

Stated Session Meeting Minutes for April 19, 2021

Session convened at 6:00 p.m. via Zoom and opened in prayer.

A quorum was noted with the following Session members present: Jeff Abney, Elizabeth Barge, Ron Fritch, Mark Fulton, Natt Gantt, Lucy Gates, Barbara Haga, Valena Hoy, Rashell Matthews, Joel Phillips, Kathy Stine, Page Weaver, Jim Wood

Excused Absence: Susan Girois

Examination of Potential New Members:

Susannah Day – Confirmand
Michael Burton – Reaffirmation of Faith
Doug and Gail Trzcinski – Letter of Transfer

MOTION: To approve all candidates. The motion was seconded and passed unanimously.

Guests:

Shelby Howard, FPC Administrator
Hunter Johnston, Preschool Director and Director of Children and Family Ministries

Devotional: Valena Hoy shared reflections on Philippians 1:9, Paul's prayer.

Financial Report: The financial report was reviewed by Shelby Howard. She reported that both FPC and FPP continue to be in a good financial position. She noted that giving is up slightly.

Clerk's Communications and Reports:

- Attendance Figures for March 14, 2021 through April 11, 2021.
- Membership Gains and Losses Figures
- Upcoming Session Meetings and Calendar Reminders
- Births and Deaths Information
- Baptisms and Weddings Conducted
- New Members and Transfers/Removals Noted

Minutes for Stated Session Meeting for March 15, 2021: Reviewed by Session and ordered by common consent.

Minutes for Called Session Meeting for March 23, 2021: Reviewed by Session and ordered by common consent.

Consent Agenda: The Consent Agenda for April 19, 2021 was approved and ordered by common consent.

Staff Reports:

Hunter Johnston reported that Jackson Cooper is doing great with the youth and young adult ministries. He is working on refining and reinventing the youth group paradigm. Amanda Ward is doing a great job as the new preschool director. Hunter is working on building out the children's ministry for the summer.

PEVA Commissioner Report: None this month.

Team Reports / Committee Minutes, URC/N.E.S.T. Report: Attached at end of docket.

New Business:

Motion: That Session approve pay adjustments for our pastors as follows: Personnel is reaffirming the previously approved motion from December 2019 for an increase in pay for pastors of 2% effective January 1, 2020. Effective January 1, 2021 Personnel is recommending an additional 1.4% increase. The motion was moved, seconded and approved unanimously.

Motion: That Session approve the loans recommended by the Student Loan Committee. Loan amounts were listed in the April Personnel-Government Committee minutes at the of docket. The motion was moved, seconded and approved unanimously.

Motion: To schedule a congregational meeting for Sunday, May 2 at noon on Zoom for the purpose of electing officers and voting on the terms of call for our pastors. The motion was moved, seconded and approved unanimously.

Terms of Call: The Terms of Call will be updated to reflect the motion above to approve pay adjustments. Terms of Call will be presented at the congregational meeting on Sunday, May 2, 2021.

Pastors' Reports:

Valena Hoy

Valena is working with Joel Phillips on his internship. She reported that Lent, Holy Week and Easter went very well, despite the technical challenges for broadcasting the services via the FPC website. MasterClasses continue to go very well with some new classes in the works.

Jim Wood

Jim also noted the technical challenges for online worship and said the glitches will be resolved. He plans to have a called Session meeting this summer to address the possible return to in-person worship.

Jim also said we would address a return to in-person Session meetings. He mentioned that upcoming events include the annual family retreat to Massanetta Springs and the annual FPC men's retreat in October.

Adjournment: Meeting was adjourned at 7:10 pm by common consent.



Mark Fulton, Clerk of Session



Rev. Jim Wood, Senior Pastor

FIRST PRESBYTERIAN CHURCH, NORFOLK
Session Meeting Docket
Monday, April 19, 2021

**Church Administrator and Treasurer Report
Monday, April 19, 2021**

- **FPC Operating Revenue and Expenses (as of March 31, 2021; 3 of 12 months or 25%)**

	Budget YTD	Actual YTD	Remaining	FY21	FY20	FY19
*Revenue	\$530,000	\$557,669	+\$27,669	26.3%	25.4%	21.3%
Expenses	\$538,666	\$436,483	+\$102,183	20.3%	22.0%	20.8%
Net Total	-\$8,666	+\$121,186	+\$129,852			

*PPP revenue in the amount of \$363,939.06 is omitted to show better comparison between fiscal years. PPP revenue can be seen in P&L Summary Report and is discussed in Financial Summary below.

- **FPP Preschool Operating Revenue and Expenses (as of March 31, 2021; 3 of 12 months or 25%)**

	Budget YTD	Actual YTD	Remaining	FY21	FY20	FY19
Revenue	\$250,000	\$310,628	+\$60,628	31.1%	29.6%	28.8%
Expenses	\$241,500	\$281,648	-\$40,148	29.2%	23.7%	23.9%
Net Total	+\$8,500	+\$28,980	+\$20,480			

- **Financial Summary (as of March 31, 2021; 3 of 12 months or 25%)**

- The church ended March 2021 in a net positive position, with a net total of \$121,186 w/o PPP revenue; w/ PPP revenue, the church ended March 2021 in net positive position with a net total of \$485,125
- Pledges & Contributions at the end of March 2021 surpassed those of March 2020 (by \$36,291) & March 2019 (by \$94,844)
- Overall church expenses at the end of March 2021 were down by \$20,110 compared to this time in 2020 and down by \$39,075 compared to this time in 2019
- The preschool ended March 2021 in a net positive position, with a net total of \$28,980
- Preschool revenues at the end of March 2021 are comparable to revenues of the same time in 2020 and 2019
- Preschool expense at the end of March 2021 are up by \$41,676 compared to the same time in 2020 and up by \$39,806 compared to the same time in 2019 (this is due to March 2021 having 3 pay days in the month, whereas March 2020 & 2019 only had two pay days)

First Presbyterian Church - CURRENT
Analysis of Revenues & Expenses - Summary
Church Operating Fund
January to March 2021

Accounts	This Year YTD Actual	This Year YTD Budget	This Year Annual Budget
Revenues			
Church Operating Fund			
Administrative Committee			
Facilities	\$22,550.00	\$23,750.01	\$95,000.00
Business/Finance	\$0.00	\$2,499.99	\$10,000.00
Ministries/Operations	\$887,882.74	\$493,000.02	\$2,335,939.06
Total Administrative Committee	<u>\$910,432.74</u>	<u>\$519,250.02</u>	<u>\$2,440,939.06</u>
Spiritual Growth Committee	\$246.00	\$0.00	\$0.00
Bless the Children Committee	\$2,437.81	\$2,499.99	\$10,000.00
Government Committee	\$0.00	\$0.00	\$0.00
Outreach Committee	\$0.00	\$0.00	\$0.00
Personnel Committee	\$7,787.00	\$7,499.97	\$30,000.00
Worship Committee	\$705.00	\$750.00	\$3,000.00
Total Church Operating Fund	<u>\$921,608.55</u>	<u>\$529,999.98</u>	<u>\$2,483,939.06</u>
Total Revenues	<u><u>\$921,608.55</u></u>	<u><u>\$529,999.98</u></u>	<u><u>\$2,483,939.06</u></u>
Expenses			
Church Operating Fund			
Administrative Committee			
Facilities	\$67,662.53	\$75,500.04	\$302,000.00
Business/Finance	\$70,098.35	\$73,249.98	\$293,000.00
Total Administrative Committee	<u>\$137,760.88</u>	<u>\$148,750.02</u>	<u>\$595,000.00</u>
Spiritual Growth Committee	\$680.95	\$3,499.98	\$14,000.00
Bless the Children Committee	\$1,895.74	\$11,249.97	\$45,000.00
Government Committee	\$0.00	\$0.00	\$0.00
Outreach Committee			
Special Offerings Per Session	\$0.00	\$0.00	\$0.00
Benevolences/Offerings	\$0.00	\$0.00	\$0.00
Benevolences to Presbytery	\$13,749.99	\$13,749.99	\$55,000.00
International Outreach	\$12,999.99	\$17,750.04	\$71,000.00
C4C (Local Outreach)	(\$359.62)	\$9,250.02	\$37,000.00
Total Outreach Committee	<u>\$26,390.36</u>	<u>\$40,750.05</u>	<u>\$163,000.00</u>
Personnel Committee			
Pastor Salaries	\$26,993.26	\$33,542.49	\$134,170.00
Lay Personnel Salaries	\$142,026.62	\$173,000.70	\$692,003.00
Administrative Benefits			
Housing Allowances	\$22,170.75	\$26,837.49	\$107,350.00
FICA Support	\$16,802.77	\$19,810.77	\$79,243.00
Annuity/Insurance	\$22,503.29	\$29,500.02	\$118,000.00
Professional Expense	\$2,817.16	\$9,114.51	\$36,458.00
Continuing Education	\$1,220.97	\$3,595.98	\$14,384.00
Health/Disability	\$17,627.66	\$17,089.26	\$68,357.00
403(b) Contributions	\$916.78	\$1,374.99	\$5,500.00
Other Admin Benefits	\$15,081.20	\$14,299.98	\$57,200.00
Total Administrative Benefits	<u>\$99,140.58</u>	<u>\$121,623.00</u>	<u>\$486,492.00</u>
Total Personnel Committee	<u>\$268,160.46</u>	<u>\$328,166.19</u>	<u>\$1,312,665.00</u>
Worship Committee	\$1,595.00	\$5,750.04	\$23,000.00
Evangelism Committee	\$0.00	\$500.01	\$2,000.00
Total Church Operating Fund	<u>\$436,483.39</u>	<u>\$538,666.26</u>	<u>\$2,154,665.00</u>
Total Expenses	<u><u>\$436,483.39</u></u>	<u><u>\$538,666.26</u></u>	<u><u>\$2,154,665.00</u></u>
Net Total	\$485,125.16	(\$8,666.28)	\$329,274.06

Date : 04/15/2021
Time : 7:00:52 AM

First Presbyterian Church - CURRENT
Analysis of Revenues & Expenses - Summary
Preschool Fund
January to March 2021

Page : 2

Accounts	This Year YTD Actual	This Year YTD Budget	This Year Annual Budget
Revenues			
Preschool Fund			
Preschool Revenues	\$310,627.97	\$250,000.02	\$1,000,000.00
Total Preschool Fund	<u>\$310,627.97</u>	<u>\$250,000.02</u>	<u>\$1,000,000.00</u>
Total Revenues	<u>\$310,627.97</u>	<u>\$250,000.02</u>	<u>\$1,000,000.00</u>
Expenses			
Preschool Fund			
Preschool Expenses	\$281,647.64	\$241,500.03	\$966,000.00
Total Preschool Fund	<u>\$281,647.64</u>	<u>\$241,500.03</u>	<u>\$966,000.00</u>
Total Expenses	<u>\$281,647.64</u>	<u>\$241,500.03</u>	<u>\$966,000.00</u>
Net Total	\$28,980.33	\$8,499.99	\$34,000.00

First Presbyterian Church - CURRENT
Analysis of Revenues & Expenses - Summary
Session Designated Fund
January to March 2021

Accounts	This Year YTD Actual	This Year YTD Budget	This Year Annual Budget
Revenues			
Session Designated Fund			
Administrative Committee	\$0.00	\$0.00	\$0.00
Government Committee	\$0.00	\$0.00	\$0.00
Personnel Committee	\$0.00	\$0.00	\$0.00
Total Session Designated Fund	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Total Revenues	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Expenses			
Session Designated Fund			
Government Committee	\$0.00	\$0.00	\$0.00
Personnel Committee	\$0.00	\$0.00	\$0.00
Administrative Committee	\$6,109.24	\$0.00	\$0.00
Outreach Committee	\$0.00	\$0.00	\$0.00
Total Session Designated Fund	<u>\$6,109.24</u>	<u>\$0.00</u>	<u>\$0.00</u>
Total Expenses	<u>\$6,109.24</u>	<u>\$0.00</u>	<u>\$0.00</u>
Net Total	(\$6,109.24)	\$0.00	\$0.00

Accounts

Assets	
Current Assets	
Checking Accounts	
BB&T Checking Account	
10-00-1021 - BB&T - Church Operating Checking	\$1,249,895.36
50-00-1021 - BB&T - Preschool Checking	\$109,489.62
70-00-1021 - BB&T Session Designated Checking	\$137,473.62
Total BB&T Checking Account	\$1,496,858.60
Other Checking Accounts	
10-00-1032 - BB&T - Flexible Benefit Plan	\$11,047.10
30-00-1061 - BB&T - Restricted Funds	\$632.75
30-00-1065 - BB&T - Restricted Savings	\$625,266.75
Total Other Checking Accounts	\$636,946.60
Total Checking Accounts	\$2,133,805.20
Investments Held by Trustees	
60-00-1010 - VIC - Capital Account	\$5,307,250.17
Total Investments Held by Trustees	\$5,307,250.17
Total Current Assets	\$7,441,055.37
Total Assets	\$7,441,055.37
Liabilities, Fund Principal, & Restricted Funds	
Liabilities	
Current Liabilities	
Intrafund Balances	
10-00-2000 - Due TO (FROM) Restricted Fund	(\$21,283.47)
30-00-2000 - Due TO (FROM) Operating Fund	(\$16,682.62)
50-00-2000 - Due TO (FROM) Operating Fund	\$37,966.09
Total Intrafund Balances	\$0.00
Payroll Deduction-Church Staff	
10-00-2032 - Flexible Benefit Plan Deductions	\$7,495.72
10-00-2040 - Pension Plan Deductions	\$0.01
10-00-2041 - Health Insurance Deductions-Optima	\$6,662.19
10-00-2046 - Dental Plan Deductions	\$1,506.94
Total Payroll Deduction-Church Staff	\$15,664.86
Tuition & Deposits-Preschool	
50-00-2056 - Prepaid Registration Fees	\$11,000.00
50-00-2058 - PS Tuition Deposit	\$81,302.82
Total Tuition & Deposits-Preschool	\$92,302.82
Other Liabilities	
10-00-2071 - Credit Card Charges	\$13,609.14
Total Other Liabilities	\$13,609.14
Total Current Liabilities	\$121,576.82
Total Liabilities	\$121,576.82
Fund Principal	
10-00-3999 - Balance-Church Operating Fund	\$718,067.15
60-00-3999 - Balance-Trustees Fund	\$5,307,250.17
70-00-3999 - Balance-Session Designated Fund	\$143,582.86
Excess Cash Received	\$507,996.25
Total Fund Principal and Excess Cash Received	\$6,676,896.43
Restricted Funds	
Total Temporary Restricted	\$642,582.12
Total Restricted Funds	\$642,582.12
Total Liabilities, Fund Principal, & Restricted Funds	\$7,441,055.37