

2024-2025

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



# ANNUAL REPORT

Following  
Jesus  
Together



[memorialparkchurch.org](http://memorialparkchurch.org)

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# Letter from Pastor Chris

Hi Church Family,

What an incredible year of ministry it's been! Last August, I had no idea how The Holy Spirit was going to move in the ministries and life of MPC but I was excited for it. A year ago we were planning our Rooted and Rising Campaign, searching for an Executive Pastor, a Controller, thinking how we could impact people in Pittsburgh and dreaming about what the LORD was building here at Memorial Park!

Since then we've seen all of that and more come to fruition! We've seen our church and community band together to serve our area by packing meals for the Greater Pittsburgh Community Food Bank, hygiene kits for Light of Life Ministries and cutting stamps for Alliance Stamp Ministry. We've filled our open positions with the LORD's chosen candidates. We've also seen Ryan Pietryga graduate seminary as well as Brandon Davis start his seminary journey! As a church we recommitted ourselves to nudge people to come and see Jesus! In John 1: 45-46 - Philip found Nathanael and told him, "We have found the one Moses wrote about in the Law, and about whom the prophets also wrote—Jesus of Nazareth, the son of Joseph. **Come and see.**" Friends, how can we not share this good news?

All of this and more has happened right here at Memorial Park! Our special needs ministries, Special Friends and Friday Nite Kids, have helped countless families. We held multiple Parents' Night Out events where we hosted over 100 kids! Christmas Spree had near record breaking attendance. We held our first joint men's and women's study group, launched numerous Rooted Groups and dozens felt the call to serve on Missions Trips all over the world and here at home!

Oh yeah! We also saw the start of our major construction project after a very successful Rooted and Rising Campaign. All of this is pointing to one proven reality: The LORD is building something here at MPC. I am confident that the best is ahead of us and the Spirit is on the move. All we need to do is step out in faith toward where He is taking us.

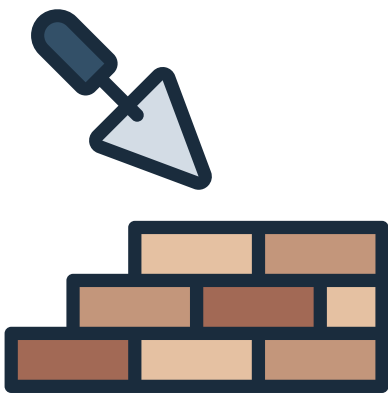
Love you church!



Lead Pastor, Chris Eatough

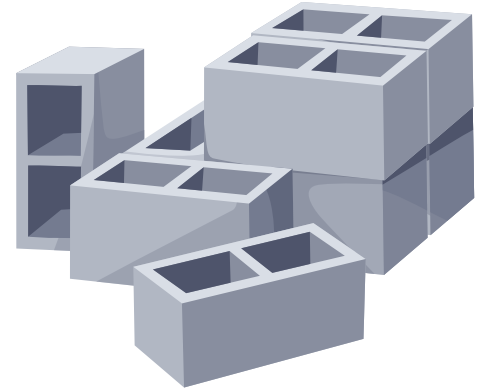
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# Firm Foundation



The strength of a church lies not only in its walls but in the foundation upon which it is built. For MPC, that foundation is none other than Jesus Christ, the Cornerstone of our faith. We exemplify this every day together as we **Love People. Know Jesus. Live Transformed.** Paul describes the church as a living structure, built upon the foundation of Christ, where each member plays a vital role in constructing a community that stands firm against the challenges of the world.

As the church grows and evolves, it becomes more than just a physical space; it transforms into a vibrant, dynamic organism. Each ministry, program and outreach initiative within the church can be likened to individual building blocks that work together to support the entire structure. Just as a building requires a solid foundation to ensure its longevity, the church relies on the strength of its spiritual foundation in Jesus Christ and the multitude of programs that nurture faith, build community and spread God's love.



While Christ is the foundation, the various ministries of the church act as the building blocks that allow the structure to grow, expand and strengthen. Each program serves a specific purpose, contributing to the spiritual, emotional and physical well-being of the congregation. As the church grows, these programs multiply and evolve to meet the needs of the congregation, the community and the world. Let's take a closer look at how these ministries and YOU are continuing to shape and strengthen Memorial Park Church as we continue to grow and reach the lost:

## **Worship Services: The Pillars of Exaltation**

The worship service is like the towering pillars of a great structure—solid, steady and reaching towards God. When the church gathers to praise, worship and honor God, it strengthens the bonds of the community. The collective worship of God reinforces the church's commitment to Him and His purposes. It becomes a spiritual touchpoint where believers are reminded of the solid foundation of Christ and are renewed in their faith.

## **Discipleship: The Foundation of Knowledge**

Discipleship programs are another crucial building block. These programs help individuals grow in their understanding of the Scriptures and deepen their relationship with God. Just as a building cannot rise without proper scaffolding and careful attention to its framework, the believer's faith cannot mature without intentional teaching and study. Bible studies, discipleship classes and Rooted groups offer opportunities for believers to learn, ask questions and apply biblical truths to their everyday lives...**Know Jesus.**



### **Student IMPACT & MPC Kids: Laying a Strong Foundation for the Future**

The younger generation isn't just the future of the church...they're the NOW and it is vital to invest in programs that nurture their faith from an early age. Just as a strong foundation is needed for a building to stand, a strong spiritual foundation is essential for life. MPC Kids, Life Groups and family-oriented activities serve as building blocks that support young believers in their walk with Christ. Through these ministries, children and teenagers are equipped to face the challenges of life with a solid understanding of God's love, His word and His call on their lives, so that we can all **Follow Jesus Together**.

### **Outreach and Mission: Expanding the Church's Reach**

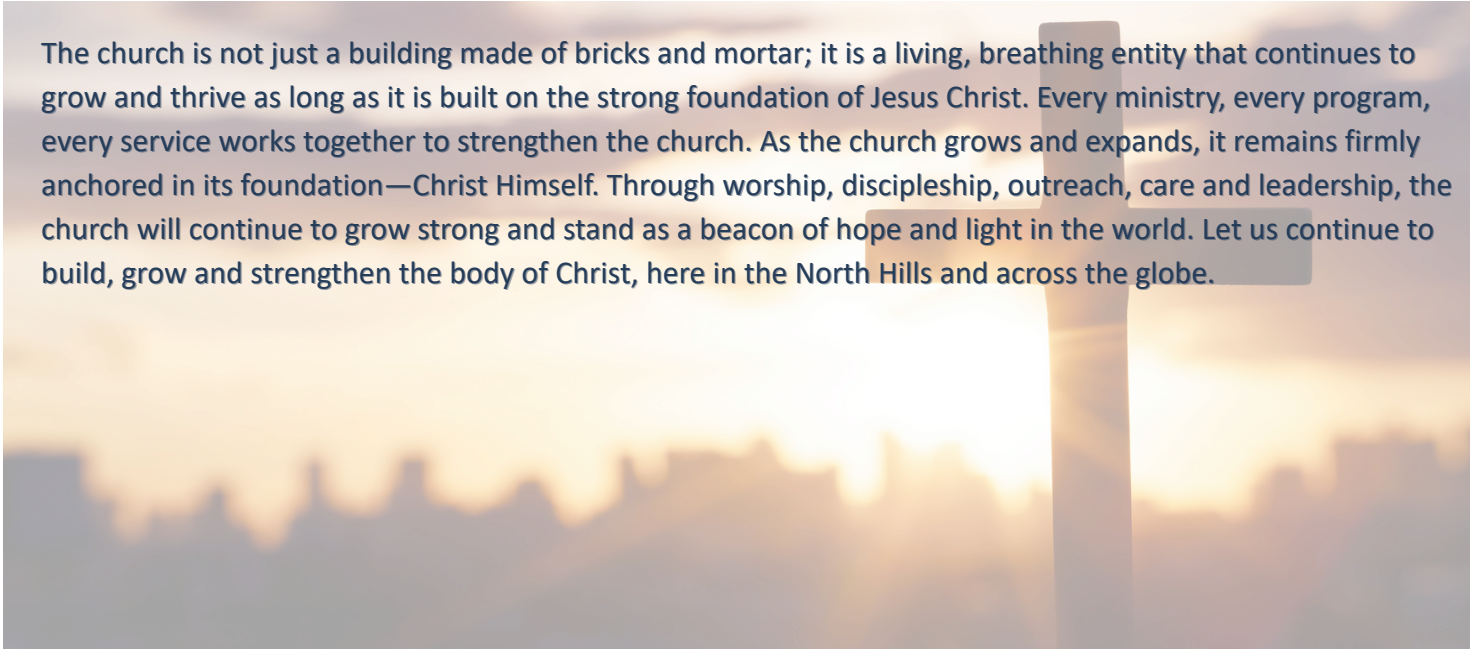
Outreach programs extend the church's influence beyond its' walls. Like the walls and roof of a building, outreach initiatives are meant to nurture and extend God's love to the wider community. Whether it is through local service projects, global missions or food pantries, Memorial Park's outreach programs serve as tangible expressions of Christ's love. These initiatives invite others to experience the foundation of Christ, allowing them to come into contact with the living Christ through acts of service and love...**Live Transformed**.

### **Care Ministries: Strengthening the Body**

Care ministries, such as prayer groups, pastoral care and support groups, act as reinforcements for the emotional and spiritual well-being of the congregation. Just as a structure requires supports to remain stable and endure harsh conditions, the church body requires care to thrive in difficult times. Whether it's comforting those who mourn, supporting the sick or encouraging those struggling in their faith, care ministries ensure that no member is left without the support they need to remain rooted in Christ...**Love People**.

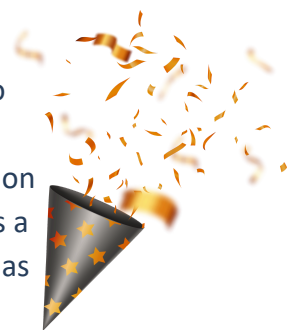
### **Leadership Development: Building Strong Leaders**

The church requires strong, godly leadership to remain anchored in its foundation and grow. Identifying, training and equipping new Elders, Deacons and Staff is crucial to the work of building the church. Just as a building needs experienced architects and builders to construct and maintain it, the church needs spiritual leaders to guide, support and equip the congregation for its mission to **Love People. Know Jesus. Live Transformed**. All while we **Follow Jesus Together**.



The church is not just a building made of bricks and mortar; it is a living, breathing entity that continues to grow and thrive as long as it is built on the strong foundation of Jesus Christ. Every ministry, every program, every service works together to strengthen the church. As the church grows and expands, it remains firmly anchored in its foundation—Christ Himself. Through worship, discipleship, outreach, care and leadership, the church will continue to grow strong and stand as a beacon of hope and light in the world. Let us continue to build, grow and strengthen the body of Christ, here in the North Hills and across the globe.

This past year has been nothing short of extraordinary for our church family. From feeding the hungry to impacting lives locally and globally, the church has continued to grow in every direction, demonstrating the true power of unity, service and faith. Together, we have celebrated many milestones that have not only advanced our mission to **Love People. Know Jesus. Live Transformed.** but also brought us closer together as a community. Here's a look at some of the incredible accomplishments we've achieved as we **Follow Jesus Together:**



## Packing 250,000 Meals

One of the most powerful expressions of MPC's commitment to service came through our food packing initiative. Over the course of two events, YOU the congregation and our North Hills community came together with hearts full of compassion to pack 250,000 meals for families in the Pittsburgh area, with every meal going to the Greater Pittsburgh Community Food Bank. This accomplishment is a testament to the incredible generosity and commitment of our church family and it reflects our core value to **Love People** by meeting the needs of those around us; and in this case, those right in our own backyard.

## Parents' Night Out

Our Parents' Night Out events were another shining example of our church's heart for the community. More than 100 children were lovingly cared for in a safe, fun and enriching environment, allowing parents a much-needed evening of respite. These events were not only a blessing for parents, they also gave kids a chance to build friendships, engage in activities and grow in their faith in a supportive environment. This event has become a staple for families and is a testament to the church's commitment to fostering strong, vibrant family life through countless dedicated volunteers.

## Summer Surge

We welcomed hundreds of children onto the MPC campus for two weeks of Summer Surge, our vacation Bible school program! Kids had the opportunity to learn together, form friendships, sing songs, play games, enjoy electives and watch entertaining and biblical programming and skits. It's no surprise this program is such a success, year after year!





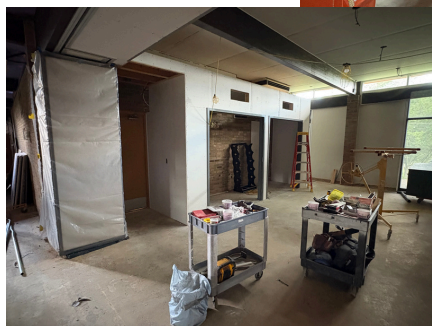


## Growing Groups

In a world that often feels disconnected, MPC has made a concerted effort to create spaces where people can connect on a deeper level. Over the past year, we've seen the formation of new Rooted and other small groups that are helping individuals grow in their faith, find support and build lasting relationships. These groups have become the heart of our church, creating intimate environments where members can share life's joys and struggles, pray together and support each other through every season and new groups are being formed regularly!

## Transition to Westminster Hall

One of the most impressive feats of this year has been our seamless transition into Westminster Hall for worship. Moving into a new location is never easy, but thanks to the hard work, long hours and dedication of James Dames, Marlon Martin and their staff, volunteers and church members, the transition was smooth and efficient. Our current worship space provides an inspiring, welcoming environment for worship, teaching and community events, not just today, but even after our sanctuary renovation is complete. It's a place where we can come together to praise, learn and serve until we can return to our newly renovated Sanctuary!



## Great Start to Sanctuary Construction

The Sanctuary construction project is off to a fantastic start, marking a new chapter for our church. As we continued to grow, the need for a brighter, more welcoming sanctuary with improved sound and Audio/Visual became undeniable. Thanks to thorough, dedicated and ongoing efforts of the Sanctuary Experience Committee and the faithful contributions of our congregation, we've been able to begin the journey toward creating a worship space that will serve generations to come. This project will not only provide us with a new place to gather, worship and learn, but it also serves as a physical reminder of the church's ongoing growth and commitment to its mission to **Love People. Know Jesus. Live Transformed.**



## Missions Changing Lives

In keeping with our mission to serve both locally and globally, this year our church sent out multiple missions teams to various parts of the world. From building homes and providing clean water, to sharing the love of Christ through personal outreach, our church's commitment to global missions has made a real and lasting impact. These trips are more than just service; they are life-changing experiences that allow our members to witness firsthand the power of faith, service and community. Through these trips, we've not only impacted others but also been deeply transformed in the process.

## Impactful Programs Like Special Friends and Friday Nite Kids

One of the most meaningful areas of growth has been in our special needs programs. This year, we've been able to help so many local families by providing a safe, inclusive and loving environment for individuals with unique needs. We were even able to combine Parents' Night Out and Friday Nite Kids for a joint event to serve and bless dozens of families! These programs are a reflection of the church's deep commitment to ensure that everyone, regardless of their abilities, feels welcomed, supported and valued. The impact of these programs extends beyond the individuals served, to their families and to the broader church community. Showing us all the importance of inclusion, love and grace.



## Helping Every Ministry Flourish as We Follow Jesus Together

At MPC we have a simple Mission Statement to Love People. Know Jesus. Live Transformed. Likewise, our Vision is to Follow Jesus Together! Combined that's only nine words, but putting those words into action in all we do... not so simple. That is why our Mission, Vision, Values Implementation team has been hard at work, conducting research and meeting frequently to help each and every ministry and program flourish within the Mission and Vision of MPC! They have been working hard to help each ministry thrive!



## Teaching, Nurturing and Supporting Children and Families Through the Memorial Park Christian Preschool

We are so grateful to be starting another year of preschool! We are offering 12 different classes ranging from 2–5-year-olds. We added an additional 2-year-old class, so for the first time ever, we are now offering three two day 2-year-old classes! Many of our programs are filled and waitlisted, but we do still have preschool openings in our 2 Day 3-year-old, PreK-4 PM & PreK-5 PM classes. We are thankful for the many returning and new families who support MPCP. We are excited to share the love of Jesus with these little ones and appreciate your prayers throughout the year.

# Rooted & Rising Campaign



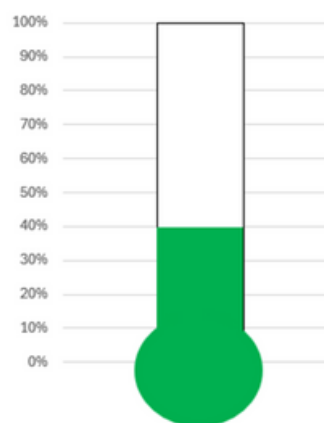
## Rooted & Rising Campaign: Building a Legacy

The Rooted and Rising Campaign (R & R) was created to fund the needs brought forward by the Sanctuary Experience Committee (SEC). The SEC worked tirelessly for two years to pinpoint the main needs of the congregation for the aging sanctuary. Once those needs were established, it was estimated that we would need to raise an additional \$2 million dollars to achieve this goal and fund the project without taking out a loan. After a series of Town Hall meetings and pledge events, it was clear that this was the right plan and overwhelmingly backed by the congregation.

## We Can Do This Together!

As you know, the many pledges made to the Rooted and Rising Campaign were spread out over three years. The construction is happening now and is on track to be complete this calendar year! That also means that the bills for this project will also come due this calendar year. With that in mind, by fulfilling our pledges early, we decrease our chance of having to take out a line of credit to bridge the gap. As you can see by the diagram to the right, we have now received 40% of the total pledges. Thank you to all who have pledged and fulfilled their pledges! **You** make this possible!

2025-2027 Cash Received vs.  
Total Pledged as of May 31, 2025  
Thermometer



## Power in the Pews

Of course a large part of the R & R Campaign is to fully fund the project. However, as Pastor Chris has spoken on many times, it goes way beyond that! In fact, it's **YOU** that plays the most pivotal role of all. **You** are the **Power in the Pews!** Yes it's **YOU** that will ultimately bring success to this project and the ministries at MPC. This is a tangible success that will be seen for years to come, in welcoming new visitors, in building community, in serving those in our area and across the globe and ultimately, in **Loving People** and **Following Jesus together!** That work has already begun since MPC is a missional church; we will tithe on the donations to R & R and direct the tithe towards Missions. This year, your overwhelming generosity allowed us to broaden and create several new outreach programs, like our packing meals for 250,000 families in the Pittsburgh area! This campaign represents not just financial success but a deep investment in the future of our ministry and community, continuing the **Power in the Pews!**



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 with wisdom, transparency and love.

## ELDERS (SESSION)

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

## FISCAL MANAGEMENT TEAM

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

## PERSONNEL TEAM

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

## DEACONS

Denny Brown	Kari Nye
Carolyn Cafaro	Lacey Nye
Charlene Cave	Jen Profozich
Donna Chapman	Cathy Rose
Chris Clouse	Jennifer Russell
Abby Davis	Wayne Ryan
Brenda Gindele	Linda Semler
Tammy Gira	Brian Shidemantle
Nicole (Nikki) Henshaw	Kelsey Steele
Wayne Hildenbrand	Katie Sullivan
Susan Himrod	Esmé Teel (Pastor)
Sam Holmes	Jocy Waibel
Debbie Huckestein	Bill Walsh
Mary Anne Kims	Jan Walsh
Carole Klocko	Tracy Weller
Karen Kowalski	Tim Wendlandt
Todd Lewandowski	Lori Wilson
Ella Mensch	Jennifer Wissner
Terri Morris	

For a full list of MPC Groups, Teams and Committees, including descriptions, responsibilities and meeting times, please scan the QR code:



## NOMINATING COMMITTEE

Paul Molingowski (Chair/Elder)	Chris Fenton
Erin Butler	Steve Kimmel
Joleen Clouse (Staff)	Bronwynn McAdams (Elder)
Chris Eatough (Pastor)	Kelsey Steele (Deacon)

## LEADERSHIP DEVELOPMENT COMMITTEE

Jeff McManus (Chair/Elder)  
 plus all Ministry Directors

Behind every thriving church community is a network of dedicated individuals working faithfully and tirelessly, often behind the scenes, to support the church's growth, operation and mission. We pause with gratitude to recognize the hours of planning, the quiet acts of service, the creative ideas and the spiritual commitment each individual member of these committees and teams brings to MPC. Their work may not always be visible, but its fruit is evident in the life and health of our church. To every person serving on a committee or ministry team: THANK YOU! Your dedication fuels our mission and strengthens our witness. May God bless your continued service and multiply the work of your hands.

## MISSION STEERING TEAM

Paul Housman (Pastor)	Heather McAninch
Charlene Cave	Pete Pugliese (Elder)
Jim Crawford (Elder)	Roger Rumer (Elder)
Chris Eatough (Pastor)	

## OUTREACH TEAM

Paul Housman (Pastor)	Josh Kish
Janell Butorac (Elder)	Bob Metzger
Chris Eatough (Pastor)	Kevin Steele (Staff)
Sonja Kassouf (Elder)	Jessica Wendlandt

## EXECUTIVE PASTOR NOMINATING COMMITTEE

Dave Butler (Chair/Elder)  
Jan Anderson  
Bob Kildea  
Carolyn Molingowski  
Ryan Parker  
Laura Roy (Elder)  
Deb Waugaman (Staff)

## MISSION VISION VALUE IMPLEMENTATION TEAM

Patty Hildenbrand (Co-Chair/Elder)  
Michele Holmes (Co-Chair/Staff)  
Jim Crawford (Elder)  
Chris Eatough (Pastor)  
Kelly Gronbeck (Elder)  
Josh Kish  
Tim Wendlandt

## SANCTUARY EXPERIENCE COMMITTEE (SEC)

Paula Allan (Chair/Elder)	Geoff Holmes (Elder)
Rob Butorac	Marlon Martin
James Dames (Staff)	Janey Mather (Elder)
Chris Eatough (Pastor)	Betsy Rumer

## ELDER LED PRAYER SERVICE COMMITTEE

Jeremy Searock (Chair/Elder)  
Dana Kapp (Elder)  
Isaac Meyers (Staff)  
Esmé Teel (Pastor)

## CAPITAL CAMPAIGN TEAM

Greg Wilson (Chair/Elder)  
Chris Eatough (Pastor)  
Greg Hollack (Staff)  
Steve Little (Elder)  
Deb Waugaman (Staff)

## We ♥ Our Volunteers

### You Make All of This Possible!

If you walk into Memorial Park Church on a Sunday morning, the whole place is buzzing. There's a flurry of activity, community, laughter, joy, song and of course worship. Sure we have a great staff and a wonderful group of Pastors, but the real heart of this church is our volunteers!

Sunday morning alone requires an army of volunteers! Greeters, café workers, childcare, discipleship teachers, ushers, praise band and choir, A/V techs and more all jump in to give up their time, to allow everyone to come together and worship.



But the work doesn't end with Sunday worship. There are countless individuals who give up their time throughout the week to help make MPC run smoothly and efficiently. Monday through Friday we have an amazing group of volunteers answering the phone lines and greeting all who enter our doors with love! Volunteers step up to lead and help with a number of Men's, Women's, Youth, Special Needs, Older Adult's, Kids and Leadership groups!

MPC Serves people all over this area and across the globe through various outreach and missions programs. Our dedicated staff is blessed to lead these projects and to serve alongside the countless volunteers who give up their time to serve. Parents' Night Out, MPC Food Packing, NHCO BBQ, Local and Global Missions Trips and so many other ministries and programs that serve our community and beyond, all because of **YOU!** We would love to list each and every volunteer by name, but we would quickly run out of room and ink! Volunteers, please know from the bottom of our hearts, we see you, we appreciate you and we truly do love you! Thank you for your countless and selfless service!





## Did You Know?

At the bottom of the weekly email is a list of career opportunities here at MPC and that link is consistently one of the most clicked each and every week. That's because for the past year, we have been seeking God's perfect candidate for a number of open positions here at MPC.

# Thank you!



## Wearing Many Hats

As you have no doubt seen by now, the work of this church does not stop. Yet, while a number of key positions at the church were vacant, the work was always completed and done well. That's because a number of staff and church members stepped up to wear multiple hats and cover the workload. Notably, we would like to thank Kelly Baker, Amy Mathieu and Janell Butorac for serving multiple roles and keeping us on track financially and ensuring the business office ran smoothly while we awaited a new Controller. We are so thankful for their service, long hours and additional work while God paved the way for the hiring of our new Controller, Mike Kulmoski. Likewise, we wish to recognize the additional time, effort and work put in by a number of Pastors and Staff while we awaited the hiring of our new Executive Pastor, Eric Phillips.

In a year that has seen so much growth and change at MPC one of the most exciting developments has been our ability to become fully staffed. With new leadership in key areas, our church is now better equipped than ever to serve the needs of our congregation and community. Our staff has been instrumental in providing pastoral care, organizing events and leading programs; their tireless dedication to the mission of the church has been a blessing to all of us. With a fully staffed team in place, we are poised to meet the challenges of the future with confidence and faith.

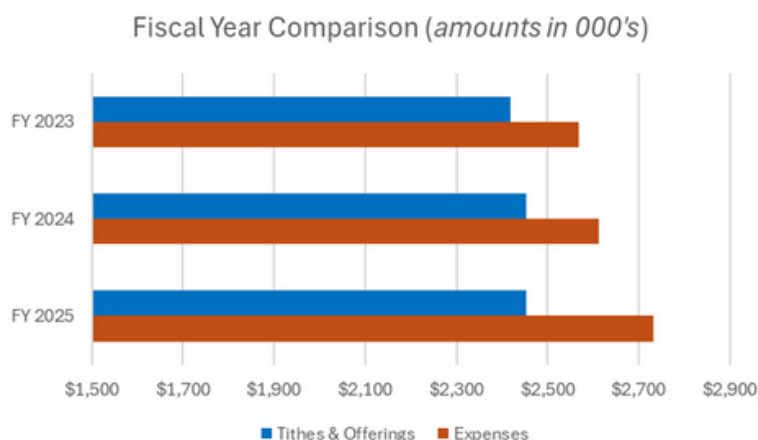


## FINANCIAL REPORT - MEMORIAL PARK CHURCH - Leadership Discussion and Analysis

Here are some notes and highlights related to Memorial Park Church's (MPC) financials for the fiscal year ending May 31, 2025. The accompanying financials, notes and this document reflect the Church's Operating Fund, which is the budgeted operations of the core services and mission of the church. The Preschool and Rooted & Rising Building Campaign (R&R), just to name a couple, are outside of the Operating Fund activity. We hope you find this narrative informative; we did take a slightly different approach to the presentation of the information this year – the financials in the body of the annual report are of an abbreviated nature – 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 has seen in the past is still available and can be found in the Appendix in the back of this Annual Report.

**Cash and Fund Balances:** The Church is in good financial condition with over \$3M in cash and investments as of May 31, 2025, spread across various funds (of which \$1.8M is in R&R). Noteworthy is that we have reviewed and cleaned up many of the fund balances by simplifying and applying them for their intended purpose. We also now have designated money into two funds, Operating Reserve and Emergency Reserve, totaling nearly \$670K. This represents approximately three (3) full months of operating expenses; a position that makes our Church very fortunate.

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



**Income:** Overall, despite our seemingly flat Tithes & Offerings year over year, please note that an additional \$740K of donations were designated for R&R, and thus are not included in the Operating Fund. By detailed line, here is some additional information about our income streams:

- Tithes & Offerings – this amount is consistent with the prior year. For this fiscal year, our Tithes & Offerings were 6.5% below budget or \$172K, which we believe is a combination of (i) members not fulfilling their tithe and (ii) others using their R&R donations in lieu of, instead of in addition to, tithing. When we look at total income, we were 7% below budget or \$192K.
  - Our current member-giving level does not support our operating expenses. As such, we need to supplement with income from other funds, further detailed in the following bullet.
- Income from other funds – we budgeted to need \$200K from other funds. To balance the year, we only required \$134K, which is the net effect of total income being less than budget (\$192K), being more than offset by our expenses being below budget (\$248K).

**Expenses:** In total, expenses are up ~5% year over year or \$120K, primarily in the following areas:

- Ministry Administration – two areas saw the bulk of the increase in this fiscal year: IT Contract Services was up ~\$12K due to increased rates from our 3<sup>rd</sup> party IT services company and Equipment Rental and Usage was up ~\$7K due to expanded copier/printer use for the church's needs.
- Healthcare Benefits – this increase was ~\$34K, driven primarily by increases to premiums from EPC (10%) along with additional employees electing coverage.
- Facility Maintenance – this increase was ~\$45K due primarily to a couple large expenses for HVAC systems repairs/replacements throughout the church campus (Sanctuary furnace, two roof top units and the Clayton Center furnace). With the aging church equipment, these sorts of expenses are likely to continue and we have considered this in the budgeting process.



## MPC Financial Statments:

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

	<u>May 31, 2025</u>	<u>May 31, 2024</u>	<u>May 31, 2023</u>
<b>ASSETS</b>			
Cash & Investments	\$ 3,185	\$ 2,466	\$ 2,031
Fixed Assets	\$ 8,980	\$ 9,007	\$ 9,056
<b>TOTAL ASSETS</b>	<b>\$ 12,165</b>	<b>\$ 11,473</b>	<b>\$ 11,087</b>
<b>LIABILITIES</b>			
<b>TOTAL LIABILITIES</b>	<b>\$ 3</b>	<b>\$ 3</b>	<b>\$ 5</b>
<b>FUND BALANCES</b>			
<b>TOTAL FUND BALANCES</b>	<b>\$ 12,162</b>	<b>\$ 11,470</b>	<b>\$ 11,082</b>
<b>TOTAL LIABILITIES &amp; FUND BALANCES</b>	<b>\$ 12,165</b>	<b>\$ 11,473</b>	<b>\$ 11,087</b>

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

	<u>May 31, 2025</u>	<u>May 31, 2024</u>	<u>May 31, 2023</u>
<b>INCOME</b>			
<b>TOTAL INCOME</b>	<b>\$ 2,732</b>	<b>\$ 2,633</b>	<b>\$ 2,611</b>
<b>EXPENSES</b>			
TOTAL MINISTRIES	\$ 340	\$ 311	\$ 311
TOTAL MISSION & OUTREACH	\$ 405	\$ 385	\$ 354
TOTAL PERSONNEL	\$ 1,658	\$ 1,636	\$ 1,636
TOTAL FACILITIES	\$ 329	\$ 279	\$ 276
<b>SUMMARY</b>			
TOTAL INCOME	\$ 2,732	\$ 2,633	\$ 2,611
TOTAL EXPENSES	\$ 2,732	\$ 2,611	\$ 2,577
<b>NET TOTAL</b>	<b>\$ -</b>	<b>\$ 22</b>	<b>\$ 34</b>

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

	<u>Balance at May 31, 2025</u>			<u>Balance at May 31, 2024</u>
	<u>Restricted/ Designated</u>	<u>Unrestricted</u>	<u>Total</u>	<u>Total</u>
<b>FUND BALANCES</b>				
Operating Fund	\$ -	\$ 262	\$ 262	\$ 262
Building Fund, Including R&R	\$ 1,792	\$ 81	\$ 1,873	\$ 109
Emergency Reserve Fund	\$ -	\$ 500	\$ 500	\$ 237
Preschool Fund	\$ 38	\$ 159	\$ 197	\$ 201
Operating Reserve Fund	\$ -	\$ 167	\$ 167	\$ -
All Other Funds	\$ 97	\$ 85	\$ 183	\$ 1,654
<b>TOTAL CASH &amp; INVESTMENTS</b>	<b>\$ 1,927</b>	<b>\$ 1,254</b>	<b>\$ 3,182</b>	<b>\$ 2,463</b>
Fixed Asset Fund	\$ -	\$ 8,980	\$ 8,980	\$ 9,007
<b>TOTAL FUND BALANCE</b>	<b>\$ 1,927</b>	<b>\$ 10,234</b>	<b>\$ 12,162</b>	<b>\$ 11,470</b>

## 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 the Fiscal Management Team. 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 desire and direction of the donor. 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.

Under the Church's modified-cash basis of accounting, in-kind gifts are not recorded and thus are not included in the accompanying financial statements.

### Note 3: Pastoral Staff

The 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) and Esmé Teel (Associate Pastor). In accordance with the EPC governance, once a Pastor or Associate Pastor is hired, the Terms of Call are overseen, reviewed and adjusted annually 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 of the EPC. Payments to the retirement accounts of the Pastors are set by the EPC at a rate of 10% of their salary.

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 an 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 additions subsequent to that date 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 includes Westminster Hall and the Preschool Education Wing. The Clayton Youth Center along with the other Peebles Road properties, are being depreciated over 25 years; facility improvements over 15 years; furniture and fixtures over 10 years; worship equipment over seven years; major computer equipment over five years; personal computers are expensed in the year purchased. The Church owns six 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			
<i>Amounts in 000's</i>			
	<u>May 31, 2025</u>	<u>May 31, 2024</u>	<u>May 31, 2023</u>
<b>INCOME</b>			
Fees	\$ 276	\$ 260	\$ 236
Other Revenues	\$ 1	\$ 1	\$ 3
Summer Camp Fees	\$ -	\$ 12	\$ 9
<b>TOTAL INCOME</b>	<b>\$ 277</b>	<b>\$ 273</b>	<b>\$ 248</b>
<b>EXPENSES</b>			
Personnel	\$ 216	\$ 216	\$ 223
Personnel Benefits	\$ 33	\$ 32	\$ 31
Administration	\$ 13	\$ 15	\$ 14
Student Resources	\$ 6	\$ 6	\$ 6
Summer Camp	\$ 6	\$ 5	\$ 6
Student Activities	\$ 1	\$ 1	\$ 1
Teacher Resources	\$ -	\$ 1	\$ -
<b>TOTAL EXPENSES</b>	<b>\$ 275</b>	<b>\$ 276</b>	<b>\$ 281</b>
<b>SUMMARY</b>			
TOTAL INCOME	\$ 277	\$ 273	\$ 248
TOTAL EXPENSES	\$ 275	\$ 276	\$ 281
<b>NET TOTAL</b>	<b>\$ 2</b>	<b>\$ (3)</b>	<b>\$ (33)</b>

Preschool Fund Balances			
As of the Fiscal Year Then Ended			
<i>Amounts in 000's</i>			
	<u>May 31, 2025</u>	<u>May 31, 2024</u>	<u>May 31, 2023</u>
<b>FUND BALANCES</b>			
PS Designated Fund	\$ 105	\$ 105	\$ 105
PS Operating Fund	\$ 54	\$ 52	\$ 54
PS Special Gifts Fund	\$ 18	\$ 22	\$ 31
PS Families In Need Fund	\$ 13	\$ 13	\$ 11
PS Scholarship Fund	\$ 7	\$ 8	\$ 11
PS Equipment Fund	\$ -	\$ 1	\$ 2
<b>TOTAL PS FUND BALANCE</b>	<b>\$ 197</b>	<b>\$ 201</b>	<b>\$ 214</b>

## 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 in the body of the Annual Report:

<b>Memorial Park Church</b> <b>Consolidated Fund Balance Detail Report</b> <b>As of the Fiscal Year Then Ended</b> <i>Amounts in 000's</i>				
	Balance at May 31, 2025			Balance at May 31, 2024
	<u>Restricted/ Designated</u>	<u>Unrestricted</u>	<u>Total</u>	<u>Total</u>
<b>FUND BALANCES</b>				
Operating Fund	\$ -	\$ 262	\$ 262	\$ 262
Building Fund, Including R&R	\$ 1,792	\$ 81	\$ 1,873	\$ 109
Emergency Reserve Fund	\$ -	\$ 500	\$ 500	\$ 237
Preschool Fund	\$ 38	\$ 159	\$ 197	\$ 201
Operating Reserve	\$ -	\$ 167	\$ 167	\$ -
Missions	\$ 6	\$ 31	\$ 37	\$ 117
Family Ministry Fund	\$ 17	\$ 16	\$ 33	\$ 63
Administration Fund	\$ -	\$ 28	\$ 28	\$ 99
Deacons Fund	\$ 24	\$ 3	\$ 27	\$ 25
Women's Fund	\$ 20	\$ 1	\$ 21	\$ 24
Other Ministries Fund	\$ 10	\$ -	\$ 10	\$ 8
Library Fund	\$ 9	\$ -	\$ 9	\$ 9
Personnel Fund	\$ 5	\$ 3	\$ 8	\$ -
Men's Fund	\$ 1	\$ 3	\$ 4	\$ 7
Memorials Fund / Future Fund	\$ 3	\$ -	\$ 3	\$ 878
New Life Fund	\$ 3	\$ -	\$ 3	\$ 3
Worship & Arts Fund	\$ -	\$ -	\$ -	\$ -
Legacy Fund	\$ -	\$ -	\$ -	\$ 390
Scouts Fund	\$ -	\$ -	\$ -	\$ 31
<b>TOTAL CASH &amp; INVESTMENTS</b>	<b>\$ 1,929</b>	<b>\$ 1,254</b>	<b>\$ 3,182</b>	<b>\$ 2,463</b>
Fixed Asset Fund	\$ -	\$ 8,980	\$ 8,980	\$ 9,007
<b>TOTAL FUND BALANCE</b>	<b>\$ 1,929</b>	<b>\$ 10,234</b>	<b>\$ 12,162</b>	<b>\$ 11,470</b>

<b>Memorial Park Church</b> <b>Consolidated Balance Sheets</b> <b>As of the Fiscal Year Then Ended</b> <i>Amounts in 000's</i>				
	May 31, 2025	May 31, 2024	May 31, 2023	
<b>ASSETS</b>				
Cash & Investments	\$ 3,185	\$ 2,466	\$ 2,031	
Fixed Assets	\$ 8,980	\$ 9,007	\$ 9,056	
<b>TOTAL ASSETS</b>	<b>\$ 12,165</b>	<b>\$ 11,473</b>	<b>\$ 11,087</b>	
<b>LIABILITIES</b>				
Payroll Taxes Payable	\$ 2	\$ 3	\$ 3	
Pass Through Giving	\$ 1	\$ -	\$ 2	
<b>TOTAL LIABILITIES</b>	<b>\$ 3</b>	<b>\$ 3</b>	<b>\$ 5</b>	
<b>FUND BALANCES</b>				
Operating Fund	\$ 262	\$ 262	\$ 264	
Building Fund	\$ 1,873	\$ 109	\$ 71	
Emergency Reserve Fund	\$ 500	\$ 236	\$ 294	
Preschool Fund	\$ 197	\$ 201	\$ 214	
Operating Reserve Fund	\$ 167	\$ -	\$ -	
All Other Funds	\$ 183	\$ 1,655	\$ 1,183	
Fixed Assets	\$ 8,980	\$ 9,007	\$ 9,056	
<b>TOTAL FUND BALANCES</b>	<b>\$ 12,162</b>	<b>\$ 11,470</b>	<b>\$ 11,082</b>	
<b>TOTAL LIABILITIES &amp; FUND BALANCES</b>	<b>\$ 12,165</b>	<b>\$ 11,473</b>	<b>\$ 11,087</b>	

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

	May 31, 2025	May 31, 2024	May 31, 2023
<b>INCOME</b>			
Tithes and Offerings	\$ 2,453	\$ 2,454	\$ 2,419
Income From Other Funds	\$ 134	\$ 50	\$ 80
Investment Income	\$ 73	\$ 92	\$ 27
Other Income (incl grants)	\$ 55	\$ 28	\$ 71
Facility Rental	\$ 6	\$ 9	\$ 13
Miscellaneous Income (incl transfers)	\$ 11	\$ -	\$ 1
<b>TOTAL INCOME</b>	<b>\$ 2,732</b>	<b>\$ 2,633</b>	<b>\$ 2,611</b>
<b>EXPENSES</b>			
<b>MINISTRIES</b>			
Administration	\$ 189	\$ 170	\$ 156
Denominational Ministries	\$ 52	\$ 51	\$ 45
Worship	\$ 36	\$ 28	\$ 25
Family Ministries	\$ 31	\$ 32	\$ 28
Adult Ministries	\$ 17	\$ 13	\$ 14
Deacons	\$ 6	\$ 7	\$ 4
Leadership	\$ 5	\$ 6	\$ 33
Congregational Ministries	\$ 4	\$ 2	\$ 2
Stewardship	\$ -	\$ 2	\$ 4
<b>TOTAL MINISTRIES</b>	<b>\$ 340</b>	<b>\$ 311</b>	<b>\$ 311</b>
<b>MISSION &amp; OUTREACH</b>			
Mission Partners	\$ 382	\$ 372	\$ 347
Mission Trips	\$ 15	\$ 6	\$ 4
Outreach	\$ 8	\$ 7	\$ 3
<b>TOTAL MISSION &amp; OUTREACH</b>	<b>\$ 405</b>	<b>\$ 385</b>	<b>\$ 354</b>
<b>PERSONNEL</b>			
Wages	\$ 1,236	\$ 1,258	\$ 1,255
Benefits (insurance, retirement, taxes)	\$ 394	\$ 360	\$ 361
Staff Expenses	\$ 13	\$ 9	\$ 10
Staff Study Allowances	\$ 11	\$ 5	\$ 5
Personnel Benefits Administration	\$ 4	\$ 4	\$ 5
<b>TOTAL PERSONNEL</b>	<b>\$ 1,658</b>	<b>\$ 1,636</b>	<b>\$ 1,636</b>
<b>FACILITIES</b>			
Maintenance	\$ 199	\$ 154	\$ 138
Utilities	\$ 96	\$ 87	\$ 84
Outside contractors	\$ 22	\$ 26	\$ 36
Safety & Security	\$ 5	\$ 3	\$ 7
Property taxes	\$ 4	\$ 5	\$ 6
Vehicles	\$ 3	\$ 4	\$ 5
<b>TOTAL FACILITIES</b>	<b>\$ 329</b>	<b>\$ 279</b>	<b>\$ 276</b>
<b>SUMMARY</b>			
TOTAL INCOME	\$ 2,732	\$ 2,633	\$ 2,611
TOTAL EXPENSES	\$ 2,732	\$ 2,611	\$ 2,577
<b>NET TOTAL</b>	<b>\$ -</b>	<b>\$ 22</b>	<b>\$ 34</b>



2024-2025



# Memorial Park Church

*Love People. Know Jesus. Live Transformed*

8800 Peebles Road, Allison Park, PA 15101

412-364-9492

[memorialparkchurch.org](http://memorialparkchurch.org)

**Following  
Jesus  
Together**