

Presbytery of Des Moines									
Statement of Financial Activities					d	f	g	h	c
3/31/2026					MTD Actual (This Yr)	YTD Actual (This Yr)	YTD. Budget (This Yr)	Annual Budget (This Yr)	Total Actual (Prior Yr)
			3		3/31/2026	3/31/2026	3/31/2026	12/31/2026	12/31/2025
Presbytery									
Operating Income	4001	Op. Support: Per capita			\$ 29,411	\$ 79,687	\$ 55,706	\$ 222,825	\$ 224,611
	4003	Op. Support: Synod			1,667	2,500	2,500	10,000	10,000
	4004	Op. Support: Donations			0	0	0	0	10
	4005	Op. Support: Interest			114	351	0	0	1,073
	4007	Op. Support: Living Legacy			7,230	21,870	21,693	86,771	83,064
	4010	Op. Support: Sales (net)			0	0	0	0	0
	4013	Op. Support: Miscellaneous			0	0	0	0	0
	4014	UPP Shared Staffing Refund			0	0	0	0	0
	4015	Op. Support: Park Ave Endowmnt		PCF distribution to West Bank acct	0	142	0	0	522
		Total Operating Revenues			\$ 38,422	\$ 104,550	\$ 79,899	\$ 319,596	\$ 319,280
Operating Expenses	5001	Per Capita to GA		Invoiced for \$51,244.	\$ 4,270	\$ 12,811	\$ 12,606	\$ 50,425	\$ 51,989
	5002	Per Capita to Synod			2,086	6,258	6,258	25,031	26,378
	5102	Committee Preparation Ministry			0	0	250	1,000	0
	5104	Permanent Judicial Commission			0	0	25	100	0
	5105	Investigating Comm.			0	0	25	100	0
	5106	Leadership Council			0	0	25	100	151
	5110	Committee on Ministry			301	443	1,250	5,000	2,236
	5109	Property Committee			0	167	25	100	105
	5107	New Worship Communities Comm.			0	0	0	0	0
	5112	Nominating Committee			0	0	25	100	0
	5113	Administrative Commissions			0	0	25	100	0
	5115	Presbytery Meetings			246	604	500	2,000	150
	5201	Insurance			313	939	2,500	10,000	3,101
	5202	Bank Charges			27	27	13	50	0
	5205	Legal Fees			0	0	250	1,000	0
	5206	Audit/Review			0	0	450	1,800	1,800
	5207	Accounting fees			500	1,500	1,500	6,000	6,000
	5208	Finance charges			0	0	0	0	0
	5250	Shared Services: UPP			21,000	63,000	63,000	252,000	257,542
		Total Operating Expenses			\$ 28,742	\$ 85,748	\$ 88,727	\$ 354,906	\$ 349,452
		Operating Net Surplus (Deficit)			\$ 9,680	\$ 18,802	\$ (8,828)	\$ (35,310)	\$ (30,172)

3/31/2026				MTD Actual (This Yr)	YTD Actual (This Yr)	YTD. Budget (This Yr)	Annual Budget (This Yr)	Total Actual (Prior Yr)
	3							
Presbytery Missions								
Mission Income	4002	Op. Support: Presby mission		\$ 6,634	\$ 12,507	\$ 9,250	\$ 37,000	\$ 41,719
	4104	Desig. Support: Michelson End	<i>PCF distribution to West Bank acct. For new church development and re-development in Des Moines metro area; Need a restricted fund for unspent dollars?</i>	0	403	0	0	1,612
	4115	Pastors' Seminar End. Income	<i>PCF distribution to West Bank acct</i>	0	94	0	0	375
		Total Mission Income		\$ 6,634	\$ 13,005	\$ 9,250	\$ 37,000	\$ 43,706
Mission Expenses								
	5301	Committee of PSR		\$ 0	\$ 0	\$ 125	\$ 500	\$ 716
	5302	CROSS		0	0	0	0	0
	5303	First Arabic Support		0	0	0	0	0
	5304	OSP Support		0	0	0	0	0
	5305	Two Rivers		0	0	0	0	0
	5306	Camping Scholarships	<i>Moved to acct 5323</i>	0	0	0	0	0
	5307	Camp Rental	<i>Moved to acct 5323</i>	0	0	0	0	0
	5308	Camp Activity Fees	<i>Moved to acct 5323</i>	0	0	0	0	0
	5309	Camp Transportation	<i>Moved to acct 5323</i>	0	0	0	0	0
	5310	Camp Meals	<i>Moved to acct 5323</i>	0	0	0	0	0
	5311	Camp Supplies & Materials	<i>Moved to acct 5323</i>	0	0	0	0	0
	5312	Camp other Expenses	<i>Moved to acct 5323</i>	0	0	0	0	0
	5313	Camp Registrations	<i>Moved to acct 5323</i>	0	0	0	0	0
	5314	Triennium Support		0	0	0	0	1,000
	5315	Youth Mission		0	0	0	0	0
	5316	UPP Shared Staff: Mission		0	0	0	0	37,000
		Total Mission Expenses		\$ 0	\$ 0	\$ 125	\$ 500	\$ 38,716
		Mission Net Surplus (Deficit)		\$ 6,634	\$ 13,005	\$ 9,125	\$ 36,500	\$ 4,991
		Operations & Missions Combined Net	<i>YE Transfer to Prior Years' Surplus</i>	\$ 16,314	\$ 31,807	\$ 298	\$ 1,190	\$ (25,181)

3/31/2026				MTD Actual (This Yr)	YTD Actual (This Yr)	YTD. Budget (This Yr)	Annual Budget (This Yr)	Total Actual (Prior Yr)
	3							
Net Assets - Receipts added								
	4701	Desig. Receipts: Commissions		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
	4702	Desig. Receipts: Living Legacy	<i>Additional funds to PCF</i>	0	56,251	0	0	75,800
	4703	Desig. Receipts: General		0	0	0	0	0
	4704	Desig. Receipts: Disaster		0	0	0	0	0
	4705	Desig. Receipts: Presbytery Offerings		0	0	0	0	0
	4801	Rest. Income: Presby Des		0	0	0	0	0
	4802	Rest. Income: Life IncTrust		0	0	0	0	0
	4803	Rest. Income: Disaster		0	0	0	0	0
	4804	Rest. Income: Mental Hlth		0	0	0	0	0
	4805	Rest. Income: First - Lucas		0	0	0	0	56,612
	4806	Rest. Income: Peacemaking	<i>Remittance/offering</i>	0	0	0	0	3,425
	4807	Rest. Income: Two Rivers		0	0	0	0	0
	4808	Rest. NA Income: Harvest	<i>Remittance/offering</i>	0	4,031	0	0	4,295
	4809	Cong Support - BOP (inc)		0	0	0	0	0
	4810	Rest. Income: Swan Fund	<i>Remittance/offering</i>	0	0	0	0	1,185
	4811	Rest. Income: McCahon		0	0	0	0	0
	4812	Rest. Income: Walther		0	0	0	0	0
	4813	Rest. Income: New Worship		0	0	0	0	0
	4814	Rest. Income: Youth		0	0	0	0	0
	4815	Rest. Inc: Pastors Sem. End		0	0	0	0	0
	4816	Fund for Lebanon (inc)	<i>Donations</i>	7,081	9,640	0	0	46,768
	4817	Rest. Income: Church Dissolutions		0	0	0	0	53,742
	4901	Perm. Income: Endowment		0	0	0	0	0
	4902	Perm. Income: Swan		0	0	0	0	0
		Total Net Asset Receipts added		\$ 7,081	\$ 69,922	\$ 0	\$ 0	\$ 241,829
Net Assets - Distributions/Payments								
	5701	Desig. Spending: Commissions		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
	5702	Desig. Spending: Living Legacy Mission	<i>Distribution from PCF to DMP for LL Mission; see 4101, 4102, 4103</i>	0	0	0	0	26,500
	5703	Desig. Spending: General		0	0	0	0	0
	5704	Desig. Spending: Disaster		0	0	0	0	0
	5705	Desig. Spending: Presb. Offer.		0	0	0	0	0
	5706	Desig. Spending: Living Legacy Ops	<i>Distribution from PCF to DMP for Operations; see 4007</i>	7,230	21,870	0	0	83,064
	5801	Rest. Spending: Presby Des		0	0	0	0	0
	5802	Rest. Spending: Life Income		0	0	0	0	0
	5803	Rest. Spending: Disaster		0	0	0	0	0
	5804	Rest. Spending: Mental Hlth		0	0	0	0	0

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	3							
	5805	Rest. Spending: First - Lucas	<i>DMP payment</i>	0	56,251	0	0	361
	5806	Rest. Spending: Peacemaking	<i>DMP payment</i>	0	600	0	0	2,300
	5807	Rest. Spending: Two Rivers		0	0	0	0	0
	5808	Rest. NA Spending: Harvest	<i>DMP payment</i>	0	4,000	0	0	2,200
	5809	Cong Support - BOP (exp)		0	0	0	0	0
	5810	Rest. Spending: Swan		0	0	0	0	0
	5811	Rest. Spending: McCahon		0	8,000	0	0	3,800
	5812	Rest. Spending: Walther		0	0	0	0	8,800
	5813	Rest. Spending: New Worship		0	0	0	0	0
	5814	Rest. Spending: Youth		0	0	0	0	0
	5815	Rest. Exp: Pastors' Sem. End.		0	0	0	0	0
	5816	Fund for Lebanon (expenses)	<i>DMP payment</i>	5,043	8,086	0	0	39,952
	5817	Rest. Spending: Church Dissolutions		800	1,400	0	0	53,742
	5901	Perm. Spending: Endowment		0	0	0	0	0
	5902	Perm. Spending: Swan Perm.		0	0	0	0	0
		Total Net Asset Distributions/Payments		\$ 13,073	\$ 100,207	\$ 0	\$ 0	\$ 220,719
		Net Asset Income (deficit)	<i>YE Transfer to (from) Net Assets</i>	\$ (5,992)	\$ (30,285)	\$ 0	\$ 0	\$ 21,109
Living Legacy								
	Living Legacy Income							
	4101	Desig. Support: Living Leg.	<i>Distribution from Net Asset</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 11,500
	4103	Desig. Support: Youth	<i>Distribution from Net Asset</i>	0	0	0	0	0
	4102	Desig. Support: New Worship	<i>Distribution from Net Asset</i>	0	0	0	0	15,000
		Total Living Legacy Revenues		\$ 0	\$ 0	\$ 0	\$ 0	\$ 26,500
	Living Legacy Expenses							
	5320	Living Legacy (Revitalization)	<i>Distribution Spending</i>	\$ 22,000	\$ 22,000	\$ 0	\$ 0	\$ 9,000
	5321	Living Legacy (Leadership)	<i>Distribution Spending</i>	3,000	3,000	0	0	3,500
	5322	Living Legacy (Mission)	<i>Distribution Spending</i>	0	0	0	0	0
	5323	Living Legacy (Youth)	<i>Distribution Spending</i>	0	0	0	0	5,691
	5324	Living Legacy (New Worshiping)	<i>Distribution Spending</i>	0	12,000	0	0	30,000
		Total Living Legacy Expenses		\$ 25,000	\$ 37,000	\$ 0	\$ 0	\$ 48,191
		Living Legacy Net Surplus (Deficit)	<i>YE transfer to 2005</i>	\$ (25,000)	\$ (37,000)	\$ 0	\$ 0	\$ (21,691)

3/31/2026				MTD Actual (This Yr)	YTD Actual (This Yr)	YTD. Budget (This Yr)	Annual Budget (This Yr)	Total Actual (Prior Yr)
	3							
Investments	4601	Investment Gains: Walther Fund	<i>YTD Gains/Losses</i>	\$ (628)	\$ (628)	\$ 0	\$ 0	\$ 6,477
		YTD Net Surplus (Deficit): Walther	<i>YE Transfer to Fund Net Asset</i>	(628)	(628)	0	0	6,477
	4602	Investment Gains: McCahon Fund	<i>YTD Gains/Losses</i>	(1,425)	(1,425)	0	0	13,365
		YTD Net Surplus (Deficit): McCahon	<i>YE Transfer to Fund Net Asset</i>	(1,425)	(1,425)	0	0	13,365
	4603	Investment Gains: Swan Fund	<i>YTD Gains/Losses</i>	(797)	(797)	0	0	7,636
		YTD Net Surplus (Deficit): Swan	<i>YE Transfer to Fund Net Asset</i>	(797)	(797)	0	0	7,636
	4604	Investment Gains: Living Leg	<i>YTD Gains/Losses</i>	(53,576)	(53,576)	0	0	505,246
		YTD Net Surplus (Deficit): Liv. Legacy	<i>YE Transfer to Fund Net Asset</i>	(53,576)	(53,576)	0	0	505,246
	4605	Investment Gains: Life Inc	<i>YTD Gains/Losses</i>	0	0	0	0	0
		YTD Net Surplus (Deficit): Life Inc.	<i>YE Transfer to Fund Net Asset</i>		0	0	0	0
	4606	Investment Gains: Pastors Sem	<i>YTD Gains/Losses</i>	0	0	0	0	0
		YTD Net Surplus (Deficit): Pastors' Sem	<i>YE Transfer to Fund Net Asset</i>		0	0	0	0
	4607	Investment Gains: Other	<i>YTD Gains/Losses</i>	0	0	0	0	0
		YTD Net Surplus (Deficit): Other	<i>YE Transfer to Fund Net Asset</i>		0	0	0	0
		Combined YTD Surplus (Deficit)		\$ (56,425)	\$ (56,425)	\$ 0	\$ 0	\$ 532,723
Non-operating	4401	Property Received: Platte Ctr		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
	Accts previously used for Easton. 4411	Property Income: Platte Ctr		386	3,279	0	0	1,252
	5401	Property Cost: Platte Ctr		0	0	0	0	453
	4201	G/L on Asset Sale: Platte Ctr		0	0	0	0	0
		Transfer of Proceeds: Platte Ctr						
		Net Surplus (Deficit): Platte Ctr		\$ 386	\$ 3,279	\$ 0	\$ 0	\$ 799
	4402	Property Received: Park Ave.		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
	4412	Property Income: Park Ave.		0	0	0	0	0
	5402	Property Cost: Park Ave.		0	0	0	0	0
		Gain/Loss on Sale: Park Ave.						
		Transfer of Proceeds: Park Ave.						
		Net Surplus (Deficit): Park Ave.		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
		Combined Non-operating Net	<i>YE Transfer to Prior Years' Surplus</i>	\$ 386	\$ 3,279	\$ 0	\$ 0	\$ 799

3/31/2026				MTD Actual (This Yr)	YTD Actual (This Yr)	YTD. Budget (This Yr)	Annual Budget (This Yr)	Total Actual (Prior Yr)
	3							
Remittances: Pass-throughs								
Remittance Receipts	4501	Receipts: GA mission		\$ 6,399	\$ 12,093	\$ 0	\$ 0	\$ 40,311
	4502	Receipts: Synod mission		3,040	5,744	0	0	18,290
	4503	Receipts: One Great Hour		0	3,302	0	0	42,885
	4504	Receipts: GA Peacemaking (discontinued)		0	0	0	0	6,954
	4505	Receipts: Christmas Joy		2,669	14,868	0	0	16,512
	4506	Receipts: World Communion		0	1,848	0	0	5,820
	4507	Receipts: Theological Ed.		0	0	0	0	1,250
	4508	Receipts: First Arabic Ch		0	0	0	0	290
	4509	Receipts: GA Desig. & Hunger		0	0	0	0	1,475
	4510	Receipts: GA Disaster Relief		100	150	0	0	19,686
	4511	Receipts: (tbd)		0	0	0	0	0
	4512	Receipts: (tbd)		0	0	0	0	0
	4513	Receipts: (tbd)		0	0	0	0	0
	4514	Receipts: (tbd)		604	628	0	0	670
		Total Remittance Receipts		\$ 12,812	\$ 38,632	\$ 0	\$ 0	\$ 154,143
Remittance Transfers	5501	Transfer: GA Mission 2501		\$ 6,399	\$ 12,093	\$ 0	\$ 0	\$ 40,311
	5502	Transfer: Synod Mission 2502		3,040	5,744	0	0	18,290
	5503	Transfer: One Great Hour2503		0	3,302	0	0	42,885
	5504	Transfer: GA Peacemaking (discontinued)		0	0	0	0	6,954
	5505	Transfer: Christmas Joy 2505		2,669	14,868	0	0	16,512
	5506	Transfer: World Communion 2506		0	1,848	0	0	5,820
	5507	Transfer: Theological Ed. 2507		0	0	0	0	1,250
	5508	Transfer: First Arabic 2508		0	0	0	0	290
	5509	Transfer: GA Des & Hunger 2509		0	0	0	0	1,475
	5510	Transfer: GA Disaster 2510		100	150	0	0	19,686
	5511	Transfer: (tbd)		0	0	0	0	0
	5512	Transfer: (tbd)		0	0	0	0	0
	5513	Transfer: Pass-thru tbd		0	0	0	0	0
	5514	Transfer: Pass-thru tbd		604	628	0	0	670
		Total Remittance Transfers		\$ 12,812	\$ 38,632	\$ 0	\$ 0	\$ 154,143
		Receipts Net of Transfers	<i>All remittances clear to Pass-through Payables each month</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

Presbytery of Des Moines							
Statement of Financial Position				k	f		
3/31/2026				Beginning of Year	Current Yr.	Unallocated	
				1/1/2026	3/31/2026	YTD Earnings	
Assets	Current Assets	1001	Checking: UCB	\$ 288,814	\$ 231,801		
		1002	Checking: WB	54,797	61,991		
				\$ 343,612	\$ 293,792		
	Investments	1301	Investments: Walther Fund	\$ 44,662	\$ 44,035		
		1302	Investments: McCahon Fund	102,446	101,021		
		1303	Investments: Swan Fund	60,205	59,408		
		1304	Investments: Living Legacy Fnd	3,959,019	3,913,929		
		1305	Investments: Life Inc Char	1,411	1,411		
		1306	Pastors Seminar Endowment	22,298	22,298		
		1315	Investments: Due from Others	0	0		
				\$ 4,190,042	\$ 4,142,102		
			Total Assets	\$ 4,533,654	\$ 4,435,894		
Liabilities	Operating Payables	2001	Accts. Payable: GA Per Capita	\$ 0	\$ 0		
		2002	A/P: Synod per capita	2,198	2,086		
		2003	Accts. Payable: General	0	0		
		2004	A/P Synod Accting Fees	500	500		
	YE Unspent LL distributions	2005	A/P Living Legacy Cmte	0	0		
				\$ 2,698	\$ 2,586		
	Pass-through Balances	2501	Pass-thru: GA Mission	\$ 4,349	\$ 6,399		
		2502	Pass-thru: Synod Mission	2,066	3,040		
		2503	Pass-thru: One Great Hour	1,998	0		
		2504	GA Peacemaking (discontinued)	4,654	0		
		2505	Pass-thru: Christmas Joy	562	2,669		
		2506	Pass-thru: World Communion	951	0		
		2507	Pass-thru: Theol Educ	0	0		
		2508	Pass-thru: First Arabic	290	0		
		2509	Pass-thru: GA Des & Hunger	675	0		
		2510	Pass-thru: GA Disaster	1,766	100		
		2511	Pass-thru: Olive Wood	4,082	162		
				\$ 21,392	\$ 12,369		
			Total Liabilities	\$ 24,090	\$ 14,955		

Presbytery of Des Moines							
Statement of Financial Position					k	f	
3/31/2026				Beginning of Year	Current Yr.	Unallocated	
				1/1/2026	3/31/2026	YTD Earnings	
							Net of gains (46_), income (48_), expenses (58_)
Net Assets	Equity	3000	Year-to-Date Unalloc. Earnings	\$ 0	\$ (88,625)		
		3100	Prior Years' Unrest Net Assets	191,549	191,549	\$ (2,008)	
				\$ 191,549	\$ 102,925		
	Designated Net Assets	3702	Desig. Net Assets: Living Leg	\$ 3,989,375	\$ 3,989,375	(19,195)	
				\$ 3,989,375	\$ 3,989,375		
	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	2,726	2,726	0	
		3804	Rest Net Assets: Mental Hlth	4,902	4,902	0	
		3805	Rest Net Assets: First - Lucas	56,251	56,251	(56,251)	
		3806	Rest Net Assets: Peacemaking	8,509	8,509	(600)	
		3807	Rest Net Assets: Two Rivers	122	122	0	
		3808	Rest Net Assets: Harvest	5,528	5,528	31	
		3809	Cong Support - BOP	1,000	1,000	0	
		3810	Rest. Net Assets: Swan	57,681	57,681	(797)	
		3811	Rest. Net Assets: McCahon	101,946	101,946	(9,425)	
		3812	Rest. Net Assets: Walther	34,287	34,287	(628)	
		3813	Rest. Net Assets: New Worship	368	368	0	
		3814	Rest. NA: Youth Fund	0	0	0	
		3815	Rest NA: Pastors' Seminar Fund	12,985	12,985	94	
		3816	Fund for Lebanon	22,654	22,654	1,555	
		3817	Church Dissolutions	0	0	(1,400)	
				\$ 313,639	\$ 313,639		
	Permanent Net Assets	3901	Perm. NA: Pastors' Seminar	\$ 10,000	\$ 10,000	0	
		3902	Perm. Net Assets: Swan	5,000	5,000	0	
				\$ 15,000	\$ 15,000		
			Total Net Assets	\$ 4,509,564	\$ 4,420,939		
			Total Liabilities & Net Assets	\$ 4,533,654	\$ 4,435,894		