

**MINUTES
OF A REGULAR MEETING OF
THE VESTRY OF
EPISCOPAL CHURCH OF ST. JOHN THE BAPTIST, APTOS, CALIFORNIA**
a California nonprofit religious corporation

January 24, 2021

A regular meeting of the vestry of Episcopal Church of St. John the Baptist, Aptos, California, a California nonprofit religious corporation (the “Parish”), was held via Zoom conference at 2:00 p.m. on Sunday, January 24, 2021, pursuant to notice duly given.

ATTENDANCE

Vestry Members ⁽¹⁾	Present	Absent	Others Present
The Rev. Tracy Wells Miller, Rector	X		Nelson Crandall, Treasurer and Clerk of the Vestry
Andrew Pudan, Junior Warden (2023)	X		The Rev. Joan Anderson, Deacon
Annie Henry (2022)		X	Diane Scofield, Helpful Shop Manager
Bart Coddington, Senior Warden (2021)	X		Lisa Freeman, ACYP Director
Benjamin Davis (2021)	X		Karen Greenleaf
Chris Rowen (2022)	X		
Debra Spencer (2023)	X		
Francis Bayaca (2021)	X		
Kathy Butler (2023)	X		
Michael Hudson (2021)	X		
Nancy Shephard (2022)	X		
Win Fernald (2023)	X		
Vacant (2022)		X	

The order of presentation of the items below does not necessarily reflect the order of discussion of the items at the meeting.

OPENING

Mother Tracy called the meeting to order at 2:10 p.m. and led the opening prayer. Mother Tracy announced before the meeting that Heather Richardson has resigned from the vestry.

¹ Term ends in December in the year indicated.

APPROVAL OF THE MINUTES OF THE DECEMBER VESTRY MEETING

Upon motion duly made, seconded, and unanimously carried, the following resolution was adopted:

RESOLVED, that the minutes of the December 8, 2020 meeting of the vestry are hereby approved as presented.

ELECTION OF JUNIOR WARDEN

After discussion, and upon motion duly made, seconded, and unanimously carried, the following resolution was adopted:

RESOLVED, that Andrew Pudan is elected as the Junior Warden.

APPOINTMENT TO THE APTOS COMMUNITY YOUTH COMMITTEE

Upon motion duly made, seconded, and unanimously carried, the following resolution was adopted:

RESOLVED, that Win Fernald is appointed as the representative of the vestry to the Aptos Community Youth Committee.

OUTREACH GRANTS DISCUSSION

The next item of business concerned the process for implementing the January 10 decision by the congregation to use \$20,000 of the Community Project Fund for COVID-19 relief. The Outreach Committee has suggested that the congregation be asked to vote on whether to:

1. Give the entire \$20,000 to the Santa Cruz Community Foundation for them to distribute to local organizations with the most need.

or

2. Have members of the parish make suggestions of projects or organizations to receive the funding, and then have the parish vote on those suggestions via a ranking voting system to determine which is funded.

Mother Tracy also called the vestry's attention to an email from parishioner Allie DeArmond, a copy of which is attached as Exhibit A. During the course of discussion the following points were raised:

- there should be a connection between the Parish and the grantee
- the grant process should be managed by the Outreach Committee
- the Outreach Committee could use the Helpful Shop grant form
- there should be a minimum grant size

Upon motion duly made, seconded, and unanimously carried, the following resolution was adopted:

RESOLVED, that the staff is directed to poll the parishioners as suggested by the Outreach Committee to determine how to implement the January 10 decision by the congregation to use \$20,000 of the Community Project Fund for COVID-19 relief.

RESOLVED FURTHER, that if the parishioners vote to use the money to fund projects and organizations selected by the congregation, the task of overseeing that process is hereby delegated to the Outreach Committee.

STAFF CREDIT CARDS

Mother Tracy explained that Office Manager Chrys Sparks, ACYP Director Lisa Freeman, and Helpful Shop Manager Diane Scofield have the use of debit cards tied to the Parish checking account at Santa Cruz County Bank. These cards were issued to be used by former Treasurer John Melvin.

Debit cards cannot be used to make purchases from non-US vendors, but it is not always possible, when shopping online, to determine when the vendor is outside of the United States. An attempt to use a debit card for a prohibited purpose triggers an automatic fraud alert. About once a month, John receives a fraud alert and must then query the three card holders to determine whose use triggered the alert.

John recently called the problem to the attention of the bank. Although various bank personnel have been aware of how the Parish uses debit cards for a long time, the person to whom John spoke characterized the use as illegal. Accordingly, John would like to have the Parish discontinue using the debit cards and have the Parish apply for credit cards instead. In the course of discussing the proposal, the following matters were discussed:

- When there is a shared card, it is difficult for people to determine how to use the card and sometimes difficult to determine who used the card.
- Who would receive cards? Likely candidates are Chrys, Lisa, Diane, and volunteer Sexton Matt McCabe.
- Consider issuing cards to select parishioners, such as the altar guild and flower guild.
- The existing parishioner reimbursement system works satisfactorily.
- Consider the card fees.
- It is difficult to recover unauthorized expenditures from card holders.

Upon motion duly made, seconded, and unanimously carried, the following resolutions were adopted:

RESOLVED, that the staff of the Parish is authorized to begin work on transitioning from the use of debit cards to credit cards.

RESOLVED FURTHER, that before credit cards are provided to staff, the Finance Committee shall submit for vestry approval a written policy governing the use of the cards.

APPOINTMENT OF JOHN MELVIN AS ASSISTANT TREASURER

Mother Tracy explained that former Treasurer John Melvin has continued to serve as the Parish's point of contact with the various financial institutions that handle Parish cash and investments, and that John continues to serve as chair of the Finance Committee. Treasurer Nelson Crandall does not object to this arrangement, but it raises certain governance questions. Nelson has recommended that John Melvin be appointed as an Assistant Treasurer to the Parish. After brief discussion, and on motion duly made, seconded, and unanimously carried, the following recitals and resolutions were adopted:

WHEREAS, Article 8, Section 2 of the Parish bylaws grant this vestry the authority to create offices and prescribe the duties of the offices at any time that this vestry deems appropriate; and

WHEREAS, it is in the best interests of the Parish to create the office of Assistant Treasurer; be it therefore

RESOLVED, that the office of Assistant Treasurer is hereby created.

RESOLVED FURTHER, that the duties of the Assistant Treasurer shall be to carry out such functions and responsibilities of the Treasurer as the Treasurer may assign and as the Assistant Treasurer may agree.

RESOLVED FURTHER, that John Melvin is hereby appointed as Assistant Treasurer.

GRANT NELSON CRANDALL ACCESS TO WELLS FARGO ACCOUNTS

Nelson reported that he is hindered in the performance of his duties as Treasurer because he does not have the ability to view the Wells Fargo bank accounts online. Nelson reported that he has "view only" access to the Santa Cruz County Bank accounts, but that apparently Wells Fargo bank does not offer "view only" access to its accounts, so that granting Nelson access to such accounts would require also granting him the power to withdraw money from the Wells Fargo accounts. (Presently, John Melvin has such authority with respect to both Wells Fargo and SCCB.) After brief discussion, and on motion duly made, seconded, and unanimously carried, the following resolution was adopted:

RESOLVED, that Treasurer Nelson Crandall is authorized to take such additional actions and execute such additional documents, including bank forms of certified resolutions, as are appropriate in his judgement to enable him to view online the status of Parish accounts at Wells Fargo Bank, and to obtain such powers and authorizations from Wells Fargo Bank as are necessary or appropriate in connection with obtaining such access.

REVISED ACYP 2021 BUDGET

Before the meeting, ACYP Director Lisa Freeman distributed a revised 2021 budget for the Aptos Community Youth Program. A copy of the budget is attached as Exhibit B. On motion duly made, seconded, and unanimously carried, the following resolution was adopted:

RESOLVED, that the revised 2021 Aptos Community Youth Program budget is approved as presented.

REVISED HELPFUL SHOP 2021 BUDGET

Before the meeting, Helpful Shop Manager Diane Scofield distributed a 2021 budget for the Helpful Shop. A copy of the budget is attached as Exhibit C. On motion duly made, seconded, and unanimously carried, the following resolution was adopted:

RESOLVED, that the revised 2021 Helpful Shop budget is approved as presented.

REVISED 2021 OPERATING BUDGET

Before the meeting, Treasurer Nelson Crandall distributed a revised 2021 budget for the Parish. A copy of the budget is attached as Exhibit D. After discussion, on motion duly made, seconded, and unanimously carried, the following resolution was adopted:

RESOLVED, that the revised 2021 Parish operating budget is approved as presented.

COMMUNITY PROJECT FUND PROPOSAL PROCESS DISCUSSION

After discussion, on motion duly made, seconded, and unanimously carried, the following resolution was adopted:

RESOLVED, that the Outreach Committee is charged with the responsibility of preparing, and presenting to this Vestry for approval, comprehensive policies and procedures for approving uses of the Community Project Fund consistent with the purposes for which the fund was established.

2019 FINANCIAL REVIEW

Mother Tracy summarized the review of the Parish's 2019 accounts undertaken by the Reverend Mary Lou McKenney.

REPORT OUT

The consensus of the vestry was that the following items should be reported to the Parish on Realm:

- elected Andrew Pudan as the Junior (People's) Warden
- delegated to the Outreach Committee the task of distributing the Community Development Fund grants the congregation approved

- adopted a budget that will be balanced if the Parish finishes 2020 on budget and agreed to meet again before the annual meeting otherwise
- created the position of Assistant Treasurer and designated John Melvin to fill that position
- designated Win Fernald as the vestry representative on the Aptos Community Youth Committee

EVALUATION

Each participant in the meeting gave a one- or two-word evaluation of the meeting. The words used included productive, efficient, good start, succinct, pleasantly unexciting, commendable, respectful, good meeting, interesting.

ADJOURNMENT

Mother Tracy led a closing prayer. The meeting was adjourned at 3:49 p.m.

Respectfully submitted,

Nelson Crandall

Nelson Crandall, Clerk of the Vestry

EXHIBIT A

From: Alliee DeArmond via Vestry <vestry@st-john-aptos.org>
Sent: Saturday, January 23, 2021 10:16 AM
To: vestry@st-john-aptos.org
Subject: [Vestry] Community Project Fund Process

Here's a easy Decision Making Process that creates a grass roots, parishioner driven activity for the Community Project funds dispersal. This idea involves the interests, passions, and knowledge of our church community: Create a one page Suggestion Form for Parishioners to submit. Here's what it should include:

Suggestion Form

1. Organization, group, or Person suggested for receiving funds.
2. Description of Need and/or What the Organization or does.
3. Involvement of Parishioner with the suggested person/group/organization.
4. Name of Parishioner suggesting this recipient.

(Brief) Example

1. Homeless Garden Project
2. The program creates gardening internships for homeless people, bringing them into a supportive community that transforms lives.
3. I've given the HGP money over the years, shopped in their stores, and explored their newly acquired Pogonip property.
4. Alliee DeArmond

Perhaps people should only be allowed to provide a limited number of suggestions, like one or two.

Blessings,
Alliee +

Alliee DeArmond +
831-688-7502
adbooks@icloud.com

The Word Shop
companyofsaints.com

EXHIBIT B

2021 Aptos Community Youth Program Budget

ENDOWMENT INCOME 2021	\$	124,317.00
PROGRAM EXPENSES		
Program Project and Activity Fund	\$	26,533.00
Lounge Maintenance and Custodial Support	\$	500.00
Insurance	\$	1,000.00
Marketing	\$	1,000.00
Printing and Purchase of ACYP Printer	\$	500.00
Storage Unit	\$	1,100.00
Lounge Internet	\$	200.00
COVID-19 Protective Equipment	\$	100.00
Youth Incentives	\$	1,000.00
TOTAL PROGRAM EXPENSES	\$	31,933.00
SUPPORT STAFF AND VOLUNTEERS		
Background checks	\$	1,000.00
Community Youth Program Assistant	\$	13,000.00
Bookkeeping Administration	\$	2,300.00
Parish Administration Offset	\$	1,000.00
Employer Taxes & Worker's comp	\$	1,545.60
TOTAL SUPPORT STAFF AND VOLUNTEERS	\$	18,845.60
COMMUNITY YOUTH PROGRAM DIRECTOR		
Salary	\$	49,344.00
Payment In Lieu of Medical Benefit	\$	11,436.00
Dental	\$	585.56
Life Insurance and Disability Benefits	\$	916.20
Pension	\$	5,470.20
Gas Milage	\$	1,000.00
Employer Taxes & Worker's comp	\$	4,786.00
TOTAL COMMUNITY YOUTH PROGRAM DIRECTOR	\$	73,537.96
TOTAL FUNDS USED 2021	\$	124,316.56

EXHIBIT C

ST. JOHN'S HELPFUL SHOP

2021 BUDGET

81000	INCOME	\$28,000
81001	SALES	27,000
81002	DONATIONS	1,000
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TOTAL INCOME		\$28,000
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82000	EXPENSES	\$28,000
82101	RENT	9,600
82102	UTILITIES	250
82103	PHONE/INTERNET	900
82105	BANK FEES	700
82106	SUPPLIES	500
82107	MAINTENANCE	1,200
82108	MISC. EXPENSE	100
82109K	RESALE GOODS	0
82140	STAFF – MANGER	5,700
82141	STAFF – BOOKKEEPER	1,750
82145	STAFF – WC INSURANCE	800
82150	ST. JOHN'S TITHE	2,800
82200	GRANTS – 2021	5,000
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TOTAL EXPENSES		\$28,000
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EXHIBIT D

2021 Parish Operating Budget

Plug numbers: you can change cells this color		Formulas: don't change cells this color		2021 BUDGET SURPLUS:		\$1,063	Change
Assumption: No inside services in 2021				\$3,102			\$2,039
				12/8/20 Budget	2021 Budget		
Annual Pledges	Pledges received:	\$302,479	Discount:	3%	\$286,805	\$293,928	\$7,123
Helpful Shop Tithe (Net Loss)*	Avg sales/month:	\$4,000	Open Months:	7	\$1,970	\$1,970	\$0
Other Income (see Other Income tab)				\$24,057	\$27,714		\$3,657
ACYP Administration Contribution					\$1,000	From Final ACYP Budget line items for Parish Administration Offset	
Cash reserves made possible by PPP Loan	Available:	\$38,000	2020 shortfall:	\$0	\$34,000	\$38,000	\$4,000
Total Income				\$349,332	\$362,612		\$13,280
Base Expenses (see Base Expenses tab)				\$353,030	\$361,549		\$8,519

QuickBooks		12/8/20			Revised	Calculation of Line Item	Change
Account #	Actual	Budget	Budget	Amount			
40110	Loose Offerings (Anon. Gifts)	\$547	\$3,500	\$462	\$547	=2020 Actual, rounded	\$85
40121	Prior Year Pledges Realized	\$880	\$2,000	\$880	\$880	=2020 Actual, rounded	\$0
40130	Identifiable Offerings	\$29,759	\$10,000	\$22,000	\$22,000	2020 budget plus \$1K/mo from single nonpledging donor	\$0
40151	Easter Offering	\$0	\$1,200	\$0	\$0	=2020 Actual, rounded	\$0
40153	Christmas Offering	\$331	\$1,000	\$0	\$331	=2020 Actual, rounded	\$331
40159	Holy Days - Other	\$166	\$200	\$166	\$166	=2020 Actual, rounded	\$0
40160	Memorial, Birthday, Anniv	\$470	\$1,000	\$200	\$470	=2020 Actual, rounded	\$270
40183	Amazon Smile	\$110	\$150	\$120	\$110	=2020 Actual, rounded	(\$10)
40184	Christmas/Craft Fair	\$1,550	\$4,000	\$1,500	\$1,500	per Vestry 12/8/20 decision	\$0
40189	Other Event Income (one fundraiser)	\$0	\$2,000	\$1,500	\$1,500	per Vestry 12/8/20 decision	\$0
41200	Facilities Use	\$570	\$5,000	\$0	\$0	Assumes no facilities income	\$0
	Interest and Dividend Income	\$210	\$250	\$229	\$210	=2020 Actual, rounded	(\$19)
	TOTAL	\$34,594		\$27,057	\$27,714		\$657
CLERGY							
50110	Clergy Conference	\$290	\$0	\$0	\$0	None expected	\$0
50120	Substitute Clergy	\$1,310	\$1,000	\$1,000	\$1,000	2020 Budget	\$0
50121	Substitute Clergy mileage	\$0	\$0	\$0	\$0	2020 Actual	\$0
EDUCATION							
50220	Adult Education	\$0	\$95	\$0	\$0	2020 Actual	\$0
50240	Sunday School	\$0	\$135	\$300	\$300	Finance committee estimate	\$0
50250	Youth Group	\$3,000	\$3,000	\$3,000	\$3,000	2020 Actual	\$0
OUTREACH							
50310	Outreach	\$1,500	\$1,500	\$1,500	\$1,500	2020 Actual	\$0
50320	COPA	\$1,500	\$1,500	\$3,000	\$3,000	Anticipated COPA dues	\$0
50325	English as a second language - ESL	\$0	\$50	\$50	\$50	Gina's estimate	\$0
50330	Sheltering (Homeless) Program AFC Dues	\$0	\$0	\$3,000	\$3,000	Anticipated AFC dues (there was a special fundraiser in 2020)	\$0
50331	Sheltering (Homeless) Program expenses	\$0	\$0	\$0	\$0	assumes no actual housing of residents	\$0
50340	CDSP -Theological Education	\$0	\$0	\$0	\$0	2020 Actual	\$0
50390	Work of the Diocese (Fair Share)	\$42,828	\$42,828	\$45,485	\$42,875	2020,000 plus 20% of (the sum of Annual Pledges, Helpful Shop Tithe, Fundraisers, ACYP Contributions, and Other Income LESS (\$206,000 base amount, office trailer rent, and property	(\$2,610)

QuickBooks Account #		2020 Actual	2020 Budget	12/8/20 Budget	Revised Budget	Calculation of Line Item	Change
STEWARDSHIP							
50610	Stewardship	\$648	\$553	\$1,608	\$1,450	Per discussion with Karen on 1/21/21	(\$158)
50611	Endowment Legacy Society	\$0	\$1	\$1	\$1	Placeholder	\$0
WORSHIP							
50705	Worship & Liturgy, assets (was 50760)	\$157	\$250	\$157	\$157	=2020 Actual, rounded	\$0
50710	Altar Supplies, consumable	\$649	\$700	\$649	\$649	=2020 Actual, rounded	\$0
50720	Altar Flowers	\$341	\$500	\$0	\$0	assumes people will donate flowers when needed	\$0
50730	Organ & Piano Maint.	\$1,960	\$0	\$1,500	\$1,960	=2020 Actual, rounded	\$460
50740	Independent Contractor Musicians	\$0	\$150	\$2,800	\$2,800	Cover's Andy's vacation Sundays and \$200/mo organist	\$0
50750	Music Supplies	\$1,339	\$250	\$300	\$300	per feedback from Andy	\$0
50765	Other Worship Events/Food	\$0	\$0	\$0	\$0	=2020 Actual, rounded	\$0
FACILITIES							
51005	Youth Program Cost Contribution	\$0	(\$12,570)	(\$9,632)	\$0	Per direction from Mtr Mary Lou to not use contra accounts Assumes reduced wear and tear in 2021 and that some 2020 expenses were misapplied	\$9,632
51010	Buildings Maintenance (repairs)	\$4,208	\$8,000	\$5,000	\$5,000	2021 and that some 2020 expenses were misapplied	\$0
51011	Reserve - Major Building Repair	\$0	\$3,017	\$3,019	\$3,025	1% of annual pledges collected (at end of year), rounded	\$6
51012	Equipment & fixture repair/replacement	\$0	\$1,000	\$1,000	\$1,000	2020 Budget	\$0
51013	Fire Protection System Maint	\$0	\$650	\$650	\$650	2020 Budget	\$0
51014	Bldg. Systems Maintenance (scheduled)	\$0	\$2,000	\$1,000	\$1,000	guess based on 2020 experience	\$0
51015	Landscaping & Grounds	\$5,695	\$8,000	\$7,270	\$7,270	2020 Budget (\$550*12 for landscaping)+\$400 for mulch+\$270 gopher control	\$0
51020	Janitorial Supplies & Svcs.	\$1,090	\$1,151	\$847	\$1,090	=2020 Actual, rounded	\$243
51025	Fire Alarm Maintenance Contr	\$1,020	\$1,020	\$1,020	\$1,020	=2020 Actual, rounded	\$0
51026	Reserve - saving for 5 year fire inspection	\$0	\$300	\$300	\$300	Assume the budgeted amount will become actual, but maybe not	\$0
51035	Security Services	\$600	\$0	\$0	\$0	Service discontinued	\$0
51041	Utilities - Electricity	\$7,245	\$9,000	\$6,536	\$7,245	=2020 Actual, rounded	\$709
51042	Utilities - Natural Gas	\$1,172	\$2,100	\$1,279	\$1,172	=2020 Actual, rounded	(\$107)
51043	Utilities - Building Water	\$2,918	\$3,025	\$2,937	\$2,918	=2020 Actual, rounded	(\$19)
51044	Utilities - Landscape Water	\$5,008	\$4,427	\$4,997	\$5,008	=2020 Actual, rounded	\$11
51045	Utilities - Trash and recycling	\$1,707	\$1,800	\$1,688	\$1,707	=2020 Actual, rounded	\$19
51050	Property Assessments	\$1,270	\$1,050	\$1,295	\$1,296	=1.02% of 2020 Actual, rounded	\$1
51051	Annex Portable Rent	\$4,936	\$4,764	\$5,943	\$5,943	Per contract (\$495.25*12); includes taxes and fees	\$0
INSURANCE GENERAL							
51110	Umbrella Policy & Liab. Ins	\$7,909	\$7,320	\$6,961	\$7,909	=2020 Actual, rounded Based on last two quarterly payments, which decreased when bookkeeper terminated	\$948
51160	Workers Compensation	\$1,774	\$1,014	\$1,500	\$1,500		\$0

QuickBooks Account #	2020 Actual	2020 Budget	12/8/20 Budget	Revised Budget	Calculation of Line Item	Change	
OFFICE/ADMINISTRATION							
51210	Marketing & Visibility (was Advertising)	(\$372)	\$350	\$350	\$350	Assumes we will still have expenses here	\$0
51220	Bank Service Charges/Vanco net fees	\$502	\$27	\$357	\$502	=2020 Actual, rounded	\$145
51225	Payroll Service / Bookkeeping software	\$1,299	\$1,390	\$1,600	\$1,600	=2020 Actual, rounded =\$1,440 for payroll and \$160 for QuickBooks upgrade	\$0
51230	Dues & Subscriptions	\$0	\$1	\$1	\$1	Placeholder	\$0
51239	Copies over contract	\$235	\$15	\$256	\$235	=2020 Actual, rounded	(\$21)
51240	Office Supplies (plus postage)	\$553	\$1,410	\$603	\$553	=2020 Actual, rounded	(\$50)
51242	Computer Software for Office work (Realr)	\$2,317	\$500	\$1,274	\$1,274	Finance committee estimate	\$0
51244	Rector Business Expense	\$0	\$351	\$0	\$0	2020 Actual	\$0
51246	Mileage -Rector (moved from 61040)	\$853	\$0	\$1,000	\$1,000	Per letter of agreement	\$0
51248	Education Fund - Rector (moved from 6107)	\$470	\$500	\$700	\$700	Per letter of agreement	\$0
51250	Printing & Publications	\$0	\$110	\$0	\$0	2020 Actual	\$0
51260	Telephone	\$2,794	\$2,787	\$2,837	\$2,794	=2020 Actual, rounded	(\$43)
51265	Internet Services	\$1,470	\$1,043	\$1,440	\$1,470	=2020 Actual, rounded	\$30
51266	Online communication tools (Zoom, Realr)	\$0	\$1	\$436	\$436	Estimated Zoom, Realm subscriptions	\$0
51280	Annual Audit	\$0	\$350	\$350	\$350	Assumes we won't get it for free next year	\$0
51285	Bookkeeping expense (Church portion)	\$13,118	\$10,908	\$10,710	\$15,710	=14 hours per month at \$75/hr times .85+\$5,000 for surprises	\$5,000
OFFICE EQUIPMENT							
51405	Computer Equipment	\$230	\$0	\$230	\$230	=2020 Actual, rounded	\$0
51407	Computer Support and IT	\$0	\$225	\$0	\$0	2020 Actual	\$0
51410	Office Equip. Maintenance	\$1,640	\$1,511	\$1,699	\$1,640	=2020 Actual, rounded	(\$59)
SALARIES & COMPENSATION							
PART TIME SALARIES							
60110	Bookkeeper Expense (moved to 51285)						
60120	Office Manager Wages	\$20,203	\$19,000	\$19,840	\$20,800	=20/hr * 20 days/wk * 52 weeks	\$960
	Office Manager Dental			\$1,296	\$1,296	premium paid in December 2020	\$0
	Office Manager Life Insurance			\$127	\$127	Finance committee estimate	\$0
	Office Manager Pension			\$1,786	\$1,872	=9% of budgeted wages	\$86
60140	Nursery Care	\$1,069	\$1,500	\$1,500	\$1,069	=2020 Actual, rounded	(\$431)
60050	Director of Music Ministries (DMM)	\$37,744	\$34,375	\$34,375	\$37,500	Per contract	\$3,125
60056	Youth Music Camp Leader	\$0	\$0	\$0	\$0	2020 Actual	\$0
60060	Director of Children & Family Ministries (D)	\$9,344	\$10,921	\$10,921	\$10,921	2020 Budget, rounded	\$0
60090	Custodian/Janitor	\$2,384	\$3,000	\$3,000	\$2,384	=2020 Actual, rounded	(\$616)
RECTOR							
61010	Net Salary -Rector	\$23,600	\$23,448	\$31,700	\$31,700	Per Vestry resolution	\$0
61020	Housing Allowance-Rector	\$60,385	\$60,000	\$60,000	\$60,000	Per Vestry resolution	\$0
61030	Medical Insurance-Rector	\$22,610	\$19,500	\$20,904	\$20,580	Per Mother Tracy	(\$324)
61032	Life Insurance-Rector	\$214	\$127	\$174	\$214	=2020 Actual, rounded	\$40
61040	Mileage -Rector (moved to 51246)	\$0	\$1,000	\$0	\$0		\$0
61050	Pension Premium -Rector	\$13,769	\$15,021	\$16,506	\$16,506	=18% of Salary and Housing	\$0
61060	Dental/Disability Ins-Rector	\$1,896	\$1,809	\$1,522	\$1,896	=2020 Actual, rounded	\$374
61070	Sabbatical Resv. -Rector	\$0	\$3,000	\$3,000	\$3,000	=2020 Budget	\$0
61075	Education Fund - Rector (moved to 51248)	\$0	\$0	\$0	\$0		\$0
65010	Payroll Taxes	\$11,575	\$7,970	\$6,989	\$11,575	=2020 Actual, rounded	\$4,586
	ACYP Employer taxes and Worker Comp reimbursement				(\$6,332)	From final ACYP budget for those items	(\$6,332)
65600	Recruit Employees Expenses	\$0	\$290	\$0	\$0	=2020 Actual	\$0
	Base Expenses			\$345,944	\$361,549		\$15,605