



**Meeting Packet  
for the 532nd Stated  
Meeting of the  
Presbytery of Des Moines**



**February 10, 2024**

**Heartland Presbyterian Church  
Clive, Iowa**

**PROPOSED DOCKET 532<sup>nd</sup> STATED MEETING**  
**Presbytery of Des Moines**  
**February 10, 2024**  
**9:30 a.m.**

8:30 a.m.	Registration and Coffee Fellowship	
9:00 a.m.	Orientation for New Commissioners	
9:30 a.m.	Call to Order with Prayer Land Acknowledgment	Nathan Williams Linda Curtis-Stolper
	Host Church Welcome	Alex Thornburg
	Notes about Hybrid Meeting	Annika Lister Stroope
	Worship with Communion Installation of Moderator Commissioning of Delegation to Palestine and Israel	
	Statement of Quorum Introduce First Timers and Guests Approve Excused Absences Seat Corresponding Members	Annika Lister Stroope Linda Curtis-Stolper
	Intent to Introduce New Business	
	Approve Docket	
	Approve November 11, 2023 Presbytery Meeting Minutes – p. 3	
	Moderator’s Report	
	Committee on the Promotion of Social Righteousness – p. 13 Dr. Teresa Bear	Margaret Blair
	Leadership Council Social Media Policy – p. 15 Motion to Reduce Number of Nominating Committee Members from 6 to 5	Nathan Williams
	Order of the Day: 11:30 a.m. Lunch	

Proposed Overture to General Assembly from Grinnell First  
Regarding Insurance – p. 23

Commission on Ministry – p. 24  
Bob Zirkelbach Retirement

Polk Davison

Staff Reports  
Pastor to the Presbyteries  
Mission Executive  
US/Mexico Border Trip  
Administrative Executive & Stated Clerk

Ian McMullen  
Amgad Beblawi

Annika Lister Stroope

Living Legacy Committee

Carlyn Crowe

Committee on Budget & Finance  
December/End of Year 2023 Financial Reports – p. 25

Bill Ekhardt

Property Committee

Julie Will

Adjournment

Linda Curtis-Stolper

Closing Prayer Litany

Don Ely

**PRESBYTERY OF DES MOINES**  
**MINUTES OF THE 531<sup>ST</sup> STATED MEETING**  
**NOVEMBER 11, 2023**

The 531<sup>ST</sup> Stated Meeting of the Presbytery of Des Moines was called to order by Moderator the Rev. Nathan Williams at 9:33 A.M. on November 11, 2023. The meeting was held at First Arabic Presbyterian Church, Des Moines, Iowa and via videoconferencing using the Zoom platform.

**FORMATION OF THE ROLL**

The following commissioners and members were registered for this meeting (**P**resent, **A**bsent, **E**xcused):

<b>CHURCH</b>	<b>MINISTER</b>	<b>P/A/E</b>	<b>COMMISSIONER</b>
Adair First	Bob Zirkelbach	P	A
Allerton United	Melanie Halferty	A	A
Ankeny	Eric Pasanchin	P	A
Ankeny (PA)	Sue Tomlinson	P	-----
Atlantic First United	Rachelle McCalla	P	Lloyd Reeder
Audubon First	Philip Beisswenger	A	A
Bedford United	Vacant	-----	A
Brooklyn First	Vacant	-----	Marilyn Miller
Carlisle Scotch Ridge	Christopher (Kip) Harris	P	Mitchell Lacquement
Centerville First	R.D. Blount	A	A
Chariton First	Vacant	-----	A
Clive Heartland	P. Alex Thornburg	P	A
Corning First	Jessica Paulsen	P	Angie Mullen
Creston First	Cynthia Ripperger	P	A
Creston Platte Center	Dolores Doench	A	Chuck Erickson
Dallas Center First	Roger Todd	P	Carolyn Rogers
Deep River United	Michelle Williamson	A	A
Des Moines Central (2)	Wallace Bubar	P	A
Des Moines Central		-----	-----
Des Moines Douglas Avenue	Patricia Summers	A	A
Des Moines Douglas Avenue	Val Smith	A	-----
Des Moines First Arabic	Ekram Kachu	P	Sabri Juma
Des Moines Fort Des Moines	Vacant	-----	A
Des Moines Union Park	Doug Basler	P	A
Des Moines Westminster (3)	Scott Paczkowski	E	Roxanne Neary
Des Moines Westminster	William Ekhardt	P	-----
Des Moines Westminster (PA)	Jan Scott	A	-----
Dexter First	Robert Waldron	P	A
Diagonal United	Rodney Glazebrook	A	A
Earlham First	Robert Waldron	P	A
Gibson First	Vacant	-----	A
Grimes First	Doug Basler	P	A

CHURCH	MINISTER	P/A/E	COMMISSIONER
Grinnell First	Kirsten Klepfer	A	Char Ewan
Guthrie Center First	Jolene James	A	A
Hartford Community United	Kristin Pike	P	Ann Polito
Indianola Trinity United	Vacant	-----	Jim Coffey
Johnston St. Paul	William O'Connell	P	Kent Juergens
Johnston St. Paul	Randal Lubbers	A	-----
Knoxville First	Ann Johnson	P	A
Lenox United	Tim Maxa	A	Vera Bradley
LeRoy First (United Trinity Parish)	Donna Murphy-Ceradsky	A	A
Lucas First	Vacant	-----	A
Malcom First United	Vacant	-----	A
Monroe	Ann Johnson	P	A
Mount Ayr United Baptist	Mary Jo Dean	P	A
Newton First	Meghan Davis-Brass	P	Mickey Van Baale
Newton First (PA)	Linda Curtis-Stolper	E	-----
Newton United	Donald Freeman	A	A
Oskaloosa First	Amy McGriff	A	Marilyn Vatter
Ottumwa First	William Hornback	A	A
Ottumwa Westminster	Vacant	-----	Elizabeth Stufflebeem
Perry First	Lynne Hanna	E	Brian Parker
Sharpsburg	Tim Maxa	A	A
Sigourney First	Vacant	-----	A
West Des Moines Covenant	Nathan Williams	P	Lutsamy Hilliard
West Des Moines Covenant (PA)	Marcy Campbell	P	-----
Windsor Heights Windsor	Shamaïne Chambers King	P	Ron Grohe
Windsor Heights Windsor	Cindy Ray	P	-----
Winterset First United	David Endriss	P	Pam Deichmann

OTHER PRESBYTERY MEMBERS	STATUS	P/A/E
Kim Alten	HR	E
Kenneth Arentson	HR	E
Jay Basler	HR	E
John Beran	HR	E
Ross Blount	HR	E
Peter Brantner	HR	E
Tom Conrey	HR	E
Carl Cooper	HR	E
Hans Cornelder	HR	E
Jack DePond	HR	E
Donald R. Elly	HR	E
Barb Gaddis	HR	E
Bruce Giese	HR	E
John Gilmore	HR	E
Nancy Gorsuch	HR	E
Robert Houser	HR	E
P. Calvin Hsu	HR	E
Claude Jones	HR	E
Dick Kiefer	HR	E

David Klanderman	HR	E
Bill LeMosy	HR	E
Jeff Means	HR	E
Barbara Nish	HR	E
Linda O'Connell	HR	E
Craig Palmer	HR	E
Nancy Profit	HR	E
John Reynolds, Jr.	HR	E
Sarai Schnucker Rice	HR	P
Kenneth Rummer	HR	P
Elizabeth (Betty) Sandy	HR	E
Janette Scott	HR	E
Greg Smith	HR	E
Kenneth Stuber	HR	E
Pat Summers	HR	E
Barbara Tooker Todd	HR	P
Ronald Van Heukelom	HR	E
Erasmio Velez	HR	E
Judy Winkelpleck	HR	E

### AT-LARGE AND VALIDATED MINISTRY

Peter Brantner	At-Large	A
Maricarmen Campos Castro	At-Large	A
James Koopman	At-Large	A
Michelle Leaverton	At-Large	A
Dawn Linder	At-Large	A
Za Thawng Lian	Validated Ministry	P
Ray McCalla	Validated Ministry	A
Beverly Modlin	Validated Ministry	A
Jessica Wietzke	Validated Ministry	A
Ane Fitzgerald	Approved to Labor Outside the Presbytery	P
Janae Martinez	Approved to Labor Outside the Presbytery	P
John McElroy	Approved to Labor Outside the Presbytery	A

### COMMITTEE MEMBERS

### COMMITTEE

Polk Davison	Commission on Ministry
Sandy Wagener	Nominating Committee

### VISITORS – CHURCH

### NAME

Renee Little	Indianola Trinity United
Jan Davison	Des Moines Westminster
Jerry DeGonia	Creston Platte Center
Kathy Francis	Presbytery of Prospect Hill
Patti Schroeder	Johnston St. Paul
James Anaal	
Nancy Lister-Settle	Dallas Center First

Carmen Hampton	Indianola Trinity United
Betty Dyer	Indianola Trinity United
Susan Kimball	Indianola Trinity United
Margaret Blair	Indianola Trinity United
Ruth Hardin	Windsor Heights Windsor
Kelly Claude	Estherville First, Presbytery of Prospect Hill
Magdy Kachou	Des Moines First Arabic
Afra Kogour	Des Moines First Arabic
Mona Ghono	Des Moines First Arabic
Fiora Oromo	Des Moines First Arabic
Philip Teia	Des Moines First Arabic
Yar Kuolmagen	Des Moines First Arabic
Samia Athih	Des Moines First Arabic

CORRESPONDING MEMBERS	
Richard Francis	Presbytery of Prospect Hill

PRESBYTERY STAFF	
Administrative Executive & Stated Clerk	Annika Lister Stroope
Mission Executive	Amgad Beblawi
Pastor to the Presbyteries	Ian McMullen
Office Manager	Jeannie Stolee

MINISTERS (94 on roll)		ELDER COMMISSIONERS and OTHERS			
Present	30	Present	45	Total Present	75
Excused	38	Excused	0	Total Excused	38
Absent	26	Absent	30	Total Absent	56

TE: Teaching Elder (Minister of the Word and Sacrament)

RE: Ruling Elder

CRE: Commissioned Ruling Elder

HR: Honorably Retired

M/S/C: Moved, seconded, and carried

The Moderator asked veterans present to stand and be acknowledged. He then led the Presbytery in prayer.

Administrative Executive and Stated Clerk TE Annika Lister Stroope gave an orientation to voting on Zoom.

The Moderator led the Presbytery in an acknowledgment of the Native American homeland on which the church is located. He also reviewed the history of the Cottage Grove Presbyterian Church. This is the full text of his statement:

Today we gather on land originally inhabited by the Báxoj'e, or Ioway Nation, the Očhéthi Šakówinj or Sioux peoples, and the Sauk and Meskwaki peoples. Indigenous peoples have belonged to this land for at least 7,000 years, and eastern Des Moines includes the oldest house remains west of the Mississippi River.

Legally, this land was ceded by representatives of the Sauk and Meskwaki peoples in 1842, with a three-year window to relocate to a reservation which would be named along the Missouri River.

The next spring, the United States Army built a fort at the confluence of the Des Moines and Raccoon Rivers, to enforce the removal of the Sauk and Meskwaki from the Iowa Territory.

In 1846, the military outpost was abandoned, the State of Iowa was admitted to the Union, and the new state legislature established the town of “Fort Des Moines” as the seat of Polk County. It was a big year. The city became the new capital of the state and eventually took on greater economic importance through connection to the railroad. By 1880, Des Moines became the most populous city in the state. Early in the 20th century, the city started remaking itself as a local center of wealth and culture.

Cottage Grove Avenue Presbyterian Church was established in 1888 as this neighborhood developed alongside Drake University. This sanctuary was built 105 years ago. Settlement patterns in the neighborhood were shaped by racial and economic redlining. The Drake Park neighborhood was defined by the Federal Housing Administration as a “good” lending risk, with its overwhelmingly white population. The neighborhood just east of here was a center of Black culture and commerce, but it was “red” on the FHA map and so closed to new investment. The white Presbyterian congregation’s progressive values and theology led them to address the zoning issues and economic disparities through community service.

When Interstate 235 was built in the 1960s, it followed lines defined by the redlining maps and devastated the Black neighborhoods of the city. It also cut directly through this neighborhood. The subsequent “white flight” saw neighbors move to the suburbs, then commute back into the city on the same freeway that disrupted their former neighborhood. This de facto segregation drained the congregation’s numbers and changed its composition.

To its credit, Cottage Grove Avenue PC remained committed to the neighborhood and its newest neighbors. In particular, the congregation became home to multiple worshiping communities of Sudanese refugees. Nine years ago, the white congregation dissolved, and the Presbytery eventually sold this building. The Arabic-speaking South Sudanese congregation never quit worshiping together, but they were not recognized as a continuation of the original congregation. In 2017, First Arabic Presbyterian Church was officially organized. You’ll hear more about the ministries of this congregation soon.

As we gather, we give thanks for the stewardship of this land over generations by those who have loved and made their lives here. We recognize the particular ways this land and this building has embodied both welcome and exclusion, especially for the community that has found refuge and community here.

TE Meghan Davis-Brass, TE Nathan Williams, TE Sue Tomlinson, TE Cindy Ray, TE Ekram Kachu, and members of the First Arabic Choir led the Presbytery in worship with Holy Communion. Included in the service was a Memorial of Teaching Elders and Ruling Elders who died during 2022. An offering of \$1,957.50 was taken for the ministry of First Arabic Presbyterian Church.

Administrative Executive and Stated Clerk TE Annika Lister-Stroope declared the presence of a quorum.

First time commissioners and guests were introduced.

Excused Absences were approved by consent.

TE Richard Francis, member of the Presbytery of Prospect Hill, was seated as a Corresponding Member.

No New Business was introduced.



The Docket was approved by consensus.

The Consent Agenda was approved by consensus:

- First Arabic Presbyterian Church, report attached.
- Personnel Commission, report attached.
- 2023 Summer Fun and Friends Camp, report attached.

The minutes of the May 16, 2023, meeting were approved by consent with the corrected attendance record.

TE Kristin Pike presented the report of the Commission on Ministry (COM), attached. On behalf of the Commission, she moved the following changes to the Des Moines Presbytery Manual of Operations – items to be added in red, items to removed shown with a strikethrough:

- 13.3.5.5 To grant permission to labor within or outside the bounds of the Presbytery; and to dismiss ministers ~~and Commissioned Ruling Elders~~ to other presbyteries, with the provision that all such actions will be reported to the next Stated Meeting of the Presbytery.
- 13.3.8 Administration of the Lord's Supper: The Commission shall report to Presbytery specific elders to administer or preside at the Lord's Supper for a period of time not to exceed ~~one year~~ **18 months**.
- **New 13.3.3 The commission will elect a secretary annually from its membership.**
  - Adjust all numbering after that.
- **New 13.3.17 The commission shall oversee the Presbytery's approved pulpit supply list including ensuring that all individuals on the list have, at a minimum, had a background check, completed boundaries training once every three years, and completed an examination interview with a 3-person team of COM members.**

The changes were approved by consensus.

On behalf of the COM, Kristin moved that the 2024 minimum effective salary be set at \$57,165. This is a 3% increase from \$55,500 for 2023. The change was approved by consensus.

TE Bill Ekhardt presented the report of the Budget & Finance Committee, attached. Action on the report was deferred until after lunch.

The Presbytery recessed for lunch at 11:59 a.m. The Moderator led the Presbytery in prayer for decisions to be made. TE Ekram Kachu led the Presbytery in prayer for the meal.

Presbytery reconvened following lunch at 1:05 p.m.

On behalf of the Committee, TE Bill Ekhardt moved that the 2024 Budget, attached, be approved. The motion passed.

TE Ane Kvale Fitzgerald presented the report of the Leadership Council.

- On behalf of the Council, she moved that the Anti-Racism Policy, the Harassment Policy, and the Child Protection Policy, attached, be added to the Manual of Operations. The motion was approved by consensus. Ane noted that congregations are encouraged to use these policies as models for their own policies.
- On behalf of the Council, she moved the dates of the 2024 Stated Presbytery Meetings and All-Iowa Gathering:

- Saturday, February 10, 2024, Stated Meeting
- Tuesday, May 14, 2024, Stated Meeting
- Saturday, August 24, 2024, All-Iowa Gathering
- Saturday, November 9, 2024, Stated Meeting

The motion was approved by consensus.

Ane expressed the appreciation of the Council for the work of the Presbytery staff.

TE Shamaine Chambers King presented the report of the Committee on the Promotion of Social Righteousness (CPSR), attached. She and TE Ane Kvale Fitzgerald shared concerns about the situation in Israel and Gaza. Ane led the Presbytery in a prayer for peace.

RE Sandy Wagener presented the report of the Nominating Committee. On behalf of the Committee, she placed the following names in nomination:

#### Presbytery Officers

- RE Linda Curtis-Stolper, Moderator for 2024
- TE Sue Tomlinson, Vice Moderator, Class of 2026
- TE Annika Lister Stroope, Stated Clerk, Class of 2026
- TE Bill Ekhardt, Treasurer, Class of 2026

#### Leadership Council

- RE Linda Curtis-Stolper, Moderator
- RE Nate Boulton, Class of 2026, Second Term
- TE Sue Tomlinson, Vice Moderator
- TE Shamaine Chambers King, Personnel Commission Chair

#### Budget & Finance Committee

- RE Steve SchraderBachar, Class of 2026, Second Term
- RE Patricia Schroder, Class of 2026, First Term

#### Camping & Youth Committee

- RE Hannah Anderson, Class of 2026, Second Term
- TE Tim Maxa, Class of 2026, First Term
- RE Tiffany Gale, Class of 2026, First Term

#### Committee on the Promotion of Social Righteousness

- TE Jane Martinez, Class of 2024, First Term

#### Living Legacy Committee

- RE Roxanne Neary, Class of 2026, First Term

#### New Worshiping Communities

- TE Kristin Pike, Class of 2024, First Term
- RE Joan Mahaffey, Class of 2025, First Term
- TE Randy Lubbers, Class of 2026, Second Term
- RE Jan Davison, Class of 2026, Second Term

#### Commission on Ministry

- RE Dottie Hassman, Class of 2024, First Term
- RE Ann McGown, Class of 2024, First Term
- RE Ron Grohe, Class of 2024, First Term
- TE Barbara Tooker Todd, Class of 2025, First Term
- RE Ann Polito, Class of 2026, First Term
- TE Megan Davis-Brass, Class of 2026, First Term
- RE Roger Dahl, Class of 2026, First Term
- RE Marcia McAdoo, Class of 2026, First Term
- RE Kim Coulter, Class of 2026, First Term
- RE David Boyd, Class of 2026, First Term

#### Permanent Judicial Commission

- RE Terry Hancock, Class of 2025, First Term
- RE Terry Rickers, Class of 2026, First Term
- RE Kathy Smith, Class of 2026, First Term

#### Personnel Commission

- RE Lori SchraderBachar, Class of 2026, Second Term

#### Committee on Preparation for Ministry

- RE Dwight Tomes, Class of 2026, Second Term
- RE Ken Arentson, Class of 2026, First Term

#### Presbytery Worship Committee

- RE Larry Smith, Class of 2026, First Term

#### Property Committee

- RE Jerry Foley, Class of 2026, Second Term
- TE Lynne Hanna, Class of 2026, First Term
- RE Gary Owen, Class of 2026, First Term

#### Sexual Misconduct Response Committee

- TE Ray McCalla, Class of 2026, Second Term
- RE Scott Finneseth, Class of 2026, First Term

#### General Assembly Commissioners

- TE Marcy Campbell, 2024-2025
- RE Roxanne Neary, 2024-2025
- Young Adult Advisory Delegate (YAAD) Kani Mukhtar, 2024-2025

There were no nominations from the floor. M/S/C to elect the slate of officers as presented.

#### Executives' Reports

- Mission Executive Amgad Beblawi was with the mission trip to Agua Prieta, Mexico.

- Pastor to the Presbyteries Ian McMullen presented his report.
  - He briefly related his experiences on his recently completed sabbatical.
  - He lifted up the work of Commissioned Ruling Elders in the Presbytery and encouraged pastors and churches to identify potential CREs.
  - He commended the work of the Committee on Preparation for Ministry for reevaluating the training of CREs.
  - More Boundary Training, including online training, will be offered next year. His “buzzwords” for 2024, he said, are “be creative and generous.”
  - Responsibilities of the three executives are being reassigned. Amgad will be taking over some of Ian’s responsibilities. More details are found in the Personnel Commission Report.
  - Ian reported that unspent funds amassed for future staff will be returned to the three presbyteries. Details are in the Personnel Commission Report. The share for the Presbytery of Des Moines will be \$69,450.
  - A tech person will be hired sometime in 2024.
- Administrative Executive & Stated Clerk Annika Lister Stroope presented her report.
  - She called the Presbytery’s attention to the Synod Stated Clerk’s acknowledgment of the successful completion of the 2022 Presbytery Minutes Reviews. The letter is attached.
  - She also noted that she was able to complete reviews of local church minutes using a combination of in-person and on-line meetings.
  - The Presbytery has adequate insurance coverage through the Insurance Board. She urged congregations to contact the Presbytery office with any difficulties they might have securing insurance coverage. It’s important to shop for the best coverage and rates.
  - TE Shamaine Chambers King will take over as Moderator of the Shared Personnel Commission in 2024.
  - Boundary Training can be accessed online through Presidium. If elders are receiving Boundary and Sexual Misconduct training through their work, this can be accepted by the session.
  - The Anti-Racism Policy, the Harassment Policy, and the Child Protection Policy adopted by the Presbytery can be adopted by sessions.
  - The COM is fulfilling the Book of Order requirement of reviewing the work of at-large and validated ministry TE members of the Presbytery.
  - The annual review of the Presbytery’s finances will be completed by Serakos.
  - She proposed the following change to the 2024 Manual of Operations:
    - In congregations of up 99 members the session will elect one RE commissioner to Presbytery.
    - In congregations of 100-249 members the session will elect two RE commissioners.
    - In congregations of 250-499 members the session will elect three RE commissioners.
    - In congregations over 500 members the session will elect four RE commissioners.

The rationale for these numbers is found in the Stated Clerk’s TE and RE parity slides, attached. These changes are necessary to bring the Presbytery into a parity of TEs and REs pursuant to requirements found in the *Book of Order* G-3.0301.

M/S/C to accept the recommendation. A letter will be sent to each congregation of the Presbytery informing them of these changes.

Moderator TE Nathan Williams led the Presbytery in a service of installation for Vice Moderator TE Sue Tomlinson.

M/S/C to adjourn at 2:24 p.m. The Moderator closed the meeting with prayer.

**The following written reports were also received and are included as Appendices:**

<b>Appendix</b>	<b>Page</b>
<b>1.....First Arabic Presbyterian Church. ....</b>	<b>11</b>
<b>2.....Personnel Commission.....</b>	<b>12</b>
<b>3.....2023 Summer Fun and Friends Camp .....</b>	<b>18</b>
<b>4.....Commission on Ministry .....</b>	<b>19</b>
<b>5.....Third Quarter Financial Report.....</b>	<b>23</b>
<b>6.....2024 Budget .....</b>	<b>33</b>
<b>7.....Anti-Racism Policy.....</b>	<b>35</b>
<b>8.....Harassment Policy .....</b>	<b>36</b>
<b>9.....Child Protection Policy .....</b>	<b>39</b>
<b>10.....Committee on Promotion of Social Righteousness. ....</b>	<b>43</b>
<b>11.....2022 Presbytery Minutes Reviews.....</b>	<b>46</b>
<b>12.....TE and RE Parity Slides.....</b>	<b>47</b>

### **Committee on Promotion of Social Righteousness Report**

From the Harvest Offering account, funds were sent to help with food pantries in Allerton and Corning, First Arabic, Windsor, CROSS Outreach and to Grinnell for international support of Tigray in Ethiopia in 2023. The Harvest Offering will continue as a special DM Presbytery offering.

From Peacemaking, funds were sent to First Arabic to help with school-related expenses for youth attending college or training programs. A grant was awarded to assist with theater rental for viewing of the documentary, The Law and the Prophets. A total of 132 attended the two showings and participated in the discussion with filmmaker, Joshua Vis, learning about the injustices suffered by Palestinians.

We continue to work on Restorative Actions, mental health concerns, the US/Mexico border refugee and asylee issues, food insecurity, and for the Gaza and Israel conflict this year.

\*\*\*\*\*

Update from 2023

A summary of the document *Crying Out Loud, A Declaration of Faith* was prepared after the original statement had been shared at the February 2023 Presbytery meeting. That summary is below.

#### **Core Theology:**

As followers of Jesus Christ, our allegiance is to Christ, all other identities and allegiances are secondary. At the same time, our allegiance to Christ compels us to be intensely concerned for the well-being of our communities and of our neighbors, within and beyond our localities. Therefore, we assume the responsibility to speak to and about the culture and communities that shape us.

#### **Forces that lead to the suffering we see in our communities, state, and world:**

- Colonization and Extractive Capitalism: These forces have operated historically, and we would posit they continue today. White Iowans have amassed great wealth from land that was stolen from the indigenous people of Iowa (e.g. Meskwaki, Ioway, Wahpeton). Indigenous people and descendants of American chattel slavery were denied the right to own land until very recently. This has led to a wealth gap in this state and country that is grotesque and sinful. Meanwhile, extractive capitalism has systematically concentrated wealth gained from land and labor into fewer and fewer households, exacerbating the already devastating effects of colonialization.
- Individualism and Social Stratification: The United States was founded on the principle of individual rights, and a culture has emerged from that which places individual rights as primary above all other values. In addition, at our founding, those individual rights were only guaranteed for some individuals, i.e. white landowners, and this led to a stratified society where some had more power and privilege than others. This combination has created dynamics in our communities, state and world that provide benefits and access for some while others are systematically denied those benefits and access.

## **Repentance and Hope**

As Christians in the reformed tradition, we trust in the rhythm of confession, repentance, and reconciliation. Knowing all is not yet written gives us hope that change is possible, and we yearn to be part of that change. As difficult as it can be, we must be honest about our individual and collective complicity in these forces that have created sustained states of suffering for larger swaths of people in our communities and state. Only when we can do this can we, through the grace of God, be transformed and deepen our faith and discipleship. That is God's hope for us, that is God's hope for all of creation.

## **Social Media Policy**

Social media has become a normal, integral part of society, and covers an ever-evolving collection of programs and devices like Twitter, Instagram, email, texting and Facebook. It might be tempting to dismiss these technologies as tangential to the Presbytery and to our congregations and churches. While they can be ignored, banned, or acknowledged, what we can't do is to expect that social media is not a normal part of life for most of our members, and for those outside social media "friends" of our Presbytery and congregational members. Social media is not a fad – it is a fundamental shift in the way we communicate.

Location or familiarity no longer defines the number or immediacy of those with whom we are in communication. Social media gives people a chance to share ideas and think aloud with multiple communities. People engaging in social media are potentially listening to, talking, and reflecting with many people at the same time, many of whom may come from different experiences, cultures, practices, and beliefs, on any number of topics. Being present with someone engaging in social media does not necessarily mean that you are the person getting their primary attention. And in some ways, in contrast with this shift in the way we communicate, are the principles of Presbyterian polity and governance.

A major affirmation of our faithfulness together is a trust in the power of discernment when people gather to speak and listen to each other and to the voice of the Holy Spirit. Our Presbytery, Presbytery office staff, churches, congregations, and committees are clearly defined in membership and Reformed theology. The guiding principle for using social media within this context is to be attentive and present to the community gathered immediately around us, the breadth of acceptable practice and position, and to the mysterious and wondrous movement of the Spirit of Christ in our ministries. Whatever our thumbs may be doing, our work calls us to respectfully engage our hearts with each other in every moment.

### **Policy of the Presbytery**

1. Sharing positive messages, as in an invitation to an event or worship service, or a celebration, are encouraged!
2. Staff and members of Presbytery may not speak on behalf of the Presbytery, or list affiliation with the Presbytery in a public opinion statement, without prior permission from the Administrative Executive.
3. Staff and members of congregations may not speak on behalf of the congregation, or list affiliation with the congregation in a public opinion statement, without prior permission from the Session.
4. Staff and members of both Presbytery and individual congregations should be clear when they are authorized to speak on behalf of their respective institutions and when they are sharing personal opinions. In situations where there may be confusion between speaking in a personal and professional voice, a clear disclaimer is strongly encouraged.
5. Please remember that in many cases you are already publicly identified with your church or the Presbytery and be mindful that even with a disclaimer you may be seen as representing that entity.



6. Staff and members shall pursue any necessary conflict resolution by bringing negative feedback directly to the Presbytery or church rather than drawing attention to it indirectly on social media.
7. The social media sites of the Presbytery are administered from the office of the Presbytery or with permission of the Presbytery.

**Please also refer to the Presbytery of Des Moines' Social Media Guidelines (below) for best practices and guidance on implementation of this policy.**

### **Social Media Guidelines**

Please refer to the Presbytery of Des Moines' Social Media Policy for requirements in communication and social media. Below are best practices and guidance in the implementation of that policy. If there are questions, please contact the Office of the Presbytery or Administrative Executive.

### **Commonly Accepted Principles of Healthy Boundaries and Safe Church**

1. Remember that anything you write can be copied and distributed, and mis-attributed as the opinion of an institution instead of just the individual.
2. All clergy, adults engaged in ministry with youth or committees, Session members, and Presbytery staff should consider the content and nature of any post. Your voice is often considered the voice of the church and Presbytery.
3. It is important to remember that you are holding out a public witness in your personal life, so please should be careful and prudent on your personal social networking communications. As appropriate, particularly when discussing ministry related issues, you should let it be known that private personal postings are your own opinions and not that of the congregation or Presbytery.
4. Help protect staff and members from fraud.
5. Make sure that church staff and volunteer leaders are using church computers appropriately.

### **Power Bases**

1. Adults have more power than children and youth.
2. Clergy have more power than people with whom they have a pastoral relationship.
3. The mutuality of friendship cannot exist when there is a disparity of power.
4. Two unrelated adults must be able to maintain visual contact with each other any time they engage in ministry with children or youth.
5. Windows in doors allow transparency of interactions with children, youth and adults who may be vulnerable.

### **General Information about Digital Communications**

1. All communication sent digitally (email, social networking sites, notes or posts, etc.) is NOT CONFIDENTIAL and may be shared or reposted to others.
2. Interactions in the virtual world need to be transparent, as a window in the door provides transparency in the physical world.

3. In the virtual world healthy boundaries and safe church practices must be adhered to as they are in the physical world.
4. In the virtual world, “friend” can mean anyone with whom you are willing to communicate through that medium, and friend-of-a-friend may also have access to your communication, regardless of the presence of a shared ideology.
5. Laws regarding mandated reporting of suspected abuse/neglect/exploitation of children, youth, elders and vulnerable adults apply in the virtual world as they do in the physical world.

## **Recommended Practices and Guidelines for Interactions with Children and Youth**

### **Social Networking Sites-Relationships**

1. Adults who minister to children and youth are strongly encouraged to set very stringent privacy settings on any social networking profile.
2. Individual personal profiles are to be used to interact with real friends, family and peers.
3. Adults should not submit “friend” requests to minors or youth. Youth may not be able to decline such requests due to the disparity of power between youth and adults.
4. Youth may ask to be “friends” and adults should discern the level of contact they want to maintain with youth prior to responding to these requests.
5. If an adult chooses to accept friend requests from minors or youth who are associated with their community of faith, other adult leaders must have full access to all aspects of that adult’s profile and correspondence.
6. Adults who want to connect via a social networking website with youth to whom they minister are strongly encouraged to set up a closed group account that youth may join.
7. Youth requesting to “friend” an adult can then be invited to join this group rather than be accepted as a friend on an adult’s personal profile account.
8. The purpose of these two separate accounts/profiles is to create a line of privacy and maintain healthy boundaries with youth and real family, friends and colleagues.
9. Any material on any site (whether affiliated with the church or not) that raises suspicion that a child has been or will be abused/neglected/exploited should be immediately reported to the clergy and/or Child Protective Services (CPS) in the state in which the child resides. If the material is on a church affiliated site, that material should be documented for church records and then removed from the site after consultation with CPS/police.

### **Groups on Social Networking Sites**

1. Groups should have at least two unrelated adult administrators as well as at least two youth.
2. Closed groups, but not “hidden” groups, should be used for youth groups.
3. Invitations to youth to join the group should be made by youth administrators, unless a youth previously asked an adult administrator to invite him/her to join the group.
4. Behavioral covenants should be created to govern what content is appropriate and inappropriate for an online youth group.
5. Any material on any site (whether affiliated with the church or not) that raises suspicion that a child has been or will be abused/neglected/exploited should be immediately reported to the clergy and/or Child Protective Services. If the material is on a church affiliated site, that material should be documented for church records and then removed from the site after consultation with CPS/police.

6. Inappropriate material that does not raise suspicion that a child has been or will be abused/neglected/exploited should immediately be removed from the site.
7. Any content that details inappropriate behavior (outside of the bounds of the established behavioral covenant) during a church sponsored event or activity should be addressed by adult youth leaders and parents.
8. Social networking groups for youth should be open to parents of current members.
9. Parents should be informed that the content of youth pages or groups that are not sponsored by the church are NOT within the purview of adult youth leaders.
10. Adult leaders of youth groups and former youth members who, due to departure, removal from position, or are no longer eligible because they “aged-out” of a program should be immediately removed from digital communication with youth groups via social networking sites, list serves, etc.

## **Recommended Practices and Guidelines for Interactions with Adults**

### **Social Networking Sites-Relationship**

1. Clergy are strongly encouraged to set very stringent privacy settings on any social networking profile to shield both adult and youth members from viewing content that may be inappropriate.
2. Individual personal profiles of clergy should be used to interact with real friends, family and peers.
3. Clergy should consider whether to submit “friend” requests to congregants and others to whom they minister. The disparity of power may not give the other person the ability to decline such a request.
4. Clergy who want to connect via a social networking website with congregants are strongly encouraged to set up a group account that all congregants may join. The purpose of having a personal profile and church group is to create a line of privacy and maintain healthy boundaries with congregants and real family, friends and colleagues.
5. Clergy should consider the impact of declining a “friend” request from congregants. These encounters may create a tension in “real world” relationships. Clergy can direct “friend” requests from congregants to the church’s group page.
6. Clergy who work directly with youth are encouraged to establish church sponsored digital communications groups to maintain contact with youth members.
7. When a pastor’s ministry at a church or other ministry setting ends, the pastor should consider removing congregants as “friends” or contacts in all forms of digital communications.

## **Recommendations for Digital Communications and Content**

### **Behavioral Covenants**

1. Covenants should acknowledge that materials posted on church sponsored sites (and/or group pages) are NOT CONFIDENTIAL.
2. Covenants should acknowledge that content deemed inappropriate will be removed from the site or group page.

3. Covenants for communities of faith should address the following issues:
  - a. Appropriate language
  - b. Eligibility of membership to join a social networking group. Things to consider include whether you have to be a member of a church or youth group and whether there are age requirements/restrictions for participation for youth groups.
  - c. Loss of eligibility of membership and removal from the social networking group. Consider how and when members will be removed from the group due to moving away, leaving the faith community, becoming too old for youth group, clergy leaving to minister to another church or exclusion from ministry positions for other reasons.
  - d. Who, how and when may photos be tagged (members identified by name; for example, individuals may tag themselves in photos but should not tag others)
  - e. Appropriate and inappropriate behavior of members (bullying, inappropriate content) and the consequence for inappropriate behavior.
  - f. Compliance with mandated reporting laws regarding suspected abuse.

#### **Recommendations for Video Chats, Blogs or Video Blogs**

1. Adults should refrain from initiating video chats with youth.
2. Participants in a video chat or blog should consider what will be shown in the video such as their surroundings, their clothing/state of dress, etc.
3. All transcripts of on-line text chats, video chats, blogs or video blogs should be saved when possible.

#### **Recommendations for Publishing/Posting Content Online**

1. Congregations must inform participants when they are being videoed because church buildings are not considered public space.
2. Any faith community that distributes video of its worship services or activities on the web or via other broadcast media MUST post signs that indicate the service will be broadcast.
3. All communities of faith should take care to secure signed media release forms from adults and guardians of minor children who will or may participate in activities that may be photographed or videoed for distribution outside a closed group.
4. Photos that are published on church sponsored public sites should not include name or contact information for minor children or youth.

#### **Recommendations for Use of Email or Texting (Includes Twitter)**

1. Email can be an appropriate and effective means of communicating basic factual information such as the time of an event, agenda for a meeting, text of a document, etc.
2. Email is not an appropriate communication method for matters that are pastorally or legally sensitive, emotionally charged or require extensive conversation.
3. If an email message is longer than a couple of sentences, then the matter might more properly be addressed via live conversation.
4. Humor and sarcasm can be easily misinterpreted in an email.
5. All email users should take a moment to consider the ramifications of their message before clicking on the “send” or “reply to all” button.

### Best Practices to Use Social Media Successfully

1. **Be responsive.** Set up notifications to be informed when someone posts to your page and be prepared to respond quickly—within the hour if possible and certainly the same day—even during evenings or weekends. Get someone to cover for you if you expect to be unavailable. If you don't know the answer, it is better to say "We will find out and get back to you" than to not answer at all.
2. **When controversial actions, events, or decisions are anticipated,** discuss with leadership what strategy and steps will be followed when someone posts or tweets about the issue in a critical way. Have church leadership decide who will respond to comments and when approval may be required.
3. **Dealing with negative comments.** While obvious spam posts can be deleted, comments should be allowed on blogs, Facebook pages, and other places. Do not automatically delete negative posts. Instead, respond kindly with accurate information. If the person wants to engage in a lengthy battle or appears to be promoting an agenda, just stop answering.
4. **Be responsible.** The fast pace and transparency of social media mean we will get things wrong sometimes. That is okay if you handle it gracefully, starting with acknowledging your error. If you make a mistake, admit it—be upfront and quick with your correction. What you write is ultimately your responsibility. Participation in social media on behalf of [CHURCH NAME] is not a right but a ministry, so please treat it seriously and with respect.
5. **Questions.** If the poster has specific questions about programs or policies, direct them to an email address for the person who can answer those questions, or to the private message function on your organization's Facebook page. Also, notify the person whom you have identified as a point person for questions that this person will be contacting them and ask them to respond as quickly as they can to avoid any further public postings. Criticisms or questions are best answered in private, and every care should be taken to avoid a protracted comment battle.
6. **Page moderation.** On Facebook, in the administration portal, block users from posting comments with obscenities. You will find it under Settings and then Page Moderations.
7. **Display guidelines for comments on your page.** A good guideline for Facebook, YouTube and other social menu venues is to post something similar to this disclaimer in the bio or "about us" section: We welcome your thoughts in this space. We ask that you be respectful in what you post and in your comments about other members of the community here. If you'd like to know more about us, visit our web site at [WEBSITE HERE].
8. **Use proper hashtags.** Never use a hashtag without first being sure you know the origins and proper use. Search online through [www.hashtagify.me](http://www.hashtagify.me) or other means to see if and how it's already being used on social media.
9. **Post context for links.** If you want to share a news story on Twitter, Facebook, etc., add a sentence or two that tells what the story is about, so potential readers will know what they're going to visit when they click on the link. Avoid lengthy posts. For example, a good length for a Facebook post is two to three sentences.
10. **Avoid acronyms.** They are difficult for readers to figure out.
11. **Do not use first-person-singular language on a page you manage.** Use "we" to refer to a group of people or the church by name, but do not use "I." There is no entity represented by a single person.
12. **Update your status regularly and strategically.** Social media channels should be updated frequently. You can use a free timing tool like [hootsuite.com](http://hootsuite.com) to schedule posts in advance

to various social media channels for days you won't be working. If you use a scheduling tool, be aware of events in the larger world. If a major national news event has just occurred, posting about something completely unrelated is usually seen as a blunder.

13. **Use analytics to plan.** Based on your social media goals, track and measure people reached and/or impressions and engagement rate. These numbers will help gauge success and improve what types of content to post in the future.

### **Best Practices for Using Social Media to Promote Events**

1. Do not create separate social media pages or accounts just for the event itself.
2. Pre-event planning:
  - a. Meet with the social media manager and/or church leadership six months prior to the event and again one month before the event starts to discuss goals and messaging.
  - b. Develop a web page early with information about the event. This is the place to refer people from Twitter, Facebook, etc.
  - c. Choose a hashtag for the event that is short and unique and use it on all posts in all social media. Hashtags make social media searchable. Search online through hashtagify.me to be sure your hashtag is not being used by anyone else. Adding a year to your hashtag is one way to help make it specific. Avoid generic hashtags (#presbyterian, #church) in favor of tags like #BigTent14, #GA221, #PYT13, etc.
  - d. Be responsive. As the event gets closer, be ready with answers to questions that people are likely to ask about the event.
  - e. Plan social media posts around early-bird dates, registration deadlines, and start dates and times.
  - f. Tag other churches or organizations that are involved with your event (when possible), so they can share your content and help you spread the word.
3. During the event:
  - a. Don't "overpost" on Facebook. Group photos in albums, so you don't flood the Facebook feed for people who may not be interested.
  - b. Post as soon as possible after a session ends. Very current content keeps followers engaged. Be sure to proofread carefully.
  - c. Use the names of people in photos as much as you can. Taking a photo of the badge of a person at a conference separate from their portrait is a good trick that helps you keep track of those involved. You may need their name later.
  - d. Tag photos of your Facebook friends to help spread the photos through social networks.
  - e. Live-tweet events, but not excessively. Pick up a few key points from each session and hashtag them with the event hashtag.
4. After the event:
  - a. Continue to post a few items for a short time to wrap up any loose ends.

### **Best Practices for Personal Social Media Usage**

**As staff of a church or the Presbytery, you are likely viewed by friends, family, and other followers as a representative of that institution.**

1. Be transparent and honest about your identity, and you may want to say something like, "The views I express are not necessarily those of the [CHURCH NAME]."

2. Be accurate. Before posting, take a moment to Google a news story to be sure you have facts correct. Rely on mainstream, reputable news sources.
3. Be respectful. Long, drawn-out arguments on social media consume energy and cause emotions to flame. It is easy to become angry and post insults. This damages your reputation and the reputation of the [CHURCH NAME] and is best avoided.
4. Maintain confidentiality. Do not post confidential or inside information about the community members of [CHURCH NAME] or staff. In general, don't post anything about your work that you would not present at a conference.
5. Posting events, photos, videos. You may post about official [CHURCH NAME] events on your personal page, but the best practice for page administrators is to post on the organization's page first. You may share to your own personal page or create an entirely new post, but you should tag your organization's page when doing so. This will encourage more people to like and interact with your page.
6. Be aware of liability. You can be held legally liable for what you post on your personal site and on the sites of others. Individual bloggers have been held liable for commentary deemed to be copyrighted, defamatory, libelous, or obscene (as defined by the courts).
7. Protect your identity. Don't provide personal information (home address, telephone number, or email address). It is a good practice to create a separate, non-work email address that is used only with your social media site.

## Proposed Overture to General Assembly from Grinnell First Regarding Insurance

### Recommendation

“The Presbytery of Des Moines overtures the 226<sup>th</sup> General Assembly (2024) to direct the Presbyterian Mission Agency and the Presbyterian Foundation to study systemic problems with insuring church buildings and recommend possible remedies at the 227<sup>th</sup> General Assembly.”

### Rationale

Climate change has increased weather events all over the world. Many small churches in the PCUSA have been dropped from insurance coverage and have had difficulty finding policies that adequately cover their building for reasonable premiums and deductibles. This problem is affecting regions to various degrees and at various rates, but the trend everywhere points to problems for congregations all over the country in the coming years and decades. Many churches are one major weather event away from not being able to sustain their building financially.



## **COM Report for the February 10, 2024, Presbytery Meeting**

The Commission on Ministry held its first meeting of 2024 on January 4 in person and via Zoom at Westminster DM. We welcomed new members David Boyd, Kim Coulter, Roger Dahl, Ron Grohe, Marcia McAdoo, Ann McGowen, Ann Polito and Rev. Barbara Tooker Todd. Polk Davison is the new moderator; Rev. Dr. Rachelle McCalla is the vice-moderator, and Sue Kimball is the new recording secretary. We have yet to confirm a secretary for additional record-keeping. The meeting in January focused on training and expectations. We spent time reflecting on the definition and purpose of the church, and the responsibilities of the COM.

The COM is now in the process of assigning liaisons for each congregation. This gives each church a listening ear to share joys and concerns, as well as a connection for seeking support as needed. This is one way we demonstrate our commitment to being a connectional church – your COM liaison is there to walk along side your congregation in its ministry.

The COM has the responsibility of following and assisting with all changes in calls in our presbytery. Here are the recent and upcoming changes for our pastors:

- We welcome Rev. Erica MacCreigh into the presbytery as the interim transition pastor at Trinity United in Indianola. COM is searching for a mentor for her.
- Rev. Bob Zirkelbach will retire from Adair February 1. COM is searching for a part-time supply pastor.
- Rev. Sheryl Puderbaugh has been welcomed back to our presbytery and has been confirmed to serve as part-time pastor in Audubon.
- Rev. Wallace Bubar's dissolution service at Central DM will be February 25. Rev. Ken Rummer will moderate the congregational meeting. COM is still searching for a moderator for their Session.
- Rev. Meghan Davis-Brass will conclude her pastorate at Newton First on January 28. She begins her full-time position as Associate Pastor of Westminster DM on February 1.
- Rev. Barbara Tooker Todd will moderate the Dallas Center church Session.

Congratulations to all pastors who are celebrating anniversaries of ordination this quarter, and also to those congregations celebrating anniversaries their founding date. Best wishes to all!

Presbytery of Des Moines Remittance Report										1/1/2023	to	12/31/2023					
			Per Capita (Current)	Mission GA	Mission Synod	Mission Pby	One Great Hour	Peacemaking GA	Peacemaking Presb Share	Christmas Joy	Pentecost	Theological Education	First Arabic Church	GA Designated (includes hunger)	GA Disaster Relief	Totals	
	Income GL		4001	4501	4502	4002	4503	4504	4806	4505	4506	4507	4508		4509	4510	
	Expense GL			5501	5502		5503	5504	5806	5505	5506	5507	5508		5509	5510	
	A/P GL			2501	2502		2503	2504	3806	2505	2506	2507	2508		2509	2510	
Totals:			209,600.63	44,304.10	19,033.85	44,730.84	28,364.54	3,693.32	1,819.11	7,570.80	5,266.06	1,250.00			2,306.36	3,327.00	371,266.61
Church City, Name	PIN	Per Cap est.															
Adair	2407	1880	1,880.00	360.00	171.00	369.00	295.00			306.00						3,381.00	
Allerton	6887	3525															
Ankeny	9621	9353	8,742.00	7,220.00	3,429.52	7,400.51	3,402.88	756.26	372.49	100.00	1,709.96	500.00			25.00	33,658.62	
Atlantic	2408	5076	5,076.00	1,600.00	760.00	1,640.00	427.12	92.96	45.79	195.00	147.00					9,983.87	
Audobon	2409	4136	4,136.00	800.00	380.00	820.00	250.00									6,386.00	
Bedford	2383	752	752.00													752.00	
Brooklyn	2592	2256															
Carlisle	6893	2115	2,115.00	200.00	95.00	205.00	245.00				200.00					3,060.00	
Centerville	2436	1786	1,786.00	480.00	228.00	492.00	65.00			60.00						3,111.00	
Chariton	2437	1081															
Clive	11219	12596															
Corning	2385	4089	4,089.00	600.00	285.00	615.00	655.00	265.32	130.68	565.00		250.00				7,455.00	
Creston - First	2386	4841	3,062.00				706.58			320.51						4,089.09	
Creston - Platte	2393	1974	940.00	187.50	150.00	37.50	300.00									1,615.00	
Dallas Ctr	2439	7614	7,614.00	2,500.00		2,500.00	1,853.70	320.38	157.80	226.02	45.00					15,216.90	
Deep River	2602	423	423.00			46.90										469.90	
Des Moines - Central	2442	23782	23,782.00	3,960.60	989.71	2,135.69	907.68	281.40	138.60		40.00			907.69		33,143.37	
Des Moines - Douglas	2449	2491	2,491.00	840.00	399.00	861.00	200.00			150.00						4,941.00	
Des Moines - First	2474	2491															
Des Moines - First Arabic	15126	1645	940.00	100.00	47.50	102.50										1,190.00	
Des Moines - Fort DM	2453	705	705.00													705.00	
Des Moines - Union Pk	2448	2256															
Des Moines - Westmin.	6933	44979	44,979.00				420.00			265.00					675.00	46,339.00	
Dexter	2451	752	752.00	400.00	190.00	410.00										1,752.00	
Diagonal	2387	1128		600.00	285.00	615.00										1,500.00	
Earlham	2452	1410	1,410.00	200.00	95.00	205.00		168.34	82.91							2,161.25	
Gibson	971	940	940.00													940.00	
Greenfield	2391	752															
Grimes	2455	3431	3,183.34							20.00						3,203.34	
Grinnell	6950	4700	4,500.00	5,596.01	2,658.07	5,735.94	2,025.11	756.26	372.49	645.00					110.00	22,398.88	
Guthrie Ctr	2421	1645	2,045.00							260.00						2,305.00	
Hartford	2470	3478	3,716.00			1,500.00	241.16	258.79	127.46		237.00					6,080.41	
Indianola	2457	14100	14,006.00	2,553.60	1,212.96	2,569.44	2,240.00			1,732.00				528.67		24,842.67	
Johnston	2463	7003	2,256.00													2,256.00	

			Per Capita (Current)	Mission GA	Mission Synod	Mission Pby	One Great Hour	Peacemaking GA	Peacemaking Presb Share	Christmas Joy	Pentecost	Theological Education	First Arabic Church	GA Designated (includes hunger)	GA Disaster Relief	Totals
	Income GL		4001	4501	4502	4002	4503	4504	4806	4505	4506	4507	4508	4509	4510	
	Expense GL			5501	5502		5503	5504	5806	5505	5506	5507	5508	5509	5510	
	A/P GL			2501	2502		2503	2504	3806	2505	2506	2507	2508	2509	2510	
Totals:			209,600.63	44,304.10	19,033.85	44,730.84	28,364.54	3,693.32	1,819.11	7,570.80	5,266.06	1,250.00		2,306.36	3,327.00	371,266.61
Knoxville	8975	940	235.00				205.00			90.00						530.00
Lenox	3092	8037	8,037.00	2,640.00	1,254.00	2,706.00	3,300.00					500.00				18,437.00
Leroy	2461	1692	1,692.00	200.00	95.00	205.00	68.50	13.40	6.60	115.27	5.60				50.00	2,451.37
Lucas	2462	611	611.00													611.00
Malcom	2610	1128														
Monroe	6951	4230														
Mount Ayr	3646	2444	2,444.00													2,444.00
Newton - First	2465	5264	5,264.00	2,000.00	950.00	2,050.00	415.00			500.00					1,031.00	12,210.00
Newton - United	6964	2914	3,119.25	166.39	79.09	289.36	118.00			50.00				170.00		3,992.09
Oskaloosa	2467	6157	6,157.00	1,000.00	475.00	1,025.00	1,180.00				184.50				386.00	10,407.50
Ottumwa - First	2573	4136		800.00	380.00	820.00										2,000.00
Ottumwa - Westmin.	2576	658	658.00	300.00	150.00	150.00								100.00		1,358.00
Perry	2469	1739	1,739.00	800.00	380.00	820.00	310.00	164.15	80.85	255.00	150.00					4,699.00
Sharpsburg	2400	3196	3,196.00	400.00	190.00	410.00	128.01									4,324.01
Sigourney	2617	1598	1,598.00	600.00	285.00	615.00										3,098.00
West Des Moines	2441	6815	7,340.00	3,800.00	1,805.00	3,895.00	7,389.69	352.25	173.50	814.00	1,056.00				1,050.00	27,675.44
Windsor Hts	2450	2961	2,766.00	2,500.00	1,187.50	2,562.50					804.00			600.00		10,420.00
Winterset	2472	3572	3,572.00													3,572.00
Heartland - Clive	11219	12596	12,596.04				636.11	263.81	129.94	867.00	620.00					15,112.90
Union Park - Des Moines	2448	2256	2,256.00	900.00	427.50	922.50	380.00			35.00	67.00					4,988.00
Des Mines Presb	DMP															
GA Per Capita:			4,230.58													4,230.58
Payment to Mission Agency:				44,304.10			28,364.54	3,693.32		7,570.80	5,266.06			2,306.36	3,327.00	94,832.18
Payment to Foundation:												1,250.00				1,250.00
Payment to Synod:			2,362.25		19,033.85											21,396.10
Payment to Lakeshore Center:																
									GA Designations	Amount	PIN	Designations				
									1	\$20.00	6964	Menaul School				
									1	\$100.00	2576	Hansen's				
									1	\$20.00	6964	Menaul School				
									1	\$25.00	6933	Ukraine				
									1	\$528.67	2457	Ukraine				
									1	\$10.00	6964	Menaul School				
									1	\$907.69	2442	Earthquake				
									1	\$20.00	6964	Menaul				
									1	\$600.00	2450	Earthquake				
									1	\$25.00	9621					
									1	\$1,031.00	2465	Earthquake				
									1	\$50.00	2461	Earthquake				

			Per Capita (Current)	Mission GA	Mission Synod	Mission Pby	One Great Hour	Peacemaking GA	Peacemaking Presb Share	Christmas Joy	Pentecost	Theological Education	First Arabic Church		GA Designated (includes hunger)	GA Disaster Relief	Totals
	Income GL		4001	4501	4502	4002	4503	4504	4806	4505	4506	4507	4508		4509	4510	
	Expense GL			5501	5502		5503	5504	5806	5505	5506	5507	5508		5509	5510	
	A/P GL			2501	2502		2503	2504	3806	2505	2506	2507	2508		2509	2510	
Totals:			209,600.63	44,304.10	19,033.85	44,730.84	28,364.54	3,693.32	1,819.11	7,570.80	5,266.06	1,250.00			2,306.36	3,327.00	371,266.61
									1	\$10.00	6964	Menaul					
									1	\$525.00	2441	Disaster					
									1	\$150.00	2467	Earthquake					
									1	\$30.00	6964	Menaul					
									1	\$650.00	6933	DR000156 - Ukraine					
									1	\$100.00	6950	DR000165 - Hawaii					
									1	\$20.00	6964	Menaul					
									1	\$525.00	2441	General Disaster					
									1	\$650.00	6933	DR000156 - Ukraine					
									1	-\$650.00	6933	Ukraine					
									1	\$5.00	6950	Hawaii					
					\$ -				1	\$10.00	6964	Menaul					
					\$ -				1	\$5.00	6950	Hawaii					
					\$ -				1	\$30.00	6964	Menaul					
									1	\$136.00	2467	DR000165 Maui					
									1	\$100.00	2467	Turkey/Syria					

Presbytery of Des Moines								
Statement of Financial Activities					d	f	h	c
12/31/2023					MTD Actual (This Yr)	YTD Actual (This Yr)	Annual Budget (This Yr)	Total Actual (Prior Yr)
	12				12/31/2023	12/31/2023	12/31/2023	12/31/2022
Presbytery								
Operating Income	4001	Op. Support: Per capita			\$12,309	\$209,601	\$212,930	\$243,404
	4003	Op. Support: Synod			\$833	\$10,000	\$10,000	\$10,000
	4004	Op. Support: Donations			\$0	\$0	\$0	\$4,790
	4005	Op. Support: Interest			\$141	\$2,516	\$0	\$1,908
	4007	Op. Support: Inv. Earnings			\$0	\$0	\$85,000	\$0
	4010	Op. Support: Sales (net)			\$0	\$0	\$0	\$53
	4013	Op. Support: Miscellaneous			\$0	\$0	\$0	\$20,750
	4014	Op. Support: Other tbd	Nov '23: refund from UPP for shared staff		\$0	\$69,450	\$0	(\$10,340)
	4015	Op. Support: Park Ave Endowment			\$0	\$355	\$0	\$0
No distribution yet this year.		Swan Fund Distribution?	Designated for seminary student's assistance. CPM responsible for distribution.					
No distribution yet this year.		McCahon Fund Distribution?	Funds for the benefit of small congregations in south-central Iowa. COM responsible for distribution.					
		Total Operating Revenues			\$13,930	\$292,568	\$307,930	\$270,565
Operating Expenses	5001	Per Capita to GA			\$4,231	\$50,767	\$50,767	\$48,160
	5002	Per Capita to Synod			\$2,362	\$28,347	\$28,347	\$29,497
	5102	Committee Preparation Ministry			\$0	\$954	\$1,000	\$0
	5104	Permanent Judicial Commission			\$0	\$0	\$100	\$0
	5105	Investigating Comm.			\$0	\$0	\$100	\$0
	5106	Leadership Council			\$0	\$103	\$100	\$1,753
	5110	Committee on Ministry			\$111	\$3,680	\$14,000	\$3,019
	5109	Property Committee			\$0	\$0	\$100	\$0
	5107	New Worship Communities Comm.			\$0	\$1,447	\$24,000	\$0
	5112	Nominating Committee			\$0	\$0	\$100	\$0
	5113	Administrative Commissions			\$0	\$0	\$100	\$0
	5115	Presbytery Meetings			\$0	\$1,041	\$2,000	\$1,938
	5201	Insurance			\$0	\$5,090	\$2,500	\$2,417
	5202	Bank Charges			\$0	\$54	\$50	\$4
	5205	Legal Fees			\$0	\$0	\$1,000	\$0
	5206	Audit/Review			\$0	\$7,972	\$8,500	\$8,095
	5207	Accounting fees			\$500	\$9,316	\$8,500	\$17,970
	5208	Finance charges			\$0	\$57	\$0	\$0
	5250	Shared Services: UPP			\$23,640	\$282,989	\$282,900	\$277,440
		Total Operating Expenses			\$30,844	\$392,961	\$424,164	\$390,291
		Operating Net Surplus (Deficit)			(\$16,914)	(\$100,393)	(\$116,234)	(\$119,726)

12/31/2023				MTD Actual (This Yr)	YTD Actual (This Yr)	Annual Budget (This Yr)	Total Actual (Prior Yr)
	12						
<b>Presbytery Missions</b>							
<b>Mission Income</b>	4002	Op. Support: Presby mission		\$2,880	\$44,731	\$40,000	\$52,038
	4104	Desig. Support: Michelson Endowment	For new church development and re-development in Des Moines metro area; Need a restricted fund for unspent dollars?	\$0	\$1,527	\$0	\$0
	4115	Pastors' Seminar End. Income		\$0	\$398	\$0	\$0
No distribution yet this year.		Walther Fund Distribution?	Provides scholarship aid for children in need to attend youth conferences and activities. Camping and Youth committee responsible for distribution. Could be used for whatever is not covered by Living Legacy.				
		<b>Total Mission Income</b>		<b>\$2,880</b>	<b>\$46,656</b>	<b>\$40,000</b>	<b>\$52,038</b>
<b>Mission Expenses</b>	5301	Committee of PSR		\$10	\$1,010	\$2,000	\$2,650
	5302	CROSS		\$0	\$5,600	\$5,600	\$7,000
	5303	First Arabic Support		\$0	\$7,200	\$7,200	\$9,000
	5304	OSP Support		\$0	\$5,600	\$5,600	\$7,000
	5305	Two Rivers		\$0	\$0	\$0	\$300
	5306	Camping Scholarships	Nov '23 moved expenses to 5323	\$0	\$2,998	\$0	\$0
	5307	Camp Rental		\$0	\$773	\$6,100	\$4,375
	5308	Camp Activity Fees		\$0	\$1,715	\$0	\$2,183
	5309	Camp Transportation		\$0	\$0	\$0	\$828
	5310	Camp Meals		\$0	\$3,060	\$0	\$4,288
	5311	Camp Supplies & Materials		\$0	\$0	\$0	\$643
	5312	Camp other Expenses		\$0	\$84	\$0	\$48
	5313	Camp Registrations		\$0	(\$4,150)	\$0	(\$4,235)
	5314	Triennium Support		\$0	\$0	\$0	\$0
	5315	Youth Mission		\$0	\$0	\$1,100	\$0
	5316	UPP Shared Staff: Mission		\$0	\$0	\$0	\$0
		<b>Total Mission Expenses</b>		<b>\$10</b>	<b>\$23,890</b>	<b>\$27,600</b>	<b>\$34,080</b>
		<b>Mission Net Surplus (Deficit)</b>		<b>\$2,870</b>	<b>\$22,766</b>	<b>\$12,400</b>	<b>\$17,957</b>
		<b>Operations &amp; Missions Combined Net</b>	<i>YE Transfer to Prior Years' Surplus</i>	<b>(\$14,044)</b>	<b>(\$77,626)</b>	<b>(\$103,834)</b>	<b>(\$101,769)</b>

12/31/2023				MTD Actual (This Yr)	YTD Actual (This Yr)	Annual Budget (This Yr)	Total Actual (Prior Yr)
	12						
<b>Net Assets - Receipts added</b>							
	4701	Desig. Receipts: Commissions		\$0	\$0	\$0	\$368
	4702	Desig. Receipts: Living Legacy	<i>Additional funds to PCF</i>	\$0	\$0	\$0	\$15,031
	4703	Desig. Receipts: General		\$0	\$0	\$0	\$3,000
	4704	Desig. Receipts: Disaster		\$0	\$0	\$0	\$7,550
	4705	Desig. Receipts: tbd		\$0	\$0	\$0	\$1,608
	4801	Rest. Income: Presby Des		\$0	\$0	\$0	\$0
	4802	Rest. Income: Life IncTrust		\$0	\$0	\$0	\$0
	4803	Rest. Income: Disaster		\$0	\$0	\$0	\$0
	4804	Rest. Income: Mental Hlth		\$0	\$0	\$0	\$0
	4805	Rest. Income: Cents Ability		\$0	\$0	\$0	\$0
	4806	Rest. Income: Peacemaking	<i>Remittance/offering</i>	\$127	\$1,819	\$0	\$3,308
	4807	Rest. Income: Two Rivers		\$0	\$0	\$0	\$0
	4808	Rest. Income: Harvest	<i>Remittance/offering</i>	\$1,290	\$1,570	\$0	\$2,080
	4809	Rest. Inc: tbd (formerly Harvest Intl)		\$0	\$0	\$0	\$2,080
	4810	Rest. Income: Swan Fund	<i>Remittance/offering</i>	\$224	\$902	\$0	\$0
	4811	Rest. Income: McCahon		\$0	\$0	\$0	\$0
	4812	Rest. Income: Walther		\$0	\$0	\$0	\$0
	4813	Rest. Income: New Worship		\$0	\$0	\$0	\$0
	4814	Rest. Income: Youth		\$0	\$0	\$0	\$0
	4815	Rest. Income: Pastors' Sem. Endow.		\$0	\$0	\$0	\$0
		<b>Total Net Asset Receipts added</b>		<b>\$1,641</b>	<b>\$4,291</b>	<b>\$0</b>	<b>\$35,026</b>
<b>Net Assets - Distributions/Payments</b>							
	5701	Desig. Spending: Commissions		\$0	\$0	\$0	\$0
	5702	Desig. Spending: Living Legacy	<i>Distribution from PCF to DMP; Rec'd distribution for 2024 grants</i>	\$0	\$78,800	\$0	\$0
	5703	Desig. Spending: General		\$0	\$0	\$0	\$3,000
	5704	Desig. Spending: Disaster		\$0	\$0	\$0	\$7,500
	5705	Desig. Spending: Presb. Offer.		\$0	\$0	\$0	\$1,608
	5801	Rest. Spending: Presby Des		\$0	\$0	\$0	\$0
	5802	Rest. Spending: Life Income		\$0	\$0	\$0	\$0
	5803	Rest. Spending: Disaster		\$0	\$0	\$0	\$0
	5804	Rest. Spending: Mental Hlth		\$0	\$0	\$0	\$0
	5805	Rest. Spending: Cents Ability	<i>DMP payment</i>	\$0	\$190	\$0	\$0
	5806	Rest. Spending: Peacemaking	<i>DMP payment</i>	\$0	\$2,000	\$0	\$1,775
	5807	Rest. Spending: Two Rivers		\$0	\$0	\$0	\$0
	5808	Rest. Spending: Harvest	<i>DMP payment</i>	\$0	\$6,310	\$0	\$0
	5809	Rest. Spending: tbd (formerly Harvest Intl)		\$0	\$0	\$0	\$2,000
	5810	Rest. Spending: Swan		\$0	\$0	\$0	\$0

12/31/2023				MTD Actual (This Yr)	YTD Actual (This Yr)	Annual Budget (This Yr)	Total Actual (Prior Yr)
	12						
	5811	Rest. Spending: McCahon	DMP payment	\$0	\$500	\$0	\$0
	5812	Rest. Spending: Walther		\$0	\$0	\$0	\$0
	5813	Rest. Spending: New Worship		\$0	\$0	\$0	\$0
	5814	Rest. Spending: Youth		\$0	\$0	\$0	\$0
	5815	Rest. Spending: Pastors' Sem. End.		\$0	\$0	\$0	\$0
		<b>Total Net Asset Distributions/Payments</b>		<b>\$0</b>	<b>\$87,800</b>	<b>\$0</b>	<b>\$15,883</b>
		<b>Net Asset Income (deficit)</b>	YE Transfer to (from) Net Assets	<b>\$1,641</b>	<b>(\$83,509)</b>	<b>\$0</b>	<b>\$19,142</b>
<b>Living Legacy</b>							
<b>Living Legacy Income</b>	4101	Desig. Support: Living Leg Grants	Distribution from Net Asset; rec'd distribution for 2024 grants	\$0	\$31,300	\$0	\$0
	4103	Desig. Support: LL Youth	Distribution from Net Asset; rec'd distribution for 2024 grants	(\$21,700)	\$16,500	\$7,200	\$8,700
	4102	Desig. Support: LL New Worship	Distribution from Net Asset; rec'd distribution for 2024 grants	\$21,700	\$31,000	\$24,000	\$0
		<b>Total Living Legacy Revenues</b>		<b>\$0</b>	<b>\$78,800</b>	<b>\$31,200</b>	<b>\$8,700</b>
<b>Living Legacy Expenses</b>							
	5320	Living Legacy (Revitalization)	Distribution Spending	\$0	\$0	\$7,200	\$0
	5321	Living Legacy (Leadership)	Distribution Spending	\$0	\$8,100	\$4,800	\$6,000
	5322	Living Legacy (Mission)	Distribution Spending	\$0	\$1,500	\$4,800	\$5,800
	5323	Living Legacy (Youth)	Distribution Spending; Nov '23 moved \$1200 from 5306 to 5323	\$0	\$7,200	\$7,200	\$8,700
	5324	Living Legacy (New Worshiping)	Distribution Spending	\$0	\$0	\$24,000	\$0
		<b>Total Living Legacy Expenses</b>		<b>\$0</b>	<b>\$16,800</b>	<b>\$48,000</b>	<b>\$20,500</b>
		<b>Living Legacy Net Surplus (Deficit)</b>	YE Transfer to LL Net Asset	<b>\$0</b>	<b>\$62,000</b>	<b>(\$16,800)</b>	<b>(\$11,800)</b>



12/31/2023				MTD Actual (This Yr)	YTD Actual (This Yr)	Annual Budget (This Yr)	Total Actual (Prior Yr)
	12						
<b>Investments</b>	4601	Unrealized Gains (Losses): Walther Fund	<i>YTD Gains/Losses</i>	\$3,513	\$5,254	\$0	(\$6,805)
		YTD Net Surplus (Deficit): Walther	<i>YE Transfer to Fund Net Asset</i>		\$5,254	\$0	(\$6,805)
	4602	Unrealized Gains (Losses): McCahon Fund	<i>YTD Gains/Losses</i>	\$7,319	\$10,946	\$0	(\$14,073)
		<b>YTD Net Surplus (Deficit): McCahon</b>	<i>YE Transfer to Fund Net Asset</i>		\$10,946	\$0	(\$14,073)
	4603	Unrealized Gains (Losses): Swan Fund	<i>YTD Gains/Losses</i>	\$4,159	\$6,230	\$0	(\$7,906)
		<b>YTD Net Surplus (Deficit): Swan</b>	<i>YE Transfer to Fund Net Asset</i>		\$6,230	\$0	(\$7,906)
	4604	Unrealized Gains (Losses): Living Leg	<i>YTD Gains/Losses</i>	\$279,979	\$349,780	\$0	(\$306,418)
		<b>YTD Net Surplus (Deficit): Liv. Legacy</b>	<i>YE Transfer to Fund Net Asset</i>		\$349,780	\$0	(\$306,418)
	4605	Unrealized Gains (Losses): Life Inc	<i>YTD Gains/Losses</i>	\$0	\$0	\$0	\$0
		<b>YTD Net Surplus (Deficit): Life Inc.</b>	<i>YE Transfer to Fund Net Asset</i>		\$0	\$0	\$0
	4606	Unrealized Gains (Losses): Pastors Sem	<i>YTD Gains/Losses</i>	\$0	\$0	\$0	\$0
		<b>YTD Net Surplus (Deficit): Pastors' Sem</b>	<i>YE Transfer to Fund Net Asset</i>		\$0	\$0	\$0
	4607	Unrealized Gains (Losses): Other	<i>YTD Gains/Losses</i>	\$0	\$0	\$0	\$91
		<b>YTD Net Surplus (Deficit): Other</b>	<i>YE Transfer to Fund Net Asset</i>		\$0	\$0	\$91
		<b>Combined YTD Surplus (Deficit)</b>		<b>\$0</b>	<b>\$372,209</b>	<b>\$0</b>	<b>(\$335,111)</b>
<b>Non-operating</b>	4401	Property Received: Easton		\$0	\$0	\$0	\$750,000
	4411	Property Income: Easton		\$0	\$0	\$0	\$0
	5401	Property Cost: Easton		\$0	\$0	\$0	\$17,621
	4200	Income: Gain/Loss Asset Sale		\$0	(\$1,806)	\$0	(\$1,499)
		Transfer of Proceeds: Easton					
		<b>Net Surplus (Deficit): Easton</b>		<b>\$0</b>	<b>(\$1,806)</b>	<b>\$0</b>	<b>\$730,880</b>
	4402	Property Received: Park Ave.		\$0	\$0	\$0	\$679,000
	4412	Property Income: Park Ave.		\$0	\$0	\$0	\$0
	5402	Property Cost: Park Ave.		\$0	\$8,508	\$16,000	\$750
		Gain/Loss on Sale: Park Ave.					
		Transfer of Proceeds: Park Ave.					
		<b>Net Surplus (Deficit): Park Ave.</b>		<b>\$0</b>	<b>(\$8,508)</b>	<b>(\$16,000)</b>	<b>\$678,250</b>
		<b>Combined Non-operating Net</b>	<i>YE Transfer to Prior Years' Surplus</i>	<b>\$0</b>	<b>(\$10,314)</b>	<b>(\$16,000)</b>	<b>\$1,412,130</b>

12/31/2023				MTD Actual (This Yr)	YTD Actual (This Yr)	Annual Budget (This Yr)	Total Actual (Prior Yr)
	12						
<b>Remittances: Pass-throughs</b>							
<b>Remittance Receipts</b>	4501	Receipts: GA mission		\$2,322	\$44,304	\$0	\$0
	4502	Receipts: Synod mission		\$1,103	\$19,034	\$0	\$0
	4503	Receipts: One Great Hour		\$0	\$28,365	\$0	\$0
	4504	Receipts: GA Peacemaking		\$259	\$3,693	\$0	\$0
	4505	Receipts: Christmas Joy		\$565	\$7,571	\$0	\$0
	4506	Receipts: Pentecost		\$40	\$5,266	\$0	\$0
	4507	Receipts: Theological Ed.		\$0	\$1,250	\$0	\$0
	4508	Receipts: First Arabic Ch		\$0	\$0	\$0	\$0
	4509	Receipts: GA Desig. & Hunger		\$30	\$2,306	\$0	\$0
	4510	Receipts: GA Disaster Relief		\$241	\$3,327	\$0	\$0
	4511	Receipts: Harvest Offer		\$0	\$0	\$0	\$0
	4512	Receipts: Harvest Intl.		\$0	\$0	\$0	\$0
	4513	Receipts: OSP		\$0	\$0	\$0	\$0
	4514	Receipts: (tbd)		\$0	\$490	\$0	\$0
		<b>Total Remittance Receipts</b>		<b>\$4,559</b>	<b>\$115,606</b>	<b>\$0</b>	<b>\$0</b>
<b>Remittance Transfers</b>	5501	Transfer: GA Mission 2501		\$2,322	\$44,304	\$0	\$0
	5502	Transfer: Synod Mission 2502		\$1,103	\$19,034	\$0	\$0
	5503	Transfer: One Great Hour 2503		\$0	\$28,365	\$0	\$0
	5504	Transfer: GA Peacemaking 2504		\$259	\$3,693	\$0	\$0
	5505	Transfer: Christmas Joy 2505		\$565	\$7,571	\$0	\$0
	5506	Transfer: Pentecost 2506		\$40	\$5,266	\$0	\$0
	5507	Transfer: Theological Ed. 2507		\$0	\$1,250	\$0	\$0
	5508	Transfer: First Arabic 2508		\$0	\$0	\$0	\$0
	5509	Transfer: GA Des & Hunger 2509		\$30	\$2,306	\$0	\$0
	5510	Transfer: GA Disaster 2510		\$241	\$3,327	\$0	\$0
	5511	Transfer: Harvest Local 2511		\$0	\$0	\$0	\$0
	5512	Transfer: Harvest Intl 2512		\$0	\$0	\$0	\$0
	5513	Transfer: Pass-thru tbd		\$0	\$0	\$0	\$0
	5514	Transfer: Pass-thru tbd		\$0	\$490	\$0	\$0
		<b>Total Remittance Transfers</b>		<b>\$4,559</b>	<b>\$115,606</b>	<b>\$0</b>	<b>\$0</b>
		<b>Receipts Net of Transfers</b>	All receipts clear to Pass-through Payables each month	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

12/31/2023	12			MTD Actual (This Yr)	YTD Actual (This Yr)	Annual Budget (This Yr)	Total Actual (Prior Yr)
<b>Consolidated</b>		Presbytery Operations Net		(\$16,914)	(\$100,393)	(\$116,234)	(\$119,726)
		Presbytery Missions Net		\$2,870	\$22,766	\$12,400	\$17,957
		Net Asset Net		\$1,641	(\$83,509)	\$0	\$19,142
		Living Legacy Net		\$0	\$62,000	(\$16,800)	(\$11,800)
		Investments Net		\$0	\$372,209	\$0	(\$335,111)
		Non-operating Net		\$0	(\$10,314)	(\$16,000)	\$1,412,130
		Pass-throughs Net		\$0	\$0	\$0	\$0
		<b>Consolidated Net</b>		<b>(\$12,403)</b>	<b>\$262,760</b>	<b>(\$136,634)</b>	<b>\$982,593</b>

Presbytery of Des Moines					
Statement of Financial Position				k	f
12/31/2023				Beginning of Year 1/1/2023	Current Yr. 12/31/2023
					Unallocated YTD Earnings
<b>Assets</b>	Current Assets	1001	Checking: UCB	\$1,131,915	\$329,967
		1002	Checking: WB	\$2,205	\$81,584
		1201	Account Receivable	\$3,623	\$3,623
		1207	Prepaid Expense	\$0	\$0
		1209	Undeposited Cash	\$9,454	\$0
				<b>\$1,147,197</b>	<b>\$415,173</b>
	Investments	1301	Investments: Walther Fund	\$35,344	\$40,598
		1302	Investments: McCahon Fund	\$73,630	\$84,575
		1303	Investments: Swan Fund	\$41,614	\$47,844
		1304	Investments: Living Legacy Fnd	\$1,589,138	\$3,210,029
		1305	Investments: Life Inc Char	\$1,411	\$1,411
		1306	Pastors' Seminar Endowment	\$22,298	\$22,298
		1315	Investments: Due from Others	\$0	\$0
				<b>\$1,763,435</b>	<b>\$3,406,755</b>
	Property	1401	Property: Easton	\$0	\$0
		1402	Park Avenue Buildings	\$615,000	\$0
		1403	Park Avenue Land	\$64,000	\$0
				<b>\$679,000</b>	<b>\$0</b>
			<b>Total Assets</b>	<b>\$3,589,632</b>	<b>\$3,821,928</b>
<b>Liabilities</b>	Operating Payables	2001	Accts. Payable: GA Per Capita	\$0	\$0
		2002	A/P: Synod per capita	\$0	\$2,362
		2003	Accts. Payable: General	\$38,115	\$229
		2004	A/P Synod Accting Fees	\$0	\$500
		2005	Accts. Payable: tbd	\$0	\$0
				<b>\$38,115</b>	<b>\$3,092</b>
	Pass-through Balances	2501	Pass-thru: GA Mission	\$614	\$2,936
		2502	Pass-thru: Synod Mission	\$319	\$1,421
		2503	Pass-thru: One Great Hour	\$0	\$0
		2504	Pass-thru: GA Peacemaking	\$0	\$259
		2505	Pass-thru: Christmas Joy	\$0	\$565
		2506	Pass-thru: Pentecost	\$0	\$40
		2507	Pass-thru: Theol Educ	\$0	\$0
		2508	Pass-thru: First Arabic	\$0	\$0
		2509	Pass-thru: GA Des & Hunger	\$0	\$30
		2510	Pass-thru: GA Disaster	\$0	\$241
		2511	Pass-thru: tbd	\$0	\$0
		2512	Pass-thru: tbd	\$0	\$0
				<b>\$932</b>	<b>\$5,492</b>
			<b>Total Liabilities</b>	<b>\$39,047</b>	<b>\$8,583</b>

Presbytery of Des Moines						
Statement of Financial Position				k	f	
12/31/2023				Beginning of Year	Current Yr.	Unallocated
				1/1/2023	12/31/2023	YTD Earnings
<b>Net Assets</b>	Equity	3000	Year-to-Date Unalloc. Earnings	\$0	\$262,760	
		3100	Prior Years' Unrest Net Assets	\$1,045,016	\$1,045,016	(\$25,542)
				<b>\$1,045,016</b>	<b>\$1,307,777</b>	
	Designated Net Assets	3701	Desig. Net Assets: Commissions	\$702,285	\$702,285	\$0
		3702	Desig. Net Assets: Living Leg	\$1,604,169	\$1,604,169	\$270,980
				<b>\$2,306,453</b>	<b>\$2,306,453</b>	
	Restricted Net Assets	3801	Rest Net Assets: Presby Desig.	\$3,268	\$3,268	\$0
		3802	Rest Net Assets: Life Inc Trst	\$1,411	\$1,411	\$0
		3803	Rest Net Assets: Disaster	\$150	\$150	\$0
		3804	Rest Net Assets: Mental Hlth	\$4,902	\$4,902	\$0
		3805	Rest Net Assets: Cents Ability	\$190	\$190	(\$190)
		3806	Rest Net Assets: Peacemaking	\$9,125	\$9,125	(\$181)
		3807	Rest Net Assets: Two Rivers	\$122	\$122	\$0
		3808	Rest Net Assets: Harvest	\$3,491	\$6,408	(\$4,740)
		3809	Rest NA: tbd (formerly Harvest Intl)	\$2,917	\$0	\$0
		3810	Rest. Net Assets: Swan	\$36,614	\$36,614	\$7,132
		3811	Rest. Net Assets: McCahon	\$73,630	\$73,630	\$10,446
		3812	Rest. Net Assets: Walther	\$35,344	\$35,344	\$5,254
		3813	Rest. Net Assets: New Worship	\$368	\$368	\$0
		3814	Rest. NA: Youth Fund	\$12,583	\$0	\$0
		3815	Rest. NA: Pastors' Seminar Fund	\$0	\$12,583	(\$398)
		3816	Rest. Net Assets: tbd	\$0	\$0	
		3817	Rest. Net Assets: tbd	\$0	\$0	
				<b>\$184,115</b>	<b>\$184,115</b>	
	Permanent Net Assets	3901	Perm. NA: Pastors' Seminar End.	\$10,000	\$10,000	\$0
		3902	Perm. Net Assets: Swan	\$5,000	\$5,000	\$0
				<b>\$15,000</b>	<b>\$15,000</b>	
			<b>Total Net Assets</b>	<b>\$3,550,585</b>	<b>\$3,813,345</b>	
			<b>Total Liabilities &amp; Net Assets</b>	<b>\$3,589,632</b>	<b>\$3,821,928</b>	