



# The Presbytery of Prospect Hill

Meeting Packet  
for the Stated Meeting of the  
Presbytery of Prospect Hill



March 1, 2025

First Presbyterian Church  
Battle Creek, Iowa

**DOCKET**  
**Presbytery of Prospect Hill Stated Presbytery Meeting**  
**First Presbyterian Church, Battle Creek**  
**March 1, 2025**

9:30 a.m. Coffee Fellowship Time

10:00 a.m. Orientation for New Commissioners

10:30 a.m. Call to Order with Prayer and Land Acknowledgement      Suzan Stewart

Welcome by Host Church      Jim Edwards

Introduce First Timers and Guests      Suzan Stewart

Statement of Quorum by the Moderator

Approve Excused Absences

Seat Corresponding Members

Intention to Introduce New Business

Approve Docket

Medical Brigade to Honduras      Bacilia Beisswenger

Worship with Communion

Installation of Vice Moderator

Offering Designated to the Medical Brigade to Honduras Sponsored  
by Memorial Presbyterian Church, Cherokee

Approve Minutes

- October 26, 2024, Stated Meeting – p. 3
- February 11, 2025, Called Meeting – p. 10

Budget and Finance Committee

Bill Bruce

- End of Year 2024 Financials – p. 14
- Serakos Financial Review – p. 21

12:00 p.m. Order of the Day ~ Lunch Break

1:00 p.m. Resume Meeting

Council

- Prospect Hill Monument
- Iowa Task Force Update
- Proposed Church Dissolution Policy – p. 33

Michael Gewecke

Executives' Reports

Ministry and Mission Executive  
Pastor to the Presbyteries  
Administrative Executive and Stated Clerk

Amgad Beblawi  
Ian McMullen  
Annika Lister Stroope

Commission on Ministry – p. 43

Philip Beisswenger

Lakeshore Center at Okoboji

John Hanna

Touching Base: Joys, Concerns & What's Happening

Suzan Stewart

Closing Hymn

Adjournment

The **Iowa Presbyterian Gathering** will be  
**Saturday, August 23, 2025**

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The next stated meeting of the Presbytery of Prospect Hill will be  
**Saturday, October 25, 2025**  
at Lakeshore Center at Okoboji

**The Presbytery of Prospect Hill  
Stated Meeting of the Presbytery  
Saturday, October 26, 2024**

The Presbytery of Prospect Hill met for a stated meeting on Saturday, October 26, 2024, at Lakeshore Center at Okoboji, Milford, Iowa.

<b>Church</b>	<b>Teaching Elder/CP</b>	<b>Present/Absent/ Excused</b>	<b>Ruling Elder</b>
Alta, First	Rev. Denise Malvesti	P	A
Armstrong, First	Rev. Suzanne Wobig	E	A
Auburn, United	Vacant	-----	Shelle Kent
Battle Creek, First	Rev. Dr. Jim Edwards	P	Mason Goodenow
Breda, Wheatland	Vacant	-----	A
Bronson, Elliott Creek	Rev. Brian Maag	A	A
Carnarvon, Emmanuel	Vacant	-----	A
Cherokee, Memorial	Rev. Philip Beisswenger	P	A
Cleghorn, First	Vacant	-----	Cheryl Plagman
Denison, United	Rev. Richard Francis	P	Allen Olson
Estherville, First	Vacant	-----	E
Glidden, First	Rev. Anna Small	E	A
Hawarden, Associated	Vacant	----	A
Ida Grove, Westminster	CRE Shari O'Bannon	P	Marne Barker
Lake City, Union	Rev. Randy Russom	E	Kendall Von Glan
Lake Park, First	Vacant	-----	James Kessler
Lawton, Community	Rev. Ken Meissner	A	A
LeMars, Presbyterian UCC	Rev. Jan Christensen	P	Steve Beveridge
Manilla, United	Rev. Lori Shannon	A	A
Manning, First	Rev. Anna Small	E	Gwen Detlefsen
<b>Church</b>	<b>Teaching Elder/CP</b>	<b>Present/Absent/ Excused</b>	<b>Ruling Elder</b>
Odebolt, First	Vacant	-----	Ruth Ann Mohr
Paullina, First	Vacant	-----	Sharla Rupert

Ringsted, First	Rev. Suzanne Wobig	E	A
Rockwell City, St. Paul's	Rev. Denise Berns	A	A
Sac City, Unity	Rev. Missy Erickson	A	A
Schaller, First	Rev. Michael Sydnor	E	A
Sioux City, Faith United	Rev. David Koehler	E	Patrick Floyd
Sioux City, First	Rev. Mark Bedford	A	Juliana Mayne
Sioux City, Westlawn	Vacant	-----	A
Sioux City, Westminster	Rev. Kevin Freese	A	A
So. Sioux City, First	Rev. Beth Hamilton	A	Michael Brady
Spirit Lake, First	Rev. Clint Loveall	A	A
Spirit Lake, First	Rev. Michael Gewecke	P	-----
Storm Lake, Lakeside	Rev. Jennifer Olson	P	Kay MacDonald
Vail, United	Vacant	----	A
Wall Lake, Trinity	Vacant	----	A
Westside, United	Vacant	----	A

<b>Other Ministers on the Roll of Presbytery</b>		
<b>Specialized Ministry and At-Large</b>		
Rev. Donna Gray	At-Large	P
Rev. Dr. Cambria Kaltwasser	Northwestern College	E
Rev. Jason Cunningham		E

<b>Retired</b>		
Rev. Marshall Brown		P
<b>Presbytery Staff</b>		
Rev. Dr. Annika Lister Stroope	Administrative Executive & Stated Clerk	P
Amgad Beblawi	Ministry and Mission Executive	P
Rev. Ian McMullen	Pastor to the Presbyteries	P
Jeannie Stolee	Office Manager	P
Laura Schieber	Communications Associate	P
<b>Presbytery Committee Members Present</b>		
Eric Olson	Moderator of Presbytery	P
Bill Bruce	Budget & Finance Chair	P
Suzan Stewart	Vice Moderator of Presbytery	P
<b>Corresponding Members</b>		
Rev. Kerry Carson	Presbytery of North Central Iowa	P
Rev. Shamaine Chambers King	Presbytery of Des Moines and Personnel Commission Chair	P
Rev. Sara Sutter	Executive Director, Lakeshore Center at Okoboji	P

<b>Guests and Others</b>		
Kristy Zenk	Denison United	P
Rebecca Brown	Lake City Union	P
Renee Little	Indianola Trinity United and Don Justo Coffee	P
Wendy Edwards	Battle Creek First	P
Marj Feltman	Paullina First	P
Lue Baker	Manning First	P
Kathy Francis	Denison United	P
John Salazar	Inquirer, Storm Lake Lakeside	P

**Abbreviations:**

TE=Teaching Elder or Minister of the Word and Sacrament

RE=Ruling Elder

CRE=Commissioned Ruling Elder

HR=Honorably Retired

The meeting was called to order at 10:01 a.m. with prayer and a land acknowledgement by moderator TE Michael Gewecke.

A statement of quorum was made by the moderator.

First time commissioners and guests were introduced. Excused absences that were received by the presbytery office were approved.

TE Kerry Carson, minister member of the Presbytery of North Central Iowa, TE Shamaine Chambers King, minister member of the Presbytery of Des Moines and chair of Personnel Commission chair, and Sara Sutter, Executive Director of Lakeshore Center at Okoboji, were seated.

M/S/A Docket

Worship with Communion was celebrated including a memorial of Teaching and Ruling Elders. The offering was received, designated to Lakeshore Center at Okoboji.

Growing Hope Globally Presentation – TE Kerry Carson

M/S/A Consent Agenda including Presbytery Moderator’s Report (Appendix A), Commission on Ministry Report (Appendix B), and Missional Witness Committee (Appendix C).

TE Jennifer Olson made the report of the Committee on Preparation for Ministry and introduced RE John Salazar, member of Storm Lake Lakeside Presbyterian Church, his spouse Sarah, and their canine family member Optimus Prime. RE Salazar has been received under the care of the session of Storm Lake Lakeside. M/S/A to enroll RE Salazar as an Inquirer under the care of the Presbytery of Prospect Hill.

M/S/A the minutes of the February 24, 2024, Stated Meeting of the presbytery and the minutes of the June 8, 2024, called meeting of the presbytery.

RE Eric Olson, chair of Council, reported on joint gatherings of the councils of the Presbyteries of Des Moines, North Central Iowa, and Prospect Hill on April 13 and July 29. The Council has approved the Council to name two people from the Presbytery of Prospect Hill to an “Io-Way Forward” task force to join with people from other Iowa presbyteries to work on and present proposals to the tri-presbyteries councils as to future considerations for presbyteries structures and staffing. The written report of the Council is included as Appendix D of these minutes.

The Proposed Church Dissolution Policy was presented to the presbytery for a first reading and is included as Appendix E of these minutes.

TE Shamaine Chambers King gave an oral report of the Personnel Commission.

TE Michael Gewecke lifted up Nominating Committee chair TE Dave Koehler recovering from knee surgery. TE Gewecke presented the 2025 slate from the Nominating Committee, included as Appendix F of these minutes. No nominations were received from the floor.

M/S/A to approve the slate as presented.

Report from RE Amgad Beblawi, Mission and Ministry Executive. A written report is included in these minutes as Appendix G.

Report from TE Ian McMullen, Pastor to the Presbyteries reported on:

- Grateful for and celebrating the enrollment of RE John Salazar as an inquirer!
- Presbyteries are collaborating with several other entities for leadership training across the church, both clergy and lay leader training.
- COM continues to work diligently, it is important to stay connected in this liminal time.
- TE McMullen serves on the Council of Advisors of Dubuque Theological Seminary. Demographics of those seeking seminary education have changed significantly in recent decades. Theological education is adjusting to online learning among many changes.
- Buena Vista University has renewed its connection to the PC(USA).
- TE McMullen is also working with A Mid-Iowa Organizing Strategy (AMOS), a wide-ranging collaboration between congregations and community groups. TE McMullen participated in a large AMOS event in Perry this fall, recognizing many shared values.
- Appreciation for staff and volunteers of Lakeshore Center at Okoboji.



Report from TE Annika Lister Stroope, Administrative Executive and Stated Clerk reported on:

- Big thank yous to outgoing Council moderator RE Eric Olson and outgoing moderator Michael Gewecke. Appreciation for 2025 moderator-elect Suzan Stewart and vice moderator-elect Randy Russom.
- The presbytery has insurance coverage as required by the Book of Order and commensurate with PC(USA) recommended coverage levels.
- TE Stroope continues to hear from congregations about insurance companies dropping insurance for churches
- 2023 Minutes Review letter from the Synod of Lakes and Prairies is included as Appendix H of these minutes.

TE Philip Beisswenger asked for further clarification of the references in the meeting to the “unsustainability of the [tri-presbyteries] shared staffing model.” TE Chambers King explained that the tri-presbyteries went through an evaluation process in 2024 that included surveys and joint gatherings of the tri-presbyteries councils. The finance committee chairs made a joint presentation that advised the councils that the current shared staffing model is not financially sustainable in its present form.

Order of the Day: 12:00 p.m. Lunch Break The meeting resumed at 12:54 p.m.

RE Bill Bruce, chair for the Budget and Finance Committee reported from the committee. The Memorandum from RE Bruce is Appendix I. The August 31, 2024, financial report is included in these minutes as Appendix J.

M/S/A Proposed 2025 Budget, included in these minutes as Appendix K.

M/S/A Proposed Investment Policy, included in these minutes as Appendix L.

TE Sara Sutter, Director of Lakeshore Center at Okoboji, reported that as of October 11, 2024, the mortgage on the Lodge was paid off! The Note Paid In Full is included in these minutes as Appendix M.

TE Sutter also reported on the effects on Lakeshore of the severe flooding in the spring/summer 2024. Up to 76 AmeriCorps volunteers from around the U.S. who did area flood relief work stayed at Lakeshore, including 50 who cleaned up the beach of their own volition after a week of floor clean up work in the greater Spencer/Rock Valley/Cherokee areas. TE Sutter’s power point slides are included in these minutes as Appendix N.

Touching Base: Joys, Concerns & What’s Happening

- Prayers of gratitude for the recuperation of Dave Koehler and Eric Olson
- Prayers for Mark Bedford and family at the death of Mark’s father
- Joy shared from Auburn that after a wind event, insurance will replace roof and doors
- Joy from Manning that the manse is being used by a teacher for the local school

M/S/A Proposed 2025 Presbytery Meetings and Iowa Presbyterian Gathering

- Tues., February 11, 2025, Called Meeting via Zoom to consider Proposed GA Amendments
- Saturday, March 1, 2025, location TBD
- August 23, 2025, Iowa Presbyterian Gathering, location TBD
- Saturday, October 25, 2025, at Lakeshore Center

Appreciation for Outgoing Officers and Leaders

TE Gewecke conducted the installation of 2025 Moderator RE Suzan Stewart.

The body joined in a closing hymn.

M/S/A to adjourn with prayer at 1:53 p.m.

Respectfully submitted,

Annika Lister Stroope  
Stated Clerk

**The following written reports are included as Appendices:**

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**The Presbytery of Prospect Hill  
Called Meeting of the Presbytery  
Tuesday, February 11, 2025**

The Presbytery of Prospect Hill met for a Called Meeting on Tuesday, February 11, 2025. The meeting was held via the Zoom videoconferencing platform. The purpose of the meeting was to vote on the Amendments to the Constitution of the Presbyterian Church (U.S.A.). The Amendments had been approved by the 226<sup>th</sup> General Assembly (2024) and recommended to the presbyteries for their affirmative or negative votes.

<b>Church</b>	<b>Teaching Elder/CP</b>	<b>Present/Absent/ Excused</b>	<b>Ruling Elder</b>
Alta, First	Rev. Denise Malvesti	P	A
Armstrong, First	Rev. Suzanne Wobig	A	A
Auburn, United	Vacant	-----	A
Battle Creek, First	Rev. Dr. Jim Edwards	P	Wendy Edwards
Breda, Wheatland	Vacant	-----	A
Bronson, Elliott Creek	Rev. Brian Maag	A	A
Carnarvon, Emmanuel	Vacant	-----	A
Cherokee, Memorial	Rev. Philip Beisswenger	A	A
Cleghorn, First	Vacant	-----	A
Denison, United	Rev. Richard Francis	P	Robert Lyons
Estherville, First	Vacant	-----	A
Glidden, First	Rev. Anna Small	P	Elaine Crawford
Hawarden, Associated	Vacant	----	A
Ida Grove, Westminster	CRE Shari O'Bannon	P	A
Lake City, Union	Rev. Randy Russom	P	Kendall Von Glan
Lake Park, First	Vacant	-----	A
Lawton, Community	Rev. Ken Meissner	A	A
LeMars, Presbyterian UCC	Rev. Jan Christensen	A	Bobbi Bendickson
Manilla, United	Rev. Lori Shannon	A	A
Manning, First	Rev. Anna Small	P	Rachel Merkel
Odebolt, First	Vacant	-----	Carol Raasch

<b>Church</b>	<b>Teaching Elder/CP</b>	<b>Present/Absent/ Excused</b>	<b>Ruling Elder</b>
Paullina, First	Vacant	-----	A
Ringsted, First	Rev. Suzanne Wobig	A	A
Rockwell City, St. Paul's	Rev. Denise Berns	A	A
Sac City, Unity	Rev. Missy Erickson	A	A
Schaller, First	Rev. Michael Sydnor	A	A
Sioux City, Faith United	Rev. David Koehler	P	John Daniels
Sioux City, First	Rev. Mark Bedford	P	Juliana Mayne
Sioux City, Westlawn	Vacant	-----	A
Sioux City, Westminster	Rev. Kevin Freese	A	A
So. Sioux City, First	Rev. Beth Hamilton	P	Michael Brady
Spirit Lake, First	Rev. Clint Loveall	A	A
Spirit Lake, First	Rev. Michael Gewecke	A	-----
Storm Lake, Lakeside	Rev. Jennifer Olson	P	John Salazar
Vail, United	Vacant	----	A
Wall Lake, Trinity	Vacant	----	A
Westside, United	Vacant	----	a

<b>Other Ministers on the Roll of Presbytery</b>		
<b>Specialized Ministry and At-Large</b>		
Rev. Donna Gray	At-Large	P
Rev. Dr. Cambria Kaltwasser	Northwestern College	A
Rev. Jason Cunningham		A

<b>Retired</b>		
Rev Ken Fells		P
<b>Presbytery Staff</b>		
Rev. Dr. Annika Lister Stroope	Administrative Executive & Stated Clerk	P
Amgad Beblawi	Ministry and Mission Executive	P
Rev. Ian McMullen	Pastor to the Presbyteries	P
Jeannie Stolee	Office Manager	P
Laura Schieber	Communications Associate	P
<b>Presbytery Committee Members Present</b>		
Bill Bruce	Budget & Finance	P
Suzan Stewart	Presbytery Moderator	P
<b>Guests and Others</b>		
Lue Baker	Manning First	P
Bill Crawford	Glidden First	P

Abbreviations:

- 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
- PPH=Presbytery of Prospect Hill
- NCI=Presbytery of North Central Iowa
- PDM=Presbytery of Des Moines

The meeting was preceded by a gathering time in which the Presbytery was joined via Zoom by the presbytery of Des Moines.

The gathering time was opened with prayer by RE Suzan Stewart, Moderator of the Presbytery of Prospect Hill at 7:03 p.m.

Administrative Executive and Stated Clerk TE Annika Lister Stroope introduced the process for introducing the Amendments and for discussion and voting.

Commissioners to the 226<sup>th</sup> General Assembly were TE Meghan Davis-Brass, RE Roxanne Neary, PDM; TE Christine Kaplunas, CRE Adrian McMullen, NCI; TE Mark Bedford, CRE Shari O'Bannon, PPH. They answered informational questions from participants regarding the proposed Amendments.

The two presbyteries broke into separate virtual rooms for discussion and voting.

Moderator RE Suzan Stewart called the meeting to order with prayer at 7:23 p.m.

M/S/C to elect TE Richard Francis as Clerk Pro Tem.

M/S/C to approve the Docket.

The Consent Agenda includes Amendments 24-A, 24-B, 24-C, 24-D, 24-E, 24-F, 22-G, 22-H, 22-I, 22-J, 22-K, 22-L, and the Episcopal-Presbyterian Agreement on Local Sharing of Ministries.

These Amendments were removed from the Consent Agenda: 24-A, 24-C, 24-F, 24-H, 24-I.

M/S/C to approve Amendment 24-A.

M/S/C to approve Amendment 24-C.

M/S/C to approve Amendment 24-F.

M/S/C to approve Amendment 24-H.

M/S/C to approve Amendment 24-I.

M/S/C to approve the Consent Agenda as modified.

M/S/C to approve the Episcopal-Presbyterian Agreement on Local Sharing of Ministries.

M/S/C to adjourn the meeting at 7:48 p.m. The Moderator called on TE Richard Francis to close the meeting in prayer.

Respectfully submitted,

Richard Francis, Clerk Pro Tem

Presbytery Meeting Packet - March 1, 2025 - 14 of 43

Presbytery of Prospect Hill									
Statement of Financial Activities			d	f		h		g	c
12/31/2024			MTD Actual (This Yr)	YTD Actual (This Yr)	YTD Budget	Annual Budget (This Yr)	Notes	YTD Actual (Prior Yr)	Total Actual (Prior Yr)
	12		12/31/2024	12/31/2024	12/31/2024	12/31/2024		12/31/2023	12/31/2023
<b>Presbytery Operations and Missions</b>									
<b>Operating Support</b>	4001	Presb Support - Per capita	\$32,334	\$167,024	\$205,159	\$205,159	\$32,227 is 2023 per capita	\$136,781	\$136,781
	4002	Presb Support - Shared Mission	\$3,552	\$22,314	\$27,163	\$27,163		\$34,154	\$34,154
	4003	Presb Support - Synod Support	\$833	\$10,000	\$10,000	\$10,000		\$10,000	\$10,000
	4004	Presbytery Support - Donations	\$125	\$2,782	\$0	\$0		\$1,725	\$1,725
	4005	Presbytery Support - Other	\$0	\$0	\$5,000	\$5,000		\$0	\$0
	4006	Presbytery Support - tbd	\$0	\$0	\$0	\$0		\$28,350	\$28,350
	4101	Interest Checking & Savings	\$11	\$362	\$0	\$0		\$312	\$312
	4102	Interest - Edward Jones CDs	\$1,392	\$2,962	\$832	\$832		\$3,028	\$3,028
	4200	Other Income - general	\$0	\$0	\$0	\$0		\$14	\$14
	4204	Income: Donated Property Value	\$0	\$0	\$0	\$0		\$50,000	\$50,000
	4601	Gain/(Loss) on Property Sale	\$0	\$0	\$0	\$0		(\$3,864)	(\$3,864)
		<b>Operating Revenues</b>	<b>\$38,248</b>	<b>\$205,444</b>	<b>\$248,154</b>	<b>\$248,154</b>		<b>\$260,501</b>	<b>\$260,501</b>
<b>Operating Costs</b>	5001	Per Capita Remittances to GA	\$3,106	\$37,269	\$40,771	\$40,771	GA expected \$37,269.	\$44,302	\$44,302
	5002	Per Capita Remittances to Syno	\$1,907	\$22,880	\$22,880	\$22,880		\$22,880	\$22,880
	5101	Ops - PPH monument maintenance	\$0	\$16	\$16	\$16		\$16	\$16
	5102	Ops- GA meeting	\$0	\$0	\$0	\$0	Unspent balance allocated to 2405 at YE	\$1,405	\$1,405
	5103	Ops- Presbytery meeting	\$0	\$733	\$350	\$350		\$446	\$446
	5104	Ops - Moderator expense	\$0	\$0	\$500	\$500		\$0	\$0
	5105	Ops - Council Administration	\$0	\$0	\$500	\$500		\$2,067	\$2,067
	5106	Ops - COM Administration	\$231	\$342	\$5,000	\$5,000		\$9,133	\$9,133
	5107	Ops - COM background checks	\$0	\$11	\$0	\$0		\$130	\$130
	5108	Ops- Com training	\$0	\$0	\$0	\$0		\$0	\$0
	5109	Ops- COM meeting expen	\$0	\$30	\$0	\$0		\$208	\$208
	5110	Ops - CPM Administration	\$0	\$0	\$1,000	\$1,000		\$141	\$141
	5111	Ops- CPM Scholarships	\$0	\$0	\$0	\$0		\$0	\$0
	5112	Ops - Budget & Finance	\$0	\$0	\$250	\$250		\$58	\$58
	5113	Ops - COR Administration	\$0	\$0	\$100	\$100		\$0	\$0
	5114	Ops - Nominating Administratio	\$0	\$0	\$250	\$250		\$0	\$0
	5117	Ops - Mission Administration	\$0	\$0	\$100	\$100		\$0	\$0
	5118	Ops - Cmte Cong Vitality Admin	\$0	\$0	\$100	\$100		\$0	\$0
	5124	Ops - Accounting fees	\$500	\$6,000	\$7,000	\$7,000		\$6,680	\$6,680
	5125	Ops - Technology costs	\$0	\$0	\$3,000	\$3,000		\$0	\$0
	5128	Ops - Insurance	\$801	\$3,713	\$2,830	\$2,830		\$2,022	\$2,022
	5136	Ops - Permanent Judicial Comm	\$0	\$0	\$100	\$100		\$0	\$0

<b>Presbytery of Prospect Hill</b>									
<b>Statement of Financial Activities</b>			d	f		h		g	c
12/31/2024	12		<b>MTD Actual (This Yr)</b>	<b>YTD Actual (This Yr)</b>	<b>YTD Budget</b>	<b>Annual Budget (This Yr)</b>	<b>Notes</b>	<b>YTD Actual (Prior Yr)</b>	<b>Total Actual (Prior Yr)</b>
	5139	Ops - operating fees	\$0	\$0	\$0	\$0		\$27	\$27
	5140	Ops - UPP shared staff	\$9,816	\$117,794	\$117,794	\$117,794		\$115,484	\$115,484
	5601	Property Expense: Carroll	\$0	(\$100)	\$0	\$0		\$46,118	\$46,118
		<b>Operating Costs</b>	<b>\$16,361</b>	<b>\$188,687</b>	<b>\$202,541</b>	<b>\$202,541</b>		<b>\$251,117</b>	<b>\$251,117</b>
<b>Mission Outlays</b>	5200	Mission & Ministry	\$0	\$0	\$0	\$0		\$0	\$0
	5201	M&M Mission and Witness	\$0	\$2,200	\$15,000	\$15,000		\$7,600	\$7,600
	5202	M&M Youth Triennium	\$0	\$0	\$1,700	\$1,700	Unspent balance allocated to 2404 at YE.	\$0	\$0
	5203	M&M - Trips, workshops, events	\$0	\$0	\$5,000	\$5,000		\$0	\$0
	5204	M&M Camp Support	\$1,769	\$21,227	\$21,227	\$21,227		\$21,227	\$21,227
	5205	M&M - Theo Trg & Scholar	\$0	\$0	\$0	\$0		\$0	\$0
	5206	M&M - Lay Academy	\$0	\$2,500	\$2,500	\$2,500		\$5,000	\$5,000
	5208	M&M - Buena Vista Chaplin	\$0	\$0	\$0	\$0		\$0	\$0
		<b>Mission Outlays</b>	<b>\$1,769</b>	<b>\$25,927</b>	<b>\$45,427</b>	<b>\$45,427</b>		<b>\$33,827</b>	<b>\$33,827</b>
		<b>Total Operations &amp; Mission Costs</b>	<b>\$18,130</b>	<b>\$214,615</b>	<b>\$247,968</b>	<b>\$247,968</b>		<b>\$284,945</b>	<b>\$284,945</b>
		<b>Net Operations &amp; Missions</b>	<b>\$20,118</b>	<b>(\$9,171)</b>	<b>\$186</b>	<b>\$186</b>		<b>(\$24,443)</b>	<b>(\$24,443)</b>



<b>Presbytery of Prospect Hill</b>									
Statement of Financial Activities			d	f		h		g	c
12/31/2024			MTD Actual (This Yr)	YTD Actual (This Yr)	YTD Budget	Annual Budget (This Yr)	Notes	YTD Actual (Prior Yr)	Total Actual (Prior Yr)
	12								
<b>Dedicated Support and Outlays</b>									
<b>Program &amp; Dedicated Support</b>	4400	tbd	\$0	\$0			Affects 2400	\$0	\$0
	4401	Inc Church Revitalization	\$0	\$0			Affects 2401	\$0	\$0
	4402	Inc Lakeshore Center	\$0	\$0			Affects 2402	\$0	\$0
	4403	Inc Pastoral Assistance	\$0	\$0			Affects 2403	\$0	\$0
	4404	Inc Youth Triennium	\$0	\$0			Affects 2404	\$0	\$0
	4405	Inc GA Meeting	\$0	\$0			Affects 2405	\$0	\$0
	4406	Inc Presb Peacemaking	\$48	\$753			Affects 2406	\$247	\$247
	4407	Inc Iowa Disaster Relief	\$0	\$11,410			Affects 2407	\$0	\$0
		<b>Program and Dedicated Support</b>	<b>\$48</b>	<b>\$12,163</b>				<b>\$247</b>	<b>\$247</b>
<b>Program &amp; Dedicated Outlays</b>	5400	tbd	\$0	\$0			Affects 2400	\$0	\$0
	5401	Exp Church Revitalization	\$0	\$0			Affects 2401	\$4,000	\$4,000
	5402	Exp Lakeshore Center	\$0	\$0			Affects 2402	\$0	\$0
	5403	Exp Pastoral Assistance	\$0	\$0			Affects 2403	\$0	\$0
	5404	Exp Youth Triennium	\$0	\$0			Affects 2404	\$0	\$0
	5405	Exp GA Meeting	\$0	\$0			Affects 2405	\$500	\$500
	5406	Exp Presb Peacemaking	\$500	\$500			Affects 2406	\$489	\$489
	5407	Exp Iowa Disaster Relief	\$1,910	\$11,410			Affects 2407	\$0	\$0
		<b>Program and Dedicated Outlays</b>	<b>\$2,410</b>	<b>\$11,910</b>				<b>\$4,989</b>	<b>\$4,989</b>
		<b>Net Changes in Dedicated Accounts</b>	<b>(\$2,362)</b>	<b>\$253</b>				<b>(\$4,742)</b>	<b>(\$4,742)</b>

<b>Presbytery of Prospect Hill</b>									
<b>Statement of Financial Activities</b>			d	f		h		g	
12/31/2024			<b>MTD Actual (This Yr)</b>	<b>YTD Actual (This Yr)</b>	<b>YTD Budget</b>	<b>Annual Budget (This Yr)</b>	<b>Notes</b>	<b>YTD Actual (Prior Yr)</b>	<b>Total Actual (Prior Yr)</b>
	12								c
<b>Pass-through Receipts and Remittances</b>									
<b>Pass-through Receipts</b>	4500	Remits: Net Clearing	\$0	\$0				\$0	\$0
	4501	Remits: GA Mission	\$2,183	\$10,425				\$11,270	\$11,270
	4502	Remits: Synod Mission	\$2,181	\$9,886				\$10,392	\$10,392
	4503	Remits: One Great Hour	\$141	\$12,251				\$11,519	\$11,519
	4504	Remits: Pentecost	\$116	\$841				\$1,203	\$1,203
	4505	Remits: Peacemaking	\$96	\$1,528				\$620	\$620
	4506	Remits: Christmas Joy	\$1,046	\$6,935				\$4,742	\$4,742
	4507	Remits: Disaster Rel.	\$320	\$5,785				\$6,245	\$6,245
	4508	Remits: GA Desig.	\$39	\$14,068				\$14,646	\$14,646
	4509	Remits: Theo. Educ Fund	\$500	\$1,403				\$2,750	\$2,750
	4510	Remits: Lakeshore Center	\$500	\$5,298				\$20,269	\$20,269
	4511	Remits: Sudan Nurses	\$0	\$920				\$1,655	\$1,655
	4512	Remits: Presb Desig	\$0	\$0				\$0	\$0
	4513	Remits: tbd	\$0	\$556				\$4,744	\$4,744
		<b>Total Pass-through Receipts</b>	<b>\$7,122</b>	<b>\$69,897</b>				<b>\$90,055</b>	<b>\$90,055</b>
<b>Pass-through Remittances</b>	5500	Expense - NetClearing	\$0	\$0				\$0	\$0
	5501	Expense: GA Shared Mission	\$2,183	\$10,425			Paid out of 2501	\$11,270	\$11,270
	5502	Expense: Synod Mission	\$2,181	\$9,886			Paid out of 2502	\$10,392	\$10,392
	5503	Expense: One Great Hour	\$141	\$12,251			Paid out of 2503	\$11,519	\$11,519
	5504	Expense: Pentecost	\$116	\$841			Paid out of 2504	\$1,203	\$1,203
	5505	Expense: Peacemaking	\$96	\$1,528			Paid out of 2505	\$620	\$620
	5506	Expense: Christmas Joy	\$1,046	\$6,935			Paid out of 2506	\$4,742	\$4,742
	5507	Expense: Disaster Relief	\$320	\$5,785			Paid out of 2507	\$6,245	\$6,245
	5508	Expense: GA Designated	\$39	\$14,068			Paid out of 2508	\$14,646	\$14,646
	5509	Expense: Theo. Educ. Fund	\$500	\$1,403			Paid out of 2509	\$2,750	\$2,750
	5510	Expense: Lakeshore Center	\$500	\$5,298			Paid out of 2510	\$20,269	\$20,269
	5511	Expense: Sudan Nurses	\$0	\$920			Paid out of 2511	\$1,655	\$1,655
	5512	Expense: Pres. Desig	\$0	\$0			Paid out of 2512	\$0	\$0
	5513	Expense: tbd	\$0	\$556			Paid out of 2513	\$4,744	\$4,744
		<b>Total Pass-through Remittances</b>	<b>\$7,122</b>	<b>\$69,897</b>				<b>\$90,055</b>	<b>\$90,055</b>
		<b>Net Pass-throughs</b>	<b>\$0</b>	<b>\$0</b>				<b>\$0</b>	<b>\$0</b>

<b>Presbytery of Prospect Hill</b>									
<b>Statement of Financial Activities</b>			d	f		h	g	c	
12/31/2024			<b>MTD Actual (This Yr)</b>	<b>YTD Actual (This Yr)</b>	<b>YTD Budget</b>	<b>Annual Budget (This Yr)</b>	<b>Notes</b>	<b>YTD Actual (Prior Yr)</b>	<b>Total Actual (Prior Yr)</b>
	12								
<b>Unallocated Investment Gains and Losses</b>									
	4301	Inv Inc New Covenant Unrest	\$1,915	\$61,186				\$70,092	\$70,092
	4302	Inv Inc New Covenant Restrict	(\$1,779)	\$18,498				\$15,934	\$15,934
		<b>Net Unallocated Investment Gains/Losses</b>	<b>\$135</b>	<b>\$79,684</b>				<b>\$86,026</b>	<b>\$86,026</b>
<b>Unallocated Changes to Net Assets</b>									
<b>Designated Net Asset income</b>	4701	Des. Net Asset Inc. Reserve	\$0	\$0			Affects 3701	\$0	\$0
	4702	Des. Net Asset Inc. tbd	\$0	\$0			Affects 3702	\$0	\$0
	4703	Des. Net Asset Inc. Synod Grnt	\$0	\$0			Affects 3703	\$0	\$0
		<b>Total Income</b>	<b>\$0</b>	<b>\$0</b>				<b>\$0</b>	<b>\$0</b>
<b>Designate Net Asset Expenses</b>	5701	Des Net Asset Exp. Reserve	\$0	\$0			Affects 3701	\$0	\$0
	5702	Des Net Asset Exp. Tbd	\$0	\$0			Affects 3702	\$0	\$0
	5703	Des Net Asset Exp. Syn Grant	\$0	\$0			Affects 3702	\$0	\$0
		<b>Total Expenses</b>	<b>\$0</b>	<b>\$0</b>				<b>\$0</b>	<b>\$0</b>
		<b>Net income Designated Net Assets</b>	<b>\$0</b>	<b>\$0</b>				<b>\$0</b>	<b>\$0</b>
<b>Restricted Net Asset Income</b>	4804	Rest NA inc Cong Development	\$0	\$0			Affects 3704	\$0	\$0
	4805	Rest NA inc CPM Scholarship	\$0	\$0			Affects 3705	\$0	\$0
	4806	Rest NA inc Chambang	\$0	\$0			Affects 3706	\$0	\$0
	4807	Rest NA inc Mental Health	\$0	\$0			Affects 3707	\$0	\$0
	4808	Rest NA inc Academy Scholarshp	\$0	\$0			Affects 3708	\$0	\$0
	4809	Rest NA Inc Holck Fund	\$0	\$0			Affects 3709	\$63,969	\$63,969
		<b>Total Income</b>	<b>\$0</b>	<b>\$0</b>				<b>\$63,969</b>	<b>\$63,969</b>
<b>Restricted Net Asset Expenses</b>	5804	Rest NA Exp Cong Development	\$0	\$0			Affects 3704	\$0	\$0
	5805	Rest NA exp CPM Scholarship	\$0	\$0			Affects 3705	\$0	\$0
	5806	Rest NA expense Chanbang	\$0	\$0			Affects 3706	\$0	\$0
	5807	Rest NA exp Mental Health	\$0	\$0			Affects 3707	\$0	\$0
	5808	Rest NA exp Academy Scholarshp	\$0	\$0			Affects 3708	\$0	\$0
	5809	Rest NA exp Holck Fund	\$0	\$0			Affects 3709	\$0	\$0
		<b>Total Expenses</b>	<b>\$0</b>	<b>\$0</b>				<b>\$0</b>	<b>\$0</b>
		<b>Net Income Restricted Net Assets</b>	<b>\$0</b>	<b>\$0</b>				<b>\$63,969</b>	<b>\$63,969</b>
		<b>Unallocated Changes to Net Assets</b>	<b>\$0</b>	<b>\$0</b>				<b>\$63,969</b>	<b>\$63,969</b>
<b>Consolidated Activities</b>									
		<b>YTD Operating and Missions Surplus (Deficit)</b>	<b>\$20,118</b>	<b>(\$9,171)</b>				<b>(\$24,443)</b>	<b>(\$24,443)</b>
		<b>YTD Increase (Decrease) in Dedicated Accounts</b>	<b>(\$2,362)</b>	<b>\$253</b>				<b>(\$4,742)</b>	<b>(\$4,742)</b>
		<b>YTD Unallocated Investment Gains (Losses)</b>	<b>\$135</b>	<b>\$79,684</b>				<b>\$86,026</b>	<b>\$86,026</b>
		<b>YTD Unallocated Changes to Net Assets</b>	<b>\$0</b>	<b>\$0</b>				<b>\$63,969</b>	<b>\$63,969</b>
		<b>Total Financial Activities</b>	<b>\$17,891</b>	<b>\$70,766</b>				<b>\$120,809</b>	<b>\$120,809</b>

**Presbytery of Prospect Hill**

**Statement of Financial Position**

				c	f			
				Prior Year-end	Current Yr.	Unallocated		
				12/31/2023	12/31/2024	YTD Earnings	YTD Balance	Notes
<b>12/31/2024</b>								
<b>Assets</b>								
Cash and Investments	1000	Checking		\$109,672	\$97,403			Strategy: Maintain \$200,000 in cash and CDs.
	1200	Edward Jones CDs		\$83,042	\$86,004			
	1301	New Covenant Acct 1: Unrestricted		\$491,642	\$489,709			Strategy: Invest an amount equal to all other unrestricted and undesignated funds. On 4/26, \$63,119 was moved from UR to Rest account
	1302	New Covenant Acct 2: With Restrictions		\$151,944	\$233,561			Strategy: Invest an amount equal to council designated and donor restricted fund balances.
		<b>Total Cash and Investments</b>		<b>\$836,302</b>	<b>\$906,678</b>			
Accounts Receivable	1401	Accounts Receivable UPP		\$30	\$0			
Fixed Assets	1501	Asset: First PC, Carroll		\$0	\$0			
		<b>Total Assets</b>		<b>\$836,332</b>	<b>\$906,678</b>			
<b>Liabilities</b>								
Accounts Payable	2002	Accounts Payable - Synod P/C		\$1,907	\$1,907			
	2003	Accounts Payable - Synod acctg		\$500	\$500			
		<b>Total Accounts Payable</b>		<b>\$2,407</b>	<b>\$2,407</b>			
Pass-through Payables	2501	Payable: GA Mission		\$1,532	\$2,183			
	2502	Payable: Synod Mission		\$1,477	\$2,181			
	2503	Payable: One Great Hour		\$388	\$141			
	2504	Payable: Pentecost		\$0	\$116			
	2505	Payable: Peacemaking		\$117	\$96			
	2506	Payable: Christmas Joy		\$160	\$1,046			
	2507	Payable: Disaster Relief		\$167	\$320			
	2508	Payable: GA Designated		\$617	\$39			
	2509	Payable: Theo. Educ. Fund		\$1,000	\$500			
	2510	Payable: Lakeshore Center		\$2,083	\$500			
	2511	Payable: Sudanese Nurses		\$0	\$0			
	2512	Payable: Presb Desig		\$0	\$0			
		<b>Total Pass-through Payables</b>		<b>\$7,541</b>	<b>\$7,122</b>			
		<b>Total Liabilities</b>		<b>\$9,947</b>	<b>\$9,528</b>			

**Presbytery of Prospect Hill**

**Statement of Financial Position**

				c	f			
				Prior Year-end	Current Yr.	Unallocated		
				12/31/2023	12/31/2024	YTD Earnings	YTD Balance	Notes
<b>12/31/2024</b>								
<b>Net Assets</b>								
	Unrestricted	3000	YTD Unallocated Earnings	\$120,809	\$70,766	\$52,015		
		3100	Prior Years' Unrest Net Assets	\$567,373	\$611,321			
			<b>Total Unrestricted Net Assets</b>	<b>\$688,182</b>	<b>\$682,087</b>		<b>\$663,336</b>	
	Dedicated Accounts	2401	Dedicated - Small Church Revitalization	\$17,524	\$15,570	\$2,345	\$17,915	Original fund source was from church closings. Fund available to support small church revitalization.
		2402	Dedicated - Lakeshore Center	\$10,819	\$12,082	\$1,448	\$13,530	To assist Lakeshore Center with general needs.
		2403	Dedicated - Pastoral Assist	\$961	\$1,073	\$129	\$1,202	John Coates Fund to provide financial assistance to retired pastors in the BOP plan, for times of physical or mental need.
		2404	Dedicated - Youth Triennium	\$4,642	\$6,686	\$621	\$7,307	Annual budget for acct 5202 includes 1/3 of estimated cost. Unspent budget is added to 2404. Didn't happen at the end of 2022.
		2405	Dedicated - GA Meeting	\$433	-\$17	\$58	\$41	Unspent budget from acct 5102 is added to 2405.
		2406	Dedicated - Presb Peacemaking	\$5,303	\$5,673	\$962	\$6,636	Presbytery portion of Peacemaking offering.
		2407	Dedicated - Iowa Disaster Relief	\$0	\$0	\$0	\$0	Started in June 2024 with collection for local tornado relief efforts. Rec'd \$7500 from PDA for local flood relief.
			<b>Dedicated Account Total</b>	<b>\$39,681</b>	<b>\$41,067</b>	<b>\$5,564</b>	<b>\$46,631</b>	
	Designated Net Assets	3701	Desig. Net Asset - Reserve	\$0	\$0	\$0	\$0	
		3703	Desig. Net Asset Synod Grant	\$5,800	\$6,477	\$776	\$7,254	Funds from the Synod to assist congregations with paying the medical insurance for pastors.
			<b>Designated Net Asset Total</b>	<b>\$5,800</b>	<b>\$6,477</b>	<b>\$776</b>	<b>\$7,254</b>	
	Restricted Net Assets	3804	Rest Net Asset Cong. Dev.	\$69,227	\$77,312	\$9,266	\$86,578	Funds came from SE Asian church in Storm Lake. Clarification needed as to the qualifying use for these funds.
		3805	Rest Net Asset CPM Scholar	\$22,244	\$24,842	\$2,977	\$27,819	For educational assistance to Presbyterian candidates and inquirers; includes commissioned ruling elders and seminarians.
		3806	Rest Net Asset Chambang	\$0	\$0	\$0	\$0	Used for a short-term need in 2020-21.
		3807	Rest Net Asset Mental Health	\$666	\$743	\$89	\$832	To assist with mental health issues within the Presbytery.
		3808	Rest Net Asset Academy Scholar	\$585	\$653	\$78	\$731	To be used for scholarships to The Lay Academy for ruling elders in need of financial support to attend.
		3809	Rest Net Asset Holck Fund	\$0	\$63,969	\$0	\$63,969	Transfer from the Carroll Church. Dividends and interest are to be divided annually between: 1. PDA; 2. New Hope Inc or its successor; 3. Lakeshore Center. Principal would remain intact.
			<b>Restricted Net Asset Total</b>	<b>\$92,722</b>	<b>\$167,518</b>	<b>\$12,411</b>	<b>\$179,929</b>	
			<b>Total Net Assets</b>	<b>\$826,384</b>	<b>\$897,150</b>		<b>\$897,150</b>	
			<b>Total Liabilities and Net Assets</b>	<b>\$836,332</b>	<b>\$906,678</b>		<b>\$906,678</b>	

**PRESBYTERY OF PROSPECT HILL**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED  
DECEMBER 31, 2023**

**PRESBYTERY OF PROSPECT HILL**

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# SERAKOS, LTD

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## CERTIFIED PUBLIC ACCOUNTANTS

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### COMPILATION REPORT

To the Board  
Presbytery of Prospect Hill  
Milford, Iowa

Management is responsible for the accompanying financial statements of the Presbytery of Prospect Hill (a nonprofit organization), which comprise the statement of financial position as of December 31, 2023, and the related statement of activities and changes in net assets for the year then ended in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Account and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform and procedures to verify the accuracy or completeness of the information provided by management. We do not express and opinion, a conclusion, nor provide any assurance on these financial statements.

A statement of cash flows for the year ended December 31, 2023, has not been presented. Accounting principles generally accepted in the United States of America require that such a statement be presented when financial statements purport to present financial position and results of operations.

Management has elected to omit substantially all the disclosures required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Organization's financial position and changes in net assets. Accordingly, these financial statements are not designated for those who are not informed about such matters.

Respectfully submitted,



Serakos, Ltd.  
November 27, 2024



**PRESBYTERY OF PROSPECT HILL  
STATEMENT OF FINANCIAL POSITION  
December 31, 2023**

	<u>2023</u>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 192,715
Investments in securities	643,587
Receivables from Presbyteries and Mission Units	30
<b>TOTAL ASSETS</b>	<b>\$ 836,332</b>
<b>LIABILITIES AND NET ASSETS</b>	
<b>LIABILITIES</b>	
Accounts payable and accrued expenses	\$ 2,407
Council dedicated amounts	39,681
Pass-through payables	7,541
<b>Total liabilities</b>	<b>49,629</b>
<b>NET ASSETS</b>	
Without board restrictions	
Undesignated	688,181
Designated: other	5,800
<b>Total net assets without board restrictions</b>	<b>693,981</b>
With board restrictions	92,722
<b>Total net assets</b>	<b>786,703</b>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ 836,332</b>

See Compilation Report

**PRESBYTERY OF PROSPECT HILL  
STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS  
For the Year Ended December 31, 2023**

	2023		
	Without Board Restrictions	With Board Restrictions	Total
<b>REVENUES, GAINS, AND OTHER SUPPORT</b>			
Presbytery operating income			
Operating support	\$ 211,011	\$ -	\$ 211,011
Pass-through support	90,055	-	90,055
Designated income	247	-	247
Other income and support for operations	14	-	14
Donated property	50,000	-	50,000
<b>Total Presbytery income and support</b>	<b>351,327</b>	<b>-</b>	<b>351,327</b>
Investment return			
Income from other investments	67,310	-	67,310
Realized (loss) on property sold	(3,864)	-	(3,864)
Unrealized gains on investments, net	86,026	-	86,026
<b>Total investment return (loss)</b>	<b>149,472</b>	<b>-</b>	<b>149,472</b>
<b>Total revenues, gains, and other support</b>	<b>500,799</b>	<b>-</b>	<b>500,799</b>
<b>EXPENSES</b>			
Presbytery expenses			
Per capita expense	67,182	-	67,182
Operations/governance expense	142,808	-	142,808
Mission and ministry expense	33,827	-	33,827
Pass-through expense	90,055	-	90,055
Personnel/administration costs	46,118	-	46,118
<b>Total expenses</b>	<b>379,990</b>	<b>-</b>	<b>379,990</b>
<b>Change in net assets</b>	<b>120,809</b>	<b>-</b>	<b>120,809</b>
<b>Net assets, beginning of year</b>	<b>573,172</b>	<b>92,722</b>	<b>665,894</b>
<b>Net assets, end of year</b>	<b>\$ 693,981</b>	<b>\$ 92,722</b>	<b>\$ 786,703</b>

<b>Presbytery of Prospect Hill</b>						
<b>Statement of Financial Position</b>						
<b>12/31/2023</b>			<b>c</b>	<b>f</b>		
			<b>Prior Year-end</b>	<b>Current Yr.</b>	<b>Unallocated</b>	<b>Notes</b>
			<b>12/31/2022</b>	<b>12/31/2023</b>	<b>YTD Earnings</b>	<b>YTD Balance</b>
<b>Assets</b>						
<b>Cash and Investments</b>	1000	Checking	\$85,036	\$109,672		Strategy: Maintain \$200,000 in cash and CDs.
	1200	Edward Jones CDs	\$75,014	\$83,042		
						Strategy: Invest an amount equal to all other unrestricted and undesignated funds. On 4/26, \$63,119 was moved from UR to Rest account
	1301	New Covenant Acct 1: Unrestricted	\$421,550	\$491,642		
	1302	New Covenant Acct 2: With Restrictions	\$136,011	\$151,944		Strategy: Invest an amount equal to council designated and donor restricted fund balances.
		<b>Total Cash and Investments</b>	<b>\$717,611</b>	<b>\$836,302</b>		
<b>Accounts Receivable</b>	1401	Accounts Receivable UPP	\$264	\$30		
<b>Fixed Assets</b>	1501	Asset: First PC, Carroll	\$0	\$0		
		<b>Total Assets</b>	<b>\$717,875</b>	<b>\$836,332</b>		
<b>Liabilities</b>						
<b>Accounts Payable</b>	2002	Accounts Payable - Synod P/C	\$2,037	\$1,907		
	2003	Accounts Payable - Synod acctg	\$500	\$500		
		<b>Total Accounts Payable</b>	<b>\$2,537</b>	<b>\$2,407</b>		
<b>Pass-through Payables</b>	2501	Payable: GA Mission	\$1,725	\$1,532		
	2502	Payable: Synod Mission	\$1,767	\$1,477		
	2503	Payable: One Great Hour	\$1,091	\$388		
	2504	Payable: Pentecost	\$0	\$0		
	2505	Payable: Peacemaking	\$138	\$117		
	2506	Payable: Christmas Joy	\$490	\$160		
	2507	Payable: Disaster Relief	\$1,466	\$167		
	2508	Payable: GA Designated	\$0	\$617		
	2509	Payable: Theo. Educ. Fund	\$1,153	\$1,000		
	2510	Payable: Lakeshore Center	\$1,990	\$2,083		
	2511	Payable: Sudanese Nurses	\$0	\$0		
	2512	Payable: Presb Desig	\$0	\$0		
	2513	Payable: tbd	\$0	\$0		
		<b>Total Pass-through Payables</b>	<b>\$9,821</b>	<b>\$7,541</b>		
		<b>Total Liabilities</b>	<b>\$12,358</b>	<b>\$9,947</b>		

<b>Presbytery of Prospect Hill</b>									
<b>Statement of Financial Position</b>									
<b>12/31/2023</b>				<b>c</b>	<b>f</b>				
				<b>Prior Year-end</b>	<b>Current Yr.</b>	<b>Unallocated</b>	<b>YTD Earnings</b>	<b>YTD Balance</b>	<b>Notes</b>
				<b>12/31/2022</b>	<b>12/31/2023</b>				
<b>Net Assets</b>									
	<b>Unrestricted</b>	<b>3000</b>	<b>YTD Unallocated Earnings</b>	<b>-\$142,917</b>	<b>\$120,809</b>	<b>\$45,649</b>			
		<b>3100</b>	<b>Prior Years' Unrest Net Assets</b>	<b>\$690,785</b>	<b>\$567,373</b>				
			<b>Total Unrestricted Net Assets</b>	<b>\$547,868</b>	<b>\$688,182</b>			<b>\$613,021</b>	
	<b>Dedicated Accounts</b>	<b>2401</b>	<b>Dedicated - Small Church Revitalization</b>	<b>\$20,247</b>	<b>\$17,524</b>	<b>-\$1,954</b>		<b>\$15,570</b>	Original fund source was from church closings. Fund available to support small church revitalization.
		<b>2402</b>	<b>Dedicated - Lakeshore Center</b>	<b>\$12,500</b>	<b>\$10,819</b>	<b>\$1,263</b>		<b>\$12,082</b>	To assist Lakeshore Center with general needs.
		<b>2403</b>	<b>Dedicated - Pastoral Assist</b>	<b>\$1,110</b>	<b>\$961</b>	<b>\$112</b>		<b>\$1,073</b>	John Coates Fund to provide financial assistance to retired pastors in the BOP plan, for times of physical or mental need.
		<b>2404</b>	<b>Dedicated - Youth Triennium</b>	<b>\$3,400</b>	<b>\$4,642</b>	<b>\$344</b>		<b>\$4,986</b>	Annual budget for acct 5202 includes 1/3 of estimated cost. Unspent budget is added to 2404. Didn't happen at the end of 2022.
		<b>2405</b>	<b>Dedicated - GA Meeting</b>	<b>\$500</b>	<b>\$433</b>	<b>-\$449</b>		<b>-\$17</b>	Unspent budget from acct 5102 is added to 2405.
		<b>2406</b>	<b>Dedicated - Presb Peacemaking</b>	<b>\$6,060</b>	<b>\$5,303</b>	<b>\$370</b>		<b>\$5,673</b>	Presbytery portion of Peacemaking offering.
			<b>Dedicated Account Total</b>	<b>\$43,817</b>	<b>\$39,681</b>	<b>-\$313</b>		<b>\$39,367</b>	
	<b>Designated Net Assets</b>	<b>3701</b>	<b>Desig. Net Asset - Reserve</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	
		<b>3703</b>	<b>Desig. Net Asset Synod Grant</b>	<b>\$6,701</b>	<b>\$5,800</b>	<b>\$677</b>		<b>\$6,477</b>	Funds from the Synod to assist congregations with paying the medical insurance for pastors.
			<b>Designated Net Asset Total</b>	<b>\$6,701</b>	<b>\$5,800</b>	<b>\$677</b>		<b>\$6,477</b>	
	<b>Restricted Net Assets</b>	<b>3804</b>	<b>Rest Net Asset Cong. Dev.</b>	<b>\$79,986</b>	<b>\$69,227</b>	<b>\$8,084</b>		<b>\$77,312</b>	Funds came from SE Asian church in Storm Lake. Clarification needed as to the qualifying use for these funds.
		<b>3805</b>	<b>Rest Net Asset CPM Scholar</b>	<b>\$25,701</b>	<b>\$22,244</b>	<b>\$2,598</b>		<b>\$24,842</b>	For educational assistance to Presbyterian candidates and inquirers; includes commissioned ruling elders and seminarians.
		<b>3806</b>	<b>Rest Net Asset Chambang</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	Used for a short-term need in 2020-21.
		<b>3807</b>	<b>Rest Net Asset Mental Health</b>	<b>\$769</b>	<b>\$666</b>	<b>\$78</b>		<b>\$743</b>	To assist with mental health issues within the Presbytery.
		<b>3808</b>	<b>Rest Net Asset Academy Scholar</b>	<b>\$676</b>	<b>\$585</b>	<b>\$68</b>		<b>\$653</b>	To be used for scholarships to The Lay Academy for ruling elders in need of financial support to attend.
		<b>3809</b>	<b>Rest Net Asset Holck Fund</b>	<b>\$0</b>	<b>\$0</b>	<b>\$63,969</b>		<b>\$63,969</b>	Transfer from the Carroll Church. Dividends and interest are to be divided annually between: 1. PDA; 2. New Hope Inc or its successor; 3. Lakeshore Center. Principal would remain intact.
			<b>Restricted Net Asset Total</b>	<b>\$107,131</b>	<b>\$92,722</b>	<b>\$74,797</b>		<b>\$167,518</b>	
			<b>Total Net Assets</b>	<b>\$705,517</b>	<b>\$826,384</b>			<b>\$826,384</b>	
			<b>Total Liabilities and Net Assets</b>	<b>\$717,875</b>	<b>\$836,332</b>			<b>\$836,332</b>	

<b>Presbytery of Prospect Hill</b>									
<b>Statement of Financial Activities</b>									
12/31/2023			<sup>d</sup>	<sup>f</sup>		<sup>h</sup>		<sup>e</sup>	
			MTD Actual	YTD Actual	YTD	Annual	Notes	YTD Actual	Total Actual
			(This Yr)	(This Yr)	Budget	Budget		(Prior Yr)	(Prior Yr)
			12/31/2023	12/31/2023	12/31/2023	12/31/2023		12/31/2022	12/31/2022
<b>Presbytery Operations and Missions</b>									
<b>Operating Support</b>	4001	Presb Support - Per capita	\$21,474	\$136,781	\$201,136	\$201,136	\$27,998 is 2023 per capita	\$143,248	\$143,248
	4002	Presb Support - Shared Mission	\$3,949	\$34,154	\$27,163	\$27,163		\$23,624	\$23,624
	4003	Presb Support - Synod Support	\$833	\$10,000	\$10,000	\$10,000		\$10,000	\$10,000
	4004	Presbytery Support - Donations	\$125	\$1,725	\$0	\$0		\$7,375	\$7,375
	4005	Presbytery Support - Other	\$0	\$0	\$5,000	\$5,000		\$0	\$0
	4006	Presbytery Support - tbd	\$0	\$28,350	\$0	\$0		\$0	\$0
	4101	Interest Checking & Savings	\$40	\$312	\$0	\$0		\$146	\$146
	4102	Interest - Edward Jones CDs	\$455	\$3,028	\$832	\$832		\$440	\$440
	4200	Other Income - general	\$0	\$14	\$0	\$0		\$0	\$0
	4204	Income: Donated Property Value	\$0	\$50,000	\$0	\$0		\$0	\$0
	4601	Gain/(Loss) on Property Sale	\$0	(\$3,864)	\$0	\$0		\$0	\$0
		<b>Operating Revenues</b>	<b>\$26,878</b>	<b>\$260,501</b>	<b>\$244,131</b>	<b>\$244,131</b>		<b>\$184,833</b>	<b>\$184,833</b>
<b>Operating Costs</b>	5001	Per Capita Remittances to GA	\$3,415	\$44,302	\$40,976	\$40,976		\$48,178	\$48,178
	5002	Per Capita Remittances to Syno	\$1,907	\$22,880	\$22,880	\$22,880		\$31,219	\$31,219
	5101	Ops - PPH monument maintenance	\$0	\$16	\$16	\$16		\$110	\$110
	5102	Ops- GA meeting	\$1,405	\$1,405	\$0	\$0	Unspent balance allocated to 2405 at YE	\$0	\$0
	5103	Ops- Presbytery meeting	\$0	\$446	\$350	\$350		\$804	\$804
	5104	Ops - Moderator expense	\$0	\$0	\$500	\$500		\$0	\$0
	5105	Ops - Council Administration	\$0	\$2,067	\$500	\$500		\$0	\$0
	5106	Ops - COM Administration	\$49	\$9,133	\$5,000	\$5,000		\$951	\$951
	5107	Ops - COM background checks	\$130	\$130	\$0	\$0		\$0	\$0
	5108	Ops- Com training	\$0	\$0	\$0	\$0		\$0	\$0
	5109	Ops- COM meeting expen	\$208	\$208	\$0	\$0		\$0	\$0
	5110	Ops - CPM Administration	\$0	\$141	\$1,000	\$1,000		\$222	\$222
	5111	Ops- CPM Scholarships	\$0	\$0	\$0	\$0		\$0	\$0
	5112	Ops - Budget & Finance	\$0	\$58	\$250	\$250		\$59	\$59
	5113	Ops - COR Administration	\$0	\$0	\$100	\$100		\$0	\$0
	5114	Ops - Nominating Administratio	\$0	\$0	\$250	\$250		\$0	\$0
	5117	Ops - Mission Administration	\$0	\$0	\$100	\$100		\$0	\$0
	5118	Ops - Cmte Cong Vitality Admin	\$0	\$0	\$100	\$100		\$0	\$0
	5124	Ops - Accounting fees	\$500	\$6,680	\$7,000	\$7,000		\$10,140	\$10,140
	5125	Ops - Technology costs	\$0	\$0	\$0	\$0		\$20	\$20
	5128	Ops- Insurance	\$0	\$2,022	\$2,830	\$2,830		\$2,246	\$2,246
	5136	Ops - Permanent Judicial Comm	\$0	\$0	\$100	\$100		\$0	\$0
	5139	Ops - operating fees	\$0	\$27	\$0	\$0		\$0	\$0
	5140	Ops - UPP shared staff	\$9,624	\$115,484	\$115,484	\$115,484		\$113,220	\$113,220

<b>Presbytery of Prospect Hill</b>									
<b>Statement of Financial Activities</b>			<sup>d</sup>	<sup>f</sup>		<sup>h</sup>		<sup>g</sup>	
<b>12/31/2023</b>			<b>MTD Actual (This Yr)</b>	<b>YTD Actual (This Yr)</b>	<b>YTD Budget</b>	<b>Annual Budget (This Yr)</b>	<b>Notes</b>	<b>YTD Actual (Prior Yr)</b>	<b>Total Actual (Prior Yr)</b>
	<sup>12</sup>								<sup>c</sup>
	5601	Property Expense: Carroll	\$43,008	\$46,118	\$0	\$0		\$0	\$0
		<b>Operating Costs</b>	<b>\$60,246</b>	<b>\$251,117</b>	<b>\$197,436</b>	<b>\$197,436</b>		<b>\$207,168</b>	<b>\$207,168</b>
<b>Mission Outlays</b>	5200	Mission & Ministry	\$0	\$0	\$0	\$0		\$0	\$0
	5201	M&M Mission and Witness	\$0	\$7,600	\$15,000	\$15,000		\$1,500	\$1,500
	5202	M&M Youth Triennium	\$0	\$0	\$1,700	\$1,700	Unspent balance allocated to 2404 at YE.	\$0	\$0
	5203	M&M - Trips, workshops, events	\$0	\$0	\$5,000	\$5,000		\$0	\$0
	5204	M&M Camp Support	\$1,769	\$21,227	\$21,227	\$21,227		\$21,227	\$21,227
	5205	M&M - Theo Trg & Scholar	\$0	\$0	\$0	\$0		\$0	\$0
	5206	M&M - Lay Academy	\$0	\$5,000	\$2,500	\$2,500		\$0	\$0
	5208	M&M - Buena Vista Chaplin	\$0	\$0	\$0	\$0		\$0	\$0
		<b>Mission Outlays</b>	<b>\$1,769</b>	<b>\$33,827</b>	<b>\$45,427</b>	<b>\$45,427</b>		<b>\$22,727</b>	<b>\$22,727</b>
		<b>Total Operations &amp; Mission Costs</b>	<b>\$62,015</b>	<b>\$284,945</b>	<b>\$242,863</b>	<b>\$242,863</b>		<b>\$229,895</b>	<b>\$229,895</b>
		<b>Net Operations &amp; Missions</b>	<b>(\$35,137)</b>	<b>(\$24,443)</b>	<b>\$1,268</b>	<b>\$1,268</b>		<b>(\$45,062)</b>	<b>(\$45,062)</b>

<b>Presbytery of Prospect Hill</b>									
<b>Statement of Financial Activities</b>			d	f		h		g	c
12/31/2023			MTD Actual (This Yr)	YTD Actual (This Yr)	YTD Budget	Annual Budget (This Yr)	Notes	YTD Actual (Prior Yr)	Total Actual (Prior Yr)
<b>Dedicated Support and Outlays</b>									
<b>Program &amp; Dedicated Support</b>	4400	tbd	\$0	\$0			Affects 2400	\$0	\$0
	4401	Inc Church Revitalization	\$0	\$0			Affects 2401	\$0	\$0
	4402	Inc Lakeshore Center	\$0	\$0			Affects 2402	\$0	\$0
	4403	Inc Pastoral Assistance	\$0	\$0			Affects 2403	\$0	\$0
	4404	Inc Youth Triennium	\$0	\$0			Affects 2404	\$0	\$0
	4405	Inc GA Meeting	\$0	\$0			Affects 2405	\$0	\$0
	4406	Inc Presb Peacemaking	\$0	\$247			Affects 2406	\$0	\$0
		<b>Program and Dedicated Support</b>	<b>\$0</b>	<b>\$247</b>				<b>\$0</b>	<b>\$0</b>
<b>Program &amp; Dedicated Outlays</b>	5400	tbd	\$0	\$0			Affects 2400	\$0	\$0
	5401	Exp Church Revitalization	\$0	\$4,000			Affects 2401	\$0	\$0
	5402	Exp Lakeshore Center	\$0	\$0			Affects 2402	\$0	\$0
	5403	Exp Pastoral Assistance	\$0	\$0			Affects 2403	\$0	\$0
	5404	Exp Youth Triennium	\$0	\$0			Affects 2404	\$0	\$0
	5405	Exp GA Meeting	\$500	\$500			Affects 2405	\$0	\$0
	5406	Exp Presb Peacemaking	\$0	\$489			Affects 2406	\$0	\$0
		<b>Program and Dedicated Outlays</b>	<b>\$500</b>	<b>\$4,989</b>				<b>\$0</b>	<b>\$0</b>
		<b>Net Changes in Dedicated Accounts</b>	<b>(\$500)</b>	<b>(\$4,742)</b>				<b>(\$0)</b>	<b>(\$0)</b>

<b>Presbytery of Prospect Hill</b>									
<b>Statement of Financial Activities</b>			d	f		h		g	
12/31/2023	12		MTD Actual (This Yr)	YTD Actual (This Yr)	YTD Budget	Annual Budget (This Yr)	Notes	YTD Actual (Prior Yr)	Total Actual (Prior Yr)
<b>Pass-through Receipts and Remittances</b>									
<b>Pass-through Receipts</b>	4500	Remits: Net Clearing	\$0	\$0				\$0	\$0
	4501	Remits: GA Mission	\$1,532	\$11,270				\$11,431	\$11,431
	4502	Remits: Synod Mission	\$1,477	\$10,392				\$11,557	\$11,557
	4503	Remits: One Great Hour	\$388	\$11,519				\$12,437	\$12,437
	4504	Remits: Pentecost	\$0	\$1,203				\$1,043	\$1,043
	4505	Remits: Peacemaking	\$117	\$620				\$842	\$842
	4506	Remits: Christmas Joy	\$160	\$4,742				\$3,091	\$3,091
	4507	Remits: Disaster Rel.	\$167	\$6,245				\$6,904	\$6,904
	4508	Remits: GA Desig.	\$617	\$14,646				\$15,751	\$15,751
	4509	Remits: Theo. Educ Fund	\$500	\$2,750				\$2,903	\$2,903
	4510	Remits: Lakeshore Center	\$2,083	\$20,269				\$7,970	\$7,970
	4511	Remits: Sudan Nurses	\$0	\$1,655				\$900	\$900
	4512	Remits: Presb Desig	\$0	\$0				\$0	\$0
	4513	Remits: tbd	\$0	\$4,744				\$62	\$62
		<b>Total Pass-through Receipts</b>	<b>\$7,041</b>	<b>\$90,055</b>				<b>\$74,892</b>	<b>\$74,892</b>
<b>Pass-through Remittances</b>	5500	Expense - NetClearing	\$0	\$0				\$0	\$0
	5501	Expense: GA Shared Mission	\$1,532	\$11,270			Paid out of 2501	\$11,431	\$11,431
	5502	Expense: Synod Mission	\$1,477	\$10,392			Paid out of 2502	\$11,557	\$11,557
	5503	Expense: One Great Hour	\$388	\$11,519			Paid out of 2503	\$12,437	\$12,437
	5504	Expense: Pentecost	\$0	\$1,203			Paid out of 2504	\$1,043	\$1,043
	5505	Expense: Peacemaking	\$117	\$620			Paid out of 2505	\$842	\$842
	5506	Expense: Christmas Joy	\$160	\$4,742			Paid out of 2506	\$3,091	\$3,091
	5507	Expense: Disaster Relief	\$167	\$6,245			Paid out of 2507	\$6,904	\$6,904
	5508	Expense: GA Designated	\$617	\$14,646			Paid out of 2508	\$15,751	\$15,751
	5509	Expense: Theo. Educ. Fund	\$500	\$2,750			Paid out of 2509	\$2,903	\$2,903
	5510	Expense: Lakeshore Center	\$2,083	\$20,269			Paid out of 2510	\$7,970	\$7,970
	5511	Expense: Sudan Nurses	\$0	\$1,655			Paid out of 2511	\$900	\$900
	5512	Expense: Pres. Desig	\$0	\$0			Paid out of 2512	\$0	\$0
	5513	Expense: tbd	\$0	\$4,744			Paid out of 2513	\$62	\$62
		<b>Total Pass-through Remittances</b>	<b>\$7,041</b>	<b>\$90,055</b>				<b>\$74,892</b>	<b>\$74,892</b>
		<b>Net Pass-throughs</b>	<b>\$0</b>	<b>\$0</b>				<b>\$0</b>	<b>\$0</b>



Presbytery of Prospect Hill									
Statement of Financial Activities			d	f		h		c	
12/31/2023			MTD Actual (This Yr)	YTD Actual (This Yr)	YTD Budget	Annual Budget (This Yr)	Notes	YTD Actual (Prior Yr)	Total Actual (Prior Yr)
<b>Unallocated Investment Gains and Losses</b>									
	4301	Inv Inc New Covenant Unrest	\$42,136	\$70,092				(\$76,650)	(\$76,650)
	4302	Inv Inc New Covenant Restrict	\$10,847	\$15,934				(\$21,205)	(\$21,205)
		<b>Net Unallocated Investment Gains/Losses</b>	<b>\$52,983</b>	<b>\$86,026</b>				<b>(\$97,855)</b>	<b>(\$97,855)</b>
<b>Unallocated Changes to Net Assets</b>									
<b>Designated Net Asset Income</b>									
	4701	Des. Net Asset Inc. Reserve	\$0	\$0			Affects 3701	\$0	\$0
	4702	Des. Net Asset Inc. tbd	\$0	\$0			Affects 3702	\$0	\$0
	4703	Des. Net Asset Inc. Synod Grnt	\$0	\$0			Affects 3703	\$0	\$0
		<b>Total Income</b>	<b>\$0</b>	<b>\$0</b>				<b>\$0</b>	<b>\$0</b>
<b>Designate Net Asset Expenses</b>									
	5701	Des Net Asset Exp. Reserve	\$0	\$0			Affects 3701	\$0	\$0
	5702	Des Net Asset Exp. Tbd	\$0	\$0			Affects 3702	\$0	\$0
	5703	Des Net Asset Exp. Syn Grant	\$0	\$0			Affects 3702	\$0	\$0
		<b>Total Expenses</b>	<b>\$0</b>	<b>\$0</b>				<b>\$0</b>	<b>\$0</b>
		<b>Net income Designated Net Assets</b>	<b>\$0</b>	<b>\$0</b>				<b>\$0</b>	<b>\$0</b>
<b>Restricted Net Asset Income</b>									
	4804	Rest NA inc Cong Development	\$0	\$0			Affects 3704	\$0	\$0
	4805	Rest NA inc CPM Scholarship	\$0	\$0			Affects 3705	\$0	\$0
	4806	Rest NA inc Chambang	\$0	\$0			Affects 3706	\$0	\$0
	4807	Rest NA inc Mental Health	\$0	\$0			Affects 3707	\$0	\$0
	4808	Rest NA inc Academy Scholarshp	\$0	\$0			Affects 3708	\$0	\$0
	4809	Rest NA Inc Holck Fund	\$0	\$63,969			Affects 3709	\$0	\$0
		<b>Total Income</b>	<b>\$0</b>	<b>\$63,969</b>				<b>\$0</b>	<b>\$0</b>
<b>Restricted Net Asset Expenses</b>									
	5804	Rest NA Exp Cong Development	\$0	\$0			Affects 3704	\$0	\$0
	5805	Rest NA exp CPM Scholarship	\$0	\$0			Affects 3705	\$0	\$0
	5806	Rest NA expense Chanbang	\$0	\$0			Affects 3706	\$0	\$0
	5807	Rest NA exp Mental Health	\$0	\$0			Affects 3707	\$0	\$0
	5808	Rest NA exp Academy Scholarshp	\$0	\$0			Affects 3708	\$0	\$0
	5809	Rest NA exp Holck Fund	\$0	\$0			Affects 3709	\$0	\$0
		<b>Total Expenses</b>	<b>\$0</b>	<b>\$0</b>				<b>\$0</b>	<b>\$0</b>
		<b>Net Income Restricted Net Assets</b>	<b>\$0</b>	<b>\$63,969</b>				<b>\$0</b>	<b>\$0</b>
		<b>Unallocated Changes to Net Assets</b>	<b>\$0</b>	<b>\$63,969</b>				<b>\$0</b>	<b>\$0</b>
<b>Consolidated Activities</b>									
		<b>YTD Operating and Missions Surplus (Deficit)</b>	<b>(\$35,137)</b>	<b>(\$24,443)</b>				<b>(\$45,062)</b>	<b>(\$45,062)</b>
		<b>YTD Increase (Decrease) in Dedicated Accounts</b>	<b>(\$500)</b>	<b>(\$4,742)</b>				<b>(\$0)</b>	<b>(\$0)</b>
		<b>YTD Unallocated Investment Gains (Losses)</b>	<b>\$52,983</b>	<b>\$86,026</b>				<b>(\$97,855)</b>	<b>(\$97,855)</b>
		<b>YTD Unallocated Changes to Net Assets</b>	<b>\$0</b>	<b>\$63,969</b>				<b>\$0</b>	<b>\$0</b>
		<b>Total Financial Activities</b>	<b>\$17,346</b>	<b>\$120,809</b>				<b>(\$142,917)</b>	<b>(\$142,917)</b>

## **Presbytery of Prospect Hill Policy on Dissolving Congregations**

Approved by Council \_\_\_\_\_

This statement is intended to clarify the Presbytery of Prospect Hill's Policy on Closing Churches regarding the procedures to be followed after a decision has been made to dissolve a congregation. This policy does not relate to the process by which the decision to dissolve is reached; rather it applies only to the procedural dissolution of a congregation, after the decision to dissolve has been made by Presbytery of Prospect Hill.

For generations, Presbyterians have been guided by the Six Great Ends of the Church. As stated in the Presbyterian Church (U.S.A.) Book of Order (F-1.0304), they are:

- The proclamation of the gospel for the salvation of humankind
- The shelter, nurture, and spiritual fellowship of the children of God
- The maintenance of divine worship
- The preservation of the truth
- The promotion of social righteousness
- The exhibition of the Kingdom of Heaven to the world

For more than a century, in many of the communities of the Presbytery of Prospect Hill, the Great Ends of the Church have been lived out by Christians with the context of a congregation housed in a building in a particular community. Just as people have seasons of life, death and resurrection in Christ are a part of the life of congregations. We trust in God even when congregations in our midst come to a time in their life cycle when the congregation and/or the congregation's support of a physical building are no longer feasible.

The Presbytery of Prospect Hill is committed to shared ministry with congregations in all phases of their life cycles. The intent of this policy is to continue the great ends of the church, guided by the Holy Spirit, in new ways during and after the dissolution of a congregation and/or the sale of church property.

Recognizing that the Church of Jesus Christ cannot be closed or dissolved by human action, it applies only to congregations, as that term is defined in the *Book of Order*, of the Presbyterian Church (USA) located within the geographic bounds of the Presbytery of Prospect Hill.

### **Authority**

The responsibility and power to dissolve a congregation in consultation with its members is granted to Presbytery by the *Book of Order*, and especially Chapter 4 of the Form of Government regarding property held in trust for the mission of the Church.

The attitude of the Presbytery of Prospect Hill in this process, from beginning to end, shall always be pastoral.

The Presbytery and sessions of its member congregations understand and act in the spirit of the principle that property, real and personal (tangible and intangible<sup>1</sup>), of the Presbyterian

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<sup>1</sup> Intangible property refers to investments.

Church (U.S.A.), of its councils and entities, and of its congregations, is a tool for the accomplishment of the mission of Jesus Christ in the world. **In regard to dissolution of congregations, the Presbytery has exclusive power to determine the use and disposition of church property when a property ceases to be used for a particular church, and a dissolving church has the right to dispose of church property only as the Presbytery directs.**

The procedural dissolution of a congregation will almost always be accomplished through an Administrative Commission as hereafter provided.

### **Creation and Appointment of the Administrative Commission for Church Dissolution**

When the decision has been made that a congregation is to be dissolved, and upon recommendation from the Stated Clerk, in consultation with the Moderator and Vice Moderator of Presbytery, the Treasurer or Stated Clerk of PPH will convene the Administrative Commission for Church Dissolution. **Membership to this commission will be a standing group of five voting members to include:**

- Required: Treasurer/Chairperson of Budget and Finance Committee to serve as Moderator of the Commission,
- Required: Ruling Elder (either current or prior) member of the Budget and Finance Committee,
- Required: Teaching Elder (either current or prior) member of the Budget and Finance Committee
- Required: Teaching Elder (either current **or prior**) member of the Commission on Ministry
- Required: Ruling Elder (either current or prior) who is/has been a member of the PPH Council
- Optional: Other individuals, as needed, to assist with work of the Committee (e.g., and **Elder from the congregation with knowledge of its affairs, a member who is knowledgeable about the about the congregation's history, individuals to assist with a Service of Witness**).

In creating the Administrative Commission for Church Dissolution, Presbytery shall authorize it to act with the authority of the Presbytery, by adopting the following resolution, which may be modified, from time to time, as the specific circumstances of the congregation in question require:

*RESOLVED, That Presbytery of Prospect Hill appoint an Administrative Commission for Church Dissolution for the (insert name) Presbyterian Church of (insert location), Iowa, to act on Presbytery's behalf, with the power to meet with the Session and members of the congregation, including calling a meeting of the Session and/or of the congregation, as necessary, to arrange for the pastoral care of the members, publicize the dissolution of the congregation, ascertain the financial status and outstanding financial obligations of the congregation, secure the Session records, secure the legal rights to all property (real or personal) held by or for the benefit of the congregation, dispose of the moveable personal property of the congregation, secure the building and property, attend to matters of insurance, dispose of the building and grounds (subject to the guidelines established by Presbytery Council)*

*or convey the building and grounds to the Presbytery of Prospect Hill of the Presbyterian Church (U.S.A.), recommend to the Presbytery the use of the assets of the congregation, plan and conduct a Service of Witness, secure the assistance of other individuals, as appropriate, to assist with its work, and generally to do such things and take such actions, for, in the name of, and on behalf of the Presbytery of Prospect Hill as shall be reasonably necessary to accomplish the general purpose of this resolution.*

As may be necessary, the additional authorization may be included as follows:

*If necessary, after a thorough investigation and full opportunity to be heard has been accorded to the session if still in place, assume original jurisdiction, or full power and responsibility, as the session by 2/3 vote of commission members as guided by the Book of Order, F-3.0206 and G-3.0303e.*

### **Responsibilities and Duties of the Administrative Commission for Church Dissolution**

The Administrative Commission shall be convened by the Moderator soon after its creation, and thereafter meet regularly, preferably at least monthly, until its work is completed, or it is dissolved by the Presbytery. A Recorder shall be chosen from among the members of the Administrative Commission. The Recorder shall keep an accurate record of the Commission's deliberations and actions, and promptly furnish them to the members of the Administrative Commission and to the Stated Clerk of the Presbytery of Prospect Hill.

While carrying out its duties, the Administrative Commission may remove or replace the Session of a congregation or may itself act as the Session thereof; any decision so to act shall be made only **after consideration of the general pastoral policy of the Presbytery of Prospect Hill with regard to dissolution of churches**, as expressed herein.

The Administrative Commission shall proceed to address and accomplish the following matters, duties and responsibilities, and such other matters as may reasonably arise during its work, provided that they are not contrary to the resolution by which Presbytery of Prospect Hill created the Administrative Commission. Before commencing its work, the Administrative Commission shall assure itself that the congregation is covered by appropriate casualty and liability insurance and shall take necessary steps to see that the insurance is maintained in for until the congregation is dissolved and the property is added to Prospect Hill's policy or the property is disposed of.

#### **A. PASTORAL CARE OF REMAINING MEMBERS**

- Designate a pastor to be responsible for pastoral care of any remaining members until membership is transferred or the congregation is dissolved.
- Work with the Session to encourage members to transfer their membership to another Presbyterian Church (USA) or to a church of another denomination if that is the member's desire; identify where members wish their membership to be **transferred; assist as necessary in accomplishing the transfer. A transfer may be made at any time**

before the congregation is dissolved, or it may be made to be effective as of the dissolution.

- If a member wishes to transfer membership before the congregation is dissolved or as of its dissolution, the Clerk of Session of the congregation will send the letter of transfer. If there is no Clerk of Session, the Administrative Commission may appoint a Clerk of Session for that purpose or for any other purpose for which a Clerk of Session is required.
- As to any member whose membership is not transferred as provided above, the member may obtain a letter of transfer for a period of one year after the dissolution from the Stated Clerk of the Presbytery of Prospect Hill.
- After the dissolution, the Administrative Commission shall certify to the Stated Clerk of Prospect Hill Presbytery a list of members whose membership was not transferred, to the best of its knowledge.

#### B. FINANCIAL STATUS AND OUTSTANDING FINANCIAL OBLIGATIONS

- Obtain a copy of the congregation's most recent financial statement and conduct a financial review of the Treasurer's books.
- Determine location of checking accounts, savings accounts, endowment accounts, Sunday School accounts, women's group accounts, and any other financial resources
- Determine if there are any restrictions on the use or disposition of any endowment or memorial accounts; if so, determine the source of any such restriction, whether imposed by the donor or by the Session, to ascertain whether or not the restrictions would follow and thereby restrict the funds once they are transferred to the Presbytery of Prospect Hill, or elsewhere.
- Close all financial accounts and transfer any balances to the congregation's primary checking account. If there are accounts containing marketable securities with fluctuating values, the Administrative Commission should obtain advice and counsel from someone with expertise, possibly the Presbytery of Prospect Hill Treasurer or Stated Clerk
- Submit new signature card(s) for all accounts with at least two members of the Administrative Commission designated as signatories. The Administrative Commission may allow the Church Treasurer, if one has been elected and is serving, to continue to pay expenses of the ongoing operations, subject to a careful, frequent monitoring of all receipts and expenditures by the Administrative Commission. In such a case, all expenditures should be approved by the Administrative Commission before payment.
- Determine any outstanding debts/obligations and oversee the payment or other discharge of those obligations. This includes seeing that all applicable payroll taxes are paid, that all payroll tax returns are filed and that any necessary IRS Forms 1099 are completed, provided to recipients, and filed. If they cannot be filed until the end of the year in which the dissolution occurs, arrangements should be made with the Stated Clerk of the Presbytery of Prospect Hill to see that they are filed when appropriate.
- Publish in a local newspaper a public notice in form below, secure an affidavit of its publication, and send the affidavit to the Stated Clerk of Prospect Hill Presbytery:

The \_\_\_\_\_ Church of \_\_\_\_\_, IA will cease operation on or about (date). Any outstanding debts/financial obligations must be submitted in writing to the \_\_\_\_\_ Church Administrative Commission at 1864 Hwy 86, Milford, IA 51351 by the close of business on (date).

- Oversee the provision of a "statement of contribution" to all current year contributors, as necessary.
- If the congregation owns any stocks, bonds, or other financial instruments that are not liquidated, accomplish transfer of ownership to Prospect Hill Presbytery. Following the dissolution, transfer all remaining balances to Prospect Hill Presbytery and close all remaining accounts.
- Recommend to the PPH Council the final distribution of net assets. This recommendation will be from the Administrative Commission with priority given to the ongoing mission, operational and service objectives of the PPH **along with consideration of any additional needs that may exist locally in the area where the closed church is located.**

#### C. SESSION/CHURCH RECORDS

- Locate, collect and catalogue all Session minutes, any registers maintained by the congregation, and other financial and legal records.
- Arrange for the Clerk of Session to symbolically hand these to a representative of Prospect Hill Presbytery (the Stated Clerk or designee) at the conclusion of the Service of Witness or deliver them to the office of the Stated Clerk at the conclusion of the Administrative Commission's work.
- Assist, as requested by the Stated Clerk, in transferring the records to the Presbyterian Historical Society.

#### D. REAL PROPERTY

- Obtain a copy of the deed or deeds to all real property owned by the congregation. This may require a search of the property records at the appropriate county courthouse; generally, the records of the county appraisal district will reveal any property held in the name of the congregation. However, that may not be the case with regard to non-producing mineral interests. It may be necessary to secure a title search from a local abstract/title insurance company. If necessary, the Administrative Commission may arrange for a current survey of the real property by a Registered Public Surveyor.
- Send a copy of any deed or deeds to the Presbytery Council/Board of Trustees of The Presbytery of Prospect Hill, for any property that is conveyed to "The Presbytery of Prospect Hill of the Presbyterian Church (U.S.A.)."
- Review the status of the congregation's title to any real property to ascertain the existence of liens, deed restrictions, or other conditions that affect the use and marketability of the property. If the property is subject to outstanding indebtedness, determine the status of any such debt to include, but not be limited to balance, terms, payment dates, etc.
- **Dispose of the real property of the congregation by cash sale, as provided herein, working through a local realtor or otherwise, as the Administrative Commission deems**

appropriate. In areas with an active real estate market, a professional (commercial) appraisal should be obtained to know the market value of the property. If such an appraisal is obtained, there should be very compelling reasons to justify a sale for less than 90% of that appraised value due to an unknown detrimental condition, deficiency, functional obsolescence, deferred maintenance, structural concerns, environmental hazards and/or mechanical systems issues. In other areas, no formal appraisal is required, but the Administrative Commission may not sell the property unless the sale price is at least 35% of the applicable county assessed value.

- Any sale shall be by deed without warranty, reserving mineral rights if that can be negotiated. Generally, mineral interests that are owned apart from surface ownership shall not be sold but shall be conveyed to “The Presbytery of Prospect Hill of the Presbyterian Church (U.S.A.)”.
- In the event there is a legitimate offer to purchase the real property for an amount that is less than the values stipulated above, the Administrative Commission may recommend approval of that sale, but the decision shall be that of the body of Presbytery of Prospect Hill to be considered by the Presbytery Council pursuant to recommendation of the Presbytery Budget and Finance Committee under Article V, Section 5.01.3
- If the Administrative Commission wishes to donate the property to any person or entity, without consideration, it may recommend approval of that gift, but the decision shall be first reviewed with recommendation (to consider the Mission of the Presbytery of Prospect Hill and its current and future financial obligations by the Budget and Finance Committee) to the body of Prospect Hill Presbytery, to be considered at its next stated meeting.
- If the real property is not otherwise disposed of, the Administrative Commission shall transfer title to the property to the “The Presbytery of Prospect Hill of the Presbyterian Church (U.S.A.)” In such a case, the Presbytery Council may retain or approve listing the real property for sale with a local realtor, as it determines is appropriate after recommendation of action by the Stated Clerk after conference and recommendation from Presbytery Budget and Finance Committee.
- If the property is not sold, request that the property be listed on the Presbytery’s property and liability insurance coverage, and follow-up to see that this is done. If there are any existing insurance policies on the property, cancel them effective as of the day after the Service of Witness, after having determined that the coverage on the Presbytery’s policy will be effective simultaneously, and follow-up to collect any unearned insurance premiums that may be due.
- If appropriate, notify the applicable county assessor that the property is no longer used as a church.

#### E. CIVIL CORPORATION

- Determine if the congregation has been incorporated, and, if so, obtain a copy of all corporate documents. Do not rely solely on the memory of church members since the corporate entity may have been disregarded. If in doubt, check with the Iowa Secretary of State or appropriate government office.
- Dissolve the civil corporation according to the requirements of Iowa law.

- Provide the Stated Clerk all corporate records and documents of any civil corporation, and copies of the dissolution documents.
- Any dissolution of the civil corporation should occur after the dissolution of the congregation.

F. SERVICE OF WITNESS AND ACT OF DISSOLUTION

1. Plan and conduct a worship service celebrating the life and ministry of the congregation. Accomplishing this entails, among other things, the following:
  - Set the date and the time for the service, allowing ample time for the date to be publicized and invitations issued.
  - Decide what special features the service should include.
  - Decide how best to tell the history of the Christian ministry and witness through this Presbyterian congregation.
  - Determine whether the celebration of the Lord's Supper would be appropriate, and arrange for that celebration, including preparation of the elements and designation of elders to serve.
  - Identify a possible preacher and other participants (At least one representative from the congregation, at least one representative from the Commission and the designated Presbytery staff of Prospect Hill Presbytery (or another Presbytery representative) should be included.
  - Identify favorite hymns of congregation members.
  - Consider possibilities for special music (possibilities include a church choir; soloists from the congregation, presbytery, or community; a community or presbytery choir (ad hoc) and instrumentalists).
  - Determine whether an offering will be received at the service and, in conjunction with the Session, designate where any offering will be directed (generally some local concern such as a hunger program, women's/homeless shelter, meals on wheels, etc.).
  - Arrange for ushers, "car parkers", and elders to serve Communion (if needed).
  - Prepare bulletins as needed; provide hymnals and Bibles, if needed.
  - Arrange for any needed cleaning of facility before the service.
2. Publicize the Service of Witness. In consultation with the remaining congregation members, the Commission should:
  - Ask members to create a "guest list" of relatives, friends, former members, etc. whom they wish to invite to the celebration, including former ministers as appropriate.
  - Consider having invitations printed and given to members to send out (expenses of which should be paid for from the congregation's bank account)
  - Design a flier and write an accompanying letter to be distributed to the congregations and members of the Presbytery inviting them to the service and send them to the Presbytery office with ample time for inclusion in the Presbytery's newsletter.



- Arrange for local newspaper coverage.
  - Include information in the congregation's newsletter and on its website if possible.
3. Arrange for a reception following the Service of Witness:
- Identify the location for a reception.
  - Decide how the food will be provided (Caterers or members).
  - Determine what financial resources the congregation has to pay for the reception and establish a budget.
  - Designate an individual or individuals to take charge of decorating and other arrangements.
  - Gather memorabilia to display.
  - Arrange for clean-up of the facilities after the reception.
4. At the conclusion of the Service of Witness, the Commission representative may declare, in the name of our Lord Jesus Christ and by the authority of the Presbytery of Prospect Hill of the Presbyterian Church (USA), that the ministry of the congregation of the (insert name of congregation) is complete, the congregation is dissolved, and the building is vacated. That declaration may be accompanied by a symbolic stripping of the sanctuary and removal of designated items to another location.

G. MOVEABLE PERSONAL PROPERTY

- **Arrange for and accomplish the disposition of all moveable personal property belonging to the congregation. This shall include all furnishings, communion ware, hymnals, Bibles, Sunday School supplies and materials, pulpit, lectern, communion table, pews, computers (after all records are deleted or archived as appropriate), pianos, organs, other musical instruments, and other items that are not fixtures.**
- Those items may be given away, sold by the piece, or bids may be received for the entire lot of furnishing. It is recommended that at least one appraisal by an antiques dealer/estate appraiser be obtained before accepting any bids, if there are any items of any market value.
- These decisions should be documented in detail in the Commission minutes. The Presbytery stands ready to offer its counsel in the wise, faithful, and legal disposition of assets given by Presbyterians over the ages for the mission of Jesus Christ. Every reasonable attempt should be made to make the items available for other congregations in Prospect Hill Presbytery in their various ministries.
- In making these decisions, the Administrative Commission shall carefully, respectfully, and seriously consider any expressed desires by the Session of the congregation as to the disposition of these assets, but the decisions are those of the Commission.

#### H. AFTER THE SERVICE OF WITNESS AND DISSOLUTION

After the dissolution of the congregation, in addition to those matters delineated above, the Commission shall, as necessary:

- File a change of address with the United States Post Office so that all mail directed to the congregation will be forwarded to the Presbytery of Prospect Hill.
- Ascertain which utilities should remain connected and which may be disconnected and make necessary arrangements with the proper companies, including having the billing for the utilities transferred to the Presbytery of Prospect Hill. It may be necessary to maintain heat during the winter to avoid damage.
- Arrange with the designated Presbytery staff for any ongoing utility payments.
- Arrangements should be made to drain the pipes when the water service is discontinued, or when there is no longer any heat in the building.
- Secure the building and change the locks, providing keys as directed by the Stated Clerk of the Presbytery of Prospect Hill; any stained-glass windows should be protected.
- Remove all signage from the property that identifies the building as a Presbyterian Church, remove any cornerstone or removable commemorative plaques, check for any time capsule (and remove any contents if applicable) and deliver any such memorabilia to the Stated Clerk unless another disposition has been decided (e.g., a county historical commission).
- Arrange for lawn and other essential maintenance until the final disposition of the property. Often this can be accomplished through the local realtor with whom the property is listed if that is done.

#### I. ULTIMATE DISPOSITION OF ASSETS

- In its final report to Presbytery, the Administrative Commission, after consultation with the Presbytery Council as Trustees, shall make a recommendation to the Presbytery for the future use of any assets or funds resulting from the dissolution of the congregation and the disposition of its assets in compliance with the MANUAL OF OPERATIONS for the Presbytery of Prospect Hill.
- The Commission and the Presbytery will take seriously but not necessarily be bound by the desires of the Session of the congregation in the use of assets from the congregation being dissolved.
- Primary consideration will be given to using the assets for future ministry, including the development of new congregations and the redevelopment of existing congregations in the Presbytery of Prospect Hill; provided, however, some portion, or all, of the assets should be set aside to defray any expenses that arise from the Presbytery's continued ownership of the property until its final disposition.
- Per the Presbytery's Manual of Operations, net proceeds generated by the Presbytery from the sale of church property will be deposited in account(s) owned by the Presbytery of Prospect Hill. Once the net proceeds have been deposited, the Presbytery and/or its Council may consider recommendations from the Budget and Finance Committee for use of the assets.

- At the time of dissolution, the “The Presbytery of Prospect Hill of the Presbyterian Church (U.S.A.)” becomes the sole owner of the former congregation’s assets. Prior to dissolution, the assets may be transferred from the trustees of the congregation to the trustees of the Presbytery.
- Any assets not transferred prior to dissolution shall be transferred by the Administrative Commission acting with the authority of the Presbytery.

### **Final Duties**

After the Administrative Commission has completed all the duties and responsibilities charged to it by the Presbytery it shall prepare a final, detailed report of its actions, deliberations, and recommendations, which shall be delivered to the Stated Clerk. The report should address each item contained in this procedure policy. If there are items that have not been completed the work of the Administrative Commission has not been completed and it should continue to work.

At the next ensuing Presbytery meeting thereafter, the report of the Administrative Commission, with its recommendations, shall be presented to the body of Presbytery for its action. A member of the Administrative Commission shall present an oral report as necessary. If the report is accepted, the Administrative Commission shall be discharged. The Presbytery may assign it further duties, if necessary, in which case it shall continue until those matters are concluded.

Commission on Ministry  
Report to the Presbytery of Prospect Hill  
March 1, 2025

Since the October 26, 2024 meeting of the Presbytery of Prospect Hill, the Commission on Ministry has taken the following actions:

- Authorized that those who have served as Commissioned Ruling Elders in the past be allowed to serve communion in local congregations without additional approval from COM.
- Received reports from ministers in validated ministries: Rev. Dr. Cambria Kaltwasser, Associate Professor of Biblical and Theological Studies at Northwestern College; Rev. Shawn Harmon, Missionary in Rome with The Antioch Partners; and Rev. Donna Gray, Hospice Chaplain at Lakes Regional Healthcare.
- Approved a request by Lake Park Presbyterian Church to allow two elders to serve a third term on Session.
- Approved a request by Glidden to allow one elder to serve a third term on Session.
- Approved revised terms of call for Rev. Jan Christensen, Le Mars Presbyterian United Church of Christ. The congregation voted to change her status to 77% time. The new terms of call for 2025 are:

Cash Salary	\$46,613.92
Housing Allowance	\$18,089.94
Total Salary	\$64,703.86
Board of Pensions	\$16,824.00
Total Salary and Benefits	\$81,527.00

3 weeks' vacation, 1.5 weeks study leave, one Sunday off per month.
- Approved a revised pastoral relationship and terms of call for Rev. Jim Edwards, Battle Creek First Presbyterian Church. The congregation voted to uninstall Rev. Edwards as pastor effective 2025 because he receives health insurance as retired military and, therefore, does not need the insurance provided by the Board of Pensions. His new terms are:

Cash Salary	\$48,000.00
Manse rental value	\$14,000.00
Total Salary	\$62,000.00
Professional expenses	\$1,500.00
Continuing Education	\$1,500.00
Utilities	\$4,000.00.
SECA	\$4,773.60.
BOP pension, disability, and death benefits	\$6,240.00,

5 weeks' vacation, 2 weeks continuing ed.
- Approved the retirement of Rev. Michael Sydnor as of January 31, 2025. A retirement service will be scheduled at a later date.

COM has no action items for the Presbytery.

Respectfully submitted,  
Philip Beisswenger, Moderator