



# ANNUAL REPORT

Financial Highlights for the Year End December 31, 2025



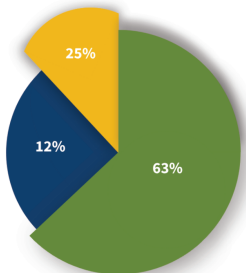
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## 2026 Budget Summary Annual Total:

**\$3,007,731**

### Synodical Pledge Administration & Finance

District programs: missions & outreach, helping congregations with the call process, schools & youth ministry, and preparing church workers



The Florida-Georgia District remains committed to faithful stewardship of the resources entrusted to us for ministry. The District concluded 2025 in a strong financial position. We are deeply grateful to our congregations and donors for their faithful support and continued partnership in ministry.

Unrestricted congregational giving totaled just over \$2.2M and continues to serve as the primary source of support for the District's ministry operations. Total unrestricted supporting revenue was \$2.8M, consisting of congregational giving, additional donor gifts, accreditation and teacher certification fees, interest income, and donor-restricted gifts released in accordance with donor intent to support current-year ministry expenses. In addition, convention and conference activities generated an additional \$545,000 revenue.

Expenses, which include Program and Supporting Services, totaled \$3.2M and remained below total revenue, resulting in an increase of approximately \$198,000 in unrestricted net assets.

Net donor-restricted assets increased by approximately \$296,000, this was attributed to new restricted gifts, restricted investment earnings, and changes in the value of endowments and investments, less amounts released to fund ministry activities as donor restrictions were satisfied.

### Ministry in Action:

Program Services expenses totaled approximately \$2.1M and supported congregational services, including schools and youth ministry, mission and outreach efforts, Synodical support, and the preparation of church workers. Approximately \$100,000 was invested in scholarships and educational programs that support the

development of future church workers. Total expenses also included Supporting Services costs of \$1.1M associated with the 2025 District Convention, ministry support and administrative operational services, as well as Ecclesiastical support provided through the President's Office, Vice Presidents, Circuit Visitors, Board of Directors, and related District functions.

### Year-End Position:

At December 31, 2025, the District reported total assets of \$11.1M and total net assets of \$10.1M. Of that amount, approximately \$5.1M consisted of donor-restricted net assets designated by donors to support specific ministry purposes and future ministry opportunities. This includes approximately \$1.8M restricted for current ministry activities and \$3.3M in endowment funds and perpetual funds established to support future mission and ministry efforts.

Mission Advancement Endowment funds totaled approximately \$58,000 at year-end, and by June 2026 totaled \$1.3M. Donor-restricted funds are utilized only as donor purposes are fulfilled, and all restricted and endowment balances are fully funded and maintained in accordance with donor intent. Cash and cash equivalents totaled \$4.9M. Other than its long-term office lease obligation, the District remained debt free.

### Ministry Investments:

Looking ahead, the 2026 budget plan reflects the District's commitment to investing in ministry opportunities that align with our Ministry Targets by strengthening congregations, support church planting and outreach, prepare future church workers, and expand

ministries throughout the Florida-Georgia District. Building on the District's strong financial position, resources have been strategically allocated to Synodical support, program services which include mission and outreach initiatives, congregational support, schools, youth ministries, and leadership development.

### Independent Audit:

The District's financial statements were audited by an independent certified public accounting firm, which issued an unmodified opinion, indicating that the financial statements present fairly, in all material respects, the financial position and results of operations of the District in accordance with generally accepted accounting principles.

Complete audited financial statements are available on the District website and provide a more detailed review of the District's financial position, operations and stewardship of resources.

Respectfully Submitted,

## Statements of Financial Position

Audited Results

ASSETS	2025	2024
Cash and Cash Equivalents	\$4,918,268	\$4,710,977
Accounts Receivable	24,857	20,111
Prepaid Expense	39,523	80,091
From Split-Interest Agreements	19,186	38,856
Property and Equipment, net	225,529	219,787
Advance Sites	595,730	577,970
Long-Term Investments	2,072,421	2,065,207
Note Receivable	248,020	269,270
Restricted funds held by third-party trustee	2,293,262	2,059,469
Right of Use Asset	626,369	710,172
	<b>\$11,063,164</b>	<b>\$10,751,911</b>
LIABILITIES AND NET ASSETS	2025	2024
Accounts Payable	51,020	157,477
Deferred Revenue	16,875	15,083
Lease Liability	692,917	772,104
Other Liabilities	222,780	222,780
<b>Total Liabilities</b>	<b>983,592</b>	<b>1,167,444</b>
NET ASSETS	2025	2024
Without Donor Restrictions	4,940,143	4,741,531
With Donor Restrictions	5,139,429	4,842,936
<b>Total Net Assets</b>	<b>10,079,572</b>	<b>9,584,467</b>
	<b>\$11,063,164</b>	<b>\$10,751,911</b>

## Ministry Targets

**Christian Identity**  
Cultivate the Christian Identity of Every Disciple  
We will equip, empower, and engage workers and lay leaders to help individuals fully understand their Christian identity as disciples created, loved, redeemed, and sent by God.

**Healthy Ministry**  
Support Church Workers and Leaders in Healthy Ministry  
We will equip, empower and engage workers and lay leaders in healthy ministry practices for self and others.

**Engage Community**  
Help Congregations Engage Their Communities  
We will equip, empower, and engage workers and lay leaders to move beyond the church doors and become actively involved in their communities.

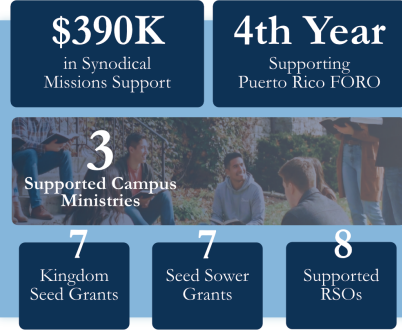
**Shared Purpose**  
Foster a Sense of Shared District Identity  
We will equip, empower, and engage workers and lay leaders to align Florida-Georgia District congregations around the God-given culture of disciple-making.

Our Ministry Targets guide us as we carry out the Mission and Vision of the FLGA District. They help us to serve, assist, and encourage congregations in intentional ways so that the people of the FLGA District are equipped, empowered, and engaged in connecting others to Jesus in the communities God has called them to serve.

## Missions & Outreach

Missions and Outreach reflects our deep commitment to **Healthy Ministry** and **Shared District Identity** by partnering with congregations to encourage, equip, and provide ministry resources. Through in-person and online leadership development like Missionary Pathway, Mission Field in your Backyard as well as providing individual mentoring, and coaching we are helping church pastors, church planters and everyday missionaries share Christ throughout the District

We continue to **Engage Community** through mission support of campus ministries, RSO's, additionally Kingdom Seed Investments and Miracle Grow grants help churches and emerging ministries flourish and reach new people. Through REV7:9 training, we equip leaders to reach across cultures. In 2025, **five new multi-ethnic ministries were established**. Prayer is at the heart of this work, and we invite you to join us every morning and evening at 10:02, to pray Luke 10:2, for the Lord to raise up more workers for His harvest.



## Coaching & Evangelism Training:

- One to One Church Planting Training
- Prayer Resources
- Mission Field in Your Backyard
- Seasonal Devotions
- Kairos Network Missionary Pathway Cohorts

## Schools & Youth Ministry

**47**  
Schools in Accreditation oversight and review for continuous improvement and strategic planning

**\$9,000**  
for Hearts for Jesus mission organizations

School and Youth Ministry equips schools, congregations, and youth leaders to nurture the next generation of disciples. Through doctrinal training, teacher certification, leadership development, and mentoring, students and educators are strengthened in their **Christian Identity** while remaining firmly grounded in God's Word.

By investing in worker wellness, school board training, church-school partnerships, and leadership support, we foster **Healthy Ministry** throughout the District. Students are encouraged to **Engage Community** through outreach opportunities, servant events, and mission experiences that share Christ's love with others. District-wide Educators Conferences, youth gatherings, youth and school leadership events, and collaborative training strengthen our **Shared District Identity** as we partner together to connect people to Jesus and equip future leaders for Christ's Church.

- Resolution Management Counseling
- Leadership Training
- School Board Training
- Board & Policy Development
- Lutheran School Job Postings

**4 Official Conferences**

Youth Leadership Mini Conference

Youth Ministry Weekend

District Event at 2025 LCMS Youth Gathering

Educators Conference

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Program Services Highlights for the Year End December 31, 2025



## Preparing Church Workers



Preparing Church Workers focuses on supporting and creating **Healthy Ministry** by providing various financial assistance options to qualified students and church workers. Every year, students can apply for scholarship funds. A scholarship committee reviews applicants and approves grant dollars to support educational costs at the various Concordia learning institutions. The District supports qualified students' educational costs through the Ethnic Immigrant Institute of Theology (EIIT) and Center for Hispanic Studies (CHS).



## Congregational Services

Congregational Services supports mission work in our member congregations, as well as their members and communities. This program focuses on several mission targets. Through providing Disaster Response Grants and President Circle Grants to those affected by natural disasters and in monetary crisis we prioritize our ministry targets of sustaining **Healthy Ministry** and **Engage Community**. This last year we continued our partnership with Lutheran Legal League, Ministry Alliance, Lutheran Counseling Services and Ministry Safe which allows free membership and free abuse awareness training and furthers the focus on uplifting and sustaining **Healthy Ministry**. We also work to build our **Shared District Identity** by providing our free publication of Lutheran Life magazine to our congregations, and schools. Through our various conferences and workshops, we train, equip and empower attendees in our **Christian Identity** so that they may share the gospel with those around them. Annually, the Student Debt Repayment Program issues grant dollars to assist our qualified rostered church workers with funds to reduce educational debt as they are working in the Florida-Georgia District.



**2 Official Conferences**

Veterans of the Cross

Pastors Conference