



Memorial Park Church 2022-2023 Annual Report

Love People.

Know Jesus.

Live Trans-

Penelope Beneviat enjoys the ice cream truck at the Friday Nite Kids end of year carnival!



Annual Report 2022-2023

Memorial Park Church
8800 Peebles Road, Allison Park, PA 15101

www.mpcepc.org

NOTES TO FINANCIAL STATEMENTS

Note 1: Summary of Significant Accounting Policies

Memorial Park Church (the Church) is a designated 501(c)(3) non-profit religious organization established to provide spiritual and benevolent services to its membership, the local community, and other needy communities throughout the world. The Church is supported primarily through member contributions. The financial statements of the Church were prepared on a modified-cash basis of accounting in accordance with generally accepted accounting principles. More specific details of our accounting policies are documented in the accompanying notes.

Note 2: Operating Fund

The Operating Fund is for the general operations of the Church. The operating needs are approved by the Session in accordance with the Church's annual operating budget. The Operating Fund expenses are allocated in the four areas of the MPC Strategic Plan: Belong, Grow, Serve, and Worship, plus an additional area called Stewardship that covers the overhead expenses of the church. Salaries and benefits are prorated to each area as a percentage based on the work each employee does.

Marketable securities received by the Church from contributors are sold at the market price as soon as title passes to the Church. The proceeds are applied in accordance with the desire of the donor. The difference between the amount credited to the donor and the cash realized is included in the fund(s) to which the donation was applied.

Since we operate on a modified cash basis, in-kind gifts are not included in the financial statements.

Note 3: Pastoral Staff

The EPC has several classifications for ordained clergy, namely Pastors, Associate Pastors, and Assistant Pastors. Pastors and Associate Pastors have Terms of Call (financial terms) that are initially approved by the congregation and presbytery. At Memorial Park, our called Pastors are Chris Eatough (Lead), Betsy Rumer (Associate), and Esmé Teel (Associate). In accordance with EPC governance, once a Pastor or Associate Pastor is hired, the Terms of Call are overseen and approved by the Session as part of the annual budget formation process. Therefore, the individual salary and benefits packages for each pastor are no longer included in this report. Our church participates in the medical, dental, life, and long-term disability insurance programs of the EPC for called pastors. Payments to the retirement accounts of pastors are set by the EPC at a rate of 10% of salary (including housing).

In the EPC, Assistant Pastors may be hired by the Session for a period of time to perform particular tasks. Paul Housman is Assistant Pastor for Mission & Outreach.

Note 4: Property, Plant, & Equipment

Due to the unavailability of sufficient historical cost relating to property and equipment purchased prior to January 1, 1982, the Church has adopted the policy of recording the property and equipment at the insurance appraisal value provided by the current insurance carrier as of January 1, 1982, in accordance with the guidelines recommended by the Accounting Standards Subcommittee on Non-Profit Organizations. Subsequent additions are recorded at cost for purchased assets and fair market value at the date of donation for donated assets. Depreciation on equipment is provided for on a straight-line basis over the estimated useful lives of the equipment.

The guidelines recommended by the Accounting Standards Subcommittee on Non-Profit Organizations also state that structures used primarily as houses of worship need not be depreciated. Accordingly, the Church has elected not to depreciate the Church building, which includes Westminster Hall and the Education Wing addition. The Clayton Youth Center and the Peebles Road properties are being depreciated over 25 years, facility improvements over 15 years, furniture and fixtures over 10 years, worship equipment over 7 years and major computer equipment over 5 years. Desktop computers are expensed in the year purchased. When a property is demolished, it remains on the books at original cost less depreciation to reflect the value of the land to MPC. Five properties have been demolished thus far: 8824 Peebles (Hope House), 8832 Peebles (Hospitality House), 8838 Peebles, 8844 Peebles (Catullo property), and 8856 Peebles (Lynch 1). The church also owns the properties at 8834 (Fisher property), and 8850 (Lynch 2) Peebles Road. Those at 8834 and 8850 are used for mission housing for our CCO partner and visiting mission partners.

Wonderful Church Family!

Wow! I cannot believe another year has gone by in our life together here at Memorial Park Church. I am so thankful for all of you and how you follow Jesus alongside of me and the staff of Memorial Park Church. I hope that together we continue to encourage one another into more transformational faith.

This year has been one with lots of church news. In this past year, we have celebrated our retiring Pastors, welcomed new Pastors and Staff, and taken on new endeavors as a church to Love People, Know Jesus, and Live Transformed. The staff and I are excited for all this coming year will bring.

We have a lot of things in development or launching. Our SEC (Sanctuary Experience Committee) is continuing their work to improve and update our Sanctuary, our ministry teams are ramping up for fall programming, and our Elders are working on an Elder-led night of worship and prayer in the coming year. We are thrilled with how God has blessed the ministry here at Memorial Park Church.

But we are especially grateful for you. We are the church we are today because of how you pursue and follow Jesus here...keep it up! The blessing you bring to your life, your family, your church, and your community as you follow Jesus is truly incredible. Let's continue to follow Jesus together, worship together, and pray for his Kingdom to grow.

In closing, know that you are loved by God and you are a loved and valued part of this Church.



Chris Eatough
Lead Pastor



Our Mission: Love People. Know Jesus. Live Transformed.

Our desire is to **Love People**: show people that they are loved and known by welcoming them to worship, listening to their deepest concerns, and caring for them as Jesus has cared for us; invite and nurture a community rich and diverse in gender, age, and ethnicity; serve and care for members and our neighbors locally and around the world.

Our desire is to **Know Jesus**: learn Biblical Truth through studying God's Word, congregational worship, small groups, and discipleship classes; continually growing in a closer personal relationship with Jesus and pray without ceasing; discern the will of God and live lives submitting to His will, not our own.

Our desire is to **Live Transformed**: let our lives be a reflection of God's glory, so that others may see Him through us, and want to know Him; live bold and courageous lives, built on the hope of the Gospel of Jesus Christ; practice obedience and sacrifice; be joyful and faithful; and share the great hope of Christ as we invite others to have a relationship with Him.

Love People.

“We love because he first loved us. Whoever claims to love God yet hates a brother or sister is a liar. For whoever does not love their brother and sister, whom they have seen, cannot love God, whom they have not seen.”

—1 John 4:19-20, NIV

COOKIES MAKE THE HEART GROW FONDER

By Katie James

When I interviewed Pastor Chris last year for the annual report, he noted that cookies were coming out of every corner of his office when he started as our Lead Pastor. Yet six months in, the appreciation-by-cookie had seemed to dry up. While church member Janet Cuffman denies this comment had anything to do with funding and stocking MPC’s very own cookie freezer, I still have my doubts. Either way, Janet’s efforts have not gone unnoticed.

“This is just something I can do,” she says. “I can’t teach, or any of those things, you know? We had some money from my dad’s estate, and we just decided that if we could make it work here [at the church] that we would get a freezer and fill it and make it available to anybody that needs it. And that’s how it happened. I talked to Chris who sent me to Deb who sent me to James, and then the staff and deacons cleaned out the pantry to make room for it. Now it’s here and has been used for receptions and the deacons are taking them to their homebound friends and whatever meetings people want them for.”

Sounds simple, really, but this has been years in the making. “I actually talked about a cookie freezer years ago,” remembers Janet. “The conversation kind of stalled; it just wasn’t the right time. But now that it came up again...I’m retired, and I have the time.”

Carole Klocko, co-chair of the Deacon fellowship team and head of the Café, recalls, “cookies used to be an every-once-in-a-while treat at the café. It’s not something that we, as the Deacons who oversee the café, plan for or recruit for, but if we got cookies then we would put them out.”

Carole’s co-chair, Jen Russell, who heads up receptions also recalls the years prior to the cookie freezer: “Over the past couple of years we’ve been doing more receptions because we recognize that’s a way to show the current members and new members of the church that they are loved. It’s always involved food of some kind and the cookies just seemed to go over so well. Traditionally, we would take on the new member reception, confirmations once a year, and Thanksgiving Eve.” Not only that, but they also assisted with staff anniversary or retirement receptions, and with baptism receptions ramping up, the deacons and other church volunteers who baked cookies found themselves struggling to keep up.

“The day I learned of the cookie freezer, I just cried,” admits Jen, “because you realize that this church just loves people, and this is an example of loving people. [Janet] loves people all the time, she cooks and bakes constantly, but this particular example is just such a great way to make people feel like they’re taken care of. And that they want them to be here, and we want to see them.”

Since bringing in the cookie freezer, not only has the flow of cookies on a Sunday morning been steady and plentiful, but the number of ministries that have also been blessed by these cookies are numerous.

COMMITMENT TO MISSIONS

Memorial Park is a missional church and places high value on its commitment to missions. This takes the form of budgeted contributions to outreach and mission partners, support for the Presbytery of the Alleghenies and General Assembly, donor restricted gifts, mission trips, and maintaining two Mission Houses for use by local and visiting missionaries. Not shown in the numbers below is the commitment fulfilled by salary and benefits paid to staff who support missions.

	2022-2023	2021-2022
Budgeted Missions		
Mission Partners	\$347,456	\$379,072
Outreach	\$2,728	\$3,125
Denominational Ministries	\$45,294	\$41,782
Mission Trips	\$4,000	\$0
Total Budgeted Missions	\$399,478	\$423,979
Donor Restricted Mission Gifts ⁽¹⁾	\$159,046 ⁽²⁾	\$153,995 ⁽³⁾
Total Mission Support	\$558,524	\$577,974

(1) Includes Pass Through giving as well as giving to Mission Funds

(2) Plus \$1545 in other giving not yet distributed

(3) Plus \$75 in other giving not yet distributed

MEMBERSHIP, ATTENDANCE, AND GIVING STATISTICS

	05/31/2022	05/31/2022
Total Church Membership	1229	1223
Average Weekly Worship Attendance ⁽¹⁾	627	590
Discipleship Hour:		
Children (birth-5 th grade)	69	56
Youth (grades 6-12)	17	15
Adults	54	49
Annual Tithes & Offerings	2,419,121	\$2,335,787
Average Giving/Person/Week ⁽²⁾	\$74.20	\$76.13

NOTES:

(1) Calculated based on total regular Saturday/Sunday worship attendance, including online viewing

(2) Calculated based on worship attendance only

FUND BALANCES

As a church, we use a fund-based system of accounting, where the Total Fund Balance = Assets - Liabilities. All income and expenses are attributed to a specific fund at the time of receipt/disbursement. The Operating Fund covers the budgeted operating expenses of the church. Other funds are used to designate or restrict moneys that have been received or set aside for specific purposes. Disbursements from the specific designated/restricted accounts are generally controlled by the ministry directors responsible for the particular ministry area, under Session's direction.

	Balance 05/31/2023			Balance 05/31/2022
	Restricted	Unrestricted	Total	
Operating Fund	\$0	\$263,620	\$263,620	\$263,549
Building Fund	\$10,361	\$60,774	\$71,135	\$44,924
Preschool	\$54,929	\$159,240	\$214,169	\$248,781
Emergency Reserve Fund	\$0	\$294,827	\$294,827	\$48,296
Legacy Fund	\$0	\$26,615	\$26,615	\$15,297
Administration & Personnel	\$3,645	\$103,162	\$106,807	\$92,940
Memorials	\$404,152	\$406,981	\$811,133	\$501,528
Library	\$8,520	\$0	\$8,520	\$8,312
Deacons	\$26,218	\$1,468	\$27,686	\$34,640
Missions	\$53,412	\$35,000	\$88,412	\$70,875
Family Ministries	\$29,414	\$28,176	\$57,590	\$54,894
Men's Ministries	\$1,034	\$5,334	\$6,368	\$6,211
Women's Ministries	\$22,680	\$1,154	\$23,834	\$22,477
Worship & Arts	\$0	\$0	\$0	\$9,807
New Life	\$3,178	\$222	\$3,400	\$3,133
Other Ministries	\$3,000	\$1,734	\$4,734	\$4,472
Scouts	\$18,197	\$0	\$18,197	\$14,735
Total Cash & Investments	\$638,742	\$1,388,308	\$2,027,050	\$1,444,871
Fixed Asset Fund	\$0	\$9,056,412	\$9,056,412	\$9,110,283
Total Fund Balances	\$638,742	\$10,444,720	\$11,083,462	\$10,555,154

ANALYSIS OF DEBT

The church has no long-term debt. Short-term debt consists of quarterly payroll taxes withheld but not yet paid and restricted mission giving that has not been paid out.

Outreach programs like ESL and Special Friends have benefited from the cookies during their regular programming, alongside other ministry events like the women's retreat.

Yet Sunday mornings are really when you see how loving people through cookies makes an impact. Dee Cuffman, Janet's sister and Pastoral Associate here at MPC, says "I don't always stop at the café, but when I'm there it just feels like there's such energy there, with people enjoying each other's company."

"It's not grab your coffee and go right out the door," Carole agrees.

"And because we recognize the cookies as an important part of Sunday mornings," Jen adds, "Deb Waugaman [Executive Assistant to the Lead Pastor] actually created a cookie baker group so not only can we have cookies all the time and count on this wonderful freezer, we have other bakers who can put their contributions in the freezer so that they can be part of loving people, as well."

Our mission statement begins with loving people because that is how Jesus began. He loved people first and used that love as an invitation to relationship with Him. Janet, Carole, Jen, Dee, and all the church members who contribute to our cookie freezer are helping us to do just that: love people so we can build relationships with one another. God didn't design us to live life alone, and cookies help bridge the gap so we can live life together well (and well-fed!).



On average, planners suggest 3-5 cookies per person for receptions. Taking into account our average Sunday attendance, that would be a whopping 2,200 cookies!



Know Jesus.

“I am the good shepherd; I know my sheep and my sheep know me...My sheep listen to my voice; I know them, and they follow me.”

—John 10:14,27, NIV

More Than Sardines

By Katie James

I was walking through the café late one afternoon when I saw a group of elementary school kids huddled behind the café counter. They were squatting down and whispering fervently to each other. I’m not sure why I thought the sight was so odd—I’ve seen our Student IMPACT leaders in T-Rex costumes in the office, after all. Yet as I continued down the hall and saw Brandon Davis, Elementary Coordinator, it hit me: today was Tuesday and those kids were in BreakOUT playing a game of sardines.

BreakIN and BreakOUT are two weekly programs for kids in Kindergarten through fifth grade where kids are invited back to the church to participate further in the life of the church. “Sundays we talk mainly about the Big God story,” explains Brandon, “so we use the lessons throughout the whole Bible and the main thread that happens—how God’s purpose for Jesus was to save us from our sins and to be in relationship with us. But during BreakIN and BreakOUT, that’s the time to have deeper and supplemental conversations about faith. We’ve gone through our mission statement: what does it mean to Love People. What does it mean to Know Jesus. What does it mean to Live Transformed. We’ve done spiritual disciplines: what does it look like to pray or to read your Bible? You get to go a little deeper than you do on Sundays.”

BreakOUT, MPC’s program for fourth and fifth graders, has been around for several years, where BreakIN (for kindergarten through third grade) has only been active for the past three. BreakOUT was originally designed for fourth and fifth graders to get to know the middle school coordinator and help transition them into youth group in the coming years, whereas BreakIN was really born out of need. “BreakIN really came out of COVID because we saw so many of our families just tired and needing time during the week where they are able to go to the store without having to take the kids along or to do something that is life-giving to them,” Brandon explains. Yet the program also serves a similar purpose for kids: to create a place for them to feel comfortable and know one another, but also a place where they could explore their faith more deeply.

Historically for many churches, youth group and that deeper exploration of faith outside of Sunday school classes has begun only when you reach middle school, but here at Memorial Park, as part of our mission statement to Know Jesus, we promote asking questions and making faith your own at any age. The family ministries team is already thinking through how to better facilitate this growth next year, as well. Plans are in the works to move BreakIN and BreakOUT to Wednesday nights, when Middle and High School students have their small groups, and a variety of offerings are available for adults.

BUILDING FUNDS SUMMARIES

DESIGNATED BUILDING FUND - General

Fund Balance 05/31/2022	\$	18,304
Contributions	\$	27,345
Expenses	\$	(17,991)
Journal Entries/Transfers	\$	17,268
Fund Balance 05/31/2023	\$	44,926

DESIGNATED BUILDING FUND - Security

Fund Balance 05/31/2022	\$	18,233
Contributions	\$	10
Expenses	\$	(6,085)
Journal Entries/Transfers	\$	3,690
Fund Balance 05/31/2023	\$	15,848

RESTRICTED BUILDING FUNDS

Fund Balance 05/31/2022	\$	8,386
Contributions	\$	14,055
Expenses	\$	(12,080)
Journal Entries/Transfers	\$	-
Fund Balance 05/31/2023	\$	10,361

FIXED ASSETS

Fund Balance 05/31/2022	\$	9,110,283
Additions	\$	-
Less Depreciation	\$	(53,871)
Fund Balance 05/31/2023	\$	9,056,412

PRESCHOOL OPERATING FUND SUMMARY

	2022-2023 Budget	2022-2023 Actual	2021-2022 Actual
INCOME			
Fees	\$ 249,582	\$ 236,263	\$ 171,852
Other Income	\$ 19,045	\$ 2,845	\$ 2,166
Summer Camp	\$ 11,960	\$ 8,864	\$ 12,096
Total Income	\$ 280,587	\$ 247,972	\$ 186,114
EXPENSES			
Personnel	\$ 214,672	\$ 223,269	\$ 172,090
Personnel Benefits	\$ 33,187	\$ 31,185	\$ 26,497
Administration	\$ 15,473	\$ 13,795	\$ 21,178
Student Activities	\$ 1,800	\$ 568	\$ 572
Student Resources	\$ 7,500	\$ 5,970	\$ 5,422
Teacher Resources	\$ 1,500	\$ -	\$ 780
Summer Camp	\$ 6,455	\$ 6,225	\$ 5,811
Total Expenses	\$ 280,587	\$ 281,012	\$ 232,350
Income Less Expenses	\$ -	\$ (33,040)	\$ (46,236)
Year-end Enrollment	146	136	111
ALL PRESCHOOL FUNDS			
	31-May-23	31-May-22	
PS Operating Fund	\$ 54,240	\$ 86,827	
PS Designated Fund	\$ 105,000	\$ 105,000	
PS Scholarship Fund	\$ 10,818	\$ 13,117	
PS Families in Need Fund	\$ 11,383	\$ 10,005	
PS Special Gifts Fund	\$ 30,563	\$ 32,098	
PS Equipment Fund	\$ 2,166	\$ 1,733	
Total Preschool Fund Balance	\$ 214,170	\$ 248,780	

NOTE:

The Preschool budget for 2022-2023 included using \$18,500 in income from their Preschool Designated Fund, but they did not use this. That accounts for Other Income being so far under budget and over half the loss for the year. Enrollment recovered from the prior years during COVID, but was still under budget, accounting for most of the remaining loss.



Everyone needs a time to dig deeper into their relationship with Jesus.

While part of the program is designed with fun games to get to know one another better, the other part of the program encourages asking big questions. Several years ago, Brandon ran the program with a group of kids who he recalls showed tremendous growth in their faith: “In fourth and fifth grade, you’re seeing that change in thinking. They think I’ve gone over these stories a lot on Sunday mornings, and now they’re starting to ask more questions that lead to them considering ‘what do I actually believe?’ as opposed to ‘what do my parents believe?’ or ‘what have I been taught?’ which are all really cool places to be as a leader as you help them walk through those questions.”



Brandon also works with the K-grade 3 kids in BreakIN and enjoys seeing the changes he sees in the younger kids, too. “For a kid in first grade, the change from the beginning of the year to the end of the year is tremendous. Their ability to comprehend more, and specifically with reading and reading the Bible, they’re developing so many skills,” he explains.

Brandon fully admits that these programs are his favorite time of the week. “When so much of your job is preparatory and planning, it’s fun to be in those moments with the kids. We’re excited for the fall because previously, BreakIN and BreakOUT were traditionally 8 weeks long, but with this new model, we’ll kick off with the other programming and follow a similar schedule, so we’ll have more than 8 weeks with them; that will be really fun and rewarding.”

But the best part of the program? Teaching the kids at any age that it’s okay to ask questions: “We talk about how the Bible is true, but sometimes we then put it in a category where we can’t ask questions about it. So, allowing a space for kids to ask any questions that they want to and have it be okay is important. And sometimes they ask a question that we don’t know the answer to, we have to go research and answer it the next week. I think it helps show them that leaders are not the be-all-end-all of knowledge, and they need to be asking these really good questions. And at the same time, not be scared of where the answers lead you.” Curiosity and a desire to know Christ more fully is something we carry on even through adulthood, and encouraging that at an early age only helps build a stronger relationship with Jesus.

Every weekend more than 300,000 churches offer some type of systematic religious instruction in a classroom setting—and those programs are attended by nearly 45 million adults and more than 22 million youth and children.

Live Trans-

“And we all, who with unveiled faces reflect the Lord’s glory, are being transformed into his image with ever-increasing glory, which comes from the Lord, who is the Spirit.”

—2 Corinthians 3:18, *NIV*

RETREATS BRING US CLOSER

By Katie James

One thing that ties the mission statement of Memorial Park Church together is relationships. When we aim to love people, we want to build friendships. When we know Jesus, we are deepening our relationship with Him. And when we live transformed, we are reflecting our relationship with Christ to others. You can see us Loving People, Knowing Jesus, and Living Transformed in many of our ministry programs here at the church, but one that stands out most to Levi Cole, our new Student IMPACT Coordinator, are the student retreats.

Students participate in two retreats annually: In the fall, students and leaders head to “Laurelville”, which is a retreat put on by the Pittsburgh Kids Foundation (PKF) and is located in the Laurel Highlands. It’s a high energy camp that includes a live worship band, great speakers, creative and lively games, and of course, the trademark of the retreat: playing in the mud! Memorial Park has taken students to Laurelville for years because of the noticeable impact the retreat has had on students! Students also attend a retreat in the spring at Whitehall Camp and Conference Center in Emlenton, PA. This retreat is planned by Student IMPACT staff and it is more contemplative and low key than the Laurelville retreat, but is just as meaningful for our students. Students hear messages about the Biblical Narrative (Creation, Fall, Redemption, and Restoration) and the implications this narrative has on their own lives. Students are required to put away their phones so that they can connect with the Lord and with each other. On both retreats, students are invited to participate in the 20 minutes of silence, which they can spend in prayer or reflection and contemplation.

During this past spring retreat, students engage with talks about creation, fall, redemption, and restoration. After each talk, students were given time for reflection on their own before coming back for small group discussion. And in the quiet moments is where we see God move the most. Ryan Pietryga, Director of Family Ministries recalls, “after the redemption talk that Levi had given, the kids went out for the twenty minutes or so for quiet for reflection time. And when the kids came back, they continuously expressed how much they needed that time and how they don’t often get time alone with the Lord in their everyday lives.”

“After that time,” Ryan continues, “I got together with some of the boys. Usually it starts a little superficial, but after some continual pushing to recenter the conversation, they started opening up. And somehow we got into the topic of fear and out of nowhere these kids started sharing what they’re afraid of. And they were very real things when you consider the world they’re growing up in: they were afraid of what would happen if they were in a school shooting and they’d never see their parents again, or, for example, one student has a brother who is off in college, and he was worried that

OPERATING FUND SUMMARY

	2022-2023 Budget	2022-2023 Actual	2021-2022 Actual
INCOME			
Tithes & Offerings	\$ 2,520,000	\$ 2,419,121	\$ 2,335,787
Facility Rental	\$ 7,000	\$ 12,498	\$ 10,918
Investment Income	\$ 1,000	\$ 27,195	\$ 2,835
Uncleared Checks	\$ -	\$ 1,349	\$ 295
Other Income	\$ 64,000	\$ 71,334	\$ 71,505
Income from Other Funds	\$ 214,000	\$ 80,000	\$ -
TOTAL INCOME	\$ 2,806,000	\$ 2,611,497	\$ 2,421,340
EXPENSES			
MINISTRIES			
Admiunstration	\$ 185,776	\$ 156,368	\$ 154,034
Adult Ministries	\$ 16,700	\$ 14,604	\$ 15,475
Congregational Ministries	\$ 3,000	\$ 2,311	\$ 949
Deacons	\$ 5,100	\$ 3,834	\$ 3,787
Denominational Ministries	\$ 45,312	\$ 45,294	\$ 41,782
Family Ministries	\$ 43,528	\$ 27,838	\$ 24,495
Leadership	\$ 30,700	\$ 32,716	\$ 41,737
Stewardship	\$ 1,300	\$ 3,719	\$ (816)
Worship	\$ 31,670	\$ 24,735	\$ 24,563
TOTAL MINISTRIES	\$ 363,086	\$ 311,419	\$ 306,006
MISSION & OUTREACH			
Mission Partners	\$ 375,475	\$ 347,456	\$ 377,072
Mission Trips	\$ 6,000	\$ 4,000	\$ 2,000
Outreach	\$ 8,500	\$ 2,728	\$ 3,125
TOTAL MISSION & OUTREACH	\$ 389,975	\$ 354,184	\$ 382,197
PERSONNEL			
Benefits Administration	\$ 6,700	\$ 4,943	\$ 4,961
Staff Expenses	\$ 15,600	\$ 10,490	\$ 7,344
Staff Study Allowances	\$ 19,417	\$ 13,454	\$ 13,829
Wages & Benefits	\$ 1,712,342	\$ 1,599,054	\$ 1,435,738
TOTAL PERSONNEL	\$ 1,754,059	\$ 1,627,941	\$ 1,461,872
FACILITIES			
Maintenance	\$ 157,180	\$ 138,558	\$ 127,484
Outside Contractors	\$ 31,800	\$ 36,013	\$ 23,210
Property Taxes	\$ 6,900	\$ 6,550	\$ 1,159
Safety & Security	\$ 10,500	\$ 6,810	\$ 6,810
Utilities	\$ 88,000	\$ 83,514	\$ 78,055
Vehicles	\$ 4,500	\$ 4,612	\$ 2,525
TOTAL FACILITIES	\$ 298,880	\$ 276,057	\$ 239,243
SUMMARY			
TOTAL INCOME	\$ 2,806,000	\$ 2,611,497	\$ 2,421,340
TOTAL EXPENSES	\$ 2,806,000	\$ 2,569,601	\$ 2,389,318
NET TOTAL	\$ -	\$ 41,896	\$ 32,022

Note: In addition to expenses shown above, \$41,870 in unspent budgeted line items was transferred to other funds at the end of the year. These are planned savings for future expenses outside the normal operating budget.

CONSOLIDATED BALANCE SHEET

	31-May-23	31-May-22
ASSETS		
Cash & Investments:		
Ministry	\$ 1,986,481	\$ 1,166,660
Legacy Account	\$ 9,633	\$ 9,595
Library Endowment	\$ 8,237	\$ 8,002
Preschool	\$ 8,612	\$ 248,397
Scouts	\$ 18,197	\$ 14,736
Subtotal	\$ 2,031,160	\$ 1,447,390
Receivables	\$ 136	\$ 138
Fixed Assets	\$ 9,056,412	\$ 9,110,283
TOTAL ASSETS	\$ 11,087,708	\$ 10,557,811
LIABILITIES		
Local Payroll Taxes Payable	\$ 2,701	\$ 2,582
Designated Giving	\$ 1,545	\$ 75
Other Payables	\$ -	\$ -
TOTAL LIABILITIES	\$ 4,246	\$ 2,657
FUND BALANCES		
Operating Fund	\$ 263,620	\$ 263,549
Building Fund	\$ 71,135	\$ 44,924
Capital Campaign	\$ -	\$ -
Emergency Reserves	\$ 294,827	\$ 48,296
Legacy Fund	\$ 26,615	\$ 15,297
Preschool	\$ 214,169	\$ 248,780
Fixed Assets	\$ 9,056,412	\$ 9,110,283
Other Designated Ministry Funds	\$ 1,138,487	\$ 809,290
Scouts	\$ 18,197	\$ 14,735
TOTAL FUND BALANCES	\$ 11,083,462	\$ 10,555,154
FUND RESTRICTIONS		
Unrestricted Funds (including Fixed Assets)	\$ 10,444,720	\$ 9,557,752
Donor Restricted Funds	\$ 638,742	\$ 309,398
TOTAL FUND BALANCES	\$ 11,083,462	\$ 9,867,150



something might happen and he wouldn't get to see his brother again. These fears they were expressing to the point where they were in tears. And I had this amazing opportunity to pray with each one of them individually and pray for the things that they are afraid of and speak wisdom into their lives. The experience shows you a whole other level of ninth grade boys who are trying to reconcile the things that they are afraid of and how it relates to faith."

Levi had a similar experience with the group. "One of the most rewarding parts of the trip is seeing students being forced out of their



comfort zone and into a place where they can grow a lot more or at least open up. We didn't have phones on the trip and that was something they had some anxiety over, but when they came back from their twenty

minutes, one of the students said that for a while he forgot he didn't have his phone and he forgot about all of the things he had to do and the papers that needed to be written. And historically, this student has been a little more on the goofball side, so to me, that was like 'wow'; it's incredible to see individual growth and the way that God moves in students."

Yet throughout the retreats, what really shows God's desire for community is the relationships that are built through our time together. Retreats forge friendships, and as a result, it is easier for kids to get plugged into our weekly programs, like Youth group and Bible study. Levi recounts "As a result of the retreat, there's one particular girl who has been a minimum attendee at most of our events. Yet she came on the retreat and we have since seen her come to youth group more than we had ever seen her come in the fall. And I think it's because of the friendship she formed on this retreat. Knowing that she has built friendships at youth group, friendships that will last and that matter to her, and having her deem our programs and the Clayton Center a safe space for her to be and a place where she is seen and she matters: that is incredibly rewarding and that is the faithfulness of God."

Retreats are proven to provide a space where participants can grow deeper emotionally and spiritually with their fellow attendees.

2023 Board of Deacons.

The Board of Deacons at Memorial Park are the servant leaders of the church. A slate of candidates is put forth by the Nominating Committee (made up of Elders, Deacons, and Congregation members), and elected by the congregation each year to serve a three year term.

Executive Team

Tim Molnar (Moderator)
 Katie Sullivan (Vice Moderator)
 Scot Kurtz (Secretary)
 Patrick Ward (Treasurer)

Care Team

Kathy Fenton (Co-Chair)
 Terri Morris (Co-Chair)
 Gary Floccari
 Deb Gasparich
 Brenda Gindele
 Debbie Huckestein
 Karen Kowalski

Fellowship Team

Carole Klocko (Co-Chair, Café)
 Jen Russell (Co-Chair, Reception)
 Carolyn Cafaro
 Chris Clouse
 Abby Davis
 Susan Himrod
 Owen Russell

Jocy Waibel
 Bill Walsh
 Jan Walsh
 Lori Wilson

Sanctuary Team

Chris Fenton (Co-Chair)
 Linda Semler (Co-Chair)
 Sam Himrod
 Karen Kurtz
 Lynne Rackley
 Kelsey Steele
 Lynn Sosovicka
 Jennifer Wissner

Welcome Team

John Gourley (Chair)
 Todd Lewandowski (Head Usher)
 Harry Lydic
 Albert Sebeck
 Brian Shidmantle

2023 Board of Elders.

The Board of Elders at Memorial Park is the ruling body of the church. They are nominated by the Nominating Committee and elected by the congregation each year to serve a three year term.

Paula Allen
 Rick Corliss (Clerk)
 Dana Brown
 Dave Butler
 Janell Butorac
 Joe Cafaro
 Jim Crawford (Elder Emeritus)
 Patty Hildenbrand
 Geoff Holmes
 Sonja Kassouf
 Carol Kjellman
 Jeff McManus
 Paul Molingowski
 John O'Master
 Laura Roy
 Craig Russell
 Jeremy Searock

*“Each of you should use whatever gift you have received to serve others, as faithful stewards of God’s grace in various forms”
 —1 Peter 4:10 NIV*

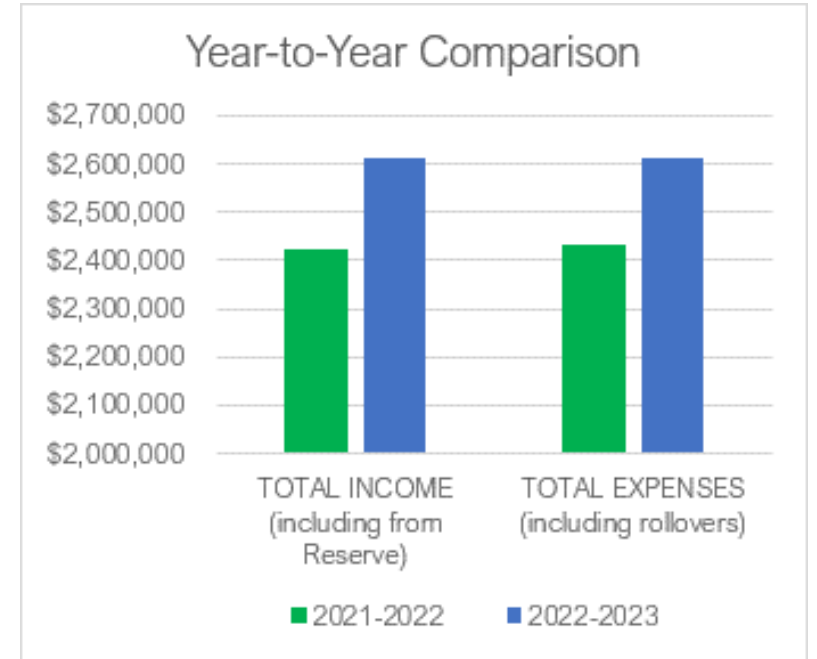
Fiscal Report.

As we began to live into a post-COVID world over the past year, we continued to see God move in rich ways here at Memorial Park Church. Although giving was 4.0% less than budgeted, this was partially offset by investment income, rental fees, and other income exceeding budget. We had anticipated needing \$214,000 from reserve funds to balance the budget, but only used \$80,000, which is good, even though this shows as under budget on the financial reports. In this case, under budget is good!

Expenses for the year finished 8.4% under budget. Even with year-end rollovers, the operating fund ended the year almost exactly equal to where it started as shown in the accompanying chart. Much of the savings were due to personnel turnover during the year where positions were unfilled for a period of time. Personnel made up 63% of expenses for the year.

The Preschool also began its recovery from COVID. It ended the year with a \$33,040 loss but did not dip into reserve funds as they had anticipated would be necessary during budgeting. Enrollment for next year is strong, so this rebound is likely to continue.

Your generous contributions and the careful stewardship of our staff in using the resources that God has provided allows us to move forward towards living out our mission to Love People. Know Jesus. Live Transformed. We are exceedingly grateful for you!



Fiscal Report

Balance Sheet	i
Operating Fund Summary	ii
Preschool Funds Summaries	iii
Building Funds Summaries	iv
Fund Balances.....	v
Analysis of Debt.....	v
Commitment to Missions	vi
Membership, Attendance, and Giving Statistics	vi
Financial Notes	vii