

# Reformed Presbyterian Church of Southside Indianapolis

Report to Great Lakes/Gulf Presbytery – Spring 2026

*“Therefore by Him let us continually offer the sacrifice of praise to God, that is, the fruit of our lips, giving thanks to His name.” Hebrews 13:15*

Fathers and Brethren,

Session met in constituted court 18 times during the year. In addition to eleven monthly stated meetings, six special meetings were held: six for communicant membership interviews and one to call a special meeting of the corporation. In two meetings, Session set aside time to meet jointly with the Deacon Board to review and discuss progress on ministry initiatives.

In December, the Session received Gary Burriss’ resignation from the Deacon Board. We are thankful to Gary for his sixteen years of service among us on the Deacon Board.

## **Public Services**

Our congregation continues to be blessed by sound preaching as our pastors faithfully open God’s Word each week. Pastor Hanson concluded a preaching series through Isaiah and began a series in Ecclesiastes. He also preached sermons from Psalms and Genesis. Pastor Wise preached through I and II Peter and is continuing a series in Luke. During the year, he also preached four sermons from Hebrews 11 and one sermon each from Matthew and Psalms. In addition to the preaching ministry of our own teaching elders, the congregation also heard from guest preachers Pastor Joe Smith and Dr. Jeff Stivason.

The sacrament of the Lord’s Supper was observed twelve times throughout the year, in the morning service once per quarter and in the evening service the other months. The sacrament of baptism was administered to Leah Marie Mauser; Jonathan Jacob Lanza Cruz; Benjamin Andrew Lanza Cruz; David Sebastian Kleyn; Jacob Martin Rich; Josiah Gordon Hilliard; and Marie Aster Newland.

## **Pastoral Care**

At the end of 2025, the total membership of the congregation stood at 276. The communicant membership was 199, a decrease of one, and the baptized roll numbered 77, an increase of five from 2024.

The following twelve individuals were received as communicant members: Fausto Lanza and Erica Cruz; Jonathan Towery by transfer from Trinity Presbyterian Church (PCA), Asheville, NC; Dennis and Lavonne Ritenour by transfer from Calvary OPC, Middletown, PA; Alejandra Juarez; Johan Atlatenco; Bobby McCoy by transfer from Grace Presbyterian Church (PCA), Indianapolis, IN; Norma Orr by transfer from the Alleghenies Presbytery; ReBecka Wells; Jacob and Kayla Lutz, and Finn Lutz onto the baptized roll, by transfer from Providence (OPC), West Lebanon, NH.

Each at their own request, Forrest Wise was issued a Certificate of Dismissal; Michael and Rachel Fatyanov (and baptized children Isaac, Samuel, and Sofia) were transferred to Grace Assembly, Whiteland, IN; Archie McKissick was transferred to College Hill Reformed Church, Beaver Falls, PA; Kathryn Wise was transferred to Traders Point Christian Church, Whitestown, IN; Joel and Sharmayne Silverman were transferred to Hope Fellowship (PCA), Ocala, FL; Isaac and Grace Manning were transferred to Redemption OPC, Gainesville, FL; and Allison Cavanaugh was issued a Certificate of Dismissal. Miriam Bird was removed from the roll having joined Redeemer Presbyterian Church, Indianapolis. Susan Darbro, Dennis Parton, and William Carter (adherent) were deceased in 2025.

There were five births during the year: Leah Marie Mauser (2/2), David Sebastian Kleyn (6/23), Marie Aster Newland (7/15), Jacob Martin Rich (9/15), and Josiah Gordon Hilliard (11/7). There was one wedding last year: Alyssa Butler to Will Martin (3/29).

### **Participation in the Higher Courts and Wider Church Ministry**

Presbytery — Our ruling elder delegates to the Spring meeting of Presbytery held at Bloomington RPC were Ross Cerbus and David Kleyn. Pastor Hanson chaired the Bloomington RPC Visitation Committee and served on the Rhoda Shepherding Committee. Pastor Wise serves as interim moderator for Elkhart RPC and is a member of the Candidates and Credentials Committee. Ross Cerbus serves as Presbytery Assistant Treasurer and is on the Finance Committee. He also serves as the COVFAMIKOI treasurer. Mark Hart serves as Presbytery Treasurer.

Synod — John Cavanaugh serves on the Central America and South America Committee, Ross Cerbus serves on the Board of Trustees, David Hanson serves on the South Asia Commission, and Mark Hart serves on the Synod Finance Committee.

### **Initiatives**

The work of the Master Plan Committee continued in 2025 to the point where an estimated cost of the project could be provided. This was estimated to be \$3M. The Finance Committee reviewed what the congregation could afford, which showed the need to raise \$1.5M to fund the project. A Capital Campaign Committee was formed to strategize how to raise the needed funds. Several presentations were made to the congregation of the building plan and strategy to fund the project. A special meeting of the congregation was held in October to consider three motions regarding the building expansion and funding plan. The motions were passed with strong majorities in favor of the plan and campaign to fund the additional \$1.5M needed.

Based on the growing number of junior high and high school students, the Youth Group restarted in 2025.

Lastly, the Session and Deacon Board made the church policies accessible to members on the church's website.

Respectfully submitted,  
Southside Indianapolis RPC Session

Reformed Presbyterian Church of Southside Indianapolis  
 Statements of Financial Position  
 December 31, 2025 and 2024

	2025			2024		
	Unrestricted	Permanently Restricted	Total	Unrestricted	Permanently Restricted	Total
<b>ASSETS</b>						
Current Assets						
Cash and short-term investments	\$ 655,842	\$ 644,431	\$ 1,300,273	\$ 600,930	\$ 372,817	\$ 973,747
Other current assets	2,590	-	2,590	6,653	-	6,653
Total current assets	658,432	644,431	1,302,863	607,583	372,817	980,400
Long Term Assets						
Property & equipment	2,950,026	-	2,950,026	2,923,677	-	2,923,677
Accumulated depreciation	(1,982,689)	-	(1,982,689)	(1,857,708)	-	(1,857,708)
Total fixed assets	967,337	-	967,337	1,065,969	-	1,065,969
Total Assets	<u>\$ 1,625,769</u>	<u>\$ 644,431</u>	<u>\$ 2,270,200</u>	<u>\$ 1,673,552</u>	<u>\$ 372,817</u>	<u>\$ 2,046,369</u>
<b>LIABILITIES &amp; NET ASSETS</b>						
Liabilities						
Accrued current liabilities	\$ -	\$ -	\$ -	\$ 20,667	\$ -	\$ 20,667
Total liabilities	-	-	-	20,667	-	20,667
Net Assets						
Unrestricted Net Assets (General Fund)	966,976	-	966,976	1,065,608	-	1,065,608
Unrestricted Net Assets - Board Designated						
Mercy Fund	9,477	189,753	199,230	9,477	207,351	216,828
Youth Group Fund	6,866	-	6,866	6,866	-	6,866
ECHO Mission Fund	2,822	-	2,822	2,750	-	2,750
Major Repair & Renovations Fund	75,118	-	75,118	100,000	-	100,000
Savings Fund	-	-	-	468,184	-	468,184
Building Fund	564,511	296,463	860,974	-	-	-
Education Fund	-	158,215	158,215	-	165,466	165,466
Total Net Assets	1,625,769	644,431	2,270,200	1,652,885	372,817	2,025,702
Total liabilities and net assets	<u>\$ 1,625,769</u>	<u>\$ 644,431</u>	<u>\$ 2,270,200</u>	<u>\$ 1,673,552</u>	<u>\$ 372,817</u>	<u>\$ 2,046,369</u>

Reformed Presbyterian Church of Southside Indianapolis  
 Statements of Cash Flow  
 December 31, 2025 and 2024

	2025			2024		
	Unrestricted	Permanently Restricted	Total	Unrestricted	Permanently Restricted	Total
Cash Flows From Operating Activities						
Change in Net Assets - General Fund	\$ 107,073	\$ -	\$ 107,073	\$ 117,114	\$ -	\$ 117,114
Change in Net Assets - All Other Funds	(32,322)	268,380	236,058	618	7,169	7,787
(Increase)/Decrease in Other Current Assets	4,063		4,063	(577)		(577)
Increase/(Decrease) in Accounts Payable	(20,667)	-	(20,667)	(296)	-	(296)
CD Interest 2024 Transfer	(3,234)	3,234	-	-	-	-
Net Cash Provided by/(Used in) Operating Activities	54,913	271,614	326,527	116,859	7,169	124,028
Cash and Cash Equivalents at Beginning of Year	600,930	372,817	973,747	484,071	365,648	849,719
Ending Cash	<u>\$ 655,842</u>	<u>\$ 644,431</u>	<u>\$ 1,300,273</u>	<u>\$ 600,930</u>	<u>\$ 372,817</u>	<u>\$ 973,747</u>

Reformed Presbyterian Church of Southside Indianapolis  
 Analysis of Net Assets  
 December 31, 2025 and 2024

	Unrestricted					Permanently Restricted					Total
	Beginning Balance	Receipts	Disbursements	Transfers	Ending Balance	Beginning Balance	Receipts	Disbursements	Transfers	Ending Balance	
General Fund:											
General fund	\$ 1,000	\$ 674,079	\$ (567,006)	\$ (107,073)	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000
Offering Funds:											
Mercy	9,477	-	-	-	9,477	207,351	7,780	(27,047)	1,669	189,753	199,230
Youth group	6,866	-	-	-	6,866	-	-	-	-	-	6,866
ECHO	2,750	100	(28)	-	2,822	-	-	-	-	-	2,822
Other:											
Major repair & renov.	100,000	24,882	(49,765)	-	75,118	-	-	-	-	-	75,118
Savings	468,184	-	(7,511)	(460,673)	-	-	-	-	-	-	-
Building	-	-	-	564,511	564,511	-	296,463	-	-	296,463	860,974
Education	-	-	-	-	-	165,466	7,293	(16,110)	1,565	158,215	158,215
Other net assets	1,064,608				965,976	-				-	965,976
<b>Total net assets</b>	<b>\$ 1,652,885</b>	<b>\$ 699,061</b>	<b>\$ (624,310)</b>	<b>\$ (3,234)</b>	<b>\$ 1,625,769</b>	<b>\$ 372,817</b>	<b>\$ 311,537</b>	<b>\$ (43,157)</b>	<b>\$ 3,234</b>	<b>\$ 644,431</b>	<b>\$ 2,270,200</b>

Reformed Presbyterian Church of Southside Indianapolis  
 Statements of Functional Activities  
 For the Twelve Months Ended December 31, 2025 and December 31, 2024

	2025	2024
<b>Receipts</b>		
1001.0 General fund	\$ 659,328	\$ 655,008
1004.0 Interest Income	15,853	7,599
1005.0 Misc Income	-	-
1006.0 Unrealized Gain/Loss	(1,103)	-
Total receipts	<u>674,079</u>	<u>662,607</u>
<b>Congregation expenses</b>		
101.0 Pastor's Salary	146,522	145,098
102.0 Parsonage Allowance	77,332	72,908
104.0 Pastor's Pension	33,000	25,600
105.0 Secretarial Services	12,669	13,496
106.0 Worker's Compensation	1,686	1,683
107.0 Ministry Expenses	5,611	4,589
108.0 Church Office	10,701	8,518
109.0 Benevolence	1,317	344
110.0 Summer Intern	-	-
111.0 Financial Compilation Fees	1,400	1,300
112.0 Traffic Security Officer	6,813	7,922
113.0 Child Protection Background Checks	4,815	835
Total congregational expenses	<u>301,865</u>	<u>282,293</u>
<b>Education expenses</b>		
201.0 Bible School	9,645	4,232
203.0 Youth Group	427	-
204.0 Conferences & Guest Ministry	-	2,529
205.0 Fellowship Activities	4,098	7,198
206.0 Library	487	96
207.0 Seminary Assistance	-	-
209.0 Family Camp Scholarship	5,231	4,280
Total education expenses	<u>19,888</u>	<u>18,335</u>
<b>Mission expenses</b>		
301.0 Local Evangelism	1,495	1,587
302.0 Missionary Support	63,500	77,278
304.0 Ministry of Mercy	-	3,238
305.0 Special Missions Projects	2,587	1,350
307.0 Local Ministries	6,350	5,900
Total missions expenses	<u>73,931</u>	<u>89,353</u>
<b>Denomination expenses</b>		
401.0 Presbytery Assessment	7,910	9,283
403.0 Synod Assessments	14,593	17,806
405.0 Synod Presby. Expenses	104	2,048
407.0 R.P. Missions/Ministry	32,250	39,139
Total denomination expenses	<u>54,857</u>	<u>68,276</u>
<b>Property expenses</b>		
503.0 Maintenance & Supplies	50,649	38,465
504.0 Capital Purchases	26,510	12,197
505.0 Utilities	22,004	23,924
506.0 Insurance	17,302	12,650
510.0 Debt service	-	-
Total property expenses	<u>116,464</u>	<u>87,236</u>
Total expenses	567,006	545,493
<b>Net increase/(dec.) in General Fund Net Assets</b>		
	<u>107,073</u>	<u>117,114</u>
Other receipts	336,519	24,399
Other expenses	(100,462)	(16,612)
Total increase/(dec.) in Net Assets	<u>\$ 343,130</u>	<u>\$ 124,901</u>

Reformed Presbyterian Church of Southside Indianapolis  
Proposed Budget for 2026 - General Fund

	Actual 2024	Budget 2025	Actual 2025	Budget 2026	% Chg-26 Budget vs. 25 Budget
<b>RECEIPTS</b>					
Total contributions	\$655,008	\$645,000	\$659,328	\$650,000	0.8%
Other income	7,599	19,310	14,750	13,583	-29.7%
<b>Total receipts</b>	<b>662,607</b>	<b>664,310</b>	<b>674,079</b>	<b>663,583</b>	
<b>EXPENDITURES</b>					
<b>CONGREGATION</b>					
101.0 Pastor's Salary	145,098	146,522	146,522	150,979	3.0%
102.0 Parsonage Allowance	72,908	77,332	77,332	80,232	3.8%
104.0 Pastor's Pension	25,600	33,000	33,000	35,100	6.4%
105.0 Secretarial Services	13,496	14,550	12,669	15,150	4.1%
106.0 Worker's Compensation	1,683	1,734	1,686	1,737	0.2%
107.0 Ministry Expenses	4,589	8,450	5,611	8,450	0.0%
108.0 Church Office	8,518	8,860	10,701	11,130	25.6%
109.0 Benevolence	344	1,000	1,317	1,000	0.0%
110.0 Pastoral Intern	-	10,000	-	10,000	0.0%
111.0 Audit/Compilation fees	1,300	1,400	1,400	-	-100.0%
112.0 Traffic/Security Officer	7,922	10,125	6,813	10,125	0.0%
113.0 Safe Church Policy	835	1,900	4,815	2,000	5.3%
Sub-total	<b>282,293</b>	<b>314,873</b>	<b>301,865</b>	<b>325,903</b>	<b>3.5%</b>
<b>EDUCATION</b>					
201.0 Sabbath School	4,232	5,500	9,645	5,500	0.0%
203.0 Youth Group	-	1,500	427	1,500	0.0%
204.0 Conferences & Guest Ministry	2,529	2,500	-	3,000	20.0%
205.0 Fellowship Activities	7,198	8,650	4,098	8,650	0.0%
206.0 Library	96	450	487	450	0.0%
207.0 Seminary Student Assistance	-	-	-	-	#DIV/0!
209.0 Family Camp Scholarship	4,280	5,000	5,231	6,000	20.0%
Sub-total	<b>18,335</b>	<b>23,600</b>	<b>19,888</b>	<b>25,100</b>	<b>6.4%</b>
<b>MISSIONS</b>					
301.0 Local Evangelism	1,587	3,000	1,495	3,000	0.0%
302.0 Missionary Support	77,278	64,500	63,500	39,000	-39.5%
304.0 Ministry of Mercy	3,238	6,000	-	-	-100.0%
305.0 Special Missions Projects	1,350	1,500	2,587	1,500	0.0%
307.0 Local Ministries	5,900	6,350	6,350	7,650	20.5%
Sub-total	<b>89,353</b>	<b>81,350</b>	<b>73,931</b>	<b>51,150</b>	<b>-37.1%</b>
<b>DENOMINATION</b>					
401.0 Presbytery Assessment	9,283	7,910	7,910	7,820	-1.1%
403.0 Synod Assessment	17,806	14,577	14,593	14,830	1.7%
405.0 Synod/Presby. Expenses	2,048	2,000	104	2,000	0.0%
407.0 R.P. Missions/Ministry	39,139	32,250	32,250	19,500	-39.5%
Sub-total	<b>68,276</b>	<b>56,737</b>	<b>54,857</b>	<b>44,150</b>	<b>-22.2%</b>
<b>PROPERTY</b>					
503.0 Maintenance & Supplies	38,465	45,150	50,649	48,410	7.2%
504.0 Capital Purchases	12,197	30,000	26,510	25,000	-16.7%
505.0 Utilities	23,924	24,880	22,004	23,600	-5.1%
506.0 Insurance	12,650	13,290	17,302	18,170	36.7%
510.0 Debt Service	-	-	-	-	0.0%
Sub-total	<b>87,236</b>	<b>113,320</b>	<b>116,464</b>	<b>115,180</b>	<b>1.6%</b>
<b>Total expenditures</b>	<b>545,493</b>	<b>589,880</b>	<b>567,006</b>	<b>561,483</b>	<b>-4.8%</b>
Transfer to Building Fund				102,101	
<b>Net increase/(dec.) in General Fund Assets</b>	<b>117,114</b>	<b>74,430</b>	<b>107,073</b>	<b>-</b>	<b>-100.0%</b>
Other receipts	24,399	-	336,519	-	
Other expenses	(16,612)	-	(100,462)	-	
<b>Total increase/(dec.) in Net Assets</b>	<b>\$124,901</b>	<b>\$74,430</b>	<b>\$343,130</b>	<b>\$-</b>	<b>-100.0%</b>

## FINANCIAL AUDIT REPORT

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We engaged with the accounting firm Donovan CPA's to perform a review of our financial records for 2024. The report of their findings is on the following pages.

Respectfully submitted,

Nick Ritenour



**Donovan CPAs**

### INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED UPON PROCEDURES

To the Board of Elders  
Reformed Presbyterian Church of Southside Indianapolis  
Indianapolis, Indiana

We have performed the procedures enumerated below on Schedule A of Reformed Presbyterian Church of Southside Indianapolis (Reformed Church) for the year ended December 31, 2024. Reformed Church's management is responsible for Schedule A procedures.

Reformed Church has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

Our procedures and findings are described in Schedule A.

We were engaged by Reformed Church to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the AICPA. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on Schedule A procedures. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of Reformed Church and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of Reformed Church and is not intended to be and should not be used by anyone other than those specified parties.

Donovan CPAs  
Indianapolis, Indiana

April 4, 2025

## Schedule A - Procedures With Findings

Procedure	Findings
1) Test 1 deposit per month a) Total transactions tested - 12 (1 per month) b) Testing procedure - Match recorded deposit on GL to: i) Deposit Detail Report - Email from Assistant Treasurer - Verify GL coding vs. Detail Report, i.e. General Contributions, Reserve Funds, Book Table Purchases ii) Deposit Slip iii) Bank Receipt iv) Usher Cash Collection Slips - Cash and coin only, should be signed by 2 individuals	We noted no findings through procedures performed.
2) Test 5 expense transactions per month a) Total transactions tested - 60 (5 per month) b) Transaction types to be tested i) Pastors' ministry expense - Should include approval by Deacon and receipts/invoices attached ii) Credit Card charges - Should include approval by Deacon and receipts/invoices attached iii) External vendor invoices - Should include approval by Deacon and receipts/invoice attached iv) Reimbursements to members - Should include approval by Deacon and receipts/invoice attached v) Reimbursements to Primary Deacon approver - Should include approval from Deacon other than primary and receipts/invoices attached	We noted no findings through procedures performed.