

DRAFT – Subject  
to Approval by  
Board of Trustees



ROCHESTER ZEN CENTER  
A BUDDHIST COMMUNITY

## Minutes of the Fifty-Seventh Annual Corporate Meeting of Members June 25, 2023

- ◆ Notice of the meeting having previously been given as required by law, Sensei Donna Kowal, one of the Center's two Spiritual Co-Directors and Co-Presidents, called the meeting to order. The polls were then opened for the election of either Erika Au or Doug Carr to a three-year term as Trustee. Sensei stated that the polls would remain open for at least one hour, as required by New York law.

Sensei then announced that at its recent meeting, the Center's Board of Trustees had elected Darin Harris to a three-year term as Trustee. Darin has served in several leadership roles – including Trustee and General Manager – at the Madison Zen Center, our affiliate center in Madison, Wisconsin. The Center's other continuing Trustees are Board Chair Jonathan Hager, Rebecca Gilbert, Luka Häkkinen, and Ven. Lila Redding. Sensei noted that under the Center's by-laws, the Board of Trustees, which administers the Center's financial affairs, consists of six members who serve for staggered three-year terms: three elected by the Center's members, two elected by the Board of Trustees, and one appointed by the Spiritual Co-Directors. The Board elects its Chair from among its members.

Sensei also reported that the Board had elected the following as the Center's corporate officers for the coming year: Co-Presidents – Sensei John Pulleyn and Sensei Donna Kowal; Vice President – Ven. Jissai Prince-Cherry; Secretary – Scott Jennings; and Treasurer – Barry Keesan. In addition, Roshi Bodhin Kjolhede and long-time former Board Chair Chris Pulleyn serve as advisors to the Board in their capacity as Honorary Trustees.

- ◆ The Center's Business Manager and Corporate Secretary, Scott Jennings, announced that the Board of Trustees' annual financial report required under section 519 of the New York Not-for-Profit Corporation Law was posted on the Center's website under Home>About>Governance>Meetings & Finances. That report is filed as Appendix A to these minutes. Scott then presented a summary of the report to the meeting on behalf of the Board, including the information filed with these minutes as Appendix B.

Scott reported that the 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 considerably 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, reflecting our members' very generous response to last fall's annual fundraising letter in which we updated the suggested annual giving amounts. 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, with the staff salary expense accounts for Arnold Park and Chapin Mill combined, the total staff salary expense for the year (including the three Zen teachers) was \$101,046, or 98 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.

- ◆ Donna-sensei reported on behalf of the Sangha Programs Office (SPO), which has now been active for over two years. The SPO has been working to facilitate a variety of programs, while adapting to and taking advantage of new technology. Programs sponsored by the SPO and led by Sangha volunteers include the following:
  - › Family and Youth Program, which provides opportunities for parents and children to participate in regular activities and special events at the Center and supports families in integrating Buddhist teachings and practice into family life.
  - › Zen of Living and Dying, a support group for those dealing with issues of life, death, and illness.
  - › Uprooting Racism, a program whose mission is to gain personal insight into racism in order to abandon it on an individual level, dismantle it on an institutional level, and uproot it in our Sangha.
  - › Nonviolent Communication Group, an online group of Zen Center members dedicated to learning and practicing Nonviolent Communication, or "NVC," which offers Zen practitioners a practical approach to Right Speech, strengthening the ability to respond compassionately to oneself and others.
  - › Dharma Reflections, an online Buddhist study group, featuring discussion of short selections from Buddhist writings and teachings.

- › DepreshZen, an online peer support group providing a safe space to talk openly and educate participants and others about living with depression and anxiety disorders from the perspective of a Zen practitioner.

The SPO has also sponsored several well-attended Sangha socials and helped organize the recent luncheon celebrating the contributions of Zen Center volunteers, the first since before the COVID-19 pandemic. The SPO is working to develop an active network of in-person and online volunteers to help in the kitchen and in the garden, with repairs and maintenance, with *Zen Bow*, and with the Center's various online programs. Within the SPO, Ven. Lila Redding has been serving as Sangha Engagement Coordinator, and Luka Häkkinen has been working to promote events and activities via social media. Finally, Barry Keesan noted that the SPO has been working from its strategic plan, which is posted on the Center's website.

- ◆ Bill Lindenfelser, who serves as Chair of the Facilities and Sustainable Operations Committee (FASOC), reported on behalf of the Committee. The Committee has been actively working on catching up with much-needed deferred maintenance both at Arnold Park and at Chapin Mill. Completed in-progress and planned projects at Arnold Park include renovation of several bathrooms, renovation and repurposing of the old garage dormitories, and replacement of drafty old windows. Chapin Mill projects include repair and modification of the leaking fire-sprinkler system in the Retreat Center, replacement of the deteriorating barn floor, and rehabilitation of the exterior of the Mill House, which is necessary to protect the building from further decay. This work will include replacement of the doors and windows, replacement of the dilapidated 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. Scott Jennings 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 a very generous bequest that the Center received earlier this year from the estate of a deceased member's husband.
- ◆ 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. Chris also thanked the Center's members for their generous response to last fall's annual fundraising letter.
- ◆ Jonathan Hager, who serves as Chair of the Chapin Mill Columbarium Task Force, began his report by thanking Betsy Friedman for all her work in managing a comprehensive Sangha survey regarding the project. The Task Force has been working with Peter Fernandez, who is a landscape architect and a son of the late Audrey Fernandez, a founding member of the Rochester Zen Center. Peter has designed more than 20 columbaria, and we are hiring his firm 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 Jonathan thanked 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. The columbarium project will be expensive, but the hope is that it will be self-funding through the sale of niches, which we plan to price on a sliding scale. We hope that the columbarium and its grounds will be embraced by the Sangha as a peaceful, spiritual place for the disposition of cremated remains, the scattering of ashes, and the burial of composted remains.

- ◆ Donna-sensei and John-sensei reported to the meeting regarding spiritual affairs. The system of having two Spiritual Co-Directors has been working well. Introductory workshops have been well attended, participants have been engaged and interested, and we're seeing new faces at the Center. Also, there was a good turnout for Temple Night and Buddha's Birthday this year. The continuing efforts of the Sangha Programs Office have been paying off. This summer, both John-sensei and Ven. Jissai Prince-Cherry, who serves as Group Leader of the Louisville Zen Center (LZC), will spend time in residence at the Chautauqua Institution. Jissai reported that although attendance at LZC sittings has not yet returned to pre-pandemic levels, those who do attend are active and engaged. In August Jissai plans to visit the Cleveland Zen Group. Both that group and the LZC are sitting groups largely comprising Rochester Zen Center members. Finally, John-sensei reported that our sole formal affiliate group, the Madison Zen Center, continues to maintain a small, but stable, membership.
- ◆ Those in attendance at the meeting discussed the letter recently sent to the Sangha by Board Chair Jonathan Hager regarding the Board's decision not to display a Black Lives Matter (BLM) flag outside the buildings at Arnold Park. This result follows from the Board's decision that the only flags displayed at the Center will be Dharma flags, continuing a longstanding tradition. The vote at the Board meeting was four in favor and two opposed. Jonathan's letter is filed with these minutes as Appendix C; a statement prepared by the two dissenting Trustees (Lila and Luka) for consideration at this Annual Meeting is filed with these minutes as Appendix D. Among the points made during the discussion were the following: Disagreement about whether to display a BLM flag is essentially a disagreement about strategy, rather than about values, since it's clear that members of our Sangha wholeheartedly condemn injustice against Black people. As we continue to discuss how the Center can best respond to issues of social injustice as a Zen Buddhist Dharma center, it may be particularly helpful to make use of the skills embodied in the Nonviolent Communication approach to dispute resolution. Donna-sensei and Jonathan suggested that a future Sangha meeting should be devoted to a discussion of the issues and needs raised in Jonathan's letter and in Lila's and Luka's statement. [*Secretary's note*: Such a meeting was subsequently scheduled for September 17.]
- ◆ Donna-sensei gave thanks to all the volunteers who help the Center in many different ways. The contributions of our volunteers are especially appreciated as we continue to recover from the disruptions caused by the pandemic.
- ◆ Sensei introduced those Zen Center Trustees and Officers who were present at the meeting. Sangha members who have questions or comments regarding the Center's finances or governance should

always feel free to discuss such matters with any of the Center's Trustees or Officers, or by sending an email to trusteesandofficers@rzc.org.

- ◆ The Center's Secretary announced that the polls, which had been open for more than one hour, were about to close and that any member as of the June 1, 2023, record date who had not yet turned in a ballot should do so.

The results of the election for Trustee were as follows:

Doug Carr	83
Erika Au	46

*Total:* 129 members present and voting in person or by written proxy; 467 members eligible to vote as of the record date.

*Quorum:* Under Article VII(E) of the Center's by-laws = lesser of 100 or one-tenth of the members eligible to vote = 47.

Accordingly, Donna-sensei announced that Doug Carr had been elected to a three-year term as Trustee.

Submitted to the Board of Trustees on August 22, 2023  
by Scott Jennings, Secretary of the Center.



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	<b>(\$83,529)</b>		<b>(\$73,848)</b>	
YTD Operating Draw from Investments (4%)	<u>\$72,592</u>		<u>\$67,793</u>	
<b>YTD Net Operating Surplus (Loss)</b>	<b>(\$10,937)</b>		<b>(\$6,055)</b>	
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)	<b>(\$248,280)</b>		\$151,337	
YTD Operating Draw from Investments (4%)	<u>(\$72,592)</u>		<u>(\$67,793)</u>	
YTD Net Investment Gain (Loss)	<b>(\$320,872)</b>		\$83,544	
YTD Legacies and Special Donations	<u>\$0</u>		<u>\$0</u>	
<b>YTD Total Investment Fund Change</b>	<b>(\$320,872)</b>		<b>\$83,544</b>	



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

	Operating Fund	Investment Fund	Held for Others	Realty and Art (Carried at Cost)	Total
<b>ASSETS</b>					
<b>CURRENT ASSETS</b>					
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>
<b>NON-CURRENT ASSETS</b>					
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>
<b>TOTAL ASSETS</b>	<b>465,800.71</b>	<b>1,722,490.09</b>	<b>289,937.10</b>	<b>5,522,381.21</b>	<b>8,000,609.11</b>
<b>LIABILITIES &amp; EQUITY</b>					
<b>CURRENT LIABILITIES</b>					
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>
<b>LONG-TERM LIABILITIES</b>					
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>
<b>EQUITY</b>					
»»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>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>465,800.71</b>	<b>1,722,490.09</b>	<b>289,937.10</b>	<b>5,522,381.21</b>	<b>8,000,609.11</b>

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

Account	4Q2022 Actual	2022 Budget	% of Budget	4Q2021 Actual
<b>GENERAL OPERATING FUND - INCOME ACCOUNTS</b>				
	\$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
	<b>\$465,778</b>	<b>\$422,000</b>	<b>110%</b>	<b>\$370,178</b>
<b>GENERAL OPERATING FUND - EXPENSE ACCOUNTS</b>				
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
<b>Total Operating Expenses</b>	<b>\$549,307</b>	<b>\$568,100</b>	<b>97%</b>	<b>\$444,026</b>
<b>Operating Revenue Less Expenses</b>	<b>(\$83,529)</b>	<b>(\$146,100)</b>		<b>(\$73,848)</b>
40168G Operating Draw from Investments	\$72,592	\$73,200	99%	\$67,793
<b>Total Net Operating Surplus (Loss)</b>	<b>(\$10,937)</b>	<b>(\$72,900)</b>		<b>(\$6,055)</b>
40156G <b>Extraordinary Income &amp; Expenses</b>	\$0			
<b>CAPITAL EXPENDITURES</b>				
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
<b>Total Capital Expenditures</b>	<b>\$166,985</b>	<b>\$280,759</b>	<b>59%</b>	<b>\$51,358</b>
<b>INVESTMENT FUND</b>				
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
<b>Total Net Investment Fund Gain (Loss)</b>	<b>(\$320,872)</b>			<b>\$83,544</b>

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
<b>GENERAL OPERATING FUND – INCOME</b>							
	Net Item Sales Income	379	804	419	430	855	1,151
	Net Special Events Income	0	(1,512)	0	0	533	(8,091)
40143G	Royalty Income	13,674	12,618	13,609	13,869	13,247	10,859
40150G	Zen Bow Income	160	468	285	285	300	740
40151G	Membership Contributions	275,396	202,891	223,170	194,514	210,835	210,463
4C151G	CM Operating Donations	30,373	33,506	34,490	33,119	26,430	53,855
40152G	Workshop Income	8,255	8,680	5,480	3,933	11,901	10,890
40153G	Training Program Income	3,725	3,287	2,460	1,985	5,150	3,220
4C153G	CM Training Program Income	0	0	0	0	0	0
40159G	Buddha Hall Rental Income	5,395	11,315	4,980	6,661	16,101	14,276
	Net CM Rental Income	61,295	38,543	27,458	16,963	57,431	58,694
40160/2G	Misc. Income & Contributions	17,301	16,202	13,819	19,284	13,719	18,165
4C160G	CM Miscellaneous Income	0	0	0	0	0	0
40161G	Sesshin Income	49,826	55,683	44,008	36,503	60,780	72,699
	<b>Total YTD Operating Income</b>	<b>465,778</b>	<b>382,485</b>	<b>370,178</b>	<b>327,546</b>	<b>416,750</b>	<b>353,173</b>
<b>GENERAL OPERATING FUND – EXPENSES</b>							
60170G	Charity Expenses	493	233	346	150	420	250
60171G	Zen Bow Expenses	6,394	6,714	3,645	6,345	8,349	6,955
60172G	Teaching Expenses	2,795	4,578	11,024	(5,022)	7,027	1,375
6C172G	CM Teaching Expenses	506	138	406	81	94	82
60175G	Medical & Health Insurance	41,599	44,386	33,204	42,637	54,368	46,314
6C175G	CM Medical & Health Insurance	23,947	23,828	39,321	38,927	19,635	9,117
60176G	Staff Salary Expense	80,809	55,387	49,142	50,921	56,876	62,392
6C176G	CM Staff Salary Expense	20,238	13,379	15,699	14,658	15,619	10,433
60177G	Kitchen Expenses	39,244	34,141	29,220	22,056	33,961	44,204
6C177G	CM Kitchen Expenses	10,710	9,577	11,043	10,381	8,782	9,967
60178G	Housekeeping Expenses	4,775	5,066	3,934	3,532	5,526	6,708
6C178G	CM Housekeeping Expenses	3,633	2,530	2,508	2,723	3,154	2,108
60179G	To Staff Departure Fund	20,303	18,590	17,741	17,356	16,748	19,452
6C179G	CM Staff Departure Fund	12,649	7,434	8,379	8,604	7,210	6,655
60180G	Misc Administrative Expenses	5,150	935	494	1,029	931	1,084
6C180G	CM Misc Administrative Expense	20	7	0	(41)	76	0
60181G	Office Expenses	4,431	3,369	1,729	3,310	4,601	3,163
6C181G	CM Office Expenses	328	139	22	14	446	198
60182G	Telecommunications Expenses	5,252	5,756	5,291	5,480	5,418	6,495
6C182G	CM Telecommunications Expenses	3,818	4,404	3,974	4,495	4,955	4,678
60183G	Gas & Electricity Expenses	10,748	8,550	7,492	7,365	9,135	8,979
6C183G	CM Utility Expenses	25,378	14,097	16,045	14,867	14,516	12,879
60184G	Repair & Maintenance Expenses	37,554	13,694	24,227	10,503	7,152	12,899
6C184G	CM Rep & Maintenance Expenses	29,141	21,722	18,501	26,229	26,622	18,353
60186G	Insurance Expenses	47,456	41,127	45,864	42,258	40,308	39,438
6C186G	CM Insurance Expenses	27,419	23,514	26,564	24,242	22,916	22,415
60187G	Fundraising & Advertising Exp.	0	520	0	200	500	1,400
6C187G	CM Fundraising & Adv Expenses	0	0	0	0	0	0
60188G	Garden & Grounds Expenses	146	2,230	579	654	2,332	4,253
6C188G	CM Garden & Grounds Expenses	5,250	1,387	1,299	288	743	1,456
60189G	Library Expenses	596	145	365	(176)	324	213
60190G	Automobile Expenses	9,100	9,497	7,580	6,457	8,296	13,995
6C190G	CM Automobile Expenses	5,675	7,318	5,553	7,486	8,493	3,904
60191G	Taxes & Municipal Fees	8,125	7,021	7,430	7,297	7,216	6,717
6C191G	CM Tax & User Fee Expenses	6,264	6,492	6,316	6,265	6,682	6,848
60192G	Computer Expenses	4,455	3,590	3,451	3,501	3,869	3,702
6C192G	CM Computer Expenses	28	554	954	194	218	782
60193G	Banking, PayPal & Crdt Crd Fees	928	982	635	1,269	1,020	934
60194G	Sangha Programs Expenses	7,280	0	0	0	0	0
60300G	Bad Debt & Theft Expense	0	4	75	0	0	(53)
60389G	Depreciation Expense	24,819	21,347	22,406	21,464	19,880	21,172
6C389G	CM Depreciation Expense	11,851	8,627	11,569	10,963	7,349	6,782
	<b>Total YTD Operating Expenses</b>	<b>549,307</b>	<b>433,011</b>	<b>444,026</b>	<b>418,962</b>	<b>441,768</b>	<b>435,661</b>
	<b>YTD Operating Income Less Expenses</b>	<b>(83,529)</b>	<b>(50,526)</b>	<b>(73,848)</b>	<b>(91,416)</b>	<b>(25,018)</b>	<b>(82,488)</b>
40168G	Operating Draw from Investments	72,592	62,852	67,793	63,123	59,755	56,184
	<b>Total Net Operating Surplus (Loss)</b>	<b>(10,937)</b>	<b>12,325</b>	<b>(6,055)</b>	<b>(28,292)</b>	<b>34,737</b>	<b>(26,304)</b>
	<b>Extraordinary Income &amp; Expenses</b>	<b>0</b>	<b>21,709</b>	<b>46,095</b>	<b>13,450</b>	<b>5,786</b>	<b>10,000</b>

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

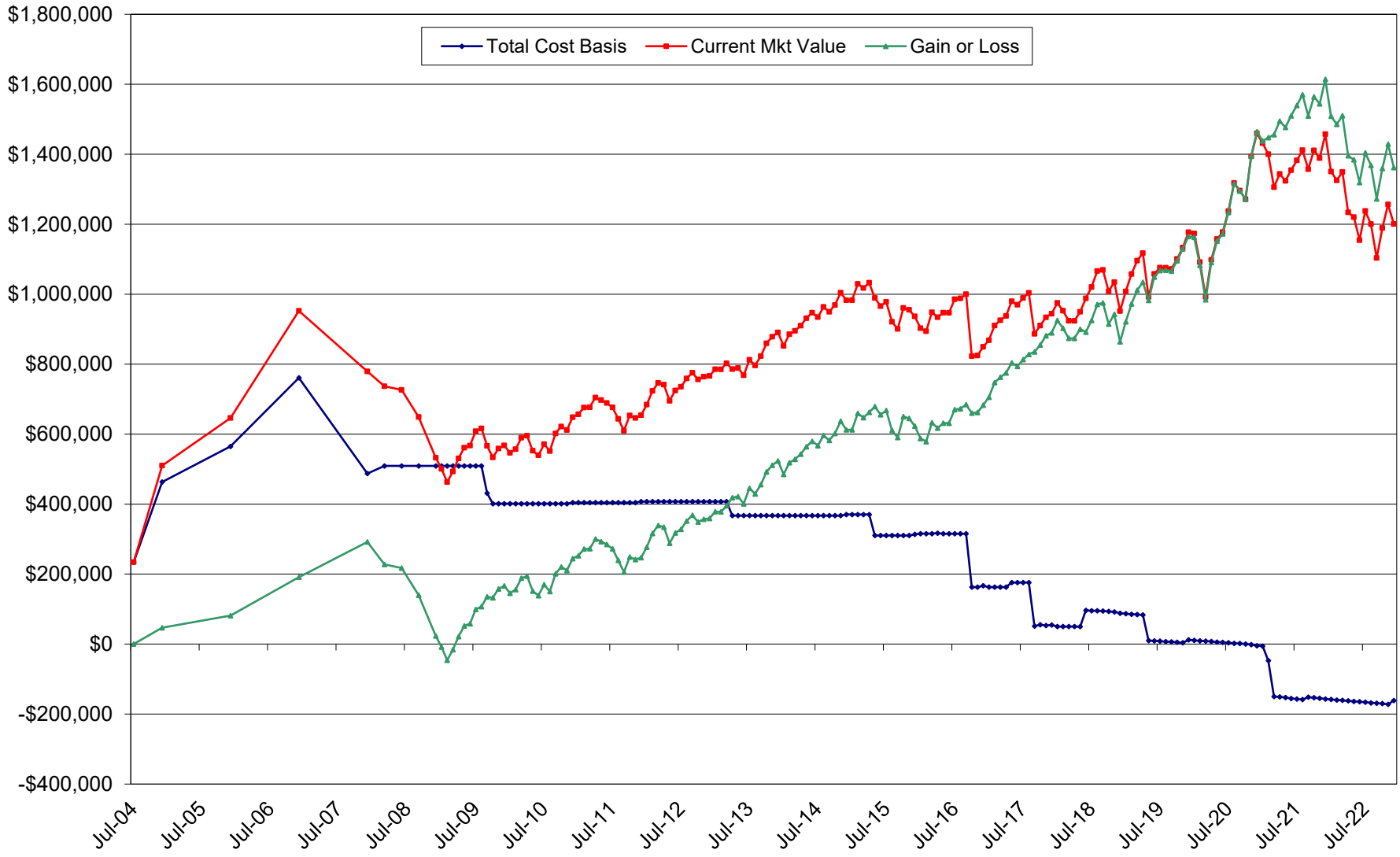
	31-Dec-22	Average 2017-2021	31-Dec-21	31-Dec-20	31-Dec-19	31-Dec-18	31-Dec-17
<b>CAPITAL EXPENDITURES</b>							
15000G Furniture and Fixtures	29,856	9,985	29,919	0	1,712	9,042	9,251
15100G Equipment and Computers	32,126	2,541	2,168	1,679	0	7,880	975
15200G Motor Vehicles	17,445	7,058	18,430	16,862	0	0	0
1C500G CM Capital Expenditures	87,557	14,726	841	24,431	30,137	18,223	0
<b>Total YTD Capital Expenditures</b>	<b>166,985</b>	<b>34,310</b>	<b>51,357</b>	<b>42,972</b>	<b>31,848</b>	<b>35,145</b>	<b>10,226</b>
<b>INVESTMENT FUND</b>							
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
<b>Gross YTD Investment Fund Income</b>	<b>(248,280)</b>	<b>193,207</b>	<b>151,337</b>	<b>307,519</b>	<b>312,671</b>	<b>(21,101)</b>	<b>215,607</b>
60168I Operating Draw from Investments	(72,592)	(62,852)	(67,793)	(63,123)	(59,755)	(56,184)	(67,403)
<b>Net Investment Fund Gain (Loss)</b>	<b>(320,872)</b>	<b>130,355</b>	<b>83,544</b>	<b>244,396</b>	<b>252,917</b>	<b>(77,285)</b>	<b>148,204</b>
40155I Legacies and Special Donations	0	3,017	0	0	12,500	2,500	83
<b>Total YTD Investment Fund Change</b>	<b>(320,872)</b>	<b>133,372</b>	<b>83,544</b>	<b>244,396</b>	<b>265,417</b>	<b>(74,785)</b>	<b>148,287</b>

## 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>
<b>Equity Investments*</b>	<i>At Market</i>						
Equities Held in Merrill Lynch Accounts	\$1,190,270		\$1,190,270	(\$171,886)	\$1,362,156		
<b>Total Equities</b>	\$1,190,270	69%	\$1,190,270	(\$171,886)	\$1,362,156		
<b>Cash &amp; Money Market</b>						<i>Current Int Rate</i>	
IF Share of Money Market Funds & Cash	\$128,572		\$128,572	\$128,572		3.70%	\$4,757
<b>Total IF Cash &amp; Money Market</b>	\$128,572	7%	\$128,572	\$128,572		3.70%	\$4,757
<b>Fixed-Income Investments</b>	<i>Cost Basis</i>					<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
<b>Total Fixed-Income Investments</b>	\$386,894	22%	\$385,302	\$386,894	(\$1,592)	3.15%	\$12,173
<b>Loans</b>	<i>Outstanding</i>			<i>Original</i>		<i>Loan Rate</i>	
Mdsn ZC Mtg Loan 3.34% 2/29/32	\$16,754			\$24,287		3.34%	\$536
<b>Total Loans</b>	\$16,754	1%		\$24,287			\$536
<b>Investment Fund Total</b>	<b>\$1,722,490</b>	<b>100%</b>					<b>\$17,466</b>

\* 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.

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Barry M. Keesan  
Treasurer, Rochester Zen Center

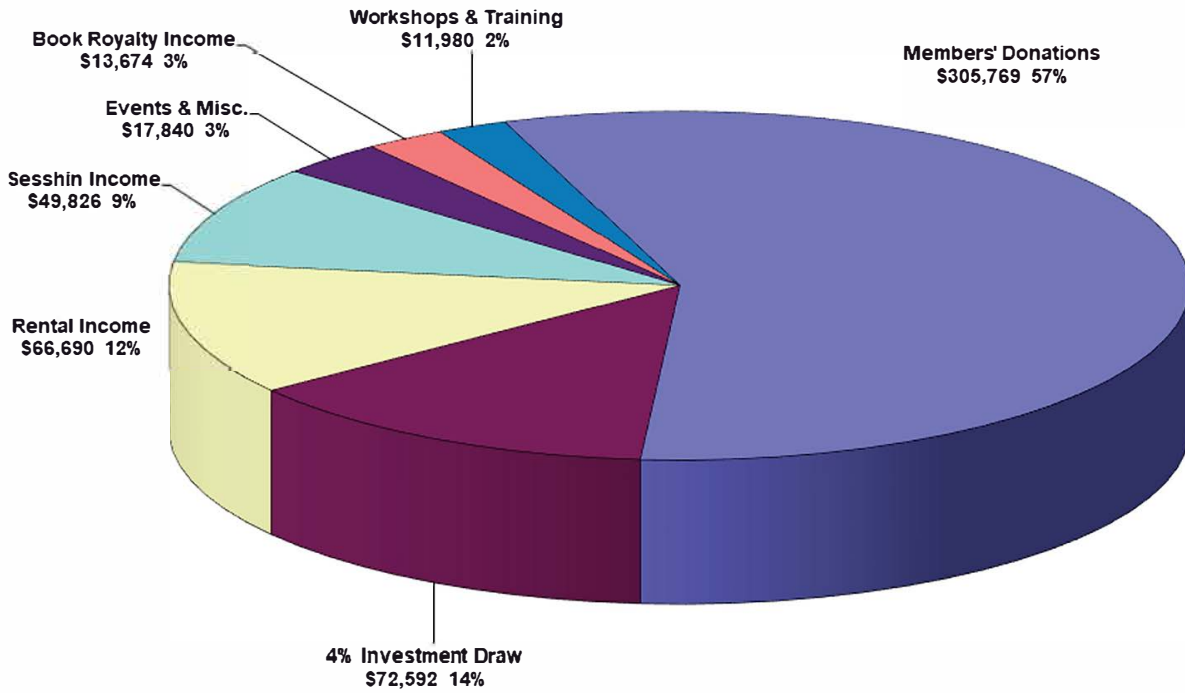
State of New York     )  
  ) ss.  
County of Monroe     )

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.

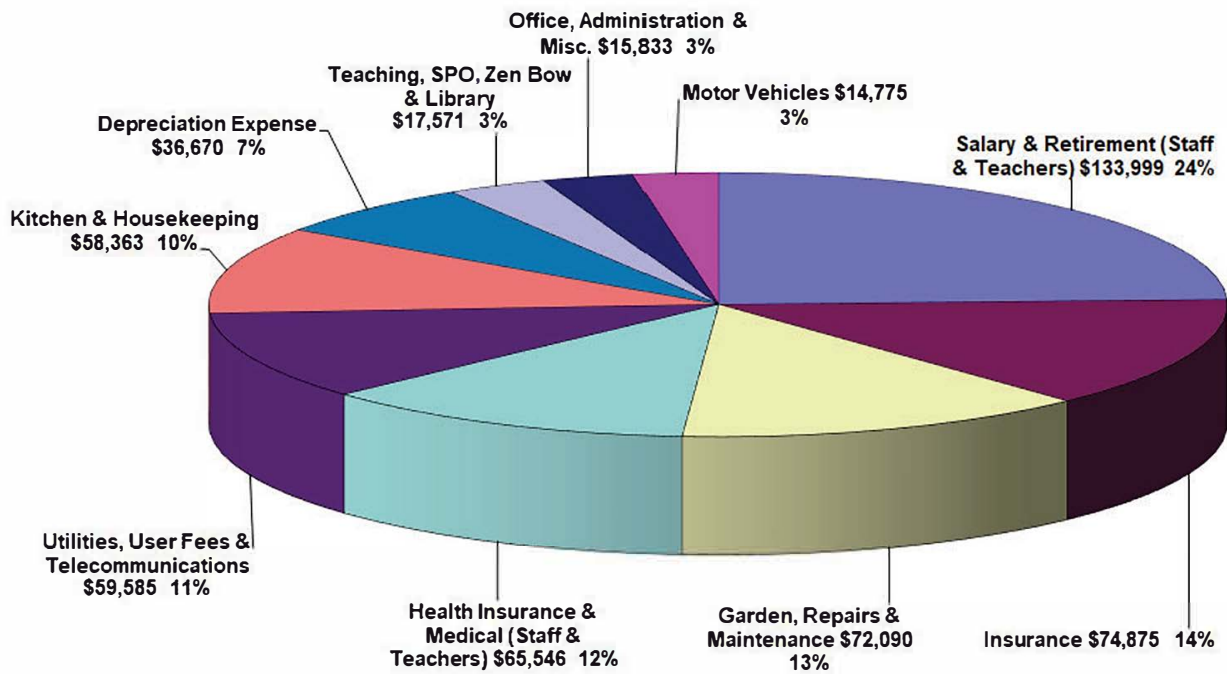
In Witness Whereof, I have hereunto set my hand and affixed my official seal.

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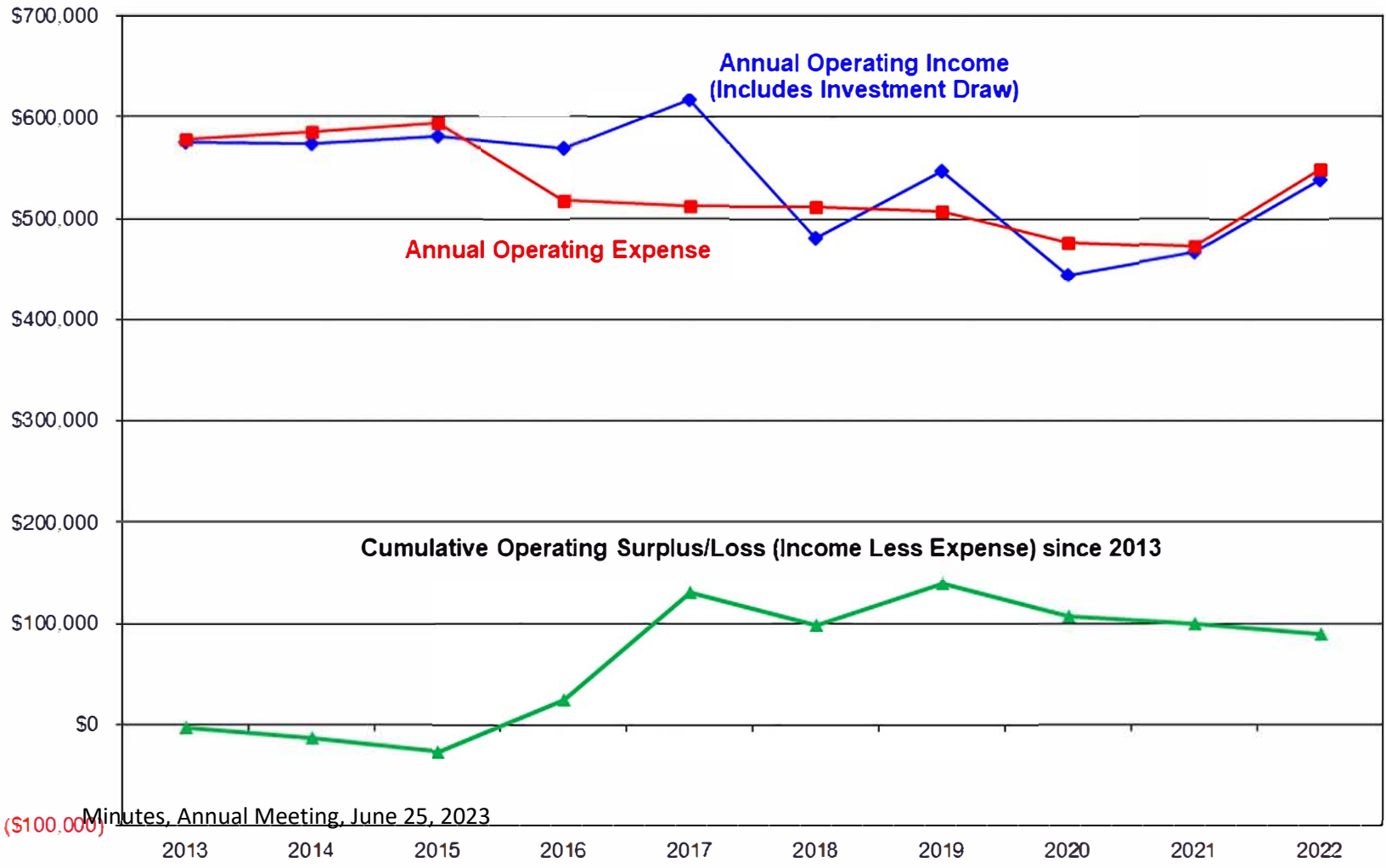
**ROCHESTER ZEN CENTER  
2022 Operating Revenue  
(\$538,370 Total)**



**ROCHESTER ZEN CENTER  
2022 Operating Expenses  
(\$549,307 Total)**



**ROCHESTER ZEN CENTER**  
**Total Operating Income and Expense 2013-2022**  
**(All Amounts Are Stated in Constant 2022 Dollars)**





# 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?*

June 25, 2023

Dear fellow Sangha members, community members, Trustees, Officers, staff, and residents:

Although we were not included in the composition of the letter sent by Board Chair Jonathan Hager on Thursday, June 22, 2023, nor in the communication rollout which ensued, we have a statement of our own to contribute in our role as Trustees. At the most recent Trustees' Meeting earlier this month, the two of us voted against prohibiting the display of Black Lives Matter and other solidarity flags at RZC. The vote, also not included in the June 22 letter, was 4-2. This means that a third of the Trustees voted against the prohibition.

In summer 2020, on the heels of a racial awakening in response to the killing of George Floyd, there was a lot of energy from white people to develop an anti-racist practice. This energy and interest existed both within our Sangha and across the world.

That same summer and fall, with full support from the RZC Board, Sangha member and professional consultant Dr. Sonia James-Wilson donated extensive time and expertise to developing six tailored recommendations to "support the Rochester Zen Center in its effort to initiate and participate in activities that acknowledge and address issues of racism and racial inequality."

The objectives outlined in Dr. James-Wilson's recommendations included, in part:

- reimagining, reformatting, and renaming "Seeing Through Racism," which we now call "Uprooting Racism";
- developing opportunities for Sangha members to see the connections between Buddhist teachings and anti-racism, opportunities for anti-racist education and critical reflection for Sangha, staff, Trustees, the Development Committee and Sangha leadership;
- and engaging local Black community members and organizations to formulate ways to be of service.

The RZC Board was so impressed with the plan that Dr. James-Wilson developed that, with unanimous support, they hired her to facilitate the implementation of these recommendations in fall 2020. As a result of her work, we have a solid plan to work towards these objectives – we have a list of books and articles to read, organizations and individuals who can fulfill these objectives, and even a budget to help achieve our goals.

The one objective that was successfully implemented was the retooling of Uprooting Racism following the rigorous strategic planning process headed by Dr. James-Wilson in her contracted role. Even while other objectives were not seeing any traction, Uprooting Racism felt that the Zen Center had done sufficient internal work that we could display a Black Lives Matter flag to serve as an important reminder of the work to which "we as a Sangha have committed ourselves as it relates to the suffering of Blacks and other marginalized groups." Uprooting Racism presented this reasoning to the Board at the October 2021 Trustees' Meeting, where the motion to display a Black Lives Matter flag was quickly and unanimously agreed upon by Board vote.

Unfortunately, since the October 2021 vote was tallied, the Zen Center has continuously failed to follow through on the display of the Black Lives Matter flag. Simultaneously, and even more troublingly, Uprooting Racism has ended up bearing the sole responsibility for fulfilling any of Dr. James-Wilson's recommendations. Despite countless hours of effort, education, planning, and execution of worthwhile events – blood, sweat, and tears – Uprooting Racism has seen minimal engagement with events from our mostly-white Sangha members and in particular, minimal participation from RZC Trustees, Officers,

teachers, and other authority figures. Uprooting Racism’s leadership is beating its head against the wall and burning out. An issue that opened people’s eyes and hearts three years ago is now treated like a peripheral concern, even a distraction. What has changed? Where is our integrity as Dharma practitioners and as a community?

In the end, displaying a Black Lives Matter flag is so small compared to the long list of inaction that persists. It is disheartening to believe that all of the time, energy, money, and heart that goes into this work can be so easily corrupted.

We can be better. We can have a Zen Center that models a way of being in the world that we can be proud of, can look up to. A Center that challenges us to be better for each other, and for our future. We believe that the young people of the Zen Center are particularly invested in doing this work, and when this work continues to face roadblocks, we are failing our next generation – as well as marginalized past, present, and future Sangha members of every kind. This is doubly true here in Rochester, home to a long and tragic history of largely unaddressed police brutality against Black community members.

Working together, we have identified three suggested next steps for our community:

1. Hold a facilitated Non-Violent Communication discussion with the Sangha, including Board and Officer participation, hosted by an outside expert such as Kit Miller of the Gandhi Institute;
2. Begin moving forward with the remainder of Dr. James-Wilson’s recommendations that didn’t get any traction, and identify a person tasked with ensuring we are completing our objectives. If we can successfully plan, fund, and implement a Zen Center technology upgrade, we can do the same here.
3. Hold a dedicated workshop for RZC in order to better understand at the community level what the Black Lives Matter movement actually means, ideally from the same educators who created tailored education for Rochester City School District teachers to reach a similar contextual understanding.

It’s hard not to hear the echoes of Dr. Martin Luther King Jr.’s “Letter from a Birmingham Jail,” in which he shames white moderate congregations for inaction during the Civil Rights Movement. Dr. King argues, “I cannot sit idly by in Atlanta and not be concerned about what happens in Birmingham. Injustice anywhere is a threat to justice everywhere. We are caught in an inescapable network of mutuality, tied in a single garment of destiny. Whatever affects one directly, affects all indirectly.”

Our interrelatedness and non-separateness is a fundamental Zen Buddhist principle. It’s time for the Zen Center to act as such.

Ven. Lila Redding, teacher-appointed Trustee  
Luka Hakkila, Ph.D., Sangha-elected Trustee