

DRAFT – Subject
to Approval by
Board of Trustees



ROCHESTER ZEN CENTER
A BUDDHIST COMMUNITY

BOARD OF TRUSTEES MEETING

November 11, 2023

Minutes recorded by the Secretary.

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), Doug Carr, Rebecca Gilbert, Luka Häkkinä, Darin Harris, Ven. Lila Redding

Officers: Sensei Dhara Kowal and Sensei John Pulleyn, Co-Presidents and Spiritual Co-Directors; Ven. Jissai Prince-Cherry, Vice President; Scott Jennings, Esq., Secretary and Business Manager; Barry Keesan, Treasurer

Others: Cecily Fuhr, Esq.; Roshi Bodhin Kjolhede, Spiritual Director Emeritus; Tom Kowal, Chapin Mill Head of Zendo and Caretaker; Bill Lindenfelser, Chair of Facilities and Sustainable Operations Committee; Ven. Trueman Taylor, Arnold Park Head of Zendo; Chris Pulleyn, Trustee Emerita; Ven. Danan Redding, Facilities Manager

- ◆ The Board welcomed two new Trustees: Darin Harris and Doug Carr. This past June, Darin was elected to a three-year term by the Board of Trustees, and Doug was elected to a three-year term by the Center's members.
- ◆ The Board approved the minutes of its June 2-3, 2023, meeting as submitted by the Secretary on August 16, 2023, and the minutes of the June 25, 2023, annual corporate meeting of members, as submitted by the Secretary on August 22, 2023.

- ◆ Roshi left the meeting, and the Compensation Committee, which comprises the Center's Officers and the Board Chair, proposed that Roshi's annual salary (base pay of \$27,500, plus any donations to the Center that may be earmarked to supplement his base pay) remain unchanged while he continues to work for the Center as Spiritual Director Emeritus. Acting pursuant to Article II(E) of the Center's by-laws, the Board acquiesced in the Compensation Committee's recommendations. Roshi returned to the meeting and the Board discussed the designation of a portion of Roshi's salary as a clergy housing allowance, which is authorized under section 107 of the Internal Revenue Code and affords a significant tax benefit. The Board determined that, starting in 2024 and continuing until such time as the Board may determine otherwise, Roshi's annual clergy housing allowance will continue to be the lesser of (1) the entire amount of his salary, minus \$4,000, minus the year's total non-elective (employer) contributions to Roshi's 403(b) account, or (2) \$30,000.

Because John-sensei is not ordained clergy, none of his salary can be designated as a clergy housing allowance. Dhara-sensei's housing, including eligible expenses, is directly provided by the Center on its premises. [*Secretary's note: To maintain a strong religious training environment, Center employees are generally required to live on the premises as a condition of employment.*]

John-sensei and Dhara-sensei confirmed that there is currently no need to adjust their salaries. The Board considered the request of the Business Manager and the Spiritual Co-Directors that, beginning in 2024, the salary of the Center's Head of Zendo, Ven. Trueman Taylor, be increased by \$250 per month above the usual pay schedule. This would constitute an exception based upon Trueman's individual circumstances as a householder who has been given permission to live off the Center's premises. The Board approved the request.

- ◆ Those present at the meeting discussed preparations for the strategic planning process that the Center will be undertaking. [*Secretary's note: According to forbes.com, the nonprofit strategic planning process "allows your board, staff and key stakeholders to outline your organization's most important priorities, ensuring that everyone is aligned around your nonprofit's mission, vision, values and most important priorities. The plan outlines your goals and objectives while providing a framework for implementing and achieving them."*] Dhara-sensei and Barry introduced the discussion by noting that the Center faces a changing environment in which competing forms of meditation – both religious and secular – have become more mainstream, and in which fewer people are currently attracted to residential Zen training. The work done by the Sangha Programs Office, as well as the recent upgrade to the Center's information technology systems have been important first steps, but more work remains to be done.

Necessary preparations for launching the strategic planning process include clarification of roles and responsibilities within the Center's organization, creation of a collaborative working group of leaders, and efforts to actively foster a culture of integrity, responsibility,

accountability, and responsiveness to change. Barry commented that a culture of collaboration and collective learning is needed to respond effectively to a changing environment, foster a vital and engaged Sangha, and attract new members.

Dhara-sensei said that on a practical level, whereas she and John-sensei previously took turns as presiding teacher with a six-month on/off period, they agree that the best way to move forward is to work in tandem. Barry added that in order to clarify organizational roles and responsibilities, he and the Spiritual Co-Directors propose that Dhara-sensei function as the Center's primary operational manager, with John-sensei acting as a consultant regarding day-to-day management issues. Both of them will, of course, continue with their teaching responsibilities, again working in tandem. As part of this clarification of roles, Barry also proposes that the Business Manager report to Dhara-sensei and John-sensei (in their roles as Co-Presidents), rather than to the Board of Trustees, as is currently specified in the Center's by-laws. Barry will work with Dhara-sensei, John-sensei, Scott, and Tom Roberts to propose amendments to the Center's by-laws for consideration by the Board.

Dhara-sensei will also assume primary responsibility for organizing and leading a collaborative team that will carry forward preparations for undertaking and implementing a strategic plan. Dhara-sensei plans to report to the Board regarding the team's progress in three months.

- ◆ John-sensei and Dhara-sensei reported regarding spiritual affairs. Attendance has been strong at Tuesday evening "beginners' nights," at ceremonies, and on Sunday mornings. Among those attending has been a diverse mix of new members and Friends of the Center. More short, informal talks are being given in the zendo, particularly on Tuesday evenings, as well as on Sunday mornings when no teisho or other talk is scheduled. Friday evening sittings, which have been very sparsely attended, are now informal. Although in-person attendance at most sesshins has been middling, combined in-person and online attendance is almost back to pre-pandemic in-person levels. Roshi led a very well-attended sesshin this past July and plans to lead the July 2024 sesshin as well.

As a follow-up to introductory workshops, we've been offering a new program called "Zen 101." This hybrid in-person and online program led by Trueman covers the more outward forms of Zen practice, such as chanting, ceremonies, prostrations, and Zen terminology. Participants are invited to stay for the informal noon sitting and lunch following the program. We also continue to offer the online "Finding Your Seat" program, which is conducted by senior students, who answer questions, offer advice and encouragement, and lead a short round of sitting.

The Center continues to participate in the Chautauqua Institution's summertime Mystic Heart Meditation Program, which provides "opportunities for the study and practice of meditation and contemplation practices drawn from many religions and wisdom traditions." Jissai served

as a teacher-in-residence in this past summer's program and is scheduled to return for the opening week of next summer's program. Dhara-sensei and Tom Kowal will also serve in the 2024 program, but for the program's closing week.

Roshi gave a briefing on several Cloud-Water Centers and sitting groups. Last month, Roshi led a weekend sesshin at the Madison Zen Center, our sole formal affiliate group. Roshi reported that the group is thriving and that their Affiliate Leader, Rick Smith, now resides at the Center. At the Berlin Zen Group, which is led by Sensei Robert Goldmann, the Sangha has come together to support Sensei and the Group after Sensei's wife, Gisela Hellstern, died earlier this year. The Auckland Zen Centre, which is led by Roshi Amala Wrightson, will celebrate its twentieth anniversary next June, and Roshi hopes to travel to New Zealand for the celebrations. Finally, Jissai reported that the Louisville Zen Center, the sitting group that she leads in Louisville, Kentucky, continues its activities with a small, but dedicated, membership.

- ◆ The Center's Facilities Manager, Ven. Danan Redding, and the Chair of the Facilities and Sustainable Operations Committee (FASOC), Bill Lindenfelser, reported to the meeting. The written FASOC report is filed with these minutes as Appendix A. Bill commented on how fortunate the Center is to have individuals of Danan's and Tom Kowal's level of skill and competency in the positions of Facilities Manager and Chapin Mill Caretaker. Also, Jonathan thanked staff member Ed Kademan for all his work in tracking energy usage at Chapin Mill.

Danan reviewed major projects and purchases at both Arnold Park and Chapin Mill. At Arnold Park, both the third-floor bathroom in 5 Arnold Park and the bathrooms in the former 7 Arnold Park garages (now the conference room, dormitory, and exercise room) have been fully renovated and reconstructed. We're about to re-key all the existing locks at Arnold Park and will also install locks on the Arnold Park bedroom doors. Next year, we plan to repair the slate roof on 5 Arnold Park in conjunction with the installation of historically appropriate brass snow rails and copper rain gutters. We also plan to replace the (non-original) windows on the second floor of 5 Arnold Park with historically appropriate thermal windows and to replace the deteriorated Zen Center sign located by the entry walkway. We're in the process of obtaining approval from the City of Rochester Preservation Board for the roof, window, and sign projects. Other planned 2024 projects include safety modifications to the Buddha Hall fire escape, installation of safety-related garden lighting, and the addition of air conditioning to the 7 Arnold Park forced-air heating system.

At Chapin Mill, a number of major projects have been completed, including updating and upgrading boiler and HVAC [heating, ventilation, and air-conditioning] controls for the Retreat Center, installing additional insulation in the Retreat Center roof, and repairing the Retreat Center fire-sprinkler system. In addition, repair and structural remediation of the deteriorated floor in the barn is underway. The biggest project for next year is thoroughgoing

repair and reconstruction of the Mill House exterior, parts of which date back to 1811. The project will include exterior doors, windows, siding, roof, insulation, and weatherproofing. The planned work on the exterior will not interfere with any subsequent interior renovations that might be undertaken. At the request of FASOC and the Facilities Manager, the Business Manager's proposed 2024 budget includes \$250,000 for this project; the Center has already received \$14,000 as an earmarked donation to help cover the cost. Doug will work with Bill, Danan, and Tom Kowal on planning for the project. Danan reported that we've recently learned of the need to reconstruct or replace the cold room in the Retreat Center on account of localized mold and mildew and rotting wood caused by excessive condensation within the walls and floor of the cold room. The Board authorized spending up to \$20,000 to remediate this problem. At Danan's request, the Board also added \$5,000 to the 2023 Chapin Mill repair and maintenance budget to cover interior painting to be done by a skilled and reasonably-priced painter who can schedule the work this year, as well as an additional \$5,000 to help cover other deferred or unexpected expenses, such as repairs to the septic system.

We have also purchased our three leased Hyundai Ioniq electric vehicles at the end of their three-year lease terms. The State of New York paid a total of \$32,000 to cover the installation of electric vehicle charging stations both at Arnold Park and at Chapin Mill. We also received very favorable lease terms because of subsidies from the state government, the federal government, and the manufacturer. Accordingly, the total cost – including all the lease payments and the buyout payment – was about \$20,800 each, for cars that had a list price of \$34,000 each. The three EV's replace gasoline-powered vehicles that the Center has sold.

- ◆ Doug raised the issue of long-term planning and prioritization for the Center's repair and maintenance needs and proposed that we hire an outside expert to conduct a reserve study. A reserve study is a long-range planning tool that helps anticipate and prepare for the repair or replacement of major assets, such as structures, roads, and septic systems. The study typically includes both an in-depth analysis of a property's physical condition and an examination of the organization's financial reserves. The resulting report presents a prioritized schedule of anticipated capital expenses and major repair needs, as well as a funding plan to cover future costs associated with repairing and replacing major assets over the next 20 to 30 years. Doug explained that many states require condominium associations to conduct such studies periodically and that such studies typically cost \$5,000 to \$10,000. The Board approved Doug's proposal to have a reserve study conducted. Bill and Doug will arrange for the study and are authorized to spend up to \$10,000.
- ◆ As a follow-up to recent Board conversations, Jonathan reported regarding new initiatives the Center can take to raise awareness and educate the Sangha about implicit bias and institutionalized racism. After surveying the Center's Trustees, Officers, and spiritual leaders, Jonathan identified several suggestions:

- > Offer implicit bias training to the Center's staff, Trustees, Officers, and Sangha. (Lila and Trueman are already working on scheduling this in conjunction with the Sangha Programs Office.)
- > Clarify the Center's harm-reporting procedures to explicitly convey that they cover all bias-related incidents, including racial harm. (Luka and Dhara-sensei will work on this.)
- > Explore ways for the Center to engage more with the local Black community, such as co-sponsoring public events and collaborating on volunteer projects. (The Sangha Programs Office and its Uprooting Racism program will work on this.)
- ◆ Former Trustee Cecily Fuhr, a lawyer who has substantial experience in employment law, joined the meeting to discuss how the Center can best craft a Diversity, Equity, and Inclusion (DEI) policy. Cecily explained that DEI policies are usually not included in an organization's by-laws; rather, the DEI policy is usually a separate document that is referenced by the by-laws. A DEI policy can either be a simple statement of principles, or it can be a robust, in-depth statement of an organization's commitments. Cecily also said that religious organizations, such as the Zen Center, have a great deal of flexibility in setting DEI policies. In the ensuing discussion, many participants agreed that our goal should be to preserve the quality of practice and training at the Center, while at the same time identifying and removing barriers that may discourage those who want to practice at the Center. We hope to find ways in which the Center can be made more welcoming to people of color, working class people, and others who are underrepresented in our Sangha. In order to pursue these goals, the Board decided that it will create a DEI task force charged with crafting an in-depth DEI policy.
- ◆ Cecily has also been collaborating with staff member and Trustee Lila Redding to update and strengthen the Center's abuse-prevention policies and procedures. The Board thanked Cecily for her help with both abuse-prevention and DEI questions.
- ◆ Lila presented the report of the Sangha Programs Office (SPO), which is filed with these minutes as Appendix B. This past year, the SPO has focused on sponsoring a series of Sangha Socials, which have been very well attended. The SPO has also been working to encourage and support volunteer help at the Center. Going forward, the SPO will be strengthening its collaboration with the Heads of Zendo and will work on ways to make the events it sponsors more financially sustainable.
- ◆ The Board accepted the following reports, which are filed with these minutes: Workplace Safety Committee (Appendix C), Chapin Mill Rental Committee (Appendix D), Ethics and Advisory Committee (EAC) (Appendix E), and Memorial Path (Columbarium Task Force) (Appendix F).

- ◆ The Board confirmed the membership of the Workplace Safety Committee as follows: Eryl Kubicka (Chair), Tom Kowal (*ex officio*), Bill Lindenfesler, Ven. Danan Redding (*ex officio*). Larry McSpadden serves as a consultant to the Committee. The Board also designated Darin Harris as the Trustee member of the Trustee Nomination Committee, replacing Rebecca Gilbert, whose first three-year term as a Trustee ends next spring. In addition to Darin, the Committee comprises Sensei Dhara Kowal, Sensei John Pulleyn, Barry Keesan, Judy Carpenter, and Kathy Collina.
- ◆ The Board approved the Business Manager's financial report for the third quarter of 2022, which is filed with these minutes as Appendix G. As of the end of the third quarter, total operating income was 70 percent of the total projected for the year, which is five percent higher than in 2022. Chapin Mill rental income has more than recovered to pre-pandemic levels. Membership contributions are slightly lower than last year, but well above the average for the past five years. Sesshin income is substantially higher than in the past five years. Total operating expenses were as expected in view of the 2023 budget, as well as past-year, third-quarter financial results. Chapin Mill repair-and maintenance expenses have been higher than budgeted because of our catching up on deferred maintenance.
- ◆ Scott reported on behalf of the Center's Finance Committee, which comprises Scott, Barry, Jonathan, and John-sensei. The Committee recently met with the Center's Merrill Lynch investment advisor to review the Center's investment portfolio. As shown in the third-quarter financial report, the equity holdings in our portfolio (58 percent) are somewhat below the maximum percentage (60 percent) permitted under the Center's investment policies. The Committee has decided to use some of the cash held in money-market funds to purchase laddered certificates of deposit and possibly some bonds.
- ◆ The Board approved the request of the Retreat Center Refurbishment Task Force and the Business Manager to add \$11,647 to the Task Force's budget in order to replace the worn and discolored carpeting in the Retreat Center zendo. This addition brings the multi-year budget of the Task Force to \$56,522. As in the past, authorized expenses will be paid insofar as possible from the Center's Mindfulness Outreach Fund, and the balance of expenses will be capitalized.
- ◆ The Business Manager recommended that for 2024 the Board add a four percent inflation adjustment to the current staff salary schedule, as well as to the schedule of employer section 403(b) retirement plan contributions. The Board (acting without Lila and Luka, who are Zen Center employees) approved this request. [*Secretary's note:* Since the Board determined that no discussion was necessary before the vote, Zen Center employees did not leave the meeting.] The new schedule of staff stipends and 403(b) contributions, based on seniority, is as follows:

Monthly Staff Stipend		Monthly 403(b) Contribution	
<3 years	\$295.96	5-10 years	\$148.86
3-5 years	\$364.24	10-15 years	\$297.70
5-7 years	\$455.29	>15 years	\$446.57
>7 years	\$569.14		

The Board will continue to review staff stipends and 403(b) contributions annually, and will make inflation catch-up adjustments as finances permit.

- ◆ The Board discussed the Business Manager’s proposed 2024 budget, as amended to reflect the adjustments made during the meeting. The proposed 2024 expense budget of \$726,600 represents an eleven percent increase over the 2023 budget, after adjusting for four percent inflation. Much of this increase results from repair-and-maintenance expense and depreciation expense associated with deferred maintenance both at Arnold Park and at Chapin Mill, including the projected rehabilitation of the Mill House.

The proposed 2024 budget for operating revenue is \$507,800. Budgeted revenue is based, inter alia, on projections that (1) membership contributions will be consistent with past years, and (2) projections of an increase in Chapin Mill rental income based on communications with prospective renters.

Because of the large number of previously-deferred capital projects that need to be undertaken at both Arnold Park and Chapin Mill, the capital expense budgets for 2023 have been increased very substantially and include the \$250,000 for exterior rehabilitation of the Mill House. (The costs of such projects are expensed as depreciation over a period of years.) Capital expenses in 2024 include the projects previously discussed in conjunction with the FASOC report. Scott noted that the financing of these many capital projects will be greatly facilitated by a very generous bequest of \$568,000 that the Center received earlier this year.

The Board approved the 2024 budget, as amended. A copy of the budget is filed with these minutes as Appendix H.

- ◆ After the meeting, the Board set Saturday and Sunday, May 4 and 5, as the dates for its spring 2024 meeting. Saturday and Sunday, November 9 and 10, are the tentative dates for the fall 2024 meeting.
- ◆ The Board also decided to hold a short, interim meeting in February, which Jonathan will schedule.

Submitted to the Board of Trustees December 10, 2023, by Scott Jennings, Secretary

Appendix A

Report of Facilities and Sustainable Operations Committee

2023 4th Quarter FASOC report

(Bill Lindenfelser, October 27, 2023)

Arnold Park-**Overview**

We've had a good year considering lack of staff, we have not been capable of finishing the paint and trim work on the BH and 5AP 3rd floor, as the dorm bath remodel ran long and took up much of our summer. I always forget, also, how much the care of the garden eats into our time during the summer. We started to put in place the use of volunteers to take care of the grounds, but it still took a considerable effort on the part of R&M staff. We plan to use the budget surplus due to postponing some items and using the deferred maintenance budget to complete a few extra projects in the remainder of the year. We look on track to stay within budget for 2023.

For our 2023 budgeted extraordinary expense, status is as follows-

- Buy out 3 EV's budgeted at \$51k – Completed, final cost \$51,383
- Remodel Dorm baths, budgeted at \$12k – Completed, final cost \$12,312
- Finish flashing and repainting 7AP 3rd Floor, budgeted at \$4.5k – Postponed till 2024
- 5 AP 3rd floor bathroom remodel, budgeted at \$2k (+\$2k 2022) – Completed, final cost \$1,983
- Finish painting BH, budgeted at \$2k – Postponed till 2024
- 5AP slate roof repair, snow bars and gutters, budgeted at \$23k – Scheduled for fall/winter 2023
- Modify BH Fire escape, budgeted at \$3k – Postponed till 2024

Upcoming major projects for remainder of 2023 (unbudgeted)-

- Rekey entire AP campus and add locks to all bedrooms (est \$3.5k)
- Install central AC in 7 AP (est \$14.5k)

Upcoming major projects 2024/25

- | | |
|---|--------------------|
| • 5AP 2 nd and 3 rd Floor trim – repair/replace/paint | 2 Months (\$6k) |
| • Buddha hall – finish painting | 2 Month (\$2k) |
| • Garden landscaping lighting - redo | 2 Month (\$4k) |
| • Bathroom 5 in 7 AP - remodel | 5 Months (\$8k) |
| • Old Buddha hall shop – renovate into community space | 6 Months (\$20k) |
| • Buddha hall fire escape – modify to kid proof | 1 Month (\$3k) |
| • Front of link entrance – make sign | 2 Months (\$4k) |
| • Replacing windows 5 AP 2 nd floor | Contractor (\$40k) |
| • Repair/repaint dormer 7AP | 2 Months (\$1k) |

Chapin Mill-

Overview

Some large scale contractor projects have been completed this year. Projects of note are replacement of large sections of pipework in the sprinkler system that had been prone to leaking, as well as converting part of the system over to a wet system. Insulation was installed in the basement around rim joists as well as in the attic above the kitchen area. The HVAC controls were updated also. The barn floor project has started to gain momentum and we plan to have phase 1 completed by snow fall. The Japanese baths were completed and are fully operational and the exercise room got a face lift. We look on track to stay within budget for 2023.

For budgeted extraordinary expense status is as follows-

- Boiler and HVAC controls budgeted at \$28k – Completed, final cost \$27.5k
- Barn floor budgeted at \$15k – 25% completed
- Retreat center roof insulation budgeted at \$25k – Completed, final cost \$16,597
- Tractor replacement budgeted at \$18k – Replace work horse before winter
- Upgrade RC bathrooms budgeted at \$25k – Postponed to future
- Sprinkler system repairs budgeted at \$5k – Completed, final cost \$46,093

Unbudgeted Major expenses of note-

- Japanese bath retiling \$5,886
- Exercise room face lift \$6,093
- Re-route boiler exhaust \$2,740
- Septic pumping \$3,595

Upcoming Major projects 2024/25

- | | |
|--|---------------------|
| • MH exterior renovation | Contractor (\$250k) |
| • FH exterior painting | 2 Months (\$3k) |
| • RC East porch deck refinishing | 1 Month (\$1k) |
| • Tear out and replacement of cold room RC | 2 Month (\$20k) |
| • RC attic insulation phase 1 | Contractor (\$) |
| • Continue repainting of RC interior | Ongoing (\$?) |
| • Front steps RC repair stucco and lights | 2 Months (\$1k) |
| • Acoustical improvements in RC | 2 months (\$2k) |
| • Central air in Phase 1 dorms | Contractor (\$60k) |
| • Improve soaking bath plumbing | 2 Months (\$3k) |
| • RC bathroom upgrades | 6 Months (\$25k) |

Sangha Programs Office Report: November 2023

This report is an update on our progress in implementing the SPO strategic plan, approved by the Board in May 2022.

Learning, Growth & Technology Perspective

*Building a competent team; Heartfelt collaboration; Culture of change;
Upholding the values of service, inclusiveness, and love*

The SPO team consists of Sensei Dhara Kowal (SPO Manager), Lila Redding (Sangha Programs Coordinator), Luka Hakkila (Marketing and Community Relations Coordinator), and Mitchell Greenwood (Administrative Support). Barry Keesan and Chris Pulleyn continue to serve as volunteers. Lila is the only staff person who devotes all her work hours to the SPO, and she has taken on more responsibilities now that Dhara-sensei has shifted her focus to teaching and managing the daily operations of the Zen Center.

Since the last Trustee meeting, we've continued to work on building a volunteer base that is fluent in work practice, allowing for the smooth execution of routine activities at the Center in addition to Sangha programming. While it has been challenging to work with limited resources (especially people and time) and the Center's regular schedule of sittings, sesshin, and annual traditions, we are exploring ways to get creative. For example, this past summer we integrated a Sangha Social into Founder's Day. Our learning and growth require us to be flexible in responding and adapting to scheduling challenges, along with changing staffing roles and needs at the Center in general.

Internal Perspective

*Deliver the right programs; Contextual learning;
Use of collaborative technologies; Build a robust database*

We continue to refer to the input received from previous interest surveys and informal feedback, and we intend to conduct a new Sangha survey within the next year. This new survey will offer the opportunity to assess the work of the SPO in terms of Sangha perceptions and to generate input on potential future priorities.

We are also exploring new forms of training for staff and volunteers. Following an enthusiastic response to a two-day mental health first-aid training offered this past May, we intend to offer one or more other training sessions this coming winter as time permits. Other forms of training we would like to offer include racial diversity and inclusion training, safe zone training, CPR training, and Narcan training. These are all opportunities to help the Center's staff and Sangha volunteers develop new knowledge and skillful means in serving our Sangha.

Regarding technology, we continue to take advantage of the Center's software upgrades to collaborate on and execute Sangha Programs – for example, creating and sharing event planning templates. In the process of planning and implementing programs, we are also enhancing our

webpage and identifying our data management needs, most recently around volunteer support and development.

Members, Donors, and Friends Perspective

*Communicate offerings; Deliver quality programs; Culture of volunteering;
Chapin Mill globally recognized*

We have been exploring effective ways of promoting programs by keeping our informational fliers fresh and relevant, and by ensuring that communication about programming happens in multiple avenues with plenty of lead time (e.g., Sangha emails, zendo announcements, bulletin board, social media).

Sangha programming continues to be centered at Arnold Park, however, at Chapin Mill there will be an Uprooting Racism Dharma Camp for adults this November. In the future, we would like to be able to develop more programming at Chapin Mill, which must be organized around sesshin and rentals.

Our Volunteering Interest Form on our website has been critical in recruiting new volunteers. We are even getting volunteers fresh out of an introductory workshop, who are not yet Center members. Volunteer support continues to be critical to the life of the Zen Center and enriches one's experience of being part of our Sangha. This past April, the SPO organized and hosted a celebratory volunteer luncheon at Arnold Park – an annual tradition at the Center that was previously paused due to the pandemic.

Snapshot of program offerings: Below is an overview of programs from Lila Redding.

Over the last year, it became clear that some programs benefit from a seasonal break from programming. This prevents fatigue or burnout in our facilitators and participants, allowing them to keep their offerings lively and fresh. As a result, the **Parent Practice Group** (Susan Rakow), **Nonviolent Communications Group** (Anna Belle and Alan Leiserson with Fifi Johnson), and **Family and Youth Program** (Chris Maley and Erika Au) all took a summer break and recently restarted their programming or are about to.

DepreshZen (Irizelma Robles & Tom Kowal) is hosting more guest speakers this year, in addition to discussing emerging research and interesting podcasts about depression and anxiety. One recurring and popular guest speaker is a psychiatrist who is also a Zen practitioner, Dr. Michael Ligorski.

Dharma Reflections (Larry McSpadden) has provided lively and personable Dharma study for two years now. Earlier this year, Larry notified us that he plans to end his program in December due to other commitments. For this reason, we were unable to follow through on our 2023 goal of collaborating with Larry and a professional instructional designer to produce an online course. Our Sangha Interest Survey data

showed that learning about Buddhism is a key area to develop, so we hope to recruit someone else who can offer similar programming.

Prison Dharma (James Thompson) continues to offer meditation classes at Attica Prison. We are working on recruiting more volunteers to support our current crew and hopefully expand upon current offerings.

Sangha Hikes (Jake Langendorfer) continue to be offered intermittently with the support of a core group of regular participants. The hike locations have been at various parks and trails throughout Western New York as well as Chapin Mill.

Sangha Socials (Lila Redding) continues to be a popular and seasonal staple, and coordination continues to flow easier.

Uprooting Racism (Sonia James-Wilson) took a break from offering Sangha programming in 2023 due to disappointment with program attendance in 2022. However, next month Uprooting Racism will host a Winter Sangha Retreat (Dec. 1-3). Designed for 15 participants, the weekend “adult camp” will explore connections between anti-racism and Buddhist teachings. For a more detailed overview of 2023 activities, see Appendix I for Sonia’s report.

Youth Sunday (Chris Maley and Erika Au) will return from their summer hiatus by experimenting with shorter but more impactful offerings. We hope that this will allow the group to focus on age-appropriate Dharma study and make it more feasible for our volunteer facilitators. They will also continue to offer programming on Wednesday nights in the zendo with the tweens and teens, and work on recruiting new Youth Group leaders.

Zen of Living and Dying (Eryl and Wayman Kubicka) continues to offer consistent, heartfelt support for Sangha members who are experiencing challenging life circumstances.

Financial and Mission Perspective

NOTE: The items below are all “lag” measure, meaning that they are the after-the-fact quantifiable results to 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. In 2024, we intend to invite a modest suggested donation for select programs that include catering or other significant costs, such as our Sangha socials.

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 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.

Uprooting Racism – 2023 Activities

The mission of Uprooting Racism is to “...gain personal insight into racism in order to abandon it on an individual level, dismantle it on an institutional level, and to uproot it in our Sangha so that we might minimize our separation from others.” When it was launched in 2021, this Engagement Group was focused on both its members, the RZC leadership, and the wider Sangha, and numerous events and opportunities were planned and advertised in an effort to engage the community beyond the group’s membership.

At the beginning of 2023, after a year of tireless leadership, and excellent programming, Luka Hakkila and Alan Leiserson stepped down as co-leaders of Uprooting Racism, and Dr. Sonia James-Wilson agreed to provide leadership on a temporary basis. In response to low turnout rates in 2022, and the general feeling that the time required to maintain a full calendar of events was better spent on other activities, the decision was made to shift from a focus on outreach to programming targeted towards Uprooting Racism members, and leading by example.

As reflected in our vision statement, we still strive to “...provide fearless support on the difficult journey towards abandoning racism on an individual level and dismantling it institutionally.” However, we realize that without the consistent and active participation of RZC leadership in Uprooting Racism - beyond the much-appreciated financial support – institutional dismantling of any kind is not possible. We have also questioned whether there is wide-spread interest in the conversations we are attempting to have at the RZC, and understand that those discussions have to be welcomed and modeled by the leadership in order to have any traction Sangha-wide.

We have continued to have conversations about the best ways to encourage participation from the RZC leadership and the Sangha at large, however most of the activity in 2023 was focused on the development of the “*Uprooting Racism Winter Sangha Retreat*” (formerly “Dharma Camp”). As the majority of the children in *Zen Kids* are too young to participate in an overnight camp, the planning committee, including Sonia James-Wilson, Eryl Kubicka, Chris Maley and Erica Au, agreed to change the target audience to adults and the rename of the program accordingly.

Looking forward, in 2024, our intention is to program activities for Uprooting Racism that will still be open to all RZC Sangha members. These events will be on a smaller scale, and relate a theme to help encourage a “deep dive” into a few Buddhist and anti-racist ideas and concepts. We will also increase our effort to engage Zen practitioners beyond the RZC as a way to increase the range of racial, cultural and ethnic voices around the table, and to be a source for conversations related to connections between anti-racist thought and Buddhist teaching in the Rochester community. During a second Winter Retreat in December 2024, we hope to increase the number of participants to twenty, and to enhance the experience with lessons learned from our upcoming retreat in December 2023. Finally, Dr. James-Wilson has volunteered to lead the group during 2024, while working towards a model of distributive leadership to help us avoid overwork and overwhelm as we sustain this work at the Rochester Zen Center.

Safety Committee Report October 2023

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

Injury or Near Accident Reports

- No injury or near accident reports filed since May.

Safety Improvements:

- FASOC will report on system upgrades that enhance overall safety at both facilities.
- Safety Guidelines for volunteers were updated and sent to Sangha Volunteer Coordinator (Lila Redding).

Requests and Recommendations:

- Bill Lindenfelser asks to join the committee with an eye to contributing towards injury prevention, especially through training newcomers to staff.
- Consider appointing a safety officer with a background in safety issues in the workplace. Monitoring responsibilities would be determined by FASOC and the Safety Committee.

10/15 ek

Rental Committee Report October 2023

Members: Eryl Kubicka (Chair), Barry Keeson, Betsy Freidman, Brenda Reeb

Rental Activity 2023:

- Total nights rented = 44
- Projected income = \$65,000 (includes about \$2,000 for rented linens –some groups bring their own.)
- Average per night = \$1,477. Rates vary by organization, history and funding sources. *The break-even amount to cover Chapin Mill expenses = \$1,350 (Barry calculation).*
- 8 groups renting
- 1 wedding (2 nights) and a few individual night rentals.
- Basic overnight rate for new renters = \$2,500. Existing rates vary by organization, history and funding sources.
- Individual guests pay \$75 per night including linens.
- Day rental = \$1,000. (We only rent to groups that meet our mission.)

Referrals through RZC Website:

Inquiries = 16

Booked = 2

Pending = 4 (possible for 2024)

Non-flexible dates = 6 (CM calendar already booked)

Chose elsewhere = 2

Referred by the following:

Website = 6

Word of Mouth = 7

Other = 3

2024 Rentals:

- Target = 60 Overnights

Reservations already received for 2024 = 56 overnights.

Rental Increases for 2024:

- 3% increase across the board.
- Individual rate increase to \$80.

10/15/2023 ek

Appendix E
Ethics and Advisory Committee Report

MEMORANDUM

From: RZC Ethics and Advisory Committee

To: RZC Trustees and Officers

Date: October 18, 2023

The EAC has met regularly since the last trustees' meeting to discuss issues affecting the Center. We are pleased to report that there have been no new complaints of which the EAC members have become aware.

The EAC has worked on a refinement of the abuse and harassment investigative and adjudicatory process for reports not involving an RZC employee.

Appendix F
Memorial Path (Columbarium) Report

From: Jonathan Hager
Sent: Wednesday, October 11, 2023 2:32 PM
To: Scot Jennings
Subject: Memorial Path update report

Hi Scot,

Here's my report for the board meeting.

Memorial path task force

The task force has been very active since the last board meeting. We engaged the services of Peter Fernandez, as discussed at the previous meeting. Peter has been very helpful and responsive in the project. It has been delayed by lack of availability of the surveyor to get a proper assessment of the property. Peter has proposed some design changes which are still being evaluated by the committee. After the committee makes a recommendation, this will be brought to the board.

There is a subcommittee that is working on policies and procedures, which consists of Dhara Sensei, Jonathan Hager, Betsy Friedman, Eryl Kubicka, and Judy Carpenter. That group is going to make recommendations to the board and the administration about the methodology of running such a project. We are still a ways out from pricing and financial planning, which will come when we have a little bit more information from Peter regarding the design.

The tax issues have been resolved with the help of Dave Kernan and Tom Roberts

Thanks,

Jonathan



ROCHESTER ZEN CENTER

Financial Report Third Quarter 2023

Presented at the Board of
Trustees Meeting
November 11-12, 2023

ROCHESTER ZEN CENTER
SUMMARY OF THIRD QUARTER 2023 FINANCIAL RESULTS

	Third Quarter 2023		Third Quarter 2022	
	As of September 30, 2023	9/30/23 as % of 2023 Budget	As of September 30, 2022	9/30/22 as % of 2022 Budget
Year-to-Date Operating Revenue	\$307,124	70%	\$275,366	65%
Year-to Date Operating Expenses	<u>\$448,515</u>	72%	<u>\$397,076</u>	71%
YTD Revenue Less Expenses	(\$141,392)		(\$121,709)	
YTD Operating Draw from Investments (4% per annum)	<u>\$55,555</u>		<u>\$54,269</u>	
YTD Net Operating Surplus (Loss)	(\$85,836)		(\$67,440)	
YTD Membership Contributions (included in operating revenue)	\$151,571	62%	\$158,812	75%
YTD Extraordinary Income (not included in operating revenue)	\$567,782		\$0	
YTD Extraordinary Expenses (not included in operating expenses)	\$6,109		\$0	
<hr/>				
YTD Investment Fund Gain (Loss)	\$122,165		(\$340,618)	
YTD Operating Draw from Investments (4% per annum)	<u>(\$55,555)</u>		<u>(\$54,269)</u>	
YTD Net Investment Gain (Loss)	\$66,609		(\$394,886)	
YTD Legacies and Special Donations	<u>\$0</u>		<u>\$0</u>	
YTD Total Investment Fund Change	\$66,609		(\$394,886)	

	Operating Fund	Investment Fund	Held for Others	Realty and Art (Carried at Cost)	Total
ASSETS					
CURRENT ASSETS					
Cash & Money Market	325,592.22	113,635.10	296,297.74	0.00	735,525.06
Inventories	11,229.11	0.00	0.00	0.00	11,229.11
Accounts Receivable	19,990.40	0.00	0.00	0.00	19,990.40
Prepaid Expenses	16,889.06	0.00	0.00	0.00	16,889.06
Earmarked Donations (Contra)	(21,382.36)	0.00	0.00	0.00	(21,382.36)
<i>Total Current Assets</i>	<i>352,318.43</i>	<i>113,635.10</i>	<i>296,297.74</i>	<i>0.00</i>	<i>762,251.27</i>
NON-CURRENT ASSETS					
Certificates of Deposit	100,000.00	185,000.00	0.00	0.00	285,000.00
Other Non-Equity Investments (At Book)	0.00	197,042.81	0.00	0.00	197,042.81
Equity Investments (At Market)	0.00	1,277,805.38	0.00	0.00	1,277,805.38
Mortgage Loans Outstanding	0.00	15,615.99	0.00	0.00	15,615.99
Depreciable Fixed Assets (Net)	472,135.82	0.00	0.00	0.00	472,135.82
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>572,135.82</i>	<i>1,675,464.18</i>	<i>0.00</i>	<i>5,522,381.21</i>	<i>7,769,981.21</i>
TOTAL ASSETS	924,454.25	1,789,099.28	296,297.74	5,522,381.21	8,532,232.48
LIABILITIES & EQUITY					
CURRENT LIABILITIES					
Taxes, Medicare, SS Payable	2,407.82	0.00	0.00	0.00	2,407.82
Prepaid Income	0.00	0.00	0.00	0.00	0.00
Other Current Liabilities	5,373.38	0.00	0.00	0.00	5,373.38
<i>Total Current Liabilities</i>	<i>7,781.20</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>7,781.20</i>
LONG-TERM LIABILITIES					
Auckland Zen Centre Fund	0.00	0.00	6,682.15	0.00	6,682.15
Louisville Zen Center Fund	0.00	0.00	274,071.39	0.00	274,071.39
Benevolence Fund	0.00	0.00	900.00	0.00	900.00
Abbots' Scholarship Fund	0.00	0.00	14,644.20	0.00	14,644.20
<i>Total Long-Term Liabilities</i>	<i>0.00</i>	<i>0.00</i>	<i>296,297.74</i>	<i>0.00</i>	<i>296,297.74</i>
EQUITY					
»»Year-to-Date Revenues	307,123.73	122,164.50	0.00	0.00	429,288.23
»»(Less Year-to-Date Expenses)	448,515.23	0.00	0.00	0.00	448,515.23
»YTD Revenues Less Expenses	(141,391.50)	122,164.50	0.00	0.00	(19,227.00)
»YTD Investment Draw (4% per annum)	55,555.31	(55,555.31)	0.00	0.00	0.00
Year-to-Date Net Surplus (Loss)	(85,836.19)	66,609.19	0.00	0.00	(19,227.00)
Extraordinary Income & Expenses	561,672.71	0.00	0.00	0.00	561,672.71
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>916,673.05</i>	<i>1,789,099.28</i>	<i>0.00</i>	<i>5,522,381.21</i>	<i>8,228,153.54</i>
TOTAL LIABILITIES & EQUITY	924,454.25	1,789,099.28	296,297.74	5,522,381.21	8,532,232.48

ROCHESTER ZEN CENTER
Income and Expense Statement for the Quarter Ended September 30, 2023

Account	3Q23 Actual	2023 Budget	% of Budget	3Q22 Actual	
GENERAL OPERATING FUND - INCOME ACCOUNTS					
	\$642	\$500	128%	\$251	
	\$0	\$0		\$0	
40143G	\$7,724	\$13,000	59%	\$7,871	
40150G	\$245	\$300	82%	\$160	
40151G	\$151,571	\$244,300	62%	\$158,812	
4C151G	\$695	\$34,000	2%	\$230	
40152G	\$9,320	\$8,500	110%	\$6,140	
40153G	\$1,925	\$3,000	64%	\$3,050	
4C153G	\$0	\$0		\$0	
40159G	\$3,320	\$10,000	33%	\$3,735	
4C159G	\$66,375	\$60,000	111%	\$52,724	
40160/2G	\$6,914	\$15,000	46%	\$8,273	
4C160G	\$0	\$0		\$0	
40161G	\$58,394	\$50,000	117%	\$34,121	
	Total Operating Revenue	\$307,124	\$438,600	70%	\$275,366
GENERAL OPERATING FUND - EXPENSE ACCOUNTS					
60170G	\$0	\$500	0%	\$0	
60171G	\$7,647	\$9,200	83%	\$6,391	
60172G	\$675	\$3,000	23%	\$1,634	
6C172G	\$0	\$500	0%	\$454	
60175G	\$28,189	\$42,700	66%	\$29,890	
6C175G	\$12,972	\$21,900	59%	\$17,737	
60176G	\$70,499	\$88,500	80%	\$56,067	
6C176G	\$24,595	\$33,100	74%	\$14,545	
60177G	\$30,366	\$42,700	71%	\$29,621	
6C177G	\$12,658	\$16,600	76%	\$7,582	
60178G	\$4,251	\$5,900	72%	\$4,166	
6C178G	\$3,066	\$3,500	88%	\$2,335	
60179G	\$16,746	\$22,500	74%	\$14,721	
6C179G	\$12,882	\$17,200	75%	\$8,355	
60180G	\$994	\$4,600	22%	\$1,338	
6C180G	\$0	\$100	0%	\$0	
60181G	\$2,507	\$4,000	63%	\$3,126	
6C181G	\$0	\$500	0%	\$328	
60182G	\$4,200	\$5,500	76%	\$3,804	
6C182G	\$4,266	\$4,000	107%	\$2,833	
60183G	\$7,390	\$11,100	67%	\$8,427	
6C183G	\$18,937	\$25,100	75%	\$18,535	
60184G	\$11,783	\$38,500	31%	\$29,185	
6C184G	\$35,349	\$35,000	101%	\$18,259	
60186G	\$36,416	\$48,000	76%	\$35,710	
6C186G	\$21,023	\$28,000	75%	\$20,673	
60187G	\$75	\$1,000	8%	\$0	
60188G	\$296	\$1,100	27%	\$146	
6C188G	\$504	\$3,500	14%	\$1,682	
60189G	\$557	\$700	80%	\$488	
60190G	\$6,645	\$6,500	102%	\$7,388	
6C190G	\$5,579	\$5,000	112%	\$1,883	
60191G	\$7,618	\$8,700	88%	\$6,887	
6C191G	\$4,710	\$5,300	89%	\$4,110	
60192G	\$13,966	\$14,600	96%	\$4,056	
6C192G	\$182	\$1,000	18%	\$28	

ROCHESTER ZEN CENTER
Income and Expense Statement for the Quarter Ended September 30, 2023

Account	3Q23 Actual	2023 Budget	% of Budget	3Q22 Actual
60193G Banking, PayPal & Crdt Crd Fees	\$1,026	\$1,000	103%	\$675
60194G Sangha Programs Expenses	\$4,592	\$16,500	28%	\$7,026
60300G Bad Debt Expense	\$19	\$0		\$0
60389G Depreciation Expense	\$22,228	\$30,900	72%	\$18,265
6C389G CM Depreciation Expense	\$13,107	\$19,300	68%	\$8,727
60500G Contingency (budget use only)	\$0	\$0		\$0
Total Operating Expenses	\$448,515	\$627,300	71%	\$397,076
Operating Revenue Less Expenses	(\$141,392)	(\$188,700)		(\$121,709)
40168G Operating Draw from Investments	\$55,555	\$72,900	76%	\$54,269
Total Net Operating Surplus (Loss)	(\$85,836)	(\$115,800)	74%	(\$67,440)
40156G Extraordinary Income	\$567,782			
60550G Extraordinary Expenses	\$6,109			
CAPITAL EXPENDITURES				
15000G Furniture and Fixtures	\$12,776			\$34,723
15100G Equipment and Computers	\$1,518			\$6,303
15200G Motor Vehicles	\$51,384			\$0
Non-CM Capital Expenditures	\$65,678	\$131,000	50%	\$41,026
1C500G CM Capital Expenditures	\$54,338	\$126,000	43%	\$58,146
Total Capital Expenditures	\$120,016	\$257,000	47%	\$99,172
INVESTMENT FUND				
40167I ML Equity YTD Gain (Loss)	\$100,737			(\$341,929)
40168I Interest Income (IF)	\$21,428			\$1,312
40170I Other Income (IF)	\$0			\$0
Gross Investment Income	\$122,165			(\$340,618)
60168I Operating Draw from Investments	(\$55,555)			(\$54,269)
Investment Income Less Draw	\$66,609			(\$394,886)
40155I Legacies & Special Donations	\$0			\$0
Total Net Investment Fund Gain (Loss)	\$66,609			(\$394,886)

ROCHESTER ZEN CENTER
Past-Year Comparison – September 30, 2023

	30-Sep-23	3Q Average 2018-2022	30-Sep-22	30-Sep-21	30-Sep-20	30-Sep-19	30-Sep-18
GENERAL OPERATING FUND – INCOME							
	642	320	251	245	365	663	77
	0	107	0	0	0	0	533
40143G	7,724	7,417	7,871	8,422	6,945	7,966	5,883
40150G	245	288	160	265	245	240	530
40151G	151,571	119,342	158,812	145,652	103,008	102,434	86,805
4C151G	695	1,432	230	350	5,275	786	517
40152G	9,320	6,068	6,140	3,840	3,573	8,541	8,245
40153G	1,925	2,214	3,050	1,420	1,620	2,015	2,965
4C153G	0	0	0	0	0	0	0
40159G	3,320	6,840	3,735	2,905	5,416	11,232	10,913
4C159G	66,375	30,599	52,724	5,573	11,057	54,244	29,399
40160/2G	6,914	8,866	8,273	9,641	12,693	6,910	6,816
4C160G	0	0	0	0	0	0	0
40161G	58,394	34,399	34,121	31,483	22,300	41,628	42,465
Total YTD Operating Income	307,124	217,893	275,366	209,796	172,498	236,660	195,147
Percentage of full-year actual total	70% of budget	56%	65%	65%	43%	61%	47%
GENERAL OPERATING FUND – EXPENSES							
60170G	0	0	0	0	0	0	0
60171G	7,647	5,717	6,391	3,645	5,696	6,250	6,605
60172G	675	2,823	1,634	6,956	(2,917)	1,088	7,357
6C172G	0	182	454	360	0	94	0
60175G	28,189	31,940	29,890	23,961	32,910	41,330	31,610
6C175G	12,972	18,102	17,737	26,915	27,133	11,874	6,851
60176G	70,499	43,834	56,067	35,718	40,627	42,473	44,283
6C176G	24,595	11,762	14,545	13,427	12,833	10,574	7,432
60177G	30,366	25,313	29,621	20,247	19,609	24,833	32,257
6C177G	12,658	7,864	7,582	8,849	8,058	7,159	6,672
60178G	4,251	3,640	4,166	2,434	2,951	3,801	4,847
6C178G	3,066	1,893	2,335	1,332	2,120	1,964	1,715
60179G	16,746	13,323	14,721	12,983	10,361	13,754	14,796
6C179G	12,882	6,231	8,355	5,990	6,608	5,213	4,991
60180G	994	776	1,338	284	879	297	1,084
6C180G	0	(2)	0	0	(41)	31	0
60181G	2,507	2,822	3,126	1,301	2,184	3,629	3,872
6C181G	0	182	328	0	14	446	123
60182G	4,200	4,557	3,804	4,114	4,426	4,097	6,343
6C182G	4,266	2,916	2,833	2,998	3,420	3,677	1,652
60183G	7,390	6,760	8,427	5,826	5,301	7,248	6,999
6C183G	18,937	12,079	18,535	10,897	10,119	11,059	9,785
60184G	11,783	11,951	29,185	8,897	5,793	4,993	10,887
6C184G	35,349	14,563	18,259	13,554	8,842	20,365	11,793
60186G	36,416	31,640	35,710	33,190	30,617	29,723	28,958
6C186G	21,023	18,160	20,673	19,147	17,464	16,843	16,676
60187G	75	360	0	0	200	500	1,100
6C187G	0	0	0	0	0	0	0
60188G	296	1,253	146	579	654	2,260	2,624
6C188G	504	1,051	1,682	1,299	237	697	1,342
60189G	557	219	488	365	(240)	314	169
60190G	6,645	6,686	7,388	3,681	3,740	7,703	10,919
6C190G	5,579	3,496	1,883	1,370	4,420	7,392	2,414
60191G	7,618	6,328	6,887	6,336	6,349	6,184	5,883
6C191G	4,710	4,257	4,110	3,623	4,486	4,808	4,259
60192G	13,966	3,568	4,056	3,347	3,369	3,552	3,516
6C192G	182	223	28	89	187	135	675
60193G	1,026		675	322	1,028	455	656
60194G	4,592		7,026				
60300G	19	15	0	75	0	0	0
60389G	22,228	16,370	18,265	16,646	16,026	15,065	15,850
6C389G	13,107	7,074	8,727	8,657	8,080	5,207	4,700
Total YTD Operating Expenses	448,515	329,930	397,076	309,410	303,544	327,085	322,697
Percentage of full-year actual total	72% of budget	70%	71%	69%	66%	70%	73%
YTD Operating Income Less Expenses	(141,392)	(112,036)	(121,709)	(99,614)	(131,046)	(90,426)	(127,550)
40168G	55,555	47,564	54,269	50,310	47,020	44,485	41,736
Total Net Operating Surplus (Loss)	(85,836)	(64,473)	(67,440)	(49,304)	(84,026)	(45,941)	(85,814)
CAPITAL EXPENDITURES							
15000G	12,776	14,599	34,723	27,521	0	1,712	9,042
15100G	1,518	3,172	6,303	0	1,679	0	7,880
15200G	51,384	7,058	0	18,430	16,862	0	0

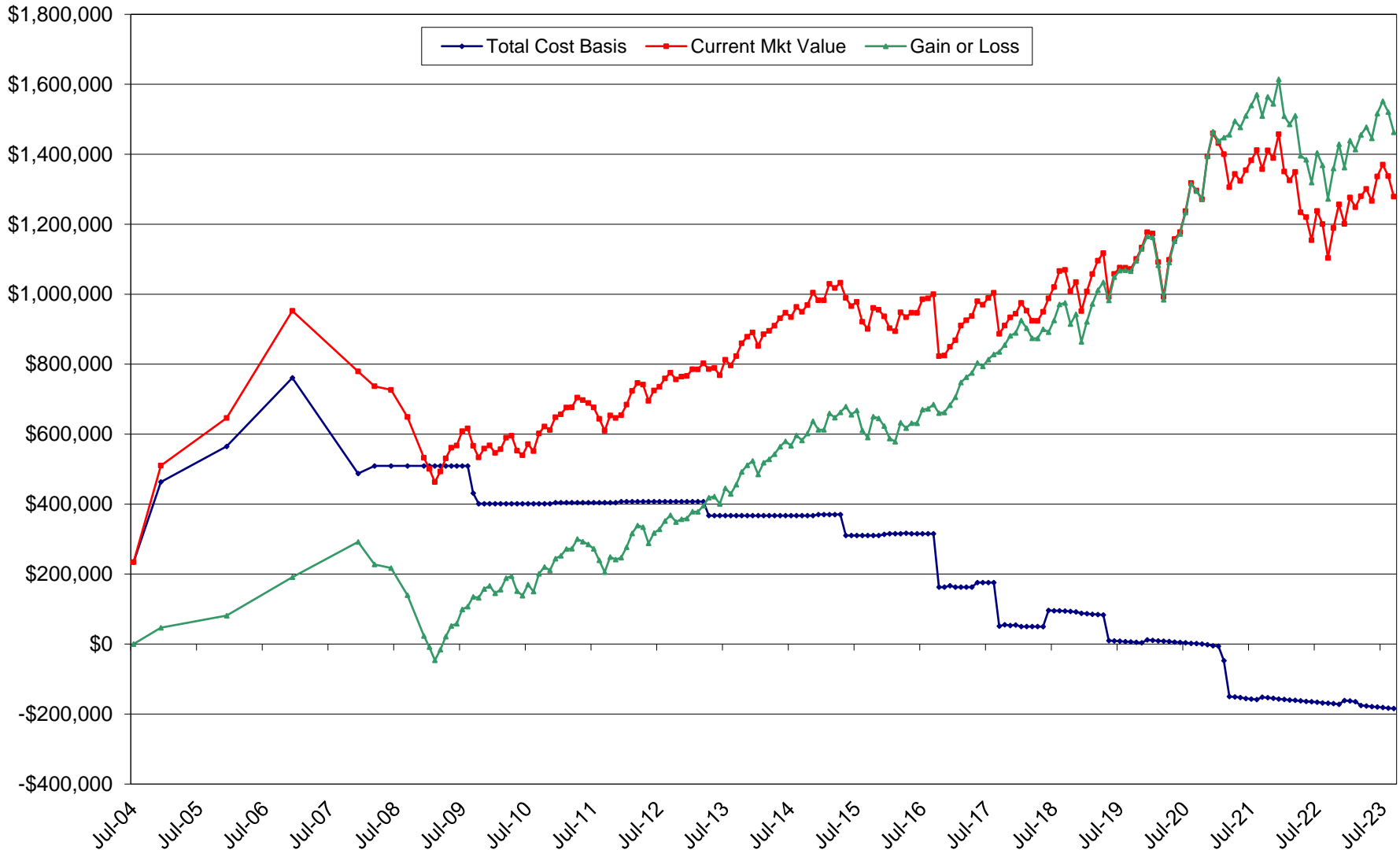
ROCHESTER ZEN CENTER
Past-Year Comparison – September 30, 2023

	30-Sep-23	3Q Average 2017-2021	30-Sep-22	30-Sep-21	30-Sep-20	30-Sep-19	30-Sep-18
1C500G CM Capital Expenditures	54,338	22,724	58,146	841	24,431	11,980	18,223
Total YTD Capital Expenditures	120,016	47,554	99,172	46,791	42,972	13,691	35,145
INVESTMENT FUND							
40167I ML Equity YTD Gain (Loss)	100,737	24,011	(341,929)	44,784	129,816	201,895	85,488
40168I Interest Income (IF)	21,428	5,650	1,312	1,140	7,174	7,562	11,065
40170I Other Income (IF)	0	12	0	59	0	0	0
40181I W&R YTD Gain (Loss)	0	0	0	0	0	0	0
Gross YTD Investment Fund Income	122,165	29,673	(340,618)	45,983	136,990	209,457	96,552
60168I Operating Draw from Investments	(55,555)	(47,564)	(54,269)	(50,310)	(47,020)	(44,485)	(41,736)
Net Investment Fund Gain (Loss)	66,609	(17,891)	(394,886)	(4,327)	89,970	164,972	54,816
40155I Legacies & Special Donations	0	2,200	0	0	0	11000	0
Total YTD Investment Fund Change	66,609	(15,691)	(394,886)	(4,327)	89,970	175,972	54,816

ROCHESTER ZEN CENTER INVESTMENT FUND – September 30, 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	\$1,277,805		\$1,277,805	(\$184,030)	\$1,461,836		
Total Equities	\$1,277,805	71%	\$1,277,805	(\$184,030)	\$1,461,836		
Cash & Money Market						<i>Current Int Rate</i>	
IF Share of Money Market Funds & Cash	\$113,635		\$113,635	\$113,635		5.02%	\$5,704
Total IF Cash & Money Market	\$113,635	6%	\$113,635	\$113,635		5.02%	\$5,704
Fixed-Income Investments						<i>Crrnt Rtrn on Basis</i>	
Certificates of Deposit	\$185,000		\$183,431	\$185,000	(\$1,569)	4.04%	\$7,475
U.S. Treasury Note	\$197,043		\$199,608	\$197,043	\$2,565	2.92%	\$5,750
Total Fixed-Income Investments	\$382,043	21%	\$383,039	\$382,043	\$996	3.46%	\$13,225
Loans				<i>Original</i>		<i>Loan Rate</i>	
Mdsn ZC Mtg Loan 3.34% 2/29/32	\$15,616			\$24,287		3.34%	\$498
Total Loans	\$15,616	1%		\$24,287			\$498
Investment Fund Total	\$1,789,099	100%					\$19,427
* 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	\$325,592						
Operating Fund Certificates of Deposit	\$100,000						
Total Additional	\$425,592						
Grand Total "Investment-Like Assets"	\$2,214,692						
IF Equities as Percentage of Grand Total		57.7%					

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



Rochester Zen Center
Earmarked Donations as of September 30, 2023

Mindfulness Outreach Fund	
Balance	\$2,824.05
Kapleau-roshi Grave Site	
Balance	\$2,037.45
Prison Dharma	
Balance	\$139.04
Accessibility	
Balance	\$2,431.82
Mill House Repairs	
Balance	\$13,550.00
Other	
Balance	\$400.00

Funds Held for Others
Summary for Second and Third Quarters 2023

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Training Fund		
Beginning balance 4/1/23		\$15,763.79
Contributions to Fund	\$5,427.00	
Interest income	<u>\$408.30</u>	
Total fund income	\$5,835.30	\$5,835.30
Sesshin fees	\$5,510.00	
Sesshin travel	\$919.89	
Training fees	<u>\$525.00</u>	
Total fund disbursements	\$6,954.89	(\$6,954.89)
Ending balance 9/30/23		<u>\$14,644.20</u>

Auckland Zen Centre Fund		
Beginning balance 4/1/23		\$3,837.58
Contributions to Fund	\$2,715.00	
Interest income	<u>\$129.57</u>	
Total fund income	\$2,844.57	\$2,844.57
Total fund disbursements	<u>\$0.00</u>	\$0.00
Ending balance 9/30/23		<u>\$6,682.15</u>

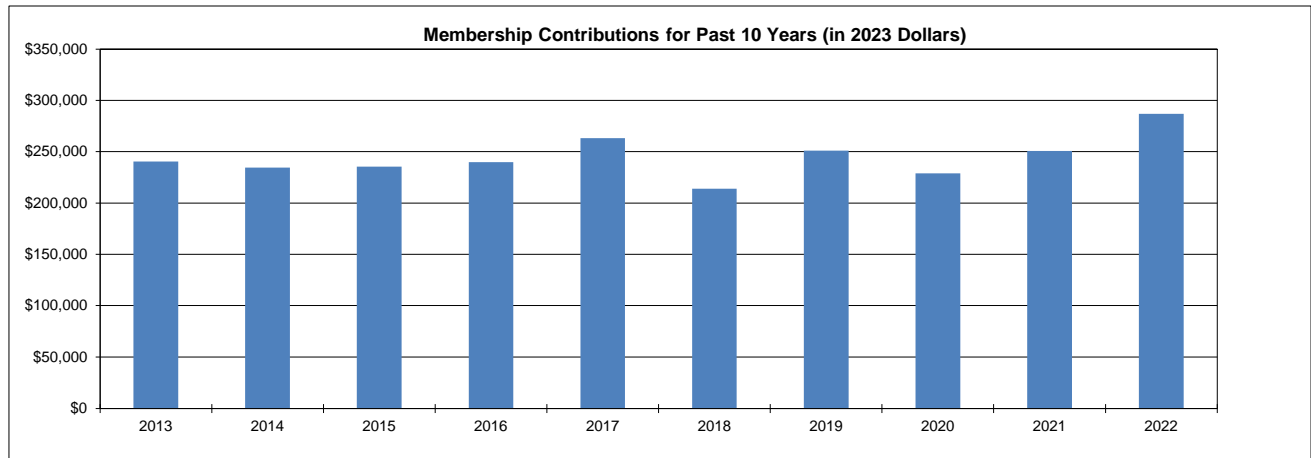
Louisville Zen Center Fund		
Beginning balance 4/1/23		\$266,478.53
Contributions to Fund	\$0.00	
Interest	<u>\$7,642.86</u>	
Total fund income	\$7,642.86	\$7,642.86
Annual Merrill Lynch fee	\$50.00	
Disbursements to LZC	<u>\$0.00</u>	
Total fund disbursements	\$50.00	(\$50.00)
Ending balance 9/30/23		<u>\$274,071.39</u>

Benevolence Fund		
Beginning balance 4/1/23		\$875.00
Contributions to Fund	<u>\$25.00</u>	
Total fund income	\$25.00	\$25.00
Disbursements from Fund for necessities	<u>\$0.00</u>	
Total fund disbursements	\$0.00	\$0.00
Ending balance 9/30/23		<u>\$900.00</u>

Appendix H

Rochester Zen Center
2024 Budget, Adopted November 12, 2023 – Income

ACCOUNT	2024 Budget	2023 Budget	2022 Actual	2021 Actual	2020 Actual	2019 Actual	2018 Actual
Net Item Sales Income	\$500	\$500	\$379	\$419	\$430	\$855	\$1,166
Net Special Events Income	\$0	\$0	\$0	\$0	\$0	\$0	\$533
40143G Royalty Income	\$13,000	\$13,000	\$13,674	\$13,609	\$13,869	\$13,247	\$11,506
40150G Zen Bow Income	\$300	\$300	\$160	\$285	\$285	\$300	\$730
40151G Membership Contributions	\$277,000	\$244,300	\$275,396	\$223,170	\$194,514	\$210,835	\$175,472
40152G Workshop Income	\$8,500	\$8,500	\$8,255	\$5,480	\$3,933	\$11,901	\$11,198
40153G Training Program Income	\$3,000	\$3,000	\$3,725	\$2,460	\$1,985	\$5,150	\$3,620
40159G Buddha Hall Rental Income	\$17,500	\$10,000	\$5,395	\$4,980	\$6,661	\$16,101	\$14,555
40160/2G Miscellaneous Income	\$15,000	\$15,000	\$17,301	\$13,819	\$19,284	\$13,719	\$18,165
40161G Sesshin Income	\$64,000	\$50,000	\$49,826	\$44,008	\$36,503	\$60,780	\$64,425
Net CM Rental Income	\$75,000	\$60,000	\$61,295	\$27,458	\$16,963	\$57,431	\$32,168
4C151G CM Misc. Deductible Contribtns	\$34,000	\$34,000	\$30,373	\$34,490	\$33,119	\$26,430	\$19,635
4C153G CM Training Program Income	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4C160G CM Miscellaneous Income	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Operating Revenue	\$507,800	\$438,600	\$465,778	\$370,178	\$327,546	\$416,750	\$353,173



Rochester Zen Center
2024 Budget, Adopted November 12, 2023 – Expenses

ACCOUNT	2024 Budget	2023 Budget	2022 Actual	2021 Actual	2020 Actual	2019 Actual	2018 Actual
Arnold Park							
60170G Charity Expenses	\$500	\$500	\$493	\$346	\$150	\$420	\$0
60171G Zen Bow Expenses	\$9,400	\$9,200	\$6,394	\$3,645	\$6,345	\$8,349	\$8,275
60172G Teaching Expenses	\$1,000	\$3,000	\$2,795	\$11,024	(\$5,022)	\$7,027	\$8,488
60175G Medical & Health Insurance	\$54,500	\$42,700	\$41,599	\$33,204	\$42,637	\$54,368	\$45,407
60176G Staff Salary Expense	\$107,300	\$88,500	\$80,809	\$49,142	\$50,921	\$56,876	\$62,392
60177G Kitchen Expenses	\$30,000	\$42,700	\$39,244	\$29,220	\$22,056	\$33,961	\$44,204
60178G Housekeeping Expenses	\$5,900	\$5,900	\$4,775	\$3,934	\$3,532	\$5,526	\$6,708
60179G 403(b) Retirement Plan	\$30,400	\$22,500	\$20,303	\$17,741	\$17,356	\$16,748	\$19,452
60180G Misc Administrative Expenses	\$4,300	\$4,600	\$5,150	\$494	\$1,029	\$931	\$1,084
60181G Office Expenses	\$4,000	\$4,000	\$4,431	\$1,729	\$3,310	\$4,601	\$3,163
60182G Telecommunications Expenses	\$5,200	\$5,500	\$5,252	\$5,291	\$5,480	\$5,418	\$6,495
60183G Gas & Electricity Expenses	\$9,500	\$11,100	\$10,748	\$7,492	\$7,365	\$9,135	\$8,979
60184G Repair & Maintenance Expenses	\$41,300	\$38,500	\$37,554	\$24,227	\$10,503	\$7,152	\$12,899
60185G Kapleau-roshi Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0
60186G Insurance Expenses	\$51,000	\$48,000	\$47,456	\$45,864	\$42,258	\$40,308	\$39,438
60187G Fundraising & Advertising Exp	\$1,000	\$1,000	\$0	\$0	\$200	\$500	\$1,400
60188G Garden & Grounds Expenses	\$1,200	\$1,100	\$146	\$579	\$654	\$2,332	\$4,253
60189G Library Expenses	\$700	\$700	\$596	\$365	(\$176)	\$324	\$213
60190G Automobile Expenses	\$4,000	\$6,500	\$9,100	\$7,580	\$6,457	\$8,296	\$13,995
60191G Taxes & Municipal Fees	\$9,100	\$8,700	\$8,125	\$7,430	\$7,297	\$7,216	\$6,717
60192G Computer Expenses	\$16,000	\$14,600	\$4,455	\$3,451	\$3,501	\$3,869	\$3,702
60193G Banking, PayPal & Credit Card Fees	\$1,500	\$1,000	\$928	\$635	\$1,269	\$1,020	\$934
60194G Sangha Programs Expenses	\$11,700	\$16,500	\$7,280				
60300G Bad Debt Expense	\$0	\$0	\$0	\$75	\$0	\$0	\$0
60389G Depreciation Expense	\$40,600	\$30,900	\$24,819	\$22,406	\$21,464	\$19,880	\$21,172
61500G Contingency (budget use only)	\$5,000						
AP Operating Expenses	\$445,100	\$407,700	\$362,455	\$275,874	\$248,585	\$294,256	\$319,370
Chapin Mill							
6C172G CM Teaching Expenses	\$500	\$500	\$506	\$406	\$81	\$94	\$25
6C175G CM Medical & Health Insurance	\$28,600	\$21,900	\$23,947	\$39,321	\$38,927	\$19,635	\$9,117
6C176G CM Staff Salary Expense	\$27,400	\$33,100	\$20,238	\$15,699	\$14,658	\$15,619	\$10,433
6C177G CM Kitchen Expense	\$30,000	\$16,600	\$10,710	\$11,043	\$10,381	\$8,782	\$9,967
6C178G CM Housekeeping Expense	\$4,000	\$3,500	\$3,633	\$2,508	\$2,723	\$3,154	\$2,108
6C179G CM 403(b) Retirement Plan	\$13,000	\$17,200	\$12,649	\$8,379	\$8,604	\$7,210	\$6,655
6C180G CM Misc. Administrative Expense	\$100	\$100	\$20	\$0	(\$41)	\$76	\$0
6C181G CM Office Expenses	\$500	\$500	\$328	\$22	\$14	\$446	\$198
6C182G CM Telecommunications Expense	\$4,300	\$4,000	\$3,818	\$3,974	\$4,495	\$4,955	\$4,678
6C183G CM Gas & Electricity Expenses	\$26,000	\$25,100	\$25,378	\$16,045	\$14,867	\$14,516	\$12,879
6C184G CM Repair & Maintenance Exp.	\$57,000	\$35,000	\$29,141	\$18,501	\$26,229	\$26,622	\$18,353
6C186G CM Insurance Expense	\$29,700	\$28,000	\$27,419	\$26,564	\$24,242	\$22,916	\$22,415
6C187G CM Fundraising & Adv Expense	\$6,000	\$0	\$0	\$0	\$0.00	\$0	\$0.00
6C188G CM Garden & Grounds Expense	\$3,000	\$3,500	\$5,250	\$1,299	\$288	\$743	\$1,456
6C190G CM Automobile Expense	\$5,500	\$5,000	\$5,675	\$5,553	\$7,486	\$8,493	\$3,904
6C191G CM Tax & User Fee Expenses	\$6,500	\$5,300	\$6,264	\$6,316	\$6,265	\$6,682	\$6,848
6C192G CM Computer Expenses	\$1,000	\$1,000	\$28	\$954	\$194	\$218	\$782
6C389G CM Depreciation Expense	\$38,400	\$19,300	\$11,851	\$11,569	\$10,963	\$7,349	\$6,473
CM Operating Expenses	\$281,500	\$219,600	\$186,852	\$168,152	\$170,376	\$147,512	\$116,291
Total Operating Revenue	\$507,800	\$438,600	\$465,778	\$370,178	\$327,546	\$416,750	\$353,173
Total Operating Expenses	\$726,600	\$627,300	\$549,307	\$444,026	\$418,962	\$441,768	\$435,661
Operating Revenue Less Expenses	(\$218,800)	(\$188,700)	(\$83,529)	(\$73,848)	(\$91,416)	(\$25,018)	(\$82,488)
Operating Draw from Investments	\$74,000	\$72,900	\$72,592	\$67,793	\$63,123	\$59,700	\$54,800
Total Net Operating Surplus (Loss)	(\$144,800)	(\$115,800)	(\$10,937)	(\$6,055)	(\$28,292)	\$34,682	(\$27,688)
AP Capital Expenditures	\$91,500	\$131,000	\$79,428	\$50,517	\$18,541	\$20,000	\$25,542
CM Capital Expenditures	\$279,200	\$126,000	\$87,557	\$841	\$24,431	\$11,000	\$21,800
Total Capital Expenditures	\$370,700	\$257,000	\$166,985	\$51,357	\$42,972	\$31,000	\$47,342
	Bud 2024	Bud 2023	2022	2021	2020	2019	2018
Total Insurance Expense	\$80,700	\$76,000	\$74,875	\$72,428	\$66,500	\$63,224	\$61,853
Total Automobile Expense	\$9,500	\$11,500	\$14,775	\$13,133	\$13,943	\$16,789	\$17,899
Total Salary + Retirement Expense	\$178,100	\$161,300	\$133,999	\$90,961	\$91,538	\$96,453	\$98,932
Total Medical Expense	\$83,100	\$64,600	\$65,546	\$72,525	\$81,564	\$74,004	\$54,525
Total Kitchen Expense	\$60,000	\$59,300	\$49,955	\$40,263	\$32,438	\$42,743	\$54,171
Total Housekeeping Expense	\$9,900	\$9,400	\$8,408	\$6,442	\$6,254	\$8,680	\$8,815
Total Gas & Electricity Expense	\$35,500	\$36,200	\$36,126	\$23,537	\$22,232	\$23,651	\$21,858
Total R&M Expense	\$98,300	\$73,500	\$66,694	\$42,728	\$36,732	\$33,774	\$31,252