

Pacifica Synod 2026 Notebook of Reports

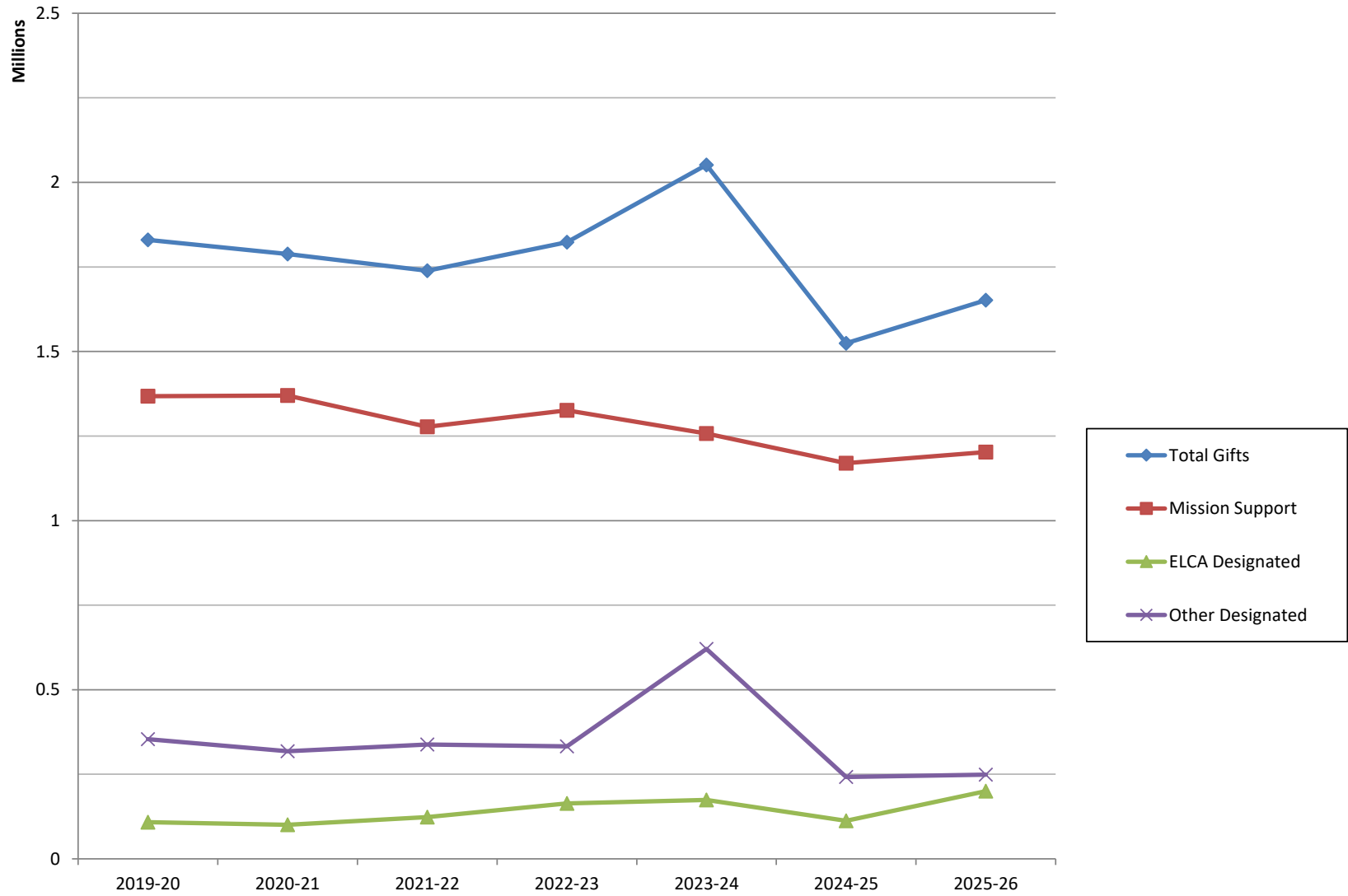
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If you have any questions about items contained in the financial section, please contact Terri Robertson, Executive Assistant for Finance & Administration, at 714.692.2791, Ext. 732 or by email at terrirobertson@pacificasynod.org.

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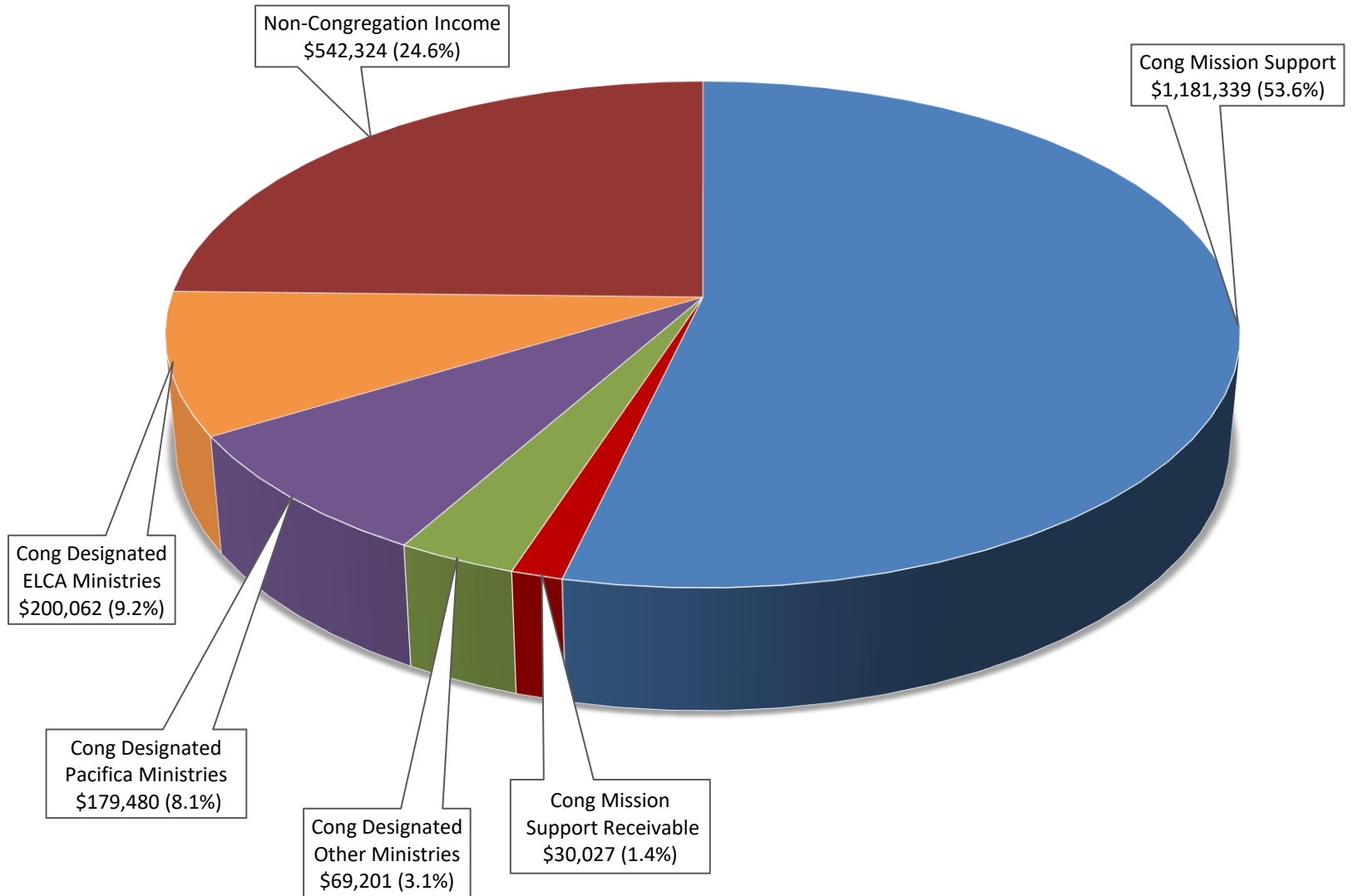
FINANCIAL GIFTS TRENDS OF THE PACIFICA SYNOD 2019-2026



FINANCIAL GIFTS TO THE PACIFICA SYNOD

February 1, 2025 to January 31, 2026

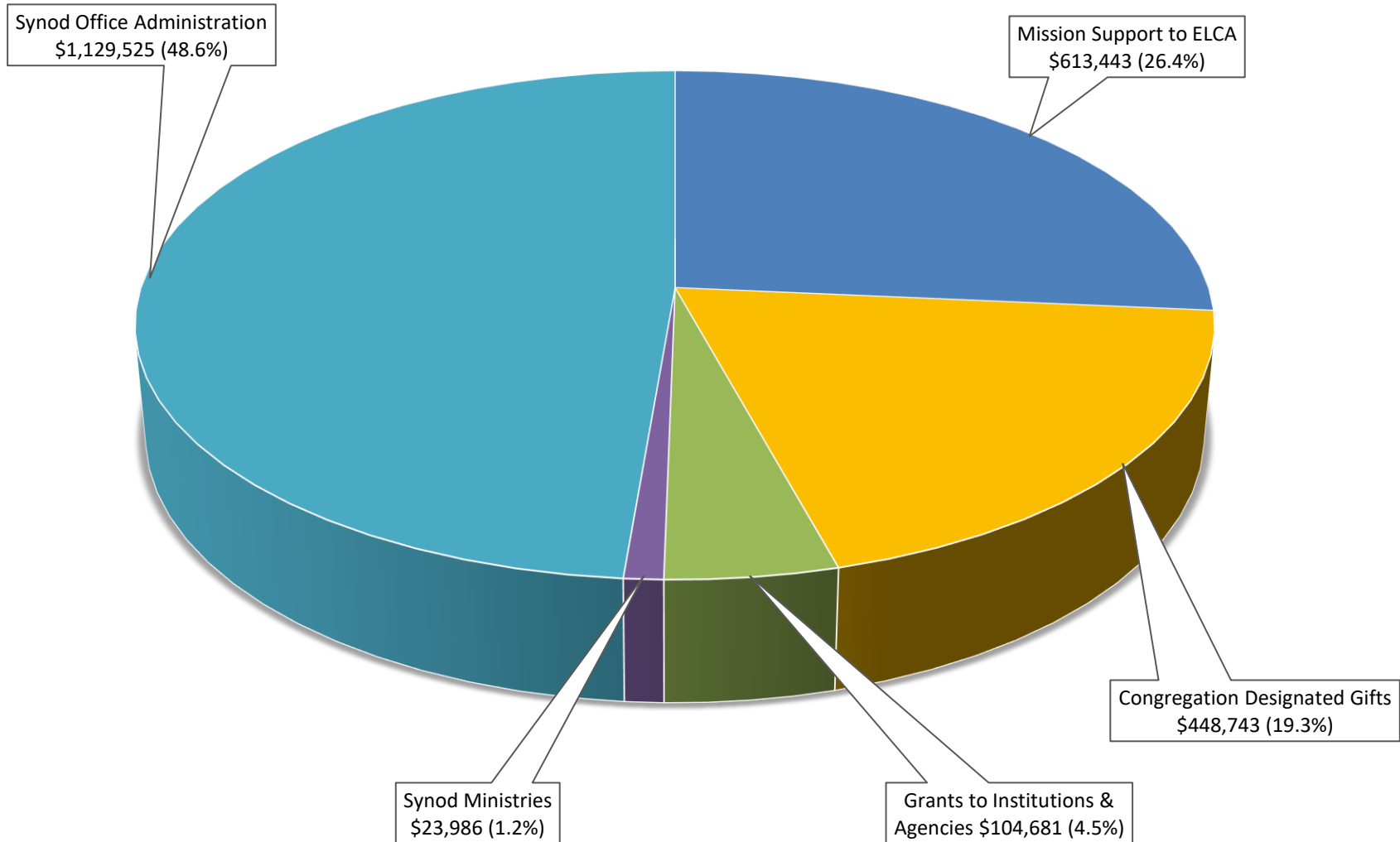
\$2,202,433



FINANCIAL GIFT DISBURSEMENTS OF THE PACIFICA SYNOD

February 1, 2025 to January 31, 2026

\$2,320,378



Pacifica Synod
Comparative Statement of Financial Position
As of January 31, 2026

		Jan 31, 2026	Jan 31, 2025	% Change
ASSETS				
Current Assets				
Checking/Savings				
	1100000 · Checking & Savings Accounts	153,585.02	297,808.83	-48.43%
	1108000 · Designated Funds	10,018,759.86	10,556,622.14	-5.1%
	1110000 · Temporarily Restricted Funds	1,098,483.74	0.00	100.0%
	1112000 · Permanently Restricted	578,422.94	584,324.07	-1.01%
	Total Checking/Savings	11,849,251.56	11,438,755.04	3.59%
Other Current Assets				
	1140000 · Inter-Fund Loans Receivable	2,701,496.87	2,079,136.41	29.93%
	1145500 · Other Accounts Receivable	30,644.50	21,490.76	42.59%
	1147155 · Synod Property Receivable	67,500.00	0.00	100.0%
	Total Other Current Assets	2,799,641.37	2,100,627.17	33.28%
	Total Current Assets	14,648,892.93	13,539,382.21	8.2%
Fixed Assets				
	1170000 · Fixed Assets	2,318,120.47	2,342,045.66	-1.02%
	Total Fixed Assets	2,318,120.47	2,342,045.66	-1.02%
Other Assets				
	1195600 · Other Asset - Equip Lease	4,302.00	8,532.00	-49.58%
	1195650 · Other Asset - RE Lease	0.00	9,588.00	-100.0%
	Total Other Assets	4,302.00	18,120.00	-76.26%
	TOTAL ASSETS	16,971,315.40	15,899,547.87	6.74%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
	1119000 · Accounts Payable	21,974.89	40,183.65	-45.31%
	Total Accounts Payable	21,974.89	40,183.65	-45.31%
Other Current Liabilities				
	1305000 · Accounts Payable - Current	153,087.78	169,075.45	-9.46%
	1306000 · Inter-Fund Loans Payable	2,701,496.87	2,079,136.41	29.93%
	1340000 · Designated Funds	8,892,909.40	8,954,286.32	-0.69%
	1345000 · Temporarily Restricted Funds	2,771,380.64	2,113,651.38	31.12%
	1346227 · Short-Term Equip Lease Liability	3,300.00	4,347.00	-24.09%
	1346228 · Short-Term RE Liability	0.00	6,888.00	-100.0%
	Total Other Current Liabilities	14,522,174.69	13,327,384.56	8.97%
	Total Current Liabilities	14,544,149.58	13,367,568.21	8.8%
Long Term Liabilities				
	1346225 · Equipment Lease Liability	0.00	3,300.00	-100.0%
	1350000 · Permanently Restricted Funds	255,572.83	255,572.83	0.0%
	Total Long Term Liabilities	255,572.83	258,872.83	-1.28%
	Total Liabilities	14,799,722.41	13,626,441.04	8.61%
Equity				
	1450000 · Operating Fund-Beg. Balance	1,629,190.41	791,691.98	105.79%
	1455000 · Investment Income Alloc-Desig	-2,507,360.14	-1,512,840.00	-65.74%
	1456000 · Invest Income Alloc - Temp Rest	-316,211.19	-161,364.05	-95.96%
	1460000 · Property Fund	2,318,120.47	2,342,045.66	-1.02%
	Net Income	1,047,853.44	813,573.24	28.8%
	Total Equity	2,171,592.99	2,273,106.83	-4.47%
	TOTAL LIABILITIES & EQUITY	16,971,315.40	15,899,547.87	6.74%

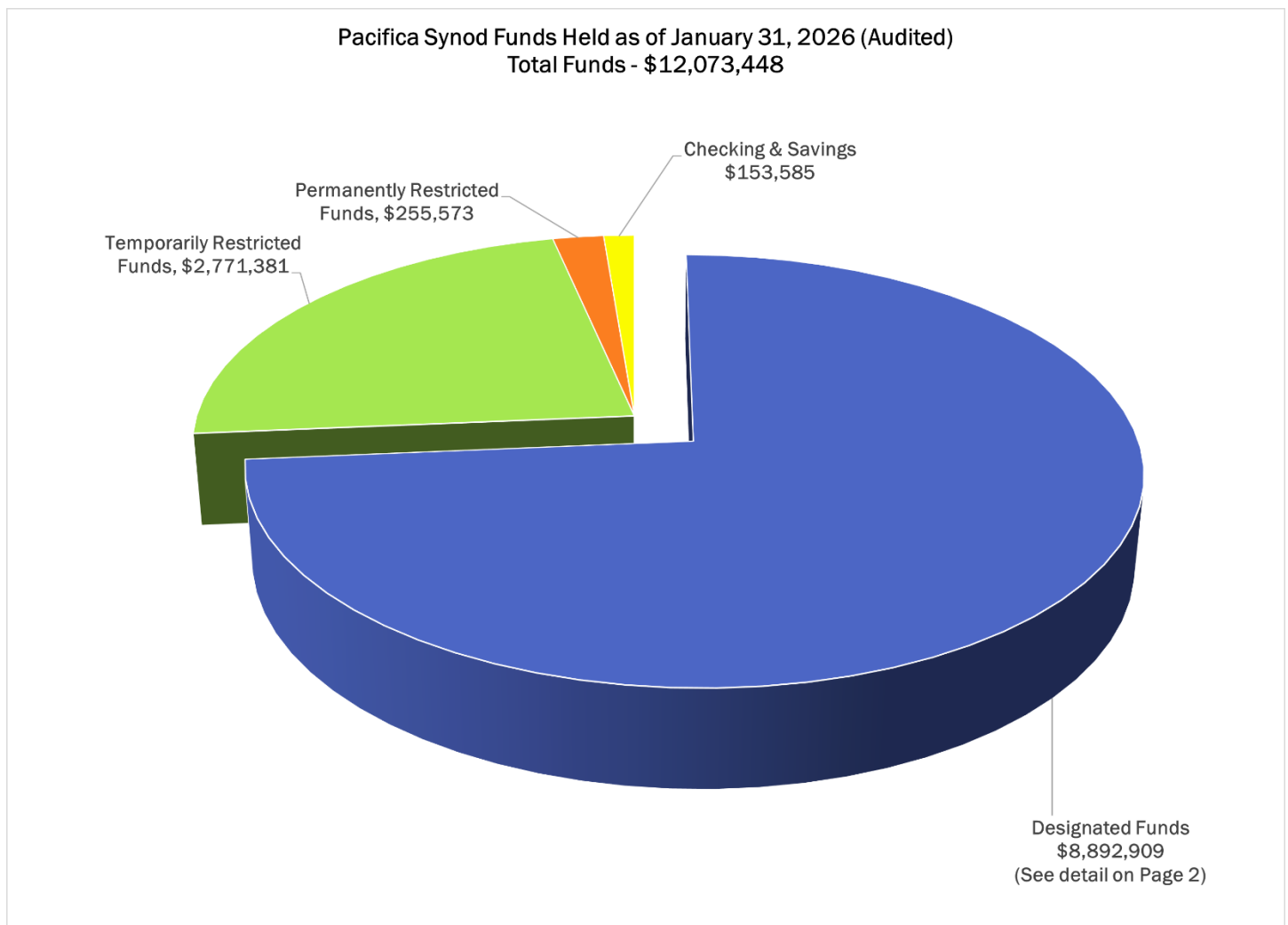
Highlighted Rows Correspond with the funding chart on Page 3-5

Pacifica Synod Fund Descriptions – January 31, 2026

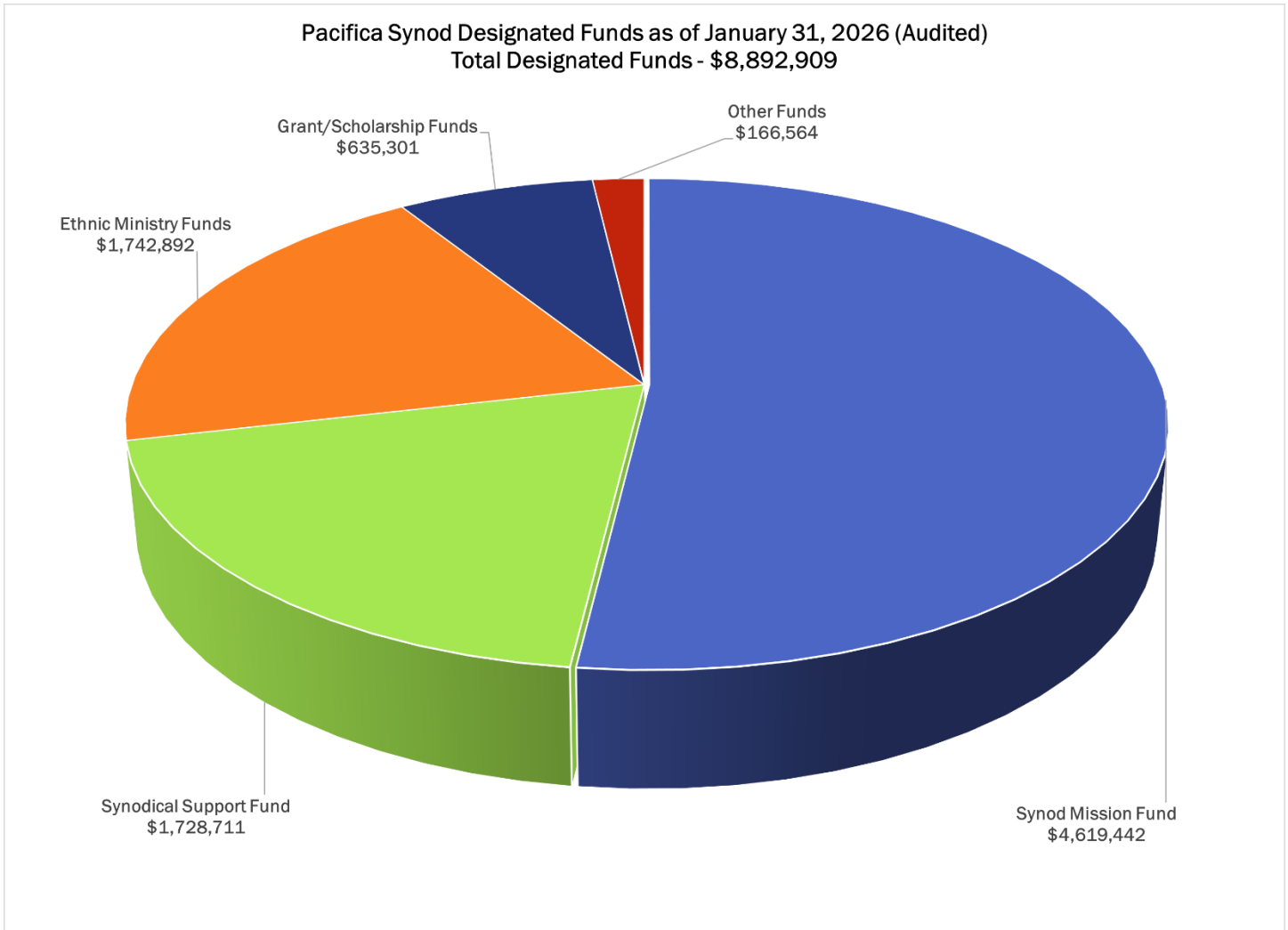
Pacifica Synod holds a variety of different funds at any given time. These funds are grouped into four distinct categories, each with their own set of restrictions. They are:

- **Checking/Savings Accounts (\$153,585)** – General funds with no restrictions.
- **Permanently Restricted Funds (\$255,573)** - Funds held in perpetuity (forever) as stipulated by the donor. The principal amount remains intact and is invested; only the earned income or interest is used to support a specific purpose.
- **Temporarily Restricted Funds (\$2,771,381)** – Funds that carry donor-imposed stipulations limiting their use to a specific purpose. Only the donor of such funds may change the restriction.
- **Designated Funds (\$8,892,909)** – Synod funds designated for a specific purpose by the Pacifica Synod Council. They may only be used for this purpose unless the designation is changed by a vote of the Synod Council.

As of the end of our last fiscal year, January 31, 2026, the funds held by the Pacifica Synod totaled \$12,073,448. The chart below reflects the breakdown of these funds by their restriction:



The synod's Designated Funds totaled \$8,892,909 as of the end of our last fiscal year, January 31, 2026. The designations of these funds (as set by Synod Council) are as follows:



Designated funds in each of the categories listed include:

- **Synod Mission Fund (\$4,619,442)** – Funds designated for development of new ministries, ethnic ministries, redevelopment of existing ministries, Synodically Authorized Worshiping Communities, and Synodically Authorized Outreach Ministries.
- **Synodical Support Fund (\$1,728,711)** – Funds designated to support the synod's annual budget, specifically around staff support and administration.
- **Ethnic Ministry Funds (\$1,742,892)** – Funds designated for Latino and Border Ministries, African Descent Ministries, and Arabic Ministries.
- **Grant/Scholarship Funds (\$635,301)** – Funds designated for the Matthew 25 Grant Fund, Murray & Rhoda Finck Global Mission Engagement (GEM) Grant Fund, Robert L. Miller Scholarship Fund, Warner Trust Grant Fund, and the Laurie Line Scholarship Fund.
- **Other Funds (\$166,564)** – Funds designated for a Bishop Transition, Assembly Carryover, and Cooperative Candidacy Carryover.

Pacifica Synod Spend Plan 2026-2027 / Budget 2027-2028 Notes & Assumptions

Category	Spend Plan 01.31.27 Assumptions	Budget 01.31.28 Assumptions
INCOME		
1501000 - Mission Support Unrestricted	Based on 01.31.26 actuals	No increase from FYE 01.31.27 estimate
1523400 · ELCA/DMU Grant for Staff/DEM	Includes 2% increase, confirmed by ELCA	Estimating 2% increase, pending ELCA Agreement to confirm amount
1525595 - Designated Funds Support Income	Support from Synodical Support Fund Amount determined by anticipated deficit	Support from Synodical Support Fund Amount determined by anticipated deficit
1525610 - Temp Rest DEM Support	ELCA Support Grant for DEM Travel/Cell Phone Reduced by \$500 per ELCA	ELCA Support Grant for DEM Travel/Cell Phone
1525634 - Latine Ministry ATTB Support	Transfer from Latine Ministry Designated Fund 26-27 reflects 3% Assembly approved increase	Transfer from Latine Designated Fund 27-28 estimated 2% increase
EXPENSES		
1601000 Mission Support to the ELCA (51%)	Amount remains at 51% of MS received	Amount remains at 51% of MS received
1602000 Restricted/Designated Donor Exp	In/Out expense equivalent to donations received	In/Out expense equivalent to donations received
1603000 · Mission Support Grants to Inst/Agen	Amounts remain at 8.2% of MS received Allocation remains the same as 2025-2026	Amounts remain at 8.2% of MS received Allocation remains the same as 2026-2027
1650000 · Compensation & Benefits 1655000 · Employer's FICA Contribution 1656000 · Employer's Pen/Medical Contrib.	Amounts based on 3% salary increase for all staff & additional 2% retirement contribution for those waiving health benefits	Amounts based on a 2% salary increase for all staff & additional 2% retirement contribution for those waiving health benefits
1670000 - Staff Travel (ALL)	Includes full staffing and an additional \$4,500 for 3 attendees at the ATTB Gathering	Slight increase due to anticipated increased travel costs
1838000 - Parkcourt Square HOA	Synod office HOA monthly assessments Anticipating monthly increase + possible special assmt	
1839000 - Eckstrom Avenue, SD Property	Property lease ended in August 2025	Property lease ended in August 2025
1747001 - Office Phone/Internet	New IT/VOIP provider effective 12/18/24 Internet costs only (VOIP included in IT Services)	Internet costs only (VOIP included in IT Services)
1841000 - Electric	26-27 reflects anticipated 5.3% decrease per SCE	

Pacifica Synod General Fund 2026-2027 Spend Plan AND 2027-2028 Budget - Summary

	Audited Actuals Fiscal Year Ended 1/31/25	Audited Actuals Fiscal Year Ended 1/31/26	Base Budget FYE 1/31/27 Synod Assembly Approved 5/17/25	Base Spend Plan FYE 1/31/27 Synod Council Approved 3/28/26	Proposed Budget FYE 1/31/28 Synod Council Recommended 3/28/26
Income					
1501000 - Congregation Contributions - Mission Support	1,171,697	1,181,339	1,133,000	1,180,000	1,180,000
1501250 - Cong Contributions - Mission Support Receivable		30,027			
1502000 - Restricted/Designated Donor Contributions	354,628	448,743	375,000	445,000	445,000
1510000 - Non-Congregation Income	1,434,016	542,324	831,843	747,747	772,459
Total Income	2,960,341	2,202,433	2,339,843	2,372,747	2,397,459
Expense					
Benevolence					
1601000 - Mission Support to the ELCA	596,596	613,443	577,830	601,800	601,800
1602000 - Restricted Designated Donor Exp	354,628	448,743	375,000	445,000	445,000
1603000 - Mission Support Grants to Institutions & Agencies	95,924	98,632	92,906	96,760	96,760
1603100 - Other Synod Support Grants	2,500	6,050	3,000	10,000	8,000
Total Benevolence	1,049,648	1,166,867	1,048,736	1,153,560	1,151,560
Synod Office					
1650000 - Compensation & Benefits	935,352	908,506	1,020,737	991,257	1,014,344
1657000 - Continuing Education	3,116	688	4,100	4,400	4,400
1658000 - Professional Expense	2,367	1,512	4,400	4,750	4,750
1670000 - Travel	53,388	43,029	54,000	52,000	54,000
1700000 - Shipping & Postage	1,958	1,883	2,100	2,000	2,100
1720000 - Office Supplies	2,222	1,166	2,450	1,625	1,900
1730000 - Hospitality	755	1,155	1,025	1,400	1,725
1740000 - Contract Services	29,453	32,726	31,995	33,555	34,030
1748000 - Professional Services	20,496	26,497	23,500	21,250	22,500
1750000 - Insurance	13,841	14,526	15,400	15,400	16,600
1770000 - Office Expenses	4,108	6,915	8,400	9,200	9,400
1800000 - Equipment Lease	5,450	5,503	5,600	5,700	6,000
1830000 - Occupancy	19,651	18,157	20,500	21,250	21,250
1839000 - Eckstrom Ave, SD Expenses	10,202	10,010			
1840000 - Utilities & Telephone	18,230	14,864	17,250	16,200	16,200
Total Synod Office	1,120,589	1,087,136	1,211,457	1,179,987	1,209,199
Synodical Leadership, Events, Candidacy & Ministry Teams					
1909000 - Synodical Leadership	7,950	2,970	13,500	8,500	6,000
1909100 - Events & Education	4,900	1,073	1,750	1,700	1,700
1930001 - Pacifica Synod Candidacy	895	2,532	3,000	6,000	6,000
1910000 - Ministry Teams	7,405	7,401	18,500	23,000	23,000
Total Synod Leadership, Candidacy & Ministry Teams	21,150	13,975	36,750	39,200	36,700
Total Expense	2,191,387	2,267,979	2,296,943	2,372,747	2,397,459
1850000 - Depreciation	53,565	52,399			
Net Ordinary Income Operating Fund	715,389	(117,945)	42,900	0	0
Interest/Dividend Income	468,140	478,716			
Unrealized Investment Gain (Loss)	647,625	593,410			
Realized Investment (Gain) Loss	(8,280)	120,005			
Thrivent Investment Acct Fees	(21,237)	(23,703)			
Designated Fund Transfers Out	(988,064)	(1,248)			
Net Income General Fund	813,573	1,049,234	42,900	-	-

Pacifica Synod
General Fund 2026-2027 Spend Plan and 2027-2028 Budget Detail - As Recommended by Synod Council 03.28.26

		Audited Actuals Fiscal Year Ended 1/31/25	Audited Actuals Fiscal Year Ended 01/31/26	Base Budget FYE 1/31/27 Synod Assembly Approved 5/17/25	Base Spend Plan FYE 1/31/27 Synod Council Approved 3/28/26	Proposed Budget FYE 1/31/28 Synod Council Recommended 3/28/26
Income						
1500000 · Congregation Contributions						
	1501000 · Mission Support Unrestricted	1,171,697	1,181,339	1,133,000	1,180,000	1,180,000
	1501250 · Mission Support Receivable		30,027			
	1502000 · Restricted Desg/Donor	354,628	448,743	375,000	445,000	445,000
Total 1500000 · Congregation Contributions		1,526,325	1,660,108	1,508,000	1,625,000	1,625,000
1510000 · Non-Congregation Income						
	1501499 · Reimbursements to Synod	906				
	1511000 · Undesignated Pacifica Synod Support	3,458	7,558	4,000	6,000	6,000
	1521000 · Interest Income					
	1523400 · ELCA/DMU Grant for Staff/DEM	123,391	125,859	126,111	127,681	130,235
	1525595 - Designated Funds Support Income	70,000	333,085	595,826	552,647	573,767
	1525610 - Temporary Restricted Funds DEM Support	9,186	8,927	10,000	9,500	9,500
	1530000 · Other Income	1,499				
	1525627 - Designated Fund ATTB Support	95,648				
	1525632 - Proceeds - Disbanded Church Asset	1,053,461				
	1525634 - Latine Ministry ATTB Support	50,407	50,407	50,407	51,919	52,958
	1530200 · Facility Renewal Reimb Income					
	1525635 - Atonement Sale Partial Tithe Income					
	1530200 - Eckstrom Avenue Expense Reimbursement	12,502	7,310			
	1525637 - Comp/Benefits Reimb - SoTV, La Mesa	13,558	9,178	45,499		
Total 1510000 · Non-Congregation Income		1,434,016	542,324	831,843	747,747	772,459
Total Income		2,960,341	2,202,433	2,339,843	2,372,747	2,397,459
Expense						
1600000 · Mission Support						
	1601000 Mission Support to the - ELCA (51%)	596,596	613,443	577,830	601,800	601,800
	1602000 Restricted Designated Donor Exp	354,628	448,743	375,000	445,000	445,000
	1603000 · Mission Support Grants to Institutions/Agencies					
Ecumenical Relationships						
	1602210 · California Council of Churches	250	250	250	250	250
	1602220 - Pacific Health Ministries (Hawaii)	250	250	250	250	250
	Total Ecumenical Relationships	500	500	500	500	500
Program Grants & Partnerships						
	1602180 · Lutheran Office Of Public Policy (1.32%)	1,032	1,144	1,058	1,119	1,119
	1602240 · Lutheran Planned Giving Partnership	10,000	10,000	10,000	10,000	10,000
	1605000 · ELCA Region II Support	1,250	1,250	2,000	1,250	1,250
Total Grants & Partnerships		12,282	12,394	13,058	12,369	12,369

Pacifica Synod

General Fund 2026-2027 Spend Plan and 2027-2028 Budget Detail - As Recommended by Synod Council 03.28.26

		Audited Actuals Fiscal Year Ended 1/31/25	Audited Actuals Fiscal Year Ended 01/31/26	Base Budget FYE 1/31/27 Synod Assembly Approved 5/17/25	Base Spend Plan FYE 1/31/27 Synod Council Approved 3/28/26	Proposed Budget FYE 1/31/28 Synod Council Recommended 3/28/26
	Support Related Agencies					
	1602120 · Lutheran Social Services (4.23%)	3,307	3,665	3,391	3,585	3,585
	1602150 · Lutheran Retreats Camps, & Conferences (5.65%)	4,423	4,895	4,529	4,789	4,789
	1602170 · California Lutheran Homes	250	250	250	250	250
	1602250 · Central City Lutheran Mission	5,791				
	Total Related Agencies	13,770	8,809	8,169	8,624	8,624
	Support Related Institutions					
	1602100 · Pacific Lutheran Theological Seminary (32.53%)	25,412	28,181	26,075	27,572	27,572
	1602115 - San Diego State Univ. Campus Ministry (54.52%)	42,591	47,232	43,701	46,211	46,211
	1602130 · California Lutheran University (1.75%)	1,368	1,516	1,403	1,483	1,483
	Total Related Institutions	69,371	76,929	71,179	75,267	75,267
	Total 1603000 · Mission Support Grants to Institutions/Agencies	95,923	98,632	92,906	96,760	96,760
	1603100 - Other Synod Support Grants					
	1911358 - Jubilee USA Network		500	500	500	500
	1912650 - ELCA Chaplaincy Scholarship	1,000	1,000	1,000	1,000	1,000
	1915120 - Reconciling Works	500	500	500	500	500
	NEW - Western States Youth Gathering 2026 Scholarships				2,000	
	NEW - Middle School Youth Gathering Scholarships				2,000	2,000
	1913250 - Education Workshop Sponsorship	1,000	1,000	1,000	1,000	1,000
	1915122 - Theoasis Support		3,050		3,000	3,000
	Total 1603100 - Other Synod Support Grants	2,500	6,050	3,000	10,000	8,000
	TOTAL BENEVOLENCE	1,049,648	1,166,867	1,048,736	1,153,560	1,151,560
	1650000 · Compensation & Benefits					
	1652000 · Salaries	617,390	626,945	684,177	685,661	699,374
	1652066 - ATTB Hawaii (Purchase of Svcs)	28,850	29,257	29,842	30,135	30,737
	1652067 - ATTB San Diego (Purchase of Svcs)	28,350	29,257	29,842	30,135	30,737
	1652068 - ATTB OC (Purchase of Svcs)	28,350	29,257	29,842	30,135	30,737
	1652069 - ATTB Inland (Purchase of Svcs)	28,350	29,782	29,842	30,135	30,737
	1652002 - Communications Director (Reimbursement)	27,959				
	1652003 - Salaries (Shared) - SotV, La Mesa	14,583	7,944	36,842		
	1655000 · Employer's FICA Contribution	16,557	17,598	21,317	21,956	22,396
	1655001 · Workers Compensation	4,006	3,914	6,120	3,802	3,954
	1655500 - Employer's FICA/Med - SotV, La Mesa	1,116	608	2,818		
	1656000 · Employer's Pen/Medical Contrib.	139,842	133,944	150,094	159,299	165,671
	Total 1650000 · Compensation & Benefits	935,352	908,506	1,020,737	991,257	1,014,344

Pacifica Synod

General Fund 2026-2027 Spend Plan and 2027-2028 Budget Detail - As Recommended by Synod Council 03.28.26

	Audited Actuals Fiscal Year Ended 1/31/25	Audited Actuals Fiscal Year Ended 01/31/26	Base Budget FYE 1/31/27 Synod Assembly Approved 5/17/25	Base Spend Plan FYE 1/31/27 Synod Council Approved 3/28/26	Proposed Budget FYE 1/31/28 Synod Council Recommended 3/28/26
1657000 · Continuing Education					
1657100 · Bishop	780	100	1,000	1,000	1,000
1657555 - ATTB - Latiné Ministry	350		1,000	1,000	1,000
1657560 - ATTB - Anti-Racism (Half-Time)	705		500	500	500
1657561 - ATTB - Director for Evangelical Mission	1,241	588	1,000	1,000	1,000
1657600 · Continuing Education - Admin Staff	40		600	600	600
1657562 - Communications Director			300	300	300
Total 1657000 · Continuing Education	3,116	688	4,100	4,400	4,400
1658000 · Professional Expense					
1658001 - Books / Media for Ministry			150	150	150
1658004 · Professional Expense Bishop	442	556	500	600	600
1658005 - ATTB - Hawaii	500		500	500	500
1658008 - ATTB - San Diego			500	500	500
1658009 - ATTB - OC	319		500	500	500
1658011 - ATTB - Inland	391	498	500	500	500
1658012 - ATTB - Anti-Racism	235		250	250	250
1658010 - ATTB - Latiné Ministry	66		500	500	500
1658007 · ATTB - DEM	237	337	500	500	500
NEW - Communications Director				500	500
1658013 - Candidacy Coordinator	176	120	500	250	250
Total 1658000 · Professional Expense	2,366	1,512	4,400	4,750	4,750
1670000 · Travel					
1670000 · Staff Travel ALL	53,388	43,029	54,000	52,000	54,000
Total 1670000 · Travel	53,388	43,029	54,000	52,000	54,000
1700000 · Shipping & Postage	1,958	1,883	2,100	2,000	2,100
1720000 · Office Supplies					
1720000 · Office Supplies	1,962	1,134	2,200	1,500	1,750
1722550 - Janitorial Supplies	260	31	250	125	150
Total 1720000 · Office Supplies	2,222	1,166	2,450	1,625	1,900
1725000 - Congregational Resources					
1730000 · Hospitality					
Meals for Outside Groups	80	27	150	100	125
Snack Supplies for LCFML	177	281	275	300	350
Staff Lunches	498	847	600	1,000	1,250
Total 1730000 · Hospitality	755	1,155	1,025	1,400	1,725

Pacifica Synod

General Fund 2026-2027 Spend Plan and 2027-2028 Budget Detail - As Recommended by Synod Council 03.28.26

	Audited Actuals Fiscal Year Ended 1/31/25	Audited Actuals Fiscal Year Ended 01/31/26	Base Budget FYE 1/31/27 Synod Assembly Approved 5/17/25	Base Spend Plan FYE 1/31/27 Synod Council Approved 3/28/26	Proposed Budget FYE 1/31/28 Synod Council Recommended 3/28/26
1740000 · Contract Services					
Audio - Visual Maintenance	158				
IT Services	10,545	12,431	12,300	13,000	13,000
ICON Systems / Software	400	400	400	450	450
Website Programs/Services	2,426	2,167	2,750	2,000	2,000
OC Janitorial Services	7,467	7,901	7,750	8,000	8,000
Professional Protection	840	840	875	850	850
QuickBooks Online		430		80	80
Registration Program	656	689	700	725	750
Kyocera Copy Usage	1,702	2,037	1,500	2,200	2,300
Servant Keeper Database	780	890	720	950	1,000
SmartSheet Spreadsheet Program	1,083	1,044	1,500	1,200	1,300
1744000 · Payroll Services	3,396	3,898	3,500	4,100	4,300
Total 1740000 · Contract Services	29,453	32,726	31,995	33,555	34,030
1748000 · Professional Services					
1741001 · Audit	18,000	18,600	20,000	19,250	20,500
1742000 · Legal	2,446	397	3,500	2,000	2,000
1742510 - Website Redesign		7,500			
Total 1748000 · Professional Services	20,446	26,497	23,500	21,250	22,500
1750000 · Insurance					
1750001 · Umbrella Liability & D & O	2,600	2,613	2,800	2,800	2,800
1750002 · Property & General Liability	9,139	9,812	10,300	10,300	11,500
1750003 · Accident & Medical for Volunteers	300	300	300	300	300
1750004 - Cyber Liability Policy	1,802	1,802	2,000	2,000	2,000
Total 1750000 · Insurance	13,841	14,526	15,400	15,400	16,600
1770000 · Office Expenses					
1770001 · Miscellaneous	210	55	200	200	200
1775000 · Bishop's Discretionary			2,000	2,000	2,000
1791000 · Bank/Credit Card Fees	3,899	4,795	4,200	5,000	5,200
1791750 - Computer Equipment		2,065	2,000	2,000	2,000
Total 1770000 · Office Expenses	4,108	6,915	8,400	9,200	9,400
1800000 · Equipment Lease					
Office Copier	4,356	4,355	4,500	4,500	4,700
Postage Meter	1,095	1,148	1,100	1,200	1,300
Total 1800000 · Equipment Lease	5,450	5,503	5,600	5,700	6,000

Pacifica Synod

General Fund 2026-2027 Spend Plan and 2027-2028 Budget Detail - As Recommended by Synod Council 03.28.26

	Audited Actuals Fiscal Year Ended 1/31/25	Audited Actuals Fiscal Year Ended 01/31/26	Base Budget FYE 1/31/27 Synod Assembly Approved 5/17/25	Base Spend Plan FYE 1/31/27 Synod Council Approved 3/28/26	Proposed Budget FYE 1/31/28 Synod Council Recommended 3/28/26
1830000 · Occupancy					
1760000 · Business/Property Taxes	875	883	950	950	950
1834055 - Landscape Maintenance	2,375	1,650	2,000	2,000	2,000
1834060 - Repair & Maintenance	3,723	3,115	4,500	4,500	4,500
1834100 - Auto Repair/Maintenance	2,437	2,514	2,750	1,500	1,500
1838000 · Parkcourt Square HOA	9,981	9,996	10,000	12,000	12,000
1843101 · Ability Fire Equipment	260		300	300	300
Total 1830000 · Occupancy	19,651	18,157	20,500	21,250	21,250
1839000 - Eckstrom Ave, SD Property					
1839100 - Rent	9,700	9,700			
1839200 - Insurance	502	310			
Total 1839000 - Eckstrom Ave, SD Property	10,202	10,010			
1840000 · Utilities					
1747000 · Telephone					
1747001 · Office Phone/Internet	6,138	2,715	2,700	2,800	2,800
1747002 · Cell - Bishop	600	603	600	600	600
1747004 - Cell - Candidacy Coordinator		175		300	300
1747009 · Cell - Latiné Ministry	600	550	600	600	600
1747008 · Cell - DEM	600	550	600	600	600
1747007 - Cell - Anti-Racism Coordinator	300		300	300	300
1747011 - Cell - Admin Staff	1,200	1,200	1,200	1,200	1,200
1747005 - Cell - Communications Director			600	600	600
Total 1747000 · Telephone	9,438	5,793	6,600	7,000	7,000
1841000 · Electric	4,562	4,724	5,500	4,600	4,600
1841001 · Water	3,781	3,934	4,250	4,100	4,100
1842000 · Gas	450	412	900	500	500
Total 1840000 · Utilities including Telephone	18,230	14,864	17,250	16,200	16,200
TOTAL OFFICE	1,120,540	1,077,126	1,211,457	1,179,987	1,209,199
1909000 - Synodical Leadership					
1912003 · Synod Council	5,098	1,755	5,000	2,500	3,000
1912630 - Conference Deans	2,852	1,000	3,000	1,500	1,500
1912640 · ELCA Churchwide Events		69			
1912912 - Congregational Consultations		145	500	3,500	500
1912320 - Transition Team Training			1,000		
1912301 - Interim Ministry Training			4,000	1,000	1,000
Total 1909000 - Synodical Leadership	7,950	2,970	13,500	8,500	6,000

Pacifica Synod
General Fund 2026-2027 Spend Plan and 2027-2028 Budget Detail - As Recommended by Synod Council 03.28.26

	Audited Actuals Fiscal Year Ended 1/31/25	Audited Actuals Fiscal Year Ended 01/31/26	Base Budget FYE 1/31/27 Synod Assembly Approved 5/17/25	Base Spend Plan FYE 1/31/27 Synod Council Approved 3/28/26	Proposed Budget FYE 1/31/28 Synod Council Recommended 3/28/26
1909100 - Events & Education					
1912610 - Synod Worship & Discussion	1,312	730	900	900	900
1912620 - Day of Theological Reflection			250	250	250
1915100 - Congregational Vitality/Viability	588	343	600	300	300
1915111 - WSYG 2023 Support	2,000				
1915112 - Synod Hosted Classes	1,000			250	250
Total 1909100 - Events & Education	4,900	1,073	1,750	1,700	1,700
1930001 Pacifica Synod Candidacy	895	2,532	3,000	6,000	6,000
1910000 - Ministry Teams					
1911320 - Coaching	2,484	1,499	3,000	2,000	2,000
1911370 - Anti-Racism	1,421	2,016	10,000	10,000	10,000
1911375 - Accessibility			1,000		
1911385 - Tapestry (LGBTQIA+)	500	1,901	500	4,000	4,000
1912200 - Faith Formation/Youth Ministry	2,500	985	3,000	4,000	4,000
1913300 - AMMPARO/Immigration Ministry Team	500	1,000	1,000	3,000	3,000
Total 1910000 - Ministry Teams	7,405	7,401	18,500	23,000	23,000
TOTAL LEADERSHIP, EVENTS, CANDIDACY & MINISTRY TEAMS	21,149	13,975	36,750	39,200	36,700
Total Expense	2,191,337	2,267,979	2,296,943	2,372,747	2,397,459
1850000 - Depreciation					
1854500 - Transportation - Bishop's Auto	1,874	1,743			
1856000 - Office Equipment Depreciation	2,199	1,164			
1857000 - LCFML Depreciation	49,492	49,492			
Total 1850000 - Depreciation	(53,565)	(52,399)			
Net Ordinary Income Operating Fund	715,439	(117,945)	42,899	(0)	(0)

Pacifica Synod Undesignated Mission Support by Congregation

2024: February 1, 2024 to January 31, 2025

2025: February 1, 2025 to January 31, 2026

Conference Name	CITY	CHURCH	2024	2025
East San Diego 1	Chula Vista	St. Mark's	31,850	32,700
	Chula Vista	Glory	0	0
	El Cajon	St. John	700	500
	El Cajon	Welcome Ministry	200	100
	La Mesa	Shepherd of Valley	21,555	21,160
	Lemon Grove	Lemon Grove	3,600	0
	San Diego	Ascension	10,550	14,632
	San Diego	Calvary	1,200	1,500
	San Diego	St. Andrew's	27,965	31,239
	San Diego	Tierrasanta	5,625	11,875
	Santee	Carlton Hills	8,880	9,429
West San Diego 2	Coronado	Resurrection	5,600	600
	San Diego	All Saints	1,450	1,025
	San Diego	Christ	23,111	25,604
	San Diego	Clairemont/Iglesia Luterana	19,625	14,500
	San Diego	First	13,002	16,411
	San Diego	Gethsemane	9,574	9,311
	San Diego	Our Savior's/Nues. Salv.	3,000	6,000
	San Diego	St. Peter's by the Sea	27,214	28,923
Harvest 3	Encinitas	Bethlehem	58,747	55,515
	Escondido	House of Prayer	14,784	14,399
	Oceanside	King of Kings	23,800	38,400
	Poway	Incarnation	6,500	12,216
	Ramona	Spirit of Joy	3,000	2,500
	San Diego	Taiwanese	4,500	4,500
	San Marcos	San Marcos	3,958	4,167
	Solana Beach	Calvary	19,200	28,600
	Temecula	Hope	0	500
	Vista	First /Primera Iglesia	20,088	22,166

Pacifica Synod Undesignated Mission Support by Congregation

2024: February 1, 2024 to January 31, 2025

2025: February 1, 2025 to January 31, 2026

Conference Name	CITY	CHURCH	2024	2025
Raincross 4	Claremont	Good Shepherd	19,509	19,934
	Claremont	HKBP California Batak	1,000	1,000
	Corona	Peace	4,239	3,966
	Hemet	Spirit of Joy	19,942	21,697
	Hemet	Trinity	1,400	1,400
	Lake Elsinore	Shepherd of Life	2,617	1,211
	Moreno Valley	Lord of Life	5,200	5,200
	Norco	Bethany	10,821	10,563
	Ontario/Upland	First/Primera	8,443	10,485
	Riverside	Eden	11,292	11,451
	Riverside	Getsemani Indonesian	3,000	1,500
	Riverside	Trinity	15,116	18,709
	Sun City/Menifee	Faith	13,011	15,712
	Upland	Grace	4,500	3,000
Big Bear 5	Banning	Our Savior's	17,333	14,667
	Barstow	Shepherd of the Desert	4,190	3,520
	Big Bear City	Spirit of Peace	1,420	1,571
	Fontana	Gloria Dei	600	0
	Joshua Tree	LC of the Desert	0	0
	Palm Desert	Hope	55,981	57,425
	Palm Desert	St. John's	18,153	18,857
	Palm Springs	River of Hope	12,478	19,982
	Rancho Cucamonga	Cross & Crown	2,685	3,030
	Redlands	ELCA Batak	600	600
	Redlands	First	16,240	10,850
	Rialto	LC of the Cross	1,800	1,500
	San Bernardino	Spirit of Our Savior	20,354	21,324
	Victorville	Trinity	9,351	9,302
Yucaipa	Faith	3,790	7,400	
Saddleback 7	Corona Del Mar	LC of the Master	2,400	2,400
	Dana Point	Gloria Dei	110,121	116,435
	Laguna Niguel	Mission	8,500	8,000
	Newport Beach	Newport Harbor	24,100	24,000
	Rancho Santa Margarita	Community	1,100	291
	San Clemente	Christ	6,032	6,453
	San Clemente	Our Savior's	225	403

Pacifica Synod Undesignated Mission Support by Congregation

2024: February 1, 2024 to January 31, 2025

2025: February 1, 2025 to January 31, 2026

Conference Name	CITY	CHURCH	2024	2025
Son & Surf 8	Cypress	Mt. Calvary	1,000	2,000
	Fountain Valley	King of Glory	8,620	13,572
	Garden Grove	Our Redeemer	27,400	18,175
	Garden Grove	St. Olaf	6,109	6,970
	Huntington Beach	LC of the Resurrection	19,750	15,654
	Los Alamitos	Bethlehem	6,688	4,876
	Orange	Christ	3,075	2,400
	Orange	Our Saviour's	14,810	14,471
	Santa Ana	St. Peter / San Pedro	3,968	905
	Seal Beach	Redeemer	5,350	9,167
Rejoice 9	Anaheim	Church of Dream Builders	0	0
	Anaheim	Faith	2,000	1,000
	Anaheim	Grace	2,000	2,000
	Anaheim	Lamb of God	3,250	3,000
	Buena Park	Good Shepherd	3,000	3,000
	Fullerton	First	17,213	20,181
	Fullerton	St. Luke	3,156	2,743
	Fullerton	St. Paul	42,600	44,095
	Fullerton	The Table	1,471	1,303
	La Habra	Emanuel	34,800	34,800
	Whittier	Salem	5,600	0
	Whittier	Shepherd of the Hills	4,625	4,600
	Whittier	St. Andrew	5,547	5,413
	Yorba Linda	Emanuel Danish	1,250	1,500
Yorba Linda	Messiah	24,000	22,000	
Hukilau 10	Honolulu	Calvary by the Sea	20,000	19,000
	Honolulu	LC of Honolulu	29,581	27,751
	Honolulu	Prince of Peace	4,800	5,200
	Kailua	St. John	25,325	20,887
	Kailua-Kona	LC of the Holy Trinity	0	0
	Kihei	Kihei	5,491	6,138
	Lihue	Lihue	12,658	10,777
	Miliani	Christ	5,500	7,150
	Pearl City	Joy of Christ	8,303	6,293
	Waianae	Maluhia	3,930	3,600
MS from Individuals			105	0
TOTAL MISSION SUPPORT			1,169,796	1,202,930

THANK YOU FOR YOUR GENEROUS SUPPORT!

2025-2026 Mission Support reflects a 2.83% increase over 2024-2025.

35 congregations increased their Mission Support from last year.

45 congregations kept their Mission Support the same as last year.

27 congregations decreased their Mission Support from last year.

PACIFICA SYNOD GRANT AND SCHOLARSHIP RECIPIENTS 2025-2026

2025 Pacifica Synod Matthew 25 Grant Award Recipients

This fund was established through the generous gift of Jerry and Linda Engelhardt to help the hungry and homeless and others in need, as well as helping congregations and organizations develop and expand their community outreach ministries as described in Matthew 25:35-40.

Congregation/Ministry	City	Purpose	Amount
CONGREGATIONS			
Our Savior's LC	Banning	Ongoing PB&J Ministry providing sack lunches for houseless and those in need	\$ 1,000
Good Shepherd (Women's Group)	Buena Park	Health kits for homeless in BP/Backpacks & supplies for students/Treat bags for groups	\$ 1,000
St. Mark's LC	Chula Vista	St. Mark's Stars collaborative event to provide Christmas gifts for those in need in community	\$ 1,000
Good Shepherd LC	Claremont	Backpack ministry for Central City Lutheran Mission in San Bernardino	\$ 1,000
Mt. Calvary LC	Cypress	Care kits and Global Refuge Community Garden Kits	\$ 1,000
House of Prayer LC	Escondido	Support for Community Resource Fair in Spring 2026	\$ 1,000
King of Glory LC	Fountain Valley	Food and supplies for The King's Kitchen monthly meal program	\$ 1,000
Our Redeemer LC	Garden Grove	Kairos Prison Ministry program expenses	\$ 1,000
St. Olaf/Saturated in His Love Foundation	Garden Grove	Support costs for hygiene and homeless packets and cold weather kits	\$ 1,000
Spirit of Joy LC	Hemet	Lunches and hygiene kits to unhoused and low income persons in Hemet Valley	\$ 1,000
St. John LC/Home Aid Hawaii	Kailua, HI	Funds for planter boxes, soil, tools and plants for 50 new units for Home Aid Hawaii	\$ 500
St. John LC/YMCA Kailua Preschool	Kailua, HI	Funds to establish emergency closet of supplies for YMCA Kailua Preschool at St. John	\$ 500
Kihei LC	Kihei, HI	Funds to continue peanut butter ministry to feed hungry and homeless in community	\$ 1,000
Faith LC	Menifee	Support for Menifee Thanksgiving Dinner feeding over 300 locally	\$ 1,000
Bethany LC	Norco	Gallons of Love Ministry to provide needed items to incarcerated women	\$ 1,000
Our Saviour's LC	Orange	Support for Grace Community Farm on property of Our Saviour's	\$ 1,000
Joy of Christ LC	Pearl City, HI	Support for Burrito Ministry to the houseless community on Oahu	\$ 1,000
Spirit of Joy LC	Ramona	Funding for outreach/ministry of new youth program (Ramona Youth Collaborative)	\$ 1,000
Eden LC	Riverside	Sack Lunch Ministry providing meals for needy and homeless in community	\$ 1,000
Trinity LC	Riverside	Hospital outreach for unhoused individuals	\$ 1,000
Christ LC	San Clemente	Providing meals, pet care, laundry support for residents of Friendship House	\$ 1,000
Our Savior's LC	San Diego	Purchase necessary ingredients for community meals twice monthly	\$ 1,000
St. Andrew's LC	San Diego	Preschool scholarships for children of asylum-seeking families	\$ 1,000
Tierrasanta LC	San Diego	Support for annual food drive for local military families	\$ 1,000
San Marcos LC	San Marcos	Funds for Blessing Bags to be distributed to homeless in the community	\$ 1,000
Carlton Hills LC	Santee	Funds to support meals for homeless each Friday night and once a month on Saturday	\$ 1,000
Trinity LC	Victorville	Funding to purchase rolling carts and shelving for expanded food pantry	\$ 1,000
First LC	Vista	Funding for food to distribute to over 200 people per month	\$ 1,000
Maluhia LC	Waianae, HI	Funds to upgrade their public bathroom	\$ 950
Faith LC	Yucaipa	Replacement of refrigerator for their pantry ministry	\$ 1,000
ORGANIZATIONS			
Summer Harvest Food for Kids	Los Alamitos	Providing food to hungry children during Winter and Summer school breaks	\$ 1,000
Ocean Beach Emergency Food/Loaves & Fishes	San Diego	Funding for food/beverages to be distributed at their weekly distribution	\$ 1,000
Border Church/La Iglesia Fronteriza	San Diego	Funding for costs of worship, Sunday School, meal for Tijuana gathering of migrant worshippers	\$ 1,000
Senior Gleaners of San Diego County	San Diego	Funding to help offset the large vehicle insurance cost for vans used to deliver food	\$ 1,000
Survivors of Torture, International	San Diego	Funding to provide basic needs & outreach to detained asylum-seeking torture survivors	\$ 1,000
Third Avenue Charitable Organization	San Diego	Purchase essential proteins and food staples no longer available through local food banks	\$ 1,000
TOTAL DISTRIBUTED			\$ 34,950

PACIFICA SYNOD GRANT AND SCHOLARSHIP RECIPIENTS 2025-2026

2026 Latino Ministry Endowment Fund Partnership Support Grant Award Recipients

Funded in 2005, these grants provide assistance and support to congregations with existing Latino Ministries or who intend to develop new Latino Ministries.

Congregation	City	Purpose	Amount
St. Mark's LC	Chula Vista	Funding for strategic plan support, Bibles & devotionals, youth events	\$ 8,500
Welcome Ministry	El Cajon	Funding for a 5-year initiative called 26/30 Vision	\$ 10,000
Calvary by the Sea LC	Honolulu	Funding for bilingual community events - 2 family events/2 educational events	\$ 1,000
The Border Church	San Diego	Funding for annual cost of weekly meal and fellowship in Tijuana	\$ 10,000
Our Savior's LC	San Diego	Funding for VBS, confirmation, men's and women's retreats, youth retreat	\$ 10,000
First LC	Vista	Funding for youth to attend the 2027 ELCA Youth Gathering	\$ 9,000
TOTAL DISTRIBUTED			\$ 48,500

2026 Pacifica Synod Warner Trust Fund Grant Award Recipients

This fund was established through the generous gift of Charles and Mable Warner who were members of First Lutheran Church, Los Angeles.

They loved their church as evidenced by the following quote from their will: "...The entire remainder of the trust estate shall go and be distributed to the Evangelical Lutheran Synod of the Southwest, Los Angeles, California, with the request that such estate be used in the construction of Sunday School facilities and to further youth Christian education." As legal successors to the Southwest Synod, the principal was divided among the five ELCA synods in Region 2 and the interest is distribute annually.

Congregation/Ministry	City	Purpose	Amount
Our Savior's LC	Banning	Lutheran Little Lights Ministry - Weekly and Special Events	\$ 1,000
St. Mark's LC	Chula Vista	Vacation Bible School	\$ 1,000
Calvary by the Sea LC	Honolulu	VBS Materials/Godly Play Materials & Training	\$ 1,000
LC of the Resurrection	Huntington Beach	Youth trip to Japan in summer 2026	\$ 1,000
Emanuel LC	La Habra	Classroom upgrades for confirmation and high school group	\$ 1,000
Hope Lutheran Children Center	Palm Desert	New playground equipment (scooters, trikes, soccer, T-ball)	\$ 1,000
St. Peter's by the Sea LC	San Diego	Sunday School and Confirmation Curriculum	\$ 1,000
Tierrasanta LC Preschool	San Diego	Furnish Additional Classrooms	\$ 1,000
The Border Church	San Diego	Sunday School supplies & food for the Border Church at the wall in Playas	\$ 1,000
Hope LC	Temecula	Educational materials in Spanish to be used by Hope's Preschool	\$ 1,000
First LC	Vista	Cabinetry, shelves, drawers for storage in Sunday School room	\$ 1,000
TOTAL DISTRIBUTED			\$ 11,000

2025-2026 Pacifica Synod Cathryn Wright Scholarship Award Recipients

These scholarships are given through the Cathryn W. Wright Bequest designated for Stephen Ministry lay leaders. Congregations are encouraged to attend local or online Stephen Ministry training events and the scholarships may be used to help fund congregational enrollment and registration fees for up to 2 lay leaders.

In 2023, the use of the fund was expanded and may also be used for any synod-authorized lay leader training opportunities.

Congregation/Ministry	City	Purpose	Amount
St. Mark's LC	Chula Vista	"Living the Resurrection" strategic planning process for congregation leaders	\$ 2,000
Individuals		Funding for lay leader registration fee/hotel for 2025 Theoasis Conference	\$ 4,980
Individual		Funding for additional coaching to assist with congregational leadership	\$ 600
Individuals		Funding for lay leader registration subsidy for 2026 Day of Theological Reflection	\$ 45
TOTAL DISTRIBUTED			\$ 7,625

PACIFICA SYNOD GRANT AND SCHOLARSHIP RECIPIENTS 2025-2026

2025-2026 Coaching & Spiritual Direction Grants

In January 2024, the Pacifica Synod began investing in coaching and spiritual direction as one means of supporting faithful, resilient leaders in the church and the world. This pilot program allows for up to \$400 per individual to subsidize sessions with a certified coach or spiritual director, while funds remain. We anticipate this will provide participants with 3-6 sessions with the coach or spiritual director, depending on their rate. This opportunity is open to both rostered and lay (non-rostered) leaders, such as administrative staff and congregational officers within the Pacifica Synod. As of April 2025, \$4,198 remains in this fund for future awards.

Recipients	Dates	Purpose	Amount
23 Grants Awarded	Jan 2024 - April 2026	Coaching & Spiritual Direction Grants of up to \$400 each	\$ 9,165
TOTAL DISTRIBUTED			\$ 9,165

2025 Murray & Rhoda Finck Global Engagement Mission Fund Award Recipients

The goals of the Murray & Rhoda Finck Global Engagement Mission fund are to assist congregations of the Pacifica Synod in their Global Mission efforts, to initiate and/or continue direct support of present and future Companion Synods of the Pacifica Synod, and to share in ministry with God's people as we strive together for a lasting world peace. Applications are received and awards given annually.

Congregation	City	Purpose	Amount
St. Mark's LC	Chula Vista	Funding for bi-lateral cultural events such as Dia de los Muertos and Posada	\$ 2,000
Good Shepherd LC	Claremont	Computers, teacher salary, dorm costs for Lake Tanganyika Diocese, Tanzania	\$ 2,000
Lutheran Church of the Resurrection	Huntington Beach	To assist with cost of LCR Youth Japan Mission Tour in 2026	\$ 3,200
Shepherd of the Valley LC	La Mesa	Matching funds for ecumenical clean drinking water project in Pakistan	\$ 2,000
Incarnation LC	Poway	Global Mission work in Mexico with Project Mercy	\$ 3,000
The Border Church	San Diego	Funding to serve migrants, organize educational, support, and volunteer efforts	\$ 3,000
TOTAL DISTRIBUTED			\$ 15,200

2025-2026 Pacifica Synod Robert L. Miller Scholarship Award Recipients

The Rev. Robert L. Miller served for ten years as the first bishop of the Pacifica Synod. This Scholarship Fund was created through congregational and individual gifts shared upon Bishop Miller's retirement in 1998 and upon his death in 2016. Additional funds came from the distribution of the proceeds from the sales of Prince of Peace Lutheran, Ontario and Hope Lutheran, Riverside. As approved by the Pacifica Synod Candidacy Committee, applicants must be enrolled in an approved degree or TEEM program, leading to becoming a rostered leader in the ELCA (Word and Sacrament/Word and Service.)

Seminary	City	Student	Amount
Pacific Lutheran Theological Seminary	Berkeley, CA	TEEM Student - Josefina Ramirez	\$ 4,750
Pacific Lutheran Theological Seminary	Berkeley, CA	TEEM Student - Wen-Tzao Yang	\$ 1,000
Pacific Lutheran Theological Seminary	Berkeley, CA	Student - Roderick Sinclair	\$ 5,750
Wartburg Theological Seminary	Dubuque, IA	Student - Kathy Hartl	\$ 3,000
Luther Seminary	St. Paul, MN	Student - Chelsey Henrichsen	\$ 500
Pacific Lutheran Theological Seminary	Berkeley, CA	Student - Amanda Pulos	\$ 5,000
TOTAL DISTRIBUTED			\$ 20,000

PACIFICA SYNOD GRANT AND SCHOLARSHIP RECIPIENTS 2025-2026

2025-2026 Rev. Laurie Line Memorial Scholarship Award Recipients

This scholarship is established in memory of the Rev. Laurie Line and in thanksgiving for her ministry in the Pacifica Synod. As a woman called to ministry, Pastor Laurie overcame significant hurdles. For this reason, this scholarship is intended to specifically assist in the support and success of women in ministry. Applicant must be affiliated with and registered at an ELCA seminary seeking an MDiv degree (or participating in the TEEM program), to become a Rostered Minister of Word and Sacrament.

Seminary	City	Student	Amount
Pacific Lutheran Theological Seminary	Berkeley, CA	Student - Amanda Pulos	\$ 2,000
Pacific Lutheran Theological Seminary	Berkeley, CA	TEEM Student - Josefina Ramirez	\$ 2,000
Pacific Lutheran Theological Seminary	Berkeley, CA	Student - Grace Lee	\$ 2,000
Pacific Lutheran Theological Seminary	Berkeley, CA	Student - Feronika Raming	\$ 3,000
Pacific Lutheran Theological Seminary	Berkeley, CA	Student - Stephanie Dykes	\$ 2,000
Wartburg Theological Seminary	Dubuque, IA	Student - Kathy Hartl	\$ 3,000
Luther Seminary	St. Paul, MN	Student - Chelsey Henrichsen	\$ 2,000
TOTAL DISTRIBUTED			\$ 16,000

Thanks to generous donors over the years, during our 2025-2026 fiscal year, we were able to distribute a total of \$162,440 in grants & scholarships. 58 Grant Awards totaling \$109,650 and 26 Scholarships totaling \$52,790 were distributed to support ministries, seminarians, lay leaders, and organizations.

2026 Mission Support Intent Recognitions

THANK YOU to those who submitted their 2026 Mission Support Intent as of May 19, 2026.

2026 Mission Support Intent Forms Received

Lamb of God LC, Anaheim	Joy of Christ LC, Pearl City
LC of the Good Shepherd, Buena Park	LC of the Incarnation, Poway
Good Shepherd LC, Claremont	LC of the Cross, Rialto
Gloria Dei LC, Dana Point	Eden LC, Riverside
Bethlehem LC, Encinitas	Trinity LC, Riverside
House of Prayer LC, Escondido	All Saints LC, San Diego
First LC, Fullerton	Calvary LC, San Diego
St. Paul LC, Fullerton	Christ LC, San Diego
The Table OC, Fullerton	Clairemont LC, San Diego
Our Redeemer LC, Garden Grove	First LC, San Diego
Spirit of Joy LC, Hemet	Gethsemane LC, San Diego
LC of Honolulu, Honolulu	St. Peter's by the Sea LC, San Diego
Prince of Peace LC, Honolulu	Calvary LC, Solana Beach
Shepherd of the Valley LC, La Mesa	Hope LC, Temecula
Bethany LC, Norco	St. Andrew LC, Whittier
Our Saviour's LC, Orange	Faith LC, Yucaipa
St. John's LC, Palm Desert	

Note: If your congregation is not listed above, please contact Terri Robertson in the synod office at terrirobertson@pacificasynod.org to have a form emailed to you. Thank you!

THANK YOU to those congregations listed below who plan to tithe 10% (or more!) of their Congregational Weekly Offerings to the work of the Pacifica Synod and the Evangelical Lutheran Church in America (as indicated on their 2026 Mission Support Intent).

Lamb of God LC, Anaheim	Shepherd of the Valley LC, La Mesa
LC of the Good Shepherd, Buena Park	Bethany LC, Norco
Gloria Dei LC, Dana Point	Joy of Christ LC, Pearl City
House of Prayer LC, Escondido	LC of the Cross, Rialto
First LC, Fullerton	Calvary LC, San Diego
The Table OC, Fullerton	Christ LC, San Diego
Spirit of Joy LC, Hemet	St. Peter's by the Sea LC, San Diego
LC of Honolulu, Honolulu	

We give thanks to ALL our congregations for your partnership and generosity in 2025.

PACIFICA SYNOD OF THE EVANGELICAL
LUTHERAN CHURCH IN AMERICA

FINANCIAL STATEMENTS

WITH INDEPENDENT AUDITOR'S REPORT

JANUARY 31, 2026

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Independent Auditor's Report

Synod Council
Pacifica Synod of the Evangelical
Lutheran Church in America

Opinion

We have audited the accompanying financial statements of Pacifica Synod of the Evangelical Lutheran Church (a nonprofit organization), which comprise the statement of financial position as of January 31, 2026, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Pacifica Synod of the Evangelical Lutheran Church as of January 31, 2026, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Pacifica Synod of the Evangelical Lutheran Church and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Pacifica Synod of the Evangelical Lutheran Church's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

Independent Auditor's Report (Continued)

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Pacifica Synod of the Evangelical Lutheran Church's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Pacifica Synod of the Evangelical Lutheran Church's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The Schedule of Net Assets, Schedule of Net Assets Without Donor Restrictions – Designated Funds, the Schedule of Net Assets With Donor Restrictions – Temporarily Restricted Funds, and the Schedule of Expenses by Funding Source on pages 14 - 17 are presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Hawkey & Parmelee LLP

April 27, 2026
Brea, CA

PACIFICA SYNOD OF THE EVANGELICAL
LUTHERAN CHURCH IN AMERICA
STATEMENT OF FINANCIAL POSITION
January 31, 2026

	Without Donor Restrictions	With Donor Restrictions	Total
<u>ASSETS</u>			
Current Assets			
Cash and Cash Equivalents			
Checking	\$ 153,585	\$ -	\$ 153,585
MIF Demand Accounts	939,713		939,713
Thrivent Money Market Accounts	343,305		343,305
Total Cash and Cash Equivalents	<u>1,436,603</u>	<u>-</u>	<u>1,436,603</u>
Short Term Investments			
MIF Term Accounts	-		-
ELCA Endowment Fund Pooled Trust	749,355	68,356	817,711
Thrivent Bonds	271,620		271,620
Thrivent Mutual Funds	7,199,826		7,199,826
Total Short Term Investments	<u>8,220,801</u>	<u>68,356</u>	<u>8,289,157</u>
Receivables & Prepaids			
Synod Property Receivable	67,500		67,500
Contributions Receivable	30,645		30,645
Prepaid Expenses	-		-
Total Receivables & Prepaids	<u>98,145</u>	<u>-</u>	<u>98,145</u>
Total Current Assets	<u>9,755,549</u>	<u>68,356</u>	<u>9,823,905</u>
Long Term Investments			
MIF Term Accounts			
General	1,867,919		1,867,919
Total Long Term Investments	<u>1,867,919</u>	<u>-</u>	<u>1,867,919</u>
Fixed Assets			
CFML Land and Building	3,167,169		3,167,169
Furniture, Equipment and Other	449,334		449,334
Auto	32,222		32,222
	<u>3,648,725</u>	<u>-</u>	<u>3,648,725</u>
Accumulated Depreciation	(1,330,605)		(1,330,605)
Total Fixed Assets, Net	<u>2,318,120</u>	<u>-</u>	<u>2,318,120</u>
Other Assets			
Permanently Restricted Investments			
ELCA Endowment Fund Pooled Trust			
Matthew 25 Fund		100,000	100,000
Warner Trust		155,573	155,573
Lease Assets	4,302		4,302
Due from (to) Other Funds	(2,701,614)	2,701,614	-
Total Other Assets	<u>(2,697,312)</u>	<u>2,957,187</u>	<u>259,875</u>
TOTAL ASSETS	<u>\$ 11,244,276</u>	<u>\$ 3,025,543</u>	<u>\$ 14,269,819</u>
<u>LIABILITIES</u>			
Current Liabilities			
Accrued Expenses and Payables	\$ 89,791	\$ -	\$ 89,791
Due to ELCA	56,681	-	56,681
Due to Region	30,000	-	30,000
Due Others from Disbanded Congregations	-	-	-
Short Term Lease Liability	3,300	-	3,300
Total Current Liabilities	<u>179,772</u>	<u>-</u>	<u>179,772</u>
Long Term Lease Liability	-	-	-
TOTAL LIABILITIES	<u>179,772</u>	<u>-</u>	<u>179,772</u>
NET ASSETS	11,064,504	3,025,543	14,090,047
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 11,244,276</u>	<u>\$ 3,025,543</u>	<u>\$ 14,269,819</u>

See accompanying notes.

PACIFICA SYNOD OF THE EVANGELICAL
LUTHERAN CHURCH IN AMERICA
STATEMENT OF ACTIVITIES
Year Ended January 31, 2026

	Without Donor Restrictions	With Donor Restrictions	Total
<u>SUPPORT AND REVENUE</u>			
Support:			
Mission Support	\$ 1,224,952	\$ 148,426	\$ 1,373,378
ELCA Grants	-	215,859	215,859
Shared Ministry Income	13,475	1,002,927	1,016,402
Revenue:			
Proceeds from Disbanded Church Assets, net of expenses	-	-	-
Interest	106,169	11,620	117,789
Dividend Income	282,846	78,081	360,927
Realized Gains (Losses) on Investments	102,151	17,854	120,005
Unrealized (Losses) on Investments	493,774	99,636	593,410
Conference and Other Registration Fees	50,504	94,025	144,529
Facilities Use	-	-	-
Comp/Benefits Reimb - SotV, LM	9,178	-	9,178
Other Income	834	-	834
Gain (Loss) on Fixed Asset Disposal	(1,248)		(1,248)
Net Assets Released from Restrictions	1,016,892	(1,016,892)	-
Board Contribution to Restricted Deficient Funds	(6,156)	6,156	-
 Total Support and Revenue	 <u>3,293,371</u>	 <u>657,692</u>	 <u>3,951,063</u>
<u>EXPENSES</u>			
Operating Expenses			
Program Services	2,965,693		2,965,693
Management & General	490,568		490,568
 Total Expenses	 <u>3,456,261</u>	 <u>-</u>	 <u>3,456,261</u>
 INCREASE (DECREASE) IN NET ASSETS	 <u>(162,890)</u>	 <u>657,692</u>	 <u>494,802</u>
 NET ASSETS, beginning of year	 11,227,394	 2,367,851	 13,595,245
 NET ASSETS, end of year	 <u>\$ 11,064,504</u>	 <u>\$ 3,025,543</u>	 <u>\$ 14,090,047</u>

See accompanying notes.

PACIFICA SYNOD OF THE EVANGELICAL
LUTHERAN CHURCH IN AMERICA
STATEMENT OF FUNCTIONAL EXPENSES
Year Ended January 31, 2026

	Program Services	Management & General	Total
<u>General Administration</u>			
Contract Services	\$ 46,195	\$ 107,790	\$ 153,985
Depreciation	26,199	26,200	52,399
Equipment Lease	1,979	4,615	6,594
Hospitality	924	231	1,155
Insurance	1,724	15,513	17,237
Legal and Professional Services	-	26,497	26,497
Occupancy and Utilities	21,523	21,523	43,046
Office Expense	3,642	3,643	7,285
Professional Expense	756	756	1,512
Shipping and Postage	979	980	1,959
Supplies and Materials	583	583	1,166
Thrivent Account Investment Fees	-	23,703	23,703
	<u>104,504</u>	<u>232,034</u>	<u>336,538</u>
<u>Personnel</u>			
Salaries	788,702	211,781	1,000,483
Leased Employees	-	-	-
Continuing Education	542	146	688
Payroll Taxes	15,301	4,108	19,409
Pension, Medical and Disability	155,183	41,670	196,853
Worker's Compensation	3,085	829	3,914
	<u>962,813</u>	<u>258,534</u>	<u>1,221,347</u>
<u>Leadership, Support and Program</u>			
Ministry Teams	14,109	-	14,109
Region II Support	1,250	-	1,250
Synodical Leadership	2,970	-	2,970
Travel	49,415	-	49,415
	<u>67,744</u>	<u>-</u>	<u>67,744</u>
<u>Other Program Expenses</u>			
Financial Support to ELCA	613,441	-	613,441
Support to Institutions	97,382	-	97,382
Assembly Expenses	38,270	-	38,270
Conferences and Workshops	127,478	-	127,478
DEM Expenses	7,273	-	7,273
Grants	366,415	-	366,415
Shared Ministry Expenses	577,943	-	577,943
Other Congregation Expenses	2,430	-	2,430
	<u>1,830,632</u>	<u>-</u>	<u>1,830,632</u>
Total Expenses	<u>\$ 2,965,693</u>	<u>\$ 490,568</u>	<u>\$ 3,456,261</u>

See accompanying notes.

PACIFICA SYNOD OF THE EVANGELICAL
LUTHERAN CHURCH IN AMERICA
STATEMENT OF CASH FLOWS
Year Ended January 31, 2026

CASH FLOWS FROM OPERATING ACTIVITIES:

Increase (Decrease) in Net Assets		\$ 494,802
Adjustments to reconcile (Decrease) in Net Assets to Net Cash		
Provided (Used) by operating activities:		
Depreciation	52,399	
Unrealized Gain on Investments	(593,410)	
Realized Gain on Investments	(120,005)	
Loss on Fixed Asset Disposal	1,248	
(Increase) Decrease in Contributions Receivables	(9,154)	
(Increase) Decrease in Synod Property Receivable	(67,500)	
(Increase) Decrease in Lease Asset	13,818	
Increase (Decrease) in Accrued Expenses and Payables	(15,981)	
Increase (Decrease) in Due to ELCA, Region & Others	(18,180)	
Increase (Decrease) in Short Term Lease Liability	(7,935)	
Increase (Decrease) in Long Term Lease Liability	(3,300)	
Total Adjustments		(768,000)
Net Cash (Used) by Operating Activities		(273,198)

CASH FLOWS FROM INVESTING ACTIVITIES:

Investment in Fixed Assets	(29,722)	
Purchase of Investments	(1,450,376)	
Interest Income Invested in Mission Term Accounts	(104,276)	
Dividends Reinvested	(341,286)	
Withdrawal from MIF Term Account	922,999	
Withdrawal from ELCA Endowment Fund	94,610	
Withdrawal from Thrivent Mutual Fund Accounts	1,280,304	
Net Cash Provided by Investing Activities		372,253

DECREASE IN CASH 99,055

CASH AND CASH EQUIVALENTS - Beginning of year 1,337,548

CASH AND CASH EQUIVALENTS - End of year \$ 1,436,603

COMPOSITION OF CASH AND CASH EQUIVALENTS - ENDING

Without Restriction		1,436,603
With Restriction		-
Total Cash and Cash Equivalents - Ending		\$ 1,436,603

See accompanying notes.

PACIFICA SYNOD OF THE EVANGELICAL
LUTHERAN CHURCH IN AMERICA
NOTES TO FINANCIAL STATEMENTS
January 31, 2026

NOTE A – NATURE OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES

Nature of Organization

Pacifica Synod of the Evangelical Lutheran Church in America (Synod) was incorporated as a not-for-profit organization in July 1986. The Synod is affiliated with the Evangelical Lutheran Church in America (ELCA) and is responsible for the oversight and the life and mission of the ELCA in the counties of Imperial, Orange, Riverside, San Bernardino, and San Diego in the state of California, and in the state of Hawaii. The Synod is supported primarily through contributions received from member congregations.

Significant Accounting Policies

Basis of Accounting

The financial statements of the Synod have been prepared on the accrual basis of accounting and accordingly reflect all significant receivables, payables, and other liabilities.

Financial Statement Presentation

Financial statement presentation follows the recommendations of the Financial Accounting Standards Board in ASU 2016-14. Accordingly, net assets, revenue, expenses, gains and losses are classified based on donor-imposed restrictions. Net assets of the Synod and changes therein are classified and reported as:

Without Donor Restrictions – Those resources not subject to donor-imposed restrictions. Resources not subject to donor-imposed restrictions include those net assets that the Synod has set aside for a particular purpose.

With Donor Restrictions – Those resources subject to donor-imposed restrictions that will be satisfied by action of the Synod or by the passage of time, and permanently restricted net assets that are subject to donor-imposed restrictions which never lapse.

Cash and Cash Equivalents

Cash consists of checking and savings deposits with banks.

Property and Equipment

Acquisitions of property and equipment in excess of \$1,000 are capitalized. Property and equipment are carried at cost or, if donated, at the approximately fair value at the date of donation.

The Synod depreciates assets using the straight-line method over the useful lives of the assets of 5, 7 and 39 years.

PACIFICA SYNOD OF THE EVANGELICAL
LUTHERAN CHURCH IN AMERICA
NOTES TO FINANCIAL STATEMENTS
January 31, 2026

NOTE A – NATURE OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES

Significant Accounting Policies (Continued)

Investments and Credit Risks

Investments consist of funds invested with Mission Investment Fund (a Financial Ministry of the ELCA), the ELCA Endowment Fund Pooled Trust, and Thrivent Financial Mutual Funds. Investments in the Mission Investment Fund include Demand with Check Writing Accounts and Mission Term Accounts. The Demand with Check Writing Accounts is similar in character to savings accounts and the Mission Term Accounts are certificates of deposits. All Mission Investment Funds are stated at cost and are not protected by FDIC.

Investments in the ELCA Endowment Fund are stated at fair value based on amounts reported to the Synod by the management of the Fund. Realized and unrealized gains and losses are reflected in the statement of activities. Investments in the ELCA Endowment Fund are not protected by SIPC (Security Investor Protection Corporation).

Investments in Thrivent Financial Mutual Funds are stated at fair value based upon quoted prices of the mutual funds in an active market. Realized and unrealized gains and losses are reflected in the statement of activities. Investments in the Thrivent Financial Mutual Funds are not protected by SIPC (Security Investor Protection Corporation).

As of January 31, 2026, the Synod's uninsured balance in cash and investments was as follows:

Checking	\$ 153,585
Thrivent Money Market	343,305
Mission Investment Fund Demand with Check Writing Accounts	939,713
Mission Investment Fund Term Accounts	<u>1,867,919</u>
Checking, Money Market and Certificates of Deposit	3,304,522
ELCA Endowment Pooled Trust	1,073,284
Thrivent Bonds	271,620
Thrivent Mutual Funds	<u>7,199,826</u>
Total	<u>\$ 11,849,252</u>

Disclosures about Fair Value of Assets and Liabilities

Fair Value Standards (ASC 820-10) establishes a hierarchal disclosure framework which prioritizes and ranks the level of market price observability used in measuring fair value. This hierarchy prioritizes the inputs to valuation techniques used to measure fair value into three levels:

Level 1 - Quoted market prices are available in active markets for identical assets or liabilities as of the reporting date.

Level 2 - Pricing inputs are other than quoted prices in active markets, which are either directly or indirectly observable as of the reporting date, and fair value is determined through the use of models or other valuation methodologies. A significant adjustment to a Level 2 input could result in the Level 2 measurement becoming a Level 3 measurement.

Level 3 - Pricing inputs are unobservable and shall be used to measure fair value to the extent that observable inputs are not available. The inputs into the determination of fair value are based upon the best information available and require significant management judgment or estimation.

In certain cases, the inputs used to measure fair value may fall into different levels of the fair value hierarchy. In such cases, the level within the fair value hierarchy is based on the lowest level of input that is significant to the fair value measurement.

PACIFICA SYNOD OF THE EVANGELICAL
LUTHERAN CHURCH IN AMERICA
NOTES TO FINANCIAL STATEMENTS
January 31, 2026

NOTE A – NATURE OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES

Significant Accounting Policies (Continued)

Contributed Services

The Synod receives services contributed by individuals involved in the Synod's missions. The services provided generally involve the contribution of time to various Synod committees. No amounts for contributed services have been reflected in the financial statements since the services do not meet accounting standards for recognition. The criteria require that contributed services create or enhance financial assets, require specialized skills which would be purchased if not donated and have an objective basis for measurement.

Leases

Leases are evaluated and classified as capital or operating in accordance with generally accepted accounting principles and recorded in accordance with ASC 842.

Effective February 1, 2022, the Synod adopted FASB ASC 842, Leases. The Synod determines if an arrangement contains a lease at inception based on whether it has the right to control the asset during the contract period and other facts and circumstances. The Synod elected the package of practical expedients permitted under the transition guidance within the new standard, which among other things, allowed it to carry forward the historical lease classification and use the risk free rate as a private organization.

Income Taxes

The Synod is included in a group ruling issued by IRS to the ELCA and therefore is exempt from Federal income taxes under Section 501(c)(3) of the Internal Revenue Code.

Functional Expenses

Amounts presented in the statement of functional expenses for the year ended January 31, 2026 are allocated to program and supporting services using estimates based on measures of the benefits provided. Accordingly, certain costs have been allocated amount the programs and supporting services benefited based on management's estimate.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles require management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

PACIFICA SYNOD OF THE EVANGELICAL
LUTHERAN CHURCH IN AMERICA
NOTES TO FINANCIAL STATEMENTS
January 31, 2026

NOTE B – LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

The following reflects the Synod’s financial assets as of the statement of financial position date, reduced by amounts not available for general use because of contractual or donor-imposed restrictions within one year of the balance sheet date.

Financial assets at January 31, 2026	
Checking, Money Market and Certificates of Deposit	\$ 3,304,522
ELCA Endowment Pooled Trust	1,073,284
Thrivent Bonds	271,620
Thrivent Mutual Funds	<u>7,199,826</u>
Total	11,849,252
Less those financial assets unavailable for general expenditures within one year, due to:	
Donor-imposed to maintain as an endowment	(255,573)
Donor-imposed for specified purposes Temporarily Restricted Funds	<u>(2,769,970)</u>
Financial assets available to meet cash needs for general expenditure within one year	<u>\$ 8,823,709</u>

NOTE C – INVESTMENTS

The following is a description of the valuation methodologies used for instruments measured at fair value on a recurring basis and recognized in the accompanying statement of financial position, as well as the general classification of such instruments pursuant to the valuation hierarchy.

Where quoted market prices are available in an active market, securities are classified within Level 1 of the valuation hierarchy. Level 1 investments can include investments in mutual funds. If quoted market prices are not available, then fair values are estimated by using pricing models, quoted prices of securities with similar characteristics, or discounted cash flows (Level 2). Where Level 1 and Level 2 inputs are not available, investments are classified within Level 3 hierarchy. Because market activity for the ELCA Endowment Fund investment is not active, the Synod’s investment in the Fund is classified as Level 3. Investments in MIF Term Certificates are also classified as Level 3.

	Fair Value	Fair Value Measurements Using		
		Level 1	Level 2	Level 3
MIF Term Certificates	\$ 1,867,919	\$ -	\$ -	\$ 1,867,919
ELCA Endowment Fund	1,073,284	-	-	1,073,284
Thrivent Bond Fund	271,620	271,620		
Thrivent Financial Mutual Funds	<u>7,199,826</u>	<u>7,199,826</u>	<u>-</u>	<u>-</u>
	<u>\$ 10,412,649</u>	<u>\$ 7,471,446</u>	<u>\$ -</u>	<u>\$ 2,941,203</u>

Assets measured at fair value on a recurring basis using significant unobservable inputs (Level 3):

	<u>MIF Term</u>	<u>ELCA End Fund</u>
January 31, 2025	\$ 2,686,642	\$ 1,016,821
Interest reinvested	104,276	
Dividends reinvested		35,758
Realized gains		16,092
Unrealized gains		99,223
Net cash withdrawn	(922,999)	(94,610)
Invested		
January 31, 2026	<u>\$ 1,867,919</u>	<u>\$ 1,073,284</u>

PACIFICA SYNOD OF THE EVANGELICAL
LUTHERAN CHURCH IN AMERICA
NOTES TO FINANCIAL STATEMENTS
January 31, 2026

NOTE D – NET ASSETS WITH DONOR RESTRICTIONS - PERMANENTLY RESTRICTED FUNDS

In 1990 and 1994, Pacifica Synod received a bequest of \$155,573 from the estate of Charles and Mabel Warner. In accordance with the provisions of the bequest, Synod Council placed the corpus of the trust in a Mission Certificate Account, and income from the trust is used to fund grants to specific programs and ministries of the Synod, and institutions and agencies affiliated with the ELCA.

In December 2015, Pacifica Synod received a gift of \$100,000. Pursuant to the terms of the gift, the funds have been placed in a permanently restricted fund called “Matthew 25 Fund”. The gift has been invested in the ELCA Endowment Pooled Fund. The income of the fund is to be used to maintain congregational outreach and unity in the spirit of Matthew 25:35-40.

NOTE E – NET ASSETS WITH DONOR RESTRICTIONS - TEMPORARILY RESTRICTED ASSETS

CATHRYN W. WRIGHT BEQUEST

In 2002 the Synod received a bequest from Cathryn W. Wright in the amount of \$590,000. Additional contributions which are also restricted for lay ministries have been added to this fund over the years. Consistent with Mrs. Wright’s direction that the bequest be used for caring lay ministries, the Synod Council has committed the funds to Lay Ministry Training. The following summarizes the activity in the fund during the year:

Fund Balance, January 31, 2025	\$ 775,938
Investment Income	92,424
Grants	<u>(8,825)</u>
Fund Balance, January 31, 2026	<u>\$ 859,537</u>

NOTE F – BORROWINGS BETWEEN OPERATING FUND, DESIGNATED FUNDS, AND TEMPORARILY RESTRICTED FUNDS

At January 31, 2026, the Unrestricted, Designated, Temporarily Restricted and Permanently Restricted Net Assets have inter-fund receivables and payables, as presented on the Statement of Financial Position. The receivables and payables are primarily attributable to transfers and re-allocations of funds during the year, not fully re-allocated in the related investments.

NOTE G – RETIREMENT PLAN

The Synod participates in a defined contribution retirement plan with Portico Benefit Services, formerly the Board of Pensions of the ELCA. The plan covers substantially all employees, and contributions are immediately fully vested and funded. The Synod’s total contribution to the plan was \$97,344 for the year ended January 31, 2026.

PACIFICA SYNOD OF THE EVANGELICAL
LUTHERAN CHURCH IN AMERICA
NOTES TO FINANCIAL STATEMENTS
January 31, 2026

NOTE H – COMMITMENTS AND CONTINGENCIES

In July 2021, the Synod entered into a 63 month lease for a Kyocera TASKalfa 4053 ci Copier. The lease calls for monthly payments of \$372.65. Cash outflows were \$4,472 and, in accordance with ASC 842, lease expense was \$4,355 for the year ended January 31, 2026. The discount rate related to the Synod’s lease liabilities as of January 31, 2023 was 1.63%. The copier right-of-use asset is valued at \$4,302 as of January 31, 2026. The following is a schedule by years of future payments required under the lease together with their present value as of January 31, 2026:

<u>Year Ending</u>	<u>Amount</u>
January 31, 2027	3,354
Less: Interest	<u>54</u>
Present Value of Lease Liability	\$3,300
Less Current Liability	<u>3 300</u>
Long Term Lease Liability	<u>\$ 0</u>

NOTE I – CALVARY SETTLEMENT

On February 29, 2024, Pacifica Synod received \$826,403 for a legal settlement with Calvary Lutheran Church of Santa Ana. The rest of the funds from the legal settlement were received on May 23, 2024 in the amount of \$407,051. As requested per the settlement, a fund has been set up that is dedicated solely for the purposes of supporting, enhancing, or beginning ministries in the City of Santa Ana, Anaheim, and the greater Orange County area. As of January 31, 2025, the Synod had not completed depositing all the money into an investment account set up solely for the Calvary Settlement funds as per the agreement with Calvary. At that time, only \$626,403 (Settlement funds net of agreement specified contributions and legal fees) were in compliance with the agreement. To meet the specifications of the agreement with Calvary, the Synod placed the remaining funds of \$360,958 into the investment account set up for Calvary, in March 2025. As of January 31, 2026, all specifications of the agreement have been met.

NOTE J– REGION ARCHIVES

The Synod Council designated \$30,000 due to Region Archives in prior years from the closing of three different congregations. The Bishop Council will need to determine if the process will remain at region or move locally. Once this is determined, a decision will be made as to where the funds are paid.

NOTE K– LILLY GRANT

The Pacifica Synod received \$500,000 from Lilly Endowment, Inc. as an agent for Region 2 for “Thriving Leadership Formation”. These funds are expected to be expended by Region 2 over a period of multiple years through December 31, 2030.

NOTE L– EVALUATION OF SUBSEQUENT EVENTS

Subsequent events have been evaluated through April 10, 2026, which is the date the financial statements were available to be issued. There are no known significant subsequent events.

SUPPLEMENTARY INFORMATION

PACIFICA SYNOD OF THE EVANGELICAL
LUTHERAN CHURCH IN AMERICA
SUPPLEMENTAL SCHEDULE 1
SCHEDULE OF NET ASSETS
January 31, 2026

	Without Donor Restrictions	With Donor Restrictions
Net Assets Without Donor Restrictions		
Operating Fund Balance (Deficit)	\$ (146,525)	
Property Fund		
Center for Mission and Learning		
Land	1,236,905	
Building	1,930,264	
Furniture, Equipment, and Other	411,412	
	3,578,581	
Auto	32,222	
Furniture and Fixtures	3,800	
Office Equipment	34,122	
	3,648,725	
Less Accumulated Depreciation	(1,330,605)	
Total Property Fund		2,318,120
Designated Funds - See Supplemental Schedule 2		8,892,909
Total Net Assets Without Restrictions	\$ 11,064,504	
Net Assets With Donor Restrictions		
Temporarily Restricted Net Assets - See Supplemental Schedule 3		2,769,970
Permanently Restricted Net Assets - See Note D for additional details		
Matthew 25 Fund	100,000	
Warner Trust Fund	155,573	
		255,573
Net Assets With Restrictions		\$ 3,025,543

PACIFICA SYNOD OF THE EVANGELICAL
LUTHERAN CHURCH IN AMERICA
SUPPLEMENTAL SCHEDULE 2
SCHEDULE OF NET ASSETS WITHOUT DONOR RESTRICTIONS
DESIGNATED FUNDS
January 31, 2026

Net assets without donor restrictions which have been designated by Synod Council consist of the following:

Assembly Fund Carryover	\$ 35,445
Bishop's Transition	100,738
Bishop's Transition - Vestments	2,060
Border Relief Fund	9,405
CLC Legacy - Pacifica Synod	19,370
CLC Legacy - Pending	602,245
Coop Candidacy Comm	4,336
GEM (POP)	166,659
Latine Ministry Fund	158,918
Latino / Hispanic Ministry	401,563
Laurie Line Scholarship	49,418
Matthew 25 (POP)	161,841
New Start - Bethlehem Arabic LC	570,761
Pacifica Mission Fund	4,619,440
Palm Springs Mission Start	2,124
RL Miller (POP)	220,666
Synodical Administration	1,728,711
Synod Assembly Offering	2,491
Warner TR (POP)	36,718
	\$ 8,892,909

PACIFICA SYNOD OF THE EVANGELICAL
LUTHERAN CHURCH IN AMERICA
SUPPLEMENTAL SCHEDULE 3
SCHEDULE OF NET ASSETS WITH DONOR RESTRICTIONS
TEMPORARILY RESTRICTED FUNDS
January 31, 2026

AMMPARO Ministry Fundraising	\$ 996
Anti-Racism Training	10,447
Asian Ministry Coordinatior	2,045
Beaumont/CV Exploration	3,831
Bishop's Discretionary Fund	2,725
Bldg Missional Capacity Sustain	7,044
Boundaries Wkshp	1,614
Calvary SA Settlement (OC)	1,088,275
Candidacy Evaluations/Background checks	1,455
Cathryn Wright Trust	859,537
Coaching Ministry	364
Companion Synod Program	6,887
Day of theological Reflection	3,447
ELCA Batak, Redlands	190
ELCA Evangelism/Multicultural Grants	2,500
ELCA WH Grant-Indigenous Initia	1,416
First Call Theological Education	7,456
Hawaii Wildfire Relief	86,320
HKBP, Claremont	2,680
Indonesian Lutheran, Riverside	4,288
International Companion Program	2,144
Matthew 25 Income	10,041
Mid School Youth Gathering 2024	11,282
New Miss. Dev. End. Fund	66,901
Portico 1% Welln3ess Award	4,875
Professional Leaders' Conf	(2,932)
R.L.Miller Scholarship Fund	3,425
Rev Laurie Line Mem Scholarship	48
SELA Collaborative, Whittier	7,518
Sembrando Border Grant	2,764
Synodical Mission Funding	7,676
Synodical Training	1,464
Tapestry Ministry Retreat	998
The Table, Fullerton	5,073
Theoasis Offering	1,566
Theoasis Scholarships	50
TLF Lilly Region 2 Grant	495,245
Warner Trust Income	58,315
	\$ 2,769,970

Temporarily restricted funds with negative balances have pending funding which will restore the balances.

PACIFICA SYNOD OF THE EVANGELICAL
LUTHERAN CHURCH IN AMERICA
SUPPLEMENTAL SCHEDULE 4
SCHEDULE OF EXPENSES BY FUNDING SOURCE
Year Ended January 31, 2026

	With Donor Restrictions			Without Donor Restrictions		
	Paid with Temp Restricted Funds	Shared Ministry	Total Released from Restrictions	Paid with Undesignated Funds	Paid with Designated Funds	Total Expenses
<u>General Administration</u>						
Contract Services	\$ 150	\$ 676	\$ 826	\$ 150,279	\$ 2,880	\$ 153,985
Depreciation	-	-	-	52,399	-	52,399
Equipment Lease	-	1,091	1,091	5,503	-	6,594
Hospitality	-	-	-	1,155	-	1,155
Insurance	-	2,400	2,400	14,837	-	17,237
Legal and Professional Services	-	-	-	26,497	-	26,497
Occupancy and Utilities	-	325	325	42,721	-	43,046
Office Expense	80	-	80	6,953	252	7,285
Professional Expense	-	-	-	1,512	-	1,512
Shipping and Postage	-	-	-	1,883	76	1,959
Supplies and Materials	-	-	-	1,166	-	1,166
Thrivent Investment Account fees	-	-	-	23,703	-	23,703
	230	4,492	4,722	328,608	3,208	336,538
<u>Personnel</u>						
Salaries	-	365,594	365,594	634,889	-	1,000,483
Leased Employees	-	-	-	-	-	-
Continuing Education	-	-	-	688	-	688
Payroll Taxes	-	1,203	1,203	18,206	-	19,409
Pension, Medical and Disability	-	62,909	62,909	133,944	-	196,853
Worker's Compensation	-	-	-	3,914	-	3,914
	-	429,706	429,706	791,641	-	1,221,347
<u>Leadership, Support and Program</u>						
Ministry Teams	190	-	190	6,455	7,464	14,109
Region II Support	-	-	-	1,250	-	1,250
Synodical Leadership	-	-	-	2,970	-	2,970
Travel	638	342	980	38,798	9,637	49,415
	828	342	1,170	49,473	17,101	67,744
<u>Other Program Expenses</u>						
Financial Support to ELCA	-	-	-	613,441	-	613,441
Financial Support to Institutions	-	-	-	97,382	-	97,382
Assembly Expenses	-	-	-	-	38,270	38,270
Conferences and Workshops	120,249	-	120,249	-	7,229	127,478
DEM Expenses	1,073	-	1,073	-	6,200	7,273
Grants	62,687	260,532	323,219	3,000	40,196	366,415
Shared Ministry Expenses	7,434	1,030	8,464	-	569,479	577,943
Other Congregation Expenses	-	2,430	2,430	-	-	2,430
ELCA DMU Grant for Staff - DEM	-	-	125,859	(125,859)	-	-
	191,443	263,992	581,294	587,964	661,374	1,830,632
Total Expenses	\$ 192,501	\$ 698,532	\$ 1,016,892	\$ 1,757,686	\$ 681,683	\$ 3,456,261