

Stated Session Meeting Minutes for March 15, 2021

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

Examination of Potential New Members: Confirmands

Eden Crumbly
Frithjof Ohlrogge
Susannah Day
Madeline Bateman
Jessie Gall

Bryan Bejarano
Caroline Burton
Zachary Farrell
Flannery Benda
Bo Taliaferro

Maddie Dixon
Childers Wynn
Samuel Bland
William Bland

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

Guests:

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

Devotional: Susan Girois shared reflections on the Book of John.

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. The stewardship campaign is going well with 143 stewardship commitments received.

Clerk's Communications and Reports:

- Attendance Figures for February 14, 2021 through March 7, 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 February 15, 2021: Reviewed by Session and ordered by common consent.

Consent Agenda: The Consent Agenda for March 15, 2021 was approved and ordered by common consent.

Staff Reports:

Joel Phillips reported on plans for the Easter service and the flowered cross. He noted a service opportunity for members of Session, who were invited to serve food in the parking lot.

Hunter Johnston reported on the preschool and children and family ministries. She noted that almost all of the preschool staff have been vaccinated. Amanda Ward has started working as the preschool coordinator and is doing well. Children's ministry is working on providing outdoor vocational Bible school July 11-13 in the parking lot. The annual family mission trip is in the planning stage.

PEVA Commissioner Report: None this month.

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

New Business: None

Announcement: Susan Girois announced that this was her last Session meeting. She is preparing to enter the mission field in Africa later this year.

Pastors' Reports:

Valena Hoy

The masterclasses from FPC and URC are going very well. The Lenten devotional will be sent out each morning. Nate Griffin will give the sermon on Good Friday. Stephen is finishing work on a special Easter service video. The summer sermon series is being prepared. Valena is working with Joel Phillips on his internship.

Jim Wood

Jim noted that he plans to have a called Session meeting soon to discuss the fall program and how the church may alter our services as COVID restrictions are modified and as more and more people are vaccinated. Jim noted that a men's retreat is scheduled for the fall. He wants to work on modifications to Session meetings in the fall, including a combination remote and in-person meeting mode. Jim said that 35 N.E.S.T. guests received vaccinations. They will receive their second shot in three weeks. Jim has sent a letter to Norfolk City Council inviting them to visit N.E.S.T. before it ends. He is working on a letter of gratitude to Sentara for their vaccination services.

Adjournment: Meeting was adjourned at 6:55 pm by common consent.



Mark Fulton, Clerk of Session



Rev. Jim Wood, Senior Pastor

FIRST PRESBYTERIAN CHURCH, NORFOLK
Session Meeting Docket
Monday, February 15, 2021

**Church Administrator and Treasurer Report
Monday, March 15, 2021**

- **FPC Operating Revenue and Expenses (as of February 28, 2021; 2 of 12 months or 16.7%)**

	Budget YTD	Actual YTD	Remaining	FY21	FY20	FY19
Revenue	\$353,333	\$414,395	+\$61,062	19.5%	18.9%	13.0%
Expenses	\$359,111	\$264,139	+\$94,972	12.3%	14.6%	13.6%
Net Total	-\$5,778	+\$150,256	+\$156,034			

- **FPP Preschool Operating Revenue and Expenses (as of February 28, 2021; 2 of 12 months or 16.7%)**

	Budget YTD	Actual YTD	Remaining	FY21	FY20	FY19
Revenue	\$166,667	\$207,410	+\$40,743	20.7%	18.6%	19.2%
Expenses	\$161,000	\$164,696	-\$3,696	17.0%	15.4%	15.6%
Net Total	+\$5,667	+\$42,714	+\$37,047			

- **Financial Summary (as of February 28, 2021; 2 of 12 months or 16.7%)**

- The church ended February 2021 in a net positive position, with a net total of \$150,256
- Pledges & Contributions for February 2021 surpassed those of February 2020 (by \$9,169) & February 2019 (by \$133,461)
- Overall church expenses for February 2021 were down by \$37,106 compared to this time in 2020 and down by \$43,969 compared to this time in 2019
- The preschool ended February 2021 in a net positive position, with a net total of \$42,714
- Preschool revenues and expenses at the end of February 2021 are comparable to revenues and expenses of the same time in 2020 and 2019

- **PPP Loan Amount = \$363,939.06 (April 2020)**

- On Monday, March 1 we received notice from the SBA that our Paycheck Protection Program (PPP) loan forgiveness application had been approved with full forgiveness in the amount of \$363,939.06. This means we do not have to pay back any of the original loan amount!

FIRST PRESBYTERIAN CHURCH, NORFOLK
Session Meeting Docket
Monday, February 15, 2021

- **Stewardship 2021 Update**

- Commitment Sunday: February 28, 2021
- 143 pledges totaling \$853,136.31
- Budgeted for \$1,375,000 in pledges; currently at 62% of budgeted pledge amount
- Budgeted for \$1,950,000 in pledges & contributions; currently 44% of budgeted pledges & contributions
- This year, due to COVID-19, we launched an online commitment card which has 34 responses thus far!

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

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Accounts	This Year YTD Actual	This Year YTD Budget	This Year Annual Budget
Revenues			
Church Operating Fund			
Administrative Committee			
Facilities	\$15,050.00	\$15,833.34	\$95,000.00
Business/Finance	\$0.00	\$1,666.66	\$10,000.00
Ministries/Operations	\$388,646.65	\$328,666.68	\$1,972,000.00
Total Administrative Committee	\$403,696.65	\$346,166.68	\$2,077,000.00
Spiritual Growth Committee	\$246.00	\$0.00	\$0.00
Bless the Children Committee	\$2,197.01	\$1,666.66	\$10,000.00
Government Committee	\$0.00	\$0.00	\$0.00
Outreach Committee	\$0.00	\$0.00	\$0.00
Personnel Committee	\$7,787.00	\$4,999.98	\$30,000.00
Worship Committee	\$468.00	\$500.00	\$3,000.00
Total Church Operating Fund	\$414,394.66	\$353,333.32	\$2,120,000.00
Preschool Fund			
Preschool Revenues	\$207,409.90	\$166,666.68	\$1,000,000.00
Total Preschool Fund	\$207,409.90	\$166,666.68	\$1,000,000.00
Total Revenues	\$621,804.56	\$520,000.00	\$3,120,000.00
Expenses			
Church Operating Fund			
Administrative Committee			
Facilities	\$45,877.86	\$50,333.36	\$302,000.00
Business/Finance	\$47,035.30	\$48,833.32	\$293,000.00
Total Administrative Committee	\$92,913.16	\$99,166.68	\$595,000.00
Spiritual Growth Committee	\$228.15	\$2,333.32	\$14,000.00
Bless the Children Committee	\$291.51	\$7,499.98	\$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	\$9,166.66	\$9,166.66	\$55,000.00
International Outreach	\$0.00	\$11,833.36	\$71,000.00
C4C (Local Outreach)	(\$359.62)	\$6,166.68	\$37,000.00
Total Outreach Committee	\$8,807.04	\$27,166.70	\$163,000.00
Personnel Committee			
Pastor Salaries	\$15,424.72	\$22,361.66	\$134,170.00
Lay Personnel Salaries	\$82,159.08	\$115,333.80	\$692,003.00
Administrative Benefits			
Housing Allowances	\$12,669.00	\$17,891.66	\$107,350.00
FICA Support	\$9,857.25	\$13,207.18	\$79,243.00
Annuity/Insurance	\$14,815.34	\$19,666.68	\$118,000.00
Professional Expense	\$2,952.51	\$6,076.34	\$36,458.00
Continuing Education	\$38.00	\$2,397.32	\$14,384.00
Health/Disability	\$12,658.52	\$11,392.84	\$68,357.00
403(b) Contributions	\$458.37	\$916.66	\$5,500.00
Other Admin Benefits	\$9,084.98	\$9,533.32	\$57,200.00
Total Administrative Benefits	\$62,533.97	\$81,082.00	\$486,492.00
Total Personnel Committee	\$160,117.77	\$218,777.46	\$1,312,665.00
Worship Committee	\$1,781.21	\$3,833.36	\$23,000.00
Evangelism Committee	\$0.00	\$333.34	\$2,000.00
Total Church Operating Fund	\$264,138.84	\$359,110.84	\$2,154,665.00
Preschool Fund			

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

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Accounts	This Year YTD Actual	This Year YTD Budget	This Year Annual Budget
Preschool Expenses	<u>\$164,695.67</u>	<u>\$161,000.02</u>	<u>\$966,000.00</u>
Total Preschool Fund	<u>\$164,695.67</u>	<u>\$161,000.02</u>	<u>\$966,000.00</u>
Total Expenses	<u>\$428,834.51</u>	<u>\$520,110.86</u>	<u>\$3,120,665.00</u>
Net Total	\$192,970.05	(\$110.86)	(\$665.00)

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

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Accounts	This Year YTD Actual	This Year YTD Budget	This Year Annual Budget
Revenues			
Session Designated Fund			
Administrative Committee	\$0.00	\$0.16	\$1.00
Government Committee	\$0.00	\$0.00	\$1.00
Personnel Committee	\$0.00	\$0.00	\$0.00
Total Session Designated Fund	<u>\$0.00</u>	<u>\$0.16</u>	<u>\$2.00</u>
Total Revenues	<u>\$0.00</u>	<u>\$0.16</u>	<u>\$2.00</u>
Expenses			
Session Designated Fund			
Government Committee	\$0.00	\$0.00	\$0.00
Personnel Committee	\$0.00	\$0.00	\$0.00
Administrative Committee	\$0.00	\$0.00	\$0.00
Outreach Committee	\$0.00	\$0.00	\$0.00
Total Session Designated Fund	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Total Expenses	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Net Total	\$0.00	\$0.16	\$2.00

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First Presbyterian Church - CURRENT
2021 Balance Sheet-Consolidated
February 2021

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Accounts

Assets		
Current Assets		
Checking Accounts		
BB&T Checking Account		
10-00-1021 - BB&T - Church Operating Checking	\$1,552,377	
Total BB&T Checking Account	\$1,552,377	
Other Checking Accounts		
10-00-1032 - BB&T - Flexible Benefit Plan	\$12,498	
30-00-1061 - BB&T - Restricted Funds	\$633	
30-00-1065 - BB&T - Restricted Savings	\$617,706	
Total Other Checking Accounts	\$630,837	
Total Checking Accounts	\$2,183,214	
Investments Held by Trustees		
60-00-1010 - VIC - Capital Account	\$5,307,250	
Total Investments Held by Trustees	\$5,307,250	
Total Current Assets		\$7,490,464
Total Assets		\$7,490,464
Liabilities, Fund Principal, & Restricted Funds		
Liabilities		
Current Liabilities		
Intrafund Balances		
10-00-2000 - Due TO (FROM) Restricted Fund	\$91,341	
10-00-2005 - Due To(FROM)Session Designated Fund	\$79,000	
30-00-2000 - Due TO (FROM) Operating Fund	(\$26,758)	
70-00-2005 - Due To(FROM) Restricted Fund	(\$64,583)	
70-00-2007 - Due To (From) Operating Fund	(\$79,000)	
Total Intrafund Balances	\$0	
Payroll Deduction-Church Staff		
10-00-2032 - Flexible Benefit Plan Deductions	\$8,947	
10-00-2040 - Pension Plan Deductions	\$0	
10-00-2041 - Health Insurance Deductions-Optima	\$6,662	
10-00-2046 - Dental Plan Deductions	\$1,128	
Total Payroll Deduction-Church Staff	\$16,737	
Tuition & Deposits-Preschool		
50-00-2056 - Prepaid Registration Fees	\$10,100	
50-00-2058 - PS Tuition Deposit	\$74,818	
Total Tuition & Deposits-Preschool	\$84,918	
Other Liabilities		
10-00-2071 - Credit Card Charges	\$17,903	
Total Other Liabilities	\$17,903	
Total Current Liabilities		\$119,558
Long-term Liabilities		
10-00-2072 - Payroll Protection Plan (PPP)	\$363,939	
Total Long-term Liabilities		\$363,939
Total Liabilities		\$483,497
Fund Principal and Excess Cash Received		
Fund Principal		
10-00-3999 - Balance-Church Operating Fund	\$568,251	
30-00-3999 - Balance-Restricted Fund	\$36,213	
60-00-3999 - Balance-Trustees Fund	\$5,307,250	
70-00-3999 - Balance-Session Designated Fund	\$21,335	
Total Fund Principal	\$5,933,050	
Excess Cash Received		
Excess Cash Received - Church Operating Fund	\$192,970	

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First Presbyterian Church - CURRENT
2021 Balance Sheet-Consolidated
February 2021

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Accounts

Excess Cash Received - Emergency Aid Funds	\$0	
Excess Cash Received - Preschool Fund	\$0	
Excess Cash Received - Restricted Fund	\$0	
Excess Cash Received - Session Designated Fund	\$0	
Excess Cash Received - Trustees Fund	\$0	
Total Excess Cash Received	\$192,970	
Total Fund Principal and Excess Cash Received		\$6,126,020
Restricted Funds		
Total Temporary Restricted	\$645,097	
Total Restricted Funds		\$645,097
Total Liabilities, Fund Principal, & Restricted Funds		\$7,254,614
***** Out of Balance *****		\$235,850