

Minutes of the Stated Session Meeting

Bayside Presbyterian Church
19 February 2019 7:00 PM Room 508

The Session of Bayside Presbyterian Church met in a Stated Meeting at 7:00 pm in Room 508. Members present, constituting a quorum, were Moderator Rev. Dr. David Rollins, Clerk and Elder Amanda Long and Elders, Butch Brenton, Gary Crossman, Cliff Furedy, Herb Gordon, Richard Guy, Walter Martin, Kay Niman Meyers, Michele Parker, Chris Pascuzzi, Sandy Ronan, Martha Rudell, Thom Sare, Mark Schreiber, Ed Spillman, Rose Ann Wehr and George Wong.

Elders Peggy Damuth, Di Ricks, Mike Raymer, Matthew Wicks were not in attendance.

Staff Member Present: Associate Pastor Rev. Emma Ouellette

Staff Members Not Present: Chi-Yi Chen Wolbrink, Director of Music Ministries, Lacy Schimmel, Director of Youth and Family Outreach – both were ill.

There were no visitors to the meeting.

SHARING OF JOYS AND CONCERNS – OPENING PRAYER

The meeting was called to order by the Moderator who opened the meeting with sharing of joys and concerns followed by prayer.

Mission: Bayside is a covenant community of Christ's people seeking to know and do the will of God.

Vision: Changing lives by growing Christian disciples and living God's Word.

DEVOTION – was shared by Elder Thom Sare

REQUESTS FOR SESSION APPROVAL

1. New Member Requests: None
2. Baptism Requests: None
3. Church Wedding Requests: None

SACRAMENT OF COMMUNION – communion was shared by all in attendance.

SESSIONAL RECORDS

Clerk of Session

1. Minutes from the last Stated Session Meeting
2. Minutes from the Annual Congregational Meeting
3. Minutes from the Annual Meeting of the Corporation
4. Tonight's Agenda

Motion: It is moved by the Clerk that the Session approve the minutes from last month's Session meeting, and the Annual Congregational Meeting. **The motion passed.**

Motion: It is moved by the Elder Guy that the Session approve the adjusted agenda, adding a motion form the Worship Ministry regarding communion, for today's Stated Meeting. **The motion passed.**

Motion: It is moved by Elder Crossman that the Session approve the minutes the Annual Meeting of the Corporation. **The motion passed.**

STATISTICS

Attendance: Current Plus Previous Three Years – January

Year	8:00 Total/Avg	9:00 Total/Avg	11:00 Total/Avg	Combined Services	Total All Sundays	Weekly Average
2016[^]	118/30	264/66	435/109	231	1048	210
2017^{^^}	54/27	133/67	202/101	271	660	165
2018	85/28	172/57	274/91	NA*	531	177
2019	52/17	200/67	284/95	210	746	187

[^] 5 Sundays

^{^^}2 combined Sundays and one Sunday cancelled due to snow

*Church cancelled due to snow

1. Reception of New Members: None
2. Baptisms: None
3. Church Weddings: None
4. Member Transfers: None
5. Member Deaths: Frank Reese 1/28 (son of Bill & Kelsey Reese)

INVITATION CELEBRATION:

Sharing of invitations to Bayside services, events and programs.
Upcoming opportunities?

FINANCIAL REPORT AND ISSUES:

1. Balance Sheet (enclosure 1) & Treasurer's Report (enclosure 2)

Motion: It was moved by Elder Herb Gordon that we accept the report with joy and thanksgiving. **The motion passed.**

COMMUNICATIONS: (Members, PCUSA, PEVA, Other):

None

PEVA / CHURCH INFORMATION

PEVA Presbytery Meeting Report – Submitted By Tom Weeks – full report/minutes will be posted on the PEVA website. <http://www.pcusa-peva.org/>

- Commission on Ministry- numerous longevity (10yr-65yr) certificates awarded to teaching elders. Rev. Dick Keever received one (50 years)
- Board of Pensions-explained need to provide financial assistance to ministers and small churches. New program "Free Money and How to Get It" lowers dues to 19% for period of 5 yr, provides \$25K grant for minister educational debt assistance,

provides \$10k for ministers completing financial training. The \$10K can be applied to student debt, personal debt, or used to supplement retirement savings.

- During Speak Out, Cherokee Adams provided information on Young Adult Volunteer Program. Presbytery of James reminded that Camp Hanover is available to everyone.

CONTINUING ISSUES

1. Church policy and procedures review updates – (enclosure 3) Clerk
No updates received
2. Update on Video Surveillance System
Elder Furedy advised it is fully installed and working well.
3. Summer Worship Schedule

Motion: The Worship ministry moves that the summer combined worship schedule begin on May 26th and end on September 1st, with services being held at 10:00 am.

The motion passed.

NEW BUSINESS

1. NextEdge Request/Contract (enclosure 4)

Rev. Rollins advised that it is for Dish Network – reviewed cost and installation requirements. Elder Brenton led the discussion in a risk assessment process. It was asked what the dish did – it is a receiver, collecting data for Dish Network to see how the satellites are serving this area. Discussion around the potential risk to damage to the roof and the unknowns were a concern. It was also discussed about the money from this would be “manna from heaven” – much given for not much. Elder Guy stated that we would want to discuss liability with our insurance company. It seemed that if the contract to have a 30 day out for BPC and the liability insurance. Elder Guy asked that they send the contract in red so that we can redline it as needed and also references. Elder Furedy will contact NextEdge for the above items. We will revisit as we obtain that document.

2. Request to Rent Sanctuary

We received a request from Pastor Delphoney Kargbo, of New Jerusalem Christian Church to rent the Sanctuary on Sunday afternoons for about 3 hours for their worship service.

Rev. Rollins shared his concerns with the risks involved – lots of cross pollination of the churches.

Common consent was no.

3. Community Engagement Unit – Training (enclosure 5)

Elder Gordon shared the background that was included in the minutes. He has signed us up and we are looking for a team. Rev. Rollins, Elder Gordon, Chris Viano, Elder Sare, and Elder Brenton are willing to attend.

4. Review webpages for updates/corrections. The clerk requested that all review the pages on the website and provide any feedback and updates via email.

5. The Next Presbytery Meeting is Tuesday, April 30th 10am to 5pm. First Presbyterian, Norfolk

Reviewed the need and ask for volunteers, Elder Spillman and Elder Gordon as commissioners to the meeting. Elder Martin will be a back up. Elder Crossman moved that Elder Spillman and Elder Gordon be elected as commissioners with Elder Martin as a alternate for the April Presbytery meeting. **The motion passed.**

6. Communion Motion:

Motion: The Worship Ministry moves that BPC observes communion on the following dates or times:

The first Sunday of each month at the combined worship service.

On the 3rd Sunday of each month at the 8am and 9am worship services.

Maundy Thursday – April 18th

Easter Sunday at 8am, 9am and 11am.

Celtic Service – (date to be determined)

The motion passed.

STAFF REPORTS

Director of Music Ministries

Chi-Yi Chen Wolbrink

Chi-yi was not present from the meeting so here is her report from the Worship Ministry Minutes “Of note was the addition of 5 new members to the Sanctuary Choir, including 3 young Marines from the school of music at Joint Expeditionary Base Little Creek. It was noted that there is good positive growth in the music program in addition to the choir increase. There is a beginning handbell class being offered by Martha Berryman, a percussion circle for middle school or older children, and the Joyful Singers youth choir is doing very well”

Director of Youth and Family Outreach

Lacy Schimmel

No report provided.

Associate Pastor

Rev. Emma Ouellette

The end of January and the beginning of February came with a lot of brainstorming. I so enjoyed the session retreat with you all. Many ideas came to my mind, as I hope they came to yours as well.

I’m excited to work with Evangelism on new ways to reach the community, especially those who are new movers. Likewise, I’m enjoying the project of the picture directory with congregational care. Looking through photos from your events over the past couple years have brought back so many great memories. We’ve done a lot of wonderful things, and we should be proud of how far we’ve come in such a short time.

I continued teaching on Wednesday evenings. The class finished up on Feb 13th and I will do a one evening study on the Enneagram on Feb 20th. Confirmation continues to go well. The youth have been paired with their mentors for the year. I’m very happy to announce those pairings:

Mac Rollins is paired with Neil Bonney

Aaron Long is paired with Peggy Damuth

Jordan Simonelli is paired with Chris Pascuzzi
Abby Fedorowicz is paired with Michele Parker
Eileen Pouliquen is paired with Nancy Hamilton
James Pouliquen is paired with Bob Orcutt
Caroline Williamson is paired with Emma Ouellette

Caroline's friend Carly is also going through the confirmation process with Caroline, and Linda Vogl is working with her as a mentor.

I'm grateful for all these wonderful men and women who are dedicating their time and attention to our wonderful youth.

As I'm writing this I am watching a youtube video of one of our confirmation kids who did a youtube show for a CBN Youth oriented series. This video is on the 5 love languages. To see these youth putting their faith into practice and excited about sharing their faith makes my heart so full.

At the beginning of the month I enjoyed some time in Michigan with family, and looking forward to a long weekend at the end of the month for a friend's wedding in Texas.

As always you all continue to be in my prayers.

Joyfully,
Emma Ouellette

Pastor / Head of Staff

Rev. Dr. David Rollins

Over the past month I have made several pastoral visits to members in assisted living facilities, and hospitals.

I have outlined worship services through August 2019 and communicated to all involved the need for our summer worship experiences to be well balanced in terms of musical style.

I have booked our Etheridge Speaker for 2019. Dr. Bill Cockrill will preach on consecration Sunday October 6, 2019, and he will be speaking on Saturday evening Oct. 5, 2019 following a catered dinner.

I have made preparations to join our Living Waters Mission Team on a trip to Peru March 12—19, 2019. I am looking to meeting the people in Peru and seeing firsthand the benefits of the clean water installation and use.

I have enjoyed attending the Wednesday night meal and the class Emma led and have been reviewing material to prepare for the class we will offer during Lent. If you haven't been, I encourage you to join us for a meal and great fellowship.

Along with Administration Support I have been conducting staff reviews so far, we have completed five of the reviews and are scheduling the remaining three. The process helps us continue to grow together as a team, identify individual goals, and affirms that we have a great team in place.

Respectfully, David

SUPPLEMENTAL MINISTRY REPORTS

(Items/issues not included in Ministry Minutes)

Rev Rollins – speaker announced for the Ethridge speaker as noted in his report above. He is a friend and mentor to Rev. Rollins.

CLOSING WITH PRAYER

Next Meeting – Tuesday, March 19, 2019 7pm Elder Gary Crossman – Devotion

Bayside Presbyterian Church - Virginia Beach VA
Balance Sheet as of January 31, 2019

Friday, February 15, 2019

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Account # Account Name YTD Balance

1100.1000.0000	General Fund - Petty Cash	100.09
1100.1500.0000	Preschool Petty Cash	200.00
1100.2000.0000	Towne Bank Checking	93,274.99
1100.2100.0000	Towne Bank Money Market	141,600.04
1100.2300.0000	Langley Federal Credit Union Savings	25.00
1100.2400.0000	Langley Federal Credit Union Money Market	252,094.19
	Cash Assets	\$487,294.31
1100.2453.0000	Session Loan (4)	3,987.01
1100.2525.0000	Union Bank 5110762150(6/21/2020)2.37%	53,905.74
1100.2527.0000	Union Bank 5110681024 (4/12/2019) 1.24%	60,662.72
1100.2528.0000	Union Bank 5110754383 (5/15/2019)1.24%	31,254.56
1100.2529.0000	Union Bank 5110771861 (4/30/2019)1.24%	49,747.80
1100.2621.0000	Union Bank 5110664437 (4/26/2019)1.54%	30,586.11
1100.2766.0000	Towne632084227(01/15/2020)1.49%	64,293.18
1100.2767.0000	Towne632077972(1/20/2020)1.49%	56,906.82
	Investment Assets	\$351,343.94
1100.4100.0000	Endowment MM TowneBank	4,391.84
1100.4500.0000	TD Ameritrade	495,682.46
	Endowment Assets	\$500,074.30
		\$1,338,712.55
Fund Balance		
3100.0000.0000	General Fund	267,042.42
3100.5000.0000	Pastor's Cont Educ Fund	586.72
3100.7000.0000	Assoc Pastor Cont Educ Fund	2,231.30
3200.0000.0000	Non-Budget Fund	(746.29)
3200.0200.0000	Minister's Special Benevolence	3,306.98
3200.4430.0000	Wedding Fund	(14.35)
3200.5000.0000	Food Pantry Fund	15,221.05
3300.0000.0000	Preschool Fund	132,621.40
3400.0000.0000	Educational Fund	6,221.76
3400.1000.1000	Library Fund	407.15
3400.1100.0000	Youth Ministries Fund	2,049.04
3400.1110.0000	Youth Mission Trips	15,697.38
3400.1120.0000	Adult Mission Trip Fund	2,639.00
3500.0000.0000	Property Fund	126,543.61
3500.0210.0000	Transportation Fund Balance	26,956.46
3500.0300.0000	Operations Reserve Fund Balance	45,778.77
3500.0700.0000	Columbarium Fund	46,831.16
3600.0000.0000	Music Fund	36,956.86
3600.0100.0000	Organ Fund	35,317.62
3600.1000.1000	Handbell	1,686.87
3700.0500.0000	Session Operating Fund	3,676.74
3800.0000.0000	Scholarship Fund	1,889.70
3800.2000.0000	Minister Loan Fund	30,027.39
3800.4000.0000	Missions Fund	9,865.62
3800.5000.0000	Earnings Fund	6,437.72
	General & Special Funds	\$819,232.08
3900.0000.0000	Endowment Fund	372,849.14
3900.3100.0000	Edna E Etheridge Fund Fund	104,942.42
3900.9000.0000	Qtrly Endow Earnings Fund	22,282.74

Bayside Presbyterian Church - Virginia Beach VA
Balance Sheet as of January 31, 2019

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Account #	Account Name	YTD Balance
	Endowment Funds	\$500,074.30
3200.0400.0000	Louise Robinson Benevolence Fund Balance	6,500.00
3800.1005.0000	William & Rhonda Bertholf Education Fund Balance	12,906.17
	Total Fund Balance	\$1,338,712.55
	Total Liabilities and Fund Balance	<u>\$1,338,712.55</u>

Bayside Presbyterian Church - Virginia Beach VA
Treasurer's Report as of January 2019 for General Fund

Friday, February 15, 2019 5:20 PM

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Account #	Account Name	Period Activity	YTD Balance	% of Budget YTD	Annual Budget
Income					
4100.0000.0000	Pledge Offering	32,104.00	32,104.00	66	584,748.00
4100.0100.0000	Non-pledged Offering	5,899.00	5,899.00	71	100,000.00
4100.0200.0000	Visitor Offering	114.00	114.00	55	2,500.00
4100.0300.0000	Loose Cash Offering	675.16	675.16*	101	8,000.00
4100.0400.0000	Church School Offering	3.00	3.00	0	0.00
4100.0500.0000	Envelope Offering	251.00	251.00*	1,004	300.00
	Regular Offerings	\$39,046.16	\$39,046.16	67	\$695,548.00
4100.1000.0000	Interest/Investment Inc.	0.00	0.00	0	7,760.00
	Net Investment Income	\$0.00	\$0.00	0	\$7,760.00
4100.1100.0000	Overhead Donation	1,070.00	1,070.00	97	13,200.00
4100.2100.0000	Soft Drinks/Coffee Inc.	0.00	0.00	0	300.00
4100.2200.0000	Tenant Donations	460.00	460.00	61	9,000.00
	Other Income	\$1,530.00	\$1,530.00	82	\$22,500.00
4100.1101.0000	Preschool DoMM Donation	292.50	292.50*	225	1,560.00
4100.8888.8888	Restricted Fund Budget Supplement	0.00	0.00		
4100.9999.9999	G/F ROLLOVER	0.00	0.00	0	17,066.00
	Total Income	\$40,868.66	\$40,868.66	66	\$744,434.00
Expense					
5100.1000.0000	Salary - Minister	8,360.53	8,360.53	98	102,346.00
5100.1005.0000	Salary - Associate Pastor	4,947.85	4,947.85*	102	57,954.00
5100.1010.0000	Salary - Director of Music	4,318.86	4,318.86	100	51,826.00
5100.1011.0000	Salary - Praise Team Music	793.83	793.83	87	10,931.00
5100.1015.0000	Salary - Dir Educ Min	3,333.35	3,333.35*	100	40,000.00
5100.1020.0000	Salary - Church Secretary	3,154.10	3,154.10*	115	32,786.00
5100.1022.0000	Salary - PT Bookkeeper	50.00	50.00	52	1,150.00
5100.1023.0000	Salary -Part Time Receptionist	0.00	0.00		
5100.1030.0000	Salary - Nursery	749.00	749.00	95	9,500.00
5100.1031.0000	Salary - Bldg/Grnds Super	3,049.11	3,049.11*	100	36,589.00
5100.1032.0000	Custodian A	954.96	954.96	88	13,045.00
5100.1035.0000	Employer Social Security	1,129.02	1,129.02*	101	13,398.00
	Salary Expense	\$30,840.61	\$30,840.61	100	\$369,525.00
5100.0100.0000	Office Supplies	163.07	163.07	63	3,100.00
5100.0105.0000	Postage Exp. 2	200.00	200.00*	120	2,000.00
5100.0110.0000	Postage Meter Lease	108.00	108.00*	257	500.00

Bayside Presbyterian Church - Virginia Beach VA
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Account #	Account Name	Period Activity	YTD Balance	% of Budget YTD	Annual Budget
5100.0115.0000	Copier Lease/Maintenance	957.33	957.33*	120	9,600.00
5100.0120.0000	Internet Expense	231.30	231.30	93	3,000.00
5100.0125.0000	Other Office Equipment	0.00	0.00		
5100.0126.0000	Office Equipment Repair	0.00	0.00	0	1,000.00
5100.0130.0000	Telephone Service	237.82	237.82	98	2,900.00
5100.0155.0000	Phone Message System	85.00	85.00	100	1,020.00
5100.0157.0000	Staff Appreciation	0.00	0.00	0	500.00
5100.0158.0000	Staff Travel	0.00	0.00		
5100.0160.0000	Worker's Comp Insurance	2,465.00	2,465.00*	986	3,000.00
5100.0165.0000	Property & Liability Ins	0.00	0.00	0	9,750.00
5100.0175.0000	Computer Equip/Software	0.00	0.00	0	6,500.00
5100.0180.0000	Beneflex	0.00	0.00		
	Office Administration	\$4,447.52	\$4,447.52	124	\$42,870.00
5100.1040.0000	Benefits - Minister	2,886.20	2,886.20	97	35,697.00
5100.1041.0000	Benefits - Minister's Supplemental	0.00	0.00		
5100.1045.0000	Benefits - Assoc Pastor	1,620.72	1,620.72	96	20,289.00
5100.1050.0000	Benefits - Director of Music	388.36	388.36	99	4,686.00
5100.1051.0000	Director of MM Insurance Opt Out	250.00	250.00	100	3,000.00
5100.1055.0000	Benefits - Dir of Educ Min	882.79	882.79	100	10,607.00
5100.1061.1000	Benefits - Church Secretary	830.40	830.40	100	10,006.00
5100.1064.0000	Benefits - Bldg/Grnds Supe	887.67	887.67	100	10,695.00
	Benefits Expense	\$7,746.14	\$7,746.14	98	\$94,980.00
5100.1065.0000	Prof. Exp. - Minister	26.19	26.19	8	4,000.00
5100.1066.0000	Cont Ed - Minister	0.00	0.00	0	2,500.00
5100.1070.0000	Prof. Exp. -Assoc Pastor	311.84	311.84*	125	3,000.00
5100.1071.0000	Cont Ed - Assoc Pastor	0.00	0.00	0	1,500.00
5100.1075.0000	Prof. Exp. - Dir. Music	81.48	81.48	42	2,350.00
5100.1080.0000	Prof Exp - Dir of Educ Min	0.00	0.00	0	2,350.00
5100.1085.0000	Prof.Exp - Administrator	43.04	43.04*	113	450.00
	Professional Expense	\$462.55	\$462.55	34	\$16,150.00
	Total Administrative Expense	\$43,496.82	\$43,496.82	100	\$523,525.00
5100.2001.0000	Beach Health Clinic	0.00	0.00	0	400.00
5100.2005.0000	Dwelling Place	0.00	0.00		
5100.2009.0000	Samaritan House	0.00	0.00	0	2,400.00
5100.2010.0000	Good News Jail & Prison Minist	0.00	0.00	0	500.00

Bayside Presbyterian Church - Virginia Beach VA
 Treasurer's Report as of January 2019 for General Fund

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Account #	Account Name	Period Activity	YTD Balance	% of Budget YTD	Annual Budget
5100.2013.0000	St. Columba Ministries	0.00	0.00	0	10,400.00
5100.2021.0000	Judeo-Christian Outreach Cente	0.00	0.00	0	2,800.00
5100.2027.0000	Seton Youth Shelter	0.00	0.00	0	500.00
5100.2029.0000	Volunters of America	0.00	0.00		
5100.2030.0000	Human Kind	0.00	0.00	0	1,600.00
5100.2033.0000	Winter Shelter Program	0.00	0.00	0	400.00
5100.2038.0000	Faith Works Coalition	0.00	0.00	0	2,400.00
5100.2039.0000	Virginia Supportive Housing-Crescent Square	0.00	0.00	0	2,800.00
5100.2041.0000	Project Activity	0.00	0.00	0	800.00
	Community Service Expense	\$0.00	\$0.00	0	\$25,000.00
5100.2055.0000	Fellowship	0.00	0.00	0	1,700.00
5100.2060.0000	Card Ministry	0.00	0.00	0	100.00
5100.2063.0000	Bereavement Team	0.00	0.00	0	750.00
5100.2070.0000	Stephen Ministry	0.00	0.00	0	450.00
	Congregational Care Expense	\$0.00	\$0.00	0	\$3,000.00
5100.3000.0000	Equipment/	0.00	0.00	0	750.00
5100.3001.0000	Supplies	0.00	0.00	0	2,000.00
5100.3003.0000	DCE Conferences	0.00	0.00	0	1,250.00
5100.3005.0000	Curriculum	370.47	370.47*	139	3,200.00
5100.3006.0000	Background_ Checks	10.00	10.00*	125	100.00
5100.3010.0000	Library	0.00	0.00	0	200.00
5100.3013.0000	First Fridays	189.00	189.00*	151	1,500.00
5100.3014.0000	MOPS	205.00	205.00*	137	1,800.00
5100.3015.0000	Vacation Bible School Exp.	0.00	0.00	0	3,800.00
5100.3022.0000	Nursery	0.00	0.00	0	300.00
5100.3040.0000	MS Ministry	0.00	0.00	0	700.00
5100.3041.0000	HS Ministry	0.00	0.00	0	500.00
5100.3042.0000	Confirmation	0.00	0.00	0	300.00
5100.3043.0000	Children's Ministry	150.07	150.07*	150	1,200.00
5100.3045.0000	Publicity/Promotion	0.00	0.00	0	1,800.00
	Education Expense	\$924.54	\$924.54	57	\$19,400.00
5100.3505.0000	New Visitor Materials	0.00	0.00	0	500.00
5100.3525.0000	Evangelism Materials	0.00	0.00	0	500.00
5100.3531.0000	Evangelistic Events	0.00	0.00	0	500.00
5100.3540.0000	Living Nativity	0.00	0.00	0	3,000.00
	Evangelism Expense	\$0.00	\$0.00	0	\$4,500.00

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Account #	Account Name	Period Activity	YTD Balance	% of Budget YTD	Annual Budget
5100.4000.0000	Building Maintenance	415.44	415.44	47	10,500.00
5100.4001.0000	HVAC Maintenance	0.00	0.00	0	6,300.00
5100.4005.0000	Van Ops/Maint	0.00	0.00	0	0.00
5100.4010.0000	Exterminating Service	0.00	0.00	0	2,500.00
5100.4015.0000	Fire & Safety System Maint.	140.97	140.97	84	2,000.00
5100.4020.0000	Grounds Maintenance	0.00	0.00	0	13,959.00
5100.4025.0000	Supplies & Cleaning Materials	464.50	464.50*	139	4,000.00
5100.4030.0000	Kitchen Maintenance	0.00	0.00	0	2,000.00
5100.4035.0000	Vending Machines	0.00	0.00		
5100.4050.0000	Electricity	2,933.85	2,933.85*	138	25,500.00
5100.4055.0000	Gas	1,412.36	1,412.36*	154	11,000.00
5100.4060.0000	Water & Sewer	906.76	906.76*	109	10,000.00
5100.4065.0000	Refuse Collection	225.58	225.58	90	3,000.00
	Property Expense	\$6,499.46	\$6,499.46	86	\$90,759.00
5100.4080.0000	Payroll Preparation	147.60	147.60*	168	1,050.00
5100.4082.0000	Bank Fees	113.94	113.94*	248	550.00
5100.4086.0000	Audit Fees	0.00	0.00	0	1,400.00
	Stewardship Expense	\$261.54	\$261.54	104	\$3,000.00
5100.4101.0000	Church Develop - Limete	0.00	0.00	0	500.00
5100.4110.0000	Mission Giving	0.00	0.00	0	32,000.00
5100.4120.0000	Theological Education Fund	0.00	0.00	0	0.00
5100.4121.0000	Field Missionary Support	0.00	0.00	0	0.00
5100.4122.0000	Congo Maternity Hospital	0.00	0.00	0	500.00
5100.4123.0000	Congo-Mark Shreiber School	0.00	0.00	0	500.00
5100.4125.1000	Ticul Scholarship & Staff	0.00	0.00	0	0.00
5100.4125.2000	Ticul - Material	0.00	0.00	0	2,000.00
5100.4125.5000	Youth - Mission Trips- 1/3	0.00	0.00	0	0.00
5100.4128.0000	Disaster Response	0.00	0.00	0	0.00
5100.4130.0000	Massanetta support	0.00	0.00	0	500.00
5100.4132.0000	Miscellaneous expenses	0.00	0.00	0	500.00
5100.4134.0000	Clean Water Project	0.00	0.00	0	7,000.00
5100.4135.0000	Mogodeshu Hospital Project	0.00	0.00	0	500.00
5100.4136.0000	American Indian Children School Support	0.00	0.00	0	4,000.00
	Witness/Global Mission	\$0.00	\$0.00	0	\$48,000.00
5100.4200.0000	Special Music Programs	0.00	0.00	0	3,500.00
5100.4205.0000	Music Literature(all sevices)	191.86	191.86*	153	1,500.00

Bayside Presbyterian Church - Virginia Beach VA
 Treasurer's Report as of January 2019 for General Fund

Friday, February 15, 2019 5:20 PM

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Account #	Account Name	Period Activity	YTD Balance	% of Budget YTD	Annual Budget
5100.4215.0000	Robe Maintenance/Cleaning	0.00	0.00	0	500.00
5100.4220.0000	Workshops/Memberships/licensing	0.00	0.00	0	1,400.00
5100.4225.0000	Substitute Organist	0.00	0.00	0	1,200.00
5100.4230.0000	Music/Pulpit Honoraria	0.00	0.00	0	1,000.00
5100.4232.0000	Section Leaders	840.00	840.00*	101	10,000.00
5100.4236.0000	Seasonal Decor	0.00	0.00	0	400.00
5100.4240.0000	Usher Supplies/Cleaning	0.00	0.00	0	400.00
5100.4245.0000	Communion Supplies	0.00	0.00	0	300.00
5100.4250.0000	Supplies/Equipment	0.00	0.00	0	600.00
5100.4251.0000	Children's Choir Supplies	10.68	10.68	21	600.00
5100.4255.0000	Keyboard Instr. Maintenance	0.00	0.00	0	900.00
5100.4260.0000	Audio/Visual	0.00	0.00	0	250.00
5100.4265.0000	Handbell Maintenance	0.00	0.00	0	0.00
5100.4270.0000	Praise Team Drummer	120.00	120.00	45	3,200.00
5100.4275.0000	DoMM Continuing Education	0.00	0.00	0	1,500.00
	Worship Expense	\$1,162.54	\$1,162.54	51	\$27,250.00
	Total Expenses	\$52,344.90	\$52,344.90	84	\$744,434.00
	Difference	(\$11,476.24)	(\$11,476.24)		\$0.00

* = Income/Expense exceeds amount budgeted to date

Enclosure (3): Church Policy and Procedure Reviews

The below table contains the policies and procedures currently in effect in Bayside Presbyterian Church. Note that there is a distinct difference between a policy and a set of procedures. Policies reflect Session or Corporation directed processes. Procedures are written where guidelines only are required to maintain awareness of a routine process that may from time to time be changed, for example Food Pantry or Lay Reader Procedures. Policies and procedures both serve as the approved processes for conduct events within the church and provide guidance for the church officers, Ministries, congregation members as well as non-members in the conduct of routine business or events in our church. These documents are currently available on the church website or in hard copy in the office for reference.

All policies and procedures are approved by the Session. Regardless of the current content, the existing policies are the approved versions and must be kept current if they are to be of value. If they are thought to be out of date, the policy and any decision recommended that is not in accordance with the policy must be approved by the Session as “an exception to policy”. When updating a policy, the final draft should be reviewed by the Ministry and other involved congregation members by way of email correspondence or at a Ministry meeting. The final policy will be presented to the Session for approval.

While a policy may not be able to address every possible situation, it should be encompassing for normal operations in the church. Exceptions to policy, anticipated that they will be kept to a minimum, must be addressed and approved by the Session. A statement regarding the process for requesting an exception to policy should be included at the end of every policy document.

Each of the below policy or procedure reviews should be included as a standing agenda item for each Ministry meeting until they are current. The status of the reviews should be included in the monthly Ministry minutes.

Responsible Ministry	Policy or Procedure Name	Current Version	Comments / Updates since last month in Red
Admin Support	Personnel Policies & Procedures	2017	
Admin Support	Manual of Administrative Operations	2016	
Admin Support	Sexual Misconduct Policy	2016	
Admin Support	Child and Youth Protection Policy	2017	
Christian Education	Library Procedures	2015	
Christian Education	Transportation Policy	2015	
Community Service	Food Pantry Procedures	2015	
Congregational Care	Bereavement Reception Procedures	2016	
Congregational Care	Visitation/Shepherding Program Procedures	New	
Congregational Care	Active Membership Policy	2016	
Property	Building Use Policy	2018	
Property	Memorial Garden and Columbarium Rules & Procedures	2015	
Stewardship	Mission Trip Funding Policy	2015	
Stewardship	Stewardship and Fundraising Policy	2016	
Stewardship	Operating Rules and Investment Policy for the Endowment Fund Committee	2015	
Stewardship	Terms of the Endowment Fund and Endowment Committee	2015	
Stewardship	Corporate By-Laws	2013	
Stewardship	Credit Card Points Usage Policy	2016	
Stewardship	Priorities Plan – 2020 Vision	2017	
Worship	Funeral Policy	2016	
Worship	Wedding Policy	2015	Update in progress
Worship	Lay Reader Guidelines	2015	

MVD041

Bayside Presbyterian Church

LICENSE AGREEMENT

This License Agreement ('Agreement') dated February 7, 2019 ('Effective Date') between **Bayside Presbyterian Church**, a Virginia Nonprofit with principal offices located at **1400 Ewell Rd Virginia Beach, VA 23455** ("Licensor") and **NextEdge Networks, LLC**, a Delaware Limited Liability Company with its principal offices at 240 Stockton Street, 3rd Floor, San Francisco, CA 94108 ("NextEdge").

Grant: Licensor grants to NextEdge a non-exclusive license to install, maintain, repair, operate, inspect, augment and remove, at NextEdge's expense, a dish, cable(s), conduit and other equipment as described in Exhibit A, attached hereto and incorporated herein (the "Equipment") on the Property located at **1400 Ewell Rd Virginia Beach, VA 23455**. The Equipment, requiring an interior wall space of 2' x 2' for its electrical equipment and a 4'x4' rooftop space for the A-Equipment and additional space for the B-Equipment (the "Space"), will be placed in a mutually agreed upon location within the Property. This Agreement is contingent upon the Licensor and NextEdge's agreement of a mutual location of the Equipment at the site visit. Licensor also grants to NextEdge the use of one (1) standard 110 VAC outlet located within or near the Space. Licensor shall allow NextEdge, as well as its employees, agents, contractors, partners, representatives and assigns reasonable access to the Property and Space during normal business hours for repair, upgrade, replacement, or maintenance of the Equipment. In the event of an emergency after hours, Licensor will make its best effort to allow NextEdge access to the Property. Licensor and NextEdge are aware and agree that the NextEdge will sublicense the Space to a DISH Network during this Term. NextEdge's sublicense Agreement with Dish will accommodate and allow for NextEdge's continued use of the Property.

TERM: This Agreement shall have a Term three years (3 years), the Initial Term ("Initial Term"), commencing on the date of full execution by Licensor and NextEdge of this agreement. In consideration for this Agreement, NextEdge will pay the Licensor an upfront annual fee of One Thousand Two Hundred Dollars (\$1,200.00), to be paid within thirty business days of installation. At the expiration of the initial Term, this Agreement shall automatically renew on a month-to-month basis if NextEdge has not terminated the Agreement in writing prior to, or has not removed their Equipment, hereinafter referred to as holdover period ("Holdover"). In this event, NextEdge and the Licensor will be required to renegotiate the Term and annual fee of this Agreement. During this Holdover period, either party may terminate this Agreement by providing thirty (30) days written notice.

NextEdge's Obligation: NextEdge shall keep the Equipment in good order. Upon written Notice from the Licensor, NextEdge shall repair physical damage created by NextEdge at or adjacent to the Space in a timely manner, to a condition as nearly as is reasonably possible, existing prior to such damage being caused by NextEdge or its agents. NextEdge is not responsible for normal wear and tear at, or adjacent to, the Space. NextEdge will maintain a general liability insurance in the amount of one million dollars (\$1,000,000.00) during the life of this Agreement and shall name the Licensor as additional insured.

Non-interference: NextEdge agrees that Equipment shall not unduly interfere with Licensor use, maintenance or operation of the Property and any existing communication system(s) installed at the Property. In the event the Equipment causes demonstrated interference, Licensor shall notify NextEdge in writing and NextEdge shall make the necessary alterations at its expense.

Notices: All notices ("Notice") under this Agreement shall be written and given by certified mail, return receipt requested, nationally recognized overnight courier service such as Federal Express or UPS, or hand delivered to the respective address of each party as set forth below (or as may subsequently be provided by either party).

Licensor: Bayside Presbyterian Church

Attention: David Rollins

Address: 1400 Ewell Rd Virginia Beach, VA 23455

Contact Name: David Rollins 757-464-0013

Contact Email: nolanrollins@yahoo.com

NextEdge Networks LLC

Attention: Chris Maguire

Address: 240 Stockton Street, 3rd Floor, San Francisco, CA 94108

Title: CEO

Email: cmaguire@nextedenetworks.com

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Bayside Presbyterian Church

Termination: NextEdge may terminate this Agreement by providing thirty (30) days prior written notice to the Licensor. Upon the expiration or termination of this Agreement by NextEdge, NextEdge shall remove the Equipment from the Property within thirty (30) business days. Licensor may terminate this Agreement at the end of the initial Term or any time thereafter, upon thirty (30) days written notice to NextEdge. Licensor represents and warrants that Licensor has rights in the Property sufficient to grant the license to NextEdge upon execution of this Agreement and shall retain said rights throughout the initial Term. The result of early termination with no reasonable notice by the Licensor will result in default and action by NextEdge, with possible financial implication.

Assignment: NextEdge has the right to assign this Agreement without notice to or consent of Licensor. In the event of an assignment, all terms and conditions of this Agreement remain in full force. Licensor may not assign this Agreement without the written authorization of NextEdge, which shall not be unreasonably withheld.

Amendment: Neither party may amend this Agreement except in writing signed by Licensor and NextEdge.

Miscellaneous: Each party acknowledges that: (a) this is the entire agreement between the parties; (b) Licensor is not relying on any representation or assurance of any nature whatsoever (whether or not in writing) made or given by any person (whether or not a party to this Agreement) that is not expressly set out in this Agreement (nothing in this Agreement shall have the effect of limiting or excluding any liability for, or remedy in respect to fraud); and (c) this Agreement is governed by, and construed in accordance within the laws of the state where the Licensor is located..

WITNESS WHEREOF, each of the persons executing this Agreement affirms that he or she has the complete authority to enter into this Agreement on behalf of the party for which he or she is signing, and to bind said party to the terms contained herein as of the last date signed.

Licensor: **Bayside Presbyterian Church**

NextEdge Networks, LLC

Signature: _____

Signature: _____

Name: **David Rollins**

Name: Chris Maguire

Title: Rev. Dr. Head of Staff

Title: CEO

Date: _____

Date: _____

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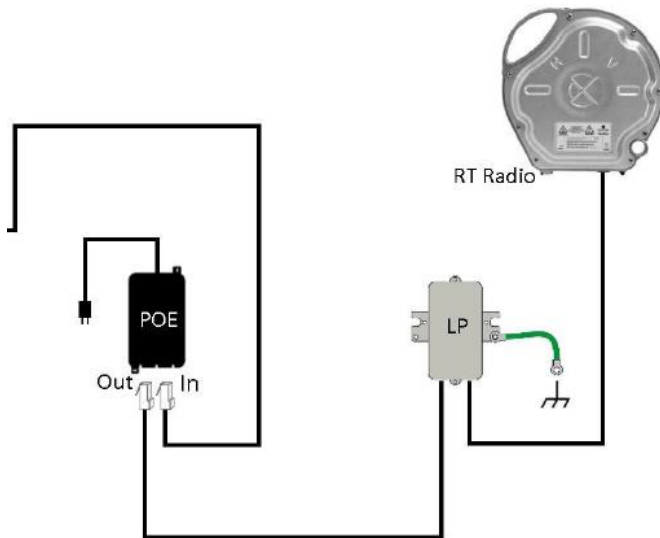
Bayside Presbyterian Church

Exhibit A
NextEdge's Equipment

A-EQUIPMENT



INTERIOR EQUIPMENT



B-EQUIPMENT

Request for Taxpayer Identification Number and Certification

**Give Form to the
requester. Do not
send to the IRS.**

Print or type See Specific Instructions on page 2.	1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.	
	2 Business name/disregarded entity name, if different from above	
	3 Check appropriate box for federal tax classification; check only one of the following seven boxes: <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____ Note. For a single-member LLC that is disregarded, do not check LLC; check the appropriate box in the line above for the tax classification of the single-member owner. <input type="checkbox"/> Other (see instructions) ▶ _____	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____ <i>(Applies to accounts maintained outside the U.S.)</i>
	5 Address (number, street, and apt. or suite no.)	Requester's name and address (optional)
	6 City, state, and ZIP code	
	7 List account number(s) here (optional)	

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Social security number									
				-			-		

or

Employer identification number									
				-					

Note. If the account is in more than one name, see the instructions for line 1 and the chart on page 4 for guidelines on whose number to enter.

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 3.

Sign Here	Signature of U.S. person ▶	Date ▶
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General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. Information about developments affecting Form W-9 (such as legislation enacted after we release it) is at www.irs.gov/fw9.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following:

- Form 1099-INT (interest earned or paid)
- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)

- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding? on page 2.

By signing the filled-out form, you:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and
4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting?* on page 2 for further information.

Note. If you are a U.S. person and a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien;
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States;
- An estate (other than a foreign estate); or
- A domestic trust (as defined in Regulations section 301.7701-7).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax under section 1446 on any foreign partners' share of effectively connected taxable income from such business. Further, in certain cases where a Form W-9 has not been received, the rules under section 1446 require a partnership to presume that a partner is a foreign person, and pay the section 1446 withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid section 1446 withholding on your share of partnership income.

In the cases below, the following persons must give Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States:

- In the case of a disregarded entity with a U.S. owner, the U.S. owner of the disregarded entity and not the entity;
- In the case of a grantor trust with a U.S. grantor or other U.S. owner, generally, the U.S. grantor or other U.S. owner of the grantor trust and not the trust; and
- In the case of a U.S. trust (other than a grantor trust), the U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

Foreign person. If you are a foreign person or the U.S. branch of a foreign bank that has elected to be treated as a U.S. person, do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities).

Nonresident alien who becomes a resident alien. Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a "saving clause." Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the payee has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items:

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
4. The type and amount of income that qualifies for the exemption from tax.
5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

Example. Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if his or her stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first protocol) and is relying on this exception to claim an exemption from tax on his or her scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity, give the requester the appropriate completed Form W-8 or Form 8233.

Backup Withholding

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS 28% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, payments made in settlement of payment card and third party network transactions, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the Part II instructions on page 3 for details),

3. The IRS tells the requester that you furnished an incorrect TIN,

4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or

5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See *Exempt payee code* on page 3 and the separate Instructions for the Requester of Form W-9 for more information.

Also see *Special rules for partnerships* above.

What is FATCA reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all United States account holders that are specified United States persons. Certain payees are exempt from FATCA reporting. See *Exemption from FATCA reporting code* on page 3 and the Instructions for the Requester of Form W-9 for more information.

Updating Your Information

You must provide updated information to any person to whom you claimed to be an exempt payee if you are no longer an exempt payee and anticipate receiving reportable payments in the future from this person. For example, you may need to provide updated information if you are a C corporation that elects to be an S corporation, or if you no longer are tax exempt. In addition, you must furnish a new Form W-9 if the name or TIN changes for the account; for example, if the grantor of a grantor trust dies.

Penalties

Failure to furnish TIN. If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

Civil penalty for false information with respect to withholding. If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty.

Criminal penalty for falsifying information. Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

Misuse of TINs. If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties.

Specific Instructions

Line 1

You must enter one of the following on this line; **do not** leave this line blank. The name should match the name on your tax return.

If this Form W-9 is for a joint account, list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9.

a. **Individual.** Generally, enter the name shown on your tax return. If you have changed your last name without informing the Social Security Administration (SSA) of the name change, enter your first name, the last name as shown on your social security card, and your new last name.

Note. ITIN applicant: Enter your individual name as it was entered on your Form W-7 application, line 1a. This should also be the same as the name you entered on the Form 1040/1040A/1040EZ you filed with your application.

b. **Sole proprietor or single-member LLC.** Enter your individual name as shown on your 1040/1040A/1040EZ on line 1. You may enter your business, trade, or "doing business as" (DBA) name on line 2.

c. **Partnership, LLC that is not a single-member LLC, C Corporation, or S Corporation.** Enter the entity's name as shown on the entity's tax return on line 1 and any business, trade, or DBA name on line 2.

d. **Other entities.** Enter your name as shown on required U.S. federal tax documents on line 1. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on line 2.

e. **Disregarded entity.** For U.S. federal tax purposes, an entity that is disregarded as an entity separate from its owner is treated as a "disregarded entity." See Regulations section 301.7701-2(c)(2)(iii). Enter the owner's name on line 1. The name of the entity entered on line 1 should never be a disregarded entity. The name on line 1 should be the name shown on the income tax return on which the income should be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a single owner that is a U.S. person, the U.S. owner's name is required to be provided on line 1. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity's name on line 2, "Business name/disregarded entity name." If the owner of the disregarded entity is a foreign person, the owner must complete an appropriate Form W-8 instead of a Form W-9. This is the case even if the foreign person has a U.S. TIN.

Line 2

If you have a business name, trade name, DBA name, or disregarded entity name, you may enter it on line 2.

Line 3

Check the appropriate box in line 3 for the U.S. federal tax classification of the person whose name is entered on line 1. Check only one box in line 3.

Limited Liability Company (LLC). If the name on line 1 is an LLC treated as a partnership for U.S. federal tax purposes, check the "Limited Liability Company" box and enter "P" in the space provided. If the LLC has filed Form 8832 or 2553 to be taxed as a corporation, check the "Limited Liability Company" box and in the space provided enter "C" for C corporation or "S" for S corporation. If it is a single-member LLC that is a disregarded entity, do not check the "Limited Liability Company" box; instead check the first box in line 3 "Individual/sole proprietor or single-member LLC."

Line 4, Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space in line 4 any code(s) that may apply to you.

Exempt payee code.

- Generally, individuals (including sole proprietors) are not exempt from backup withholding.
- Except as provided below, corporations are exempt from backup withholding for certain payments, including interest and dividends.
- Corporations are not exempt from backup withholding for payments made in settlement of payment card or third party network transactions.
- Corporations are not exempt from backup withholding with respect to attorneys' fees or gross proceeds paid to attorneys, and corporations that provide medical or health care services are not exempt with respect to payments reportable on Form 1099-MISC.

The following codes identify payees that are exempt from backup withholding. Enter the appropriate code in the space in line 4.

- 1—An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2)
- 2—The United States or any of its agencies or instrumentalities
- 3—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities
- 4—A foreign government or any of its political subdivisions, agencies, or instrumentalities
- 5—A corporation
- 6—A dealer in securities or commodities required to register in the United States, the District of Columbia, or a U.S. commonwealth or possession
- 7—A futures commission merchant registered with the Commodity Futures Trading Commission
- 8—A real estate investment trust
- 9—An entity registered at all times during the tax year under the Investment Company Act of 1940
- 10—A common trust fund operated by a bank under section 584(a)
- 11—A financial institution
- 12—A middleman known in the investment community as a nominee or custodian
- 13—A trust exempt from tax under section 664 or described in section 4947

The following chart shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 13.

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 7
Broker transactions	Exempt payees 1 through 4 and 6 through 11 and all C corporations. S corporations must not enter an exempt payee code because they are exempt only for sales of noncovered securities acquired prior to 2012.
Barter exchange transactions and patronage dividends	Exempt payees 1 through 4
Payments over \$600 required to be reported and direct sales over \$5,000 ¹	Generally, exempt payees 1 through 5 ²
Payments made in settlement of payment card or third party network transactions	Exempt payees 1 through 4

¹ See Form 1099-MISC, Miscellaneous Income, and its instructions.

² However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, gross proceeds paid to an attorney reportable under section 6045(f), and payments for services paid by a federal executive agency.

Exemption from FATCA reporting code. The following codes identify payees that are exempt from reporting under FATCA. These codes apply to persons submitting this form for accounts maintained outside of the United States by certain foreign financial institutions. Therefore, if you are only submitting this form for an account you hold in the United States, you may leave this field blank. Consult with the person requesting this form if you are uncertain if the financial institution is subject to these requirements. A requester may indicate that a code is not required by providing you with a Form W-9 with "Not Applicable" (or any similar indication) written or printed on the line for a FATCA exemption code.

A—An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37)

B—The United States or any of its agencies or instrumentalities

C—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities

D—A corporation the stock of which is regularly traded on one or more established securities markets, as described in Regulations section 1.1472-1(c)(1)(i)

E—A corporation that is a member of the same expanded affiliated group as a corporation described in Regulations section 1.1472-1(c)(1)(i)

F—A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state

G—A real estate investment trust

H—A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940

I—A common trust fund as defined in section 584(a)

J—A bank as defined in section 581

K—A broker

L—A trust exempt from tax under section 664 or described in section 4947(a)(1)

M—A tax exempt trust under a section 403(b) plan or section 457(g) plan

Note. You may wish to consult with the financial institution requesting this form to determine whether the FATCA code and/or exempt payee code should be completed.

Line 5

Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns.

Line 6

Enter your city, state, and ZIP code.

Part I. Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. If you are a resident alien and you do not have and are not eligible to get an SSN, your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN. However, the IRS prefers that you use your SSN.

If you are a single-member LLC that is disregarded as an entity separate from its owner (see *Limited Liability Company (LLC)* on this page), enter the owner's SSN (or EIN, if the owner has one). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, enter the entity's EIN.

Note. See the chart on page 4 for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at www.ssa.gov. You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at www.irs.gov/businesses and clicking on Employer Identification Number (EIN) under Starting a Business. You can get Forms W-7 and SS-4 from the IRS by visiting IRS.gov or by calling 1-800-TAX-FORM (1-800-829-3676).

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and write "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

Note. Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

Caution: A disregarded U.S. entity that has a foreign owner must use the appropriate Form W-8.

Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if items 1, 4, or 5 below indicate otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on line 1 must sign. Exempt payees, see *Exempt payee code* earlier.

Signature requirements. Complete the certification as indicated in items 1 through 5 below.

- 1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983.** You must give your correct TIN, but you do not have to sign the certification.
- 2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983.** You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.
- 3. Real estate transactions.** You must sign the certification. You may cross out item 2 of the certification.
- 4. Other payments.** You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments made in settlement of payment card and third party network transactions, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).
- 5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions.** You must give your correct TIN, but you do not have to sign the certification.

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account)	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor ²
4. a. The usual revocable savings trust (grantor is also trustee) b. So-called trust account that is not a legal or valid trust under state law	The grantor-trustee ¹ The actual owner ¹
5. Sole proprietorship or disregarded entity owned by an individual	The owner ³
6. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))	The grantor*
For this type of account:	Give name and EIN of:
7. Disregarded entity not owned by an individual	The owner
8. A valid trust, estate, or pension trust	Legal entity ⁴
9. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
10. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
11. Partnership or multi-member LLC	The partnership
12. A broker or registered nominee	The broker or nominee
13. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
14. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulations section 1.671-4(b)(2)(i)(B))	The trust

¹ List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.
² Circle the minor's name and furnish the minor's SSN.

³ You must show your individual name and you may also enter your business or DBA name on the "Business name/disregarded entity" name line. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

⁴ List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships* on page 2.

*Note. Grantor also must provide a Form W-9 to trustee of trust.

Note. If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

Secure Your Tax Records from Identity Theft

Identity theft occurs when someone uses your personal information such as your name, SSN, or other identifying information, without your permission, to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN,
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax preparer.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity or credit report, contact the IRS Identity Theft Hotline at 1-800-908-4490 or submit Form 14039.

For more information, see Publication 4535, Identity Theft Prevention and Victim Assistance.

Victims of identity theft who are experiencing economic harm or a system problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 1-877-777-4778 or TTY/TDD 1-800-829-4059.

Protect yourself from suspicious emails or phishing schemes. Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward this message to phishing@irs.gov. You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration (TIGTA) at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at: spam@uce.gov or contact them at www.ftc.gov/idtheft or 1-877-IDTHEFT (1-877-438-4338).

Visit IRS.gov to learn more about identity theft and how to reduce your risk.

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their laws. The information also may be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You must provide your TIN whether or not you are required to file a tax return. Under section 3406, payers must generally withhold a percentage of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to the payer. Certain penalties may also apply for providing false or fraudulent information.

An Invitation to the Va. Beach Police Departments Religious Institutions Security Team Scenario Based Training on March 30, 2019.

On 03/30/2019 at 1 p.m. to 6 p.m. the Virginia Beach Police Department Community Engagement Unit will be hosting their second scenario based training for Religious Institutions Security Teams for FREE. The training will be conducted at Coastal Community Church located at 2800 S Independence Blvd, Virginia Beach, VA 23456.

The training will consist of multiple real-live action scenarios, based on actual security incidents that took place at congregations here in Virginia Beach. The scenarios will involve: live role players, test and teach security teams some basic methods on how to handle a variety of situations security personnel may face within their congregation. Each Religious Institution can sign up two teams of 5 people per a Team. The Community Engagement Unit is looking to cap the teams at 36 teams which makes space limited. Teams of less ten can have five participate as well.

After the training all will be invited to a potluck and scenario debrief for all the teams involved in the training. More information to come after signing up.

* _Who Should Attend? _*

Religious Institution Security Teams; Ushers/Greeters; Minister's and staff; Lay leadership

* _How to sign up? _*

Please Email MPO Allen Perry (alperry@vbgov.com) with the following information:

-Primary contact for the group (name / email / religious institution name / address)

-Number of teams participating (1 or 2)