

*Love People.
Know Jesus.
Live Transformed.*

Memorial Park EPC
2020-2021 Annual Report

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

As we entered a new chapter in 2020-21—the promise of a new year and the provision of a new senior pastor for Memorial Park—the Session embarked on a path seeking His will for our future. They sought to bring new clarity to our Mission and Values as a body of believers, shaped by the Holy Spirit and rooted in Scripture. The path included insight from the Congregational Survey; the Visioning Seminar with fifty church leaders; a small group of MPC members and staff, led by Elder Dave Butler; as well as review and approval by Session—all reflecting and praying on what plans the Lord has for MPC. “‘For I know the plans I have for you,’ declares the Lord, ‘plans to prosper you and not to harm you, plans to give you hope and a future’” (Jeremiah 29:11).

God wants to do something new, bold, and exciting at MPC! We have been led to a forward-focused Mission of being known as a family of Christ followers that:

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 grow 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.

Our Values.

Our Values are our deepest shared convictions and beliefs. They shape our thoughts, our actions, and how we desire to be known.

Biblical Truth. The Bible is the written source of all Truth from the one who is Truth, Jesus Christ.

Growing. We commit to continually deepening our faith and helping others do the same.

Listening. We are called to listen to all people, helping them feel known, valued, and part of authentic community.

Serving. As Christ came to serve us, we are called to serve and encourage one another, both near and far, with humility and love.

Sharing. We are called to share with others the hope we have in Christ.

Dear Memorial Park Family:



Betsy Rumer
Executive Pastor of Ministry

When our 2020-21 fiscal year began last June amid the COVID-19 pandemic, none of us could have foreseen how our church family and ministries would be impacted. Making plans when guidelines were in constant flux was difficult, but we follow a God of the impossible. While the world may have shut down, God did not! Here we are, wrapping up our ministry year with praises to God for the fruitfulness we have seen despite such challenges—from around the globe, within the region, to right in our own back yard.

What have we accomplished? Internationally, we have continued our support of 21 mission partners around the globe. Just a few weeks ago, we learned how our support helped build a new house for a Prai couple in need—what an immense impact! This April, we learned that four girls had been rescued from trafficking just that month by Freedom Firm in India, including a 15-year-old girl who had been trafficked when she was seven years old. Partnering with North Park EPC, we were able to build an EPC church building in Rokassa, Sierra Leone. And in Rwanda, Umuryango Children's Network has thrived. Although the pandemic closed these sanctuaries for homeless children, they found temporary homes for each child, built new classrooms, constructed a new playground, and launched a tuition-free nursery and primary school.



Rick Corliss
Clerk of Session

Regionally, our outreach partners have continued their good works as we have come alongside to support them. We have donated hundreds of bags of food to North Hills Community Outreach Food Bank. Think of how many families that has helped just this year! We've also been able to assist The Pittsburgh Project in laying a new sidewalk for their neighbors; have provided rental assistance for those financially suffering during the pandemic through NHCO assistance programs; and have hosted CCO's Virtual Jubilee for 16 of our neighboring LaRoche college students.

And our continued support of our local community members has seen us offering not only a place to worship for those looking for a church home, but also assisting North Hills Christian Church with food packaging and distribution; continued prayer for those on the front lines in healthcare and impacted by the pandemic; doubling our online reach through social media and live streaming worship services; caring for our congregation through socially distanced visits and weekly phone calls by staff, pastors, deacons, and elders; continuing our weddings, baptisms, funerals, and visitations; and providing hope and support to one another as a church family with words of encouragement and acts of love. In just one day, we sent 113 of our members into the community to serve our local neighbors in 13 different projects for Compassion Day.

And with your financial generosity, we also ended the 2020-21 fiscal year entirely debt free! The loan we took out to complete the purchase of the new mission house has been paid off. Praise God and thank you for your generous hearts!

We hope you will celebrate with us! Celebrate not only the continuation of our ministries here at Memorial Park and all that God has done through this difficult past year, but also the chance to make a continued positive impact as we move into our new fiscal year.

In hopeful and joyful prayer,

Pastor Betsy

Pastor Betsy Rumer

Richard L Corliss

Rick Corliss

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

Memorial Park's move from in-person services to live streaming online felt like a scramble in March of 2020. Rapidly changing restrictions and guidelines from local, state, and national agencies caused a frenetic-paced race to turn what was a tentative, backburner project into a mainstream must-have. Thankfully, the staff at Memorial Park is nothing if not dedicated! Working together to find the best hardware and software to reach our congregation via the web, the team quickly accomplished our goal: getting our worship services regularly live-streamed onto our social media platforms and our website.

By June 2020, at the beginning of the 2020-2021 fiscal year, the worship ministry staff had live streaming down to an art form: seamless transitions, beautiful music, and chat partners engaging with our online attendees. And as the summer continued, our online viewership remained steady.

One such viewer relied heavily on the Sunday morning online worship stream: Don Gurtner. Unable to attend in person, Don, along with his daughter Dawn Rene, watched every week online—and they continue to do so.

In February, Dawn Rene reached out: “we got to watch your service on the smart TV,” she said, adding “shhh, [Don] teared up. HE LOVES YOU!” She continues to relay Don’s appreciative messages as a way to connect with MPC staffers and friends.

For many who have been unable to attend in-person services since we re-opened our doors for worship, the Sunday morning live stream has been a life-line. This is just one of the ways we’ve been able to love on our members and friends from afar during what has been a difficult, but rewarding year!

And our live-stream isn’t going away any time soon. A hybrid approach to worship is just one of the ways we’ll be connecting with our congregation over the next ministry year.



Congregational Care

Beginning last year, a dedicated number of staff, elders, deacons, and other volunteers embarked on a journey to contact every MPC member in our directory at least once a week. Hundred of calls were made to say hello, hear concerns, pray together, and simply love on one another. In a world that has become more focused on algorithms, hashtags, followers, and likes, we want to embrace the true importance of human connection.

In March 2021, eight-in-ten U.S. religious attenders said their congregation was currently recording or streaming its services so that people could watch online or on TV.

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



On the outside, confirmand Aaron Little's journey to knowing Jesus looked perfect, but on the inside, he was struggling. "My spiritual life was overshadowed by my own high-ish self-esteem and my fear of what others thought of me," he recalls. The bullying he experienced made him believe that he needed to prove he didn't need anyone, but his struggles made him question his own worth: "Was I good enough for God?"

Although he studied scripture and understood the meaning behind sacraments and accepting Jesus, he still found himself struggling in his walk. He was going to church, doing all of the right things, yet he still felt like something was missing. In his statement of faith he explained it this way: "It's something I should have realized a long time ago, though I am grateful I figured it out now rather than later: I have to go from head to heart."

"You see, I had to take what I had learned from church, what I'd learned from my parents, what I'd learned from school and everywhere else and implant it deep within myself. I had to make it a part of me. And that, to me, was what it meant to open the door to my heart."

After he opened his heart to really *know* Jesus, he felt the difference in his journey. He was no longer going through the motions, but felt his faith reflected as much on the inside as the outside. "This is the miracle of what Christ has done for me, and what it means to take information from head to heart."

We welcomed Aaron as a member of the 2021 confirmation class and a part of the MPC family this past May. We are excited truly excited to see where his path leads him as he continues to his relationship with Jesus Christ.

Student IMPACT & Confirmation Class

24% of Americans say their faith has become stronger through the coronavirus pandemic.

Memorial Park offers classes for middle-school and high-school students interested in diving deeper into scripture. On Sunday mornings, MPC teens gather for large group study and instruction. Sunday evenings are dedicated to fellowship and worship time at weekly youth group meetings, and on Wednesdays we welcome kids to small group study where we cover special topics in these student-led meetings.

What's special about our Sunday Confirmation Class is that this class is dedicated to diving into faith and beliefs and MPC, preparing students for a transformation and welcoming them into membership as the continue to develop their faith through their high-school and college years.

Live Transformed.

“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



At the start of the pandemic, Jessica Perry rated her marriage a 5 on a scale from 1-10: “Initially our marriage was not in a great spot...it just really needed help!”

After learning about MPC’s marriage ministry program, Re|Engage, through her participation in MOPS, she decided it might just be the help she and her husband needed.

Although each week challenged the couple, Jessica found herself constantly surprised with what she learned. “We did our ‘road map’ three weeks into the class where I shared that I was raised Catholic and still practice to this day. A lot of the major viewpoints on marriage are the same, but the spirituality aspect is different. I learned to view God as a friend and mentor through scripture,” she reflects.

Each week covers a different topic—communication, commitment—and pulls from scripture to examine each topic Biblically. And each week, couples grow and learn together, building a firmer foundation from which they can live transformed.

“We have applied what we learned from the communication session the most so far,” Jessica says. “I think we both daily try to keep our expectations in different situations in check and then try to communicate them properly. Our bond keeps getting closer and the class has definitely helped. Our spirituality grows the most together.”

This is just one of the success stories from Re|Engage this year. After a difficult year of lock-downs, restrictions, remote work, and more, Re|Engage offered hope and help to those who were struggling in their marriages and those who wanted to strengthen their marriage. This 16-week course runs every year beginning in January and we hope to help even more couples live transformed as the program continues to grow.

92% of participants rate their marriage *much better than before* after participating in Re|Engage.

Classes for Adults

Re|Engage is just one of the classes we offer for adult discipleship and learning. Each Sunday during Discipleship Hour between services, we offer a number of classes that provide opportunities for spiritual growth and development. We encourage attendees to not only study scripture and dive deeper into the sermons each week, but also to learn about applying their faith in every aspect of their lives.

We also offer a free subscription to RightNow Media, which had hundreds of online studies to enhance your daily routine with new habits so you can live transformed.

Strategic Plan Development.

Welcome to the neighborhood!

Through the generosity of our members who contributed to the Mac's Mission campaign, we ended the 2020-21 fiscal year DEBT FREE with a new mission house to boot.

The new house, located at 8834 Peebles Road, will serve as a temporary home for our missionaries visiting the United States. As part of our developing missionary care program, we hope to welcome our missionaries more often over the next ministry year.

With the help from Men in Action and other church volunteers, we have completed a number of projects to both improve and maintain this new residence. We've also received a number of furniture donations that will furnish the house for our visitors. Thank you, everyone, for your generosity as we continue working on our goal of a fully developed missionary care program.



2020-21 Church Leadership.

—2021 Session—

Rick Corliss (clerk)
Paula Allan
Carol Anewalt (elder emeritus)
Dave Butler
Joe Cafaro
Joshua Dadeboe
Rev. Dr. Kevin A. Gourley
Sonja Kassouf
Carol Kjellman
Jeff McManus
Dave Moran
Chris O'Rourke
Amanda Rihn
Rev. Betsy Rumer
Karl Sauereisen
Corky Semler
Kevin Steele
Jenny Wolff

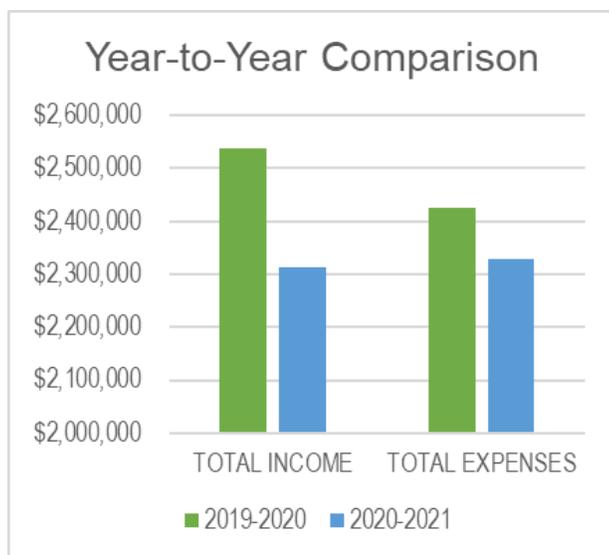
—2021 Deacons—

Rob Burton
Erin Butler
Shirley Crawford
Kathy Fenton
Chris Fenton
Gary Floccari
Claudia Fraser
Deb Gallo
Deb Gasparich
Kelly Gronbeck
Melissa Karidis
Bob Kildea
Steve Kimmel
Carole Klocko
Addie Klocko
Karen Kurtz
Scot Kurtz

Mary Lou Leibold
Heather McAnich
Will Mensch
Tim Molnar
Terri Morris
Jen Profovich
Lynne Rackley
Jen Russell
Michelle Scott
Albert Sebeck
Stacie Sebeck
Lynn Sekeres-Sosovicka
Jim Stoof
Jocy Waibel
Patrick Ward
Ted Weller
Tracy Weller

Fiscal Report

The entire fiscal year fell in the period that was severely impacted by COVID, but by God’s grace, we survived! Although giving was down over \$200,000 compared to the year before, our expenses were also down almost \$200,000. Fiscal Management Committee decided to “expense” \$100,000 of these savings to our Reserve Fund for future needs, so we ended the year very close to where we started. Funds received through the Payroll Protection Program (PPP) were used as directed to fund salaries and benefits, which allowed us to keep all our staff employed through these uncertain times. Five staff positions that were vacated through the year were intentionally left unfilled for the short-term as we rode out the COVID period.



Preschool was also seriously impacted with enrollment one third below budget, and they had to switch to virtual learning again during December 2020. They ended the year with a \$21,000 loss, but had adequate reserves to keep them afloat.

Yet in the midst of these times, we were able to continue our long-term strategic plan of purchasing the adjacent Peebles Road properties by purchasing 8834 Peebles in February. This property has now been cleaned and refurbished and is ready for visiting mission partners to come stay with us this summer. Although we took out a loan to complete the purchase, it has been repaid in full, so the church remains totally debt-free.

Your continuing generosity through these unprecedented times has allowed us to continue to fill God’s purposes in our local community, our country, and around the world. We are most grateful for you!

Peebles Road Properties

Address	Status
8824 Peebles	<i>Torn down for construction of Clayton Center, part of main church property</i>
8830 Peebles (formerly Hope House)	<i>Torn down, part of main church property, green space for activities</i>
8832 Peebles (formerly Hospitality House)	<i>Torn down, green space for activities</i>
8834 Peebles (formerly Fisher property)	<i>Current Mission House, will continue to use for this purpose</i>
8838 Peebles	<i>Currently rented, plan to tear down for future Community Garden</i>
8844 Peebles	<i>Privately owned, agreement with owner to purchase in the future</i>
8850 Peebles (formerly Lynch property)	<i>Current Mission House, to be torn down for new entrance in the future</i>
8856 Peebles (formerly Lynch property)	<i>Torn down, future water retention pond</i>

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CONSOLIDATED BALANCE SHEET

	31-May-21	31-May-20
ASSETS		
Cash & Cash Equivalents:		
Ministry	\$ 1,169,826	\$ 980,780
Capital Campaign	\$ -	\$ 4,270
Legacy Account	\$ 10,059	\$ 10,000
Library Endowment	\$ 8,000	\$ 8,002
Preschool	\$ 193,893	\$ 224,787
Scouts	\$ 19,965	\$ 14,847
Subtotal	\$ 1,401,743	\$ 1,242,686
Receivables	\$ 33	\$ 68
Fixed Assets	\$ 8,809,535	\$ 8,644,590
TOTAL ASSETS	\$ 10,211,311	\$ 9,887,344
LIABILITIES		
Local Payroll Taxes Payable	\$ 2,076	\$ 2,502
Designated Giving	\$ 60	\$ 174
Construction Loan	\$ -	\$ -
Other Payables	\$ 25	\$ 25
PPP Loan	\$ 342,000	\$ 342,000
TOTAL LIABILITIES	\$ 344,161	\$ 344,701
FUND BALANCES		
Operating Fund	\$ 273,859	\$ 289,466
Building Fund	\$ 96,496	\$ 39,868
Capital Campaign	\$ 4,340	\$ (21,489)
Emergency Reserves	\$ 202,183	\$ 102,183
Legacy Fund	\$ 10,094	\$ 10,000
Preschool	\$ 193,833	\$ 224,855
Fixed Assets	\$ 8,809,535	\$ 8,644,590
Other Designated Ministry Funds	\$ 276,810	\$ 243,170
TOTAL FUND BALANCES	\$ 9,867,150	\$ 9,532,643
FUND RESTRICTIONS		
Unrestricted Funds (including Fixed Assets)	\$ 9,557,752	NA
Donor Restricted Funds	\$ 309,398	NA
TOTAL FUND BALANCES	\$ 9,867,150	NA

Note: In May 2020, the church received \$342,000 in funding from the Small Business Administration (SBA) under the Payroll Protection Plan (PPP) as part of the federal government's COVID relief program, the CARES Act. This currently shows as a loan on our balance sheet, but we are awaiting final loan forgiveness and expect that the entire loan will be forgiven. At that time, it will convert to income on our books.

OPERATING FUND SUMMARY

	2020-2021 Budget	2020-2021 Actual	2019-2020 Actual
INCOME			
Tithes & Offerings	\$ 2,185,000	\$ 2,249,240	\$ 2,451,530
Facility Rental	\$ 5,000	\$ 5,630	\$ 8,811
Investment Income	\$ 4,000	\$ 3,538	\$ 4,237
Uncleared Checks	\$ -	\$ 636	\$ 11,648
Other Income	\$ 55,000	\$ 54,639	\$ 60,506
Income from Other Funds	\$ 285,000	\$ -	\$ -
TOTAL INCOME	\$ 2,534,000	\$ 2,313,683	\$ 2,536,732
EXPENSES			
BELONG			
Belong Staffing	\$ 296,408	\$ 270,208	\$ 294,913
Deacons	\$ 5,100	\$ 2,992	\$ 2,651
Congregational Ministries	\$ 3,700	\$ 2,229	\$ 1,027
TOTAL BELONG	\$ 305,208	\$ 275,429	\$ 298,591
GROW			
Grow Staffing	\$ 334,904	\$ 293,639	\$ 339,737
Family Ministries	\$ 39,347	\$ 13,681	\$ 22,937
Adult Ministries	\$ 15,200	\$ 11,514	\$ 8,024
Learning Support	\$ 16,330	\$ 11,684	\$ 5,987
TOTAL GROW	\$ 405,781	\$ 330,518	\$ 376,685
SERVE			
Serve Staffing	\$ 191,122	\$ 176,306	\$ 203,309
Mission Partners	\$ 393,450	\$ 364,955	\$ 378,541
Outreach	\$ 7,500	\$ 3,205	\$ 4,073
Denominational Ministries	\$ 42,725	\$ 38,801	\$ 40,552
Program Ministries	\$ 2,000	\$ 880	\$ 500
TOTAL SERVE	\$ 636,797	\$ 584,147	\$ 626,975
WORSHIP			
Worship Staffing	\$ 242,611	\$ 211,253	\$ 250,731
Worship & Arts	\$ 24,900	\$ 20,909	\$ 16,480
TOTAL WORSHIP	\$ 267,511	\$ 232,162	\$ 267,211
STEWARDSHIP			
Stewardship Staffing	\$ 449,074	\$ 400,730	\$ 451,495
Leadership	\$ 21,550	\$ 9,196	\$ 1,774
Administration	\$ 194,479	\$ 179,726	\$ 174,902
Facilities	\$ 250,400	\$ 215,515	\$ 216,510
Generosity	\$ 3,200	\$ 101,867	\$ 12,449
TOTAL STEWARDSHIP	\$ 918,703	\$ 907,034	\$ 857,130
SUMMARY			
TOTAL INCOME	\$ 2,534,000	\$ 2,313,683	\$ 2,536,732
TOTAL EXPENSES	\$ 2,534,000	\$ 2,329,290	\$ 2,426,592
NET TOTAL	\$ -	\$ (15,607)	\$ 110,140
PERSONNEL SUMMARY			
TOTAL PERSONNEL COSTS	1,514,119	1,352,136	\$ 1,540,185

Note: Included in expenses reported above are \$72,264 of year-end transfers to other funds. These are planned savings for future expenses outside the normal operating budget. Also included is a one-time transfer of \$100,000 from the operating fund to the reserve fund. Without these transfers, revenues would have exceeded actual expenses by \$156,657.

PRESCHOOL OPERATING FUND SUMMARY

	2020-2021 Budget	2020-2021 Actual	2019-2020 Actual
INCOME			
Fees	\$ 243,017	\$ 156,940	\$ 256,983
Other Income	\$ 1,500	\$ 3,421	\$ 9,746
Summer Camp	\$ 9,600	\$ 9,520	\$ 8,080
Total Income	\$ 254,117	\$ 169,881	\$ 274,809
EXPENSES			
Personnel	\$ 170,764	\$ 146,955	\$ 186,110
Personnel Benefits	\$ 42,385	\$ 23,715	\$ 28,104
Administration	\$ 12,410	\$ 12,659	\$ 42,425
Student Activities	\$ 1,372	\$ 120	\$ 479
Student Resources	\$ 10,970	\$ 4,161	\$ 7,346
Teacher Resources	\$ 700	\$ 172	\$ -
Summer Camp	\$ 6,966	\$ 3,371	\$ 6,024
Total Expenses	\$ 245,567	\$ 191,153	\$ 270,488
Income Less Expenses	\$ 8,550	\$ (21,272)	\$ 4,321

PERSONNEL SUMMARY

Total Salaries & Benefits <i>including Summer Camp</i>	\$ 218,426	\$ 175,622	\$ 209,845
Percentage of Total Expenses	88.9%	91.9%	77.6%
Year-end Enrollment	154	103	168

ALL PRESCHOOL FUNDS

	31-May-21	31-May-20
PS Operating Fund	\$ 133,063	\$ 155,087
PS Scholarship Fund	\$ 15,217	\$ 17,543
PS Families in Need Fund	\$ 8,872	\$ 9,122
PS Special Gifts Fund	\$ 33,920	\$ 39,595
PS Equipment Fund	\$ 2,761	\$ 3,509
Total Preschool Fund Balance	\$ 193,833	\$ 224,856

NOTE:

Preschool enrollment was severely impacted by COVID, and they were forced to close and switch to virtual learning again for several weeks during December 2020.

BUILDING FUNDS SUMMARIES

GENERAL BUILDING FUND

Fund Balance 05/31/2020	\$	39,868
Contributions & Transfers	\$	105,714
Expenses	\$	49,086
Fund Balance 05/31/2021	\$	96,496

CAPITAL CAMPAIGN - Next Steps & Mac's Mission

Fund Balance 05/31/2020	\$	(21,489)
Contributions	\$	218,171
Interest	\$	61
Gain on Sale of Stock	\$	129
Transfer from Other Funds	\$	50,018
Total Income	\$	268,379
Tithe	\$	12,241
Financing & Credit Card Fees	\$	2,607
Marketing	\$	457
Property Acquisition	\$	227,245
Total Expenses	\$	242,550
Fund Balance 05/31/2021	\$	4,340

FIXED ASSETS

Fund Balance 05/31/2020	\$	8,644,590
Purchase of 8834 Peebles	\$	227,234
Less Depreciation	\$	(62,289)
Fund Balance 05/31/2021	\$	8,809,535

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 05/31/2021	Balance 05/31/2020
Operating Fund	\$273,859	\$289,466
Building Fund	\$96,496	\$39,868
Fixed Asset Fund	\$8,809,535	\$8,644,590
Capital Campaign Fund	\$4,340	(\$21,489) *
Emergency Reserve Fund	\$202,183	\$102,183
Legacy Fund	\$10,094	\$10,000
Preschool	\$193,833	\$224,855
Administration & Personnel	\$69,404	\$43,383
Memorials	\$13,883	\$7,979
Library	\$8,162	\$8,607
Deacons	\$36,079	\$33,235
Missions	\$23,905	\$19,146
Family Ministries	\$61,884	\$56,791
Men's Ministries	\$4,619	\$4,489
New Life	\$4,180	\$4,253
Women's Ministries	\$20,709	\$31,306
Worship & Arts	\$8,131	\$13,567
Scouts	\$19,965	\$15,002
Other Ministries	\$5,889	\$5,412
Total Fund Balances	\$9,867,150	\$9,532,643

ANALYSIS OF DEBT

All loans taken out as part of the Next Steps campaign and Mac's Mission have been repaid in full, so the church has no long-term debt for the first time in many, many years! The church also has a \$500,000 line of credit available for operating expenses, but we did not borrow against this during 2020-2021; however, there is now an annual fee to keep the line open.

	Principal
Debt at 05/31/20	\$ -
Additions & Reductions to Principal:	
Mortgage	\$ -
Line of Credit	\$ -
Debt at 05/31/21	\$ -

Schedule of Interest Paid for the Year

	Interest
Construction Loan/Mortgage	\$ 595
Line of Credit Interest/Fees	\$ 500
Total Interest Paid	\$ 1,095

COMMITMENT TO MISSIONS

Memorial Park is a missional church and places high value on its commitment to missions. This takes the form of staffing, budgeted contributions to outreach and mission partners, support for the Presbytery of the Alleghenies and General Assembly, designated gifts, mission trips, and maintaining a Mission House for use by visiting missionaries.

	2020-2021	2019-2020
Budgeted Missions		
Serve Staffing	\$176,306	\$203,309
Mission Partners	\$364,955	\$378,541
Outreach	3,470	4,073
Denominational Ministries	38,801	40,552
Program Ministries	880	500
Total Budgeted Missions	584,412	626,975
Designated Mission Payments	102,661 ⁽¹⁾	138,373
Capital Campaign Tithes	12,241	7,613
Total Mission Support	\$699,314	\$772,961

(1) Plus \$60 in other giving not yet distributed

MEMBERSHIP, ATTENDANCE, AND GIVING STATISTICS

	05/31/2021	05/31/2020
Total Church Membership	1215	1212
Average Weekly Worship Attendance ⁽¹⁾	515	671
Discipleship Hour:		
Children (birth-5 th grade)	37	139
Youth (grades 6-12)	26	51
Adults	34	103
Annual Tithes & Offerings	\$2,249,240	\$2,451,530
Average Giving/Person/Week ⁽²⁾	\$83.99	\$70.26

NOTES:

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

(2) Calculated based on worship attendance only

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 Pastors are Kevin Gourley (Associate) and Betsy Rumer (Associate). Dean Weaver retired as Senior Pastor in January 2021 to become the Stated Clerk for the Evangelical Presbyterian Church. 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 is 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 as original cost less depreciation to reflect the value of the land to MPC. Three properties have been demolished thus far: 8824 Peebles (Hope House), 8832 Peebles (Hospitality House), and 8856 Peebles (Lynch 1). The church also owns the properties at 8834 (Fisher property), 8838, and 8850 (Lynch 2) Peebles Road. Those at 8834 and 8850 are used for mission housing for our CCO partner and visiting mission partners, while 8838 is currently rented.



Annual Report 2020-2021

**Memorial Park Church
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