

DRAFT – Subject
to Approval by
Board of Trustees



ROCHESTER ZEN CENTER
A BUDDHIST COMMUNITY

BOARD OF TRUSTEES MEETING

May 16-17, 2015

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: Thomas Kowal (Chair), Kathryn Collina, Cecily Fuhr, Esq., Sensei Gerardo Gally, Chris Pulleyn, Thomas Roberts, Esq.

Officers: Roshi Bodhin Kjolhede, Abbot and President; Jeanette Prince-Cherry, Vice President (via teleconference); Scott Jennings, Esq., Secretary and Business Manager; Colleen O'Brien, Treasurer (via teleconference)

Others: John Pulleyn, Head of Zendo; Ven. Wayman Kubicka, Chapin Mill Caretaker; Eryl Kubicka, Chapin Mill Rental Coordinator and Chair, Workplace Safety Committee; Prof. Donna Kowal, Chair, Special Events Committee

- ◆ The Board approved the minutes of its October 25-26, 2014, meeting, as submitted by the Secretary on November 7, 2014, and the minutes of the February 20, 2015, meeting, as submitted by the Secretary on February 26, 2015.
- ◆ Having previously determined that the Auckland Zen Centre constitutes an "Approved Organization" within the meaning of the Rochester Zen Center's Guidelines for Funding Foreign Organizations, the Board approved the Business Manager's recommendation that \$2,300 be disbursed from the monies donated to the Rochester Zen Center for the support of approved Auckland Zen Centre projects and activities. Of the requested amount, \$2,250 is for planning costs in connection with the Auckland Zen Centre's building project, and \$50 is for purchase of chant books from the Rochester Zen Center. In taking this action, the Board found that the requested disbursement fulfills the tax-exempt religious

purposes of the Rochester Zen Center and satisfies the criteria set forth in the Guidelines. Accordingly, the Board accepted the Business Manager's recommendation that the disbursement be approved.

- ◆ The Board adopted a resolution, filed with these minutes as Appendix A, designating the signatories for the Center's account at the Genesee Co-op Federal Credit Union as follows: Peter (Bodhin) Kjolhede, President and Abbot; Scott Jennings, Secretary and Business Manager; Thomas Kowal, Chairman, Board of Trustees; and John Pulleyn, Head of Zendo. The Board also authorized the Business Manager to make a corresponding change, which does not require a corporate resolution, to the Center's Merrill Lynch account.
- ◆ The Board approved the Trustees' annual financial report for the year 2014, to be presented at the Center's annual corporate meeting of members on May 23, 2015. The Board authorized the Center's President and Treasurer to execute the report and to affix the Center's seal thereto. A copy of that report is filed with these minutes as Appendix B.

The Business Manager reported that the Center's 2014 operating revenues were \$395,975, or 100 percent of the total budgeted. Operating expenses were \$461,804, or 99 percent of the total budgeted. Accordingly, after including as operating income a five-percent operating draw of \$57,371 from investments, the Center had an operating deficit of \$8,458 for 2014, rather than the \$15,800 deficit that had been predicted when the 2014 budget was approved. Viewed alternatively, for 2014 the percentage operating draw from the Investment Fund required for no operating surplus or deficit was 5.7 percent, rather than our target of five percent. From 2009 (the year we instituted our current accounting procedures) through 2014, the Center has accumulated an operating surplus of \$31,587, based on a five percent lagged-average operating draw from investments.

Although 2014 membership contributions (\$180,600) were lower than in 2013 (\$182,649), they were still slightly higher than the average for the five years 2009-2013 (\$178,449). Regarding other revenue sources, Chapin Mill net rental income reached an all-time high of \$60,532 in 2014. Sesshin income (\$59,694) was lower than in 2013 (\$65,447), but only slightly less than the average for the five years 2009-2013 (\$60,111).

On the expense side, although garden-and-grounds expenses were higher than anticipated at Arnold Park because of one-time major tree work by a professional arborist, repair-and-maintenance expenses were significantly lower than anticipated. This was largely because (1) in 2014 we did not have any of the major unexpected repair expenses that we budget for every year and (2) most of the exterior painting we budgeted for in 2014 was postponed until 2015.

Utility costs were higher than anticipated at both Arnold Park and Chapin Mill on account of unusually long and cold winters. However, these expenses would almost certainly have been even higher, were it not for the high-efficiency insulation that we installed over the past few years in a number of our buildings.

When the medical and health insurance expense accounts for both Arnold Park and Chapin Mill are

combined, total medical, dental, and health insurance expenses for the year were \$97,644, or 104% of the amount budgeted. Similarly, when the salary expense accounts for both Arnold Park and Chapin Mill are combined, total salary expense for the year was \$77,345, or 103% of the amount budgeted.

- ◆ The Investment Fund performed reasonably well in 2014, increasing by \$102,045, or 8.2%, before subtracting a five percent operating draw of \$57,371. The net increase after the operating draw was \$44,674, or 3.6% of the Fund's beginning balance.
- ◆ The Board approved the Business Manager's financial report for the first quarter of 2015, a copy of which is filed with these minutes as Appendix C. Scott reported that first-quarter income and expenses were generally as we would expect, with income at 21 percent of the total budgeted for the year and expenses at 26 percent. Utility expenses were down both at Arnold Park and at Chapin Mill, likely due to the combination of decreasing natural gas prices and our own conservation measures: Combined first-quarter 2015 utility expenses were 84% of the average for 2010-2014 and 76% of those for the first quarter 2014. During the first quarter, the Investment Fund's annualized rate of return was about 11%, substantially better than in the first quarter of 2014.
- ◆ The Business Manager reported on behalf of the Finance Committee. The Committee's members are Scott Jennings, Colleen O'Brien, and John Pulleyn. The Committee had recently met with the Center's Merrill Lynch investment advisor. One of the topics discussed at that meeting was the allocation of assets held in the Investment Fund. Those assets were allocated as follows on March 31, 2015: equity investments, 67 percent; fixed-income investments (including mortgage loans), 22 percent; cash and money market funds, 11 percent. The Committee's goal, as previously determined by the Board, is to have no more than 60 percent of the Fund's assets invested in equities. However, increases in the value of the Center's equity investments, coupled with the continuing payback of the mortgage loans held in the Fund, have resulted in equities' composing 67 percent of the Fund's assets. Nonetheless, because interest rates on fixed-income investments are currently very low, but are likely to increase in the future, the Committee is hesitant to make additional investments in bonds and the like at this time. Accordingly, after discussion with our investment advisor, the Committee decided not to make any substantial changes in the Center's investment portfolio at this time, except for possibly re-balancing equity investments to include more small- and mid-capitalization stocks. The Committee will continue to meet periodically with our advisor in order to manage the Fund's assets in a manner that best reconciles our investment allocation goals with the current investment environment.

The Board instructed the Finance Committee both to examine available information about the investment practices of other non-profit organizations and to draft a written report regarding the Center's investment philosophy. The Committee is to report to the Board at its next meeting.

- ◆ The Head of Zendo reported to the Board regarding sesshin attendance. John noted that although sesshin attendance has decreased slightly of late, next month's sesshin will likely be considerably larger than has been typical for June sesshin. The possible reason for the increased attendance is that this

June's sesshin will be led by Roshi, rather than by a guest teacher, and will also last a full seven days. Roshi reported that he is considering the possibility of regularly leading June sesshin, but asking others to lead the 4-day sesshin typically held in December. Finally, the Board reviewed sesshin fees and decided to keep the member rate at \$45 per day and the non-member rate at \$65 per day.

- ◆ The Board discussed possible ways to accommodate the increased numbers of applicants for residential training at the Center, while at the same time avoiding annual operating deficits. The Center currently has 19 employees, plus varying numbers of short- and long-term residential trainees who are not employees. Both employees and trainees are provided with room and board. Under New York law, the Center must purchase workers' compensation insurance coverage both for employees and for long-term residential trainees. In addition, employees are paid a small salary and provided with health insurance. The Business Manager reported that the annual cost of adding a new long-term residential trainee or a new employee is approximately as follows:

	Trainee	Employee
Food	\$2,000	\$2,000
Workers' Compensation Insurance	\$600	\$700
Salary and FICA		\$2,600
Health Insurance, Medical, Dental		\$5,900
Total	<u>\$2,600</u>	<u>\$11,200</u>

Scott also noted that in 2014 the cost of employee health insurance plus associated medical and dental expenses (\$97,644) substantially exceeded the total amount of the salaries and retirement contributions for Roshi and all 18 other employees (\$77,345). Accordingly, short of actually reducing the number of Center employees, finding a way to reduce health-insurance expenses would be the most promising way to contain costs. In this regard, Scott noted that in view of New York State's currently generous Medicaid program, one possibility might be actual termination of the Center's health insurance plan. However, since such a course would be fraught with legal and regulatory pitfalls and might result in substantial adverse financial consequences for some staff members, the Task Force on Staff Medical and Dental Coverage plans to consult attorneys with expertise in Medicaid and employee benefits in order to explore this and related possibilities.

Although reduction of health insurance costs appears to be the most promising possibility for allowing additional people to undertake long-term residential training at the Center, several of the Trustees and Officers brought up a number of other possibilities, such as increasing the Center's endowment, undertaking a major organizational restructuring of the Center or of its training program, involving the Center in various for-profit business ventures, or soliciting targeted donations to support additional training opportunities.

- ◆ Tom Roberts reported that a Sangha member has expressed an interest in possibly giving money to the Center to help support Roshi in his old age. The Board requested that Tom talk with Sangha

member David Kernan, whose law practice is focused on tax matters, about how this could best be done.

- ◆ Roshi left the meeting. The Compensation Committee and the Board reviewed the Abbot's salary and determined that there was no need to change Roshi's salary, particularly since Roshi stated that he did not want his salary increased at the present time. The Abbot's total annual salary is currently \$14,550, comprising the following:

\$13,200	base salary
\$150	holiday bonus
<u>\$1,200</u>	applied toward health insurance for Roshi's wife (Premium Conversion "Cafeteria" Plan)
\$14,550	total annual salary

The Board also continued its previous designation of \$13,350 of the Abbot's annual salary as a clergy housing allowance for tax purposes. Roshi returned to the meeting. The Board thanked Colleen for participating in the financial portion of the meeting via teleconference; Colleen thereupon left the meeting.

- ◆ Cecily reported regarding the status of the Cleveland Zazen Group, a sitting group largely composed of Rochester Zen Center members. Cecily has continued to encourage the Group to incorporate in order to address the Board's concerns relating to insurance and liability issues. Cecily will continue to work with the Group's leader, Susan Rakow, with help, as needed, from the Board's Chair, Tom Kowal.
- ◆ Kathy Collina left the meeting. After discussion, the Board re-elected Kathy to a three-year term as Trustee beginning as of the Center's May 23, 2015, annual corporate meeting of members. Kathy thereupon returned to the meeting.
- ◆ All remaining Officers left the meeting. Upon their return, the Board's Chair, Tom Kowal, reported that the Board had elected the following Officers to serve until the Board next elects Officers:

President: Roshi Bodhin Kjolhede

Vice President: Jeanette Prince-Cherry

Secretary: Scott Jennings

Treasurer: Colleen O'Brien

- ◆ The Board reviewed the membership of the Center's standing committees and task forces. The Board noted that the current Arnold Park Repair and Maintenance Supervisor, Josh Kneer, has replaced Ananta Brückner as an ex officio member of the Committee on Facilities and Sustainable Operations. The Board also appointed Josh as replacement for Ananta on the Workplace Safety Committee.

The Board created a Garden and Grounds Committee for the purpose of setting policies and making major decisions regarding plantings at both Chapin Mill and Arnold Park. The Board appointed Eryl Kubicka as the Committee's Chair and Roshi, Scott Jennings, Josh Kneer, and Wayman Kubicka as the

Committee's other members. The Board instructed the Committee to draft a proposed charter for the Board's consideration

- ◆ Tom Kowal, who is Chairman of the Committee on Facilities and Sustainable Operations, reported to the Board on behalf of the Committee. Tom's written report is filed with these minutes as Appendix D. With regard to replacement of the deteriorated Buddha Hall roof, Tom reported that the cost will likely be in the \$35,000 to \$40,000 range. Since the Zen Center is located in Rochester's East Avenue Preservation District, any material change to the appearance of the roof would require the approval of the City of Rochester Preservation Board. Committee member Jeanette Prince-Cherry, working in conjunction with Chapin Mill staff, has substantially completed a MAPP (Maintenance and Preservation Program) book for Chapin Mill. Tom noted that the MAPP book will greatly aid the Center in its stewardship of Chapin Mill. Jeanette reported that she will be working with Josh Kneer, the Arnold Park repair and maintenance supervisor, to update and revise the Arnold Park MAPP book. She will also work with the Center's Business Manager and Bookkeeper to document systems and procedures pertaining to the Center's financial affairs, as well as to identify tasks that could be transferred from the Center's financial office to other departments.
- ◆ Roshi and John reported to the meeting regarding spiritual affairs. Roshi first reported that the editor of the website sweepingzen.com, Adam Ko Shin Tebbe, has been working on a film about American Zen and will be interviewing Roshi for the film. Roshi noted that the website's content is of high quality and that the Center has previously donated \$500 toward funding for the film. As we have done a number of times over the years, the Center will be hosting the annual meeting of the American Zen Teachers' Association this summer. The meeting will take place the first week of August and will be held at Chapin Mill. Roshi recently participated, with fellow Zen teachers Joan Sutherland and Judith Roitman, in a *Buddhadharma Magazine* forum titled "Koans: How They Work and How They Work on Us." The forum will appear in the magazine's summer 2015 issue. On May 21 Roshi will speak at a continuing medical education program for cardiologists sponsored by the University of Rochester Medical School.

Roshi next reported regarding affiliates and sister centers. Rick Stirr is currently serving a second term as Affiliate Leader of the Madison Zen Center, which is thriving. Roshi usually visits the Madison affiliate twice per year, and Madison Sangha members often come to Rochester for sesshin and for residential training. The Auckland Zen Centre in New Zealand, Zenbuddhistika Samfundet (Zen Buddhist Association) in Scandinavia, Casa Zen in Mexico City, and the Berlin Zen Center in Germany – all sister Centers of the Rochester Zen Center – continue on steady courses. Sensei Amala Wrightson, the leader of the Auckland Zen Centre, will be coming to Rochester and Chapin Mill this fall. Jeanette reported that an anonymous donor has offered to cover the costs of incorporating her sitting group, the Louisville Zen Group, as a non-profit organization and has also offered to help purchase a building for the group. The Louisville Zen Group, which currently has about ten regular participants, intends eventually to apply for formal affiliate status under Article IX of the Rochester Zen Center's by-laws. Roshi reported that he and John continue to work on updated guidelines for affiliate

leaders and will circulate those updated guidelines to the Trustees and Officers for comments and suggestions. Finally, Roshi reported that the Chicago Zen Center, which at one time was led by a Dharma-heir of Roshi, has agreed to stop using the Three Pillars logotype, which is a registered service mark of the Rochester Zen Center.

Roshi reported that here in Rochester attendance at introductory workshops has been slightly lower than in the past few years, but that more workshop participants have some experience with meditation. Wayman and Eryl Kubicka will be serving as teachers-in-residence at the Chautauqua Institution's Mystic Heart Meditation Seminar toward the end of July. Rick Smith, who formerly served as Affiliate Leader in Madison, has now joined the staff in Rochester. John reported that Professor Anthony Cerruli, who teaches religious studies at Hobart & William Smith Colleges, has been bringing his students to the Center to learn about Zen Buddhism. Students from Fairport High School's religion class have also been making field trips to the Center.

- ◆ The Board reviewed the written report submitted on behalf of the Ethics and Advisory Committee by the Committee's Chairman, Tom Roberts. The Committee's report reads as follows: "The Ethics and Advisory Committee meets regularly during the course of the year to discuss issues relating to the Center, with its most recent meeting having taken place last week. We're pleased to again be able to report that no complaint has been received by the EAC in the period since its last report to the Board of Trustees."
- ◆ The Chair of the Development and Outreach Committee, Chris Pulleyn, reported on behalf of the Committee. The Committee has been focusing on the celebration of the Center's fiftieth anniversary in 2016. Chris has been working with Dr. Anthony Cerulli on making a documentary film about the Center. Because many out-of-town members and former members are expected to attend the anniversary events, those events will present an opportunity to do a substantial amount of otherwise cost-prohibitive filming for the documentary. Chris and Anthony also hope to film at this summer's meeting of the American Zen Teachers' Association at Chapin Mill.
- ◆ Donna Kowal, who serves as Chair of the Special Events Committee, joined the meeting and reported on behalf of the Committee. Donna's written report is filed with these minutes as Appendix E. Donna first reported that Debra McDaniel has stepped down as Co-chair of the Committee, but continues to serve as a Committee member. The Committee's main focus is currently on plans for the Center's fiftieth anniversary in 2016. The Special Events Committee is functioning as the steering committee for the celebrations and has formed a number of task forces to work on particular tasks and events. In planning the anniversary events, the Committee is coordinating both with the Development and Outreach Committee and with the Sangha Engagement Committee. The main events of the anniversary celebration will take place on the weekend of July 1-4. Plans currently call for a ceremony at Arnold Park on Saturday, followed by a performance that evening by Friend-of-the-Center and noted acoustic guitarist Leo Kottke. Mr. Kottke's free performance will be for Sangha members and friends and will likely take place at the University of Rochester's Memorial Art Gallery. Sunday's events at

Chapin Mill will feature the unveiling of a major art work for the Retreat Center courtyard by Todd McGrain, the sculptor who created both the centerpiece for the Arnold Park Founder's Garden and the sculpture "Spinning Still," which is installed by the Chapin Mill pond. The fiftieth anniversary celebrations will also include an exhibit of photographs and memorabilia relating to the Center, as well as a lecture by noted researcher and author Dr. Jon Kabat-Zinn, who is the founding Executive Director of the Center for Mindfulness in Medicine, Health Care, and Society at the University of Massachusetts Medical School. Dr. Kabat-Zinn's lecture will take place on October 15 at the Hochstein Performance Hall in Rochester. In preparation for the anniversary celebrations, Roshi has invited fellow Zen teachers, Chris will coordinate the notification of former members from the Center's early years, a fiftieth anniversary page will be added to the Center's website, and notices will be placed in Buddhist publications. In addition, the Committee will develop a proposed fiftieth anniversary budget this summer, and will approach local businesses that might want to act as sponsors to be mentioned on the anniversary webpage or in programs.

The Committee is also sponsoring two events this year. The first, on July 5, will be a free shakuhachi (Japanese bamboo flute) recital by Ronnie Nyogetsu Reishin Seldin on Sunday, July 5. Mr. Seldin has received numerous awards and has performed in New York City at Carnegie Hall, the Asia Society, and the Metropolitan Museum of Art. Second, the Center will be sponsoring a team in this year's annual George Eastman House Photo Finish 5K. The race will take place on Saturday morning, October 3; runners, walkers, and people using wheelchairs are welcome.

Chris also reported regarding the proposal by Sangha member Rebecca Mendelson, who is a doctoral candidate in religious studies at Duke University, that Roshi Philip Kapleau's papers, which are currently in the Center's possession, be housed and archived at Duke. Rebecca's academic advisor is supportive of the proposal; after we provide an inventory of the documents, he will seek funding from the University for the project.

- ◆ The Chair of the Sangha Engagement Committee, Kathy Collina, reported on behalf of that Committee. Kathy's written report is filed with these minutes as Appendix F. The Committee sponsors a number of events, activities, and discussion groups. Among the Committee's continuing activities are the following: a discussion group, led by Sangha members Jim Thompson and Gerry Dartt, devoted to seeing into and eliminating racism; a discussion and support group investigating old age, sickness and death from a Buddhist perspective; an annual guest speaker series, which this year featured Professor An-yi Pan of Cornell University's Department of History of Art and Visual Studies; a group, led by Center staff member Andy McClain, that works with Asbury First United Methodist Church to prepare and serve meals for those in need; and participation in the Monroe County Adopt-a-Highway program.
- ◆ At the February 20, 2015, Trustees' meeting, Tom Kowal explained that over the past few years he and his wife, Donna, had held informal discussions with Roshi, Wayman and Eryl Kubicka, and others regarding the possibility of Tom's and Donna's living at or near Chapin Mill. This would allow Tom to

work at Chapin Mill, while also keeping them within reasonable commuting distance of the State University of New York College at Brockport, where Donna serves as an Associate Professor in the Department of Communication. Tom also explained that he would like to help with long-term planning at Chapin Mill, while working there and learning from Wayman about systems and procedures relating to the management of the property and facilities. If Tom and Donna were to live at or near Chapin Mill, this would allow Wayman and Eryl to continue living in the Chapin Mill farmhouse even if they transfer some or all of their responsibilities to Tom and Donna. At the February 20 Board meeting, the Trustees and Officers acknowledged that it would be beneficial for the long-term stewardship of Chapin Mill that Tom and Donna live on or near the property and that Tom learn as much as possible from Wayman so that at such time as Wayman and Eryl no longer served as its caretakers, Tom and possibly Donna might succeed them.

In the course of discussions regarding these possibilities, Wayman and Eryl suggested that the Center build a small house in the former “strawberry field” on the Chapin Mill property itself. This field is a clearing to the east of the barn and parking area, just to the south of the unpaved continuation of the Chapin Mill access drive. Our engineering consultant has already determined that the existing septic field at Chapin Mill could easily accommodate the addition of a two-bedroom house. Tom currently estimates that building such a house would require about \$100,000 of materials. Donors have already expressed a willingness to give some \$30,000 to \$40,000 toward the project; the remainder would be raised through a private, targeted fund-raising effort. In addition, Tom would be willing to move to Chapin Mill, join the Center’s staff, and supervise the building of the house, while providing much of the labor.

The Board asked Tom and Wayman to develop more detailed plans and proposals for the Board’s consideration. The Board will then make a decision regarding whether to proceed with fundraising for and construction of such a house.

- ◆ At Roshi’s request, the Board confirmed that, absent unforeseen extraordinary circumstances, Wayman and Eryl Kubicka, who are currently both in their mid-70’s, may continue living in the Farm House at Chapin Mill, even if one or both of them should retire from active service as Zen Center staff members. This decision to provide a retirement home for the Kubickas at Chapin Mill recognizes their many years of extraordinary service to and support of the Zen Center. However, Roshi and the Trustees reiterated that the Center is generally not in a position to provide housing or other support for staff members – including those who are ordained – who are no longer able to work because of disability or old age.
- ◆ Wayman and Eryl Kubicka joined the meeting to report on Chapin Mill. Wayman’s written report is filed with these minutes as Appendix G. Wayman first reported that the Chapin Mill staff has started using the new MAPP (Maintenance and Preservation Program) book compiled by Jeanette with substantial assistance from Chapin Mill staff member Ed Kademan. Wayman thanked Jeannette for all her efforts, which will be of substantial help in maintaining Chapin Mill. Wayman also reported that

work is underway to address problems with wintertime ice dams on the roof of the Retreat Center. In addition, a long leaky water pipe above the basement ceiling of the Retreat Center has now been replaced. Future projects include changes to the Retreat Center's Kannon Room and repair of the barn floor. At Wayman's suggestion, the Trustees formally thanked Sangha member Bill Lindenfelser for all his work on the Retreat Center's zendo altar.

With regard to the Chapin Mill gardens and grounds, Wayman thanked Sangha member David Fernandez for the generous donation, transportation, and planting of elm and ginkgo trees by David's garden center, Cayuga Landscape Company. Wayman also thanked Sangha member Marc Lapin for his Chapin Mill Ecological Management Plan, which updates the Chapin Mill ecological assessment he provided in 2002. Dr. Lapin, who is on the faculty of Middlebury College and also has his own consulting business, is an ecologist and botanist who specializes in terrestrial and wetland ecology and botany. Finally, Wayman reported that a new in-ground drip watering system, which uses water from the pond, has been installed at Chapin Mill.

Eryl, who serves as Chapin Mill Rental Coordinator, presented her report on the Chapin Mill rental program. That report is filed with these minutes as Appendix H. Our target is to rent out the Retreat Center for 60 days per year. Eryl reported that so far this year we have 48 days of rentals confirmed with ten different groups and that we have 62 days booked for next year. Sangha member Gretchen Targee, who has been providing meals for a number of rental groups, will be starting residential training at Chapin Mill this November. Although, on account of tax considerations, the Center does not provide meals for renters, Gretchen will continue to do so on her own time while she is in training. Finally, Eryl reported that renters continue to have very favorable impressions of the Retreat Center, the gardens and grounds, and the general experience of staying at Chapin Mill.

- ◆ Wayman and Eryl, who are Co-chairs of the Columbarium Task Force, presented the Task Force's report, which is filed with these minutes as Appendix I. The Task Force is working with Sangha member Eric Higbee, a landscape architect with experience in designing public landscapes of various types and scales.
- ◆ Eryl, who also serves as Chair of the Workplace Safety Committee, presented the Committee's report, which is filed with these minutes as Appendix J. Since the Committee's last semi-annual report, a serious accident occurred in the Chapin Mill shop: a staff member who was working on a personal project outside of work hours lost the ends of three fingers while using the joiner. The Safety Committee's investigation and discussion following this accident led to the implementation of a number of new safety measures, including the installation of lock-outs on dangerous power tools and additional restrictions of the use of such power tools. In addition, the table saw in the Arnold Park shop will be replaced with a SawStop brand table saw incorporating a safety system that minimizes injuries by stopping the saw blade within five milliseconds of contact with human skin.

- ◆ In view both of Cecily's currently serving as a Trustee while she is also a Center staff member and of the possibility of Tom Kowal's joining the Center's staff, Tom Roberts and Gerardo-sensei pointed out that it can be problematical for an employee to serve simultaneously as a Trustee. Organizational clarity can be compromised and conflicts of interest can arise when a person has this kind of dual relationship with an organization, since the person both participates in oversight and policy-making and is also supervised by the organization's management. Accordingly, although New York law permits an employee of a not-for-profit organization to serve as a board member (though not as board chairman), the Center's Trustees now recommend that Zen Center employees should not also serve as Trustees, except in extraordinary circumstances.
- ◆ The Business manager reported on behalf of the Insurance Task Force. After the October 2014 Trustees' meeting, we decided to sell the Center's Vairochana Buddha figure. However, when Sangha member Scott McDonald approached several New York City auction houses on the Center's behalf, it became apparent that such a sale likely isn't feasible at the current time. Scott Jennings also reported that a generous Sangha member is willing to pay for a second appraisal of a number of the Center's art works (and a first appraisal of one work of unknown value) for insurance purposes. The next step will be to locate an appraiser who has expertise appropriate for valuing these works.
- ◆ The Board confirmed Saturday and Sunday, October 24 and 25, as the dates for its fall 2015 meeting. [Also, after the meeting, the Board set Saturday and Sunday, May 14 and 15, as the dates for its spring 2016 meeting.] The Board thereupon adjourned the meeting.

Submitted to the Board of Trustees on July 22, 2015
by Scott Jennings, Secretary of the Center.

Appendix A

RESOLVED, that the officers or other persons of this organization are hereby authorized to transact business, including but not limited to the maintenance of Share Savings, Share Draft Checking accounts, and other accounts, as well as borrowing or pledging or otherwise creating security interests in any property held by or belonging to the Corporation at the Credit Union.

The Credit Union is hereby requested, authorized, and directed to honor drafts or other orders for the payment of money drawn in this organization's name and to charge such accounts for all such drafts or other orders (including those drawn to the order of any person or persons whose name appears thereon as a signer thereof), provided that all such drafts or other orders bear the actual signature or the facsimile signature of any one (1) of the persons listed below.

And further provided that the Credit Union shall be entitled to honor and charge this organization for all such drafts or other orders bearing the facsimile signatures, regardless of by whom or by what means the facsimile signatures thereon have been affixed thereto, if such facsimile signatures resemble the facsimile signature specimens duly certified to or filed with the Credit Union by the Secretary or other officer of this organization.

In regards to the share draft checking account, the undersigned officers hereby authorize Genesee Co-Op Federal Credit Union (the "Credit Union") to establish this Share Draft account for the corporation/organization named below. The Credit Union is authorized to pay share drafts signed by or bearing the facsimile signatures of the persons named herein and certified by the Board of Directors or other governing body and to charge all such payments against the shares in this account.

It is further agreed that:

- (a) Only share draft blanks and other methods approved by the Credit Union may be used to make withdrawals from this account.
- (b) The Credit Union is under no obligation to pay a share draft that exceeds the fully paid and collected share balance in this account.
- (c) The Credit Union may pay a share draft on whatever day it is presented for payment, notwithstanding the date (or any limitation on the time of payment) appearing on the share draft.
- (d) When paid, share drafts become the property of the Credit Union and will not be returned either with the periodic statement of this account or otherwise.
- (e) Except for negligence, the Credit Union is not liable for any action it takes regarding the payment or nonpayment of a share draft.
- (f) Any objection respecting any item shown on a periodic statement of this account is waived unless made in writing to the Credit Union before the end of 60 days after the statement is mailed.

- (g) This account is subject to such other terms, conditions and service charges as the Credit Union may establish from time to time.

Authorized signers:

Peter (Bodhin) Kjolhede	President and Abbot
Scott Jennings	Secretary and Business Manager
Thomas Kowal	Chairman, Board of Trustees
John W. Pulley III	Head of Zendo

Appendix B



ROCHESTER ZEN CENTER
A BUDDHIST COMMUNITY

Annual Report of Trustees

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

Presented at the Forty-Ninth
Annual Corporate Meeting
May 23, 2015

The record date for the Center's 2015 Annual Meeting was April 16, 2015. As of that date, the Center had 441 members. The record date for the Center's 2014 Annual Meeting was April 23, 2014. As of that date, the Center had 447 members. Accordingly, the Center's membership has decreased by six 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 2014 ANNUAL FINANCIAL RESULTS

	2014		2013	
	As of December 31, 2014	12/31/14 as % of 2014 Budget	As of December 31, 2013	12/31/13 as % of 2013 Budget
Year-to-Date Operating Revenue	\$395,975	100%	\$399,810	103%
Year-to Date Operating Expenses	<u>\$461,804</u>	99%	<u>\$456,637</u>	98%
YTD Revenue Less Expenses	(\$65,830)		(\$56,827)	
YTD Operating Draw from Investments (5%)	<u>\$57,371</u>		<u>\$54,795</u>	
YTD Net Operating Surplus (Loss)	(\$8,458)		(\$2,033)	
Membership Contributions	\$180,600	99%	\$182,649	104%
Accumulated Operating Surplus (Loss) at 5% draw since 2009 Inception of Current System	\$31,587		\$40,045	
<hr/>				
YTD Investment Gain (Loss)	\$102,045		\$172,162	
YTD Operating Draw from Investments (5%)	<u>(\$57,371)</u>		<u>(\$54,795)</u>	
YTD Net Investment Gain (Loss)	\$44,674		\$117,368	
YTD Legacies and Special Donations	<u>\$0</u>		<u>\$6,500</u>	
YTD Total Investment Fund Change	\$44,674		\$123,868	

	Operating Fund	Investment Fund	Held for Others	Realty and Art (Carried at Cost)	Total
ASSETS					
CURRENT ASSETS					
Cash & Money Market	80,597.26	155,121.89	13,024.64	0.00	248,743.79
Inventories	5,122.44	0.00	0.00	0.00	5,122.44
Accounts Receivable	2,058.35	0.00	0.00	0.00	2,058.35
Prepaid Expenses	12,824.75	0.00	0.00	0.00	12,824.75
Earmarked Donations (Contra)	(4,231.45)	0.00	0.00	0.00	(4,231.45)
Earmarked Bldg Fund (Contra)	(1,120.08)	0.00	0.00	0.00	(1,120.08)
<i>Total Current Assets</i>	<i>95,251.27</i>	<i>155,121.89</i>	<i>13,024.64</i>	<i>0.00</i>	<i>263,397.80</i>
NON-CURRENT ASSETS					
Non-Equity Investments (At Book)	0.00	195,064.55	0.00	0.00	195,064.55
Equity Investments (At Market)	0.00	851,797.70	0.00	0.00	851,797.70
Mortgage Loans Outstanding	0.00	86,894.95	0.00	0.00	86,894.95
Depreciable Fixed Assets (Net)	247,831.65	0.00	0.00	0.00	247,831.65
Buildings & Land (At Cost)	0.00	0.00	0.00	5,366,162.27	5,366,162.27
Buddhist Art & Implements (At Cost)	0.00	0.00	0.00	118,419.07	118,419.07
<i>Total Non-Current Assets</i>	<i>247,831.65</i>	<i>1,133,757.20</i>	<i>0.00</i>	<i>5,484,581.34</i>	<i>6,866,170.19</i>
TOTAL ASSETS	343,082.92	1,288,879.09	13,024.64	5,484,581.34	7,129,567.99
LIABILITIES & EQUITY					
CURRENT LIABILITIES					
Taxes, Medicare, SS Payable	1,914.02	0.00	0.00	0.00	1,914.02
Other Current Liabilities	5,755.00	0.00	0.00	0.00	5,755.00
<i>Total Current Liabilities</i>	<i>7,669.02</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>7,669.02</i>
LONG-TERM LIABILITIES					
Auckland Zen Centre Fund	0.00	0.00	62.50	0.00	62.50
Abbot's Scholarship Fund	0.00	0.00	12,962.14	0.00	12,962.14
<i>Total Long-Term Liabilities</i>	<i>0.00</i>	<i>0.00</i>	<i>13,024.64</i>	<i>0.00</i>	<i>13,024.64</i>
EQUITY					
»Year-to-Date Revenues	395,974.84	102,045.09	0.00	0.00	498,019.93
»(Less Year-to-Date Expenses)	461,804.36	0.00	0.00	0.00	461,804.36
»YTD Revenues Less Expenses	(65,829.52)	102,045.09	0.00	0.00	36,215.57
»YTD Investment Draw (5% per annum)	57,371.16	(57,371.16)	0.00	0.00	0.00
Year-to-Date Net Surplus (Loss)	(8,458.36)	44,673.93	0.00	0.00	36,215.57
Extraordinary Income & Expenses	0.00	0.00	0.00	0.00	0.00
Capitalized from Building Fund	0.00	0.00	0.00	1,582.06	1,582.06
Interfund Transfers In (Out)	0.00	0.00	0.00	0.00	0.00
Previous Year-End Fund Balances	343,872.26	1,244,205.16	0.00	5,482,999.28	7,071,076.70
<i>Total Equity (Current Fund Balances)</i>	<i>335,413.90</i>	<i>1,288,879.09</i>	<i>0.00</i>	<i>5,484,581.34</i>	<i>7,108,874.33</i>
TOTAL LIABILITIES & EQUITY	343,082.92	1,288,879.09	13,024.64	5,484,581.34	7,129,567.99

ROCHESTER ZEN CENTER

Income and Expense Statement for the Quarter Ended December 31, 2014

Account		4Q2014 Actual	2014 Budget	% of Budget	4Q2013 Actual
GENERAL OPERATING FUND - INCOME ACCOUNTS					
	Net Item Sales Income	\$1,565	\$1,000	156%	\$821
	Net Special Events Income	\$0	\$0		\$601
40143G	Royalty Income	\$7,025	\$6,500	108%	\$7,323
40150G	Zen Bow Income	\$535	\$800	67%	\$377
40151G	Membership Contributions	\$180,600	\$183,000	99%	\$182,649
4C151G	CM Operating Donations	\$38,644	\$45,000	86%	\$38,800
40152G	Workshop Income	\$13,707	\$15,000	91%	\$13,213
40153G	Training Program Income	\$7,593	\$5,000	152%	\$5,280
4C153G	CM Training Program Income	\$0	\$500	0%	\$0
40159G	Buddha Hall Rental Income	\$13,646	\$13,500	101%	\$13,544
4C159G	Net CM Rental Income	\$60,532	\$50,000	121%	\$58,507
40160/2G	Misc. Income & Contributions	\$12,342	\$12,500	99%	\$12,448
4C160G	CM Miscellaneous Income	\$92	\$0		\$800
40161G	Sesshin Income	\$59,694	\$63,000	95%	\$65,447
	Total Operating Revenue	\$395,975	\$395,800	100%	\$399,810
GENERAL OPERATING FUND - EXPENSE ACCOUNTS					
60170G	Charity Expenses	\$0	\$500	0%	\$719
60171G	Zen Bow Expenses	\$5,845	\$6,000	97%	\$6,368
60172G	Teaching Expenses	\$2,135	\$5,600	38%	\$4,059
6C172G	CM Teaching Expenses	\$62	\$200	31%	\$137
60175G	Medical & Health Insurance	\$81,948	\$71,100	115%	\$78,102
6C175G	CM Medical & Health Insurance	\$15,696	\$22,900	69%	\$13,153
60176G	Staff Salary Expense	\$64,170	\$60,100	107%	\$63,210
6C176G	CM Staff Salary Expense	\$13,175	\$15,000	88%	\$12,732
60177G	Kitchen Expenses	\$41,706	\$40,000	104%	\$43,424
6C177G	CM Kitchen Expenses	\$7,374	\$10,000	74%	\$8,754
60178G	Housekeeping Expenses	\$4,434	\$6,500	68%	\$4,896
6C178G	CM Housekeeping Expenses	\$2,393	\$3,000	80%	\$1,372
60179G	To Staff Departure Fund	\$18,856	\$19,300	98%	\$21,629
6C179G	CM Staff Departure Fund	\$5,324	\$5,400	99%	\$5,324
60180G	Misc Administrative Expenses	\$911	\$2,000	46%	\$1,471
6C180G	CM Misc Administrative Expense	\$225	\$100	225%	\$155
60181G	Office Expenses	\$4,241	\$5,500	77%	\$3,012
6C181G	CM Office Expenses	\$575	\$500	115%	\$14
60182G	Telecommunications Expenses	\$5,642	\$5,300	106%	\$6,733
6C182G	CM Telecommunications Expenses	\$4,388	\$3,600	122%	\$3,479
60183G	Gas & Electricity Expenses	\$10,028	\$8,500	118%	\$8,901
6C183G	CM Utility Expenses	\$17,209	\$14,000	123%	\$13,621
60184G	Repair & Maintenance Expenses	\$11,799	\$22,000	54%	\$21,294
6C184G	CM Rep & Maintenance Expenses	\$18,678	\$17,000	110%	\$18,386
60186G	Insurance Expenses	\$34,680	\$32,200	108%	\$28,387
6C186G	CM Insurance Expenses	\$20,590	\$19,000	108%	\$16,405
60187G	Fundraising & Advertising Exp.	\$1,255	\$2,000	63%	\$1,589
60188G	Garden & Grounds Expenses	\$3,563	\$2,700	132%	\$2,586
6C188G	CM Garden & Grounds Expenses	\$3,547	\$6,000	59%	\$5,675
60189G	Library Expenses	\$287	\$300	96%	\$142
60190G	Automobile Expenses	\$12,157	\$10,000	122%	\$16,004
6C190G	CM Automobile Expenses	\$4,358	\$5,000	87%	\$2,956
60191G	Taxes & Municipal Fees	\$6,780	\$6,800	100%	\$6,649
6C191G	CM Tax & User Fee Expenses	\$5,347	\$4,000	134%	\$4,946
60192G	Computer Expenses	\$3,014	\$3,000	100%	\$2,512
60193G	Banking, PayPal & Crdt Crd Fees	\$203	\$0		\$0

ROCHESTER ZEN CENTER

Income and Expense Statement for the Quarter Ended December 31, 2014

Account		4Q2014 Actual	2014 Budget	% of Budget	4Q2013 Actual
6C192G	CM Computer Expenses	\$877	\$500	175%	\$446
60300G	Bad Debt Expense	\$0	\$0		\$385
60389G	Depreciation Expense	\$20,532	\$19,700	104%	\$19,190
6C389G	CM Depreciation Expense	\$7,800	\$7,700	101%	\$7,820
60500G	Contingency (Budget Use Only)		\$5,000		
Total Operating Expenses		\$461,804	\$468,000	99%	\$456,637
Operating Revenue Less Expenses		(\$65,830)	(\$72,200)		(\$56,827)
40168G	Operating Draw from Investments	\$57,371	\$56,400	102%	\$54,795
Total Net Operating Surplus (Loss)		(\$8,458)	(\$15,800)		(\$2,033)
Extraordinary Income & Expenses		\$0			\$0
CAPITAL EXPENDITURES					
15000G	Furniture and Fixtures	\$0			\$938
15100G	Equipment and Computers	\$953			\$746
15200G	Motor Vehicles	\$8,179			\$3,684
Non-CM Capital Expenditures		\$9,132	\$13,179	69%	\$5,369
1C500G	CM Capital Expenditures	\$14,433	\$12,708	114%	\$6,963
Total Capital Expenditures		\$23,565	\$25,887	91%	\$12,332
INVESTMENT FUND					
40167I	ML Equity YTD Gain (Loss)	\$89,085			\$164,376
40168I	Interest Income (IF)	\$12,950			\$7,772
40170I	Other Income (IF)	\$10			\$14
Gross Investment Income		\$102,045			\$172,162
60168I	Operating Draw from Investments	(\$57,371)			(\$54,795)
Investment Income Less Draw		\$44,674			\$117,368
40155I	Legacies & Special Donations	\$0			\$6,500
Total Net Investment Fund Gain (Loss)		\$44,674			\$123,868

ROCHESTER ZEN CENTER
Past-Year Comparison – December 31, 2014

	31-Dec-14	Average 2009-2013	31-Dec-13	31-Dec-12	31-Dec-11	31-Dec-10	31-Dec-09
GENERAL OPERATING FUND – INCOME							
Net Item Sales Income	1,565	1,277	821	1,251	2,035	878	1,401
Net Special Events Income	0	(1,699)	601	316	(5,551)	(7,148)	3,288
40143G Royalty Income	7,025	7,047	7,323	5,662	7,189	8,348	6,715
40150G Zen Bow Income	535	544	377	627	277	835	603
40151G Membership Contributions	180,600	178,449	182,649	180,040	176,032	171,554	181,969
4C151G CM Operating Donations	38,644	41,121	38,800	39,141	40,514	43,835	43,318
40152G Workshop Income	13,707	14,149	13,213	16,145	16,150	14,590	10,647
40153G Training Program Income	7,593	4,152	5,280	4,605	3,825	3,690	3,360
4C153G CM Training Program Income	0	80	0	300	15	15	70
40159G Buddha Hall Rental Income	13,646	12,900	13,544	12,941	12,912	12,681	12,420
Net CM Rental Income	60,532	43,182	58,507	49,269	40,490	42,290	25,355
40160/2G Misc. Income & Contributions	12,342	13,179	12,448	12,930	13,745	13,904	12,868
4C160G CM Miscellaneous Income	92	180	800	100	0	0	0
40161G Sesshin Income	59,694	60,111	65,447	63,715	63,659	59,049	48,685
Total YTD Operating Income	395,975	374,672	399,810	387,041	371,293	364,520	350,698
GENERAL OPERATING FUND – EXPENSES							
60170G Charity Expenses	0	596	719	0	442	1,321	500
60171G Zen Bow Expenses	5,845	6,127	6,368	4,452	9,561	3,939	6,314
60172G Teaching Expenses	2,135	5,888	4,059	2,071	1,924	11,768	9,617
6C172G CM Teaching Expenses	62	139	137	153	292	80	31
60175G Medical & Health Insurance	81,948	64,016	78,102	66,426	52,654	53,878	69,021
6C175G CM Medical & Health Insurance	15,696	12,922	13,153	13,725	13,189	11,323	13,219
60176G Staff Salary Expense	64,170	55,897	63,210	55,481	51,688	52,896	56,209
6C176G CM Staff Salary Expense	13,175	9,873	12,732	9,931	9,388	9,007	8,308
60177G Kitchen Expenses	41,706	35,624	43,424	38,401	33,349	31,125	31,820
6C177G CM Kitchen Expenses	7,374	6,561	8,754	5,906	6,705	5,611	5,831
60178G Housekeeping Expenses	4,434	5,585	4,896	6,853	3,605	5,639	6,934
6C178G CM Housekeeping Expenses	2,393	2,014	1,372	2,585	1,936	2,004	2,175
60179G To Staff Departure Fund	18,856	15,856	21,629	17,081	13,070	12,866	14,634
6C179G CM Staff Departure Fund	5,324	4,060	5,324	3,549	4,548	3,993	2,884
60180G Misc Administrative Expenses	911	1,796	1,471	1,206	1,212	3,366	1,726
6C180G CM Misc Administrative Expense	225	91	155	0	100	100	100
60181G Office Expenses	4,241	5,032	3,012	5,638	5,447	4,929	6,132
6C181G CM Office Expenses	575	236	14	371	238	387	168
60182G Telecommunications Expenses	5,642	5,317	6,733	5,233	4,786	4,946	4,889
6C182G CM Telecommunications Expenses	4,388	3,752	3,479	3,731	3,842	3,462	4,246
60183G Gas & Electricity Expenses	10,028	9,655	8,901	6,414	10,460	11,627	10,875
6C183G CM Utility Expenses	17,209	16,481	13,621	12,207	16,641	18,993	20,945
60184G Repair & Maintenance Expenses	11,799	22,431	21,294	27,527	24,482	26,712	12,142
6C184G CM Rep & Maintenance Expenses	18,678	15,286	18,386	16,969	16,919	9,097	15,060
60186G Insurance Expenses	34,680	29,068	28,387	31,112	32,743	26,322	26,776
6C186G CM Insurance Expenses	20,590	17,146	16,405	17,873	21,456	14,988	15,009
60187G Fundraising & Advertising Exp.	1,255	940	1,589	1,400	1,060	225	425
6C187G CM Fundraising & Adv Expenses	0	18	0	0	0	90	0
60188G Garden & Grounds Expenses	3,563	3,402	2,586	2,941	7,256	2,610	1,615
6C188G CM Garden & Grounds Expenses	3,547	4,528	5,675	6,298	2,851	5,409	2,405
60189G Library Expenses	287	76	142	0	0	256	(20)
60190G Automobile Expenses	12,157	15,534	16,004	14,152	13,921	19,584	14,008
6C190G CM Automobile Expenses	4,358	2,953	2,956	2,351	2,492	3,626	3,340
60191G Taxes & Municipal Fees	6,780	6,663	6,649	6,645	6,690	6,620	6,711
6C191G CM Tax & User Fee Expenses	5,347	3,837	4,946	4,296	4,137	2,871	2,934
60192G Computer Expenses	3,014	2,019	2,512	2,697	944	1,861	2,083
6C192G CM Computer Expenses	877	284	446	338	89	200	345
60193G Banking, PayPal & Crdt Crd Fees	203						
60300G Bad Debt & Theft Expense	0	110	385	163	0	0	0
60389G Depreciation Expense	20,532	15,267	19,190	17,008	13,996	13,018	13,122
6C389G CM Depreciation Expense	7,800	8,613	7,820	9,183	8,111	7,784	10,166
Total YTD Operating Expenses	461,804	415,691	456,637	422,366	402,225	394,531	402,696
YTD Operating Income Less Expenses	(65,830)	(41,019)	(56,827)	(35,326)	(30,932)	(30,011)	(51,998)
40168G Operating Draw from Investments	57,371	49,028	54,795	51,861	50,347	46,336	41,801
Total Net Operating Surplus (Loss)	(8,458)	8,009	(2,033)	16,536	19,415	16,324	(10,197)
Extraordinary Income & Expenses	0	2,000	0	0	10,000	0	0

ROCHESTER ZEN CENTER
Past-Year Comparison – December 31, 2014

	31-Dec-14	Average 2009-2013	31-Dec-13	31-Dec-12	31-Dec-11	31-Dec-10	31-Dec-09
CAPITAL EXPENDITURES							
15000G Furniture and Fixtures	0	23,487	938	61,746	4,111	49,575	1,064
15100G Equipment and Computers	953	3,735	746	5,209	9,589	1,068	2,065
15200G Motor Vehicles	8,179	1,505	3,684	0	0	3,838	0
1C500G CM Capital Expenditures	14,433	11,592	6,963	32,831	7,436	6,178	4,551
Total YTD Capital Expenditures	23,565	40,318	12,332	99,786	21,136	60,659	7,680
INVESTMENT FUND							
40167I ML Equity YTD Gain (Loss)	89,085	100,020	164,376	112,076	2,726	77,784	143,138
40168I Interest Income (IF)	12,950	13,521	7,772	13,941	14,369	16,582	14,942
40170I Other Income (IF)	10	45	14	87	46	77	0
40181I W&R YTD Gain (Loss)	0	109	0	73	18	252	202
Gross YTD Investment Fund Income	102,045	113,695	172,162	126,178	17,160	94,694	158,282
60168I Operating Draw from Investments	(57,371)	(49,028)	(54,795)	(51,861)	(50,347)	(46,336)	(41,801)
Net Investment Fund Gain (Loss)	44,674	64,667	117,368	74,317	(33,187)	48,359	116,481
40155I Legacies and Special Donations	0	15,513	6,500	10,000	0	46,113	14,950
Total YTD Investment Fund Change	44,674	80,180	123,868	84,317	(33,187)	94,472	131,431

ROCHESTER ZEN CENTER INVESTMENT FUND – December 31, 2014

<i>Account</i>	<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>						
14052I	Merrill Lynch Equities Account**	\$851,798		\$851,798	\$239,330	\$612,468		
	IF Equities	\$851,798	66%	\$851,798	\$239,330	\$612,468		
	Cash & Money Market						<i>Current Int Rate</i>	
10006I	IF Share of Money Market Funds & Cash**	\$155,122		\$155,122	\$155,122		0.03%	\$50
	IF Cash & Money Market	\$155,122	12%	\$155,122	\$155,122		0.03%	\$50
	Fixed-Income Investments	<i>Cost Basis</i>					<i>Crrnt Rtrn on Basis</i>	
13200I	Merrill Lynch Fixed-Income Account**	\$195,065		\$197,983	\$195,065	\$2,919	4.03%	\$7,863
	Total Fixed-Income Investments	\$195,065	15%	\$197,983	\$195,065	\$2,919	4.03%	\$7,863
	Loans	<i>Outstanding</i>			<i>Original</i>		<i>Loan Rate</i>	
14100I	Zengården Mtg Loan (variable %) 3/31/25	\$76,620			\$135,637		2.92%	\$2,166
14106I	Mdsn ZC Mtg Loan 5.08% 7/31/18	\$10,275			\$35,739		5.08%	\$460
	Total Loans	\$86,895	7%		\$171,376			\$2,627
Investment Fund Total		\$1,288,879	100%					\$10,539

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

**Adjusted to report all Investment Fund money market & cash as residing in account 10006I

Peter (Bodhin) Kjolhede
President, Rochester Zen Center

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

On the day of May in the year 2015, before me personally came Peter (Bodhin) Kjolhede, to me known, who, being by me duly sworn, did depose and say that he resides at 308 San Gabriel Dr., Rochester, NY 14610; that he is the 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.

Colleen O'Brien
Treasurer, Rochester Zen Center

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

On the day of May in the year 2015, before me personally came Colleen O'Brien, to me known, who, being by me duly sworn, did depose and say that she resides at 115 Edgerton Street, Rochester, NY 14607; that she is the Treasurer 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.



ROCHESTER ZEN CENTER
A BUDDHIST COMMUNITY

Financial Report

First Quarter 2015

	First Quarter 2015		First Quarter 2014	
	As of March 31, 2015	3/31/15 as % of 2015 Budget	As of March 31, 2014	3/31/14 as % of 2014 Budget
Year-to-Date Operating Revenue	\$84,705	21%	\$82,996	21%
Year-to Date Operating Expenses	<u>\$123,432</u>	26%	<u>\$111,636</u>	24%
YTD Revenue Less Expenses	(\$38,727)		(\$28,640)	
YTD Operating Draw from Investments (5%)	<u>\$14,885</u>		<u>\$14,096</u>	
YTD Net Operating Surplus (Loss)	(\$23,842)		(\$14,544)	
Membership Contributions	\$43,483	24%	\$46,445	25%
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YTD Investment Gain (Loss)	\$36,324		\$6,486	
YTD Operating Draw from Investments (5%)	<u>(\$14,885)</u>		<u>(\$14,096)</u>	
YTD Net Investment Gain (Loss)	\$21,439		(\$7,610)	
YTD Legacies and Special Donations	<u>\$0</u>		<u>\$0</u>	
YTD Total Investment Fund Change	\$21,439		(\$7,610)	

	Operating Fund	Investment Fund	Held for Others	Realty and Art (Carried at Cost)	Total
ASSETS					
CURRENT ASSETS					
Cash & Money Market	40,579.67	148,030.25	13,433.76	0.00	202,043.68
Inventories	5,942.31	0.00	0.00	0.00	5,942.31
Accounts Receivable	17,421.20	0.00	0.00	0.00	17,421.20
Prepaid Expenses	17,874.18	0.00	0.00	0.00	17,874.18
Earmarked Donations (Contra)	(4,766.65)	0.00	0.00	0.00	(4,766.65)
Earmarked Bldg Fund (Contra)	(1,240.08)	0.00	0.00	0.00	(1,240.08)
<i>Total Current Assets</i>	<i>75,810.63</i>	<i>148,030.25</i>	<i>13,433.76</i>	<i>0.00</i>	<i>237,274.64</i>
NON-CURRENT ASSETS					
Non-Equity Investments (At Book)	0.00	195,434.76	0.00	0.00	195,434.76
Equity Investments (At Market)	0.00	882,225.86	0.00	0.00	882,225.86
Mortgage Loans Outstanding	0.00	84,627.25	0.00	0.00	84,627.25
Depreciable Fixed Assets (Net)	240,304.51	0.00	0.00	0.00	240,304.51
Buildings & Land (At Cost)	0.00	0.00	0.00	5,366,162.27	5,366,162.27
Buddhist Art & Implements (At Cost)	0.00	0.00	0.00	118,419.07	118,419.07
<i>Total Non-Current Assets</i>	<i>240,304.51</i>	<i>1,162,287.87</i>	<i>0.00</i>	<i>5,484,581.34</i>	<i>6,887,173.72</i>
TOTAL ASSETS	316,115.14	1,310,318.12	13,433.76	5,484,581.34	7,124,448.36
LIABILITIES & EQUITY					
CURRENT LIABILITIES					
Taxes, Medicare, SS Payable	1,498.13	0.00	0.00	0.00	1,498.13
Other Current Liabilities	3,045.00	0.00	0.00	0.00	3,045.00
<i>Total Current Liabilities</i>	<i>4,543.13</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>4,543.13</i>
LONG-TERM LIABILITIES					
Auckland Zen Centre Fund	0.00	0.00	1,612.91	0.00	1,612.91
Abbot's Scholarship Fund	0.00	0.00	11,820.85	0.00	11,820.85
<i>Total Long-Term Liabilities</i>	<i>0.00</i>	<i>0.00</i>	<i>13,433.76</i>	<i>0.00</i>	<i>13,433.76</i>
EQUITY					
»»Year-to-Date Revenues	84,704.97	36,323.74	0.00	0.00	121,028.71
»»(Less Year-to-Date Expenses)	123,431.57	0.00	0.00	0.00	123,431.57
»YTD Revenues Less Expenses	(38,726.60)	36,323.74	0.00	0.00	(2,402.86)
»YTD Investment Draw (5% per annum)	14,884.71	(14,884.71)	0.00	0.00	0.00
Year-to-Date Net Surplus (Loss)	(23,841.89)	21,439.03	0.00	0.00	(2,402.86)
Extraordinary Income & Expenses	0.00	0.00	0.00	0.00	0.00
Capitalized from Building Fund	0.00	0.00	0.00	0.00	0.00
Interfund Transfers In (Out)	0.00	0.00	0.00	0.00	0.00
Previous Year-End Fund Balances	335,413.90	1,288,879.09	0.00	5,484,581.34	7,108,874.33
<i>Total Equity (Current Fund Balances)</i>	<i>311,572.01</i>	<i>1,310,318.12</i>	<i>0.00</i>	<i>5,484,581.34</i>	<i>7,106,471.47</i>
TOTAL LIABILITIES & EQUITY	316,115.14	1,310,318.12	13,433.76	5,484,581.34	7,124,448.36

ROCHESTER ZEN CENTER

Income and Expense Statement for the Quarter Ended March 31, 2015

Account		1Q2015 Actual	2015 Budget	% of Budget	1Q2014 Actual
GENERAL OPERATING FUND - INCOME ACCOUNTS					
	Net Item Sales Income	\$336	\$1,000	34%	\$221
	Net Special Events Income	\$0	\$0		\$0
40143G	Royalty Income	\$0	\$6,500	0%	\$0
40150G	Zen Bow Income	\$110	\$600	18%	\$40
40151G	Membership Contributions	\$43,483	\$185,000	24%	\$46,445
4C151G	CM Operating Donations	\$140	\$40,000	0%	\$65
40152G	Workshop Income	\$4,490	\$15,000	30%	\$3,640
40153G	Training Program Income	\$883	\$6,000	15%	\$1,713
4C153G	CM Training Program Income	\$45	\$200	23%	\$0
40159G	Buddha Hall Rental Income	\$3,447	\$13,500	26%	\$3,396
4C159G	Net CM Rental Income	\$16,386	\$52,000	32%	\$12,273
40160/2G	Misc. Income & Contributions	\$2,620	\$12,500	21%	\$2,674
4C160G	CM Miscellaneous Income	\$0	\$300		\$0
40161G	Sesshin Income	\$12,766	\$63,000	20%	\$12,530
	Total Operating Revenue	\$84,705	\$395,600	21%	\$82,996
GENERAL OPERATING FUND - EXPENSE ACCOUNTS					
60170G	Charity Expenses	\$0	\$500	0%	\$0
60171G	Zen Bow Expenses	\$0	\$6,000	0%	\$2,231
60172G	Teaching Expenses	\$117	\$3,500	3%	\$956
6C172G	CM Teaching Expenses	\$18	\$200	9%	\$0
60175G	Medical & Health Insurance	\$21,052	\$83,800	25%	\$17,280
6C175G	CM Medical & Health Insurance	\$6,192	\$18,500	33%	\$4,741
60176G	Staff Salary Expense	\$16,152	\$68,300	24%	\$14,425
6C176G	CM Staff Salary Expense	\$2,965	\$12,500	24%	\$3,379
60177G	Kitchen Expenses	\$10,847	\$43,000	25%	\$11,806
6C177G	CM Kitchen Expenses	\$2,749	\$7,000	39%	\$1,830
60178G	Housekeeping Expenses	\$1,042	\$6,000	17%	\$840
6C178G	CM Housekeeping Expenses	\$642	\$2,300	28%	\$492
60179G	To Staff Departure Fund	\$4,880	\$21,200	23%	\$4,880
6C179G	CM Staff Departure Fund	\$1,331	\$5,300	25%	\$1,331
60180G	Misc Administrative Expenses	\$388	\$1,500	26%	\$179
6C180G	CM Misc Administrative Expense	\$0	\$100	0%	\$0
60181G	Office Expenses	\$1,247	\$4,400	28%	\$1,924
6C181G	CM Office Expenses	\$0	\$500	0%	\$30
60182G	Telecommunications Expenses	\$1,382	\$5,300	26%	\$1,220
6C182G	CM Telecommunications Expenses	\$1,004	\$4,400	23%	\$1,411
60183G	Gas & Electricity Expenses	\$3,944	\$9,700	41%	\$5,167
6C183G	CM Utility Expenses	\$4,354	\$16,100	27%	\$5,811
60184G	Repair & Maintenance Expenses	\$4,469	\$17,000	26%	\$2,135
6C184G	CM Rep & Maintenance Expenses	\$5,832	\$15,300	38%	\$1,641
60186G	Insurance Expenses	\$9,892	\$37,200	27%	\$8,039
6C186G	CM Insurance Expenses	\$5,822	\$22,300	26%	\$4,727
60187G	Fundraising & Advertising Exp.	\$200	\$1,500	13%	\$230
60188G	Garden & Grounds Expenses	\$46	\$3,200	1%	\$852
6C188G	CM Garden & Grounds Expenses	\$284	\$5,500	5%	\$0
60189G	Library Expenses	\$22	\$300	7%	\$0
60190G	Automobile Expenses	\$1,276	\$9,000	14%	\$937
6C190G	CM Automobile Expenses	\$1,566	\$3,000	52%	\$901
60191G	Taxes & Municipal Fees	\$2,732	\$6,700	41%	\$2,659
6C191G	CM Tax & User Fee Expenses	\$1,827	\$4,200	44%	\$1,756
60192G	Computer Expenses	\$1,133	\$3,000	38%	\$1,003
60193G	Banking, PayPal & Crdt Crd Fees	\$113	\$500		\$0

ROCHESTER ZEN CENTER

Income and Expense Statement for the Quarter Ended March 31, 2015

Account		1Q2015 Actual	2015 Budget	% of Budget	1Q2014 Actual
6C192G	CM Computer Expenses	\$282	\$500	56%	\$0
60300G	Bad Debt Expense	\$100	\$0		\$0
60389G	Depreciation Expense	\$5,259	\$21,200	25%	\$4,891
6C389G	CM Depreciation Expense	\$2,268	\$8,400	27%	\$1,931
60500G	Contingency (Budget Use Only)		\$5,000		
Total Operating Expenses		\$123,432	\$483,900	26%	\$111,636
Operating Revenue Less Expenses		(\$38,727)	(\$88,300)		(\$28,640)
40168G	Operating Draw from Investments	\$14,885	\$60,400	25%	\$14,096
Total Net Operating Surplus (Loss)		(\$23,842)	(\$27,900)		(\$14,544)
Extraordinary Income & Expenses		\$0			\$0
CAPITAL EXPENDITURES					
15000G	Furniture and Fixtures	\$0			\$0
15100G	Equipment and Computers	\$0			\$0
15200G	Motor Vehicles	\$0			\$0
Non-CM Capital Expenditures		\$0	\$7,500	0%	\$0
1C500G	CM Capital Expenditures	\$0	\$5,000	0%	\$0
Total Capital Expenditures		\$0	\$12,500	0%	\$0
INVESTMENT FUND					
40167I	ML Equity YTD Gain (Loss)	\$34,777			\$4,817
40168I	Interest Income (IF)	\$1,546			\$1,668
40170I	Other Income (IF)	\$0			\$0
Gross Investment Income		\$36,324			\$6,486
60168I	Operating Draw from Investments	(\$14,885)			(\$14,096)
Investment Income Less Draw		\$21,439			(\$7,610)
40155I	Legacies & Special Donations	\$0			\$0
Total Net Investment Fund Gain (Loss)		\$21,439			(\$7,610)

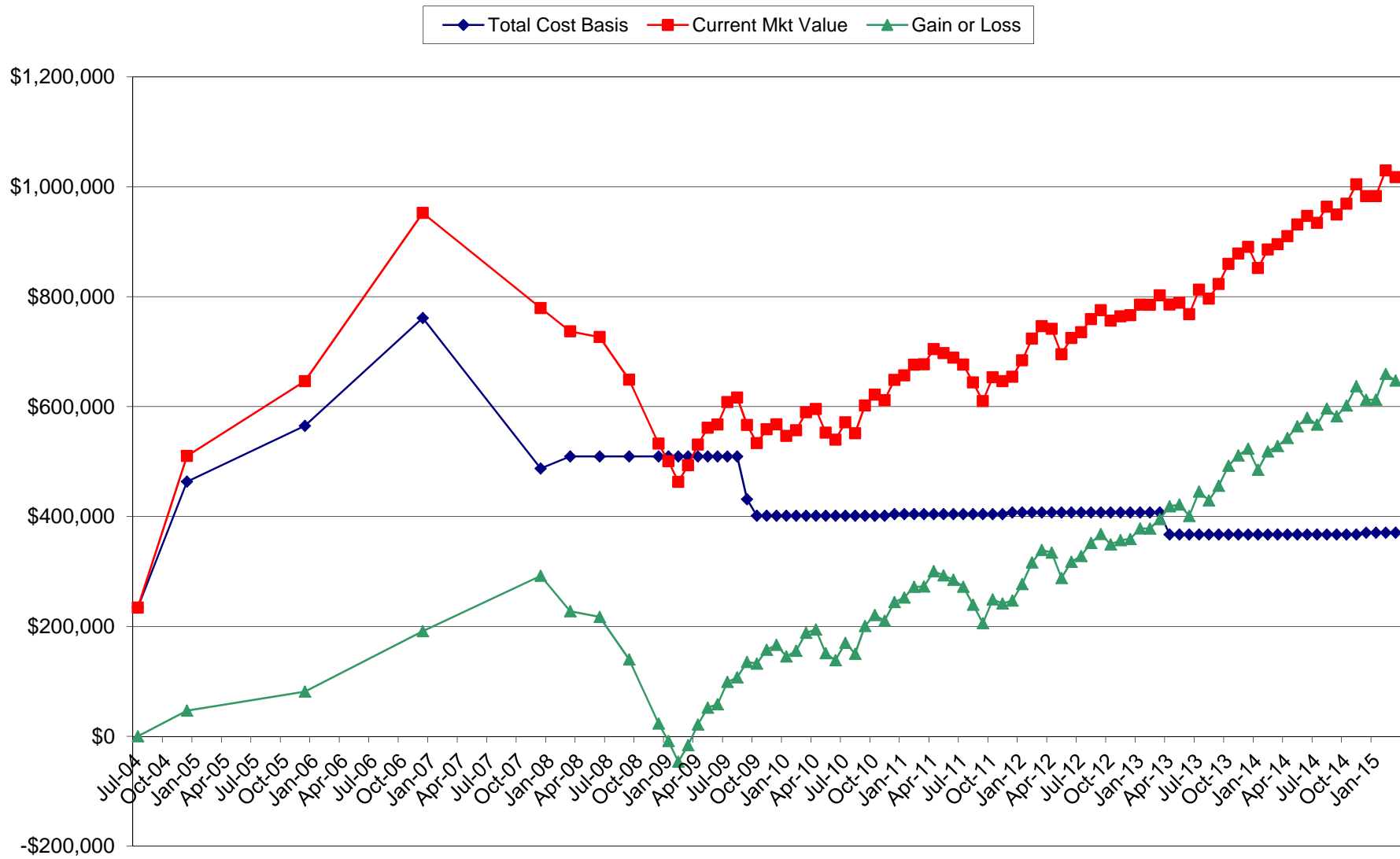
ROCHESTER ZEN CENTER
Past-Year Comparison – March 31, 2015

	31-Mar-15	Average 2010-2014	31-Mar-14	31-Mar-13	31-Mar-12	31-Mar-11	31-Mar-10
GENERAL OPERATING FUND – INCOME							
Net Item Sales Income	336	320	221	159	421	377	424
Net Special Events Income	0	(816)	0	0	231	0	(4,311)
40143G Royalty Income	0	189	0	0	0	0	944
40150G Zen Bow Income	110	170	40	177	392	60	180
40151G Membership Contributions	43,483	41,537	46,445	42,565	42,619	41,402	34,656
4C151G CM Operating Donations	140	44	65	50	25	49	31
40152G Workshop Income	4,490	4,411	3,640	4,395	5,149	5,000	3,870
40153G Training Program Income	883	1,428	1,713	1,304	1,220	1,775	1,128
4C153G CM Training Program Income	45	0	0	0	0	0	0
40159G Buddha Hall Rental Income	3,447	3,254	3,396	3,336	3,240	3,192	3,105
Net CM Rental Income	16,386	5,666	12,273	8,332	798	956	5,971
40160/2G Misc. Income & Contributions	2,620	2,725	2,674	3,011	3,511	2,009	2,418
4C160G CM Miscellaneous Income	0	0	0	0	0	0	0
40161G Sesshin Income	12,766	13,401	12,530	15,404	12,379	14,380	12,312
Total YTD Operating Income	84,705	72,412	82,996	78,733	69,985	69,620	60,728
GENERAL OPERATING FUND – EXPENSES							
60170G Charity Expenses	0	148	0	0	0	0	740
60171G Zen Bow Expenses	0	2,080	2,231	1,825	1,429	3,308	1,605
60172G Teaching Expenses	117	2,505	956	435	2,800	139	8,192
6C172G CM Teaching Expenses	18	31	0	0	153	0	0
60175G Medical & Health Insurance	21,052	16,249	17,280	24,896	12,388	15,557	11,122
6C175G CM Medical & Health Insurance	6,192	3,054	4,741	2,562	3,480	2,199	2,289
60176G Staff Salary Expense	16,152	13,571	14,425	15,357	11,902	13,340	12,829
6C176G CM Staff Salary Expense	2,965	2,470	3,379	2,360	2,360	2,127	2,127
60177G Kitchen Expenses	10,847	10,030	11,806	12,721	10,668	7,367	7,589
6C177G CM Kitchen Expenses	2,749	1,872	1,830	2,355	1,592	2,248	1,335
60178G Housekeeping Expenses	1,042	1,258	840	1,135	1,984	893	1,435
6C178G CM Housekeeping Expenses	642	452	492	510	555	341	364
60179G To Staff Departure Fund	4,880	4,548	4,880	6,655	2,995	4,104	4,104
6C179G CM Staff Departure Fund	1,331	665	1,331	0	1,331	665	0
60180G Misc Administrative Expenses	388	209	179	55	332	245	235
6C180G CM Misc Administrative Expense	0	11	0	55	0	0	0
60181G Office Expenses	1,247	1,809	1,924	1,169	2,069	1,946	1,935
6C181G CM Office Expenses	0	74	30	14	137	30	157
60182G Telecommunications Expenses	1,382	1,375	1,220	2,068	1,184	1,220	1,181
6C182G CM Telecommunications Expenses	1,004	959	1,411	755	925	929	775
60183G Gas & Electricity Expenses	3,944	4,623	5,167	3,947	2,808	5,633	5,559
6C183G CM Utility Expenses	4,354	5,279	5,811	4,346	3,656	5,793	6,788
60184G Repair & Maintenance Expenses	4,469	5,371	2,135	3,418	3,769	12,554	4,977
6C184G CM Rep & Maintenance Expenses	5,832	4,127	1,641	4,813	5,643	6,361	2,179
60186G Insurance Expenses	9,892	7,788	8,039	7,725	8,649	7,847	6,681
6C186G CM Insurance Expenses	5,822	4,416	4,727	4,527	5,133	3,903	3,792
60187G Fundraising & Advertising Exp.	200	310	230	434	888	0	0
60188G Garden & Grounds Expenses	46	459	852	0	267	944	230
6C188G CM Garden & Grounds Expenses	284	410	0	406	234	132	1,276
60189G Library Expenses	22	8	0	40	0	0	0
60190G Automobile Expenses	1,276	4,965	937	4,243	7,516	3,875	8,256
6C190G CM Automobile Expenses	1,566	698	901	367	666	654	904
60191G Taxes & Municipal Fees	2,732	2,650	2,659	2,640	2,628	2,657	2,666
6C191G CM Tax & User Fee Expenses	1,827	1,478	1,756	1,696	1,532	1,289	1,116
60192G Computer Expenses	1,133	1,027	1,003	1,125	893	767	1,349
6C192G CM Computer Expenses	282	79	0	396	0	0	0
60193G Banking, PayPal & Crdt Crd Fees	113						
60300G Bad Debt Expense	100	0	0	0	0	0	0
60389G Depreciation Expense	5,259	4,071	4,891	4,889	3,910	3,612	3,054
6C389G CM Depreciation Expense	2,268	2,052	1,931	2,000	2,234	1,959	2,135
Total YTD Operating Expenses	123,432	113,181	111,636	121,941	108,712	114,639	108,975
YTD Operating Income Less Expenses	(38,727)	(40,768)	(28,640)	(43,208)	(38,727)	(45,019)	(48,247)
40168G Operating Draw from Investments	14,885	12,815	14,096	13,416	12,726	12,422	11,413
Total Net Operating Surplus (Loss)	(23,842)	(27,954)	(14,544)	(29,792)	(26,001)	(32,597)	(36,835)
Extraordinary Income & Expenses	0	0	0	0	0	0	0

ROCHESTER ZEN CENTER
Past-Year Comparison – March 31, 2015

	31-Mar-15	Average 2010-2014	31-Mar-14	31-Mar-13	31-Mar-12	31-Mar-11	31-Mar-10
CAPITAL EXPENDITURES							
15000G Furniture and Fixtures	0	297	0	0	870	617	0
15100G Equipment and Computers	0	488	953	0	0	1,488	0
15200G Motor Vehicles	0	0	0	0	0	0	0
1C500G CM Capital Expenditures	0	3,393	1,229	0	13,697	0	2,041
Total YTD Capital Expenditures	0	4,179	2,182	0	14,567	2,106	2,041
INVESTMENT FUND							
40167I ML Equity YTD Gain (Loss)	34,777	36,662	4,817	36,233	92,051	28,320	21,890
40168I Interest Income (IF)	1,546	1,919	1,668	1,659	1,982	400	3,886
40170I Other Income (IF)	0	14	0	14	58	0	0
40181I W&R YTD Gain (Loss)	0	58	0	0	73	129	87
Gross YTD Investment Fund Income	36,324	38,654	6,486	37,906	94,165	28,849	25,863
60168I Operating Draw from Investments	(14,885)	(12,815)	(14,096)	(13,416)	(12,726)	(12,422)	(11,413)
Net Investment Fund Gain (Loss)	21,439	25,839	(7,610)	24,490	81,439	16,427	14,450
40155I Legacies and Special Donations	0	0	0	0	0	0	0
Total YTD Investment Fund Change	21,439	25,839	(7,610)	24,490	81,439	16,427	14,450

Merrill Lynch Equity Account



<i>Account</i>	<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>						
14052I	Merrill Lynch Equities Account**	\$882,226		\$882,226	\$234,981	\$647,245		
	IF Equities	\$882,226	67%	\$882,226	\$234,981	\$647,245		
	Cash & Money Market						<i>Current Int Rate</i>	
10006I	IF Share of Money Market Funds & Cash**	\$148,030		\$148,030	\$148,030		0.15%	\$222
	IF Cash & Money Market	\$148,030	11%	\$148,030	\$148,030		0.15%	\$222
	Fixed-Income Investments	<i>Cost Basis</i>					<i>Crrnt Rtrn on Basis</i>	
13200I	Merrill Lynch Fixed-Income Account**	\$195,435		\$198,707	\$195,435	\$3,272	4.99%	\$9,745
	Total Fixed-Income Investments	\$195,435	15%	\$198,707	\$195,435	\$3,272	4.99%	\$9,745
	Loans	<i>Outstanding</i>			<i>Original</i>		<i>Loan Rate</i>	
14100I	Zengården Mtg Loan (variable %) 3/31/25	\$75,010			\$135,637		2.92%	\$2,119
14106I	Mdsn ZC Mtg Loan 5.08% 7/31/18	\$9,617			\$35,739		5.08%	\$426
	Total Loans	\$84,627	6%		\$171,376			\$2,545
Investment Fund Total		\$1,310,318	100%					\$12,512

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

**Adjusted to report all Investment Fund money market & cash as residing in account 10006I

Beginning balance 10/1/14		12,789.96
Contributions to Fund	1,571.33	
Interest income	<u>9.56</u>	
Total fund income	1,580.89	1,580.89
Training fees		0.00
Sesshin fees	<u>2,550.00</u>	
Total fund disbursements	2,550.00	(2,550.00)
Ending balance 3/31/15		11,820.85

Beginning balance 10/1/14		12.50
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Contributions to Fund	1,600.00	
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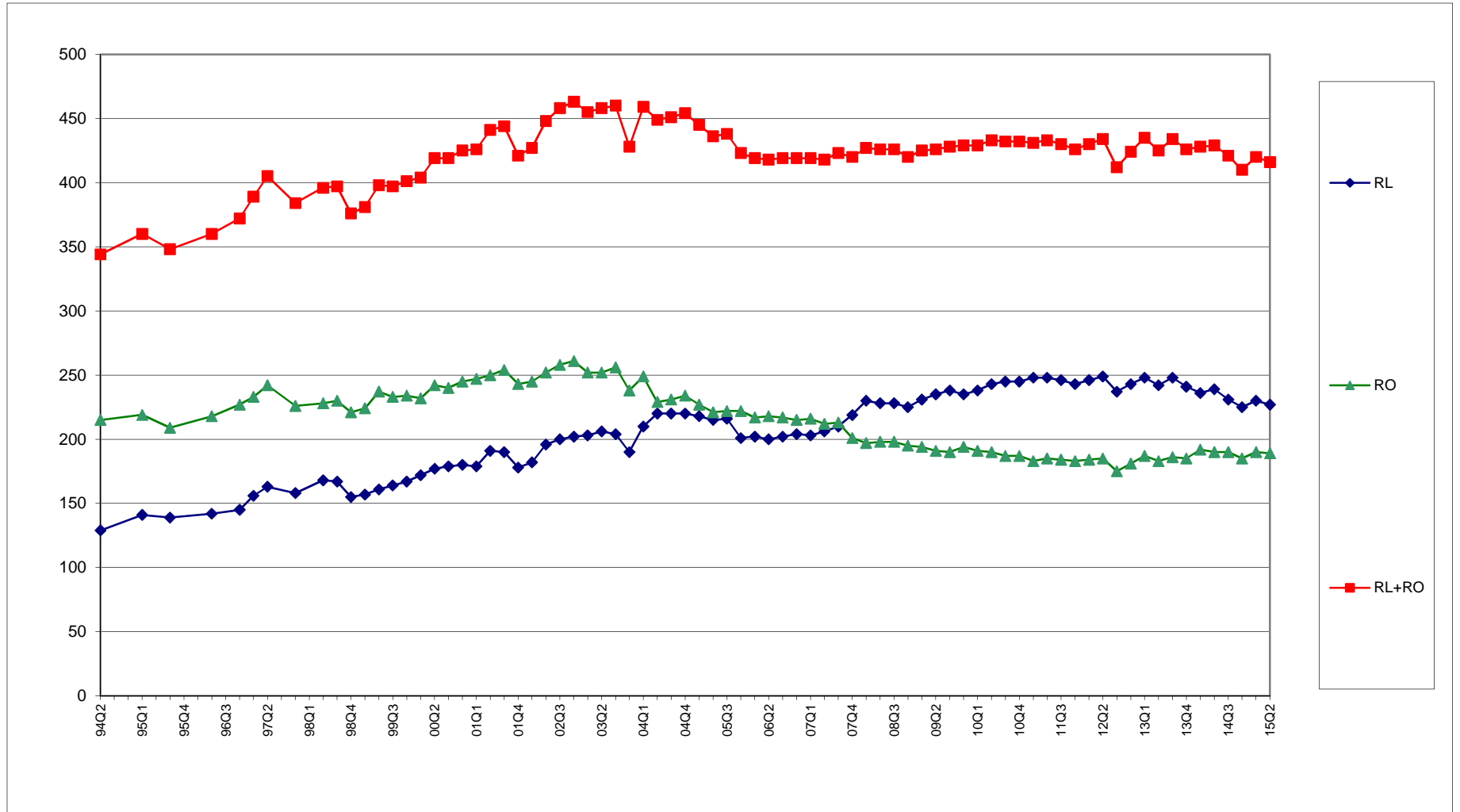
Interest income	0.41	
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Total fund income	1,600.41	1,600.41
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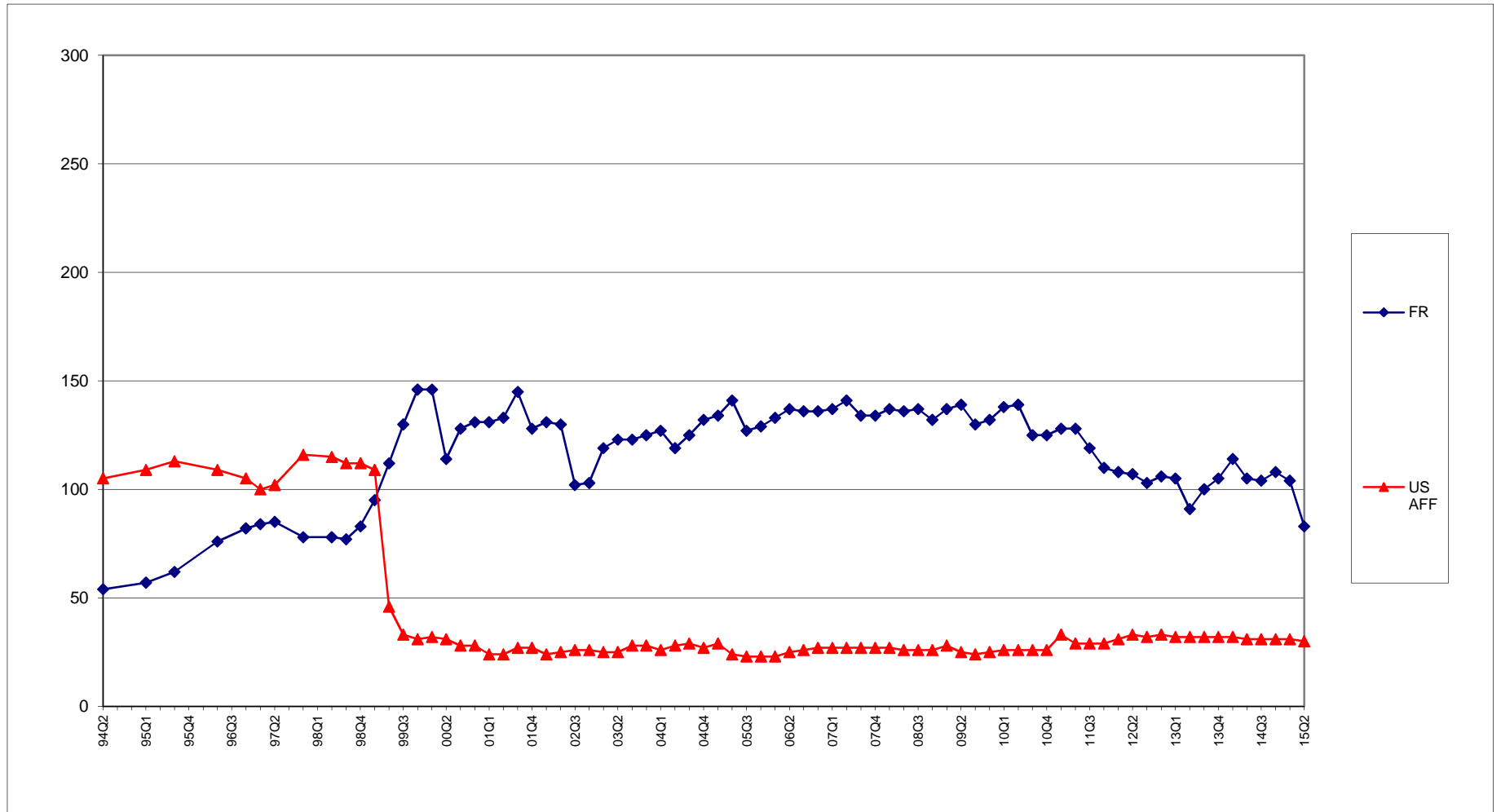
Total fund disbursements	0.00	0.00
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Ending balance 3/31/15		1,612.91
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ROCHESTER ZEN CENTER Membership Statistics



ROCHESTER ZEN CENTER
Membership Statistics



Appendix D

Facilities and Sustainable Operations Committee Report – May 2015

- Jeanette Prince-Cherry has substantially completed the MAPP (Maintenance and Preservation Plan) Book for Chapin Mill (see attached document). The intention is to keep a printed copy for quick reference, as well as an electronic file (Dropbox?) for sharing and updates.
- We are collecting bids on replacing the Buddha Hall roof, which is nearing the end of its useful life. This will be the main topic at our next committee meeting and I will have a verbal report.
- Bill Lindenfelser has continued to explore the possibility of solar power at Chapin Mill in the event that new incentives are offered for non-profits. It was agreed that it is still not worth pursuing due to the large upfront cost and because of the rapidly changing solar industry and technology. We will continue to track this to see if it becomes more attractive for our needs.
- In an effort to make our workshops safer, we have sold the older table saw and jointer in the Arnold Park shop, and are purchasing a SawStop brand table-saw (<http://www.sawstop.com/>) which can sense human flesh and stop the blade in a millisecond, while dropping it away from the work surface. The Center's repair-and-maintenance supervisor, Josh Kneer, has also purchased some power-cord lock devices to prevent unauthorized people from using power tools. At Chapin Mill an electrical lockout at the breaker box has been devised, so that the three most dangerous tools can be used only with direct supervision.
- We have purchased and installed a hot water recirculating pump for 5 Arnold Park. There is evidence to show that such pumps can quickly pay for themselves by reducing waste of energy and water caused by waiting for hot water to get to a shower that is far from the heater. Due to the 'unique' plumbing at Arnold Park, we will need to make some changes to allow the system to operate at its greatest efficiency.
- At the end of March we discovered the Buddha Hall furnace was on its last leg. The furnace was replaced with a much more efficient unit. We are exploring the possibility of adding a gas meter to the gas line serving the Buddha Hall so that we can track its gas usage. This will aid in determining how much the Yoga group uses.
- Ed Kademan has been tracking the energy usage at Chapin Mill to help determine how much is used throughout the year by the rental groups vs the RZC, as well as during the periods that the Retreat Center sits dormant. He has already compiled a good amount of data that he is documenting on this website: <http://rzc.kademan.org/>
- We were introduced to a company that was able to replace all of the light bulbs at Arnold Park with high efficiency LED (light-emitting diode) bulbs for almost no cost to us by utilizing rebates from the utilities. This occurred around the beginning of the year, so we will continue to track their effect on energy use. The same thing is in progress at Chapin Mill, and we are awaiting approval.
- We continue to assess and improve security at both Arnold Park and Chapin Mill.

Tom Kowal

Appendix E

Special Events Committee Report – May 2015

We've been making steady progress with coordinating the 50th anniversary celebration in 2016. Task forces have been established to focus on coordinating specific elements, such as the commemorative celebration weekend on July 1-3 with events at Arnold Park and Chapin Mill (including a Leo Kottke concert), a public lecture by Jon Kabat-Zinn on October 15 at Hochstein Performance Hall, and a photograph/memorabilia exhibit at Arnold Park. Our goal is to add a 50th anniversary page to the Center's website during the summer of 2015. The webpage will include information about events and accommodation options, and it will be updated periodically as details unfold.

Additionally, we are planning two events to take place in 2015: a shakuhachi concert by Ronnie Seldin in the Buddha Hall on Sunday July 5, and a Zen Center team in the George Eastman House Photo Finish 5 kilometer race scheduled for Saturday, October 3. This race allows non-profits to raise money for their own organizations.

Donna Kowal

Sangha Engagement Committee Report – May 2015

Background

In the summer of 2011, a survey was taken to gauge the interest of Sangha members in participating in and leading various group activities. The response to the survey was very strong: 136 responses were received. The results of this and subsequent surveys informed the mandate of the Sangha Engagement Committee.

The mission of the Sangha Engagement Committee is to enhance the membership experience of the Sangha. The Committee does this through programs that enrich, and add dimension to, practice “off the mat.” We believe that practice “off the mat” supports and strengthens formal practice, particularly for beginning practitioners. Programming ideas fall under three broad categories, all of which are practice-related and practice-enhancing:

1. *Learning about Buddhism*: lecture series, classes, and field trips
2. *Community service*: volunteering at food banks and homeless shelters; activities designed to strengthen our sense of compassion and develop the crucial link between the zendo and the world
3. *Strengthening the Sangha*: social activities (such as hiking or potluck dinners) that are designed to strengthen the sense of Sangha and to help people feel more connected to each other. We believe that if people feel connected to other Center members, they will feel more connected to the Center itself, thus enhancing the membership experience and contributing to the retention of members.

Committee Membership

Kathy Collina (chair), Andy McClain, Ben Taylor, Devin Wiesner, Deborah Zaretsky

Sangha Engagement Activities to Date

The Sangha Engagement Committee is involved in a number of one-time and continuing Sangha activities. The members of the Committee do not directly lead all of these activities; some are led by other Sangha members. For those led by others, the Committee tries to coordinate with the group leader and help solve any problems that arise.

Past and current activities and events include the following:

Old Age, Sickness, and Death: The Buddha’s Journey – a discussion and support group that meets periodically and at member request. About 5-8 people regularly attend the group, which is currently facilitated by Wayman Kubicka.

Scholar-in-Residence Lecture Series – This year we are hosting Dr. An-Yi Pan, Associate Professor in History of Art and Visual Studies at Cornell University. An-yi Pan researches Buddhist Art with special interest in the relation between Chinese intellectual participation in Buddhism and

Buddhist painting, Buddhist architecture in relation to precepts, monastic hierarchical structure, liturgical as well as spiritual spaces, and trans-continental blossoming of Buddhist teachings and art. Professor Pan is offering a 3-lecture series on Buddhist art and iconography and the relationship and significance of tea to Zen.

Seeing Through Racism – a discussion group led by Jim Thompson that meets regularly with the goal of minimizing our separation from others. Since racism is one of the most insidious sources of dukkha in our culture, we strive to gain personal insight into it. We seek to abandon it on an individual level, to dismantle it on an institutional level, and to uproot it in our Sangha. The group sponsors discussions, chanting, videos and other activities.

Quarterly Potluck Dinners – The potluck dinners have been less successful this year, and we are reevaluating our sponsorship of these events.

Serving Meals to the Hungry – Andy McClain leads a group of 10-15 volunteers at the Asbury Caring and Dining Center. The volunteers prepare and plate meals and also give full table service to 60-120 guests.

Adopt-A-Highway Program – Andy McClain took the lead in linking the Zen Center with the Adopt-A-Highway program, an opportunity for New Yorkers to give back to their communities by ensuring clean and beautiful roadways. The Zen Center was given a segment of Interstate 490 between Rochester and Batavia. We've conducted several clean-ups of our segment.

Nature Hikes – Dan Esler led several well-attended hikes at Mendon Ponds Park.

Budget

We require a modest budget for our programming. The Committee requests \$600 for the 2016 guest lecture series.

Kathy Collina

Chapin Mill Repair and Maintenance Report

1. **Guest House Chimney:** Sometime in the winter of 2013-14 we learned that the Guest House chimney had become completely blocked due to the total collapse of the interior clay tile. Because of this we could no longer heat the Guest House with the gas heater in the lower-floor kitchen. We had our HVAC contractor, Arctic of Batavia, look at the chimney, but they predicted that it would be quite an expensive project. So, towards the fall we decided that we would try to heat the Guest House with electric heaters alone. At that point the Guest House was extremely well insulated, and we also knew that it was unlikely that we would need to have anyone stay in there during the cold weather. But as it turned out, we did end up trying to use the Guest House several times for sittings (when rentals of the Retreat Center made sitting there impossible, and heating the Mill House would have been very wasteful), but the electric heaters could not heat the Guest House quickly enough. So this spring we decided to look at the possibility of getting the chimney fixed, and were happily surprised to learn that our roofer Chris Haitz was willing and felt he had the experience to take on this rather difficult and unpredictable project. At this writing the job is almost done, with the stonework re-assembled very professionally. Using natural gas in the old – but very serviceable – heater next winter will mean that we will be able to bring the Guest House up to a comfortable temperature very quickly, making it an easy choice for small sittings or short-term guests, when the Retreat Center is being rented, as well as for the occasional sesshin mega-snorer. Finally we'll be able to start to realize the value of the investment we made in completely remodeling the Guest House.
2. **Ice Damming:** The severity of last winter really put the Retreat Center to the test, and one serious problem clearly revealed itself: For a number of winters we had had some ice-damming problems over the kitchen office and in the courtyard outside of the dining room. But the severity of this 2014-15 winter's ice-damming damaged ceilings in the Piano Room, as well as in the little exercise room in the southeast corner of the dining room, and there was some buckling and damage to the porch ceiling in the courtyard.

Ice damming is caused by heat trapped in an attic space melting the snow on the roof from underneath. The water is trapped by ice at the eaves, which is not melted by the heat of the attic, causing the water to travel upward, sneak under the asphalt shingles, and even under "ice-and water-shield," and then to drip into the attic and eventually ruin the ceilings below.

There are three areas/large rooms in our Retreat Center which are heated by ducts running through the attic: the kitchen, the dining room (to some extent), and the Piano Room. No other areas in all of the Retreat Center have even a hint of ice damming.

Now, though the heating ducts in those three areas were insulated, even carefully insulated, it did not turn out to be enough insulation to keep the attics cool enough to avoid melting snow on the roof. Furthermore, when there is a large amount of snow, the ridge vent (which is the only exit for warm air) may be completely blocked for long periods of time.

So what we plan to do, when the weather is right, is search for and seal up any leaks in the ductwork that can be found, and then install two high-quality attic exhaust fans (electric) on the north-facing sides of the roof: one that will help to vent the kitchen area, and the other

to vent the dining-room and the Piano-Room attics. We will also attempt to clear the ridge vent of snow when it seems safe to do that.

3. **Equipment Repairs:** In the last half-year or so we found it necessary to spend substantial sums for the repair of the Kubota tractor and the red 1999 Ford F250 pickup truck. Something went wrong in the inner, and rather complex, workings of the Kubota. The repairs cost us about \$5,000. The red truck required about \$1,600 of work to fix the engine manifolds, exhaust system, upper and lower ball joints, and the 4-wheel-drive wheel locks. Fortunately, the cost of having this work done in the Batavia was substantially less than it would have been in Rochester.

Wayman Kubicka

Chapin Mill Rental Program Report – May 2015

In 2015 we are renting to ten different groups with a total of 48 days confirmed. Our target is 60 days, set by the Board last October. We had one University of California San Diego (UCSD) cancellation for *Mindful Eating* because our available dates did not work for their teachers. UCSD opted for a different location near Philadelphia, and unfortunately for us, they will schedule that particular program there again in 2016. The proximity to Philadelphia and easy access for east-coast participants played a role in that choice.

June through October is typically the preferred time for most rental groups; Roshi and John have been extremely flexible with the Center's own scheduling, but there are only so many available days. We are waiting to hear from Mick Krasner about a series of five three-day rentals for a program on PTSD, but have no confirmation yet. If this goes through we will reach our 60-day goal. We are responding to all inquiries about rentals and will consider requests from smaller groups who may rent part of the facility. Our winners are clearly the university groups.

Even though we are not fully scheduled for 2015 as yet, 2016 is already rented for 56 days, and one request for 2017 is in the works.

The following groups have rented with us for three years, and plan to continue into 2016.

- *Satipanna Insight Meditation Toronto*, led by Jim Bedard and Randy Baker: they have changed their schedule to one 7-day retreat and three 4-day retreats. They pay a member rate of \$1,100/day. They leave the Center in perfect condition, which allows for close scheduling of another group.
- *University of Rochester Mindfulness in Medical Education* retreats. These are led by Mick Krasner and Ron Epstein. This year they have one 4-day retreat, and one 3-day. They have scheduled two more retreats for 2016, and one in 2017.
- *University of California at San Diego: Mindfulness Center: Mindfulness-Based Stress Reduction* retreats directed by Dr Steve Hickman. This year only one 6-day retreat at \$1,500/day. They have three retreats scheduled for 2016.
- One 1-day retreat led by Mick Krasner. \$1,000/day
- 5-day *Heartwork institute* retreat led by Dale Goldstein, RZC member. \$1,300/day

Other Returning Groups:

- *Mankind Project*: Zen retreat led by Doshin Michael Nelson Roshi. 2 days, \$1,400 per day.
- *Transcendental Meditation, TM*: led by Larry Pardo: 2-day retreat in November. They booked a 2-day with us in 2013. Their rate is \$1,400/day.
- *Rochester Gay Men's Chorus*: Overnight in November. \$1,400.

- *Centre of Gravity, Inc.*: Zen and yoga retreats led by Shoken Michael Stone, Toronto. One 7-day in July, \$1,400/day.

2015 Addition

- *Rising Sun Yoga*: Williamsville, NY: They held a 2-day weekend in February and plan to return next year.
- We have another yoga group renting for 2 days in 2016

Notes:

1. Catering: *Orange Glory* caters for physician, TM and university groups. Gretchen Targee cooks for SIMT, Mankind Project and Centre of Gravity. We have recently added a vegan cook who is willing to deliver prepared meals. She is a new RZC member, Andrea Parros, and she owns the Red Fern Restaurant. Other groups bring their own cooks. Groups make independent financial arrangements with caterers.
2. The cost of transport from Rochester and Buffalo airports to and from Chapin Mill continues to be a significant financial consideration for groups. Some arrange for a shuttle service and require participants to use Rochester Airport. Others arrange a taxi service from either Buffalo or Rochester. A current one-way trip by taxi is \$100 plus tip from Rochester, and \$120 plus tip from Buffalo. We keep this expense in mind when establishing daily rates. Others drive here or rent a car.
3. We believe that damage to the Chinese screen in the piano room occurred during the Heartwork Institute retreat in October, 2014. We are waiting to get an estimate on the value of the screen and the likely cost of repairing it. We have held the \$500 security deposit for this purpose, but a resolution soon would be helpful, since Heartwork Institute will be returning here in October and wish to schedule for 2016. I have a query in to Dale Goldstein (the group leader and RZC Member) as to whether their insurance policy would cover the actual cost of repair.

Rental Committee:

The Rental Committee composed of Eryl Kubicka, Kit Miller and Andrew Stern will schedule a meeting for this year to review rates and current policies. Our current per person overnight rate is \$30-\$60 depending on whether any meals are shared. Overnight for members is the same as in Rochester, \$15.

Weddings are limited to Zen Center members, and the current charge is \$1,000. (Typically weddings are very time intensive for Chapin Mill staff.)

Comments from guests are very favorable concerning the building and the surroundings and the experience of Chapin Mill. People frequently say they are “blown away” by the general beauty

of the building and the quiet. Personal transformations in many participants are observable over the days spent here!

Respectfully submitted,

Eryl Kubicka

Appendix I

Columbarium Task Force Report – May 2015

Members: Wayman Kubicka, Eryl Kubicka, Tom Kowal, Chris Pulleyn

Approval from the Town of Stafford for the columbarium was received on October 9, 2014. With regard to developing the site, the Columbarium Task Force has requested some design suggestions from Eric Higbee, who is a Center member and a landscape architect. Wayman has sent Eric detailed maps of the site, including some specific measurements that Eric requested. We are waiting for his response and will review his suggestions and forward ideas to the Trustees at that time. After design elements are chosen, we can go ahead with a budget and implementation plan.

Eryl Kubicka