

DRAFT – Subject
to Approval by
Board of Trustees



ROCHESTER ZEN CENTER
A BUDDHIST COMMUNITY

BOARD OF TRUSTEES MEETING

June 2-3, 2023

Minutes recorded by the Secretary and the Trustee Emerita.

Unless otherwise noted, all actions of the Board at this meeting were by unanimous vote.

The following were present at the meeting:

Trustees: Jonathan Hager (Chair), Roshi Gerardo Gally, Rebecca Gilbert, Luka Häkklä, Ven. Lila Redding, Thomas Roberts

Officers: Sensei John Pulleyn, Spiritual Co-Director and Co-President; Sensei Donna Kowal, Spiritual Co-Director and Co-President; Ven. Jissai Prince-Cherry, Vice President (via teleconference); Scott Jennings, Secretary and Business Manager; Barry Keesan, Treasurer

Others: Roshi Bodhin Kjolhede, Spiritual Director Emeritus and Honorary Trustee (via teleconference); Chris Pulleyn (Trustee Emerita and Honorary Trustee); Betsy Friedman, Development Committee member; Sonia James-Wilson, Uprooting Racism Coordinator (via teleconference); Tom Kowal, Chapin Mill Caretaker and Head of Zendo; Eryl Kubicka, Chapin Mill Rental Coordinator and Chair of Workplace Safety Committee; Bill Lindenfelser, Chair of Facilities and Sustainable Operations Committee; Ven. Danan Redding, Facilities Manager; Ven. Trueman Taylor, Head of Zendo

- ◆ The Board approved the minutes of its October 21-22, 2022, meeting as submitted by the Secretary on February 28, 2023.

- ◆ Acting pursuant to Article VII(A)(1) of the Center's by-laws, the Board ratified and confirmed its previous decision, via e-mail, to hold the Center's 2023 annual corporate meeting of members on Sunday, June 25.
- ◆ Having previously determined that the Auckland Zen Centre (AZC) constitutes an "Approved Organization" in accordance with the Rochester Zen Center's Guidelines for Funding Foreign Organizations, the Board ratified and confirmed its previous approval, via e-mail, of the Business Manager's recommendation that \$8,868.95 be disbursed from the monies donated to the Rochester Zen Center to help support AZC projects and activities. The requested disbursement is to help the AZC support its three staff members for the fiscal year April 1, 2023, through March 31, 2024, and to help defray the costs of repairing flood damage to the AZC's facilities. The trustees of the AZC will oversee the use of the funds, in consultation with the AZC's treasurer.

In taking these actions, the Board found that the requested disbursement fulfills the tax-exempt religious purposes of the Rochester Zen Center and satisfies the criteria set forth in the Guidelines. Accordingly, the Board accepted the Business Manager's recommendation that the disbursement be approved.

- ◆ The Board approved the report of the Workplace Safety Committee, which is filed with these minutes as Appendix A.
- ◆ The Board amended the Center's by-laws as follows to implement decisions made at its October 2022 meeting.

The title of Article III(B)(2), which relates to the terms and qualifications of Trustees, was changed to read as follows: "2. *Qualifications; Term Limitation; Anti-Nepotism Rule; Employees Disqualified*"

The following sentence was added to the end of Article III(B)(2): "(3) No employee or long-term trainee of the Center may serve as a Trustee or Alternate Trustee; however, a person who becomes a Center employee or long-term trainee while already serving as a Trustee, as well as any employee or long-term trainee who was serving as a Trustee on October 22, 2023, may complete the term to which that person was previously elected."

The third sentence of Article III(C)(3) was amended to read as follows: "Notwithstanding the provisions of Article III(B)(2) of these By-laws, a Spiritual Director may serve as the Trustee or Alternate Trustee elected by the Spiritual Director(s)."

Article X(B), which relates to the jurisdiction and functions of the Ethics and Advisory Committee, was amended to read as follows:

B. JURISDICTION AND FUNCTIONS OF COMMITTEE

The Committee shall (1) consider complaints against an Spiritual Director or Acting Spiritual Director, an Instructor [*Draftsman's note*: Under Article II(A) of these By-laws, "the term 'Instructor' shall mean any person authorized to perform spiritual teaching functions, including the giving of dokusan, daisan, or group instruction."], a Priest, a Novice preparing for ordination as a Priest (hereinafter "Novice"), a Trustee or Alternate Trustee, an Officer or Assistant Officer, a Head of Zendo, a Business Manager, or an Affiliate Leader; (2) consider concerns and complaints regarding ethical or other material issues involving the Center, including allegations of sexual harassment or any other harmful or unethical behavior; (3) give advice and make determinations regarding dual relationships as addressed in Article XI below; and (4) from time to time review and, to the extent it deems appropriate, propose to the Board changes to the Center's Ethical Guidelines and Ethical Standards. The Ethics and Advisory Committee shall meet as requested by the Spiritual Director(s), the Board, or any of its own members in response to matters within its jurisdiction.

- ◆ Bill Lindenfelser, who serves as Chair of the Facilities and Sustainable Operations Committee (FASOC), presented the Committee's report, which is filed with these minutes as Appendix B. In the Center's 2022 capital budget, the Board had allocated some \$60,000 for repair and modification of the leaking fire-sprinkler system in the Chapin Mill Retreat Center. However, we were not able to develop a satisfactory plan of action and find a suitable contractor until this year. The necessary work will cost \$43,200, which is considerably less than previously expected. The Board ratified and confirmed its prior decision, via e-mail, to transfer \$43,200 of the unspent \$60,000 allocation to this year's Chapin Mill capital budget.

The Board discussed rehabilitation of the deteriorating exterior of the Mill House at Chapin Mill. The Committee strongly recommends that we undertake necessary exterior rehabilitation soon to protect the building from further damage. This work would include replacement of the doors and windows, replacement of the deteriorated clapboard exterior, and re-roofing. Because of the age, size, and nature of the building (originally a grist mill built in 1811), the total cost will likely be between \$200,000 and \$250,000. Although we might possibly secure historic preservation grants to help pay for the work, doing so would likely result in burdensome restrictions and additional costs. However, Bill will look into this possibility with Chris' help. [*Secretary's note*: Bill did subsequently investigate this possibility and determined that the costs would outweigh the benefits.] Scott commented that this very expensive, but necessary, project has been made much more feasible both by Andris Chapin's generous donations to help support Chapin Mill and by an extraordinary \$563,000 bequest that the Center received earlier this year from the estate of a deceased

member's husband. The Board approved in principle spending up to \$250,000 on the project. Because of the cost, Danan and Scott will consult the Board before signing contracts for the work.

At the recommendation of the Business Manager and the Committee, the Board amended the Center's Policy for Contracting and Major Purchases, which had last been updated ten years ago, to increase the amounts specified therein. The relevant sentence in the Policy now reads as follows: "Those overseeing expense budgets should discuss in advance with the Business Manager purchases of items or contracts for jobs (1) costing more than \$3,000 (or such other amount as the Business Manager may determine is appropriate for a particular type of purchase), (2) costing more than ten percent of any individual annual expense budget, or (3) to be charged to a capital expense budget. (Under the Business Manager's current practice, capital items are generally tangible items with an expected useful life of more than one year costing more than \$1,000.)" A complete copy of the amended policy is filed with these minutes as Appendix C.

- ◆ The Board reviewed the membership of the Columbarium Task Force and reorganized the Task Force. Members are now Jonathan Hager (Chair), Judy Carpenter, Eric Higbee, Barry Keesan, Tom Kowal, and Eryl Kubicka. Consultants are Betsy Friedman, Roshi Gerardo Gally, Chris Pulleyn, and Ven. Danan Redding. Jonathan's report on behalf of the Task Force is filed with these minutes as Appendix D. The Task Force has been working with Peter Fernandez, who is a landscape architect and a son of the late Audrey Fernandez, who was a founding member of the Rochester Zen Center. Peter has designed more than 20 columbaria, and the Task Force recommends hiring his firm, Carter van Dyke Associates, to manage the project. To date, the lead designer for the project has been Sangha member Eric Higbee, a landscape architect who lives in Seattle. Eric has put in many hours of volunteer work on the project and agrees that the services of a more local landscape architect, such as Peter, with extensive experience in columbarium projects would be of great help in successfully seeing the project through to completion. Jonathan noted that the Task Force thanks Eric for all his volunteer work and for his willingness to serve as a member of the Task Force while working on the project alongside Peter.

Betsy Friedman, who managed a comprehensive Sangha survey regarding the project, presented the results of the survey to the Board. Betsy explained that the purpose of the survey was to collect feedback that would inform the planning process for the columbarium. Based on the results of the survey, Betsy's conclusions are as follows:

- Sangha members have a strong emotional connection to Chapin Mill.
- A majority of members who took the survey are highly interested in having their remains at Chapin Mill.

- Although there were some concerns about the project, only a few expressed strong opposition to it.
- The cost of purchasing a niche in the columbarium is not a barrier for many.
- Restricting use of the columbarium to Rochester Zen Center members appears to have little effect on interest, and some would prefer this.
- Most respondents have thought about plans for disposition of their remains, but only about a quarter have made definite plans; another quarter have given little or no thought to the matter.
- Interest among those who live out of town and among younger members is only slightly lower than among those who live in Rochester or are older.

Betsy made the following recommendations:

- Plans for the columbarium should accommodate the demand for scattering of ashes and burial of composted remains at Chapin Mill.
- The Task Force should review the wealth of information in the responses to the open-ended questions on the survey. These responses provide significant insights into why members answered as they did, may offer ideas we might not have considered, and may spark additional ideas.
- We should develop a plan for informing members about the options for disposition of remains at Chapin Mill and also consider offering guidance on end-of-life planning.
- We should develop materials that will outline policies, procedures, and services that the Center will offer to help families through the process of interment at Chapin Mill, while informing them about the services provided, provisions for perpetual care, and any restrictions and limitations.
- We should address concerns regarding the compatibility of a columbarium with Buddhist teachings.
- We need to be cautious in using the survey results to estimate the number of niches to include in the first phase of columbarium construction.

Betsy commented that it would be helpful to communicate to the Sangha that the survey results “sent us back to the drawing board” to rethink and reimagine the project. Betsy’s full presentation is filed with these minutes as Appendix E.

The Board then discussed the best way to proceed with the project. Although we don’t currently know the likely total cost of the project, the hope is that it will be self-funding through the sale of niches. However, it will be important to make sure that tax-exemption and other business-related issues are thoroughly examined. Tom Roberts and Barry Keesan will consult with Sangha member David Kernan, an attorney with much experience in tax

law, regarding tax issues. Jonathan will appoint a panel of the Task Force to focus on business issues. Carter van Dyke Associates has prepared a draft contract for professional services including base mapping, schematic design, construction drawings and specifications, and construction administration services. The estimated fee specified in the contract is \$22,000, exclusive of additional expenses and professional fees for outside consultants. Barry, who is trained as a professional architect, estimates that when additional fees and expenses are added, the total amount could be as high as \$30,000. The Board approved hiring Peter's firm for the project. Barry will work with Peter to modify certain portions of the contract and will clarify that we may need to complete the project in stages. The Board authorized Barry, acting as the Center's Treasurer, to sign a contract between the Center and Carter van Dyke Associates for up to \$30,000.

- ◆ Eryl Kubicka, who serves as Chair of the Chapin Mill Rental Committee, presented the Committee's report, a redacted copy of which is filed with these minutes as Appendix F. Eryl reported that we are starting to see a return to pre-pandemic rental activity at Chapin Mill. Barry has calculated that to cover fully the current costs of operating Chapin Mill with rental and session income, we would need to rent the Retreat Center for 60 days per year (the maximum that won't unduly interfere with our own use) at an average of \$1,350 per day. The Development Committee will consider the possibility of advertising the Retreat Center for rental to suitable groups. Finally, at Eryl's request the Board updated the membership of the Committee as follows: Members are Eryl Kubicka (Chair), Betsy Friedman, Barry Keesan, and Brenda Reeb; Chris Pulleyn serves as a consultant to the Committee.
- ◆ Chris Pulleyn, who serves as Chair of the Retreat Center Refurbishment Task Force, presented the Task Force's report, which is filed with these minutes as Appendix G. Chris noted that a number of the Retreat Center bathrooms need to be updated to include cabinetry. The Task Force has asked the Facilities and Operations Committee to add this project to its agenda.
- ◆ Scott and John-sensei reported on behalf of the Finance Committee. The Center's equity investments currently constitute slightly more than half of the Center's financial holdings (the Board has previously authorized up to 60 percent). Given the current volatility of the stock market, low rates of return in the bond market, and the Center's significant upcoming cash needs, a substantial portion of our holdings is now in money-market funds and laddered certificates of deposit.
- ◆ The Board discussed the lease agreement between the Center and François Raoult. François, who is a yoga teacher and Zen Center member, leases portions of the Buddha Hall (old carriage house) on the Center's Arnold Park grounds and uses the rented premises as a studio for his Open Sky Yoga Center. The current lease has been in effect

since 2004 and provides for annual rent adjustments in accordance with the Consumer Price Index. Notwithstanding the terms of the written lease, since the onset of the coronavirus pandemic in early 2020 we have temporarily and informally been allowing François to make monthly payments of only half the monthly amount due under the lease. We made this concession because of the severely adverse financial effect of the pandemic on François' business. Tom Roberts, who is an attorney and who helped draft the lease, will examine the lease (including the termination and default provisions), and make recommendations regarding how best to proceed. Possibilities include restoring the full amount of payments due under the lease, shortening the notice requirement of the termination clause to one month, and increasing the Center's use of the space currently leased by François.

- ◆ Donna-sensei and John-sensei reported to the meeting regarding spiritual affairs. Although attendance at introductory workshops has been strong, online Zoom sittings appear to have reduced in-person attendance at daily sittings in the Arnold Park zendo. However, more people have been staying to socialize after the Tuesday-evening and Sunday-morning sittings, and attendance at in-person Chapin Mill sittings is also up. There was a good turnout for Temple Night and Buddha's Birthday this year, and members were appreciative that the spring Jukai ceremony was broadcast on Zoom. Sangha members report that our online Zoom sittings have helped them sit more regularly and maintain a closer connection with the Center. The Center is very grateful to the Sangha members who have been volunteering as Zoom monitors for the online sittings. Although providing an online Zoom option for sesshin creates more work for the sesshin leader and others, the benefits for Sangha members who are unable to attend in person make doing so clearly worthwhile. We continue to strive for a good balance between supporting the quasi-monastic residential training program, on the one hand, and providing practice and social opportunities for Sangha members, on the other. We've had more volunteers working at the Center lately, and also currently have a harmonious group of residents training at the Center. One of our main goals is to create an encouraging environment for those who are ready to take advantage of it. Continuing programs include Finding Your Seat for newer members, as well as extended sittings, which are often led by Sangha volunteer Brenda Reeb. Finally, on August 6 Bodhin-roshi will be leading a ceremony at Arnold Park in which Donna-sensei will be ordained as a Zen Buddhist priest. [*Secretary's note: At the August 6 ceremony, Donna-sensei received the Buddhist name Dhara, which she will use as an ordained priest.*]

Jissai reported that membership at the Louisville Zen Center, where she serves as Group Leader, has remained constant at about twenty. However, attendance at sittings has not yet returned to pre-pandemic levels. Gerardo-roshi reported that the membership of Casa Zen

in Mexico City, which he leads, has been slowly growing and that sittings and sesshin have been going well since the group moved to a new location over a year ago.

- ◆ Donna-sensei presented the report of the Sangha Programs Office (SPO), which is filed with these minutes as Appendix H. The SPO continues to work on implementing its strategic plan, which was approved by the Board in May 2022, and has come a long way in developing its processes and programming. The diversity and quality of SPO offerings has so far largely been sustained through volunteer support, but the SPO hopes to develop processes for collecting donations and payments for its offerings. Sensei mentioned that participants in the non-violent communication (NVC) group led by Alan and Anna Belle Leiserson have given particularly positive feedback. Jonathan suggested that NVC training might be a worthwhile addition to staff training and the onboarding of new Trustees. The SPO plans to conduct another Sangha survey this fall that will help inform its planning of future programming.

Sonia James-Wilson, who serves as the SPO's Uprooting Racism Coordinator, joined the meeting via teleconference for a renewed discussion regarding whether to display a Black Lives Matter (BLM) flag outside the Center's Arnold Park buildings. At its October 2021 meeting, the Board unanimously approved the request of the Uprooting Racism Committee (which had not yet been incorporated into the SPO) that the Center display a BLM flag "as a tangible expression of the Center's commitment to acknowledging and condemning racially-motivated violence against Black people." At its May 2022 meeting, the Board asked the Arnold Park Garden and Grounds Committee to determine possible locations for the flag and to consult with Luka and Trueman, who could also involve interested members of the Center's Family and Youth Program. Although a flag was purchased and possible locations were identified, the process stalled, and no final decision was made. At its October 2022 meeting, after Bodhin-roshi and others raised concerns regarding display of the flag, the Board decided by a vote of 5 to 1 to postpone taking any action pending full discussion and reconsideration at a future meeting.

Upon a full discussion of the question, several meeting participants expressed concern regarding the process itself: A year and a half had passed since the Board's initial decision; during this time the flag could have been displayed, any positive or negative reactions could have been noted, and the decision could then have been reconsidered if necessary. Some participants maintained that we should display the flag for the reason originally stated by the Board in 2021 and also noted that it is not unusual for churches and other religious organizations to display BLM flags, Pride flags, or both in order to show support for the Black and LGBTQ+ communities. Some also argued that reversing the original decision now could be seen as implying that the Center does not wholeheartedly condemn injustice against Black people.

Others maintained, to the contrary, that we best embody the perspective of Zen – the ultimate inclusivity of Emptiness – by refraining from displaying flags other than Dharma flags and that we show our commitment to social justice through actions, rather than through display of possibly politicized or misunderstood symbols. In this regard, several participants maintained that the Center – as an organization – can best serve the Dharma by avoiding entanglement in the so-called “culture wars” that are currently roiling our society. Several participants also noted that an organization needs the flexibility to reconsider and reassess its earlier decisions and that doing so does not necessarily evince a lack of integrity.

A vote was taken, and the Board decided that the only flags that will be displayed at the Center will be Dharma flags, continuing a longstanding tradition. Trustees in favor: Jonathan, Gerardo-roshi, Rebecca, Tom. Opposed: Luka and Lila. Jonathan will communicate this decision to the Sangha. [*Secretary’s note*: Jonathan subsequently sent a letter to the Sangha regarding the decision; a copy of the letter is filed with these minutes as Appendix I.] The Board will continue to consider how the Center can best address issues of social justice as an institution and also encourages Center members to participate in social justice work that reflects their personal concerns and commitments.

- ◆ Two Trustees, Tom Roberts and Roshi Gerardo Gally, will have served the maximum permissible three consecutive three-year terms when their current terms end at the Center’s annual meeting on June 25. The Board thanked Tom and Gerardo-roshi for their many years of valuable service to the Center. The Trustee Nominating Committee was tasked with selecting two candidates to run for the open Sangha-elected position and with recommending one or more candidates to the Board for the open Board-elected position. (The Board of Trustees comprises six members: three elected by the Center’s members, two elected by the Board of Trustees, and one appointed by the Center’s Spiritual Directors.) The Board thanked Barry, who serves on the Committee, for all his efforts in improving the trustee nomination process. The Committee received nine applications for the open positions from a strong group of applicants. The Committee’s deliberations focused on applicants’ prior leadership experience and their potential to make a valuable contribution to the Board. The Committee selected Erika Au and Doug Carr as the candidates for the Sangha-elected position and recommended Darin Harris for the Board-elected seat. The Board unanimously elected Darin. He has served in several leadership roles at the Madison Zen Center, including Trustee and General Manager, and has served as an organizational consultant and advisor for public-sector, non-profit, and for-profit organizations. His professional skills include group facilitation, strategic planning, process improvement, project management, conflict resolution, and policy analysis.
- ◆ Chris Pulleyn, who serves as Chair of the Development Committee, reported on behalf of the Committee. The current focus of the Committee is on promoting the July 15

introductory workshop at Chapin Mill. This will be the first time the Center has offered a workshop at Chapin Mill rather than at Arnold Park, and the Committee hopes that it will attract participants from the Batavia and Buffalo areas. The Board directed the Committee to look for opportunities to keep members informed about the availability of the Spiritual Directors' Training Fund to help with fees (and sometimes travel expenses) for sesshin and residential training.

- ◆ The Board reviewed the Center's standing committees and task forces. The Staff Compensation Task Force, which had completed its work, was discontinued. In addition to the changes to the Columbarium Task Force set forth above, the following changes were made to committees and task forces: Sensei Donna Kowal was added to the Arnold Park Garden and Grounds Committee. The Chapin Mill Garden and Grounds Committee now comprises Eryl Kubicka (Chair), Sensei Donna Kowal, and Tom Kowal. The Chapin Mill Rental Committee now comprises Eryl Kubicka (Chair), Betsy Friedman, Barry Keesan, and Brenda Reeb; Chris Pulleyn serves as consultant to the Committee. The Facilities and Sustainable Operations Committee (FASOC) now comprises Bill Lindenfelser (Chair), Tom Kowal, Sensei John Pulleyn, and Ven. Danan Redding; Barry Keesan serves as consultant to the Committee. The Retreat Center Refurbishment Task Force now comprises Chris Pulleyn (Chair), Sensei Donna Kowal, Tom Kowal, Eryl Kubicka, and Anna Lindsell; Darcy Paddock serves as consultant to the Committee.

It was noted that Board's statement of policy regarding Zen Center committees has not been updated since 1998 and that the FASOC charter, which the Board adopted in 2013, may need to be updated. The Board will consider updating both of these at its fall meeting. Meanwhile, Scott will create a shared folder in the Center's Microsoft Teams account for minutes of Committee and Task Force meetings.

- ◆ Tom Roberts, Jonathan, and Luka presented the report of the Ethics and Advisory Committee, which is filed with these minutes as Appendix J. The Committee has updated both the Center's Procedure for Reporting Harassment or Abuse and the associated flowchart diagram in order to reflect current terminology and best practices. The updated documents are filed with these minutes as Appendix K. (The reporting and investigation of sexual harassment is governed by the Rochester Zen Center Sexual Harassment Policy that was adopted by the Board at its May 2022 meeting.) In order to ensure awareness of the reporting procedures and the Committee's role, the Heads of Zendo will make sure staff and Sangha members are kept informed and will have the flowchart diagram posted in print at Arnold Park and at Chapin Mill; it is also accessible on the Center's website.

The Board continued its previous discussions regarding person "A," who had repeatedly made unwanted physical contact with individuals at the Center. A and his wife have resigned their Center memberships. The Board concurred with the Committee that A

should continue to be prohibited from attending events conducted in Zen Center facilities and also be prohibited from coming onto the Center's property. Several meeting participants noted that confidentiality of all parties should be maintained as much as possible.

The Board discussed the Committee's suggestion that a non-staff person conduct exit interviews with departing staff members. Tom Roberts will ask Betsy Friedman if she would be willing to do this. Betsy would then pass along relevant information from the exit interviews to the Board Chair. (However, if a departing staff member complains about the Chair, Betsy would pass the information along to the Spiritual Directors.) Finally, the Board thanked a Sangha member (who wishes to remain anonymous) for her valuable consulting work with the Committee, which has been informed by her past experience dealing with sexual misconduct in the context of another religious organization.

- ◆ The Board approved the 2022 financial report to be presented at the Center's fifty-seventh annual corporate meeting of members on June 25. A copy of the report is filed with these minutes as Appendix L. Total operating income for 2022 was \$465,778, or 110 percent of the amount budgeted. Total operating expenses were \$549,307, or 97 percent of the amount budgeted. Accordingly, after including an operating draw from investments of \$72,592, the Center ended 2022 with an operating deficit of \$10,937, rather than the \$72,900 deficit projected in the budget.

On the income side, we were helped by better-than-expected membership contributions and the recovery of Chapin Mill rental income to pre-pandemic levels. Total membership contributions were \$275,396, or 131 percent of budget projections. Excluding affiliate members (who do not contribute directly to us), the average 2022 donation was \$633 per member. By comparison, stated in 2022 dollars, average total membership contributions for the ten years 2012 to 2021 were \$231,461, and the average per capita contribution for those years was \$546.

On the expense side, natural gas and electricity expenses were higher than projected mostly because of substantial increases in gas and electric rates. A secondary factor at Chapin Mill was the return to a full schedule of sesshin and rentals. After accounting for the salary increases approved by the Trustees, when the staff salary expense accounts for Arnold Park and Chapin Mill are combined, total staff salary expense for the year (including the three Zen teachers) was \$101,046, or 98 percent of the amount budgeted. Similarly, when the medical and health insurance expense accounts for Arnold Park and Chapin Mill are combined, total medical, dental, and health insurance expenses for the year were \$65,546, or 83 percent of the amount budgeted. And when the retirement plan expense accounts for Arnold Park and Chapin Mill are combined, total retirement expenses for the year were \$32,953, or 103 percent of the amount budgeted.

In 2022 the Investment Fund decreased by \$248,280, or 12 percent, before subtracting a four percent operating draw of \$72,592. The total decrease after the operating draw was \$320,872, or 16 percent of the Fund's beginning balance. These decreases were due to the very poor overall performance of the stock market in 2022: for example, the S&P 500 (an index tracking the performance of 500 of the largest companies listed on United States stock exchanges) was off by about 20 percent for the year.

- ◆ The Board reviewed and approved the Business Manager's first-quarter 2023 financial report, which is filed with these minutes as Appendix M. First-quarter income of \$114,523 (26 percent of the total budgeted) is about as expected, as are first-quarter expenses of \$163,992 (27 percent of the total budgeted). Membership contributions of \$92,182 are about the same as in the first quarter of 2022. Although we received no Chapin Mill rental payments in the first quarter of 2023, we have subsequently received about \$16,000 in rental payments during April and May. Also, as mentioned above, in the first quarter the Center received an extraordinary \$563,000 bequest from the estate of a deceased Sangha member's husband.

Regarding expenses, Chapin Mill repair-and-maintenance expenses were quite high during the first quarter due to one-time costs, such as completion of major repairs to the baths in the Retreat Center. Information technology (IT) expenses are higher than budgeted for two reasons: (1) Having unexpectedly lost our in-house IT staff member, we're now paying a local company \$660 per month for ongoing IT support and services at both Arnold Park and Chapin Mill; (2) we are also paying a consultant for services relating to website configuration and support beyond the help that two Sangha volunteers (Anna Belle Leiserson and Christian Martin) are generously able to provide. Finally, during the first quarter, the Investment Fund's value increased by \$96,610 (about six percent) before subtracting the operating draw.

Regarding the 2023 expense budget, the Board adopted the Business Manager's recommendations that the \$5,000 contingency budget be transferred to the Chapin Mill repair-and-maintenance budget and that \$9,000 be added to the IT budget.

- ◆ All Trustees executed annual disclosure statements pursuant to section 715-a(c) of the New York Not-for-Profit Corporation Law. Each Trustee stated that to the best of the Trustee's knowledge, there is no entity of which the Trustee is an officer, director, Trustee, member, owner (either as a sole proprietor or a partner), or employee and with which the Center has a relationship, and no transaction in which the Center is a participant and in which the Trustee might have a conflicting interest.
- ◆ The Officers left the meeting. Upon the Officers' return, Jonathan announced that the Board had re-elected the following to serve until the Board next elects officers:

Co-Presidents: Sensei John Pulleyn and Sensei Donna Kowal

Vice President: Jeanette Prince-Cherry

Secretary: Scott Jennings

Treasurer: Barry Keesan

Jonathan suggested that the Board review the role of the Center's Vice President. Currently, the by-laws simply state as follows: "The Vice-president shall report to the Board of Trustees and shall perform such duties as may be prescribed by the Board or required by these By-laws." For example, should the Board task the Vice President with following up on action items after Board meetings or with serving as an assistant to the Board Chair? The Board will review the Vice President's role at its fall meeting.

- ◆ The Board discussed how best to craft a Diversity, Equity, and Inclusion (DEI) Policy for the Center, as well as possible amendments to the provisions of the Center's by-laws relating to the gender balance of the Board and of the Ethics and Advisory Committee. The Board will ask Sangha member and former Trustee Cecily Fuhr, a lawyer who has substantial experience in employment law, to propose a DEI policy and associated changes in the by-laws for the Board's consideration at its next meeting.
- ◆ The Board directed the Business Manager to explore the possibility of the Center's purchasing long-term care insurance for Donna-sensei.
- ◆ The Board will consider the possibility of creating a task force to review governance issues discussed at past meetings, including strategic planning, onboarding of new Trustees, and frequency of board meetings. Barry commented that we won't be ready to begin a strategic planning process until some of our newer people in key positions (e.g., Trustees, teachers, and department heads) are more settled into their roles.
- ◆ Jonathan and Jissai will coordinate the creation of a list of follow-up action items after board meetings.
- ◆ [*Secretary's note:* The Board subsequently set Saturday and Sunday, November 11 and 12, as the dates for its fall 2023 meeting.] The Board tentatively set Saturday and Sunday, May 18 and 19, as the dates for its spring 2024 meeting.

Submitted to the Board of Trustees on August 16, 2023,

by Scott Jennings, Secretary

Safety Committee Report May 2023

Members: Tom Kowal, Danan Redding, Eryl Kubicka, John-sensei

Incidents

One incident was reported on May 23, 2023. A staff person at AP burnt his finger on a candle. Appropriate action was taken and no follow-up is required.

Prevention Strategies

1. The Covid Task Force continues to meet before sesshins and group events to establish infection control protocols. The March 7-day sesshin had four cases of Covid with the first infection identified on Day 4. These cases were effectively managed without further spread or interruption of the sesshin.
2. Masking requirements have been lifted at both AP and Chapin Mill.

Volunteer Work Safety Guidelines

As part of the Sangha Programs volunteer initiative, workplace safety recommendations are being updated. The goal is to provide clear guidelines as well as emergency protocols for the volunteers participating both indoors and outdoors at Arnold Park and Chapin Mill.

AED Batteries and Narcan:

Batteries have been replaced in the AED units at AP and CM. Narcan is also available at both sites.

Submitted by,

Eryl Kubicka 5/23

Report of Facilities and Sustainable Operations Committee

Summary

There have been significant improvements in the Zen Center's properties. But there is still a lot out there.

- Tom engaged Allied Fire to fix the Chapin Mill Retreat Center sprinkler system using a hybrid approach: convert the portion of the system within the thermal envelope of the building to a "wet" system; replace pipes outside the thermal envelope that are likely to fail and pitch them adequately to eliminate water pooling within, but keeping that portion of the system "dry". This circumvents the problem that we faced earlier, namely, that a full conversion to a "wet" system would have entailed the very large (and largely undefined) cost of extending the thermal envelope. The Board has approved this. Awaiting a schedule from the contractor.
- We have a quote from Sawtooth Builders for rehabilitation of the Mill House exterior. This has 3 major components: replacement of doors and windows; replacement of the clapboard exterior with rigid foam insulation and new composite clapboards; replacement of the roof. The cost is approximately \$200K. This does not include any interior work, of which there is plenty: renovation of the kitchen and baths; renewal/replacement of interior walls, with additional insulation; interior mechanicals, including, perhaps, a new boiler. We project those interior costs at approximately \$150K. There are at least 2 rationales for proceeding: this work will have to be done eventually, and the longer it is put off, the greater the incremental damage; and Andris Chapin has donated significantly, at least partly and explicitly to rehabilitate the MH. The FC unanimously and strongly recommends that the Board approve the expenditure for the exterior work.
- The repair of the CM barn floor has begun. The shop has been moved into the RC basement shop area. Repair and replacement of the floor and floor joists is next.
- Major renovation of the 3rd floor 5AP bathroom completed and AP dorm bathroom nearly completed.
- Danan is on a mission to replace basement and main-floor 7AP doors with beautiful, hand-made cherry units.

Great thanks to our Repair and Maintenance supervisors, Danan Redding and Tom Kowal, to the staff members engaged in the work, and to the Facilities Committee members: Sensei John Pulleyn, Barry Keesan, Danan and Tom.

Respectfully submitted,

Bill Lindenfesler, Facilities Committee Chair

Budget

State of the 2023 AP Budget

Project	Budget Estimate	Expense to date	% complete
Buddha Hall fire escape: make kid-proof	3,000	0	0
Dorm baths: remodel as 2 toilets + 1 shower	12,000	7,500	75
5AP painting completion	4,500	0	0
Buddha Hall: finish painting	2,000	0	0
5AP roof: repair slate tiles; add snow bars, repair gutters	23,000	0	0
5AP 3 rd floor bath: complete	2,000	3,000	100
Subtotal	46,500		
General maintenance	15,000	7,500	--
Major repairs, unexpected	3,000	0	--
Deferred maintenance	9,000	2,500	--
Subtotal	27,000		
Total 2023 AP non-capital budget	73,500		

State of 2023 AP Capital Expenses

Project	Budget Estimate	Expense to date	% complete
Lease buyout (due in November/December) for our 3 electric vehicles	51,000	0	0
Total 2023 AP budget (capital+non-capital)	124,500		

State of the 2023 CM Budget

Project	Budget Estimate	Expense to date	% complete
Paint exercise room	--	4,500	100
Re-tile Japanese bath	--	5,800	100
Re-route boiler exhaust	--	2,740	100
General maintenance	13,040	0	
Total 2023 CM non-capital budget	25,000	13,040	

State of 2023 CM Capital Expenses

Project	Budget Estimate	Expense to date	% complete
Boiler and HVAC controls	28,000	28,000	100
Barn floor	15,000	0	10
Retreat Center roof insulation	25,000	16,597	100
RC sprinkler system repairs	5,000	2,206	100 (?)
Sprinkler system conversion	43,200	0	0
Mill House exterior renovation	200,000	0	0
Subtotal CM capital	316,200		
Total 2023 CM budget (capital+non-capital)	341,200		

2024 CM Capital Expenses

Project	Budget Estimate		
Tractor replacement	18,000		
Upgrade RC bathrooms	25,000		

Rochester Zen Center Policy for Contracting and Major Purchases

As Updated by Board of Trustees, June 2, 2023

The Board adopts the following general policies regarding large purchases and major projects: (1) vendors shall be reviewed periodically for price and performance, (2) vendors shall be asked for non-profit or other possible discounts, and (3) at least three bids shall be obtained for large purchases and projects, unless there is a particular reason for not doing so. Application of these general policies shall be guided by the considerations set forth below.

In many cases adhering to a policy of obtaining multiple quotations or bids can save the Center substantial amounts of money. On the other hand, sometimes the best combination of price and quality can be obtained through building a network of trusted suppliers and contractors upon whom we can rely. Trusted suppliers and contractors can be especially valuable in emergencies and other difficult situations.

Those overseeing expense budgets should discuss in advance with the Business Manager purchases of items or contracts for jobs (1) costing more than \$3,000 (or such other amount as the Business Manager may determine is appropriate for a particular type of purchase), (2) costing more than ten percent of any individual annual expense budget, or (3) to be charged to a capital expense budget. (Under the Business Manager's current practice, capital items are generally tangible items with an expected useful life of more than one year costing more than \$1,000.) The Business Manager, acting in consultation with the responsible department head, will then decide whether multiple bids or quotations should be obtained. This decision will be based on factors such as the type of purchase, the characteristics of possible suppliers and our past experiences with them, and the effort required to obtain multiple quotations. For example, when shopping for a car, we would naturally compare prices at various dealers; on the other hand, we would typically solicit quotations from various insurance agents rather infrequently, given the great amount of time and effort involved in doing so.

The spirit of these guidelines is to avoid making large purchases or contracting for major projects "on autopilot" without ensuring that the Sangha's money is being used as effectively as possible. Such automatic purchasing behavior is particularly likely to cause problems when a vendor is allowed to view the Center as a customer that never compares various vendors' prices and performance, but instead automatically gives its business to that particular vendor.

Memorial Path/Columbarium Task Force Report, June 2023

The Task Force has had an active role since the last Trustees' meeting. We have met numerous times, and the project moved forward a great deal and yet, in some ways, we are starting over. A Sangha survey was completed to query interest in the project, and there was great deal of interest from the Sangha. (Betsy Freidman will present the survey at the Board of Trustees meeting.) As part of this, we became connected to Peter Fernandez, son of Audrey Fernandez, who was a founding member. Peter is a landscape architect who happened to have designed more than 20 columbaria around the country and has experience and knowledge of the upstate New York terrain. As a result, we are proposing to engage his company's services to manage the project. Eric Higbee, who is a landscape architect and Zen Center member, has been the leading designer of the project to date. Given his distance away in Seattle, it would be difficult for him to manage this project, and he is in agreement that a more local architect with knowledge and experience in columbaria projects would be an asset to the proper completion of the project. The Task Force is deeply grateful to Eric for his design and for his many hours of volunteer work getting the project where it is now, and we appreciate his willingness to continue to be on the Task Force and to work alongside Peter.

The Task Force is asking the Board of Trustees for funding of the \$16,000 to \$22,000 in fees for Peter's company to manage the project. We do not have any estimate for the total cost of the project, which will come with the assistance of Peter. We have engaged a stone mason and have quotes for the stonework, but we are not sure the design will stay as it is, based on new information from the survey and further discussions with Peter.

—Jonathan Hager



Chapin Mill Columbarium Study

Presentation of Survey Results
to the Committee
April 27, 2023



Background

- There has been interest for many years in providing a final resting place for Sangha member remains at Chapin Mill
- Preliminary plans for a columbarium at Chapin Mill have been approved by the Board. The proposed columbarium would be a dry-laid stone wall with niches where cremains (cremated remains) in funeral urns may be placed.



Background (cont'd)

- In addition to the columbarium, there may be other options for placing remains at Chapin Mill:
 - Ashes of the deceased may be spread at the site
 - Composted remains of the deceased may be buried at the site.
- The proposed columbarium would be located in the meadow that slopes down to the southeast end of the pond beyond the Spinning Still sculpture. The site will be accessed by two paths: one along the pond and the other from the parking lot behind the barn. (See site plan on Title Page)
- This information and the site plan and drawing showing the proposed columbarium were provided to survey participants at the beginning of the survey

About the Study

- Purpose of the Study: to get feedback from Sangha members to inform the planning process for the columbarium
 - To measure interest in the concept
 - To explore options for use of the columbarium
 - To test pricing options
 - To explore interest in other options for placement of remains at Chapin Mill
 - To understand where members are in the planning process
 - To understand how member location and age influence interest

About the Study

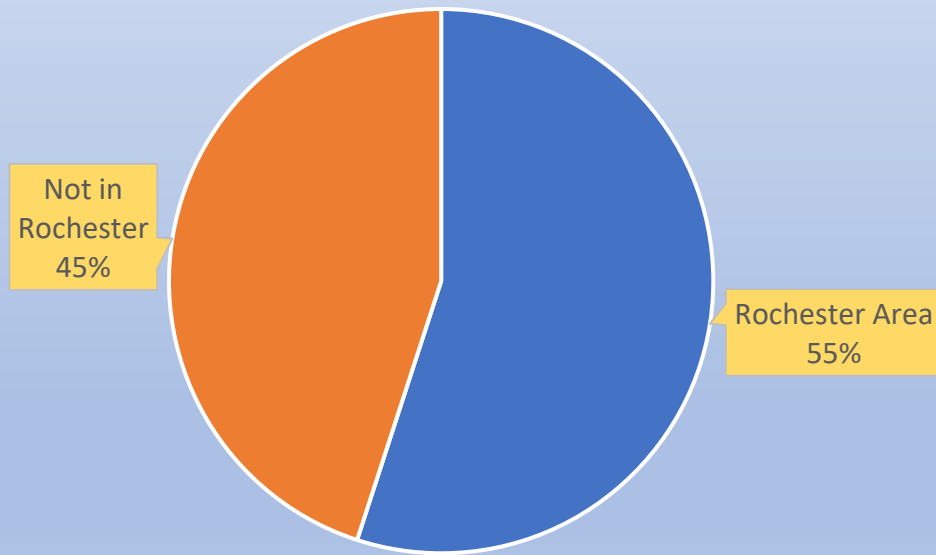
- A link to the survey was sent with an introductory email encouraging participation to all 460 active members of the Sangha
 - 31 % (N=141) took the survey; an excellent response rate given the topic
 - 91% completed the survey (N=130); an indication of high interest among these members to provide input to planning for the columbarium
- The survey was in the field from March 14, 2023 to April 10, 2023

About the Study: Who Participated?

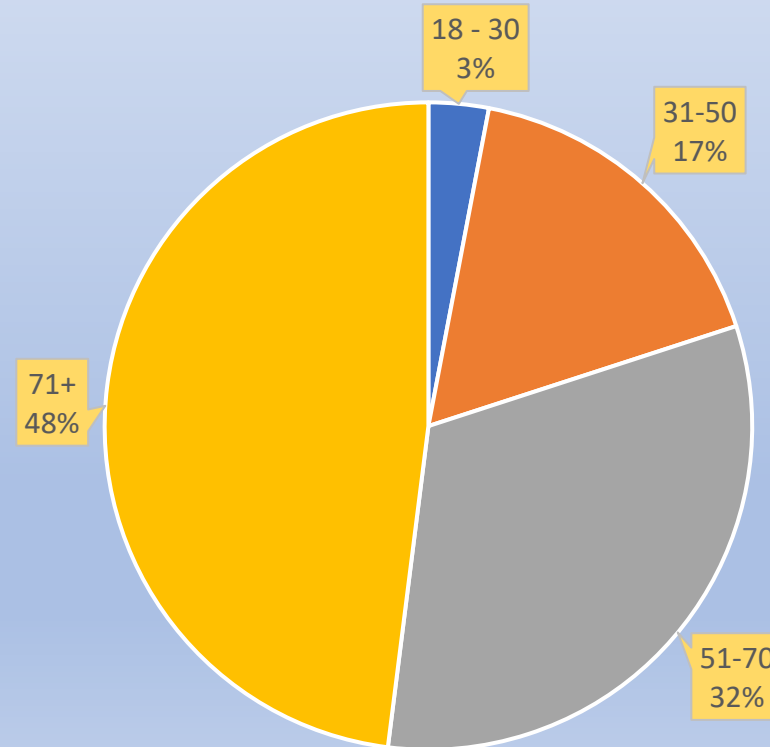
Good participation from members both inside and outside the area

Not unexpected: older members more interested in participation than younger ones.

Where do you live? (Q19) N=130



How old are you? (Q20) N=130





ROCHESTER ZEN CENTER

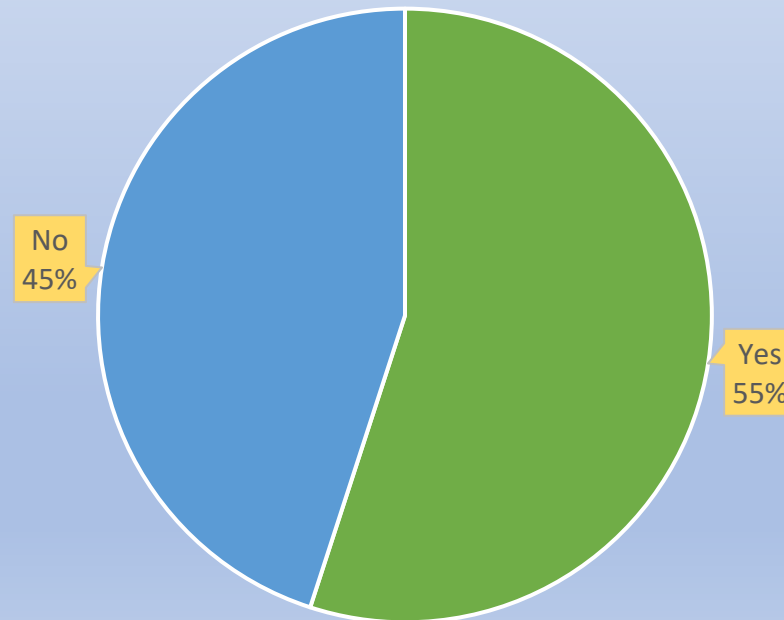
Survey Findings



Many have already thought about having their remains at Chapin Mill

- Not surprising, those in the Rochester area are more likely to have thought about it (69%) compared to those who live elsewhere (39%).

Have you ever thought about having your remains placed at Chapin Mill?
(Q1) N=141



Concept evokes an array of positive, emotional responses

E9

What do you like about the idea? (Q2) N=125

- A strong, spiritual connection to Chapin Mill

- ❖ *The Zen Center and Chapin Mill is my spiritual home.*

- ❖ *It's a setting that aligns with my spiritual values*

- ❖ *It inspires practice. The idea feels like a deeper kind of home-ing.*

- ❖ *Sesshin forever!*

- ❖ *An eternal Buddhist home*

- ❖ *It could be a contemplative place very supportive of Zen practice, much the way Roshi Kapleau's grave is today. Every visit to Chapin Mill for me includes time spent sitting at the PK mill stone. Ideally this new idea should incorporate that aim as much as possible, too.*

Concept evokes an array of positive, emotional responses (cont'd)

- Provides continuity with the sangha

- ❖ *Being in the same place as other sangha members, being in a place that is in my heart.*
- ❖ *Laying this body in final rest among my long-time Sangha friends. And an earth-friendly way to do so.*
- ❖ *A meditative space for future members to practice. I don't have kids so no one will be visiting my grave at a cemetery but future Sangha can remember.*
- ❖ *Totally love the idea of my remains located at such a meaningful site, along with my beloved sangha community. Such a special place for friends and family to visit. Its time has come.*
- ❖ *It shows respect to those who've passed and displays proof of the impermanence of our current bodies*

Concept evokes an array of positive, emotional responses (cont'd)

- Chapin Mill setting is beautiful, peaceful

- ❖ *Burial at Chapin Mill aligns with my spiritual practice. It's a beautiful site and the design as represented in the drawings blends well with the natural environment.*

- ❖ *Chapin Mill is a peaceful, quiet environment, which holds many good memories for many people. This seems, to me, to be a place where grief can be assuaged, and the deceased honored*

- ❖ *I think that it is a beautiful idea! It gives me a peaceful feeling thinking about it. I would definitely be interested in that.*

- ❖ *A pretty location for family and friends to visit.*

What concerns do you have? (Q3) N=97

- 43% (42 out of 97) say they have no concerns about the concept as presented
- 9 mention cost

What concerns do you have? (cont'd)

- Concerns/questions about the design

- ❖ *Concerned about the visual impact on the property, but from the drawing it appears like a good approach*
- ❖ *That it'll be constructed from machine processed substances (like metal urns made to last), set in a wall (an obstruction) and not be in alignment with nature. That it will be designed in a way that lacks respect for impermanence.*
- ❖ *I'm not keen on a columbarium due to another man made structure that doesn't flow with CM's natural space. For example, the courtyard project has a good meaning behind it (emptiness), but the sculptures look too modern, and the gray slate too drab. I miss the greenery and the trees! If the columbarium is constructed in an unobtrusive, natural aesthetic design it could look nice. The garden space itself needs to be private and hidden from the road area.*
- ❖ *There's been a lot of change at the center and some changes to the landscape a Chapin Mill. The idea of taking out more of nature to make a space for dead remains seems counterproductive to our practice. Additionally, the idea of a gravel pathway is really cheap and nasty. How about some nice P gravel and steppingstones? The idea of having it too manicured or contemporary doesn't really go with the natural surroundings we have. I was excited about making the "courtyard a slightly nicer place in the past, but in the end everything was ripped out and these modern sculptures with gray bland slate definitely did the job of making the space look empty which was the intent, but it looks like what the Chinese did outside the Pontello after they invaded Tibet.*
- ❖ *Access during winter or muddy seasons?*
- ❖ *Wheelchair accessible? Of course.*
- ❖ *What about figure and altar as a focal point? Is the bowl shown for incense offering?*

What concerns do you have? (cont'd)

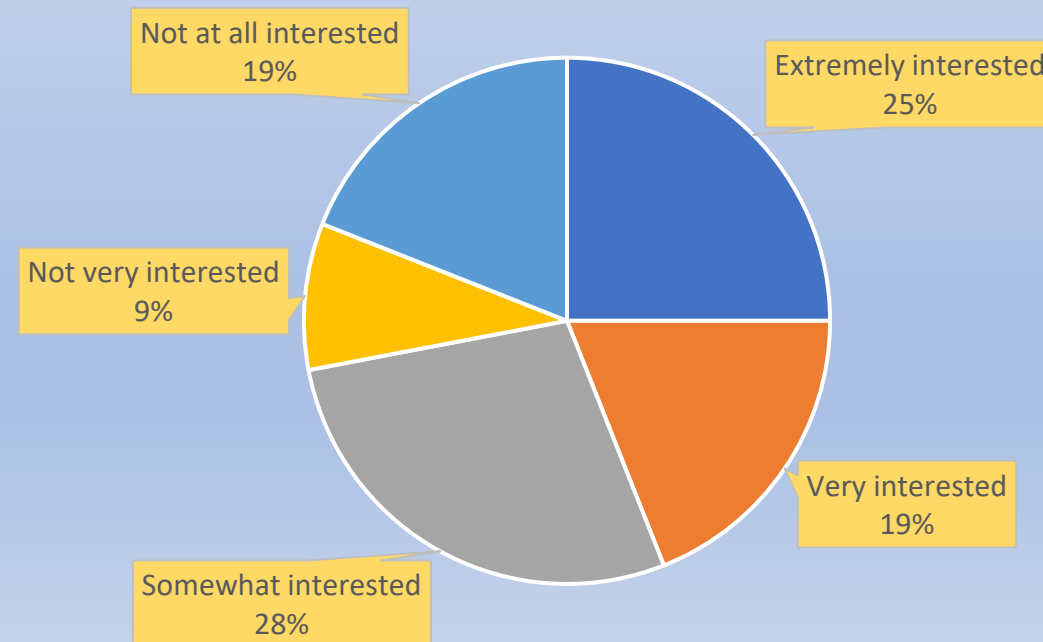
- Questions about the process/policies/usage

- ❖ *How would I ensure that my remains get there. Do I put it in my will? Put it on file at the Zen Center?*
- ❖ *Whose cremains are going to rest here? I would presume it's just open to sangha. I'm not any Tom, Dick and Harry.*
- ❖ *Will relatives and other people not affiliated with the Sangha feel welcome or even able to visit freely? How can this be a place of both solemn reflection as well as celebration?*
- ❖ *How would perpetual care be ensured, or if there is a change or loss of the property, what would happen?*
- ❖ *Would it ever be filled up?*
- ❖ *How will this scale over the years? Would you expand the urn sites or "rotate" urns out over time?*
- ❖ *Practical concerns like cost, upkeep, restrictions regarding flowers, flags, ornaments.*
- ❖ *Would there be a communal place to receive ashes if one did not wish to have an individual niche? Will there be a place for names and dates in a communal place?*
- ❖ *I've already paid for a natural, green burial elsewhere. I was wondering if names are used in the Columbarium if names of longtime members buried elsewhere can somehow be included?*

Initial Interest in Columbarium Relatively High

- Overall, 44% say they are extremely or very interested
- 28% say they are not very or not at all interested
- Not surprising, high interest is slightly lower (34%) among younger members and those living out of the area (36%)

How interested would you be in having your cremains placed in a niche in the columbarium at Chapin Mill? (Q4) N=139



Why rate interest extremely/very/somewhat interested? (Q5) N=91

- It's the right place for my remains

- ❖ *Joining the RZC is probably the most important event of the second half of my life -- and I don't have other plans for my ashes*
- ❖ *While death is hopefully some time away for me, at this point in my life Chapin Mill is the only place I can imagine having my cremated remains scattered or stored.*
- ❖ *The Zen Center has a special place in my heart. I have no surviving parents, spouse, or siblings. I welcome this opportunity. It would mean so much to me*
- ❖ *Even though I am not living in Rochester I have been sitting Zen for years and it all started there. I so respected Kapleau and was able to reconnect with the center on Zoom. It has deep meaning for me and I can not really express it appropriately. But having my ashes there makes sense to me.*
- ❖ *I live overseas but would like my remains to be interred at Chapin Mill, a place I hold in my heart.*
- ❖ *I was born in Zen and I'll die in Zen. There is only the practical question of getting the cremains to Chapin Mill (I'm not local) and whether anyone will be around who would perform that service.*

Why rate interest extremely/very/somewhat interested? (cont'd)

- A decision for families

- ❖ *This is for my loved ones. People need this.*

- ❖ *My father was cremated when I was in my twenties without a memorial and it felt as if he vanished. I think my kids and grandkids might appreciate a memorial place for me and my husband at Chapin Mill but if not, I would prefer to be scattered at CM.*

- ❖ *I've already expressed to my partner and children, my wish to have my ashes placed at Chapin Mill*

- Some exploring other options

- ❖ *I am still researching and deciding on the options, such as cremation versus composting versus natural burial. If enough of the sangha has interest in a columbarium then it may shift my focus, or help with the decision.*

- ❖ *Very interested, but a bit more interested in my composted remains being buried there. I didn't know composting was an option until I read the first page of the survey.*

- ❖ *I have thought about having my remains sprinkled somewhere nice, but the idea of having them somewhere very special like Chapin Mill is comforting.*

- ❖ *It seems like a lovely idea if I was wanting to have a specific "spot" but more than likely I'd ultimately decide to be in a more general area e.g. a lake or wood. I'm not completely sure there is an advantage to being in an area dedicated for remains. I imagine visiting a body of water to remember where someone's ashes were left, perhaps a favorite spot of theirs. I could be looking out across a lake. Then I imagine looking at a stone wall with perhaps a plaque. It may be beautifully built but I don't think I'd personally like to think about a person gone that way. But, then again if you do end up having a "spot" it is much more for those you leave behind than for yourself.*

Why interest rating is Not Very or Not at All? (Q12) N=37

- No interest in columbarium

- ❖ *I have no interest in a permanent housing of my ashes, or being part of constructing a wall to death.*
- ❖ *I see no reason to take up space indefinitely. One lifetime is enough.*

- Prefers to have ashes scattered

- ❖ *I don't feel the need to have my cremains saved. I'd rather have them scattered in a natural setting.*
- ❖ *I would be happy to have my remains spread anywhere on the property - the volleyball meadow, the area around the spinning buddha. The regular ground is fine. I don't want a niche in a wall.*
- ❖ *Just ecology, plants, and the idea that ashes are biochar--a needed ingredient in healthy living soil! :-) Perhaps the ashes could enter an ecosystem and be integrated in soil, and the rocks could bear plaques with names? Very best wishes on this worthwhile project!*

- Prefers composting

- ❖ *I would not want to be cremated. I would be more drawn to "composting" remains. Coming from a Jewish tradition the thought of being put in an oven scares me.*

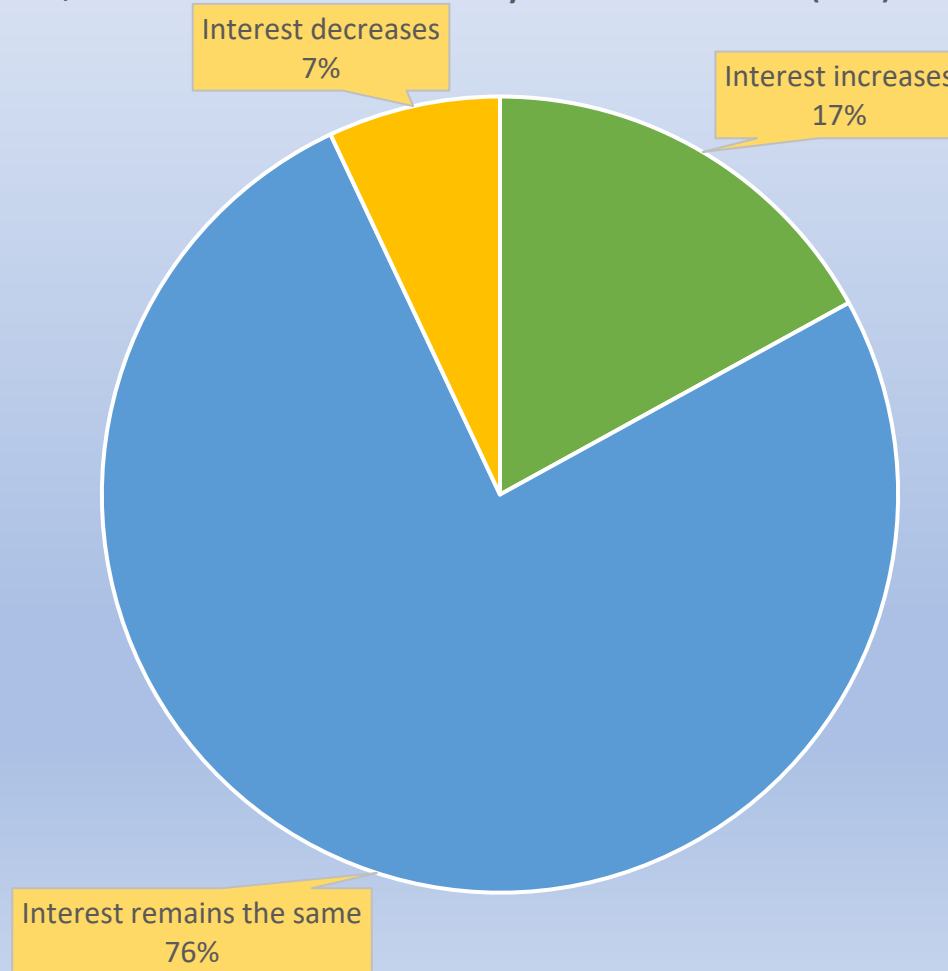
- Prefers traditional burial

- ❖ *I would be very, very interested if I wanted to be cremated, but I don't want to be cremated I want to be buried. But I think it's a wonderful idea and if I ever change my mind and want to be cremated then I'd definitely want my cremains at Chapin Mill.*

- A couple mention being too young or living too far away

Restricting use to only sangha members has little impact on interest -- Just 7% say interest decreases

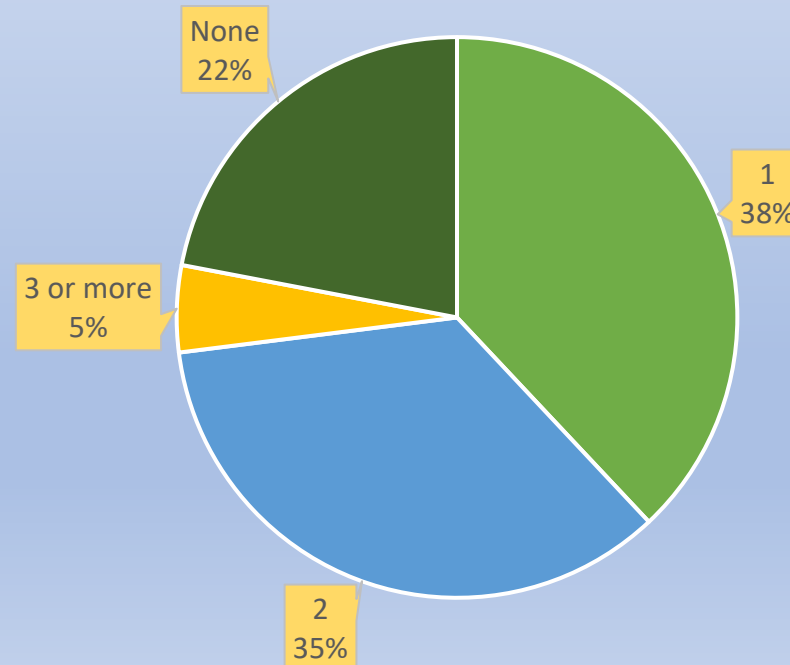
Assuming that only members of the sangha could have their remains at Chapin Mill, how does this affect your interest? (Q6) N=98



Significant interest in purchasing more than one niche

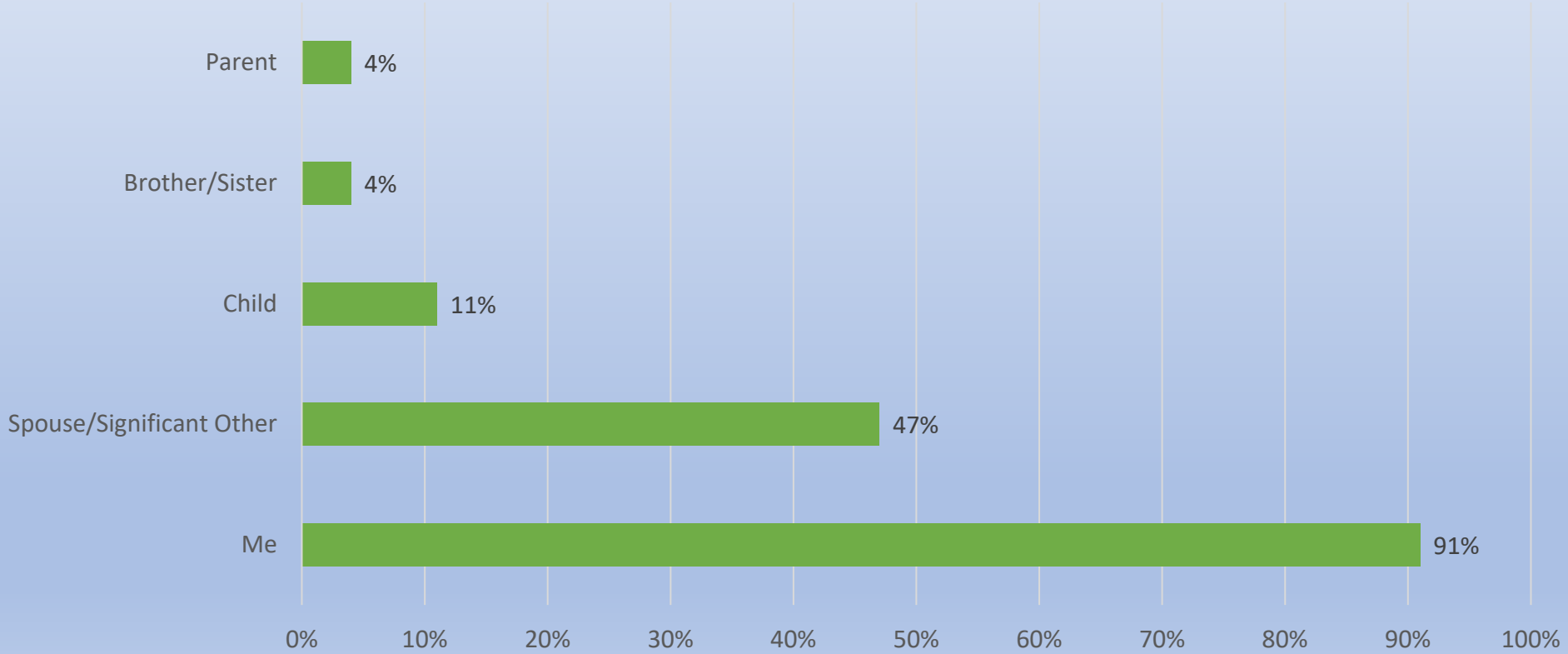
- 38% interested in purchasing one niche
- 40% interested in purchasing more than one niche

Assume you could purchase several niches including the remains of others who are not members of the Sangha. How many would you want? (Q7) N=97



Almost half want to include a niche for their spouse or significant other

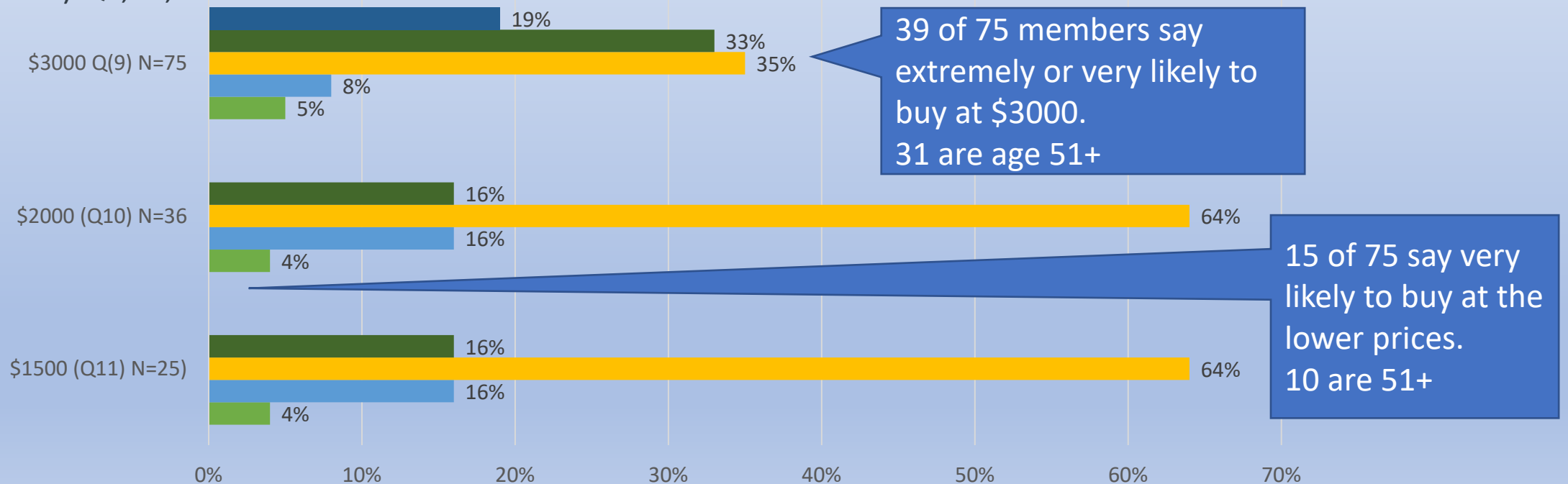
For whom would these niches be purchased? (Q8) N=75



Just over half of those interested in obtaining a niche say extremely or very likely to buy niche at \$3000

- Halving the price adds about 20% to the number interested in purchasing
- 41 of 75 who would pay at least \$1500 for a niche are 51+

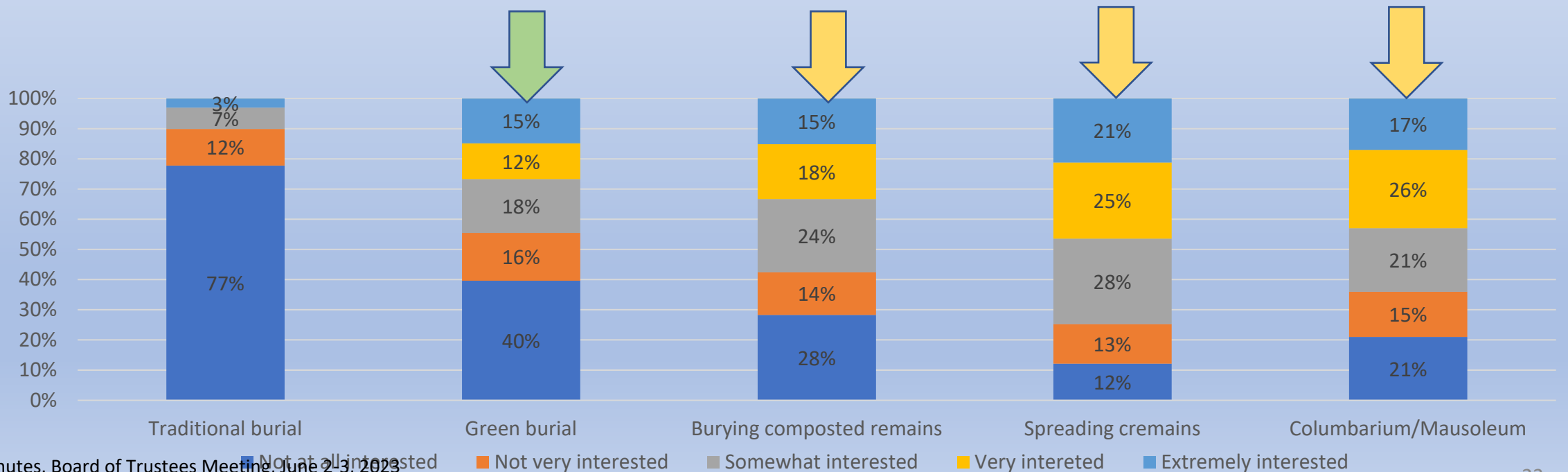
Like purchasing a final resting place in a cemetery, you would be able to purchase a niche or niches in the Chapin Mill columbarium. Assume the cost of purchasing a niche would be comparable to the cost charged by cemeteries in the Rochester area. How interested would you be if the cost to purchase a niche were \$xxxx? (See below) Q9,10,11



After considering various options for placing remains, interest is highest for the three options Chapin Mill may offer legally: burying cremains, placement of cremains in a columbarium/mausoleum, and burying composted remains.

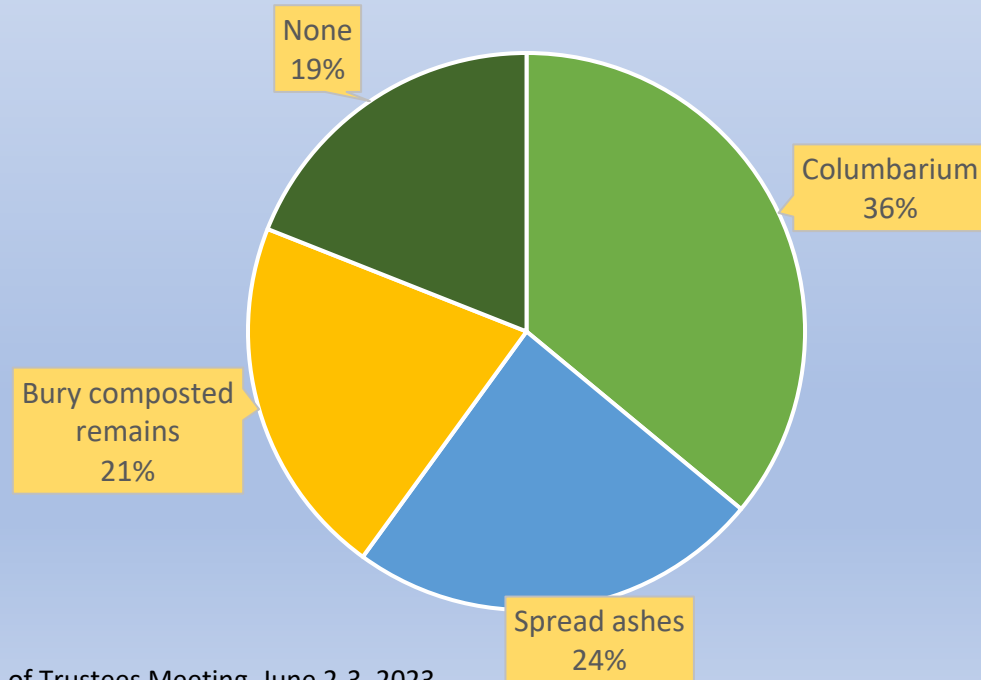
- Members are also interested in green burials which are not legal at Chapin Mill.
- There is little interest in traditional burials; also not legal at Chapin Mill.

Taking a step back to look at the big picture, how interested are you/might you be in each of the following ways of handling your remains? (Q14) N=131



There is significant interest in other options for placing remains at Chapin Mill

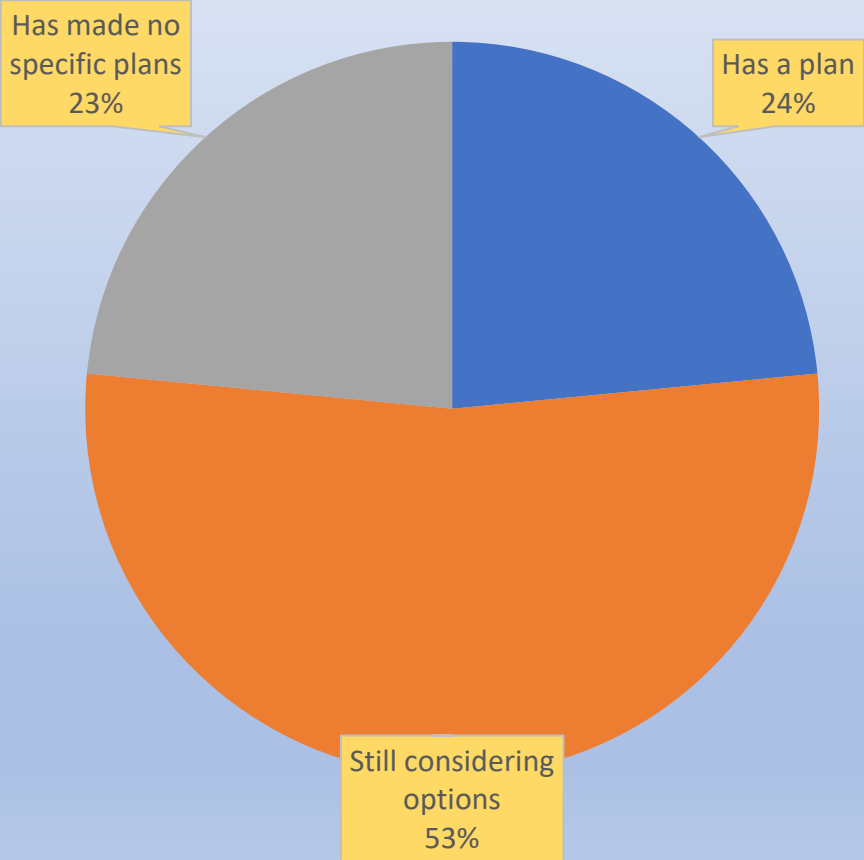
In addition to the columbarium, there may be several other options for placing remains at Chapin Mill. Which do you prefer? Note: traditional burials in a casket and green burials are not allowed by law at Chapin Mill. (Q13) N=132



- About 1/3rd are interested in having their cremains in a niche in the columbarium.
- There is also significant interest in having one's cremains spread on land and burying composted remains in a garden or meadow at Chapin Mill.
- About 1 in 5 are not interested in these options.

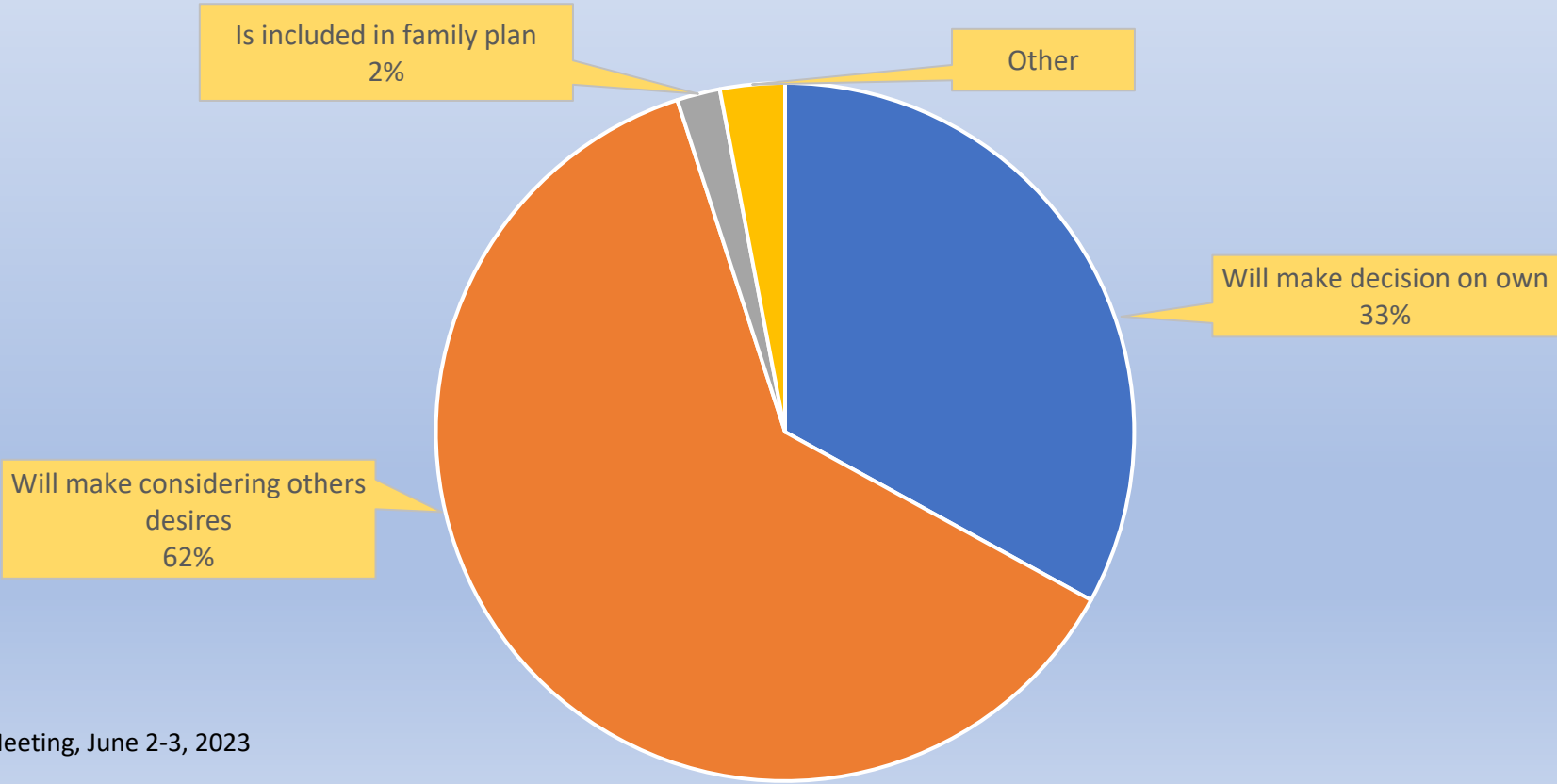
Most have given disposal of their remains at least some thought

Some people have very detailed plans about what they want done with their remains when they die. Others have some ideas but have not finalized them. Others may not have given this much thought. Which of the following best describes the plans you have made for disposition of your remains after you die? (Q15) N=127



Most will make decision about disposal of remains considering the desires of others who are close

Which best describes who is/or might be involved in the decision about where your remains will be placed: (Q16) N=130



Most have not purchased a burial plot or a niche in a mausoleum or columbarium where their remains will be placed. (Q17,18) N=104

- 15 have purchased a burial plot
- Just one has purchased a niche in a mausoleum or columbarium

What else should the board consider? (Q21) N=73

- Support and advice for moving forward
 - ❖ *Looking forward to receiving follow-up details to assure a place at Chapin Mill. P. S. We're not getting any younger. I have been waiting for this and welcome it*
 - ❖ *I don't have any questions, but my feelings towards this are very positive. I encourage this proposal wholeheartedly.*
 - ❖ *It is a wonderful idea but the devil is in the details.*
 - ❖ *Look thoroughly, one clear choice will arise.*
- The cost
 - ❖ *Many of the Sangha enter old age with limited means, choosing a well-considered poverty and devote themselves to various causes. Some sort of means-assessment would be very helpful.*
 - ❖ *Burial plot in cemetery I chose was \$850 and can be casket or ashes. Why so expensive at Chapin Mill?*
- And opposition
 - ❖ *I always also thought it was an honored site for Roshi Kaplau, and maybe Roshi Bodhin if he decides, perhaps its long-time care takers, too. I see the columbarium as invasive to CM. Sorry. My thoughts on it.*

What else should the board consider? (cont'd)

- Concerns about whether concept is in line with Buddhist teachings
 - ❖ *I am curious about burial and memorialization traditions already in place in Japan and in Centers elsewhere around the world. How does both cremation and disposition of cremains fit into Zen philosophy, beliefs, and culture? These are issues that should be researched and carefully considered, if not already done.*
 - ❖ *Does it support practice? Does it respect nature? Does it respect impermanence? An attempt to keep one's body parts indefinitely in some kind of permanent urn or casket sends the wrong practice message.*
 - ❖ *Sarira relics displays?*
 - ❖ *Is this commensurate with the practices of other American Buddhist groups?*

What else should the board consider? (cont'd)

- Should this be a priority?
 - ❖ *I recommend considering various 'investment strategies' associated with memorializing past members. To get locked into ceremonial transition rituals and artifacts might preclude other types of celebrations.*
 - ❖ *The decision making process should include those things that best serve Buddha, Dharma and Sangha, in the context of Chapin Mill. Perhaps this is a mistaken view, but from the questions posed in this survey, it would appear that the RZC is considering using the columbarium as an income source. If so, forgive the intrusion, but it would be better to consider how to use it to further the practice of those who desperately need spiritual aid and come to practice with an open heart. Therefore, the question might be: How do we provide a place for practice (zazen, kinhin, ceremonial events, personal/group rituals) that support and benefit practitioners? One answer is to create a new space at Chapin Mill that considers how to give members and non-members alike, the opportunity to practice more effectively. For example, a columbarium that contains in some form or other, a space for zazen and allied practices. Communing with the "dead" is an established practice in the Buddhist tradition as it has several useful and practical functions, including identifying with the evanescent nature to which we are heirs and to establish our inherent link with the impermanence of both ourselves and those around us.*

What else should the board consider? (cont'd)

- More ideas/questions about the columbarium
 - ❖ *It might be nice to have some sort of memorial art piece nearby that would compliment the Columbarium.*
 - ❖ *Chapin Mill grounds are already beautiful, which is an important factor. Is that a seat wall? Otherwise, you'll want memorial benches. Families often want to endow memorial trees too. And families can be very picky about the upkeep on all of the above features*
 - ❖ *I think a low stone wall feels a bit off to me. You stoop down to look at the plaque? Or if a marker is on top of the wall it still feels a bit weird that you or your loved one are at shin height. If you had a 3' wall with spots to sit and a path behind the seats that would be nice. As it is illustrated some one visiting would be sitting on the grassy side of the path and people would be walking between them an the columbarium or visitors would be standing on the path and others would walk around them?*
 - ❖ *A drywall columbarium in the open does not seem very secure - considering vandalism, theft, climate change ,future decisions at RZC or government.*

What else should the board consider? (cont'd)

- Interest in having a place for names of the deceased

- ❖ *I once visited a kibbutz in Israel where they had a "memory room" to honor those who had passed - think of a library with photo albums and sign-in books, if I recall (it was >30 years ago that I was there). That would be so lovely, even if it were to be online so not creating a growing mass of books to maintain that would become dusty over the years. Just an idea.*
- ❖ *Maybe let deceased members purchase memorial bricks or plaques for placement in a lovely Memorial Garden on the property?*
- ❖ *Will there be memorial plaques on the wall? Even though I don't want to be cremated, I would be interested in purchasing a place on the wall for a memorial plaque if there could be such an option.*
- ❖ *Will it have names and dates? Will it be publicly accessible? I would like it to be made such that someone on the path can be helped by it*
- ❖ *On the other hand: The internment should be as anonymous as possible. A pretty wild garden would suffice.*

What else should the board consider? (cont'd)

- More questions about guidelines

- ❖ *Will pet remains be allowed? How about Buffy's? ;)*
- ❖ *Would it be possible to arrange for my cremation in another state and transporting my ashes to the Columbarium at Chapin Mill?*
- ❖ *What kind of accommodations would you offer my family for a funeral or memorial service. Do you attend the dying?*
- ❖ *Will the board consider allowing the gathering of family members, friends, upon burial of the deceased?*

Conclusions

- Members have a strong emotional attachment to Chapin Mill
 - It is their spiritual home
 - The surroundings are beautiful and provide a sense of peace
 - The sense of community provided by the sangha is very meaningful
 - Before this study, about half have thought about having their remains here
- A majority of members who took the survey are highly interested in having their remains here
 - In addition to having cremains in the columbarium, there is also strong interest in scattering cremains and burying composted remains.
 - Also of interest is having a method for identifying the names of those whose remains are at Chapin Mill, a respectful recognition of their membership in the sangha
 - About 20% are not interested

Conclusions (cont'd)

- There are some concerns about the project but only a few express strong opposition
 - About 4 in 10 say they have no concerns about the project
 - Concerns:
 - Is it eco-friendly? Will it take away from the beauty of Chapin Mill?
 - Does it mesh with Buddhist teachings about impermanence?
 - What happens if RZC no longer owns the property?
 - What is the cost and how much are ongoing expenses?
 - Should the money be spent on other priorities?
 - A number have questions about the logistics associated with getting remains to Chapin Mill, provision for services, visitation rights, perpetual care, etc.

Conclusions (cont'd)

- Cost of purchasing a niche in the columbarium is not a barrier to many
 - Just over half of those saying they are interested in the columbarium say they are highly likely to pay for a niche at the highest price tested: \$3000.
 - About 20% would not purchase at the lowest price tested: \$1500
- Restricting use of the columbarium to sangha members only appears to have little effect on interest and some would prefer this
 - However, when given a choice, many express interest in purchasing more than one niche to have the cremains of loved ones with theirs

Conclusions (cont'd)

- Most have thought about plans for disposal of their remains but only about 1 in 4 have made definite plans; another 1 in 4 have given this little or no thought.
 - Most say it is important to them to involve their families in the decision
 - Only a few have already purchased a funeral plot or space in a mausoleum
- Interest among those who live out of town and among younger members is only slightly lower than those who live in Rochester or are older.

Recommendations

- As the committee moves forward with its plans for the columbarium, incorporate in the planning process the requirements to accommodate the demand for scattering of ashes and burial of composted remains at Chapin Mill.
- Spend a fair amount of time reviewing the wealth of information in the open-ended questions. These provide significant insights into why members respond as they do, may offer ideas you may not have considered, and may spark additional ideas.
- Develop a plan for informing members about the options for disposal of remains at Chapin Mill. Consider offering end of life planning.
- Develop materials that outline policies, procedures and services that RZC offers to help families through the process of having remains provided to Chapin Mill, informing them about the services that are provided, provisions for perpetual care, restrictions and limitations, etc.
- Address concerns that a columbarium is not in line with Buddhist teachings

Recommendations (cont'd)

- Use caution in projecting these findings to estimate the number of niches to be provided in the first phase of the columbarium build out.
 - It is important to recognize that those who chose to participate in the survey were at least somewhat predisposed to exploring options for having their remains placed at Chapin Mill; hence, the 91% completion rate.
 - While most of those who participated in the study were excited about the prospect of having their remains at Chapin Mill, these findings can not be projected to the membership as a whole.
 - The best estimate of interest is the data on pg. 22 which incorporates pricing.

Appendices [Omitted from Board Minutes]

- A. Copy of Survey
- B. Unedited Responses to Open-ended Questions

Chapin Mill Rental Committee Report May 2023

Committee Members: Eryl Kubicka, Donna-sensei, Betsy Friedman, Barry Keeson

The Rental Committee met in February and established new rates for 2023 based on inflation and increases in energy costs. Rates for existing renters were increased by 8.7%, based on Bureau of Labor Statistics figures. Adjustments for inflation and energy costs will be made each January.

Activity since Last October

There has been a modest return to pre-pandemic levels of rental bookings in the last six months. Three returning groups have had more than 35 participants. Canadian practitioners are still reluctant to come across the border, so a Canadian group has only 15 people signed up for their June retreat. We will be charging them an individual person-per-night rate. A local renter offered an online version of their core workshop in May, but will still offer two in-person retreats at Chapin Mill in October and November. We hope that these in-person workshops will continue to be well attended, as this is one of our top-paying renters.

There have been several inquiries and two bookings for single-day events. A medical-malpractice in-service for physicians from Buffalo and Rochester was canceled due to low enrollment. Another group booked two single-day workshops in May, but re-scheduled for late June due to low enrollment. A local church had a date conflict, and because their congregation included many children, we were unable to accommodate their request. The on-line inquiry form is working well.

2022 Financial Activity

We have changed our record keeping and communications spreadsheets to summarize income and activity and to track performance in real time. This has been a great benefit, and we are grateful to Brenda Reeb for the implementation.

Total income = \$61,830 (Includes \$59,230 from groups and \$2,600 from incidental rentals of the Mill House and Guest House)

(A break-even overnight rate of \$1,350 has been determined based on 60 nights per year.)

Nights rented = 33.5

Number of groups = 13

Cancellations = 2

Projected Activity for 2023

Budget = \$60,000

Actual bookings YTD = 46.5 (Busy season is May through October, so more rentals may come in, although no leads at this moment.)

Number of groups = 11

Cancellations = 1

Caterers

The relationship with our caterers remains stable and satisfactory. There are three who serve different groups, Orange Glory, Gretchen Targee and Susan Plunkett.

Improvements

The Refurbishment Committee report covers improvements and changes. Replacement of the Zendo perimeter carpeting is planned, and replacement of shower heads and bathroom upgrades will improve the experience of guests. Renumbering and relabeling the bedrooms to be more user friendly will be completed this summer.

Recommendations

- Consider adding a use-of-kitchen charge for caterers in 2024
- Add Brenda Reeb to the Rental Committee to replace Donna-sensei
- Add the cancellation policy to the contract or refer to it in the contract.
- Follow up on inquiries. Betsy has kindly offered to do this.
- Marketing and outreach to increase rentals.

Submitted by

Eryl Kubicka 5/22/23

CHAPIN MILL REFURBISHMENT TASK FORCE

Per Eryl Kubicka:

Anna purchased white towel sets and new shower curtains. We will need to buy more sheet sets because rental groups are getting larger since the pandemic ended. Darcy [Paddock] is working on finding a good carpet color for the zendo. Anna is planning to buy wicker baskets for the paper towel waste in the bathrooms. Mark Argetsinger will be creating new labels for the doors.

Next up:

The bathrooms in the retreat center need upgrading, especially in terms of cabinetry. It's a question for FASOC how and when this will happen, but they are not up to the standards of a mid-range hotel or, indeed, of the new bathrooms at Arnold Park.

—Chris Pulleyn

Sangha Programs Office Report: May 2023

This report is an update on our progress in implementing the SPO strategic plan, approved by the Board in May 2022 (see Appendix 1 for strategic plan map).

Learning, Growth, and Technology Perspective

Build a competent team: The SPO team consists of Sensei Donna Kowal (SPO Manager), Lila Redding (Sangha Engagement Coordinator), and Luka Hakkila (Marketing and Community Relations Coordinator), Mitchell Greenwood (Administrative Support). Barry Keesan and Chris Pulleyn continue to serve as volunteers. Lila is the only full-time staff person, and she has taken on more responsibilities over the past six months now that Donna-sensei has shifted focus to teaching. We're currently working on developing a cadre of regular volunteers at the Center, which may free up more staff hours to devote to SPO needs, particularly in the case of Luka's work on promoting programs and fostering community connections.

Heartfelt collaboration: In addition to working together as a team and welcoming input from Arnold Park and Chapin Mill staff, we continue to take advantage of opportunities for maintaining regular communication with the Sangha through email and zendo announcements, the "Community" web page, Sangha meetings, and *Zen Bow*.

Culture of change: In addition to using technology in new ways, including the software and hardware recently adopted by the Center, we continue to work with an openness to exploring new ideas. For example, regarding the Nonviolent Communication practice group, with the support of both teachers, we were able to experiment with scheduling meetings at a time that overlaps with staff work hours, seeing it as a worthwhile investment in staff development.

Upholding the values of service, inclusiveness, and love: These values were articulated during the strategic planning session held in 2022, and they continue to guide our efforts to cultivate a welcoming, supportive, and engaged Sangha community.

Internal Perspective

Deliver the right programs: Program offerings, as summarized below, continue to be informed by the input we received from interest surveys and informal feedback, along with a willingness to experiment. We anticipate conducting a new survey later this year in order to assess the first couple of years of operation of the SPO.

Contextual learning: As noted above, we continue to welcome input from Center members and staff. Following up on expressed needs that emerged in the surveys, in addition to offering Sangha socials, we've established two new groups that serve an interest in opportunities for peer support, the DepreshZen and Parent Practice groups.

Use of collaborative technologies: With the help of Barry and several staff members, the Center's software and hardware has been successfully upgraded and staff have received training in how to use it. For SPO this change has allowed for greater ease in scheduling meetings and carrying out program coordination and management tasks. For example, the

software has made it easier to juggle multiple and concurrent programs with processes that enable effective coordination of staff and volunteers.

Build a robust database: Taking advantage of the technology upgrade, the SPO team has begun to explore ways of using Breeze for its own data management needs, such as identifying prospective volunteers for specific projects based on member attributes.

Members, Donors, and Friends Perspective

Communicate offerings: In addition to regular zendo announcements, programs are promoted through weekly Center emails, social media, the website, and flyers and postcards displayed in the Link.

Deliver quality programs: Below is a sampling of program updates submitted by the facilitators, who are predominantly Sangha volunteers:

DepreshZen Group (co-led by Irizelma Robles and Tom Kowal): We meet regularly on Zoom and recently increased the frequency of meetings from once a month to every other week. There are almost 30 people on the email list and usually 6-10 participants per meeting. We have explored different meeting formats, such as sitting five minutes at the end or right at the start, and different ways for the facilitator to start a conversation if there's nothing pressing to talk about. On a few occasions we have listened to a podcast clip of people discussing their experiences with mental illness. Also, a teisho by Gerardo-Roshi about practicing with pain and grief was translated and shared with the group.

Dharma Reflections (led by Larry McSpadden): Dharma Reflections has met on Zoom six out of the last seven months, with each session running 75-90 minutes on a Sunday afternoon. We have eight more-or-less regular participants, and often have a random drop-in or two. In November we had a retrospective look at the first twelve sessions and discussed highlights and possible future topics; the general topic of "The Bodhisattva Path" was a consensus first choice, and we began exploring that subject in December. In recent months we have been taking up the Six (or Ten) Paramitas for discussion. Attendees have reported a high level of interest in both the reading selections quoted and in the discussions. A typical discussion will involve a fair bit of personal sharing and any number of good questions, with all parties involved in lively interaction.

Family and Youth Program (led Chris Maley): In January we introduced "Youth Nights in the Zendo," a new program and the first of its kind at the RZC. "Youth Nights" takes place on select Wednesday evenings from 6:30-7:30 and are geared to Sangha youth ages 10-15. During the hour, I deliver very basic instruction on sitting posture, breath practice, and zendo etiquette, and then we sit for three short rounds (with some of the youth now able to handle 25-minute rounds!). This program has been very well-received by parents, as it also allows for them to sit alongside their children in the zendo, helping to normalize the act of sitting together which can then generalize to their home lives. For those that can sit for 25 minutes, I am beginning to have a conversation with them about attending "beginner nights" on Tuesdays with me. Meanwhile, the Sunday youth program is now slowly transforming into a program that is geared for younger children and their parents, as we have had a recent influx of families with very young children. We are still

figuring out the final form of this program, but we're leaning toward a model that relies more on parent involvement in running activities and supervising the kids. The new families that have recently attended seemed very pleased with the programming and expressed interest in coming back again. For some of these families, the Youth Program seems to allow for an easy in-road to the wider Sangha. Through the help of Lila, we are also currently working to expand our volunteer base.

Nonviolent Communication Group (led by Anna Belle and Alan Leiserson with Fifi Johnson): Our NVC practice group, which began in 2022, is now more than a month into its third and best-attended iteration. We are averaging 14 people per weekly session and have 26 members, plus three facilitators. We're now at capacity, so have temporarily closed the group to new members. Each one-hour session uses a simple, beginner-friendly curriculum that requires no homework. One newcomer recently shared how using his new NVC skills with a challenging colleague significantly improved their relationship. And there are frequent expressions of gratitude for offering this group work.

Parent Practice Group (led by Susan Rakow): This Zoom group met on the last Monday evening of the month at 8:15 pm from August 2022 through March 2023. Currently, there are over 20 participants, including members from Louisville, Cleveland, Buffalo, and Rochester. Discussion topics have included managing self-care and Zen practice while raising young children, parenting teenagers, talking to children about death, the importance of united parenting, and consistency in setting rules and consequences. One of the most valuable aspects seems to be sharing resources (books, media, etc.). Here is some feedback I have received:

- “The resources in this email are amazing! I'm really looking forward to this. Thank you again.”
- “Thank you so much, for all of this! I can't begin to describe how grateful I am to you for sharing your expertise and making yourself available to Sangha parents.”
- “I am thrilled to have the benefit of your experience, wisdom, compassion and am feeling more hopeful even in these last few days about finding the just right approach to encourage and guide (my child).”

Sangha Hikes (led by Jake Langendorfer): At the timing of this report, there have been nine Sangha Hikes since last fall. They are typically scheduled on Sunday afternoons, including during the winter months. Locations include Chapin Mill, Highland Park, Letchoworth Park, Corbett's Glenn, and Mendon Ponds, among others. We seem to have developed a “core group” of three people, with new faces frequently joining us. I personally have met many Sangha members specifically from their hike attendance. I very much look forward to many more hikes in the future and am grateful for the assistance of the Sangha Programs team.

Sangha Socials (coordinated by Lila Redding): Our Sangha socials have been well attended, and are a great way for people to build new connections. Brunch socials have been scheduled on select Sundays following teisho, taking advantage of the opportunity to sit outdoors as weather permits. During this past winter, we experimented with an early

evening social, with hearty appetizers and mocktails served. Both formats included an ice-breaker activity to promote conversation.

Sangha Sports Viewing (led by Jake Langendorfer): One the past six months, I've hosted five Sangha sports gatherings at Arnold Park: two football games, two hockey games, and one baseball game. However, because of low attendance and seemingly low interest, I do not expect this event to continue beyond the end of my time in training, but it may be useful to try again at the start of football season if someone else is willing to host it for Bills games.

Uprooting Racism (co-led by Luka Häkillä and Alan Leiserson in 2022 and led by Dr. Sonia James-Wilson as of 2023): UR's third year of programming since the strategic planning process in 2020-2021 has included:

- Ongoing zazen program for incarcerated men at Attica Correctional Facility, several of whom have indicated this program is very important to them.
- Lively discussion of an episode of docuseries *High on the Hog: How African American Cuisine Transformed America*, about the contributions to American cuisine (rice, sweet potatoes, and macaroni and cheese, among others) by enslaved Black people, including two "owned" by Thomas Jefferson and George Washington.
- Discontinuation of our proposed community read of *Your Children Are Very Greatly in Danger: School Segregation in Rochester, New York*, by Democrat & Chronicle education reporter, Justin Murphy. We've learned that reading events do not garner sufficient attendance.
- Holding a circle meeting for the UR leadership group and beginning an ongoing discussion on how members feel about our work and what direction to take in the future.
- Ongoing work on a forthcoming revamped version of the Dharma Camp.
- Personally responding to a person who had attended an introductory meditation workshop and wrote to the UR email address about statements made there that "could be considered biased or harmful to people with excluded/marginalized identities." She appreciated having a chance to offer feedback and discuss her concerns.

Zen of Living and Dying Group (co-led by Eryl and Wayman Kubicka): The group meets every two weeks on Zoom after teisho. Before the pandemic, the group met in person, and, although many members would like to return to in-person meetings, Zoom has enabled out-of-town members to participate and feel connected. Membership attendance varies, but usually 15-25 people sign on. Meetings are facilitated and follow guidelines developed by the group to help with sharing time effectively. ZLD started initially as a support group for those facing serious illness such as cancer or intractable pain, but in keeping with the group's title, also now responds to suffering caused by depression, challenging relationships, loss or impending loss of a loved one, pain and disability, and caregiving and aging. During each meeting, the group endeavors to see whatever suffering arises through the lens of Zen practice and Buddhist understanding. Participants in the group have wide and varying life circumstances and practice

experience, and this provides a rich well of understanding and wisdom, which is offered and shared at the invitation of the member raising a concern. Future considerations include occasional in-person meetings, perhaps with an appropriate movie or video, and the formation of a sub-group to bring together information on end-of-life arrangements such as cremation, burial options, and funeral home pricing. Other longterm interests include looking at solo aging and Buddhist retirement facilities.

Culture of volunteering: With Lila's leadership and coordination efforts, SPO is making strides in integrating more volunteers into work practice at the Center, along with keeping work supervisors and staff at Arnold Park and Chapin Mill informed of opportunities for volunteer support. Last month we re-instituted the Center's annual volunteer luncheon to recognize the many contributions of volunteers, an annual tradition that was on pause for the past three years due to the pandemic.

Chapin Mill globally recognized: Not yet begun, this long-term project will involve considerable collaboration and planning related to the types of programs that might be offered there and the staff that will be required to support those programs.

Financial and Mission Perspective

NOTE: The items below are all "lag" measure, meaning that they are the after-the-fact quantifiable results of the cumulative strategic initiatives above. It will take some time to see these indicators of success.

Program revenue: Since the establishment of the SPO, all programs have been offered free of charge. Our goal is that Sangha programs will eventually become self-supporting.

Grow the membership: Center members that have their needs for social connection and support met are more likely to be retained.

Increase donor revenue: Engaging Center members and fostering community connections will in turn contribute to increases in membership, dues, and other donations.

Develop a strong local, national, and global presence: A robust offering of high-quality programs, both in-person and online, will raise the Center's visibility.



ROCHESTER ZEN CENTER

Dear Sangha,

I am writing today to announce and explain the Board's recent decision to reverse its earlier decision – at the October 2021, trustees meeting – to hang a Black Lives Matter flag on the Center's Arnold Park building.

The Board recognizes that this is a complicated and emotionally charged issue in today's extremely divisive political environment, and, in our recent meeting, we spent a great deal of time debating the pros and cons of it. Would the BLM flag be interpreted as the Center's showing support for the Rochester community or as taking a political stance? For those who knew of the trustees' earlier decision, it caused confusion when 18 months passed without the flag going on display. In part, this was due to staff dropping the ball on following through with the trustees' decision, and the Board and the Center have taken steps to ensure that future Board decisions are implemented in a timely manner. But we agreed that the long delay also reflected ambivalence on the part of some trustees, officers, and senior staff.

The 18-month delay did give the trustees time to reconsider their initial decision, with the help of diverse input from the wider Sangha. The Board now feels it best to continue to limit the flags displayed at the Center to Dharma symbols that reflect our primary mission. Both the Board and the Center's leadership remain committed to supporting anti-racist work, as has been demonstrated by a substantial financial support of Uprooting Racism programming over the last several years.

In its practice, Zen points us to Essential reality – that which is beyond "Black Lives Matter" and "blue lives matter," beyond right and wrong, and certainly beyond politics. Our mission is to see beyond words, symbols, concepts, and "things" such as flags. As Chinese Zen master Yunmen (Ummon) said, "Even a precious thing isn't as good as nothing."

We are confident that by focusing on Zen practice rather than displaying positions that can be taken as political, the Center will most directly contribute to the development of mature Zen practitioners who will go out into the world embodying compassion, empathy, and the principles of anti-racism. We encourage all members to participate in social justice work to the extent that they are concerned and able.

Sincerely,

Jonathan Hager
Chair, Board of Trustees

PS: Be on the lookout in the next day or two for Roshi's latest podcast, *The Black Lives Matter Flag – To Hang or Not to Hang?*

MEMORANDUM

From: RZC Ethics and Advisory Committee

To: RZC Trustees and Officers

Date: May 29, 2023

The EAC has met regularly since the last trustees' meeting to discuss issues affecting the Center as well as any complaints of which the EAC members may have become aware. The principal issues under consideration by the EAC include the following:

- A. Following up on the EAC reports to the trustees prior to the May and October 2022 trustees' meetings, the EAC has continued to meet regularly to determine how best to treat the issue of a senior sangha member ("A") who has made repeated unwanted physical contact with members and others at the Center. EAC members have communicated with A, A's wife and his designated advocate to discuss A's situation, including asking that A not attend events at the Center in person or over Zoom until further notice (dokusan by Zoom excepted), and to discuss what measures A would need to take before being considered for re-admission to Center events. Although A and A's wife have asked that A be permitted to attend non-Center events conducted in Center facilities, *the EAC continues to believe that A's presence in Center facilities poses an ongoing risk and has reiterated that position to A, A's wife and his designated advocate.*

Members of the EAC, acting as representatives of the Center, have reached out to the persons known to have been harmed by A to express the Center's regret and to ask what further restorative measures would be helpful to them.

The Board may wish to consider what further restorative efforts should be made on behalf of the Center to the persons reporting A's unwanted contact.

- B. The EAC developed a procedure, in both flowchart and narrative form, for member reporting of any harassment, abuse or other improper conduct, which was approved by the Board at its October 2022 meeting. That procedure was to be promulgated to the members through several means, including posting on bulletin boards in 5 AP and Chapin Mill and inclusion on the Center's website and in a mailing to members. *That promulgation should be completed, as should the appropriate promulgation of the staff sexual harassment policy.*
- C. Lesson learned: Any Center leadership or other staff person who learns of a Center member's complaint of harassment, abuse or other improper conduct by another Center member should *promptly report that to the EAC* for appropriate EAC consideration.

The EAC recommended prior to the May and October 2022 trustees' meetings that the trustees and officers consider the following issue, which was discussed, but about which no decision was made:

Using a questionnaire largely developed by Betsy Friedman, Donna has recently interviewed departing

short-term trainees and has received positive responses and a few useful suggestions. Following this model, the EAC believes it would be useful for departing staff, and possibly departing non-staff members who have previously shown meaningful engagement in the Center, to receive exit interviews, conducted by someone with experience in this process who is not presently in the Center's leadership (such as Betsy) or even membership, to enable us to learn what we can from their experience. This process is, of course, standard in business organizations.



PROCEDURE FOR REPORTING HARASSMENT OR ABUSE

Rochester Zen Center Procedure for Reporting Harassment or Abuse

The Rochester Zen Center is committed to keeping our Sangha a safe place for practice and community engagement. To this end, our Ethics and Advisory Committee has established the following reporting process and flowchart in the event any Sangha member experiences potentially harmful behavior (including but not limited to sexual harassment) within the context of the Center's Sangha, whether on or off the premises of Arnold Park and Chapin Mill.

Any member of the Rochester Zen Center (RZC) who has been sexually or otherwise harassed or abused (the "reporter") by another member (the "respondent"), whether or not the harm doer is part of the Center leadership or staff, may report such incident(s) to any of the individuals named below (the "receivers"):

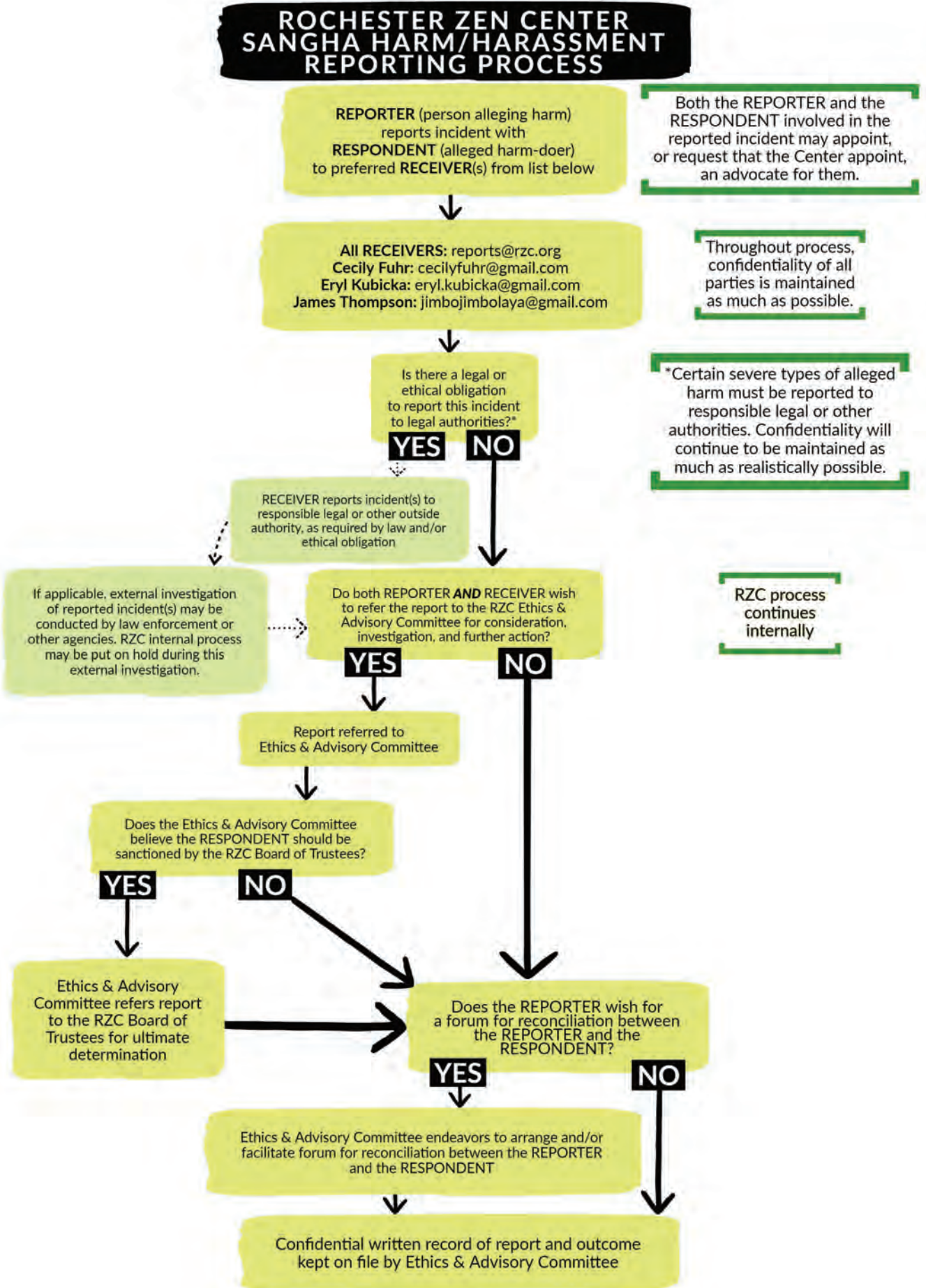
- Cecily Fuhr
- Eryl Kubicka
- James Thompson

At the option of the reporter, their report will be treated confidentially by the receiver, except in cases in which the receiver is required by law or ethical obligation to report such incident(s) to responsible legal or other authorities.

If the reporter and receiver so agree, the report will be referred to the RZC Ethics and Advisory Committee (EAC) for consideration, investigation, and further action, as appropriate. The reporter and the respondent may each appoint an advocate to represent and/or counsel them in their communications with the EAC; alternatively, either or both may request that the EAC endeavor to provide them with such an advocate. The EAC may refer the matter to the RZC Board of Trustees for ultimate determination if it believes that the respondent should be sanctioned. The EAC will endeavor to provide the reporter with confidentiality, with the proviso that as more people become aware of any situation, confidentiality becomes harder to maintain. Any report which is referred to the EAC, and the outcome thereof, shall be memorialized in a confidential written record to be maintained by the EAC.

If the reporter so wishes, the EAC may endeavor to provide a forum for reconciliation between the reporter and the respondent.

To contact the receivers, feel free to reach out to them individually or email the group at reports@rzc.org.





ROCHESTER ZEN CENTER

Annual Report of Trustees

Pursuant to
New York Not-for-Profit Corporation Law
Section 519

Presented at the Fifty-Seventh
Annual Corporate Meeting
June 25, 2023

The record date for the Center's 2023 Annual Meeting was June 1, 2023. As of that date, the Center had 467 members. The record date for the Center's 2022 Annual Meeting was May 5, 2022. As of that date, the Center had 469 members. Accordingly, the Center's membership has decreased by two during this period.

The names and places of residence of the Center's current members may be found in the records of the Center's Secretary.

ROCHESTER ZEN CENTER
SUMMARY OF 2022 ANNUAL FINANCIAL RESULTS

	2022		2021	
	As of December 31, 2022	12/31/22 as % of 2022 Budget	As of December 31, 2021	12/31/21 as % of 2021 Budget
Year-to-Date Operating Revenue	\$465,778	110%	\$370,178	115%
Year-to Date Operating Expenses	<u>\$549,307</u>	97%	<u>\$444,026</u>	99%
YTD Revenue Less Expenses	(\$83,529)		(\$73,848)	
YTD Operating Draw from Investments (4%)	<u>\$72,592</u>		<u>\$67,793</u>	
YTD Net Operating Surplus (Loss)	(<u>\$10,937</u>)		(<u>\$6,055</u>)	
Membership Contributions (included in operating revenue)	\$275,396	131%	\$223,170	116%
Extraordinary Income (not included in operating revenue)	\$0		\$46,095	
Extraordinary expenses (not included in operating revenue)	\$0		\$0	
Accumulated Operating Surplus (Loss) including operating draw since 2009 Inception of Current System	\$112,774		\$123,711	
<hr/>				
YTD Investment Gain (Loss)	(\$248,280)		\$151,337	
YTD Operating Draw from Investments (4%)	<u>(\$72,592)</u>		<u>(\$67,793)</u>	
YTD Net Investment Gain (Loss)	(\$320,872)		\$83,544	
YTD Legacies and Special Donations	<u>\$0</u>		<u>\$0</u>	
YTD Total Investment Fund Change	(<u>\$320,872</u>)		<u>\$83,544</u>	

ROCHESTER ZEN CENTER BALANCE SHEET – December 31, 2022 (cash adjusted)

	Operating Fund	Investment Fund	Held for Others	Realty and Art (Carried at Cost)	Total
ASSETS					
CURRENT ASSETS					
Cash & Money Market	67,662.14	128,571.62	289,937.10	0.00	486,170.86
Inventories	12,123.48	0.00	0.00	0.00	12,123.48
Accounts Receivable	1,768.95	0.00	0.00	0.00	1,768.95
Prepaid Expenses	15,398.96	0.00	0.00	0.00	15,398.96
Earmarked Donations (Contra)	(18,608.31)	0.00	0.00	0.00	(18,608.31)
<i>Total Current Assets</i>	<i>78,345.22</i>	<i>128,571.62</i>	<i>289,937.10</i>	<i>0.00</i>	<i>496,853.94</i>
NON-CURRENT ASSETS					
Certificates of Deposit	0.00	85,000.00	0.00	0.00	85,000.00
Other Non-Equity Investments (At Book)	0.00	301,893.89	0.00	0.00	301,893.89
Equity Investments (At Market)	0.00	1,190,270.20	0.00	0.00	1,190,270.20
Mortgage Loans Outstanding	0.00	16,754.38	0.00	0.00	16,754.38
Depreciable Fixed Assets (Net)	387,455.49	0.00	0.00	0.00	387,455.49
Buildings & Land (At Cost)	0.00	0.00	0.00	5,398,962.14	5,398,962.14
Buddhist Art & Implements (At Cost)	0.00	0.00	0.00	123,419.07	123,419.07
<i>Total Non-Current Assets</i>	<i>387,455.49</i>	<i>1,593,918.47</i>	<i>0.00</i>	<i>5,522,381.21</i>	<i>7,503,755.17</i>
TOTAL ASSETS	465,800.71	1,722,490.09	289,937.10	5,522,381.21	8,000,609.11
LIABILITIES & EQUITY					
CURRENT LIABILITIES					
Taxes, Medicare, SS Payable	3,213.80	0.00	0.00	0.00	3,213.80
Prepaid Income	0.00	0.00	0.00	0.00	0.00
Other Current Liabilities	21,750.38	0.00	0.00	0.00	21,750.38
<i>Total Current Liabilities</i>	<i>24,964.18</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>24,964.18</i>
LONG-TERM LIABILITIES					
Auckland Zen Centre Fund	0.00	0.00	8,339.37	0.00	8,339.37
Louisville Zen Center Fund	0.00	0.00	265,591.74	0.00	265,591.74
Benevolence Fund	0.00	0.00	975.00	0.00	975.00
Abbots' Scholarship Fund	0.00	0.00	15,030.99	0.00	15,030.99
<i>Total Long-Term Liabilities</i>	<i>0.00</i>	<i>0.00</i>	<i>289,937.10</i>	<i>0.00</i>	<i>289,937.10</i>
EQUITY					
»»Year-to-Date Revenues	465,777.88	(248,280.09)	0.00	0.00	217,497.79
»»(Less Year-to-Date Expenses)	549,306.91	0.00	0.00	0.00	549,306.91
»YTD Revenues Less Expenses	(83,529.03)	(248,280.09)	0.00	0.00	(331,809.12)
»YTD Investment Draw (4% per annum)	72,591.97	(72,591.97)	0.00	0.00	0.00
Year-to-Date Net Surplus (Loss)	(10,937.06)	(320,872.06)	0.00	0.00	(331,809.12)
Extraordinary Income & Expenses	0.00	0.00	0.00	0.00	0.00
Interfund Transfers In (Out)	(356.48)	0.00	0.00	356.54	0.06
Previous Year-End Fund Balances	452,130.07	2,043,362.15	0.00	5,522,024.67	8,017,516.89
<i>Total Equity (Current Fund Balances)</i>	<i>440,836.53</i>	<i>1,722,490.09</i>	<i>0.00</i>	<i>5,522,381.21</i>	<i>7,685,707.83</i>
TOTAL LIABILITIES & EQUITY	465,800.71	1,722,490.09	289,937.10	5,522,381.21	8,000,609.11

ROCHESTER ZEN CENTER
Income and Expense Statement for the Quarter Ended December 31, 2022

Account	4Q2022 Actual	2022 Budget	% of Budget	4Q2021 Actual	
GENERAL OPERATING FUND - INCOME ACCOUNTS					
	\$379	\$500	76%	\$419	
	\$0	\$0		\$0	
40143G	\$13,674	\$11,000	124%	\$13,609	
40150G	\$160	\$300	53%	\$285	
40151G	\$275,396	\$211,000	131%	\$223,170	
4C151G	\$30,373	\$33,000	92%	\$34,490	
40152G	\$8,255	\$12,000	69%	\$5,480	
40153G	\$3,725	\$4,000	93%	\$2,460	
4C153G	\$0	\$0		\$0	
40159G	\$5,395	\$15,000	36%	\$4,980	
4C159G	\$61,295	\$60,200	102%	\$27,458	
40160/2G	\$17,301	\$15,000	115%	\$13,819	
4C160G	\$0	\$0		\$0	
40161G	\$49,826	\$60,000	83%	\$44,008	
	Total Operating Revenue	\$465,778	\$422,000	110%	\$370,178
GENERAL OPERATING FUND - EXPENSE ACCOUNTS					
60170G	\$493	\$500	99%	\$346	
60171G	\$6,394	\$8,500	75%	\$3,645	
60172G	\$2,795	\$3,000	93%	\$11,024	
6C172G	\$506	\$100	506%	\$406	
60175G	\$41,599	\$42,200	99%	\$33,204	
6C175G	\$23,947	\$36,400	66%	\$39,321	
60176G	\$80,809	\$79,300	102%	\$49,142	
6C176G	\$20,238	\$24,300	83%	\$15,699	
60177G	\$39,244	\$34,000	115%	\$29,220	
6C177G	\$10,710	\$14,500	74%	\$11,043	
60178G	\$4,775	\$5,500	87%	\$3,934	
6C178G	\$3,633	\$3,500	104%	\$2,508	
60179G	\$20,303	\$19,400	105%	\$17,741	
6C179G	\$12,649	\$12,700	100%	\$8,379	
60180G	\$5,150	\$1,500	343%	\$494	
6C180G	\$20	\$100	20%	\$0	
60181G	\$4,431	\$4,000	111%	\$1,729	
6C181G	\$328	\$500	66%	\$22	
60182G	\$5,252	\$6,000	88%	\$5,291	
6C182G	\$3,818	\$4,400	87%	\$3,974	
60183G	\$10,748	\$8,600	125%	\$7,492	
6C183G	\$25,378	\$13,800	184%	\$16,045	
60184G	\$37,554	\$40,000	94%	\$24,227	
6C184G	\$29,141	\$25,000	117%	\$18,501	
60186G	\$47,456	\$47,600	100%	\$45,864	
6C186G	\$27,419	\$27,600	99%	\$26,564	
60187G	\$0	\$1,000	0%	\$0	
60188G	\$146	\$3,000	5%	\$579	
6C188G	\$5,250	\$3,500	150%	\$1,299	
60189G	\$596	\$700	85%	\$365	
60190G	\$9,100	\$6,000	152%	\$7,580	
6C190G	\$5,675	\$5,000	113%	\$5,553	
60191G	\$8,125	\$8,100	100%	\$7,430	
6C191G	\$6,264	\$5,000	125%	\$6,316	
60192G	\$4,455	\$5,600	80%	\$3,451	
6C192G	\$28	\$1,000	3%	\$954	

ROCHESTER ZEN CENTER
Income and Expense Statement for the Quarter Ended December 31, 2022

Account	4Q2022 Actual	2022 Budget	% of Budget	4Q2021 Actual
60193G Banking, PayPal & Crdt Crd Fees	\$928	\$1,000	93%	\$635
60194G Sangha Programs Expenses	\$7,280	\$14,300	51%	\$0
60300G Bad Debt Expense	\$0	\$0		\$75
60389G Depreciation Expense	\$24,819	\$27,900	89%	\$22,406
6C389G CM Depreciation Expense	\$11,851	\$18,000	66%	\$11,569
60500G Contingency (budget use only)	\$0	\$5,000		\$0
Total Operating Expenses	\$549,307	\$568,100	97%	\$444,026
Operating Revenue Less Expenses	(\$83,529)	(\$146,100)		(\$73,848)
40168G Operating Draw from Investments	\$72,592	\$73,200	99%	\$67,793
Total Net Operating Surplus (Loss)	(\$10,937)	(\$72,900)		(\$6,055)
40156G Extraordinary Income & Expenses	\$0			
CAPITAL EXPENDITURES				
15000G Furniture and Fixtures	\$29,856			\$29,919
15100G Equipment and Computers	\$32,126			\$2,168
15200G Motor Vehicles	\$17,445			\$18,430
Non-CM Capital Expenditures	\$79,428	\$82,945	96%	\$50,517
1C500G CM Capital Expenditures	\$87,557	\$197,814	44%	\$841
Total Capital Expenditures	\$166,985	\$280,759	59%	\$51,358
INVESTMENT FUND				
40167I ML Equity YTD Gain (Loss)	(\$252,315)			\$149,800
40168I Interest Income (IF)	\$4,035			\$1,478
40170I Other Income (IF)	\$0			\$59
Gross Investment Income	(\$248,280)			\$151,337
60168I Operating Draw from Investments	(\$72,592)			(\$67,793)
Investment Income Less Draw	(\$320,872)			\$83,544
40155I Legacies & Special Donations	\$0			\$0
Total Net Investment Fund Gain (Loss)	(\$320,872)			\$83,544

ROCHESTER ZEN CENTER
Past-Year Comparison – December 31, 2022

	31-Dec-22	Average 2017-2021	31-Dec-21	31-Dec-20	31-Dec-19	31-Dec-18	31-Dec-17
GENERAL OPERATING FUND – INCOME							
	379	804	419	430	855	1,166	1,151
	0	(1,512)	0	0	0	533	(8,091)
40143G	13,674	12,618	13,609	13,869	13,247	11,506	10,859
40150G	160	468	285	285	300	730	740
40151G	275,396	202,891	223,170	194,514	210,835	175,472	210,463
4C151G	30,373	33,506	34,490	33,119	26,430	19,635	53,855
40152G	8,255	8,680	5,480	3,933	11,901	11,198	10,890
40153G	3,725	3,287	2,460	1,985	5,150	3,620	3,220
4C153G	0	0	0	0	0	0	0
40159G	5,395	11,315	4,980	6,661	16,101	14,555	14,276
	61,295	38,543	27,458	16,963	57,431	32,168	58,694
40160/2G	17,301	16,202	13,819	19,284	13,719	18,165	16,024
4C160G	0	0	0	0	0	0	0
40161G	49,826	55,683	44,008	36,503	60,780	64,425	72,699
Total YTD Operating Income	465,778	382,485	370,178	327,546	416,750	353,173	444,779
GENERAL OPERATING FUND – EXPENSES							
60170G	493	233	346	150	420	0	250
60171G	6,394	6,714	3,645	6,345	8,349	8,275	6,955
60172G	2,795	4,578	11,024	(5,022)	7,027	8,488	1,375
6C172G	506	138	406	81	94	25	82
60175G	41,599	44,386	33,204	42,637	54,368	45,407	46,314
6C175G	23,947	23,828	39,321	38,927	19,635	9,117	12,141
60176G	80,809	55,387	49,142	50,921	56,876	62,392	57,604
6C176G	20,238	13,379	15,699	14,658	15,619	10,433	10,484
60177G	39,244	34,141	29,220	22,056	33,961	44,204	41,266
6C177G	10,710	9,577	11,043	10,381	8,782	9,967	7,711
60178G	4,775	5,066	3,934	3,532	5,526	6,708	5,631
6C178G	3,633	2,530	2,508	2,723	3,154	2,108	2,155
60179G	20,303	18,590	17,741	17,356	16,748	19,452	21,656
6C179G	12,649	7,434	8,379	8,604	7,210	6,655	6,322
60180G	5,150	935	494	1,029	931	1,084	1,139
6C180G	20	7	0	(41)	76	0	0
60181G	4,431	3,369	1,729	3,310	4,601	3,163	4,041
6C181G	328	139	22	14	446	198	17
60182G	5,252	5,756	5,291	5,480	5,418	6,495	6,098
6C182G	3,818	4,404	3,974	4,495	4,955	4,678	3,916
60183G	10,748	8,550	7,492	7,365	9,135	8,979	9,777
6C183G	25,378	14,097	16,045	14,867	14,516	12,879	12,177
60184G	37,554	13,694	24,227	10,503	7,152	12,899	13,688
6C184G	29,141	21,722	18,501	26,229	26,622	18,353	18,904
60186G	47,456	41,127	45,864	42,258	40,308	39,438	37,769
6C186G	27,419	23,514	26,564	24,242	22,916	22,415	21,435
60187G	0	520	0	200	500	1,400	500
6C187G	0	0	0	0	0	0	0
60188G	146	2,230	579	654	2,332	4,253	3,331
6C188G	5,250	1,387	1,299	288	743	1,456	3,151
60189G	596	145	365	(176)	324	213	0
60190G	9,100	9,497	7,580	6,457	8,296	13,995	11,157
6C190G	5,675	7,318	5,553	7,486	8,493	3,904	11,152
60191G	8,125	7,021	7,430	7,297	7,216	6,717	6,448
6C191G	6,264	6,492	6,316	6,265	6,682	6,848	6,350
60192G	4,455	3,590	3,451	3,501	3,869	3,702	3,429
6C192G	28	554	954	194	218	782	623
60193G	928	982	635	1,269	1,020	934	1,052
60194G	7,280	0	0	0	0	0	0
60300G	0	4	75	0	0	0	(53)
60389G	24,819	21,347	22,406	21,464	19,880	21,172	21,813
6C389G	11,851	8,627	11,569	10,963	7,349	6,473	6,782
Total YTD Operating Expenses	549,307	433,011	444,026	418,962	441,768	435,661	424,640
YTD Operating Income Less Expenses	(83,529)	(50,526)	(73,848)	(91,416)	(25,018)	(82,488)	20,139
40168G	72,592	62,852	67,793	63,123	59,755	56,184	67,403
Total Net Operating Surplus (Loss)	(10,937)	12,325	(6,055)	(28,292)	34,737	(26,304)	87,542
Extraordinary Income & Expenses	0	21,709	46,095	13,450	5,786	33,216	10,000

ROCHESTER ZEN CENTER
Past-Year Comparison – December 31, 2022

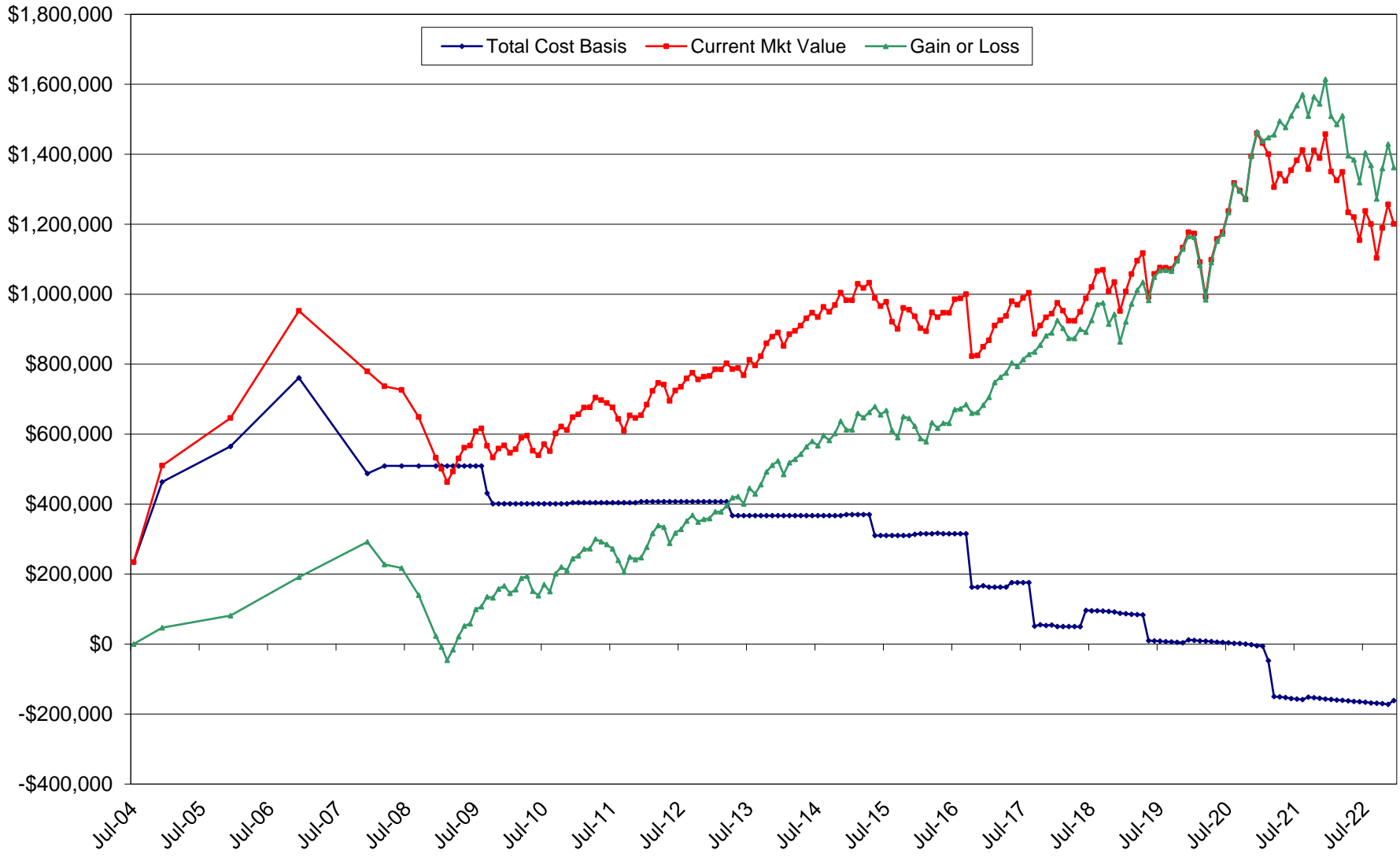
	31-Dec-22	Average 2017-2021	31-Dec-21	31-Dec-20	31-Dec-19	31-Dec-18	31-Dec-17
CAPITAL EXPENDITURES							
15000G Furniture and Fixtures	29,856	9,985	29,919	0	1,712	9,042	9,251
15100G Equipment and Computers	32,126	2,541	2,168	1,679	0	7,880	975
15200G Motor Vehicles	17,445	7,058	18,430	16,862	0	0	0
1C500G CM Capital Expenditures	87,557	14,726	841	24,431	30,137	18,223	0
Total YTD Capital Expenditures	166,985	34,310	51,357	42,972	31,848	35,145	10,226
INVESTMENT FUND							
40167I ML Equity YTD Gain (Loss)	(252,315)	186,306	149,800	299,582	301,218	(25,651)	206,582
40168I Interest Income (IF)	4,035	6,936	1,478	7,937	11,454	4,784	9,025
40170I Other Income (IF)	0	(35)	59	0	0	(234)	0
40181I W&R YTD Gain (Loss)	0	0	0	0	0	0	0
Gross YTD Investment Fund Income	(248,280)	193,207	151,337	307,519	312,671	(21,101)	215,607
60168I Operating Draw from Investments	(72,592)	(62,852)	(67,793)	(63,123)	(59,755)	(56,184)	(67,403)
Net Investment Fund Gain (Loss)	(320,872)	130,355	83,544	244,396	252,917	(77,285)	148,204
40155I Legacies and Special Donations	0	3,017	0	0	12,500	2,500	83
Total YTD Investment Fund Change	(320,872)	133,372	83,544	244,396	265,417	(74,785)	148,287

ROCHESTER ZEN CENTER INVESTMENT FUND – December 31, 2022

<i>Instrument</i>	<i>As Carried on Balance Sheet</i>		<i>Market Value</i>	<i>Cost Basis</i>	<i>Gain (Loss)</i>	<i>Annual Return on Basis</i>	<i>Est. Annual Fixed Income</i>
Equity Investments*	<i>At Market</i>						
Equities Held in Merrill Lynch Accounts	\$1,190,270		\$1,190,270	(\$171,886)	\$1,362,156		
Total Equities	\$1,190,270	69%	\$1,190,270	(\$171,886)	\$1,362,156		
Cash & Money Market						<i>Current Int Rate</i>	
IF Share of Money Market Funds & Cash	\$128,572		\$128,572	\$128,572		3.70%	\$4,757
Total IF Cash & Money Market	\$128,572	7%	\$128,572	\$128,572		3.70%	\$4,757
Fixed-Income Investments						<i>Crrnt Rtrn on Basis</i>	
Certificates of Deposit	\$85,000		\$82,689	\$85,000	(\$2,311)	2.50%	\$2,125
U.S. Treasury Note	\$197,043		\$197,008	\$197,043	(\$35)	2.92%	\$5,750
U.S. Treasury Bill	\$104,851		\$105,605	\$104,851	\$754	4.10%	\$4,298
Total Fixed-Income Investments	\$386,894	22%	\$385,302	\$386,894	(\$1,592)	3.15%	\$12,173
Loans				<i>Original</i>		<i>Loan Rate</i>	
Mdsn ZC Mtg Loan 3.34% 2/29/32	\$16,754			\$24,287		3.34%	\$536
Total Loans	\$16,754	1%		\$24,287			\$536
Investment Fund Total	\$1,722,490	100%					\$17,466

* Donated equities that do not meet the Center's ethical investment criteria must be sold by the Center's Finance Committee within one year.

Merrill Lynch Equity Account (includes cash held in ML equity account)



John W. Pulleyn III
Co-President, Rochester Zen Center

State of New York)
) ss.
County of Monroe)

On the day of in the year 2023, before me personally came John W. Pulleyn III, to me known, who, being by me duly sworn, did depose and say that he resides at 215 East Brook Road, Pittsford, NY 14534; that he is the Co-President of the Rochester Zen Center, the corporation described in and which executed the above instrument; that he knows the seal of said corporation; that the seal affixed to said instrument is such corporate seal; that it was so affixed by order of the Board of Trustees of said corporation, and that he signed his name thereto by like order.

In Witness Whereof, I have hereunto set my hand and affixed my official seal.

Donna M. Kowal
Co-President, Rochester Zen Center

State of New York)
) ss.
County of Monroe)

On the day of in the year 2023, before me personally came Donna M. Kowal, to me known, who, being by me duly sworn, did depose and say that she resides at 5357 Grist Mill Road, Batavia, NY 14020; that she is the Co-President of the Rochester Zen Center, the corporation described in and which executed the above instrument; that she knows the seal of said corporation; that the seal affixed to said instrument is such corporate seal; that it was so affixed by order of the Board of Trustees of said corporation, and that she signed her name thereto by like order.

In Witness Whereof, I have hereunto set my hand and affixed my official seal.

Barry M. Keesan
Treasurer, Rochester Zen Center

State of New York)
) ss.
County of Monroe)

On the day of in the year 2023, before me personally came Barry M. Keesan, to me known, who, being by me duly sworn, did depose and say that he resides at 20 Beckwith Terrace, Rochester, NY 14610; that he is the Treasurer of the Rochester Zen Center, the corporation described in and which executed the above instrument; that he knows the seal of said corporation; that the seal affixed to said instrument is such corporate seal; that it was so affixed by order of the Board of Trustees of said corporation, and that he signed his name thereto by like order.

In Witness Whereof, I have hereunto set my hand and affixed my official seal.



ROCHESTER ZEN CENTER

Financial Report First Quarter 2023

Presented at the Board of
Trustees Meeting
June 2-3, 2023

ROCHESTER ZEN CENTER
SUMMARY OF FIRST QUARTER 2023 FINANCIAL RESULTS

	First Quarter 2023		First Quarter 2022	
	As of March 31, 2023	3/31/23 as % of 2023 Budget	As of March 31, 2022	3/31/22 as % of 2022 Budget
Year-to-Date Operating Revenue	\$114,523	26%	\$117,873	28%
Year-to Date Operating Expenses	<u>\$163,992</u>	27%	<u>\$134,346</u>	25%
YTD Revenue Less Expenses	(\$49,469)		(\$16,473)	
YTD Operating Draw from Investments (4% per annum)	<u>\$18,379</u>		<u>\$17,882</u>	
YTD Net Operating Surplus (Loss)	(\$31,091)		\$1,408	
YTD Membership Contributions (included in operating revenue)	\$92,182	38%	\$92,894	44%
YTD Extraordinary Income (not included in operating revenue)	\$563,068		\$0	
YTD Extraordinary Expenses (not included in operating expenses)	\$0		\$0	
<hr/>				
YTD Investment Gain (Loss)	\$96,610		(\$104,121)	
YTD Operating Draw from Investments (4% per annum)	<u>(\$18,379)</u>		<u>(\$17,882)</u>	
YTD Net Investment Gain (Loss)	\$78,231		(\$122,002)	
YTD Legacies and Special Donations	<u>\$0</u>		<u>\$0</u>	
YTD Total Investment Fund Change	\$78,231		(\$122,002)	

ROCHESTER ZEN CENTER BALANCE SHEET (Cash Adjusted) – March 31, 2023

M3

	Operating Fund	Investment Fund	Held for Others	Realty and Art (Carried at Cost)	Total
ASSETS					
CURRENT ASSETS					
Cash & Money Market	185,966.94	20,091.10	21,954.90	0.00	228,012.94
Inventories	12,799.99	0.00	0.00	0.00	12,799.99
Accounts Receivable	2,453.92	0.00	0.00	0.00	2,453.92
Prepaid Expenses	14,171.41	0.00	0.00	0.00	14,171.41
Earmarked Donations (Contra)	(18,840.35)	0.00	0.00	0.00	(18,840.35)
<i>Total Current Assets</i>	<i>196,551.91</i>	<i>20,091.10</i>	<i>21,954.90</i>	<i>0.00</i>	<i>238,597.91</i>
NON-CURRENT ASSETS					
Certificates of Deposit	400,000.00	185,000.00	265,000.00	0.00	850,000.00
Other Non-Equity Investments (At Book)	0.00	301,893.89	0.00	0.00	301,893.89
Equity Investments (At Market)	0.00	1,277,358.14	0.00	0.00	1,277,358.14
Mortgage Loans Outstanding	0.00	16,378.07	0.00	0.00	16,378.07
Depreciable Fixed Assets (Net)	384,197.94	0.00	0.00	0.00	384,197.94
Buildings & Land (At Cost)	0.00	0.00	0.00	5,398,962.14	5,398,962.14
Buddhist Art & Implements (At Cost)	0.00	0.00	0.00	123,419.07	123,419.07
<i>Total Non-Current Assets</i>	<i>784,197.94</i>	<i>1,780,630.10</i>	<i>265,000.00</i>	<i>5,522,381.21</i>	<i>8,352,209.25</i>
TOTAL ASSETS	980,749.85	1,800,721.20	286,954.90	5,522,381.21	8,590,807.16
LIABILITIES & EQUITY					
CURRENT LIABILITIES					
Taxes, Medicare, SS Payable	2,782.59	0.00	0.00	0.00	2,782.59
Prepaid Income	0.00	0.00	0.00	0.00	0.00
Other Current Liabilities	5,153.38	0.00	0.00	0.00	5,153.38
<i>Total Current Liabilities</i>	<i>7,935.97</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>7,935.97</i>
LONG-TERM LIABILITIES					
Auckland Zen Centre Fund	0.00	0.00	3,837.58	0.00	3,837.58
Louisville Zen Center Fund	0.00	0.00	266,478.53	0.00	266,478.53
Benevolence Fund	0.00	0.00	875.00	0.00	875.00
Abbots' Scholarship Fund	0.00	0.00	15,763.79	0.00	15,763.79
<i>Total Long-Term Liabilities</i>	<i>0.00</i>	<i>0.00</i>	<i>286,954.90</i>	<i>0.00</i>	<i>286,954.90</i>
EQUITY					
»» Year-to-Date Revenues	114,522.80	96,609.82	0.00	0.00	211,132.62
»» (Less Year-to-Date Expenses)	163,992.23	0.00	0.00	0.00	163,992.23
»YTD Revenues Less Expenses	(49,469.43)	96,609.82	0.00	0.00	47,140.39
»YTD Investment Draw (4% per annum)	18,378.71	(18,378.71)	0.00	0.00	0.00
Year-to-Date Net Surplus (Loss)	(31,090.72)	78,231.11	0.00	0.00	47,140.39
Extraordinary Income & Expenses	563,068.07	0.00	0.00	0.00	563,068.07
Interfund Transfers In (Out)	0.00	0.00	0.00	0.00	0.00
Previous Year-End Fund Balances	440,836.53	1,722,490.09	0.00	5,522,381.21	7,685,707.83
<i>Total Equity (Current Fund Balances)</i>	<i>972,813.88</i>	<i>1,800,721.20</i>	<i>0.00</i>	<i>5,522,381.21</i>	<i>8,295,916.29</i>
TOTAL LIABILITIES & EQUITY	980,749.85	1,800,721.20	286,954.90	5,522,381.21	8,590,807.16

ROCHESTER ZEN CENTER
Income and Expense Statement for the Quarter Ended March 31, 2023

Account	1Q23 Actual	2023 Budget	% of Budget	1Q22 Actual	
GENERAL OPERATING FUND - INCOME ACCOUNTS					
	\$184	\$500	37%	\$165	
	\$0	\$0		\$0	
40143G	\$1,262	\$13,000	10%	\$1,104	
40150G	\$165	\$300	55%	\$0	
40151G	\$92,182	\$244,300	38%	\$92,894	
4C151G	\$295	\$34,000	1%	\$0	
40152G	\$3,985	\$8,500	47%	\$1,495	
40153G	\$0	\$3,000	0%	\$943	
4C153G	\$0	\$0		\$0	
40159G	\$830	\$10,000	8%	\$1,245	
4C159G	(\$49)	\$60,000	0%	\$6,170	
40160/2G	\$1,450	\$15,000	10%	\$5,048	
4C160G	\$0	\$0		\$0	
40161G	\$14,218	\$50,000	28%	\$8,809	
	Total Operating Revenue	\$114,523	\$438,600	26%	\$117,873
GENERAL OPERATING FUND - EXPENSE ACCOUNTS					
60170G	\$0	\$500	0%	\$0	
60171G	\$4,223	\$9,200	46%	\$470	
60172G	\$60	\$3,000	2%	\$108	
6C172G	\$0	\$500	0%	\$0	
60175G	\$9,566	\$42,700	22%	\$9,633	
6C175G	\$4,285	\$21,900	20%	\$8,491	
60176G	\$23,604	\$88,500	27%	\$16,977	
6C176G	\$7,743	\$33,100	23%	\$5,016	
60177G	\$12,107	\$42,700	28%	\$11,240	
6C177G	\$3,518	\$16,600	21%	\$2,843	
60178G	\$1,293	\$5,900	22%	\$1,545	
6C178G	\$1,093	\$3,500	31%	\$1,400	
60179G	\$5,582	\$22,500	25%	\$4,774	
6C179G	\$4,294	\$17,200	25%	\$2,785	
60180G	\$514	\$4,600	11%	\$882	
6C180G	\$0	\$100	0%	\$0	
60181G	\$1,410	\$4,000	35%	\$2,058	
6C181G	\$0	\$500	0%	\$108	
60182G	\$1,521	\$5,500	28%	\$1,162	
6C182G	\$1,763	\$4,000	44%	\$982	
60183G	\$5,116	\$11,100	46%	\$4,347	
6C183G	\$7,760	\$25,100	31%	\$8,342	
60184G	\$2,498	\$38,500	6%	\$12,020	
6C184G	\$22,054	\$30,000	74%	\$2,690	
60186G	\$11,964	\$48,000	25%	\$11,886	
6C186G	\$6,891	\$28,000	25%	\$6,891	
60187G	\$0	\$1,000	0%	\$0	
60188G	\$0	\$1,100	0%	\$0	
6C188G	\$113	\$3,500	3%	\$308	
60189G	\$257	\$700	37%	\$53	
60190G	\$1,604	\$6,500	25%	\$2,361	
6C190G	\$425	\$5,000	8%	\$431	
60191G	\$3,038	\$8,700	35%	\$2,611	
6C191G	\$2,246	\$5,300	42%	\$2,064	
60192G	\$3,394	\$5,600	61%	\$937	
6C192G	\$70	\$1,000	7%	\$28	

ROCHESTER ZEN CENTER
Income and Expense Statement for the Quarter Ended March 31, 2023

Account	1Q23 Actual	2023 Budget	% of Budget	1Q22 Actual
60193G Banking, PayPal & Crdt Crd Fees	\$527	\$1,000	53%	\$145
60194G Sangha Programs Expenses	\$1,868	\$16,500	11%	\$69
60300G Bad Debt Expense	\$0	\$0		\$0
60389G Depreciation Expense	\$7,486	\$30,900	24%	\$5,779
6C389G CM Depreciation Expense	\$4,107	\$19,300	21%	\$2,912
60500G Contingency (budget use only)	\$0	\$5,000		\$0
Total Operating Expenses	\$163,992	\$618,300	27%	\$134,346
Operating Revenue Less Expenses	(\$49,469)	(\$179,700)		(\$16,473)
40168G Operating Draw from Investments	\$18,379	\$72,900	25%	\$17,882
Total Net Operating Surplus (Loss)	(\$31,091)	(\$106,800)		\$1,408
40156G Extraordinary Income & Expenses	\$563,068			
CAPITAL EXPENDITURES				
15000G Furniture and Fixtures	\$7,641			\$0
15100G Equipment and Computers	\$695			\$3,079
15200G Motor Vehicles	\$0			\$0
Non-CM Capital Expenditures	\$8,336	\$131,000	6%	\$3,079
1C500G CM Capital Expenditures	\$0	\$126,000	0%	\$0
Total Capital Expenditures	\$8,336	\$257,000	3%	\$3,079
INVESTMENT FUND				
40167I ML Equity YTD Gain (Loss)	\$93,362			(\$104,239)
40168I Interest Income (IF)	\$3,247			\$119
40170I Other Income (IF)	\$0			\$0
Gross Investment Income	\$96,610			(\$104,121)
60168I Operating Draw from Investments	(\$18,379)			(\$17,882)
Investment Income Less Draw	\$78,231			(\$122,002)
40155I Legacies & Special Donations	\$0			\$0
Total Net Investment Fund Gain (Loss)	\$78,231			(\$122,002)

ROCHESTER ZEN CENTER
Past-Year Comparison – March 31, 2023

	31-Mar-23	Average 2018-2022	31-Mar-22	31-Mar-21	31-Mar-20	31-Mar-19	31-Mar-18
GENERAL OPERATING FUND – INCOME							
	184	129	165	91	7	313	68
	0	0	0	0	0	0	0
40143G	1,262	880	1,104	1,156	1,155	987	0
40150G	165	116	0	245	155	180	0
40151G	92,182	65,263	92,894	86,329	50,941	58,213	37,938
4C151G	295	145	0	140	135	276	175
40152G	3,985	2,455	1,495	970	3,453	3,376	2,980
40153G	0	947	943	0	1,620	735	1,435
4C153G	0	0	0	0	0	0	0
40159G	830	2,520	1,245	1,245	2,903	3,642	3,567
	(49)	7,705	6,170	(697)	7,557	17,969	7,527
40160/2G	1,450	4,170	5,048	6,980	3,577	2,849	2,397
4C160G	0	0	0	0	0	0	0
40161G	14,218	12,383	8,809	11,145	9,218	20,026	12,719
Total YTD Operating Income	114,523	96,714	117,872	107,604	80,720	108,566	68,806
GENERAL OPERATING FUND – EXPENSES							
60170G	0	0	0	0	0	0	0
60171G	4,223	1,811	470	1,898	1,815	2,317	2,556
60172G	60	1,135	108	796	272	530	3,968
6C172G	0	72	0	360	0	0	0
60175G	9,566	9,752	9,633	6,537	12,363	9,602	10,623
6C175G	4,285	6,375	8,491	9,058	8,542	3,465	2,319
60176G	23,604	14,274	16,977	11,902	13,226	14,805	14,462
6C176G	7,743	3,978	5,016	4,486	4,263	3,660	2,466
60177G	12,107	8,762	11,240	3,815	11,884	7,590	9,283
6C177G	3,518	2,735	2,843	2,964	2,666	2,435	2,765
60178G	1,293	1,502	1,545	507	2,818	1,224	1,417
6C178G	1,093	754	1,400	170	1,279	511	408
60179G	5,582	4,449	4,774	4,328	2,995	4,880	5,269
6C179G	4,294	2,021	2,785	1,997	1,997	1,664	1,664
60180G	514	332	882	254	171	184	168
6C180G	0	0	0	0	0	0	0
60181G	1,410	1,688	2,058	297	1,691	1,794	2,598
6C181G	0	52	108	0	0	52	100
60182G	1,521	1,253	1,162	736	1,371	1,378	1,618
6C182G	1,763	959	982	1,230	1,081	1,052	448
60183G	5,116	3,384	4,347	2,632	2,834	3,902	3,203
6C183G	7,760	5,279	8,342	3,702	4,710	5,175	4,466
60184G	2,498	4,552	12,020	772	4,469	2,529	2,969
6C184G	22,054	2,878	2,690	2,375	2,974	5,037	1,312
60186G	11,964	10,456	11,886	10,828	10,028	9,837	9,703
6C186G	6,891	5,997	6,891	6,237	5,702	5,622	5,532
60187G	0	100	0	0	0	200	300
60188G	0	16	0	0	0	82	0
6C188G	113	103	308	0	0	0	206
60189G	257	(5)	53	0	(348)	135	136
60190G	1,604	1,654	2,361	1,503	1,663	158	2,586
6C190G	425	710	431	399	1,556	598	568
60191G	3,038	2,647	2,611	2,594	2,647	2,733	2,648
6C191G	2,246	2,176	2,064	2,043	2,622	1,868	2,283
60192G	3,394	1,014	937	1,204	803	884	1,241
6C192G	70	70	28	0	0	0	320
60193G	527	194	145	94	340	190	199
60194G	1,868	14	69	0	0	0	0
60300G	0	15	0	75	0	0	0
60389G	7,486	5,353	5,779	5,421	5,088	5,278	5,201
6C389G	4,107	2,291	2,912	2,882	2,547	1,740	1,371
Total YTD Operating Expenses	163,992	110,800	134,346	94,097	116,070	103,111	106,375
YTD Operating Income Less Expenses	(49,469)	(14,086)	(16,473)	13,507	(35,350)	5,455	(37,569)
40168G	18,379	15,611	17,882	16,415	15,521	14,557	13,679
Total Net Operating Surplus (Loss)	(31,091)	1,525	1,408	29,923	(19,830)	20,013	(23,891)
Extraordinary Income & Expenses	563,068	6,900	0	0	0	3,786	30,716

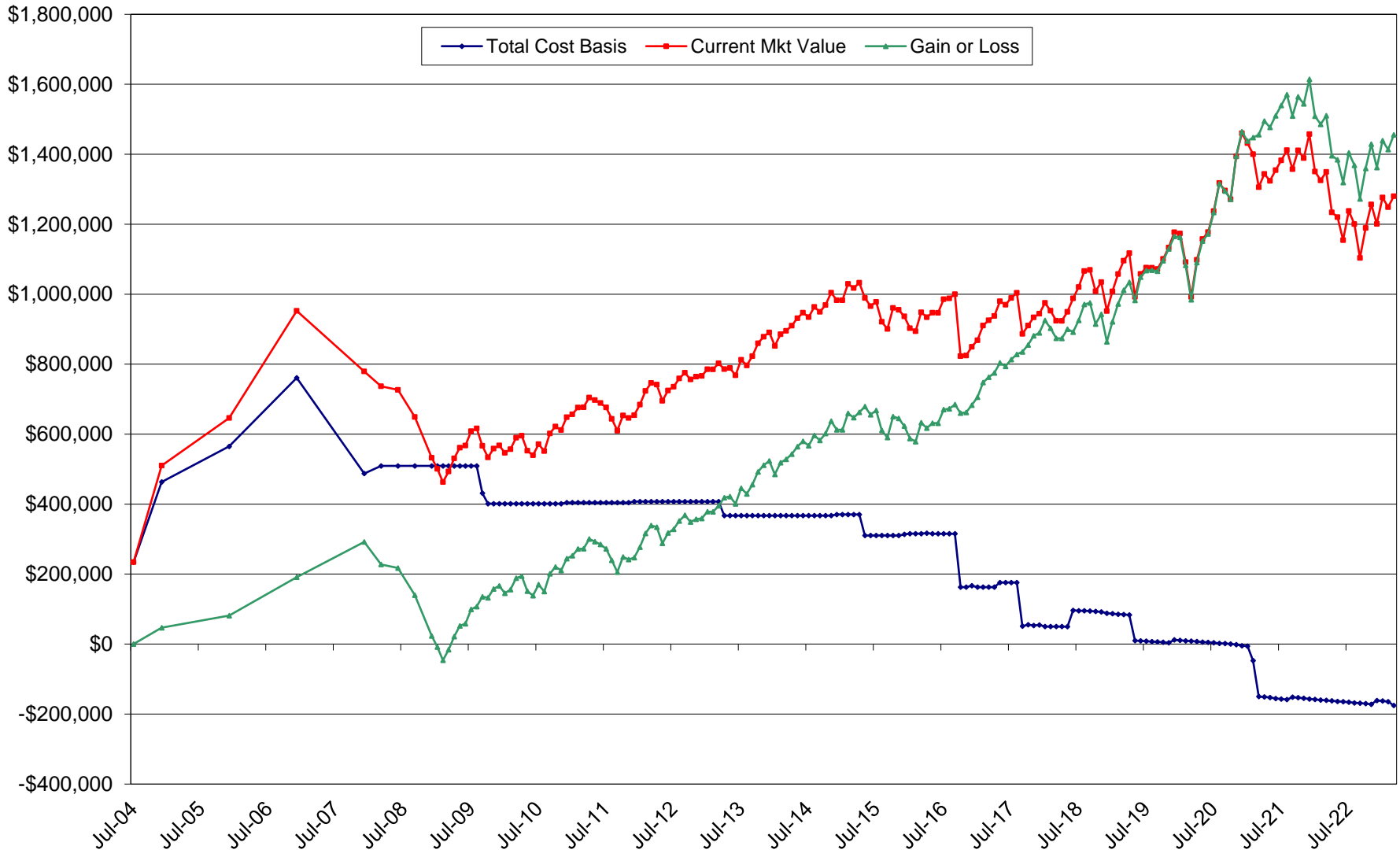
ROCHESTER ZEN CENTER
Past-Year Comparison – March 31, 2023

	31-Mar-23	Average 2018-2022	31-Mar-22	31-Mar-21	31-Mar-20	31-Mar-19	31-Mar-18
CAPITAL EXPENDITURES							
15000G Furniture and Fixtures	7,641	2,528	0	12,640	0	0	0
15100G Equipment and Computers	695	1,176	3,079	0	0	0	2,800
15200G Motor Vehicles	0	3,372	0	0	16,862	0	0
1C500G CM Capital Expenditures	0	3,744	0	0	18,722	0	0
Total YTD Capital Expenditures	8,336	10,821	3,079	12,640	35,584	0	2,800
INVESTMENT FUND							
40167I ML Equity YTD Gain (Loss)	93,362	(32,402)	(104,239)	(8,679)	(181,085)	147,555	(15,562)
40168I Interest Income (IF)	3,247	1,193	119	576	4,106	285	878
40170I Other Income (IF)	0	0	0	0	0	0	0
40181I W&R YTD Gain (Loss)	0	0	0	0	0	0	0
Gross YTD Investment Fund Income	96,610	(31,209)	(104,121)	(8,103)	(176,978)	147,839	(14,684)
60168I Operating Draw from Investments	(18,379)	(15,611)	(17,882)	(16,415)	(15,521)	(14,557)	(13,679)
Net Investment Fund Gain (Loss)	78,231	(46,820)	(122,002)	(24,519)	(192,499)	133,282	(28,363)
40155I Legacies and Special Donations	0	0	0	0	0	0	0
Total YTD Investment Fund Change	78,231	(46,820)	(122,002)	(24,519)	(192,499)	133,282	(28,363)

ROCHESTER ZEN CENTER INVESTMENT FUND – March 31, 2023

<i>Instrument</i>	<i>As Carried on Balance Sheet</i>		<i>Market Value</i>	<i>Cost Basis</i>	<i>Gain (Loss)</i>	<i>Annual Return on Basis</i>	<i>Est. Annual Fixed Income</i>
Equity Investments*	<i>At Market</i>						
Equities Held in Merrill Lynch Accounts	\$1,277,358		\$1,277,358	(\$178,161)	\$1,455,519		
Total Equities	\$1,277,358	71%	\$1,277,358	(\$178,161)	\$1,455,519		
Cash & Money Market						<i>Current Int Rate</i>	
IF Share of Money Market Funds & Cash	\$20,091		\$20,091	\$20,091		4.30%	\$864
Total IF Cash & Money Market	\$20,091	1%	\$20,091	\$20,091		4.30%	\$864
Fixed-Income Investments	<i>Cost Basis</i>					<i>Crrnt Rtrn on Basis</i>	
Certificates of Deposit	\$185,000		\$182,937	\$185,000	(\$2,063)	4.04%	\$7,475
U.S. Treasury Note	\$197,043		\$197,922	\$197,043	\$879	2.92%	\$5,750
U.S. Treasury Bill	\$104,851		\$106,764	\$104,851	\$1,912	4.10%	\$4,298
Total Fixed-Income Investments	\$486,894	27%	\$487,622	\$486,894	\$728	3.60%	\$17,523
Loans	<i>Outstanding</i>			<i>Original</i>		<i>Loan Rate</i>	
Mdsn ZC Mtg Loan 3.34% 2/29/32	\$16,378			\$24,287		3.34%	\$524
Total Loans	\$16,378	1%		\$24,287			\$524
Investment Fund Total	\$1,800,721	100%					\$18,910
* Donated equities that do not meet the Center's ethical investment criteria must be sold by the Center's Finance Committee within one year.							
Additional "Investment-Like" Assets							
Operating Fund Money Market Funds & Cash	\$185,967						
Operating Fund Certificates of Deposit	\$400,000						
Total Additional	\$585,967						
Grand Total "Investment-Like Assets"	\$2,386,688						
IF Equities as Percentage of Grand Total		53.5%					

Merrill Lynch Equity Account (includes cash held in ML equity account)



Rochester Zen Center
Earmarked Donations as of March 31, 2023

Mindfulness Outreach Fund	
Balance	\$182.04
Kapleau-roshi Grave Site	
Balance	\$2,037.45
Prison Dharma	
Balance	\$139.04
Accessibility	
Balance	\$2,431.82
Mill House Repairs	
Balance	\$14,000.00
Other	
Balance	\$50.00

Funds Held for Others
Summary for Fourth Quarter 2022 and First Quarter 2023

M11

Training Fund		
Beginning balance 10/1/22		\$18,237.32
Contributions to Fund	\$3,550.00	
Interest income	<u>\$286.33</u>	
Total fund income	\$3,836.33	\$3,836.33
Sesshin fees	\$4,672.50	
Sesshin travel	\$1,222.36	
Training fees	<u>\$415.00</u>	
Total fund disbursements	\$6,309.86	(\$6,309.86)
Ending balance 3/31/23		<u>\$15,763.79</u>

Auckland Zen Centre Fund		
Beginning balance 10/1/22		\$3,178.95
Contributions to Fund	\$9,435.00	
Interest income	<u>\$92.58</u>	
Total fund income	\$9,527.58	\$9,527.58
For flooding repairs and support of AZC staff	<u>\$8,868.95</u>	
Total fund disbursements	\$8,868.95	(\$8,868.95)
Ending balance 3/31/23		<u>\$3,837.58</u>

Louisville Zen Center Fund		
Beginning balance 10/1/22		\$263,647.71
Contributions to Fund	\$0.00	
Interest	<u>\$2,830.82</u>	
Total fund income	\$2,830.82	\$2,830.82
Annual Merrill Lynch fee	\$0.00	
Disbursements to LZC	<u>\$0.00</u>	
Total fund disbursements	\$0.00	\$0.00
Ending balance 3/31/23		<u>\$266,478.53</u>

Benevolence Fund		
Beginning balance 10/1/22		\$975.00
Contributions to Fund	<u>\$0.00</u>	
Total fund income	\$0.00	\$0.00
Disbursements from Fund for necessities	<u>\$100.00</u>	
Total fund disbursements	\$100.00	(\$100.00)
Ending balance 3/31/23		<u>\$875.00</u>