

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

November 16, 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 6:30 p.m. on Tuesday, November 16, pursuant to notice duly given.

ATTENDANCE

Vestry Members ⁽¹⁾	Present	Absent	Others Present
The Rev. Tracy Wells Miller, Rector	X		Nelson Crandall, Treasurer
Alliee DeArmond (2022 ²)	X		Anne Baker, parishioner
Bart Coddington, Senior Warden (2021)	X		
Benjamin Davis (2021)	X		
Chris Rowen (2022)	X		
Debra Spencer (2023)	X		
Francis Bayaca (2021)	X		
Joanna Phillips (2022 ²)	X		
Kathy Butler (2023)	X		
Michael Hudson (2021)	X		
Nancy Shephard (2022)		X	
Win Fernald (2023)	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 6:33 p.m. Debra Spencer the opening prayer. For a devotional exercise, Debra led a Lectio Divina on Matthew 4:17-22. Chris Rowen left the meeting at this point to keep his vaccination appointment.

¹ Term ends in December in the year indicated.

² Eligible for election to complete the balance of the term indicated, or a new three-year term, in December 2021.

APPROVAL OF THE MINUTES OF THE AUGUST, SEPTEMBER, AND OCTOBER VESTRY MEETINGS

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

RESOLVED, that the minutes of the August 17, September 21, and October 19 regular meetings of the Vestry are hereby approved as presented.

2021 HELPFUL SHOP GRANTS COMMITTEE

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

RESOLVED, that Michael Hudson, Joanna Phillips, parishioner Loris Gielczyk, and Helpful Shop volunteers Dan Atwell and Jackie Visher are appointed as the 2021 Helpful Shop Grants Committee.

RECTOR REPORT

Mother Tracy reported that she is planning to take sabbatical in 2022. In answer to a question, Mother Tracy said that supply clergy can be paid out of the sabbatical reserve.

FINANCE REPORT

Mother Tracy reported that \$292,328 for 62 pledges for 2022 have been received. Of that total, 23 pledges increased from 2021, 9 decreased from 2021, 5 were new, 20 families who pledged in 2021 have not yet pledged, and 9 other families have not pledged.

Nelson presented the draft budget approved by the Finance Committee, a copy of which is attached as Exhibit A. At Mother Tracy's request, the pledges needed to balance the budget was replaced with the number reported above, resulting in an approximately \$25,000 deficit. There was a discussion of which line items could be reduced. Allie volunteered to collect input from the Vestry line items that could be reduced.

BILINGUAL PRESCHOOL

Mother Tracy presented the calculations she made concerning what the parish would charge as rent to operate a bilingual preschool on the campus. There was a detailed discussion of the suitability of the campus for such an activity and of the compatibility of a preschool with the safe spaces program. No vote was taken, but the consensus of the Vestry was that no further time should be spent on exploring the possibility.

COLUMBARIUM – PRICING STRUCTURE & DESIGN

Anne Baker presented a proposed pricing structure for a columbarium, a copy of which is attached as Exhibit B. Upon motion made, seconded, and carried by a vote of 7 aye, 2 no, and one abstain, the following resolution was adopted:

RESOLVED, that the pricing structure for a columbarium is approved as presented by Anne Baker.

Upon motion made, seconded, and carried by a vote of 7 aye, 1 no, and one abstain, the following resolution was adopted:

RESOLVED, that the proposed design for the Columbarium is approved in principle for the purpose of determining whether, after the start of the new year, whether there is enough interest purchasing niches to justify the projected expense of the project.

Upon motion made, seconded, and carried by a vote of 9 aye, 1 no, and one abstain, the following resolution was adopted:

RESOLVED, that the Architecture and Space Use Committee is authorized to being to develop, but not yet circulate, marketing materials for the columbarium.

REPORT OUT

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

- Struggling with the budget and encourage people to get their pledges in
- Approved columbarium design and pricing model; not yet marketing effort
- Not moving forward with preschool investigation,
- Need to appoint a clerk
- Helpful Shop grants committee
- Looking at what might need to be cut from the budget; talk to vestry person about strong feelings

EVALUATION

Each participant in the meeting gave a one- or two-word evaluation of the meeting. The words used included thoroughly, a boost; decisions made; respectful; graceful disagreement; .

ADJOURNMENT

Junior Warden Debra led a closing prayer. The meeting was adjourned at 9:06 p.m.

Respectfully submitted,

Nelson Crandall

Nelson Crandall, Clerk of the Meeting

EXHIBIT A
DRAFT BUDGET

Episcopal Church of St. John the Baptist, Aptos, California

Draft 2022 Parish Operating and Helpful Shop Budget

Version circulated on Monday, November 15 at approximately 9 p.m.

QuickBooks Account #	Description	12 Mos Pre- Pandemic Actual	2021 Budget	2021 1st 10 Months	Desired 2022 Budget	Notes
Support and revenue						
Support						
40115	Current pledge	279,972	300,912	239,346	355,302	A 18.1% increase from 2021 is needed to balance this budget.
40121	Prior year pledges realized	930	880	****	900	Based on payments credited to 2020 in first two months of 2021
Offerings						
40110	Loose plate	3,022	547	1,287	1,600	Annualized rate through October rounded up.
40130	Identifiable offerings	7,979	15,036	16,845	20,214	Annualized rate through October less \$214
40140	Restricted cash offerings	0	0	0	0	
Holy days						
40151	Easter	1,356	0	0	1,400	Assumes return to pre-pandemic levels
40153	Christmas	1,826	331	0	2,000	Assumes return to pre-pandemic levels
40159	Other holy days	N/A	166	0	150	Ash Wednesday / St. Francis offerings
	Total holy days	3,182	497	0	3,550	
40160	Memorials, baptisms, weddings	370	470	1,276	500	Deferred memorials could affect this
	Total offerings	<u>\$14,553</u>	<u>\$16,550</u>	<u>\$19,408</u>	<u>\$25,864</u>	
	Total support	\$295,455	\$318,342	#VALUE!	\$382,066	
Revenue						
40124	Helpful Shop tithe	6,170	1,970	5,443	7,510	See Helpful Shop tab.
	Fund raisers					

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40183	Amazon Smile	84	110	110	132	Annualized rate through October.
40184	Christmas crafts fair	2,331	1,500	0	2,500	Assumes an in-person fair 13 months from now. Perhaps increase this in January if a new Vestry person will assume responsibility for recruiting a coordinator.
40189	Other events	<u>N/A</u>	<u>1,500</u>	<u>434</u>	<u>0</u>	
	Total fund raisers	2,415	3,110	544	2,632	
40190	ACYP 2021 admin contribution	N/A	1,000	0	500	Mother Tracy's estimate
41200	Facility rental	5,663	0	0	1,000	Speculation based on the fact that there have been some inquiries to date
49000	Interest & dividends	<u>288</u>	<u>228</u>	<u>201</u>	<u>241</u>	Annualized rate through October.
	Total revenue	<u>\$14,536</u>	<u>\$6,308</u>	<u>\$6,188</u>	<u>\$11,883</u>	
	Total support and revenue	<u>\$309,991</u>	<u>\$324,650</u>	#VALUE!	<u>\$393,949</u>	

Expenses

Ministry

Worship

50705	Worship & liturgy assets	1,010	157	133	1,000	Assumes return to pre-pandemic levels
50710	Altar supplies, consumable	1,296	649	528	1,300	Assumes return to pre-pandemic levels
50720	Altar flowers	791	0	0	400	Assumes that people will donate for flowers to remember loved ones.

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50730	Organ & piano maintenance	2,171	1,960	350	2,010	Assumes two piano tunings at \$175 each; two organ tunings at \$730 each; and \$200 in supplies and repairs.
50740	Musicians - contract	2,350	2,800	2,000	2,400	12 Sundays per year; assumes people will donate for additional music
50750	Music license and copies	545	300	0	500	Church music license (\$200); sheet music copies; other?
50765	Other Worship Events/Food	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
	Total worship	\$8,164	\$5,866	\$3,010	\$7,610	
	Parish Life					
50420	Hospitality / coffee hour	761	0	0	750	Pre-pandemic level
50430	Newcomers	N/A	0	0	0	
50440	Parish (pastoral) care	<u>N/A</u>	<u>0</u>	<u>0</u>	<u>0</u>	
	Total parish life	\$761	\$0	\$0	\$750	
	Stewardship					
50610	Stewardship	1,070	1,450	1,578	1,600	Annual stewardship dinner; outside publication costs; training
50611	Endowment Legacy Society	<u>N/A</u>	<u>0</u>	<u>0</u>	<u>0</u>	
	Total stewardship	\$1,070	\$1,450	\$1,578	\$1,600	
	Education					
50220	Adult education	382	0	0	1,300	Forward Day by Day subscription; guest speakers
50240	Sunday school	166	300	0	2,400	Matt's request; include Godly Play training?

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50250	Regional youth group	<u>3,000</u>	<u>3,000</u>	<u>0</u>	<u>3,000</u>	St John's kids were about half the regional program
	Total education	\$3,547	\$3,300	\$0	\$6,700	
	Outreach					
50310	Outreach grants & programs	4,299	1,500	0	4,500	Outreach wants previous levels; 5 \$300 checks will be sent this week
50320	COPA	3,000	3,000	1,500	3,000	
50325	ESL - English learners	50	50	0	50	Gina is slow to process reimbursement requests.
50330	AFC dues	3,000	3,000	3,000	3,000	
50331	Sheltering (Homeless) Program expenses	266	0	0	266	Expenses associated with hosting overnight guests
50340	CDSP -Theological Education	<u>1,000</u>	<u>0</u>	<u>0</u>	<u>1,000</u>	renewed support?
	Total outreach	<u>\$11,615</u>	<u>\$7,550</u>	<u>\$4,500</u>	<u>\$11,816</u>	
	Total ministry	\$25,157	\$18,166	\$9,088	\$28,476	
	Campus					
51051	Office trailer rent	4,077	5,943	5,448	5,946	The currently monthly rent is \$495.49.
	Maintenance					
51010	General maintenance	7,582	5,000	3,668	4,402	Annualized rate through October.
51020	Janitorial supplies and services	1,189	1,090	775	930	Annualized rate through October.
	Fire prevention					
51013	Fire protection maintenance	511	650	549	650	Need to investigate
51014	Building systems maintenance	1,600	1,600	0	1,600	Need to investigate

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51025	First Trust Alarm Quarterly Inspections	1,020	1,020	765	1,071	The quarterly inspection fee has remained at \$255 since 2017, so 5% increase projected
51026	Add to 5 yr fire inspection fund	<u>N/A</u>	<u>300</u>	<u>225</u>	<u>300</u>	
	Total fire prevention	<u>\$3,131</u>	<u>\$3,570</u>	<u>\$1,539</u>	<u>\$3,621</u>	
	Total maintenance	<u>\$11,902</u>	<u>\$9,660</u>	<u>\$5,982</u>	<u>\$8,953</u>	
51011	Add to Major Maintenance Reserve	3,132	3,009	2,257	3,553	1% of budgeted annual pledge
	Equipment & fixtures					
51012	Non-office equipment	N/A	600	698	838	Annualized rate through October.
	Office equipment					
51405	Computer equipment	932	230	96	115	Annualized rate through October.
51407	Computer support &IT	N/A	0	0	0	
51410	Office equipment maintenance	<u>1,634</u>	<u>1,640</u>	<u>1,365</u>	<u>1,638</u>	Annualized rate through October.
	Total office	<u>\$2,566</u>	<u>\$1,870</u>	<u>\$1,461</u>	<u>\$1,753</u>	
	Total equipment & fixtures	<u>\$2,566</u>	<u>\$2,470</u>	<u>\$2,159</u>	<u>\$2,591</u>	
51015	Landscape & grounds	9,345	7,270	5,329	6,395	Annualized rate through October.
	Utilities					
51041	Power - electric	7,793	7,245	5,179	6,526	WAG Annualized rate through October plus 5%
51042	Power - gas	1,594	1,172	2,196	2,636	Annualized rate through October.
51043	Water - facility	2,855	2,918	2,676	3,212	Annualized rate through October.
51044	Water - landscape	4,958	5,008	3,982	4,778	Annualized rate through October.

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51045	Trash & recycling	<u>1,821</u>	<u>1,707</u>	<u>1,593</u>	<u>1,912</u>	Annualized rate through October.
	Total utilities	\$19,020	\$18,050	\$15,627	\$19,064	
51035	Security services	3,600	135	118	135	
51050	Assessments	1,031	1,296	1,281	1,248	The June '22 installment is \$617.78, about \$50 less than the prior year; assumes a 2% increase for the Nov '22 installment.
51110	Umbrella policy	<u>5,954</u>	<u>7,909</u>	<u>550</u>	<u>7,909</u>	Need to investigate
	Total campus	\$60,628	\$55,742	\$38,752	\$55,793	
50390	Fair Share (Work of the Diocese)	\$42,487	\$42,882	\$39,295	\$56,751	\$20,600 plus 20% of (Total Revenue and Support LESS (\$206,000 base amount, office trailer rent, and property taxes))
	Administration					
50490	Vestry retreat	1,320	0	0	1,320	Same as 2020 actual
51210	Marketing & visibility	351	350	423	507	Annualized through October
51220	Bank charges & fees	0	502	833	999	Annualized through October
51225	Payroll service & software	1,392	1,668	1,540	1,848	Annualized through October
51230	Dues & Subscriptions	39	0	0	0	Annualized through October
51239	Copies over contract	425	235	0	0	Annualized through October
51240	Office supplies & postage	2,359	553	860	1,032	Annualized through October

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51242	Computer software & supplies	2,519	2,234	2,685	3,222	Annualized through October
51250	Printing & publication	N/A	0	0	0	Annualized through October
51260	Telephone	3,129	2,794	1,982	2,378	Annualized through October
51265	Internet service	839	1,470	1,519	1,823	Annualized through October
51266	Online communication (Zoom, Realm)	N/A	436	20	24	Annualized through October
51280	Annual review of accounts	350	350	0	360	2% COLA
51286	Bookkeeping service	<u>N/A</u>	<u>15,710</u>	<u>18,790</u>	<u>20,000</u>	Assumes 2021 learning is offset by new Realm software
	Total administration	\$12,724	\$26,302	\$28,651	\$33,514	
	Personnel					
	Staff expense					
	Staff compensation					
	Office manager					
60120	Wages	19,947	20,800	16,990	21,216	2% increase
60121	Pension	0	1,872	1,560	1,909	9% of wages
60122	Dental	0	1,423	864	1,416	Per Mother Tracy
	Employee Assistance Program	<u>0</u>	<u>0</u>	<u>0</u>	<u>48</u>	Per Mother Tracy
	Total office manager	\$19,947	\$24,095	\$19,414	\$24,589	
	Nursery coordinator					
60140	Wages	1,078	1,069	509	1,069	Assumes we resume in person services in 2021
	Employee Assistance Program	<u>0</u>	<u>0</u>	<u>0</u>	<u>48</u>	Per Mother Tracy
	Total nursery coordinator	\$1,078	\$1,069	\$509	\$1,117	
60050	Director of Music Ministries	34,375				

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QuickBooks Account #	Description	12 Mos Pre- Pandemic Actual	2021 Budget	2021 1st 10 Months	Desired 2022 Budget	Notes
	Wages		37,500	30,292	38,250	2% increase wage rate increase
	Dental Insurance Reimbursement	0	0	0	1,416	Per Mother Tracy
	Employee Assistance Program	<u>0</u>	<u>0</u>	<u>0</u>	<u>48</u>	WAG same as for Chrys
	Total DMM	\$0	\$37,500	\$30,292	\$39,714	
60060	Dir. of Children & Fam. Ministries	0	10,921	3,696	0	Matt wants this to be voluntary.
	Janitor					
60090	Wages	3,368	2,384	3,280	4,015	Annualized through October plus 2% COLA
	Employee Assistance Program	<u>0</u>	<u>0</u>	<u>0</u>	<u>48</u>	Per Mother Tracy
	Total nursery coordinator	\$3,368	\$2,384	\$3,280	\$4,063	
	Total staff compensation	\$59,846	\$114,538	\$87,993	\$69,387	
65010	Employer taxes	7,814	5,243	4,190	3,304	Estimated as the same % of wages as 2021YTD.
51160	Workers compensation	<u>669</u>	<u>1,500</u>	<u>1,311</u>	<u>1,034</u>	Estimated as the same % of wages as 2021YTD.
	Total staff expense	\$68,329	\$121,281	\$93,493	\$73,725	
	Rector expense					
	Rector compensation					
61010	Salary	21,496	31,700	25,604	32,334	2% COLA
61020	Housing	55,000	60,000	48,462	61,200	2% COLA
61030	Medical insurance	15,817	20,580	14,465	23,640	Per Mother Tracy
61032	Life insurance	173	214	76	214	
61050	Pension premium	16,421	16,506	17,169	16,836	18% of salary plus housing
61060	Dental/disability	1,859	1,896	1,033	1,416	WAG 10% increase
61070	Add to sabbatical reserve	<u>3,000</u>	<u>3,000</u>	<u>2,250</u>	<u>3,000</u>	
	Total Rector compensation	\$113,766	\$133,896	\$109,059	\$138,640	

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	Substitute clergy					
50120	Stipend	2,000	1,000	1,200	5,000	Depends on whether Mother Tracy sabattical includes Xmas and ability to curate to cover.
50121	Mileage	41	0	0	100	
	Total substitute clergy	\$2,041	\$1,000	\$1,200	\$5,100	
51244	Rector business expenses	897	250	138	250	
51246	Rector mileage	616	1,000	149	1,000	
51248	Rector education	330	700	0	700	
50110	Clergy conference	0	0	0	0	
	Total Rector expense	\$117,651	\$136,846	\$110,546	\$145,690	
65600	Recruitment expenses	400	0	0	0	
	Total personnel	\$186,379	\$258,127	\$204,039	\$219,415	
	Total expenses	\$327,375	\$401,219	\$319,825	\$393,949	
	Surplus (Deficit)	<u>(\$17,383)</u>	<u>(\$38,000)</u>	<u>#VALUE!</u>	<u>\$0</u>	
	Cash reserve from PPP loan		38,000	38,000	0	
	Remaining PPP loan cash (unfunded deficit)		\$0	#VALUE!		

Episcopal Church of St. John the Baptist, Aptos, California
Draft 2022 Helpful Shop Budget Budget

QuickBooks Account Number		12 Mos Pre-Pandemic				Notes
		Actual	2021 Budget	2021 1st 10 Months	2022 Proposed Budget	
	Revenue and Support					
	Sales					
81001	Gross sales	61,450	28,000	60,294	84,000	Gross sales for the 8 months beginning March 2021 was \$55,931. Dividing that amount by 8 and multiplying by 12 equals \$83,896.
81001.5	Credit card fees	(799)	(700)	(965)	(1,344)	Estimated as the same % of gross sales as 2021YTD. Square's fees are 2.6% + 10 cents per credit card swipe for in-person payments
82111	Sales taxes	0	0	(4,895)	(7,560)	9% of gross sales
	Net sales	\$60,651	\$27,300	\$54,434	\$75,096	
81002	Donations	1,491	1,000	1,131	1,000	
	Total Revenue and Support	\$62,142	\$28,300	\$55,565	\$76,096	
82000	Expenses					
82010	Manager					
82011	Wages	8,658	5,700	5,995	7,100	7 hours per week for 52 weeks times \$19.38/hr + \$46.
82014	Payroll Taxes	0	0	459	543	Estimated as the same % of wages as 2021YTD.
	Total Manager	\$8,658	\$5,700	\$6,453	\$7,643	
82101	Rent	11,148	9,600	8,000	9,600	Assumes no increase in rent.
82102	Utilities	224	250	234	300	Estimated as 4% over the average rate for the first 10 months of 2021. Diane says she hasn't seen the electricity bill
82103	Phone/Internet	982	900	1,049	1,300	\$96/mo plus \$100 for price increase
82106	Supplies	1,119	500	898	1,100	Estimated as 0% over the average rate for the first 10 months of 2021 plus \$22.
82107	Maintenance/Improvements	1,319	1,200	45	500	conservative
	Unapplied Cash Bill Payment Expense			292		
82108	Misc expense	250	100	39	500	conservative
82109	Resale goods	47	0	0	0	
82111	Advertising/Promotion			299	305	Chamber of commerce \$250 dues, Seacliff Improvement Assn \$25 dues, \$30 Growing Up in Santa Cruz advertisement
82145	Staff/Insurance/WComp		800	0	600	Liability insurance is \$60 per quarter. Worker compensation is \$90 per quarter
51286	Bookkeeping	2,292	1,750	1,144	1,575	Per Tiana, 1.75 hrs/mo*12 mos*\$75/hr
	Total Expenses	\$26,038	\$20,800	\$18,453	\$23,423	
	Surplus	\$36,104	\$7,500	\$37,112	\$52,673	
	Allocation of Surplus					
	Tithe to St. John's (10% of net sales)	6,145	2,730	5,443	7,510	Before 2021, the tithe was calculated as 10% of gross sales. The tithe was changed to 10% of net sales when the finance committee determined that it would be more efficient for the HS to pay the sales tax.
	Reserve (float for next January)	2,500	2,500	2,500	2,500	
	Available for Grants	27,459	2,270	29,169	42,663	
	Total Surplus	\$36,104	\$7,500	\$37,112	\$52,673	

EXHIBIT B
COLUMBARIUM PRICING

St John Columbarium

2013 pricing

	Member	General*	Phase 1 expectation	Percentage Members	Percentage General	Potential if fully sold	Sold to date
Primary niche	\$2,500	\$5,000	97	75%	25%	\$303,125	14
Second in niche	\$1,000	\$3,500	50	85%	15%	\$68,750	8
In ground	\$600	\$3,100	40	90%	10%	\$34,000	3
Memorial remembrance	\$300	\$2,800	40	95%	5%	\$17,000	2
						\$422,875	

*General public price adder: \$2,500

\$49,600 \$75,768

2021 pricing

	Member	General*	Phase 1 expectation	Percentage Members	Percentage General	Potential if fully sold
Primary niche	\$4,000	\$7,000	83	75%	25%	\$394,250
Second in niche	\$2,000	\$5,000	50	85%	15%	\$122,500
In ground	\$1,200	\$4,200	40	90%	10%	\$60,000
Memorial remembrance	\$500	\$3,500	40	95%	5%	\$26,000
						\$602,750

*General public price adder: \$3,000

in hand plus full cabinet:

Total Columbarium fund
 Transitional Columbarium Cabinet
 Estimate of Phase 1 cost (97 niches)
 Time to build phase one
 24 niche capacity
 3 months

sale of 18 niches available

\$85,500
 \$22,050
 \$10,800
 \$4,680
 \$123,030

\$198,798 \$500,000
 50% of contractor's bid on building 307 niches