

# Southfield Reformed Presbyterian Church

“Enlarge the place of your tent,  
and let them stretch out the  
curtains of your dwellings; do  
not spare; lengthen your cords,  
and strengthen your stakes.”

Isaiah 54:2 (NKJV)

## Annual Report To Presbytery Spring 2025

### MEMBERSHIP<sup>1</sup>

Communicant: 66 (+9)<sup>2</sup>  
Baptized: 37 (+9)  
Grand Total: 103 (+18)

### ATTENDANCE<sup>3</sup>

AM Worship: 86 (+10)  
PM Worship: 53 (-4)

### PROFESSIONS

New Converts: 3  
Cov. Children: 1  
De Facto Transfer: 6+4<sup>4</sup>  
Grand Total: 10+4

### BAPTISMS

Adults: 0  
Children: 5  
Grand Total: 5

### OTHER ACTIONS

Transfers (in): 5  
Transfers (out): 4  
Excommunications: 1  
Deaths: 0

<sup>1</sup> Net Totals (Net Chg.) 12/31/24.

<sup>2</sup> Incl. two suspended members.

<sup>3</sup> In-person, not incl. livestream.

<sup>4</sup> i.e., 6 professing, 4 bapt. children.

Dear Fathers and Brethren,

We are grateful to the Lord for His many mercies to our congregation over the past year. Here are some of the highlights.

1. In 2024, our membership grew to 103, an increase of 44% since the end of 2021.
2. In addition to weekly sermons (AM: Romans, Isaiah; PM: Heir of the World, Jonah, Christ's Kingship) and Psalm meditations, we conducted a sabbath school teaching series on Theology Proper.
3. Following more than a decade without deacons, the congregation overwhelmingly elected two new deacons (M. Molik, J. D'Amato), who were ordained in April and served faithfully throughout the year.
4. Pastor Kuehner led pre-seminary Zoom studies on *Presbyterian Ecclesiology II/III: Durham/Spear* (Spring/Fall '24) with a combined total of 15+ participants, including various RP pastors, members, and prospective future officers, both local and denominational. In Spring 2025, the group plans to study *Covenant Theology I*, using the first volume of Francis Roberts' *God's Covenants: The Mystery & Marrow of the Bible*.
5. One of our members, Matt Fernandez, moved to Japan to attend Tokyo Christian University with an eye toward the possibility of future pastoral ministry. Another of our members, A.J. Troutman, began online courses at Reformation Bible College.
6. In addition to 'fifth Sabbath' evangelistic services, members led chapel services at the Christian Guidance Center in Detroit, evangelized outside local abortion clinics, and engaged in open-air outreach in Plymouth and Pontiac.
7. The Session led midweek meetings for prayer and Bible study in Southfield and Troy, though attendance at these meetings has dipped below 20% of our total membership. We are presently exploring ways to increase midweek participation.
8. Pastor Kuehner took a research/writing sabbatical<sup>1</sup> during Q4 (Oct-Dec)—*No S.S. teaching, morning preaching, or midweek lessons*—with Rev. Samul preaching an 11-part morning series on Isaiah 1-7.
9. Due to unprecedented demand for occasional/ongoing pastoral meetings with members and adherents, the Session was unable to do systematic visitation in 2024.<sup>2</sup>
10. This past year, Elder Kim's parents, Rev. Peter and Joy Kim, entered their heavenly

<sup>1</sup> During the sabbatical, he completed the revised and expanded edition of *25 Questions for Roman Catholics* (Release: Jan/Feb 2025) through Berith Press and broke ground on a lengthier work exposing and refuting “Christian” ethno-nationalism.

<sup>2</sup> We are prayerfully considering steps toward training additional elders who can lead midweek meetings and provide local shepherding care. In the meantime, the deacons and Rev. Samul have provided helpful assistance in a variety of ways.

- rest, concluding a season of intense caregiving within the Kim household, and commencing a season of renewed service and involvement within the congregation.
11. Returning from his sabbatical, Pastor Kuehner has taken steps to reduce his role in teaching the adult sabbath school and in leading midweek meetings. Combined with his retirement from the GLGP clerkship in March, it is hoped that he will have more time to help meet the increasing demand for local shepherding and discipleship.
  12. The Session excommunicated Gary Allison, suspended a brother (drunkenness, fornication), and maintained the suspension of another brother (fornication), while helping these two men through a process of repentance and restoration.
  13. Pastor Kuehner continues to lead a weekly men's accountability group, which the Lord has used mightily to empower victory over sin. Prior to that, he led a communicant membership class for adherents and covenant children.
  14. Our total membership (as of 12/31/24) increased from 85 to 103, with an average morning worship attendance of 86 (in-person), an average evening worship attendance of 53 (in-person).<sup>3</sup>
  15. We praise God for blessing us with yet another all-time high in total income for 2024 (\$215,188): an increase of nearly 12% from 2023.
  16. We are thankful to God for His rich blessing, recognizing our great need to maintain humble vigilance, as we seek to "fear the LORD and His goodness"<sup>4</sup> in 2025.

Respectfully Submitted,

The Session of the Southfield RP Church

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<sup>3</sup> For the second consecutive year, our in-person evening worship attendance has declined. This decline is primarily due to several factors during 2024: (1) Six of our households bore significant caregiving responsibilities, (2) A notable increase in households with *multiple* young children (one of whom is occasionally sick), (3) Complicated mixed-marriage and step-parent situations, which impact worship attendance; (4) Our reception of Rev. Yang and his family, who reside in Grand Rapids, (5) Our 2-3 households who live 50+ minutes from the church cannot regularly attend evening worship, and (6) The bulk of our new members were received toward the back-end of 2024. Thanks to our livestream, folks are better able to cope with some of these challenges than in the past. With that said, our evening service is a bustling event, with a vast majority of folks sticking around for an hour (or more) of snacks and fellowship. In addition, to help make evening service more convenient (especially for single folks), several of our young adults typically remain at the church for lunch and fellowship in between services. Thankfully, more recent trends in evening worship attendance have been more encouraging.

<sup>4</sup> Hosea 3:5

**Southfield Reformed Presbyterian Church**  
Treasurer's Report

**BALANCE SHEET - AS OF 12/31/24**

	<u>12/31/2024</u>	<u>YTD as of 12/31/2024</u>	<u>Updated 2024 Budget</u>	<u>Original Budget</u>	<u>% of Budget</u>	<u>2025 Budget</u>
<b>1 BALANCE FORWARD</b>	<b>40,740.34</b>	<b>27,623.80</b>	<b>27,623.80</b>			<b>27,986.34</b>
2 TOTAL INCOME:	20,485.38	215,188.96	192,750.00		112%	212,000.00
3 TOTAL EXPENSES:	33,239.38	214,826.42	188,621.00		114%	210,483.00
<b>4 ENDING BALANCE</b>	<b>27,986.34</b>	<b>27,986.34</b>	<b>31,752.80</b>			<b>29,503.34</b>

**INCOME STATEMENT - December, 2024**

<b>5 INCOME:</b>						
6 Tithes	19,343.23	205,800.09	190,000.00		108%	208,000.00
7 5th Sabbath Offerings	778.00	5,158.81				
8 Interest - Certificates of Deposit and Savings	364.15	4,230.06	2,750.00		154%	4,000.00
9 Other	0.00	0.00				
<b>10 TOTAL INCOME:</b>	<b>20,485.38</b>	<b>215,188.96</b>	<b>192,750.00</b>		<b>112%</b>	<b>212,000.00</b>
<b>11 EXPENSES</b>						
<b>12 BUSINESS EXPENSES:</b>						
13 RPCNA SYNOD & PRESBYTERY:						
14 Delegates to Synod	0.00	924.00	800.00		116%	1,500.00
15 Synod's Assm't (2.2% of receipts)	0.00	4,258.39	4,230.00		101%	4,500.00
16 Presbytery Assessment	0.00	2,395.96	2,396.00		100%	2,190.00
17 SOUTHFIELD:						
18 Worker's Comp. Insurance	0.00	385.00	400.00		96%	410.00
19 Church Business Expenses	510.55	1,017.88	500.00		204%	615.00
20 Pastor's Expense Account	783.07	4,256.68	4,000.00		106%	4,300.00
<b>21 TOTAL BUSINESS EXPENSES:</b>	<b>1,293.62</b>	<b>13,237.91</b>	<b>12,326.00</b>		<b>107%</b>	<b>13,515.00</b>
<b>22 BUILDING EXPENSES:</b>						
23 UTILITIES:						
24 Electric	203.99	2,073.68	2,400.00		86%	2,400.00
25 Natural Gas	39.74	1,107.34	1,650.00		67%	1,500.00
26 Internet	85.95	1,031.40	1,020.00		101%	1,080.00
27 City Water & Sewer	39.03	636.63	525.00		121%	650.00
28 City Trash Collection	256.00	256.00	0.00			275.00
29 PROPERTY INSURANCE:	0.00	7,906.00	6,250.00		126%	8,000.00
30 CONTRACTED SERVICES:						
31 Gutter Cleaning - Parsonage & Church	0.00	0.00	500.00			500.00
32 Janitorial Services & Supplies	453.95	5,108.38	5,700.00		90%	5,250.00
33 Lawnmowing Service	0.00	3,770.00	4,500.00		84%	4,175.00
34 Parking Lot & Drive Seal Coating	0.00	0.00	1,000.00			0.00
35 Snow Plowing	1,300.00	1,300.00	800.00		163%	1,300.00
36 MAINTENANCE & REPAIR:						
37 Building	0.00	5,714.76	3,000.00		190%	4,000.00
38 Equipment/Appliances/Furniture	1,078.40	6,464.51	3,000.00		215%	4,000.00
39 Materials/Supplies	0.00	176.87	300.00		59%	300.00
40 Groundskeeping/Landscaping	95.46	931.17	750.00		124%	2,000.00
41 IMPROVEMENT FUND: (add to Fund)	7,000.00	22,000.00	15,000.00		147%	10,000.00
<b>42 TOTAL BUILDING EXPENSES:</b>	<b>10,552.52</b>	<b>58,476.74</b>	<b>46,395.00</b>		<b>126%</b>	<b>45,430.00</b>

		YTD as of	Updated	Original	% of	2025	
	<u>12/31/2024</u>	<u>12/31/2024</u>	<u>2024</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	
<b>43</b>	<b>MINISTRY EXPENSES:</b>						
44	SOUTHFIELD:						
45	Social Committee	621.13	2,833.42	2,500.00	113%	2,750.00	
46	Education	145.44	145.44	500.00	29%	500.00	
47	Library Expenses	0.00	30.00	35.00	86%	150.00	
48	Guest Preaching	875.00	3,675.00	4,250.00	86%	5,250.00	
49	Church Web-Site Expenses	363.78	863.28	1,100.00	78%	1,500.00	
50	Outreach/Evangelism (add to Fund)	0.00	200.00	200.00	100%	400.00	
51	RP Conference Expenses	653.00	1,633.00	0.00		1,000.00	
52	Publication Fund (add to Fund)	0.00	300.00	300.00	100%	300.00	
53	Treasurer Stipend					6,000.00	
54	REFORMED PRESBYTERIAN GIVING:						
55	RP Missions & Ministries	0.00	4,750.00	4,750.00	9,500.00	100%	0.00
56	RP Home	0.00	1,400.00	1,400.00	2,800.00	100%	0.00
57	RP Seminary	1,445.00	4,595.00	4,200.00	2,800.00	109%	5,200.00
58	RP Global Missions	1,270.00	3,895.00	3,500.00	2,800.00	111%	5,200.00
59	Home Missions	1,020.00	2,895.00	2,500.00	1,100.00	116%	5,200.00
60	Geneva College	547.50	1,597.50	1,400.00		114%	2,600.00
61	Education & Publication Board	497.50	1,447.50	1,250.00		116%	2,600.00
62	Other (Includes desig. gifts)	0.00	250.00				
63	FIFTH SABBATH OFFERINGS:	778.00	6,018.81				
64	NON-REFORMED PRESBYTERIAN GIVING:						
65	Reformation Translation Fellowship	0.00	500.00	500.00	100%	500.00	
66	CEFF					500.00	
67	Care Net					500.00	
68	Other	0.00	0.00			0.00	
69	MINISTRY OF MERCY(add to Mercy Fund)	578.82	778.82	200.00	389%	200.00	
<b>70</b>	<b>TOTAL MINISTRY EXPENSES:</b>	<b>8,795.17</b>	<b>37,807.77</b>	<b>28,585.00</b>	<b>132%</b>	<b>40,350.00</b>	
<b>71</b>	<b>PASTORAL COMPENSATION EXPENSES:</b>						
72	Pastor:						
73	Salary	4,837.50	58,050.00	58,050.00	100%	61,455.00	
74	Housing Allowance	833.26	10,000.00	10,000.00	100%	10,000.00	
75	Utilities	543.91	6,805.00	7,250.00	94%	7,250.00	
76	Health Savings Account	1,383.40	8,300.00	8,300.00	100%	8,550.00	
77	Pension Fund-Employer Cont.	0.00	4,900.00	4,900.00	100%	5,000.00	
78	Conference Costs	0.00	1,834.00	2,400.00	76%	3,000.00	
79	Bonus	5,000.00	5,000.00			0.00	
80	In Lieu of Social Security	0.00	10,415.00	10,415.00	100%	10,933.00	
81	To Cover Increased Health Ins. Costs					5,000.00	
<b>82</b>	<b>TOTAL PASTORAL COMPENSATION EXP:</b>	<b>12,598.07</b>	<b>105,304.00</b>	<b>101,315.00</b>	<b>104%</b>	<b>111,188.00</b>	
<b>83</b>	<b>TOTAL EXPENSES:</b>	<b>33,239.38</b>	<b>214,826.42</b>	<b>188,621.00</b>	<b>114%</b>	<b>210,483.00</b>	
<b>84</b>	<b>NET INCOME(LOSS)</b>	<b>(12,754.00)</b>	<b>362.54</b>	<b>4,129.00</b>		<b>1,517.00</b>	

### OTHER FUNDS

	<u>Cemetery</u>	<u>Mercy</u>	<u>Improvement Fund</u>	<u>Outreach/ Evang. Fund</u>	<u>Publication Fund</u>
<b>1 Balance 01/01/2024</b>	12,100.72	616.43	71,518.17	329.16	279.01
<b>2 + Contrib. or Interest</b>	619.05	2,305.00	100.00	0.00	0.00
<b>3 + From General Fund</b>	0.00	778.82	22,000.00	200.00	300.00
<b>4 - Expenditures</b>	0.00	3,700.25	0.00	392.35	100.00
<b>5 Balance 12/31/24</b>	<b>12,719.77</b>	<b>0.00</b>	<b>93,618.17</b>	<b>136.81</b>	<b>479.01</b>

### SUMMARY OF ASSETS

Balance 12/31/24

	<u>Bank</u>	<u>Term</u>	<u>Issue Date</u>	<u>Maturity</u>	<u>Interest Rate</u>	<u>Amount</u>	<u>Designation</u>
6	Bk Of America	SV acct.	12/12/19	none	0.02	2,953.62	
7	Live Oak Bank	12 mth.	05/12/24	05/12/25	5.00	11,257.19	CD# 5946
8	Live Oak Bank	12 mth.	09/19/24	09/18/25	4.95	11,344.60	CD# 7115
9	Live Oak Bank	12 mth.	02/18/24	02/18/25	5.20	12,719.77	CD# 7764 *
10	Live Oak Bank	SV acct.	04/14/22	none	3.92	87,267.73	#0541
11	Southfield checking account balance as of 12/31/24					9,397.19	
<b>12</b>	<b>TOTAL CASH BALANCES</b>					<b>134,940.10</b>	
13	General Fund					27,986.34	
14	Cemetery Fund					12,719.77	CD# 7764
15	Mercy Fund					0.00	
16	Improvement Fund:					93,618.17	
17	<i>Designated for parsonage kitchen</i>				<i>\$1,410.00</i>		
18	Outreach/Evangelism Fund					136.81	
19	Publication Fund					479.01	
20	Payroll Tax Liability Account					0.00	
<b>21</b>	<b>TOTAL FUNDS</b>					<b>134,940.10</b>	

\* Note: CD# 7764 is designated for Cemetery Funds

### SUMMARY OF NOTES RECEIVABLE

	<u>Type</u>	<u>Date</u>	<u>Check #</u>	<u>Date of Loan</u>	<u>Total Loan</u>	<u>Amt. Repaid</u>	<u>Bal. Due</u>
22	Loan			4/14/2024	\$2,475.25		\$2,475.25
23		5/13/2024				\$280.00	\$2,195.25
24		7/16/2024				\$200.00	\$1,995.25
25		8/5/2024				\$100.00	\$1,895.25
26		9/16/2024				\$300.00	\$1,595.25
27		12/16/2024				\$200.00	\$1,395.25

### SUMMARY OF NOTES PAYABLE

28 None at this time

NONE ✓  
Nicole ✓

- 7. Verify the existence of assets other than cash in checking (i.e. stock certificates, savings accounts, brokerage accounts, etc.). Review the earnings from investments to the amount of the assets for reasonableness.
- 8. Trace balances of notes payables and other liabilities to supporting documents.
- 9. Compare the income and expenses of the current year to those of the prior year for any significant fluctuations.
- ✓ 10. Review procedures for counting and handling of funds. This should be done by someone other than the treasurer.

We have examined the financial records of the Southfield Congregation and have found the following:

- \_\_\_\_\_ 1. No problems or questions were noted.
- \_\_\_\_\_ 2. The following error(s) or problem(s) were found and were resolved as follows:

<u>Finding</u>	<u>Resolution</u>
nothing, All good -	
Congregation <u>Southfield RP</u>	Date <u>2/22/24</u>

Review Committee Members:  
Nicole      Joel Tylanda

Please send two copies of this report to your Clerk of Session to be submitted to your presbytery clerk along with your congregational reports.

Joel Tylanda      Nicole Fung

Handwritten notes and checkmarks on the right side of the page, including "Joel ✓", "Nicole ✓", and "Joel ✓".