

*Love People.
Know Jesus.
Live Transformed.*

Memorial Park EPC
2021-2022 Annual Report



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

As we entered a new chapter, 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.

Wonderful Church Family!

I am so glad to be with you and following Jesus alongside of you. I was reflecting with Greg Wilson, the chair of my PNC, the other day and we just passed the 1-year mark of when he and I first connected about the possibility of coming out to Memorial Park Church. What a journey! We serve an incredible God who always finds ways to surprise and challenge us. I cannot believe that we are eight months into following Jesus together. In my time here, I have loved how many of you have reached out to tell me your story! Please keep doing that. Knowing you and how Jesus has shaped your life is one of the best parts of being your Pastor.



This has been an exciting ministry year for us as a church! Although my arrival came halfway through our 2021-2022 fiscal year, I have seen and heard of so many amazing things. We've continued to feel supported by you and your generosity, and I am happy to say that we have come through last budget year strong and ready to keep the ministry momentum we have all been feeling. However, I am most proud of the way all of you have increased your generosity and given above and beyond to our local partners and special offerings. This past year, you've given over \$65,000 to our special offerings like our Holiday Mission Offering, Lenten Offering and Disaster Relief Fund for Ukraine, bringing our total support of our mission and outreach partners to \$754,393. WAY TO GO CHURCH! And in addition to your financial support, we also led by example as the hands and feet of Jesus by supplying and serving at partners like North Hills Community Outreach (NHCO) and the CCO as they continue their ministry across the North Hills.

Our ministries here at MPC are continuing to regain momentum over 2021-2022. We've seen a huge surge in our preschool enrollment, growing from 111 students in 2021-22 to 133 kids currently enrolled for next semester! Our Preschool is a fantastic light to our community, and I am so proud that we offer a place for kids to not only learn, but to be seen, valued, and loved. We have the privilege of reinforcing to all those kids that they are loved immeasurably more than they could understand by their LORD and Savior Jesus Christ. And in the last month of our fiscal year, May 2022, we welcomed 30 new members to our church family, nine of which were confirmation class graduates. How exciting that we are building His kingdom!

To match that excitement, our Children's Ministry celebrated 20 years of Summer Surge in June and July of 2021! For three weeks each summer, we invite kids from all over the North Hills to experience the love of Jesus through service, community, and programming. With over 250 campers, our staff was able to minister to each and every child involved (60% of whom were non-members). And this year's sessions included just shy of 300 campers, which included 12 new families we were able to give Bibles to for the first time. The word of God is in their homes because of you, church!

And throughout our ministry year, every week our care team tirelessly connects with and reaches out to people in their homes or the hospital. Our goal is to love beyond the walls of our church and our care team does just that! We are thankful for their work and have been expectantly praying for the LORD to provide a new Associate Pastor to navigate how care ministry is growing and changing in the coming years. We are so thankful to Kevin Gourley for 30 years of faithful ministry, prayer, and presence at this church, and his dedication to stick with us through our search over the next ministry year.

So much is happening at Memorial Park that highlighting everything would be impossible. I hope you are encouraged; the Gospel is still changing lives, Jesus is alive, and we will proclaim His love and grace until He returns!

I love you church! Thanks for following Jesus alongside of me,

A handwritten signature in cursive script that reads "Chris Eatough".

Chris Eatough
Lead Pastor

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

Four years ago, Natalie Beneviat was looking for a topic to write about for one of the local papers when she stumbled upon one of the programs at Memorial Park: Friday Nite Kids.



Friday Nite Kids is a fun night of supervised play and activities for children with special needs and their siblings so parents can have an evening out. Learning about the program piqued her interest not only professionally, but personally. Why? Because of her daughter. Natalie and her husband, Shannon, have four children—Penelope, 13; Emmet, 11; Georgia, 8; and Loretta, 6. Penelope is autistic and developmentally delayed. Usually, due to Penelope’s needs, maintaining a social life was hard. Before the program, “we would not have the opportunity for a sitter due to Penelope’s autism and learning disability,” says Natalie.

When Natalie first attended Friday Nite Kids, she was not sure if the volunteers would be able to work with Penelope, as her communication was very limited at the time. Her initial worries did not last long. “I was met with very capable, caring individuals who I could tell were able to care for my daughter.” She remembers, “I was surprised how organized they were. And how adaptable they are to each individual child. I was surprised they were willing to take all four of my children and were happy about it! Also, it was amazing to see how many people were willing to be part of the program.”

The teens and adults that volunteer with the kids are a large part of why Friday Nite Kids (FNK for short) is continually successful. Each monthly gathering is filled with enthusiastic leaders and just as enthusiastic kids, which helps deep bonds form throughout the year. “The volunteers are amazing with the kids,” said Abbie Nosel, Coordinator of Friday Nite Kids. “The kids get excited when they see the volunteers. I love the friendships that are made between an FNK and a volunteer!”

“My four children love going every month,” said Natalie. “And the fact that Penelope gets excited to go shows that they are doing such a great job! They have holiday-themed crafts, snacks, prayer, and gym time. The schedule keeps the kids moving and busy, but not overwhelmed. I think Penelope feels like this is a social event for her. It really helps our marriage, giving us a chance to enjoy a night together.”

For parents with special needs children, Natalie is emphatic: “This is what you want! Volunteers are so capable and caring. They are adaptable to each child and there is absolutely no need to worry!”

Friday Nite Kids is expanding every year. “We want to grow this ministry to help more families and we need more volunteers,” said Abbie. Friday Nite Kids is just one of the many ministries that allows us to Love People.

Scouts. Scouts. And More Scouts.

Did you know that we have three Scout troops here at Memorial Park? In 1945, the men who founded the church also founded the Memorial Park Boy Scout Troop 329. Our Cub Scout Pack 329 was founded next, and in 2020, Troop 9329 was founded, offering the same opportunities to young women in the area. You may see the 100+ boys and girls meeting on the church campus throughout the week. They help us each year with our annual Food Bank Sunday food drive by packing and delivering bags to North Hills Community Outreach!

**Between 25-30 kids and
30-35 volunteers come
each month to Friday
Nite Kids.**

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

Every Sunday after our 9:00 AM worship service, Discipleship Hour kicks off for all ages—kids head to the children's wing with their TRU Kids leaders for Bible stories and teaching; teens gather in the Clayton Center for large group discussion, and adults disperse throughout the church building for one of our classes, where members and friends dive deeper into God's Word helping them to truly know Jesus. Studying the word, though, is not the only way of growing closer to Christ. Discipleship classes would not be possible without the wonderful teachers that prepare for and teach the classes, ultimately expanding their own relationship with Jesus.

Deb Gallo has been teaching for two years with classes focusing on prayer and evangelism. Her own study of the topics she feels called to teach have helped her faith journey tremendously. "You have to dig deeper into the topics to understand and teach them," she says. And through teaching, she finds deeper study ahead: "God inspires me to teach both subjects I've taught and with that it was time to dig deep into commentaries."

Discipleship Hour teachers are also creating deep bonds with the participants in their classes. Terry McKaveney has been teaching discipleship classes regularly since 2015, with classes focusing on growing closer to God through spiritual practices such as contemplative prayer and spiritual reading of the Bible. She has led classes such as "Lecto Divina" that explores prayerful reading of Scripture. "I greatly enjoy fellowship with other believers as we study the Bible together," she reflects. "Whether I am teaching a class or participating as a class member, the relational aspect is strong. The Holy Spirit is at work helping us to grow in love for God, and each other."



And for those who are considering teaching a class, Terry has some words of encouragement for you: "If you have been thinking about teaching a class, consider that God may be nudging you to move in this direction. Don't compare yourself with others and think that you must be perfect or teach in the same manner. Just step out in faith and watch what God will do in and through you to bless others. You will also be blessed!" Knowing Jesus at Memorial Park is more than just knowing the Bible; it's studying God's Word together, spending time with one another, and blessing others with your gifts that help you grow in your personal relationship with Christ.

64% of adults find that studying the Bible helps them grow in their faith.

Beyond Books.

Marg Foster has been volunteering in the library since 2010 and has served as managing librarian since 2012 for the Memorial Park library. She continues managing the 3,801 resources for the our church family, utilizing Atrium Library Software that also allows users to search across the web for resources. The library, having moved around the church campus a number of times before finding its permanent home next to the Butterfly Garden. The library is filled with books, DVDs, and audio resources, plus is a quiet, out-of-the way spot where you can stop in and dive deeper into the Bible, studies, or prayer.

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

Each year, MPC's Women's Ministries hosts an annual retreat. With time to gather in fellowship, pray together, worship together, and learn together, this opportunity is a transformative experience for many. The 2022 Women's Retreat, hosted at the church and led by Pastor Betsy Rumer, focused on Hidden Hearts. The theme of the two-day retreat was finding a way to show what's truly in your heart without hiding behind a mask. Linda Anderson, an attendee at the retreat, explained, "We hide behind our masks and there is so much we don't share with people. We decorate our masks in different ways and present ourselves in different ways to different people, so no one really knows who we are."



After a time of teaching from Pastor Betsy, each woman was encouraged to make their own physical mask. On the outside, the women were able to decorate the mask with different materials, colors, stones, and sequins. On the inside, everyone wrote down exactly how they were feeling.

Kim Kessler, a long-time church member and Stephen Minister, is a part of Women to Women and has attended the Women's Retreat every year since she became a member. This past year, Kim lost her best friend and was struggling with grief. "I had been holding all of this in for a year thinking no one cares. I wanted to be up in Heaven and ask God why he had to take my best friend the way he did. The retreat really let me share my fears, and I don't know if it would have made such a difference if I hadn't had a breakdown a couple of weeks before. But it let me see that I wasn't alone."

By taking off her mask and sharing her story, Kim realized a few things about herself and others: "I realized that I am not the only person who hides and make people think there is nothing wrong. We've all at some time been lonely, depressed, not wanting to be here, sad, neglected and not feeling loved. We need to know how to deal with these feelings and know where and who can help us."

And Kim wasn't the only one transformed by the retreat. "I thought it was incredible that [the retreat] could touch so many people," she recalled. "There were probably about fifty people there and by the end of the day, everyone was either crying or talking or making a connection with someone else." Linda found her transformation was inspiring to others, too. "I would definitely recommend coming to the Women's Retreat and other events by the women's ministry because there are always very good speakers. Studying God's Word together and listening to a new perspective on Scripture have been the key to learning something new and valuable in your walk with the Lord." With such a deep bench of thoughtful, faithful church leaders at Memorial Park and in the local community, transformative experiences are rich for MPC family and friends.

Transformations Here and Abroad.

Each year, we offer mission trips as part of our efforts to Live Transformed. In 2021, with COVID restrictions still prohibiting much travel, local trips were the name of the game. High School students served at Youth with a Mission (YWAM) and ministered to kids Vacation Bible School camps in diverse areas of Pittsburgh. Middle School continued the tradition of Serve City where they served at a different location each day for a week-long service camp. We also continued our support of our 22 international missionaries.

**In the US, 1 in 3
women are a part
of a Christian
Women's Group.**

Interview with Chris Eatough.

About six months ago, we welcomed Chris Eatough to Memorial Park Church as our new Lead Pastor. For our initial introduction, Chris provided us with a fairly professional-sounding bio, but now that we've had a chance to get to know him, we decided a round two interview was in order. We asked the hard questions, the easy questions, and added a lightning round for fun, which let us get to know him even better.

Q: After living here for a while, would you say that you are now a Pittsburgh person or are you still a Californian?

A: I did vacation at the end of June [2022], and I went back to Sacramento. I think the big takeaway my family and I had when we landed in Pittsburgh at the end of our vacation was that Sacramento no longer felt like home and Pittsburgh was becoming our home. Not only that, but the idea that home is where your family is... but for my family, it has been the people we follow Jesus with. And that has been Memorial Park. And that within itself was a big indicator that through the process of these past six, seven months, we've made Pittsburgh our home.

Q: You probably had some expectations for the church in general when you first arrived. How has Memorial Park met and exceeded or not met those expectations?

A: With every new adventure you have expectations and hopes. All throughout the interview process, one of the things that struck me was the authenticity of the Pastoral Nominating Committee and staff. They were not there to beat around the bush. Early in the interview process, Greg Wilson told me that the Committee thought that I was their guy, and they were unanimous about me. And I think my response back to him was, "I feel like it is inappropriate to share that with me because we are still interviewing." And he said, "Well why? If our God is light and truth and there is no darkness in Him, why should we do anything but tell you the truth?" I remember being really struck by that and thinking to myself if this Church is like this committee, then this is a place of authentic people looking to follow Jesus together. And I have found that to be true. As we follow Jesus together it is that authenticity to admit this is where I'm at and this is where I'd like to be. And that is fascinating to be a part of.

Q: And those unmet expectations?

A: If I have to pick a thing, where we have fallen short of my expectations, is when I arrived there were cookies coming out of every corner of my office. And those cookies have dried up which has been good for my waistline, but you know the love and appreciation through cookies has stopped.

Q: Can you talk more about how you see that authenticity here?

A: When you sit in a Church, having a non-meaningful experience and never making any progress towards Jesus because you are not being authentic with yourself, that is suffocating. I would rather be in a group of sinners acknowledging their sin, and not making progress towards Jesus, than



a group of saints ignoring their sins and not making progress towards Jesus. Because at least the sinners are honest about who they are. And with Honesty comes fertile ground for life change. I know that is a stark way to put it, but that is what's great about Memorial Park is that there seems to be this authenticity, both cognitive and spiritual awareness of where each member is at. There is this willingness to follow Jesus together.

Q: Let's talk mission statement. You came into a church that had recently developed a new mission statement and rolled it out only 8 months or so before your candidating sermon. How did that influence your expectations and initial experiences with us?

A: I love our Church's mission statement. I love its simplicity. Anything that is six words long is memorable. I love that it has come out in all the ministries of our church that it is not just a mission that we put on our website, but it is a mission that we live in our everyday operation at the Church,

which has been a ton of fun for me to see. You know to tip the cap to a specific ministry would be the one that has the most impact on my family right now. I have kids in every layer of Children's ministry at this church and they have come alongside my family and made my kids feel very loved. They feel that this is their Church, which really matters to me.

Q: So you're definitely behind our mission statement that the Mission, Vision, Values team put together, but we don't have a vision statement yet, and we were waiting for you before we went forward creating it. Have you put any thought into it since you have been here over the last several months?



Chris gets philosophical with Sam Taylor during the *Hot Ones Hot Wings* event.

A: Absolutely! That Mission, Vision, Values team on a smaller scale still exists and we have been waiting to create this vision statement. I requested a calendar year to observe before we begin to sit down and do work. My big thing is, and I'll be careful here because I don't want to leak vision too early, but the idea here is Memorial Park is honed in on its mission which is beautiful. Mission is what you are looking to do, and your vision is where you want to be. A vision crafted far too broad doesn't enable anybody to do anything because there is now too much to do, and you have decision paralysis on how you are going to do it. A vision that is far too narrow or alien to your group, it's hard to get behind that vision.

So, what we are looking to do and what I have been trying to figure out over these past couple months is, what causes Memorial Park's heart to beat faster? How do we get involved in what makes Memorial Park's heartbeat faster to catapult everyone to live out our mission. Anyone can live



Baptism with the Gigler family at Memorial Park!

out this mission statement in their own context. If we are going to do this as a church, we are going to do this together. Doing something with a partner is far more meaningful, enjoyable, and impactful, than it is living it out by yourself. I am very careful with vision; I promise I am working on it. I am working on it with Dave Butler and Pastor Betsy Rumer, but we are waiting because time is the great informer here. I want to make the right vision the first time, rather than foolishly cast one that no one is interested in doing. The important thing is we are going to do it together as a whole Church.

The Rapid Fire Round >>

Favorite Color

Yellow. "It is the only color I never mess up because I am color blind."

Favorite Superhero

Ant-Man

Favorite Ketchup

Indifferent. "I know that I'm supposed to be into the Heinz Culture, but it's just ketchup."

Favorite Flower

Hydrangeas

Favorite Tree

Oak

What 5 things would you bring if you were stranded on a desert island?

A satellite communication phone, a Costco sized container of food, a LifeStraw filtration device, a solar portable phone charger, and a tent. "The goal is to get off the island, not to stay on it and relax."

2022 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.

Rob Burton
Erin Butler
Carolyn Cafaro
Andrew Clouse
Shirley Crawford
Chris Fenton
Kathy Fenton
Gary Floccari
Claudia Fraser
Deb Gasparich
John Gourley
Kelly Gronbeck
Susan Himrod
Melissa Karidis
Bob Kildea
Steve Kimmel
Carole Klocko
Karen Kowalski
Karen Kurtz
Scot Kurtz

Harry Lydic
Heather McAninch
Will Mensch
Tim Molnar
Terri Morris
Jen Profovich
Lynne Rackley
Jen Russell
Michelle Scott
Albert Sebeck
Stacie Sebeck
Lynn Sekeres-Sosovicka
Linda Semler
Kendall Solkovy
Kelsey Steele
Katie Sullivan
Patrick Ward
Jennifer Wissner

2022 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.

Rick Corliss (clerk)
Paula Allan
Dave Butler
Joe Cafaro
Rev. Chris Eatough
Safwat Habashi (elder emeritus)
Patty Hildenbrand
Geoff Holmes
Rev. Dr. Kevin A. Gourley
Sonja Kassouf
Carol Kjellman
Jeff McManus
Dave Moran
John O'Master
Amanda Rihn
Laura Roy
Rev. Betsy Rumer
Karl Sauereisen

“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.

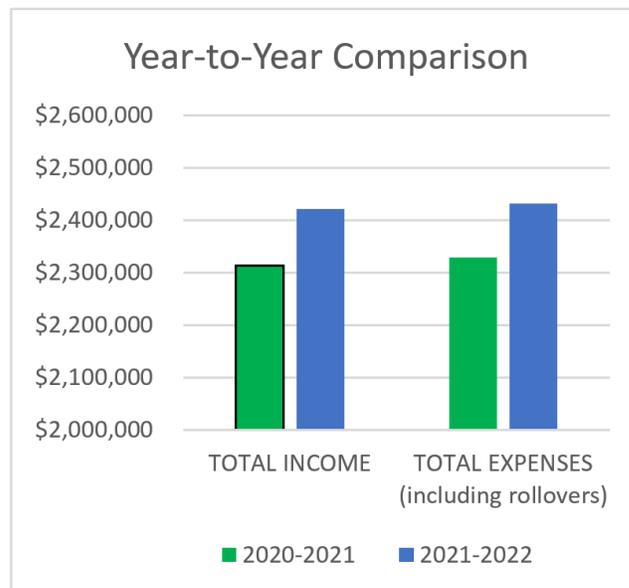
While we continue to live in a COVID world, God has richly blessed Memorial Park Church! Although giving was 2.7% less than budgeted, other income line items exceeded budget and made up some of the shortfall. Also, expenses were 9.7% under budget, so we still ended the year with income exceeding current expenses by \$32,024. We did not need to use the reserve funds we had thought we'd need to balance the budget. Normal year-end rollovers to other funds added \$42,331 to expenses, so the operating fund ended the year down \$10,310. With the many uncertainties surrounding the pandemic, the stock market, change in lead pastors, and inflation, this is a win all around! God is good!

The Preschool continued to be impacted by lower-than-normal enrollments due to COVID. It ended the year with a \$46,236 loss but had adequate reserves to keep them afloat.

The PPP loan we received in 2020-2021 was forgiven, as expected, and converted to income for the church and preschool reserves. We also applied for the Employee Retention Credit (ERC)—a tax credit—which we expect to receive later in 2022. These two sources of funds have helped us to weather COVID hardships.

We have now completed our long-term strategic plan of purchasing the adjacent Peebles Road properties by purchasing 8844 Peebles in January 2022. The purchase was made with cash; therefore, the church remains totally debt-free. After careful inspection, it was determined that this property would need significant cash investment to be useable, so the decision was made by Session to demolish it and focus on the remaining properties. We continue to use 8834 and 8850 Peebles Road for mission housing.

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



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CONSOLIDATED BALANCE SHEET

	31-May-22	31-May-21
ASSETS		
Cash & Investments:		
Ministry	\$ 1,166,660	\$ 1,169,826
Legacy Account	\$ 9,595	\$ 10,059
Library Endowment	\$ 8,002	\$ 8,000
Preschool	\$ 248,397	\$ 193,893
Scouts	\$ 14,736	\$ 19,965
Subtotal	\$ 1,447,390	\$ 1,401,743
Receivables	\$ 138	\$ 33
Fixed Assets	\$ 9,110,283	\$ 8,809,535
TOTAL ASSETS	\$ 10,557,811	\$ 10,211,311

LIABILITIES		
Local Payroll Taxes Payable	\$ 2,582	\$ 2,076
Designated Giving	\$ 75	\$ 60
Other Payables	\$ -	\$ 25
PPP Loan	\$ -	\$ 342,000
TOTAL LIABILITIES	\$ 2,657	\$ 344,161

FUND BALANCES		
Operating Fund	\$ 263,549	\$ 273,859
Building Fund	\$ 44,924	\$ 96,496
Capital Campaign	\$ -	\$ 4,340
Emergency Reserves	\$ 48,296	\$ 202,183
Legacy Fund	\$ 15,297	\$ 10,094
Preschool	\$ 248,780	\$ 193,833
Fixed Assets	\$ 9,110,283	\$ 8,809,535
Other Designated Ministry Funds	\$ 824,025	\$ 276,810
TOTAL FUND BALANCES	\$ 10,555,154	\$ 9,867,150

FUND RESTRICTIONS		
Unrestricted Funds (including Fixed Assets)	\$ 10,069,898	\$ 9,557,752
Donor Restricted Funds	\$ 485,256	\$ 309,398
TOTAL FUND BALANCES	\$ 10,555,154	\$ 9,867,150

Note: The Payroll Protection Plan (PPP) loan showing on the May 2021 balance sheet was forgiven and converted to income, as expected. A portion was allocated to the Preschool designated fund.

OPERATING FUND SUMMARY

	2021-2022 Budget	2021-2022 Actual	2020-2021 Actual
INCOME			
Tithes & Offerings	\$ 2,400,000	\$ 2,335,787	\$ 2,249,240
Facility Rental	\$ 5,000	\$ 10,918	\$ 5,630
Investment Income	\$ 2,000	\$ 2,835	\$ 3,538
Uncleared Checks	\$ -	\$ 295	\$ 636
Other Income	\$ 55,000	\$ 71,505	\$ 54,639
Income from Other Funds	\$ 185,000		\$ -
TOTAL INCOME	\$ 2,647,000	\$ 2,421,340	\$ 2,313,683
EXPENSES			
BELONG			
Belong Staffing	\$ 293,304	\$ 265,950	\$ 270,208
Deacons	\$ 5,100	\$ 3,787	\$ 2,992
Congregational Ministries	\$ 3,700	\$ 1,617	\$ 2,229
TOTAL BELONG	\$ 302,104	\$ 271,354	\$ 275,429
GROW			
Grow Staffing	\$ 334,786	\$ 307,800	\$ 293,639
Family Ministries	\$ 40,507	\$ 24,495	\$ 13,681
Adult Ministries	\$ 16,700	\$ 14,003	\$ 11,514
Learning Support	\$ 24,917	\$ 14,633	\$ 11,684
TOTAL GROW	\$ 416,910	\$ 360,931	\$ 330,518
SERVE			
Serve Staffing	\$ 185,412	\$ 174,419	\$ 176,306
Mission Partners	\$ 394,100	\$ 379,072	\$ 364,955
Outreach	\$ 8,500	\$ 3,125	\$ 3,205
Denominational Ministries	\$ 46,065	\$ 41,782	\$ 38,801
Program Ministries	\$ 4,500	\$ -	\$ 880
TOTAL SERVE	\$ 638,577	\$ 598,398	\$ 584,147
WORSHIP			
Worship Staffing	\$ 318,576	\$ 256,427	\$ 211,253
Worship & Arts	\$ 24,850	\$ 24,563	\$ 20,909
TOTAL WORSHIP	\$ 343,426	\$ 280,990	\$ 232,162
STEWARDSHIP			
Stewardship Staffing	\$ 446,488	\$ 431,142	\$ 400,730
Leadership	\$ 31,200	\$ 41,737	\$ 9,196
Administration	\$ 198,895	\$ 166,339	\$ 179,726
Facilities	\$ 268,400	\$ 239,241	\$ 215,515
Generosity	\$ 1,000	\$ (816)	\$ 101,867
TOTAL STEWARDSHIP	\$ 945,983	\$ 877,643	\$ 907,034
SUMMARY			
TOTAL INCOME	\$ 2,647,000	\$ 2,421,340	\$ 2,313,683
TOTAL EXPENSES	\$ 2,647,000	\$ 2,389,316	\$ 2,329,290
NET TOTAL	\$ -	\$ 32,024	\$ (15,607)
PERSONNEL SUMMARY			
TOTAL PERSONNEL COSTS	\$1,578,566	\$1,435,738	\$ 1,352,136

Note: Expenses in 2020-2021 included \$72,264 of year-end transfers to other funds. In 2021-2022, these were handled as fund-to-fund transfers instead of expenses, so transfers of \$42,331 are not included in the numbers above. These are planned savings for future expenses outside the normal operating budget.

PRESCHOOL OPERATING FUND SUMMARY

	2021-2022 Budget	2021-2022 Actual	2020-2021 Actual
INCOME			
Fees	\$ 191,240	\$ 171,852	\$ 156,940
Other Income	\$ 25,540	\$ 2,166	\$ 3,421
Summer Camp	\$ 10,048	\$ 12,096	\$ 9,520
Total Income	\$ 226,828	\$ 186,114	\$ 169,881
EXPENSES			
Personnel	\$ 164,320	\$ 172,090	\$ 146,955
Personnel Benefits	\$ 29,335	\$ 26,497	\$ 23,715
Administration	\$ 16,009	\$ 21,178	\$ 12,659
Student Activities	\$ 1,800	\$ 572	\$ 120
Student Resources	\$ 7,500	\$ 5,422	\$ 4,161
Teacher Resources	\$ 1,000	\$ 780	\$ 172
Summer Camp	\$ 6,334	\$ 5,811	\$ 3,371
Total Expenses	\$ 226,298	\$ 232,350	\$ 191,153
Income Less Expenses	\$ 530	\$ (46,236)	\$ (21,272)
PERSONNEL SUMMARY			
Total Salaries & Benefits <i>including Summer Camp</i>	\$ 198,639	\$ 203,539	\$ 175,622
Percentage of Total Expenses	87.8%	87.6%	91.9%
Year-end Enrollment	124	111	103

ALL PRESCHOOL FUNDS

	31-May-22	31-May-21
PS Operating Fund	\$ 86,827	\$ 133,063
PS Designated Fund	\$ 105,000	\$ -
PS Scholarship Fund	\$ 13,117	\$ 15,217
PS Families in Need Fund	\$ 10,005	\$ 8,872
PS Special Gifts Fund	\$ 32,098	\$ 33,920
PS Equipment Fund	\$ 1,733	\$ 2,761
Total Preschool Fund Balance	\$ 248,780	\$ 193,833

NOTE:

Preschool enrollment continued to be impacted by COVID through the school year. Although there were no complete closings, some classrooms had to quarantine for short periods due to exposure.

BUILDING FUNDS SUMMARIES

GENERAL BUILDING FUND

Fund Balance 05/31/2021	\$	96,496
Contributions & Transfers	\$	63,415
Expenses (excluding depreciation)	\$	114,987
Fund Balance 05/31/2022	\$	44,924

CAPITAL CAMPAIGN - Mac's Mission

Fund Balance 05/31/2021	\$	4,340
Contributions	\$	8,910
Total Income	\$	8,910
Credit Card Fees	\$	203
Property Renovations	\$	1,490
Tithe	\$	2,000
Transfer to Other Funds	\$	9,557
Total Expenses	\$	13,250
Fund Balance 05/31/2022	\$	-

FIXED ASSETS

Fund Balance 05/31/2021	\$	8,809,535
Adjustment on 8834 Peebles	\$	2,000
Purchase of 8844 Peebles	\$	354,087
Less Depreciation	\$	(55,339)
Fund Balance 05/31/2022	\$	9,110,283

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 05/31/2022			Balance 05/31/2021
	Restricted	Unrestricted	Total	
Operating Fund	\$0	\$0	\$263,549	\$273,859
Building Fund	\$8,387	\$36,537	\$44,924	\$96,496
Capital Campaign Fund	\$0	\$0	\$0	\$4,340
Preschool	\$56,954	\$191,827	\$248,781	\$193,833
Emergency Reserve Fund	\$0	\$48,296	\$48,296	\$202,183
Legacy Fund	\$0	\$15,297	\$15,297	\$10,094
Administration & Personnel	\$7,453	\$85,487	\$92,940	\$69,404
Memorials	\$204,153	\$297,375	\$501,528	\$13,883
Library	\$8,312	\$0	\$8,312	\$8,162
Deacons	\$31,837	\$2,803	\$34,640	\$36,079
Missions	\$70,875	\$0	\$70,875	\$23,905
Family Ministries	\$33,227	\$21,667	\$54,894	\$61,884
Men's Ministries	\$354	\$5,857	\$6,211	\$4,619
New Life	\$2,909	\$224	\$3,133	\$4,180
Women's Ministries	\$21,434	\$1,043	\$22,477	\$20,709
Worship & Arts	\$6,056	\$3,751	\$9,807	\$8,131
Other Ministries	\$3,272	\$1,200	\$4,472	\$5,889
Scouts	\$14,735	\$0	\$14,735	\$19,965
Total Cash & Investments	\$469,958	\$711,364	\$1,444,871	\$1,057,615
Fixed Asset Fund	\$0	\$9,110,283	\$9,110,283	\$8,809,535
Total Fund Balances	\$469,958	\$9,821,647	\$10,555,154	\$9,867,150

ANALYSIS OF DEBT

All loans taken out as part of the Next Steps campaign and Mac's Mission have been repaid in full and the purchase of 8844 Peebles Road was made with cash, so 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.

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, donor restricted gifts, mission trips, and maintaining two Mission Houses for use by local and visiting missionaries.

	2021-2022	2020-2021
Budgeted Missions		
Serve Staffing	\$174,419	\$176,306
Mission Partners	\$379,072	\$364,955
Outreach	\$3,125	\$3,205
Denominational Ministries	\$41,782	\$38,801
Program Ministries	\$0	\$880
Total Budgeted Missions	\$598,398	\$584,147
Donor Restricted Mission Gifts	\$153,995 ⁽¹⁾	\$102,661
Capital Campaign Tithes	\$2,000	\$12,241
Total Mission Support	\$754,393	\$699,049

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

MEMBERSHIP, ATTENDANCE, AND GIVING STATISTICS

	05/31/2022	05/31/2021
Total Church Membership	1223	1215
Average Weekly Worship Attendance ⁽¹⁾	590	515
Discipleship Hour:		
Children (birth-5 th grade)	56	37
Youth (grades 6-12)	15	26
Adults	49	34
Annual Tithes & Offerings	\$2,335,787	\$2,249,240
Average Giving/Person/Week ⁽²⁾	\$76.13	\$83.99

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 Chris Eatough (Lead), Kevin Gourley (Associate) and Betsy Rumer (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 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 at 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 2021-2022

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

www.mpcepc.org