

Minutes of the Stated Session Meeting

Bayside Presbyterian Church
17 March 2020 7:00 PM Via Conference Call

The Session of Bayside Presbyterian Church met in a Stated Meeting at 7:00 pm via conference call due to the current COVID-19 social distancing restrictions. Members present, constituting a quorum, were Moderator Rev. Dr. David Rollins, Clerk and Elder Amanda Long and Elders Cherokee Adams, Will Albertoli, Butch Brenton, Clif Furedy, Ed Gluckowski, Herb Gordon, Richard Guy, Ashley McLeod, Bob Orcutt, Michele Parker, Chris Pascuzzi, Mike Raymer, Morgan Rechkemmer, Di Ricks, Thom Sare, Ed Spillman, and Rose Ann Wehr.

Elders Kay Niman Meyers, Brenda Reid, and Matthew Wicks were not in attendance.

Staff Member Present: Associate Pastor Rev. Emma Ouellette, Chi-Yi Chen Wolbrink, Director of Music and Lacy Schimmel, Director of Youth and Family Outreach.

Visitors to the meeting Treasurer Lu Wong and George Wong

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.

The meeting was opened with prayer by Rev. Rollins following the sharing of joys and concerns.

DEVOTION was shared by Elder Chris Pascuzzi

REQUESTS FOR SESSION APPROVAL

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

SESSIONAL RECORDS

Clerk of Session

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

Motion: It is moved by the Clerk that the Session approve the minutes from last month's Session meeting, the Called Session Meeting on March 8, 2020 and the agenda for today's Stated Meeting. **The Motion Passed.**

STATISTICS

The following statistics were reviewed.

Attendance: Current Plus Previous Three – February

Year	8:00 Total/Avg	9:00 Total/Avg	11:00 Total/Avg	Combined Services	Special Services	Total All Sundays	Weekly Average
2017^	75/25	209/70	346/115	192	NA	882	206
2018	80/27	194/65	283/94	172	65*	729	182
2019	51/17	199/66	393/131	191	NA	834	209
2020	51/17	212/71	403/134	176	70*	842	211

*Ash Wednesday

1. Reception of New Members: None
2. Baptisms: None
3. Church Weddings: None
4. Member Transfers: None
5. Member Deaths: None

INVITATION CELEBRATION:

Sharing of invitations to Bayside services, events and programs.
Upcoming opportunities? None were shared.

FINANCIAL REPORT AND ISSUES:

Balance Sheet (enclosed) & Treasurer's Report (enclosed)

2019 Year End Reports (enclosed)

Luanne shared end of 2019 – pointed out we ended with ministries doing very well. 12k in the black – prepaid pledges helped. General fund is good

2020 80% year to date on income – last year same time – 72%
we are in a better place than last year.

Motion: Elder RoseAnn Wehr moved that we accept report as presented.
The Motion passed.

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

None

PEVA / CHURCH INFORMATION

None

CONTINUING ISSUES

1. Church policy and procedures review updates – (enclosed)
No updates received

2. 2020 Vision Update – Recent 2020 Vision Meeting Minutes posted on the website for your review.

George Wong shared 2020 Vision Update – met this last Sunday. Minutes posted on the website. Fund raising status 32 giving units \$200,000. Preschool 10K and the kids are doing a fund raiser with loose coin.

See minutes about donation around screens.

Elder McLeod – question around projectors to go with screens – that is being taken into consideration. Looking at new projectors and the team is hopeful that some of the donations can be used for other things as well.

George – there was talk about flooring – made a choice to go all carpet – most cost effective and best for floor maintenance.

Discussed overall cost – but they are looking to cut some costs.

Elder Furedy – they are looking long term to make sure that we are thinking ahead (25+ years)...Elder McLeod reminded us that we may seem to pay more now but it will save us in the long term.

NEW BUSINESS

COVID-19 Updates

Building Closure

There was an email motion sent to all elders on 3/14/2020.

Motion: Admin support moves that Bayside Presbyterian Church close the building to all community groups and organizations until such time as it is safe for groups to return.

The Motion Passed (14 elders responded)

PEVA Stated Meeting Commissioners

Commissioners are needed for the next meeting on Tuesday April 21, 2020 Grace Covenant Presbyterian Church

Elders Michele Parker and Thom Sare volunteered.

Motion: Elder Chris Pascussi moved that we elect Elders Parker and Sare as commissioners for the next stated meeting of PEVA.

The Motion passed.

STAFF REPORTS

Director of Music Ministries

Chi-Yi Chen Wolbrink

A lot of events cancelled – working to stay in touch set up a support group and keep everyone connected.

Montreat conference is still on...Sarah Williams has scholarship to go to conference.

Director of Youth and Family Outreach

Ms. Lacy Schimmel

- 30-hour famine, we had 6 youth and 2 adults participate at church Friday into Saturday and 3 kids did the famine from home. The ones at church had a good time learning about a boy from the Congo, and playing game that help to tie in the curriculum.

- The Sub fundraiser will be postponed until a later date, if anyone ordered a sub and would like more details have them contact me. I also sent a whole church email about it.
- During this time of not meeting in person, I will be working getting stuff to for the youth and children to help them stay connected to the church and each other during this time.
- Will decide on the Easter egg hunt once more is known about is we are meeting or not.

Associate Pastor

Rev. Emma Ouellette

Pet Blessing will be postponed – dates to come

New members were to be introduced this weekend but that will be postponed.

Wedding will be postponed to October.

Emma is working on the website while we are social distancing – please send updates.

Pastor / Head of Staff

Rev. Dr. David Rollins

Email tomorrow to congregation via FaceBook Live this Sunday

SUPPLEMENTAL MINISTRY REPORTS

(Items/issues not included in Ministry Minutes)

No reports

Rose Ann – Easter Brunch Casserole maybe needed – more to come

CLOSING WITH PRAYER at 7:40 with Rev. Rollins and Rev. Ouellette

Next Meeting – Tuesday, April 21, 2020 7pm Place TBD Elder Michele Parker – Devotion

Bayside Presbyterian Church - Virginia Beach VA
Balance Sheet as of February 29, 2020

Sunday, March 15, 2020

Page 1 of 2

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	58,636.94
1100.2100.0000	Towne Bank Money Market	263,668.17
1100.2300.0000	Langley Federal Credit Union Savings	25.00
1100.2400.0000	Langley Federal Credit Union Money Market	256,811.80
	Cash Assets	\$579,442.00
1100.2525.0000	Union Bank 5110762150(6/21/2020)2.4%	55,197.27
1100.2527.0000	Union Bank 5110681024 (11/12/2020) 2.5%	61,925.53
1100.2528.0000	Union Bank 5110754383 (12/15/2020)2.5%	31,872.99
1100.2529.0000	Union Bank 5110771861 11/30/2020)2.5%	50,783.39
1100.2622.0000	Union Bank 118320425(06/07/2020)2.20%	31,100.56
1100.2766.0000	Towne632084227(08/15/2021)1.34%	65,339.00
1100.2767.0000	Towne632077972(08/20/2021)1.34%	57,832.45
	Investment Assets	\$354,051.19
1100.4100.0000	Endowment MM TowneBank	14,551.33
1100.4500.0000	TD Ameritrade	6,049.21
1100.4600.0000	Charles Schwab	591,582.67
	Endowment Assets	\$612,183.21
		\$1,545,676.40
Fund Balance		
3100.0000.0000	General Fund	286,291.01
3100.5000.0000	Pastor's Cont Educ Fund	976.58
3100.7000.0000	Assoc Pastor Cont Educ Fund	1,582.23
3200.0000.0000	Non-Budget Fund	1,400.21
3200.0200.0000	Minister's Special Benevolence	1,619.72
3200.0400.0000	Louise Robinson Benevolence Fund Balance	5,000.00
3200.4430.0000	Wedding Fund	85.65
3200.5000.0000	Food Pantry Fund	12,598.58
3300.0000.0000	Preschool Fund	119,601.82
3400.0000.0000	Educational Fund	5,920.77
3400.1000.1000	Library Fund	657.15
3400.1100.0000	Youth Ministries Fund	3,202.04
3400.1110.0000	Youth Mission Trips	22,168.09
3400.1120.0000	Adult Mission Trip Fund	2,639.00
3500.0000.0000	Property Fund	73,862.06
3500.0210.0000	Transportation Fund Balance	24,447.50
3500.0300.0000	Operations Reserve Fund Balance	38,262.55
3500.0700.0000	Columbarium Fund	45,371.69
3600.0000.0000	Music Fund	66,710.21
3600.0100.0000	Organ Fund	64,235.62
3600.1000.1000	Handbell	1,686.87
3700.0500.0000	Session Operating Fund	(956.70)
3700.1000.0000	Sanctuary Renovation Fund 2020 Balance	90,700.00
3800.0000.0000	Scholarship Fund	8,744.70
3800.1005.0000	William & Rhonda Bertholf Education Fund Balance	9,906.17
3800.2000.0000	Minister Loan Fund	30,027.39
3800.4000.0000	Missions Fund	13,365.62
3800.5000.0000	Earnings Fund	9,406.91

Bayside Presbyterian Church - Virginia Beach VA
Balance Sheet as of February 29, 2020

Sunday, March 15, 2020

Page 2 of 2

Account #	Account Name	YTD Balance
General & Special Funds		\$939,513.44
3900.0000.0000	Endowment Fund	463,046.43
3900.3100.0000	Edna E Etheridge Fund Fund	133,801.12
3900.9000.0000	Qtrly Endow Earnings Fund	9,315.41
Endowment Funds		\$606,162.96
Total Fund Balance		\$1,545,676.40
Total Liabilities and Fund Balance		<u>\$1,545,676.40</u>

Bayside Presbyterian Church - Virginia Beach VA
Treasurer's Report as of February 2020 for General Fund

Sunday, March 15, 2020 3:58 PM

Page 1 of 5

Account #	Account Name	Period Activity	YTD Balance	% of Budget YTD	Annual Budget
Income					
4100.0000.0000	Pledge Offering	41,437.00	76,381.00	81	564,822.00
4100.0100.0000	Non-pledged Offering	9,586.00	15,458.00*	116	80,000.00
4100.0200.0000	Visitor Offering	470.00	656.00*	196	2,000.00
4100.0300.0000	Loose Cash Offering	727.59	1,350.84	95	8,500.00
4100.0400.0000	Church School Offering	0.00	0.00		
4100.0500.0000	Envelope Offering	20.00	295.00*	590	300.00
	Regular Offerings	\$52,240.59	\$94,140.84	86	\$655,622.00
4100.1000.0000	Interest/Investment Inc.	0.00	0.00	0	10,000.00
	Net Investment Income	\$0.00	\$0.00	0	\$10,000.00
4100.1100.0000	Overhead Donation	1,120.00	2,240.00	97	13,800.00
4100.2100.0000	Soft Drinks/Coffee Inc.	64.75	64.75*	130	300.00
4100.2200.0000	Tenant Donations	780.00	1,445.00	96	9,000.00
	Other Income	\$1,964.75	\$3,749.75	97	\$23,100.00
4100.1101.0000	Preschool DoMM Donation	432.90	582.75	97	3,596.00
4100.8888.8888	Restricted Fund Budget Supplement	0.00	0.00		
4100.9999.9999	G/F ROLLOVER	0.00	0.00	0	47,652.00
	Total Income	\$54,638.24	\$98,473.34	80	\$739,970.00
Expense					
5100.1000.0000	Salary - Minister	9,024.81	17,546.68*	100	105,280.00
5100.1005.0000	Salary - Associate Pastor	5,136.73	9,948.84*	100	59,693.00
5100.1010.0000	Salary - Director of Music	4,431.75	8,880.17	100	53,381.00
5100.1011.0000	Salary - Praise Team Music	938.25	1,849.17	99	11,259.00
5100.1015.0000	Salary - Dir Educ Min	3,433.34	6,866.68*	100	41,200.00
5100.1020.0000	Salary - Church Secretary	2,744.42	6,752.00*	118	34,445.00
5100.1022.0000	Salary - PT Bookkeeper	100.00	200.00*	104	1,150.00
5100.1023.0000	Salary -Part Time Receptionist	0.00	0.00		
5100.1030.0000	Salary - Nursery	641.50	1,394.50	88	9,500.00
5100.1031.0000	Salary - Bldg/Grnds Super	3,140.62	6,281.23	100	37,687.00
5100.1032.0000	Custodian A	995.39	2,006.81	90	13,436.00
5100.1035.0000	Employer Social Security	1,109.52	2,327.17	98	14,227.00
	Salary Expense	\$31,696.33	\$64,053.25*	101	\$381,258.00
5100.0100.0000	Office Supplies	160.05	884.39*	171	3,100.00
5100.0105.0000	Postage Exp. 2	0.00	200.00	60	2,000.00
5100.0110.0000	Postage Meter Lease	0.00	108.00*	129	500.00

Bayside Presbyterian Church - Virginia Beach VA
 Treasurer's Report as of February 2020 for General Fund

Sunday, March 15, 2020 3:58 PM

Page 2 of 5

Account #	Account Name	Period Activity	YTD Balance	% of Budget YTD	Annual Budget
5100.0115.0000	Copier Lease/Maintenance	819.20	911.74	57	9,600.00
5100.0120.0000	Internet Expense	565.00	969.54*	194	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	239.99	389.99	81	2,900.00
5100.0155.0000	Phone Message System	90.00	180.00	100	1,080.00
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	0.00	3,033.00*	607	3,000.00
5100.0165.0000	Property & Liability Ins	0.00	0.00	0	9,750.00
5100.0175.0000	Computer Equip/Software	996.79	1,056.75*	159	4,000.00
5100.0180.0000	Beneflex	0.00	0.00		
	Office Administration	\$2,871.03	\$7,733.41*	115	\$40,430.00
5100.1040.0000	Benefits - Minister	2,943.92	5,887.84	97	36,387.00
5100.1041.0000	Benefits - Minister's Supplemental	0.00	0.00		
5100.1045.0000	Benefits - Assoc Pastor	1,659.94	3,319.88	97	20,517.00
5100.1050.0000	Benefits - Director of Music	393.45	784.58*	100	4,707.00
5100.1051.0000	Director of MM Insurance Opt Out	183.33	349.99*	105	2,000.00
5100.1055.0000	Benefits - Dir of Educ Min	914.80	1,824.60*	100	10,948.00
5100.1061.1000	Benefits - Church Secretary	867.92	1,728.92	100	10,374.00
5100.1064.0000	Benefits - Bldg/Grnds Supe	889.72	1,774.86*	100	10,649.00
	Benefits Expense	\$7,853.08	\$15,670.67	98	\$95,582.00
5100.1065.0000	Prof. Exp. - Minister	351.68	639.96	96	4,000.00
5100.1066.0000	Cont Ed - Minister	1,304.37	1,304.37*	314	2,500.00
5100.1070.0000	Prof. Exp. -Assoc Pastor	52.99	361.20	72	3,000.00
5100.1071.0000	Cont Ed - Assoc Pastor	64.82	64.82	26	1,500.00
5100.1075.0000	Prof. Exp. - Dir. Music	45.60	312.04	80	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	73.03	73.03	96	450.00
	Professional Expense	\$1,892.49	\$2,755.42*	102	\$16,150.00
	Total Administrative Expense	\$44,312.93	\$90,212.75	101	\$533,420.00
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 February 2020 for General Fund

Sunday, March 15, 2020 3:58 PM

Page 3 of 5

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		
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	400.00
	Community Service Expense	\$0.00	\$0.00	0	\$23,000.00
5100.2055.0000	Fellowship	0.00	0.00	0	1,900.00
5100.2060.0000	Card Ministry	0.00	0.00	0	100.00
5100.2063.0000	Bereavement Team	0.00	0.00	0	500.00
5100.2070.0000	Stephen Ministry	0.00	244.75*	322	450.00
5100.2072.0000	Directory	0.00	0.00	0	300.00
	Congregational Care Expense	\$0.00	\$244.75	45	\$3,250.00
5100.3000.0000	Equipment/	0.00	0.00		
5100.3001.0000	Supplies	0.00	0.00		
5100.3003.0000	DCE Conferences	575.00	591.05*	284	1,250.00
5100.3005.0000	Curriculum	1,388.44	1,492.56*	280	3,200.00
5100.3006.0000	Background_ Checks	0.00	20.00*	125	100.00
5100.3010.0000	Library	0.00	0.00	0	200.00
5100.3013.0000	First Fridays	266.00	492.00*	197	1,500.00
5100.3014.0000	MOPS	528.14	782.36*	261	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	20.24	17	700.00
5100.3041.0000	HS Ministry	117.20	264.81*	315	500.00
5100.3042.0000	Confirmation	21.87	83.94*	168	300.00
5100.3043.0000	Children's Ministry	19.99	143.21	72	1,200.00
5100.3045.0000	Publicity/Promotion	0.00	180.00		
	Education Expense	\$2,916.64	\$4,070.17*	157	\$14,850.00
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

Bayside Presbyterian Church - Virginia Beach VA
Treasurer's Report as of February 2020 for General Fund

Sunday, March 15, 2020 3:58 PM

Page 4 of 5

Account #	Account Name	Period Activity	YTD Balance	% of Budget YTD	Annual Budget
5100.3542.0000	Visitor Center Improvements	0.00	0.00	0	1,000.00
5100.3545.0000	Marketing/Community Outreach	178.56	178.56*	133	800.00
	Evangelism Expense	\$178.56	\$178.56	17	\$6,300.00
5100.4000.0000	Building Maintenance	706.29	1,386.71	83	10,000.00
5100.4001.0000	HVAC Maintenance	833.35	833.35*	125	4,000.00
5100.4005.0000	Van Ops/Maint	0.00	0.00		
5100.4010.0000	Exterminating Service	0.00	0.00	0	2,200.00
5100.4015.0000	Fire & Safety System Maint.	577.30	577.30*	192	1,800.00
5100.4020.0000	Grounds Maintenance	0.00	70.00	4	11,000.00
5100.4025.0000	Supplies & Cleaning Materials	355.12	355.12	67	3,200.00
5100.4030.0000	Kitchen Maintenance	(18.90)	333.44	100	2,000.00
5100.4035.0000	Vending Machines	0.00	0.00		
5100.4050.0000	Electricity	1,668.94	1,668.94	44	23,000.00
5100.4055.0000	Gas	1,418.37	2,723.37*	163	10,000.00
5100.4060.0000	Water & Sewer	798.28	1,698.96*	107	9,500.00
5100.4065.0000	Refuse Collection	282.04	564.08*	103	3,300.00
	Property Expense	\$6,620.79	\$10,211.27	77	\$80,000.00
5100.4080.0000	Payroll Preparation	73.19	255.78*	128	1,200.00
5100.4082.0000	Bank Fees	61.04	306.62*	167	1,100.00
5100.4086.0000	Audit Fees	0.00	0.00	0	1,200.00
	Stewardship Expense	\$134.23	\$562.40	96	\$3,500.00
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		
5100.4121.0000	Field Missionary Support	0.00	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		
5100.4125.2000	Ticul - Material	0.00	0.00		
5100.4125.5000	Youth - Mission Trips- 1/3	0.00	0.00		
5100.4128.0000	Disaster Response	0.00	0.00	0	500.00
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	400.00	28	8,500.00
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		

Bayside Presbyterian Church - Virginia Beach VA
 Treasurer's Report as of February 2020 for General Fund

Sunday, March 15, 2020 3:58 PM

Page 5 of 5

Account #	Account Name	Period Activity	YTD Balance	% of Budget YTD	Annual Budget
Witness/Global Mission		\$0.00	\$400.00	5	\$44,000.00
5100.4200.0000	Special Music Programs	20.00	375.59	64	3,500.00
5100.4205.0000	Music Literature(all sevice	37.24	219.74	73	1,800.00
5100.4215.0000	Robe Maintenance/Cleaning	0.00	0.00		
5100.4220.0000	Workshops/Memberships/licensing	0.00	0.00	0	1,600.00
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	1,382.00	2,538.00*	109	14,000.00
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	19.99	133.29*	133	600.00
5100.4251.0000	Children's Choir Supplies	5.55	30.89	19	1,000.00
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		
5100.4270.0000	Praise Team Drummer	160.00	286.00	54	3,200.00
5100.4275.0000	DoMM Continuing Education	0.00	0.00	0	1,500.00
Worship Expense		\$1,624.78	\$3,583.51	68	\$31,650.00
Total Expenses		\$55,787.93	\$109,463.41	89	\$739,970.00
Difference		(\$1,149.69)	(\$10,990.07)		\$0.00

* = Income/Expense exceeds amount budgeted to date

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

Sunday, March 15, 2020

Page 1 of 2

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	232,034.94
1100.2100.0000	Towne Bank Money Market	93,250.41
1100.2300.0000	Langley Federal Credit Union Savings	25.00
1100.2400.0000	Langley Federal Credit Union Money Market	256,811.80
	Cash Assets	\$582,422.24
1100.2525.0000	Union Bank 5110762150(6/21/2020)2.4%	55,197.27
1100.2527.0000	Union Bank 5110681024 (11/12/2020) 2.5%	61,925.53
1100.2528.0000	Union Bank 5110754383 (12/15/2020)2.5%	31,872.99
1100.2529.0000	Union Bank 5110771861 11/30/2020)2.5%	50,783.39
1100.2622.0000	Union Bank 118320425(06/07/2020)2.20%	31,100.56
1100.2766.0000	Towne632084227(01/15/2020)1.49%	65,256.52
1100.2767.0000	Towne632077972(1/20/2020)1.49%	57,759.48
	Investment Assets	\$353,895.74
1100.4100.0000	Endowment MM TowneBank	21,028.71
1100.4500.0000	TD Ameritrade	6,049.21
1100.4600.0000	Charles Schwab	590,256.34
	Endowment Assets	\$617,334.26
		\$1,553,652.24
Fund Balance		
3100.0000.0000	General Fund	297,281.08
3100.5000.0000	Pastor's Cont Educ Fund	976.58
3100.7000.0000	Assoc Pastor Cont Educ Fund	2,480.69
3200.0000.0000	Non-Budget Fund	3,314.35
3200.0200.0000	Minister's Special Benevolence	2,325.77
3200.4430.0000	Wedding Fund	85.65
3200.5000.0000	Food Pantry Fund	12,298.26
3300.0000.0000	Preschool Fund	116,774.15
3400.0000.0000	Educational Fund	4,289.77
3400.1000.1000	Library Fund	657.15
3400.1100.0000	Youth Ministries Fund	3,202.04
3400.1110.0000	Youth Mission Trips	23,218.09
3400.1120.0000	Adult Mission Trip Fund	2,939.00
3500.0000.0000	Property Fund	95,519.61
3500.0210.0000	Transportation Fund Balance	24,447.50
3500.0300.0000	Operations Reserve Fund Balance	38,262.55
3500.0700.0000	Columbarium Fund	45,403.14
3600.0000.0000	Music Fund	66,710.21
3600.0100.0000	Organ Fund	64,235.62
3600.1000.1000	Handbell	1,686.87
3700.0500.0000	Session Operating Fund	(456.70)
3700.1000.0000	Sanctuary Renovation Fund 2020 Balance	67,680.00
3800.0000.0000	Scholarship Fund	2,244.70
3800.2000.0000	Minister Loan Fund	30,027.39
3800.4000.0000	Missions Fund	13,025.62
3800.5000.0000	Earnings Fund	8,831.93
	General & Special Funds	\$927,461.02
3900.0000.0000	Endowment Fund	469,494.85
3900.3100.0000	Edna E Etheridge Fund Fund	133,801.12

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

Sunday, March 15, 2020

Page 2 of 2

Account #	Account Name	YTD Balance
3900.9000.0000	Qtrly Endow Earnings Fund	7,989.08
	Endowment Funds	\$611,285.05
3200.0400.0000	Louise Robinson Benevolence Fund Balance	5,000.00
3800.1005.0000	William & Rhonda Bertholf Education Fund Balance	9,906.17
	Total Fund Balance	\$1,553,652.24
	Total Liabilities and Fund Balance	<u>\$1,553,652.24</u>

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

Sunday, March 15, 2020 3:59 PM

Page 1 of 5

Account #	Account Name	Period Activity	YTD Balance	% of Budget YTD	Annual Budget
Income					
4100.0000.0000	Pledge Offering	116,882.21	582,843.87	100	584,748.00
4100.0100.0000	Non-pledged Offering	16,024.00	104,743.76*	105	100,000.00
4100.0200.0000	Visitor Offering	654.55	1,971.84	79	2,500.00
4100.0300.0000	Loose Cash Offering	2,307.90	11,071.50*	138	8,000.00
4100.0400.0000	Church School Offering	0.00	28.00*	0	0.00
4100.0500.0000	Envelope Offering	0.00	296.00	99	300.00
	Regular Offerings	\$135,868.66	\$700,954.97*	101	\$695,548.00
4100.1000.0000	Interest/Investment Inc.	14,849.08	14,849.08*	191	7,760.00
	Net Investment Income	\$14,849.08	\$14,849.08*	191	\$7,760.00
4100.1100.0000	Overhead Donation	1,070.00	12,840.00	97	13,200.00
4100.2100.0000	Soft Drinks/Coffee Inc.	0.00	123.87	41	300.00
4100.2200.0000	Tenant Donations	1,445.00	10,155.00*	113	9,000.00
	Other Income	\$2,515.00	\$23,118.87*	103	\$22,500.00
4100.1101.0000	Preschool DoMM Donation	276.25	2,535.00*	163	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	\$153,508.99	\$741,457.92	100	\$744,434.00
Expense					
5100.1000.0000	Salary - Minister	8,516.54	102,198.37	100	102,346.00
5100.1005.0000	Salary - Associate Pastor	4,810.17	57,954.46*	100	57,954.00
5100.1010.0000	Salary - Director of Music	4,318.86	51,826.32*	100	51,826.00
5100.1011.0000	Salary - Praise Team Music	910.92	11,164.20*	102	10,931.00
5100.1015.0000	Salary - Dir Educ Min	3,333.35	40,000.20*	100	40,000.00
5100.1020.0000	Salary - Church Secretary	2,523.40	32,173.10	98	32,786.00
5100.1022.0000	Salary - PT Bookkeeper	275.00	1,575.00*	137	1,150.00
5100.1023.0000	Salary -Part Time Receptionist	0.00	0.00		
5100.1030.0000	Salary - Nursery	1,053.50	8,990.00	95	9,500.00
5100.1031.0000	Salary - Bldg/Grnds Super	3,049.11	36,589.32*	100	36,589.00
5100.1032.0000	Custodian A	839.04	12,014.28	92	13,045.00
5100.1035.0000	Employer Social Security	1,073.11	13,186.25	98	13,398.00
	Salary Expense	\$30,703.00	\$367,671.50	99	\$369,525.00
5100.0100.0000	Office Supplies	129.87	4,253.53*	137	3,100.00
5100.0105.0000	Postage Exp. 2	259.70	1,667.93	83	2,000.00
5100.0110.0000	Postage Meter Lease	0.00	432.00	86	500.00

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

Sunday, March 15, 2020 3:59 PM

Page 2 of 5

Account #	Account Name	Period Activity	YTD Balance	% of Budget YTD	Annual Budget
5100.0115.0000	Copier Lease/Maintenance	1,538.40	10,345.73*	108	9,600.00
5100.0120.0000	Internet Expense	315.00	3,768.15*	126	3,000.00
5100.0125.0000	Other Office Equipment	0.00	0.00		
5100.0126.0000	Office Equipment Repair	0.00	250.00	25	1,000.00
5100.0130.0000	Telephone Service	242.49	2,660.66	92	2,900.00
5100.0155.0000	Phone Message System	90.00	1,115.00*	109	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	0.00	2,367.11	79	3,000.00
5100.0165.0000	Property & Liability Ins	9,945.00	10,445.00*	107	9,750.00
5100.0175.0000	Computer Equip/Software	0.00	5,809.89	89	6,500.00
5100.0180.0000	Beneflex	0.00	0.00		
	Office Administration	\$12,520.46	\$43,115.00*	101	\$42,870.00
5100.1040.0000	Benefits - Minister	2,943.92	35,697.04*	100	35,697.00
5100.1041.0000	Benefits - Minister's Supplemental	0.00	0.00		
5100.1045.0000	Benefits - Assoc Pastor	1,659.94	19,919.28	98	20,289.00
5100.1050.0000	Benefits - Director of Music	388.39	4,411.51	94	4,686.00
5100.1051.0000	Director of MM Insurance Opt Out	250.00	3,000.00	100	3,000.00
5100.1055.0000	Benefits - Dir of Educ Min	882.79	10,880.14*	103	10,607.00
5100.1061.1000	Benefits - Church Secretary	831.73	10,005.76	100	10,006.00
5100.1064.0000	Benefits - Bldg/Grnds Supe	889.17	10,695.04*	100	10,695.00
	Benefits Expense	\$7,845.94	\$94,608.77	100	\$94,980.00
5100.1065.0000	Prof. Exp. - Minister	1,053.82	3,735.90	93	4,000.00
5100.1066.0000	Cont Ed - Minister	976.58	2,500.00	100	2,500.00
5100.1070.0000	Prof. Exp. -Assoc Pastor	182.17	1,994.83	66	3,000.00
5100.1071.0000	Cont Ed - Assoc Pastor	1,311.14	1,500.00	100	1,500.00
5100.1075.0000	Prof. Exp. - Dir. Music	245.33	1,736.16	74	2,350.00
5100.1080.0000	Prof Exp - Dir of Educ Min	0.00	65.51	3	2,350.00
5100.1085.0000	Prof.Exp - Administrator	0.00	233.11	52	450.00
	Professional Expense	\$3,769.04	\$11,765.51	73	\$16,150.00
	Total Administrative Expense	\$54,838.44	\$517,160.78	99	\$523,525.00
5100.2001.0000	Beach Health Clinic	0.00	400.00	100	400.00
5100.2005.0000	Dwelling Place	0.00	0.00		
5100.2009.0000	Samaritan House	0.00	2,400.00	100	2,400.00
5100.2010.0000	Good News Jail & Prison Minist	0.00	500.00	100	500.00

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

Sunday, March 15, 2020 3:59 PM

Page 3 of 5

Account #	Account Name	Period Activity	YTD Balance	% of Budget YTD	Annual Budget
5100.2013.0000	St. Columba Ministries	0.00	10,400.00	100	10,400.00
5100.2021.0000	Judeo-Christian Outreach Cente	0.00	2,800.00	100	2,800.00
5100.2027.0000	Seton Youth Shelter	0.00	500.00	100	500.00
5100.2029.0000	Volunters of America	0.00	0.00		
5100.2030.0000	Human Kind	0.00	1,600.00	100	1,600.00
5100.2033.0000	Winter Shelter Program	166.24	166.24	42	400.00
5100.2038.0000	Faith Works Coalition	0.00	2,400.00	100	2,400.00
5100.2039.0000	Virginia Supportive Housing-Crescent Square	0.00	2,800.00	100	2,800.00
5100.2041.0000	Project Activity	66.33	284.75	36	800.00
	Community Service Expense	\$232.57	\$24,250.99	97	\$25,000.00
5100.2055.0000	Fellowship	0.00	1,570.38	92	1,700.00
5100.2060.0000	Card Ministry	0.00	0.00	0	100.00
5100.2063.0000	Bereavement Team	0.00	196.57	26	750.00
5100.2070.0000	Stephen Ministry	23.80	231.90	52	450.00
	Congregational Care Expense	\$23.80	\$1,998.85	67	\$3,000.00
5100.3000.0000	Equipment/	0.00	0.00	0	750.00
5100.3001.0000	Supplies	84.33	201.79	10	2,000.00
5100.3003.0000	DCE Conferences	0.00	588.20	47	1,250.00
5100.3005.0000	Curriculum	929.93	3,516.72*	110	3,200.00
5100.3006.0000	Background_ Checks	0.00	70.00	70	100.00
5100.3010.0000	Library	0.00	0.00	0	200.00
5100.3013.0000	First Fridays	(288.85)	973.65	65	1,500.00
5100.3014.0000	MOPS	(352.50)	2,284.56*	127	1,800.00
5100.3015.0000	Vacation Bible School Exp.	162.91	3,358.49	88	3,800.00
5100.3022.0000	Nursery	0.00	23.92	8	300.00
5100.3040.0000	MS Ministry	6.35	187.67	27	700.00
5100.3041.0000	HS Ministry	13.86	164.05	33	500.00
5100.3042.0000	Confirmation	0.00	480.62*	160	300.00
5100.3043.0000	Children's Ministry	119.46	1,004.33	84	1,200.00
5100.3045.0000	Publicity/Promotion	180.00	1,038.67	58	1,800.00
	Education Expense	\$855.49	\$13,892.67	72	\$19,400.00
5100.3505.0000	New Visitor Materials	0.00	140.24	28	500.00
5100.3525.0000	Evangelism Materials	0.00	1,447.56*	290	500.00
5100.3531.0000	Evangelistic Events	0.00	0.00	0	500.00
5100.3540.0000	Living Nativity	2,009.60	2,009.60	67	3,000.00
	Evangelism Expense	\$2,009.60	\$3,597.40	80	\$4,500.00

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

Sunday, March 15, 2020 3:59 PM

Page 4 of 5

Account #	Account Name	Period Activity	YTD Balance	% of Budget YTD	Annual Budget
5100.4000.0000	Building Maintenance	3,076.33	13,887.86*	132	10,500.00
5100.4001.0000	HVAC Maintenance	619.68	8,166.27*	130	6,300.00
5100.4005.0000	Van Ops/Maint	0.00	0.00	0	0.00
5100.4010.0000	Exterminating Service	0.00	1,368.00	55	2,500.00
5100.4015.0000	Fire & Safety System Maint.	100.00	4,991.65*	250	2,000.00
5100.4020.0000	Grounds Maintenance	65.00	8,969.58	64	13,959.00
5100.4025.0000	Supplies & Cleaning Materials	587.99	3,422.75	86	4,000.00
5100.4030.0000	Kitchen Maintenance	0.00	1,318.03	66	2,000.00
5100.4035.0000	Vending Machines	0.00	0.00		
5100.4050.0000	Electricity	3,396.82	24,415.89	96	25,500.00
5100.4055.0000	Gas	1,032.96	7,982.98	73	11,000.00
5100.4060.0000	Water & Sewer	721.46	9,145.11	91	10,000.00
5100.4065.0000	Refuse Collection	542.04	3,636.62*	121	3,000.00
	Property Expense	\$10,142.28	\$87,304.74	96	\$90,759.00
5100.4080.0000	Payroll Preparation	70.74	1,011.53	96	1,050.00
5100.4082.0000	Bank Fees	85.95	952.09*	173	550.00
5100.4086.0000	Audit Fees	0.00	1,200.00	86	1,400.00
	Stewardship Expense	\$156.69	\$3,163.62*	105	\$3,000.00
5100.4101.0000	Church Develop - Limete	165.00	540.00*	108	500.00
5100.4110.0000	Mission Giving	8,000.00	32,000.00	100	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	145.00	520.00*	104	500.00
5100.4123.0000	Congo-Mark Shreiber School	145.00	520.00*	104	500.00
5100.4125.1000	Ticul Scholarship & Staff	3,000.00	3,000.00*	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	500.00	100	500.00
5100.4132.0000	Miscellaneous expenses	0.00	155.29	31	500.00
5100.4134.0000	Clean Water Project	(2,901.86)	9,380.26*	134	7,000.00
5100.4135.0000	Mogodeshu Hospital Project	145.00	520.00*	104	500.00
5100.4136.0000	American Indian Children School Support	0.00	0.00	0	4,000.00
	Witness/Global Mission	\$8,698.14	\$47,135.55	98	\$48,000.00
5100.4200.0000	Special Music Programs	2,272.63	4,943.42*	141	3,500.00
5100.4205.0000	Music Literature(all sevices)	52.62	1,583.06*	106	1,500.00

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

Sunday, March 15, 2020 3:59 PM

Page 5 of 5

Account #	Account Name	Period Activity	YTD Balance	% of Budget YTD	Annual Budget
5100.4215.0000	Robe Maintenance/Cleaning	(1,246.65)	500.00	100	500.00
5100.4220.0000	Workshops/Memberships/licensing	110.00	1,493.25*	107	1,400.00
5100.4225.0000	Substitute Organist	0.00	900.00	75	1,200.00
5100.4230.0000	Music/Pulpit Honoraria	1,400.00	1,400.00*	140	1,000.00
5100.4232.0000	Section Leaders	1,890.00	14,020.00*	140	10,000.00
5100.4236.0000	Seasonal Decor	0.00	54.44	14	400.00
5100.4240.0000	Usher Supplies/Cleaning	153.20	153.20	38	400.00
5100.4245.0000	Communion Supplies	0.00	169.29	56	300.00
5100.4250.0000	Supplies/Equipment	97.34	930.47*	155	600.00
5100.4251.0000	Children's Choir Supplies	0.00	599.19	100	600.00
5100.4255.0000	Keyboard Instr. Maintenance	0.00	450.60	50	900.00
5100.4260.0000	Audio/Visual	0.00	89.21	36	250.00
5100.4265.0000	Handbell Maintenance	66.36	301.47*	0	0.00
5100.4270.0000	Praise Team Drummer	320.00	2,570.00	80	3,200.00
5100.4275.0000	DoMM Continuing Education	0.00	621.70	41	1,500.00
	Worship Expense	\$5,115.50	\$30,779.30*	113	\$27,250.00
	Total Expenses	\$82,072.51	\$729,283.90	98	\$744,434.00
	Difference	\$71,436.48	\$12,174.02		\$0.00

* = Income/Expense exceeds amount budgeted to date

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 based on August wedding experience
Worship	Lay Reader Guidelines	2015	