

2025-2026

Memorial Park Church
Love People. Know Jesus. Live Transformed.



ANNUAL REPORT

Following Jesus Together



memorialparkchurch.org

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Hi Church Family,

How often do you find yourself thinking, *If only*...

If only it were a better temperature, I'd get outside and do some yardwork. *If only* I had more time, I'd start exercising. *If only* I earned more, I'd give more. Well, that kind of *if only* thinking can leave us feeling stuck...always waiting for what's next but never quite arriving there.

As I reflect on this past year, I don't see MPC as a church that is waiting. I don't see a church stuck in a holding pattern or standing on the edge of what could be. I do see a church living faithfully in the present. I see a church in the Now. Think back just one year. Our sanctuary was closed for renovation and we gathered in Westminster Hall for worship. Far from slowing us down, that season drew us closer to reliance on the Lord and closer together as a church family. Then, when we reopened the renovated sanctuary on Christmas Eve, attendance at those services surged to levels we hadn't seen since before COVID. But you didn't just show up...you stepped up!

While our Rooted & Rising Capital Campaign is still underway and some pledges remain to be fulfilled, we are thankful for God's provision and your generosity. Through careful planning, we were able to pay all construction bills by temporarily advancing funds to ourselves. Some of which has been repaid and when the remaining pledged gifts are received, those funds will continue to repay what was advanced. This alone is an incredible blessing, but it goes far beyond that! If you know anything about capital campaigns, you know they can be daunting. Churches often worry that giving to a special project may come at the expense of regular tithes and offerings. As we approached the end of May, still short of our May budget, there could have been reason for concern. Would we meet our goal? Would ministries or projects need to be postponed?

Yet God proved faithful once again and You responded in faith. For the first time in years, we not only met our annual budget...we exceeded it! What an incredible testimony to God's provision and to your commitment to His work. Because of your faithfulness, new opportunities for ministry, outreach and facility care are now possible; and some are already happening!

As fantastic as that is, what excites me even more is how many of you took the next step in discipleship by joining small groups which will build meaningful relationships. Sunday worship is essential and central to our mission of helping people Know Jesus. But we were never meant to follow Him alone. That's why our Vision is to Follow Jesus Together. This year, so many of you embraced that vision by getting connected, growing in community and encouraging one another in faith. And we're just getting started.

This year also brought exciting additions and transitions to our staff. Ryan Pietryga completed seminary and was called as Pastor of Adult Discipleship and Family Ministries. We welcomed Heather Sparr back to the MPC family as the Children's Elementary Ministry Coordinator. Adam Bannister joined us as Worship Director and Brandon Davis stepped into a new role as Ministry Resident, where he will work across several areas of pastoral ministry, from missions to young adults. Also, Executive Pastor, Eric Phillips successfully defended his dissertation and completed his doctorate. So much to celebrate and praise God for!

These blessings, financial faithfulness, growing discipleship and strengthened leadership are all helping us move forward in our mission to make a lasting impact in the North Hills and around the world. And Church, we are not finished. We will build on ALL of these successes. We will continue to share the Gospel. We will serve our community. We will help more people find connections, purpose and belonging in the life of this Church. And we will do it all as we Follow Jesus Together.

Thank you for your faithfulness, your generosity and your willingness to step out in faith. You truly are the Power in the Pews!

We love you, church.

By God's grace, let's keep moving forward.



Pastor Chris Eatough
Lead Pastor

Following Jesus Together: Celebrating God's Faithfulness at Memorial Park Church

As we reflect on the past year at MPC, one truth stands out above all else: God is at work. Across every generation, ministry and mission field, we have witnessed lives being transformed, relationships strengthened and the Gospel advancing both here in the North Hills and around the world. From prayer gatherings to preschool classrooms, care ministries to global missions, God continues to use the people of MPC to demonstrate His love and proclaim His truth.

This year has been marked by growth, not simply in numbers but in discipleship, community, service and outreach. Together, we are living out what it means to truly Follow Jesus Together and the stories emerging from every corner of our church family testify to God's faithfulness.

Caring for One Another in Christ

One of the most beautiful expressions of the Gospel is the way believers care for one another and this year our Prayer and Care Ministries continued to provide encouragement, support and hope to hundreds of people.



The need for care has grown and God's people have risen to meet it. Grief counseling increased by 25% this year, helping individuals and families navigate seasons of loss with the comfort and presence of Christ. Four new ministries were launched, with additional ministries currently being developed to meet emerging needs within our congregation and community.

Prayer remains at the heart of who we are. Throughout the year, 474 written prayer requests were received and prayed over, including 162 requests that came directly through our Deacons. Five devotional and prayer guides were produced to help members deepen their walk with Christ and 29 organized prayer gatherings brought people together to seek God's guidance and provision.



The care extended far beyond church walls. Through coordinated meal ministries, volunteers prepared and delivered at least 137 home-cooked meals to individuals and families experiencing illness, recovery, hardship or transition. In addition, our Men in Action team visited numerous residences this past year doing everything from raking leaves to roof repair, to moving furniture to cutting trees. Service hours in our café, Memorial Perk, also doubled as volunteers expanded hospitality efforts following the second service, creating more opportunities for connection, conversation and encouragement.

These numbers represent more than programs. They represent people who experienced God's love through the faithful service of His church. This photo captures one of those moments beautifully.

Linda Semler, vice-chair of our deacon board, and her husband, Corky, an elder, regularly visit two longtime Memorial Park Church members, Safwat Habashi and Babbie Holding. While these visits normally occur separately, this particular visit provided an unexpected gift: two friends were able to see one another for the first time in years. The reunion was filled with joy, laughter, memories and the simple blessing of being together.



As Memorial Park Church continues building for the future, we are reminded that one of the most important things we build is interconnection. The ministry of care is not an accessory to a church's mission; it is one of the ways the church becomes visible. Every visit, phone call, prayer, meal, ride, note and conversation strengthens the bonds that hold Christ's body together and reminds us that people matter. Faithful care ensures that no one is forgotten, no matter their age, mobility or circumstances. Strong churches are built not only by casting vision, but by nurturing relationships; connecting members to Christ and to one another. When we invest in those connections, we are doing more than meeting needs; we are building a community where every member knows they belong and where the love of Christ is experienced not only from the pulpit, but through the faithful presence of His people.

Building Community Through Discipleship

Healthy discipleship happens in relationships. Throughout the year God continued to strengthen community across Memorial Park Church.



Women's Ministries experienced remarkable engagement through discipleship, fellowship, service and care. Across seasonal Bible studies, 248 women participated in intentional spiritual growth opportunities, including the largest spring study in ministry history as 70 women gathered to study Philippians together. As Joan Russell says, "Women to Women is God's hand at work," reiterating the "book and Bible studies have opened me up to God with each class."

Fellowship events brought 121 women together through Girls' Night Out gatherings, while service teams organized 19 ministry projects and prepared 160 meals for local nonprofit organizations. The ministry's caring teams delivered 40 meals to church members returning home from the hospital. Also, after a two-year pause, the Women's Spring Retreat returned with 52 women gathering for worship, learning and renewal.

Men's Ministry was just as busy with monthly breakfasts averaging around 50 men, as well as regular bible studies on Wednesday, Thursday and Friday mornings and Wednesday evenings as well.

More are always welcome and encouraged to attend any of these various ministry activities.



The annual Christmas Spree continued to be a significant outreach opportunity, welcoming an incredible 1,408 attendees and creating opportunities to share the love of Christ with families throughout our region.



Our Small Groups ministry also focused intentionally on helping people find meaningful biblical community. New initiatives introduced comprehensive small group catalogs and expanded opportunities for participation, creating pathways for new individuals and families to become connected. As Luke Miller put it, “My wife and I just finished our first book study with our new small group and it has been a wonderful experience. The book was excellent but the connections we made with our fellow group members was the real positive outcome. What a gift and we truly thank the church for the opportunity to participate in such an amazing program.”

Luke’s story is far from unique! The enthusiastic response to the small group launch demonstrated a growing desire among our congregation to live out our faith together rather than in isolation. In fact, small group participation has grown by 92% since 2023! To put those numbers in perspective, about 40% of our church is now in Small Groups! Pastor Ryan Pietryga, comments, “this is way more than just significant statistics. This is about the overall health and life of OUR church! People experiencing abundant life in community with others, living how God intended for us to live!”

Reaching Our Community

God has opened remarkable doors for outreach this year! In addition to our men regularly serving the homeless twice monthly at Light of Life Ministries, two areas that have seen exceptional growth in both need and response are our international neighbors as well as families with special needs.



The demand for English as a Second Language conversation partners increased by an astounding 122%. Behind that statistic are individuals from around the world seeking connection, friendship and support as they navigate life in a new culture. Equally encouraging is the rising wave of volunteers stepping forward to meet this need with hospitality and compassion.

Our Special Needs Ministry also experienced significant growth, welcoming six new families into Friday Nite Kids and the Friday Nite Kids Bible Camp. These ministries continue to create spaces where children and families can experience belonging, friendship and the love of Jesus in meaningful ways.

Every conversation, every friendship and every act of hospitality represent another opportunity for the Gospel to be seen and heard.

Investing in the Next Generation

Few things are more encouraging than watching God work in the lives of children and families. Memorial Park Christian Preschool completed another successful year with 136 students enrolled across eleven preschool classrooms and the Discovery Days STEAM program. Families were encouraged and supported throughout the year by a dedicated staff committed not only to educating children but also partnering with parents during some of the most formative years of family life.

Eight Little Explorers summer camps provided additional opportunities for learning, creativity and fun, while end-of-year celebrations brought families together for worship, praise and thanksgiving.

MPC Kids also experienced exciting growth. Sunday morning and Wednesday evening participation continued to increase, but perhaps the most visible sign of growth appeared in the nursery. After a season when only an occasional infant attended, the newly opened Jungle infant room now regularly welcomes three to five babies each week.

Family events throughout the year created opportunities for connection and community, from movie nights and interactive games to a Christmas pageant that mobilized families and volunteers across the church. Summer Surge camps once again filled to capacity, supported by an incredible team of volunteers who generously gave their time and talents.

More importantly, we continue to see children growing in faith, building friendships and discovering what it means to follow Jesus. And that trend doesn't stop with the younger kids...Student Ministries, otherwise known as Student IMPACT also saw some incredible growth and accomplishments this year! Here are a few amazing things to celebrate; two teenage student baptisms, the largest graduating class in years, the strongest interest in and signups for the Middle School Mission Trip and exciting growth in the number of non-member students attending student programs as a result of peer-to-peer invitations!



Honoring and Connecting Older Adults

While much attention is often given to younger generations, Memorial Park Church also remains deeply committed to helping older adults stay connected, valued and engaged.

Recognizing that health challenges, mobility limitations and distance can create barriers to participation, the Older Adult Ministry has intentionally sought new ways to foster connection. Thirty participants joined the in-person Thursday Bible study this spring, while detailed written lesson notes were distributed to those unable to attend. The Senior Scene newsletter continues to expand its reach, with circulation approaching 150 recipients. Through church updates, devotional content, faith stories, practical resources and personal encouragement, this publication helps older adults remain informed and connected to the life of our church.

Frequent handwritten cards, notes and phone calls further remind homebound members that they are seen, cherished and remain an important part of the MPC family.

Extending the Gospel Around the World

Our commitment to missions continues to bear fruit far beyond western Pennsylvania.



One particularly meaningful moment this year came through our partnership with missionary Pat Premick, who serves in Thailand. Pat shared that after seventeen years serving overseas, she had never received a visit from a partner church or friend from the United States.

That changed this year...

Following a conversation during one of MPC's monthly missionary prayer calls, plans were made for the Missions team to visit Pat in Thailand. Their visit provided encouragement that cannot be measured in numbers alone. It demonstrated something deeply important: our missionaries are not simply names on a prayer list. They are family.



Pat later reflected on how meaningful it was to share her daily life, home, neighborhood and ministry context with members of her church family from MPC. Saying, "Seriously, you guys at MPC rock! I feel loved and known by you all, mostly because of the efforts that Paul has implemented to help make us known by your people. You feel like family to me. Thank you for visiting me and coming to my home. Can't wait to see you again in person in 2027!"

Her testimony serves as a powerful reminder that missions is not merely about sending resources. It is about building relationships, sharing burdens and advancing the Gospel together.

Looking Ahead

As we celebrate all that God has done this year, we also recognize that the opportunities before us are greater than ever.

More people are seeking community. More families are looking for hope. More international neighbors are arriving in our region. More children are filling classrooms and ministry spaces. More people are reaching out for prayer, care and support.

The harvest remains plentiful.

The story of MPC is not ultimately about attendance numbers, meals served, prayer gatherings, volunteer hours or ministry programs. It is about ordinary people faithfully saying "yes" to His call and allowing Him to work through them. As Tammy Gira says, "Once I started meeting people through volunteering and attending small groups, I found my love for serving and being with this church family filled my heart with joy and what better way to move through life than serving our Lord and meeting amazing people."

As we look toward the coming year, there is room for everyone to participate. Whether through prayer, mentoring, serving children, welcoming international neighbors, joining a small group, caring for seniors, supporting missions, preparing meals or volunteering at church events, every person can play a role.

God has blessed Memorial Park Church with remarkable momentum. Together, we have seen lives changed, relationships restored, disciples formed and the Gospel proclaimed.

And by God's grace, the best chapters are still being written.



As we move forward, may we continue to embrace our Vision to Follow Jesus Together, building upon this year of growth and faithfully carrying the hope of Christ throughout the North Hills and across the globe.



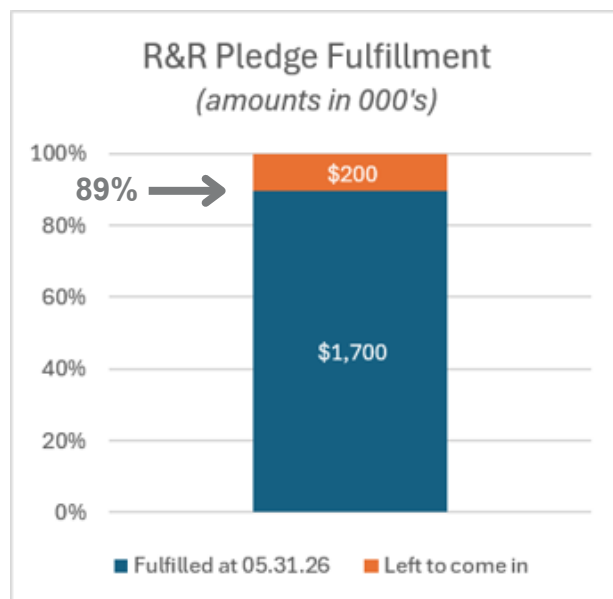
BEFORE



AFTER



Although we are only halfway through the three-year pledge commitment period, we are thankful to Almighty God for the generosity bestowed upon us from our congregation! At the end of May 2026, we are at 89% of our pledges fulfilled!



Praise God.

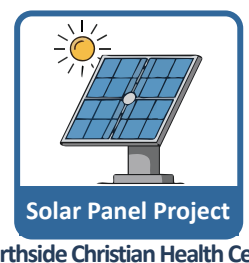
We were also blessed with receiving nearly \$120K of monies that were unpledged.

As we celebrate the completion of our beautiful new sanctuary, we give thanks to God for the generosity and faithfulness of our church family. This wonderful milestone has been made possible through the gifts and commitments of so many. If you have an open pledge, we invite you to continue fulfilling your commitment as you are able. For those who are in a position to complete their pledge before the end of the three-year commitment period, your generosity would be a tremendous blessing to MPC and will help us faithfully steward the resources entrusted to us.

Missional Impact

As part of this Rooted and Rising Campaign, we committed to tithe on monies received. During this last Fiscal Year, we transferred \$159,000 to local & global missions projects because of the Rooted & Rising Campaign!

If all remaining pledges are fulfilled, there will be an additional tithe of approximately \$40,000 transferred to Missions between June 2026 and December 2027. Here are a few of the incredible things we accomplished through your generosity!



Our church operates through a structured hierarchy of governance that ensures order, accountability and faithful stewardship of our resources and mission. This is all led by the Elders, who provide spiritual oversight and directional leadership in alignment with biblical principles. Supporting the Elders are the Deacons, Fiscal Management and Personnel Teams. Collectively, they are responsible for overseeing the church's financial integrity, ensuring resources are wisely utilized, handling staffing, volunteer coordination and day-to-day operational needs of the church. Every decision made within this structure is prayerfully considered and guided by a shared commitment to serve MPC and its members responsibly with wisdom, transparency and love.

ELDERS (SESSION)

Rick Corliss (Clerk of Session)	Geoff Holmes
Chris Eatough (Pastor)	Dana Kapp
Eric Phillips (Pastor)	Bronwynn McAdams
Ryan Pietryga (Pastor)	Jeff McManus
Esmé Teel (Pastor)	Jeff Mensch
Dana Brown	John O'Master
Janell Butorac	Laura Roy
Teresa Fajt	Craig Russell
Kelly Gronbeck	Jeremy Searock
Patty Hildenbrand	Ted Weller

DEACONS

Lisa Boucek	Andrew Little
Denny Brown	David Michael
Janet Brunner	Jennifer Miller
Bonnie Burlett	Nikki Mills
Carolyn Cafaro	Jay Moore
Charlene Cave	Kari Nye
Donna Chapman	Lacey Nye
Chris Clouse	Ryan Parker
Tammy Gira	Cathy Rose
Jackie Harn	Jennifer Russell
John Harn	Wayne Ryan
Nikki Henshaw	Rachel Schulte
Wayne Hildenbrand	Linda Semler
Susan Himrod	Brian Shidemantle
Mary Hopkins	Kelsey Steele
Debbie Huckestein	Katie Sullivan
Mary Anne Kims	Jocy Waibel
Ellie Klocko	Tracy Weller
Nadine Kramer	Tim Wendlandt
Bob Krotzer	Jennifer Wissner

FISCAL MANAGEMENT

Janell Butorac (Chair/Elder)	Tom Anderson
Ted Weller (Elder)	Chris Fenton
Chris Eatough (Pastor)	Kirk Kjellman
Mike Kulmoski (Staff)	Dave Moran
	Frank Sparr

PERSONNEL TEAM

Craig Russell (Chair/Elder)
Jeff Mensch (Elder)
Chris Eatough (Pastor)
Mike Kulmoski (Staff)
Jan Anderson
Stephanie Gigler

OUTREACH TEAM

Paul Housman (Pastor)	Josh Kish
Chris Eatough (Pastor)	Sonja Kassouf
Kevin Steele (Staff)	Bob Metzger
Pete Luxton	Michelle Miller

NOMINATING COMMITTEE

Bronwynn McAdams (Chair)	Dave Anderson
Jeff McManus (Elder)	Joleen Clouse
Eric Phillips (Pastor)	Chris Fenton
Linda Semler (Deacon)	Kathy Fenton

MISSION STEERING TEAM

Paul Housman (Pastor)	Pete Pugliese
Chris Eatough (Pastor)	Roger Rumer
Jim Crawford	Jocy Waibel
Heather McAninch	



For more information on the Elders, Deacons and various Leadership Groups & Committees at MPC, please scan the QR code.

As we reflect on another year of God's faithfulness, we extend our heartfelt gratitude to our incredible staff and ministry leaders. Their dedication, servant-hearted leadership and faithful commitment have helped Memorial Park grow in worship, discipleship, fellowship and outreach. Each person has played a vital role in advancing our mission.

PASTORAL TEAM

Chris Eatough - Lead Pastor
 Eric Phillips - Executive Pastor
 Paul Housman - Pastor of Missions & Outreach
 Esmé Teel - Pastor of Congregational Care
 Ryan Pietryga - Pastor of Family Life & Adult Discipleship
 Dee Cuffman - Pastoral Associate
 Brandon Davis - Ministry Resident

FAMILY MINISTRIES

Levi Cole - Student IMPACT Coordinator
 Lindsay Moore - Early Childhood Coordinator
 Heather Sparr - Children's Elementary Ministry Coordinator
 Lacey Nye - Middle School Program Assistant
 Michelle Searock - Student IMPACT Administrative Assistant

WORSHIP & ARTS

Adam Bannister - Worship Director
 Gail Henry - Organist
 Marlon Martin - A/V & Production Coordinator
 Michael McAdams - A/V Tech

FACILITIES

James Dames - Facilities Director
 Brian Haramic - Assistant Facilities Director
 Landon Housman - Custodian
 Glenn Gehringer - Custodian

We're excited to welcome several new staff members to the MPC team this year! Heather Sparr has joined us as our Children's Ministry Coordinator (Elementary) and Adam Bannister has joined us as our new Worship Director.

Each of them has a unique story of faith and it has been inspiring to see God's love and faithful guidance woven throughout each of their lives. We encourage you to take a moment to introduce yourself, say hello at the Church Picnic and get to know them better!

We thank God for their gifts, their hard work and the countless ways they have served our church family with excellence, compassion and love.

ADMINISTRATIVE STAFF

Michael Kulmoski - Controller
 Kelly Baker - Office Manager
 Greg Hollack - Communications Director
 Deb Waugaman - Executive Assistant to Lead Pastor
 Amy Mathieu - Office Operations Coordinator

ADULT MINISTRIES & OUTREACH

Michele Holmes - Women's Ministries Director
 Joleen Clouse - Women's Ministries Assistant
 Corky Semler - Men's Ministries Director
 Kevin Steele - Local Outreach Coordinator

MEMORIAL PARK CHRISTIAN PRESCHOOL

Debi Bordo - Preschool Director
 Catherine Mensch - Assistant Preschool Director



You Make All of This Possible!

No annual report would be complete without expressing our deepest gratitude to the hundreds of volunteers who faithfully serve our church family throughout the year. Time and again, you have answered the call to serve, not for recognition or applause, but out of a genuine love for God and for others. Your willingness to use your gifts, talents, and time has made an immeasurable impact on our church and our community.

We ♥ our Volunteers

Whether you lead worship, care for our youngest children on Sunday mornings, volunteer during Parents' Night Out, answer phones and greet guests at the front desk, help set up and tear down for special events, bake cookies that make someone feel at home, serve with a smile at Memorial Perk, lead a small group or spend hours pulling weeds and beautifying our campus, your service reflects the hands and feet of Christ. Many of the moments that make our church feel welcoming, organized and caring happen because of the quiet, faithful work of volunteers like you.

Please know that you are seen. You are valued. You are deeply loved. Every act of service, whether visible or behind the scenes, helps create a place where people can encounter God's love, build meaningful relationships and grow in their faith. Your faithfulness strengthens our church in ways that numbers can never fully capture and we are profoundly grateful for all that you do.



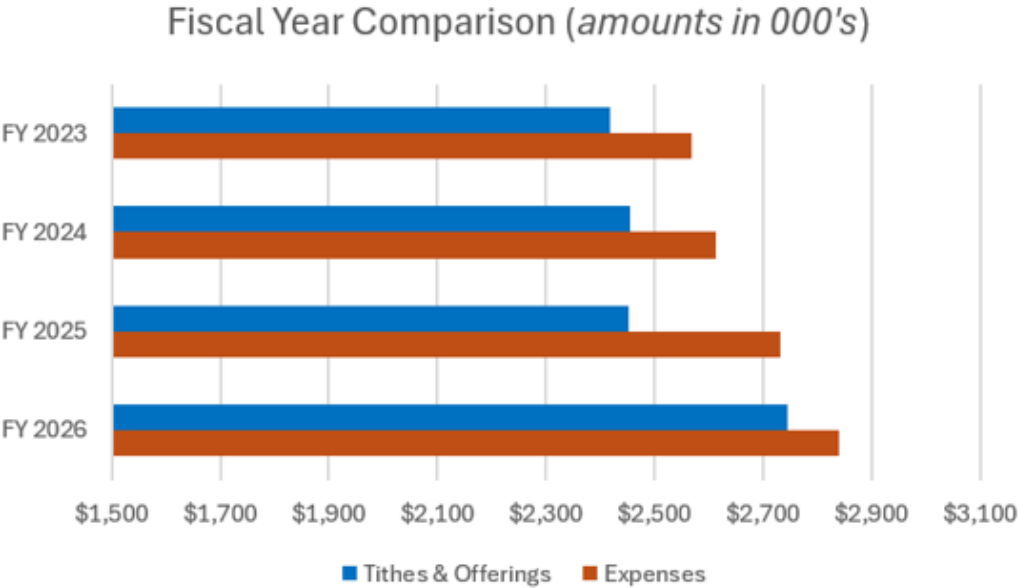
Thank you for giving so generously of yourselves. Thank you for saying "yes" when there was a need, for serving with joy and for being an essential part of what God is doing through Memorial Park Church. We pray that you know how much your investment matters and that God continues to bless you as you bless so many others. We simply could not do ministry without you.

Volunteers

Here are some notes and highlights related to Memorial Park Church’s (MPC) financials for the fiscal year ending May 31, 2026. Most of the accompanying financial information and notes in this document reflect the Church’s Operating Fund, which is the budgeted operations of the core services and mission of MPC. In some instances, we present information for other funds, such as the PreSchool and Rooted & Rising (R&R), just to name a couple; those funds are outside of the Operating Fund activity and are indicated as such. We hope you find this narrative informative; last year we started taking a slightly different approach to the presentation of the information, which we continue this year. The financials in the body of the annual report are condensed for easier reading. Our goal is for all members to easily and concisely understand the current financial picture of MPC. The granular level of detail the Church had seen in the past is still available and can be found in the Appendices in the back of this Annual Report.

Cash and Fund Balances: The Church is in excellent financial condition with over \$2.3M in cash and investments (on a consolidated basis) as of May 31, 2026; which is after having paid out over \$2.2M in Sanctuary related expenses over this last fiscal year. Our cash position is spread across various funds including \$250K in Operating Fund, \$500K in Emergency Reserve Fund and \$623K in Operating Reserve Fund. These reserve funds represent nearly four and a half (4 ½) months of operating expenses; a position that makes MPC very blessed and fortunate. Additionally, during this fiscal year we created a new Spirt Fund with an inaugural deposit of \$250K.

Income and Expenses: Here is a snapshot comparison of the Operating Fund Tithes & Offerings and Expenses for the last 4 fiscal years:



Income: The Lord has clearly blessed us further over this last Fiscal year with significant growth in our Tithes and Offerings. That growth happened at the same time our congregants were also fulfilling their pledge commitments to the R&R Campaign for the new Sanctuary; God is very good. By detailed line, here is some additional information about our income streams:

- Tithes & Offerings – this amount is 12% greater than the prior year (\$293K). For this fiscal year, our Tithes & Offerings were 6% ahead of budget (\$150K), which is the first time we have exceeded budget in the last 5 years! However, our Tithes and Offerings are still not sufficient to cover the operating expenses of the church.
- Total Income - we budgeted to need \$180K from other funds while still having a deficit for the year of \$113K. But, Praise the Lord, instead we finished the year in a positive net position, allowing us to transfer \$50K into our Building Fund to start saving for some repairs that will be needed for our aging facilities.

Expenses: In total, expenses are up ~4% year over year (\$108K), primarily due to increased Personnel-related costs. We had two key positions filled during this last calendar year (Executive Pastor and Controller) both of which were not in the prior fiscal year. In addition, we provided for a 4% cost of living allowance (COLA) to all staff. This increase in personnel expenses was partially offset by spending decreases in facilities and mission partners.

MPC financial information, in the form of statements, is presented as follows:

Memorial Park Church
Consolidated Balance Sheets
As of the Fiscal Year Then Ended
Amounts in 000's

	<u>May 31, 2026</u>	<u>May 31, 2025</u>	<u>May 31, 2024</u>
ASSETS			
Cash & Investments	\$ 2,343	\$ 3,185	\$ 2,466
Fixed Assets	\$ 8,915	\$ 8,980	\$ 9,007
TOTAL ASSETS	\$ 11,258	\$ 12,165	\$ 11,473
LIABILITIES			
TOTAL LIABILITIES	\$ 18	\$ 3	\$ 3
FUND BALANCES			
TOTAL FUND BALANCES	\$ 11,240	\$ 12,162	\$ 11,470
TOTAL LIABILITIES & FUND BALANCES	\$ 11,258	\$ 12,165	\$ 11,473

MPC Operating Fund
Operating Fund Summary
For the Fiscal Year Then Ended
Amounts in 000's

	<u>May 31, 2026</u>	<u>May 31, 2025</u>	<u>May 31, 2024</u>
INCOME			
INCOME	\$ 2,892	\$ 2,587	\$ 2,613
TRANSFERS FROM OTHER FUNDS	\$ -	\$ 145	\$ 50
TRANSFERS TO OTHER FUNDS	\$ (51)	\$ -	\$ (52)
EXPENSES			
TOTAL MINISTRIES	\$ 335	\$ 340	\$ 311
TOTAL MISSION & OUTREACH	\$ 331	\$ 405	\$ 385
TOTAL PERSONNEL	\$ 1,848	\$ 1,658	\$ 1,636
TOTAL FACILITIES	\$ 327	\$ 329	\$ 279
SUMMARY			
TOTAL INCOME	\$ 2,841	\$ 2,732	\$ 2,611
TOTAL EXPENSES	\$ 2,841	\$ 2,732	\$ 2,611
NET TOTAL	\$ -	\$ -	\$ -

Memorial Park Church
Consolidated Fund Balance Summary Report
As of the Fiscal Year Then Ended
Amounts in 000's

	<u>Balance at May 31, 2026</u>			<u>Balance at May 31, 2025</u>
	<u>Restricted</u>	<u>Unrestricted / Designated</u>	<u>Total</u>	<u>Total</u>
FUND BALANCES				
Operating Fund	\$ -	\$ 250	\$ 250	\$ 262
Building Fund, Including R&R	\$ (156)	\$ 398	\$ 242	\$ 1,873
Emergency Reserve Fund	\$ -	\$ 500	\$ 500	\$ 500
Spirit Fund	\$ -	\$ 250	\$ 250	\$ -
Preschool Fund	\$ 35	\$ 145	\$ 180	\$ 197
Operating Reserve Fund	\$ -	\$ 623	\$ 623	\$ 167
All Other Funds	\$ 110	\$ 170	\$ 280	\$ 183
TOTAL CASH & INVESTMENTS	\$ (11)	\$ 2,336	\$ 2,325	\$ 3,182
Fixed Asset Fund	\$ -	\$ 8,915	\$ 8,915	\$ 8,980
TOTAL FUND BALANCE	\$ (11)	\$ 11,251	\$ 11,240	\$ 12,162

NOTES TO THE 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 communities of need 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 (GAAP). Some specific details of our accounting policies are documented in these notes.

Note 2: Operating Fund

The Operating Fund is for the general operations of the Church. The operational needs are approved by the Session in accordance with the Church’s annual operating budget process, conducted by Fiscal. The Operating Fund expenses are spread across four primary areas, two of which are internal operational related (Facilities and Personnel) and two of which are more external facing (Ministries and Missions & Outreach). All four work together like spokes in a wheel because without any one of these, the others would be severely impacted.

To the extent marketable securities are received by the Church as a donation, they are sold at market price as soon as practical after the title passes to the Church. The proceeds are applied to the appropriate fund(s) in accordance with the donors direction. The actual amount received in cash for the liquidation of the marketable security is the amount included in the fund(s) to which the donation is applied.

In-kind gifts are not recorded and thus are not included in the accompanying financial statements.

Note 3: Pastoral Staff

The National Evangelical Presbyterian Church (EPC) has several classifications of ordained clergy – namely Pastors, Associate Pastors and Assistant Pastors. Pastors and Associate Pastors have Terms of Call (financial related employment terms) that are initially approved by the congregation and the presbytery. At our Church, our called Pastors are Chris Eatough (Lead Pastor), Eric Phillips (Executive Pastor), Esmé Teel (Pastor of Congregational Care) and Ryan Pietryga (Pastor of Adult Discipleship and Family Ministries). In accordance with the EPC governance, once a Pastor or Associate Pastor is hired, the Terms of Call are overseen, reviewed and adjusted each year as part of the Church’s annual budgeting process. The individual salary and benefit packages for each Pastor is not included in this report. Our Church participates in the medical, dental, vision, life and long-term disability insurance programs offered through Highmark Blue Cross/Blue Shield, of which the premiums are paid for by the Church. Contributions to retirement accounts of the Pastors are set by the EPC at a rate of 10% of total salary (which includes housing). Also in the EPC, Assistant Pastors may be hired by the Session for a period of time to perform particular tasks/functions important to the Church. Currently, Paul Housman is Assistant Pastor for Missions & Outreach.

Note 4: Fixed Assets

Due to the unavailability of pre-1982 historical cost information related to the Church’s Fixed Assets (primarily property, contents and equipment), the Church adopted a policy to record the Fixed Assets at the values on the insurance appraisal as of January 1, 1982. This was in accordance with the guidelines recommended by the Accounting Standards Subcommittee on Non-Profit Organizations. Any subsequent additions have been recorded at the cost (for purchased assets) and at fair market value on the date received (for donated assets). Depreciation is recorded annually based on a straight-line basis using the estimated useful life of the depreciable asset.

The guidelines recommended by the Accounting Standards Subcommittee on Non-Profit Organizations also state that structures used primarily as Houses of Worship do not need depreciated. Accordingly, the Church has elected not to depreciate the Church building, which also includes Westminster Hall and the PreSchool Education Wing. The Clayton Youth Center along with the other Peebles Road property buildings, are being depreciated over 25 years; facility improvements over 15 years; furniture and fixtures over 10 years; worship equipment over 7 years; major computer equipment over 5 years; personal computers are expensed in the year purchased. The Church owns 6 parcels of property in addition to the property on which the church, parking lots, pre-school and Clayton Center are located. The Church has no debt related to any of these properties.

For further informational purposes, we provide the following financial statements for our Memorial Park Christian Preschool Fund:

Preschool Operating Fund Summary			
For the Fiscal Year Then Ended			
Amounts in 000's			
	<u>May 31, 2026</u>	<u>May 31, 2025</u>	<u>May 31, 2024</u>
INCOME			
Fees	\$ 268	\$ 276	\$ 260
Summer Camp Fees	\$ 16	\$ -	\$ 12
Other Revenues	\$ 1	\$ 1	\$ 1
TOTAL INCOME	\$ 285	\$ 277	\$ 273
EXPENSES			
Personnel	\$ 237	\$ 216	\$ 216
Personnel Benefits	\$ 35	\$ 33	\$ 32
Administration	\$ 12	\$ 13	\$ 15
Student Resources	\$ 6	\$ 6	\$ 6
Summer Camp	\$ 6	\$ 6	\$ 5
Student Activities	\$ 2	\$ 1	\$ 1
Teacher Resources	\$ 1	\$ -	\$ 1
TOTAL EXPENSES	\$ 299	\$ 275	\$ 276
SUMMARY			
TOTAL INCOME	\$ 285	\$ 277	\$ 273
TOTAL EXPENSES	\$ 299	\$ 275	\$ 276
NET TOTAL	\$ (14)	\$ 2	\$ (3)

Preschool Fund Balances			
As of the Fiscal Year Then Ended			
Amounts in 000's			
	<u>May 31, 2026</u>	<u>May 31, 2025</u>	<u>May 31, 2024</u>
FUND BALANCES			
PS Designated Fund	\$ 105	\$ 105	\$ 105
PS Operating Fund	\$ 40	\$ 54	\$ 52
PS Special Gifts Fund	\$ 16	\$ 18	\$ 22
PS Families In Need Fund	\$ 14	\$ 13	\$ 13
PS Scholarship Fund	\$ 5	\$ 7	\$ 8
PS Equipment Fund	\$ -	\$ -	\$ 1
TOTAL PS FUND BALANCE	\$ 180	\$ 197	\$ 201

Appendix to the Annual Report

We provide the following which contain more detailed financial statements for the MPC Operating Fund to supplement the summary information contained in the body of the Annual Report:

MPC Operating Fund Operating Fund Detail For the Fiscal Year Then Ended <i>Amounts in 000's</i>				
	<u>May 31, 2026</u>	<u>May 31, 2025</u>	<u>May 31, 2024</u>	
INCOME				
Tithes and Offerings	\$ 2,746	\$ 2,453	\$ 2,454	
Income From Other Funds	\$ -	\$ 145	\$ 50	
Investment Income	\$ 83	\$ 73	\$ 92	
Other Income (incl grants)	\$ 55	\$ 55	\$ 58	
Facility Rental	\$ 8	\$ 6	\$ 9	
Transfers to Other Funds	\$ (51)	\$ -	\$ (52)	
TOTAL INCOME	\$ 2,841	\$ 2,732	\$ 2,611	
EXPENSES				
MINISTRIES				
Administration	\$ 208	\$ 189	\$ 170	
Denominational Ministries	\$ 39	\$ 52	\$ 51	
Family Ministries	\$ 30	\$ 31	\$ 32	
Worship	\$ 26	\$ 36	\$ 28	
Adult Ministries	\$ 19	\$ 17	\$ 13	
Leadership	\$ 7	\$ 5	\$ 6	
Deacons	\$ 5	\$ 6	\$ 7	
Congregational Ministries	\$ 1	\$ 4	\$ 2	
Stewardship	\$ -	\$ -	\$ 2	
TOTAL MINISTRIES	\$ 335	\$ 340	\$ 311	
MISSION & OUTREACH				
Mission Partners	\$ 309	\$ 382	\$ 372	
Mission Trips	\$ 13	\$ 15	\$ 6	
Outreach	\$ 9	\$ 8	\$ 7	
TOTAL MISSION & OUTREACH	\$ 331	\$ 405	\$ 385	
PERSONNEL				
Wages	\$ 1,335	\$ 1,236	\$ 1,258	
Benefits (insurance, retirement, taxes)	\$ 463	\$ 394	\$ 360	
Personnel Benefits Administration	\$ 27	\$ 4	\$ 4	
Staff Study Allowances	\$ 13	\$ 11	\$ 5	
Staff Expenses	\$ 10	\$ 13	\$ 9	
TOTAL PERSONNEL	\$ 1,848	\$ 1,658	\$ 1,636	
FACILITIES				
Maintenance	\$ 165	\$ 199	\$ 154	
Utilities	\$ 111	\$ 96	\$ 87	
Outside contractors	\$ 39	\$ 22	\$ 26	
Safety & Security	\$ 7	\$ 5	\$ 3	
Property taxes	\$ 4	\$ 4	\$ 5	
Vehicles	\$ 1	\$ 3	\$ 4	
TOTAL FACILITIES	\$ 327	\$ 329	\$ 279	
SUMMARY				
TOTAL INCOME	\$ 2,841	\$ 2,732	\$ 2,611	
TOTAL EXPENSES	\$ 2,841	\$ 2,732	\$ 2,611	
NET TOTAL	\$ -	\$ -	\$ -	

In addition, we are providing a more detailed consolidated financial statement for all the funds within MPC to supplement the summary information contained in the body of the Annual Report:

Memorial Park Church Consolidated Balance Sheets As of the Fiscal Year Then Ended <i>Amounts in 000's</i>			
	<u>May 31, 2026</u>	<u>May 31, 2025</u>	<u>May 31, 2024</u>
ASSETS			
Cash & Investments	\$ 2,343	\$ 3,185	\$ 2,466
Fixed Assets	\$ 8,915	\$ 8,980	\$ 9,007
TOTAL ASSETS	\$ 11,258	\$ 12,165	\$ 11,473
LIABILITIES			
Payroll Taxes Payable	\$ 18	\$ 2	\$ 3
Pass Through Giving	\$ -	\$ 1	\$ -
TOTAL LIABILITIES	\$ 18	\$ 3	\$ 3
FUND BALANCES			
Operating Fund	\$ 250	\$ 262	\$ 262
Building Fund	\$ 242	\$ 1,873	\$ 109
Emergency Reserve Fund	\$ 500	\$ 500	\$ 236
Preschool Fund	\$ 180	\$ 197	\$ 201
Operating Reserve Fund	\$ 623	\$ 167	\$ -
Spirit Fund	\$ 250	\$ -	\$ -
All Other Funds	\$ 280	\$ 183	\$ 1,655
Fixed Assets	\$ 8,915	\$ 8,980	\$ 9,007
TOTAL FUND BALANCES	\$ 11,240	\$ 12,162	\$ 11,470
TOTAL LIABILITIES & FUND BALANCES	\$ 11,258	\$ 12,165	\$ 11,473

2025-2026



Memorial Park Church

**Following
Jesus
Together**