

# GRAND CANYON SYNOD OF THE EVANGELICAL LUTHERAN CHURCH IN AMERICA

(a non-profit religious corporation)  
Financial Statements  
January 31, 2024

 **metz**<sup>™</sup> Accounting  
& Audit



**GRAND CANYON SYNOD OF THE EVANGELICAL LUTHERAN CHURCH IN AMERICA**  
*(a non-profit religious corporation)*  
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**January 31, 2024**

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## INDEPENDENT AUDITORS' REPORT

To the Council of  
Grand Canyon Synod of the Evangelical Lutheran Church in America

### Opinion

We have audited the accompanying financial statements of Grand Canyon Synod of the Evangelical Lutheran Church in America (a nonprofit religious corporation), which comprise the statement of financial position as of January 31, 2024, and the related statements of activities, functional expenses, 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 Grand Canyon Synod of the Evangelical Lutheran Church in America as of January 31, 2024, 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 Grand Canyon Synod of the Evangelical Lutheran Church in America and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. 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 Grand Canyon Synod of the Evangelical Lutheran Church in America'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.

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 Grand Canyon Synod of the Evangelical Lutheran Church in America'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 Grand Canyon Synod of the Evangelical Lutheran Church in America'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 financial support on page 13 is 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.

A handwritten signature in black ink that reads "Metz & Associates PLLC".

Phoenix, Arizona  
May 25, 2024

**GRAND CANYON SYNOD OF THE EVANGELICAL LUTHERAN CHURCH IN AMERICA**  
*(a non-profit religious corporation)*

**Statement of Financial Position**  
**January 31, 2024**

**Assets**

Current Assets

Cash and cash equivalents	\$	1,624,930
Short term investments in certificates of deposit		839,970
Investments in mutual funds		2,383,355
Note receivable, current		25,500
Accounts receivable		7,152
		7,152

Total Current Assets 4,880,907

Property and Equipment

Property and Equipment		26,923
Less: Accumulated Depreciation		(26,923)
		-

Net Property and Equipment -

Investments - with donor restrictions		589,519
Long term investments in certificates of deposit		1,020,222
Note receivable, noncurrent		374,500
Operating lease right-of-use assets		60,298
Deposits		3,062
		3,062

Total Assets \$ 6,928,508

**Liabilities and Net Assets**

Current Liabilities

Payable to ELCA	\$	139,219
Accounts payable and accrued expenses		54,860
Operating lease obligations due within one year		37,651
Funds held for others		202,837
		202,837

Total Current Liabilities 434,567

Long-term financing lease obligations

24,153

Total Liabilities 458,720

Net Assets

Without donor restrictions		5,085,953
With donor restrictions		1,383,835
		1,383,835

Total Net Assets 6,469,788

Total Liabilities and Net Assets \$ 6,928,508

See accompanying notes to financial statements.

**GRAND CANYON SYNOD OF THE EVANGELICAL LUTHERAN CHURCH IN AMERICA**  
*(a non-profit religious corporation)*

**Statement of Activities**  
**January 31, 2024**

Changes in net assets without donor restrictions:	
Support and revenue	
Congregational and designated giving	\$ 1,788,103
Other income	2,157,536
Investment gain	203,335
	4,148,974
Net assets released from restrictions	436,825
	4,585,799
Expenses:	
Program services	2,295,960
Management and general	416,427
Fundraising	170,314
	2,882,701
Increase in net assets without donor restrictions	1,703,098
Changes in net assets with donor restrictions:	
Congregational and designated giving	22,600
Grants	40,665
Other income	177,842
Investment gain	87,132
Net assets released from restrictions	(436,825)
	(108,586)
Change in net assets	1,594,512
Net assets at January 31, 2023	4,875,276
Net assets at January 31, 2024	\$ 6,469,788

See accompanying notes to financial statements.

**GRAND CANYON SYNOD OF THE EVANGELICAL LUTHERAN CHURCH IN AMERICA**  
*(a non-profit religious corporation)*

**Statement of Functional Expenses**  
**Year Ended January 31, 2024**

	Program Services				Supporting Services			
	Leadership Support & Development	Congregational Support & Development	Support of God's Work in God's World	Total Program Services	Management and General	Fundraising	Total Supporting Services	Total Expenses
Mission support-ELCA	\$ 313,975	\$ 313,975	\$ 313,975	\$ 941,925	\$ -	\$ -	\$ -	\$ 941,925
Mission support -Reg II/I&A	9,467	14,044	330,823	354,334	-	-	-	354,334
Mission & ministry	92,416	92,416	-	184,832	30,805	92,416	123,221	308,053
Grants	-	247,216	34,983	282,199	-	-	-	282,199
Personnel	142,082	89,773	73,502	305,357	213,240	54,803	268,043	573,400
Professional fees & services	36,377	22,985	12,713	72,075	48,488	14,030	62,518	134,593
Communication	1,333	842	466	2,641	1,777	514	2,291	4,932
Postage & supplies	1,776	1,122	621	3,519	2,368	685	3,053	6,572
Administrative	-	-	-	-	88,306	-	88,306	88,306
Equipment & software	2,124	1,342	742	4,208	2,831	819	3,650	7,858
Occupancy	10,319	6,520	3,606	20,445	13,755	3,980	17,735	38,180
Travel	16,559	13,799	8,279	38,637	13,799	2,760	16,559	55,196
Program services	42,505	26,857	14,854	84,216	-	-	-	84,216
Depreciation and Other	793	501	278	1,572	1,058	307	1,365	2,937
	<u>\$ 669,726</u>	<u>\$ 831,392</u>	<u>\$ 794,842</u>	<u>\$ 2,295,960</u>	<u>\$ 416,427</u>	<u>\$ 170,314</u>	<u>\$ 586,741</u>	<u>\$ 2,882,701</u>

See accompanying notes to financial statements.

**GRAND CANYON SYNOD OF THE EVANGELICAL LUTHERAN CHURCH IN AMERICA**  
*(a non-profit religious corporation)*

**Statement of Cash Flows**  
**Year Ended January 31, 2024**

Cash flows from operating activities:	
Change in net assets	\$ 1,594,512
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation expense	2,937
Unrealized/Realized gain on investments	(120,562)
Lease expense	241
Interest income	(60,192)
Net change in operating assets and liabilities:	
Accounts receivable	26,558
Payable to ELCA	40,107
Accounts payable and accrued expenses	(5,272)
Funds held for others	48,479
Net cash provided by operating activities	1,526,808
Cash flows from investing activities:	
Additions to investments	(1,911,503)
Withdrawals from investments	22,650
Issuance of note receivable	(400,000)
Net cash used in investing activities	(2,288,853)
Net decrease in cash and cash equivalents	(762,045)
Cash and cash equivalents, beginning of year	2,386,975
Cash and cash equivalents, end of year	\$ 1,624,930
Supplemental Disclosure of Cash Flow Information	
Noncash operating activity:	
Property acquired included in congregational and designated giving	\$ 425,000

See accompanying notes to financial statements.

**GRAND CANYON SYNOD OF THE EVANGELICAL LUTHERAN CHURCH IN AMERICA**  
*(a non-profit religious corporation)*

**Notes to Financial Statements**  
**January 31, 2024**

**NOTE A – NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES**

*Nature of Activities* – The Grand Canyon Synod of the Evangelical Lutheran Church in America (the Synod) was incorporated in 1986 as a non-profit religious corporation. Its purpose is to promote the Christian religion according to the tenets of faith set forth in the Constitution of the Evangelical Lutheran Church in America. The Synod is comprised of approximately 100 congregations in Arizona and southern Nevada. The officers and members of the Synod Council are elected by the Synod Assembly. The Synod Assembly is comprised of ordained ministers, associates in ministry, diaconal ministers and congregational lay members.

*Basis of Accounting* – The accounts of the Synod are maintained, and the financial statements have been prepared on the accrual basis of accounting.

*Basis of Presentation* – Financial statement presentation follows the recommendation promulgated by the Financial Accounting Standard Board (FASB), collectively GAAP. Accordingly, the Synod is required to report information regarding its financial position and activities according to two classes of net assets: without donor restrictions and with donor restrictions. Net assets, revenue, and expenses are classified as without donor restrictions and with donor restrictions based upon the following criteria:

*Without Donor Restrictions* represent expendable funds available for operations, which are not otherwise limited by donor restrictions.

*With Donor Restrictions* consists of contributed funds, subject to specific donor imposed restrictions, contingent upon specific performance of future events or a specific passage of time before the Synod may spend the funds.

*Use of Estimates* – The preparation of financial statements in conformity with generally accepted accounting principles (GAAP) accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities at the date of the financial statements, and revenue and expenses during the period reported. Actual results could differ from those estimates.

*Concentrations of Credit Risk* – Financial instruments which potentially subject the Synod to concentrations of credit risk include cash deposits maintained in excess of Federal Deposit Insurance Corporation (“FDIC”) and Securities Investor Protection Corporation (“SIPC”) limits throughout the year. The Synod maintains mutual fund balances included in cash and cash equivalents. These funds are not insured by the Federal Deposit Insurance Corporation. At January 31, 2024, the Synod’s uninsured cash balances totaled \$2,985,097.

*Property and Equipment* – Property and equipment is recorded at cost, or if donated, at estimated fair value at donation date. Repairs, maintenance, and minor replacements are expensed as incurred. For financial reporting purposes, depreciation is computed using the straight line method over the estimated useful lives of the assets, which range from five to ten years. The Synod capitalizes its property and equipment in excess of \$3,000.

*Revenue Recognition* – Contributions that are restricted by the donor are reported as increases in net assets without donor restrictions if the restrictions expire in the year in which the contributions are recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions depending on the nature of the restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions.

**GRAND CANYON SYNOD OF THE EVANGELICAL LUTHERAN CHURCH IN AMERICA**  
*(a non-profit religious corporation)*

**Notes to Financial Statements**  
**January 31, 2024**

**NOTE A – NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES (continued)**

*Compensated Absences* – The Synod allows full-time employees to receive compensation for vacation and sick leave. Employees are allowed to carry forward five days of vacation into the following calendar year. Upon termination, earned but unpaid vacation time shall be paid as of the last full pay period before the termination. The accrued vacation liability at January 31, 2024 is \$16,580 and is included in accrued expenses.

*Donated Services* – No amounts have been reflected in the financial statements for donated services requiring specific expertise. However, many individuals volunteer their time and perform a variety of tasks that assist the Synod with specific programs, fund solicitations, and various committee assignments.

*Income Tax Status* – The Synod is an exempt religious organization under the Internal Revenue Code Section 501(c)(3) and is covered by a group exemption letter issued to the Evangelical Lutheran Church in America and, accordingly, there is no provision for income taxes included in the financial statements.

*Cash and Cash Equivalents* – For purposes of the statement of cash flows, the Synod considers all highly liquid investments available for current use with an original maturity of three months or less to be cash equivalents. Certificates of deposits with an original maturity of more than three months are recognized as investments.

*Investments* – Investments in marketable securities with readily determinable fair values and all investments in debt securities are reported at their fair values in the statement of financial position. Unrealized gains and losses are included in the change in net assets. Investment income and gains restricted by a donor are reported as increases in unrestricted net assets if the restrictions are met in the reporting period in which the income and gains are recognized.

Investments are exposed to various risks such as interest rate, market and credit risks. Due to the level of risk associated with certain investment securities, it is least reasonably possible that changes in risks in the near term could materially affect account balances and the amounts reported in the accompanying financial statements.

*Estimates* – The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

*Functional Allocation of Expenses* – Expenses are charged to programs and supporting services on the basis of periodic time and expense studies as well as estimates made by the Synod's management. General and administrative expenses include those expenses that are not directly identifiable with any other specific function but provide for the overall support and direction of the Synod.

*Leases* – The Synod determines if an arrangement is or contains a lease at contract inception based on whether the arrangement involves the use of a physically distinct identified asset and whether the Synod has the right to obtain substantially all of the economic benefits from the use of the asset throughout the period as well as the right to direct the use of the asset.

Right-of-use assets represent the Synod's right to use an underlying asset for the lease term and lease liabilities represent its obligation to make lease payments arising from the lease. Right-of-use assets and the corresponding lease liabilities are recognized at commencement date based on the present value of lease payments for all leases with terms longer than twelve months. As the majority of the Synod's leases do not provide an implicit interest rate, to determine the present value of lease payments, the Synod uses its incremental borrowing rate based on information available on the lease commencement date and uses the implicit rate when readily determinable. The Synod determines its incremental borrowing rate based on a comparable market yield curve consistent with the Synod's credit rating, term of the lease and relative economic environment.

**GRAND CANYON SYNOD OF THE EVANGELICAL LUTHERAN CHURCH IN AMERICA**  
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**Notes to Financial Statements**  
**January 31, 2024**

**NOTE A – NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES (continued)**

The Synod does not report right-of-use assets and leases liabilities for its short-term leases (leases with a term of 12 months or less). Instead, the lease payments of those leases are reported as lease expense on a straight-line basis over the lease term.

**NOTE B – FAIR VALUE ESTIMATES**

The Synod's investments are reported at fair value in the accompanying statement of financial position. The methods used to measure fair value may produce an amount that may not be indicative of future fair values. Furthermore, although the Synod believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

GAAP provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1) and the lowest priority to unobservable inputs (level 3). The three levels of the fair value hierarchy under GAAP are described as follows:

*Level 1 Fair Value Measurements*

Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Synod has the ability to access.

*Level 2 Fair Value Measurements*

Inputs to the valuation methodology include:

- quoted prices for similar assets or liabilities in active markets
- quoted prices for identical or similar assets or liabilities in inactive markets
- inputs other than quoted prices that are observable for the asset or liability
- inputs that are derived principally from, or corroborated by, observable market data by correlation or other means

If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.

*Level 3 Fair Value Measurements*

Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques maximize the use of relevant observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at January 31, 2024.

*Mutual Funds* - Valued at the daily closing price as reported by the fund. Mutual funds held by the Synod are open-end mutual funds that are registered with the Securities and Exchange Commission. These funds are required to publish their daily Net Asset Value (NAV) and to transact at that price. The mutual funds held by the Synod are deemed to be actively traded.

**GRAND CANYON SYNOD OF THE EVANGELICAL LUTHERAN CHURCH IN AMERICA**  
*(a non-profit religious corporation)*

**Notes to Financial Statements**  
**January 31, 2024**

**NOTE B – FAIR VALUE ESTIMATES (continued)**

The following table sets forth by level, within the fair value hierarchy, the Synod's assets at fair value as of January 31, 2024.

	<b>Assets at Fair Value</b>	
	<b>Total</b>	<b>Level 1</b>
Mutual funds	\$2,972,874	\$2,972,874
Total assets at fair value	\$2,972,874	\$2,972,874

**NOTE C – PROPERTY AND EQUIPMENT**

Property and equipment consists of the following as of January 31, 2024:

		<u>Estimated Useful Lives</u>
Automobiles	\$ 25,178	5 Years
Furniture	1,745	10 Years
	26,923	
Accumulated depreciation	(26,923)	
Property and Equipment, net	\$ -	

Depreciation expense for the year ended January 31, 2024 was \$2,937.

**NOTE D – FUNDS HELD FOR OTHERS**

Funds held for others consist of the following at January 31, 2024:

Fund for Leaders Golf	\$ 68,624
Native American Urban Ministry	108,809
Retired Pastors' Retreat	10,325
West Valley Lutheran Young Adult Ministry	199
Others	14,880
	\$ 202,837

**GRAND CANYON SYNOD OF THE EVANGELICAL LUTHERAN CHURCH IN AMERICA**  
*(a non-profit religious corporation)*

**Notes to Financial Statements**  
**January 31, 2024**

**NOTE E – NET ASSETS WITH DONOR RESTRICTIONS**

Net assets with donor restrictions at January 31, 2024 represent amounts restricted for various purposes as listed below:

Scholarships for potential and current seminarians	\$ 271,977
Faith formation	183,190
Outreach for new and redeveloping congregations	34,719
Latino mission support	(5,013)
Southern AZ – Camp formation and support of rostered leaders	6,190
West Valley churches and programs	16,959
Advocacy ministry	129,080
Generosity project	153,930
Manna grant program	7,315
Endowment	585,488
	<hr/>
	\$ 1,383,835

The endowment funds were established to support congregational assistance. Contributions to the endowment fund are subject to donor restrictions that stipulate the original principal of the gift is to be held and invested by the Synod indefinitely. Income from the fund is to be expended for congregational assistance program services. As required by GAAP, net assets associated with endowment funds are classified and reported based on the existence or absence of donor-imposed restrictions.

**NOTE F – RETIREMENT PLAN**

The Synod contributes to a pension plan, which is maintained by the Board of Pensions of the Evangelical Lutheran Church in America, for the benefit of all Synod employees. All employees are eligible to participate immediately upon employment. The pension cost is 10% to 12% of each employee's defined compensation. The pension plan expense that was included in personnel expenses was \$103,165 for the year ended January 31, 2024.

**NOTE G – LEASES**

The Synod evaluated current contracts to determine which met the criteria of a lease. The right-of-use assets represent the Synod's right to use underlying assets for the lease term, and the lease liabilities represent the Synod's obligation to make lease payments arising from these leases. The right-of-use assets and lease liabilities, all of which arise from operating leases, were calculated based on the present value of future lease payments over the lease terms. The Synod has made an accounting policy election to use a risk-free rate in lieu of its incremental borrowing rate to discount future lease payments. The discount rate applied to calculate lease liabilities as of January 31, 2024, was 4%.

The Synod's operating leases consist primarily of real estate lease for office space and equipment lease. The Synod entered into an office lease, categorized as an operating lease for accounting purposes, on September 1, 2013. The lease has minimum monthly payments ranging from \$2,861 to \$2,936 and the rent is adjusted annually. The operating lease agreement expires September 30, 2025.

**GRAND CANYON SYNOD OF THE EVANGELICAL LUTHERAN CHURCH IN AMERICA**  
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**Notes to Financial Statements**  
**January 31, 2024**

**NOTE G – LEASES (continued)**

Future maturities of lease liabilities are presented in the following table, for the years ending January 31:

	2025	\$	38,562
	2026		25,353
			63,915
	Total lease payments		63,915
	Less present value discount		(2,111)
	Total lease obligations	\$	61,804

Occupancy expense under the lease for the year ended January 31, 2024 was \$38,179.

**NOTE H – LIQUIDITY AND AVAILABILITY**

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the statement of financial position date, comprise the following:

Cash and cash equivalents	\$	1,624,930
Short term investments in certificates of deposit		839,970
Investments in mutual funds		2,383,355
Note receivable, current		25,500
Accounts receivable		7,152
		4,880,907
	\$	4,880,907

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 statement of financial position date.

Financial assets, at year end	\$	4,880,907
Less those unavailable for general expenditures within one year, due to:		
Donor-imposed restrictions		
Restricted by donor with purpose restrictions		(1,383,835)
Fund held for others		(202,837)
		(1,586,672)
Financial assets available to meet cash needs for general expenditures within one year	\$	3,294,235

**NOTE I – SUBSEQUENT EVENTS**

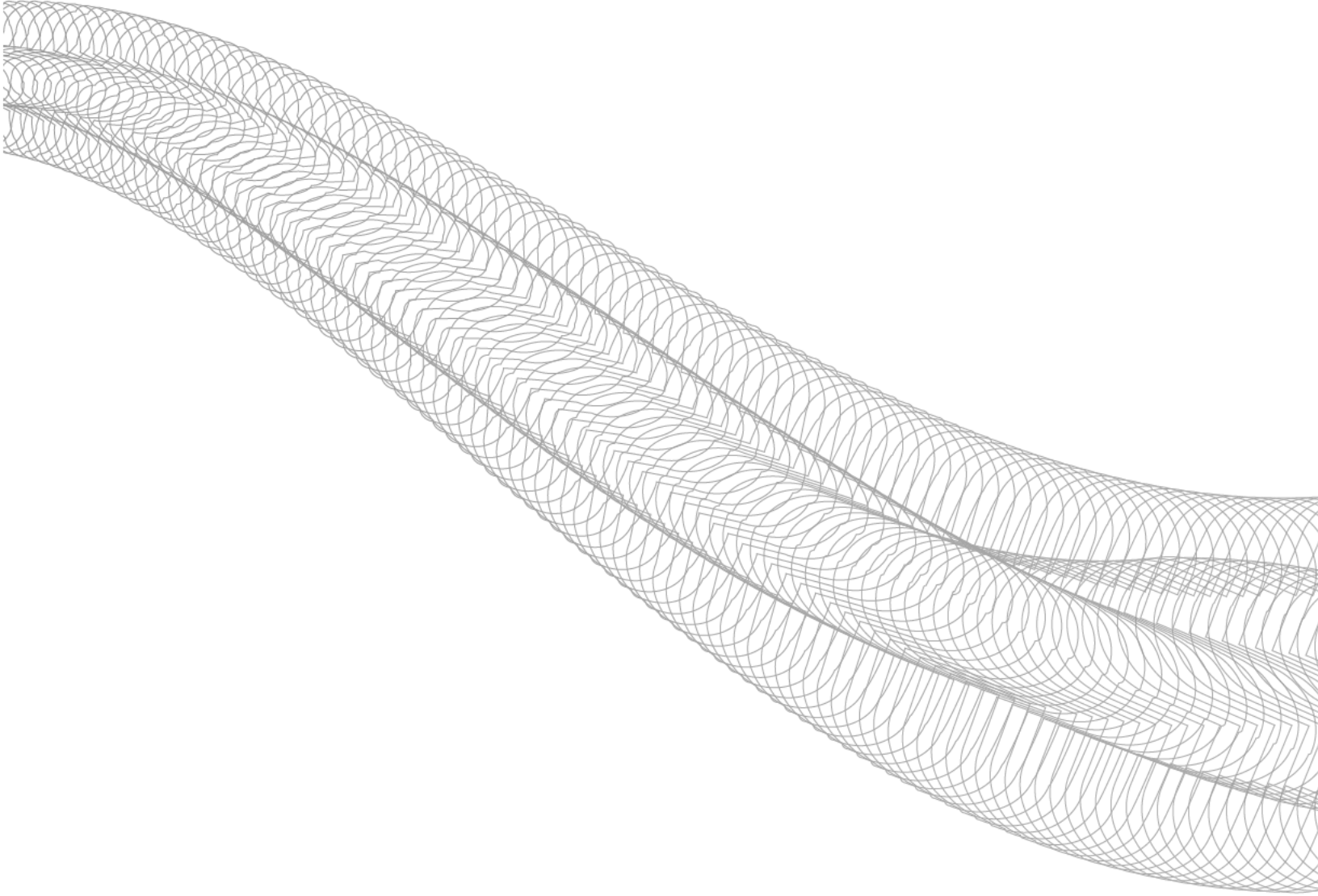
The Synod evaluates events occurring subsequent to the date of the financial statements in determining the accounting for and disclosure of transactions and events that affect the financial statements. Subsequent events have been evaluated through May 25, 2024, which is the date the financial statements were available to be issued.

**SUPPLEMENTAL INFORMATION**

**GRAND CANYON SYNOD OF THE EVANGELICAL LUTHERAN CHURCH IN AMERICA**  
*(a non-profit religious corporation)*

**Schedule of Financial Support**  
**For the Year Ended January 31, 2024**

Campus Ministry, Arizona State University	\$	78,500
Campus Ministry, Northern Arizona University		78,500
Lutheran Social Services of the Southwest		47,000
Campus Ministry, University of Arizona		37,000
Pacific Lutheran Theological Seminary		35,000
Native American Urban Ministries		15,000
Lutheran Social Services of Nevada		15,000
California Lutheran University		12,000
Cruzando Fronteras		12,000
Spirit in the Desert		9,000
Lutheran Engagement Advocacy in Nevada		5,000
Navajo Evangelical Lutheran Mission		3,750
Campus Ministry, Agape		3,000
Arizona Faith Network		2,000
Region 2		1,250
		<hr/>
	\$	354,000
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