

# Lodge Secretaries Handbook



Published By:

**Grand Lodge Free & Accepted Masons of Wisconsin**

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# GENERAL INSTRUCTIONS

## Detailed Member Records

1. Print changes legibly in red ink or red pencil.
2. All updates and changes on DMRs, and additions, such as new members, reinstatements and affiliations on pink slips, must be mailed immediately to the Grand Lodge Office. New DMRs will be returned to you sometime during the 1st week of the month.
3. **NEVER** use a pink slip to make updates or corrections for a member. This can result in the Brother being entered into the system more than once. Updates and changes **MUST** be made on his DMR.
4. When making changes, cross out wrong information with a single line, and print the correction or update information in the appropriate box, in red.
5. DO NOT fill in the current date or previous date. The computer inserts that information automatically.
6. You should have a DMR for each of your members. It's a good idea to compare this file in November with the printout of your membership that you receive with your preliminary Membership Recapitulation; to make sure your file is up-to-date and correct.

## MISCELLANEOUS MEMBERSHIP INFORMATION

1. TRANSFER DEADLINES - All Transfers within the State must be started prior to November 15th to avoid problems with having to pay an additional year's dues in the originating Lodge.
2. Transfers out of the State must be started prior to November 1st, for the same reason.
3. Members in Default - After 5 years, if every attempt to reclaim the member is unsuccessful, the defaulted member should be removed from the records. Simply return the DMR to the Grand Lodge office after marking "Default - Delete" across the DMR.
4. A member belonging to two lodges must maintain his good standing in both lodges, or lose membership in both lodges.
5. SUSPENSIONS - Before sending a warning of suspension, the Grand Lodge office must be informed of impending suspensions so that the Grand Master's letter can be sent before the 60 day notices are sent. Notices should be sent no earlier than October 15th and no later than November 1st. Suspensions should be effective as of 12/31 of the current year.

# INSTRUCTIONS FOR CORRECTING AND UPDATING

## MEMBERSHIP RECORDS

### Use of Detailed Member Reports (DMR)

1. For a **NEW MEMBER** - Send in a "Pink Slip" when EA Degree is received. This will enable your new member to receive the Wisconsin Masonic Journal.
2. For a **REINSTATED MEMBER** - If you have a DMR or old buff card in your inactive file for the reinstated member, send it in and be sure to note the reinstatement date in the proper space. (A defaulted candidate is not reinstated upon advancement - just fill in the next degree date.)
3. For an **AFFILIATED MEMBER** from out-of-state - Be sure to include all Degree dates, birth date and place of birth, affiliation date and lodge he is transferring from. If the degree dates are not available, request the Grand Secretary to write for the information.
4. For an **OMITTED MEMBER** - Send in the DMR with all information.
5. For a **PLURAL MEMBER** from out-of-state - Send in the DMR with all information.

### Necessary information on a Detailed Member Report:

- Lodge number
- Last name, first name, middle initial
- Complete address, including zip code
- Birth Date and Place of Birth
- Vocation
- Spouse Name
- Residence and Business Phone Numbers
- Degree information
- Reinstatement date, affiliation date, or plural information.

**SEE EXAMPLE OF PROPERLY COMPLETED PINK SLIP ON PAGE 5**

## NEW MEMBER INFORMATION FORM "PINK SLIP"

STATE	LODGE	MEMBER NAME						ADDRESS LINE 1								
WI	101	Jones, Paul M..						123 N. Main St., Apt. #1								
ADDRESS LINE 2				CITY				ST.	ZIP CODE		BIRTH DATE					
P.O. Box 007				Hometown				WI	53710		9/7/50					
PLACE OF BIRTH				VOCATION		AVOCATION		SPOUSE NAME								
Milwaukee, WI				Teacher				Mary								
				E-MAIL			RES. TELEPHONE NO.		BUS. TELEPHONE NO.							
				<a href="mailto:Pmjones@abc.com">Pmjones@abc.com</a>			608-555-0000		-							
ELECTED			E.A. DEGREE			F.C. DEGREE			M.M. DEGREE			AFFILIATED BY TRANSFER-FROM				
DATE	ST.	LODGE	DATE	ST.	LODGE	DATE	ST.	LODGE	DATE	ST.	LODGE	DATE	ST.	LODGE		
2-04-02	WI	101	3-10-02	WI	101											
TRANSFERRED-RESIGNED-USPENDEDFROM				TRANSFERRED-RESIGNED-USPENDEDFROM				TRANSFERRED-RESIGNED-USPENDEDFROM				TRANSFERRED-RESIGNED-USPENDEDFROM				
T/RS	DATE	ST.	LODGE	T/RS	DATE	ST.	LODGE	T/RS	DATE	ST.	LODGE	T/RS	DATE	ST.	LODGE	
REINSTATED DATE			PLURAL		Check One				IKI Add				GRAND LODGE F. & A. M. OF WISCONSIN			
DATE	ST.	LODGE	ST.	LODGE	<input checked="" type="checkbox"/> 1. New <input type="checkbox"/> 2. Reinstated Member				<input type="checkbox"/> 3. Affiliated from out of State <input type="checkbox"/> 4. Omitted Member							

## **USE OF Detailed Member Record (DMR):**

### **To make changes, corrections or to update information**

1. Corrections in Spelling
2. Address Changes
3. Advances in Degree Work
4. **TRANSFERS:** Sent to the Grand Lodge Office with the "Transfer Certificate".
5. Past Master Information - Year and Lodge
6. Plural Member Information
7. Suspensions, Resignations, Deceased Date, or Expelled Date.
8. Perpetual Member Status

### **(MORE DETAILED INFORMATION ABOUT TRANSFERS ON PAGE 8,9,10)**

- When your corrected DMRs are returned to you, file them immediately.
- DMRs returned to you, noting Deceased, Suspension, or Resignation dates should be kept in an **inactive file**. This will aid you with information for your Membership Recapitulation at year's end. Also, you will have the DMR to send in for a change if the member is reinstated.

### **Changes originating from the Post Office:**

- These changes result in a member being checked NO Journal on the updated DMR because he is deceased, or has moved, leaving no forwarding address.
- If possible, furnish his current address and return the DMR for updating. If no new information is available at this time, retain the DMR in your file until address or deceased date is available, then return the DMR for updating.
- Place the new DMR in your file and destroy the old one. (check "Current Date" to determine the most recent DMR)

**James M Hays Lodge #331**  
**Grand Lodge of Wisconsin Detailed Member Report**

**Name: Haenig, Arthur L**

**Status: Active Member**

**Member No: O61035**

*Full Name:* Arthur L Haenig

*Vocation:*  
Computer Analyst

*Sex:* M

*Address:* 3700 S Westport Ave POB 1598

*Birthday:* 10/01/1943

*City/State/Zip:* Sioux Falls, SD 57106

*Hobbies:*  
Leather Tooling

*Birth Place:* Decatur,  
Illinois

*Death Date:*

*Country:*

*Email:* phishboy@cartol.com

*Married:* YES

*Home Phone:* (262) 993-2218

*Spouse Name:* Carol Ann

*Work Phone:* *Ext:*

*Fax Phone:*

*Old Member Number:* HAENIG AR11760

***Masonic History***

*Masonic Dates:*

<u><i>!Event !</i></u>	<u><i>Date</i></u>	<u><i>Num</i></u>	<u><i>State</i></u>
<i>Elected:</i>			
<i>Initiated:</i>	05/17/1973	1205	TX
<i>Passed:</i>	07/19/1973	1205	TX
<i>Raised:</i>	09/06/1973	1205	TX
<i>Member out of State:</i>		1205	TX

*'Masonic Anniversary*

25th 09/06/1998  
 50th 09/06/2023  
 50th Certificate Award

*Masonic History:*

*Past Master:*

<u><i>Action</i></u>	<u><i>Date!</i></u>	<u><i>Action</i></u>	<u><i>Lodge!</i></u>	<u><i>Destination</i></u>	<u><i>Lodge !</i></u>	<u><i>I</i></u>	<u><i>Year !</i></u>	<u><i>Lodge</i></u>	<u><i>j</i></u>
10/01/2002	Resigned	1843	WI	0		1994	331		

*Current Lodge Membership:*

<u><i>Primary</i></u>	<u><i>Blue Lodge</i></u>
Yes	331 James M Hays

*Perpetual Information*  
 Primary 11/15/1990

*Past Grand Lodge Offices*

<u><i>Year</i></u>	<u><i>Office Held</i></u>

# TRANSFER OF MEMBERSHIP

## From a Wisconsin Lodge TO Another Wisconsin Lodge

**Step No.1** Transferring member should petition the Lodge of his choice using his current dues card as evidence of his good standing status (Sec. 83.12, 83.13 and 83.14)

**Step No.2** Petition should be received at a stated communication and balloted on at a subsequent stated communication. (Sec. 83.12) Ballot shall be secret and to elect shall be three-fifths clear. (Sec. 83.14)

**Step No.3** Using form "PETITION FOR TRANSFER OF MEMBERSHIP (OR AFFILIATION TO MEMBERSHIP), receiving Lodge Secretary should prepare form "NOTICE OF ELECTION". Transferring member should sign form "REQUEST FOR TRANSFER", and the form should be sent to the Grand Secretary of Wisconsin for transmittal to the original Lodge Secretary, retaining the petition (top) half of the form for the receiving lodge records.

**Step No.4** Original Lodge Secretary should send the following to the GRAND LODGE OFFICE for updating of records and transmittal to the Receiving Lodge Secretary.

- TRANSFER CERTIFICATE
- TRANSFERRING MEMBER'S DETAILED MEMBER REPORT(DMR)

Change the Lodge number on the DMR, and insert the date of Transfer

**Step No.5** The Transfer Certificate will be forwarded by the Grand Lodge Office to the Receiving Lodge Secretary. The DMR will be updated, and the new DMR sent to the Receiving Lodge Secretary along with any other updated DMRs he may be receiving that month. The Original Lodge will also receive an updated DMR showing the transfer out.

**NOTE: Transfers should not be initiated after November 15th, to allow time to complete the transfer and avoid having to pay an additional year's dues in the originating lodge.**



## TRANSFER OF MEMBERSHIP

### From a Wisconsin Lodge TO An Out-of-State Lodge

- Step No.1** Transferring member should petition Lodge of his choice using his current dues card, certificate of good standing or a valid resignation certificate (demit).
- Step No.2** The Wisconsin Lodge will be notified of election by the Grand Secretary.
- Step No.3** Lodge Secretary should prepare a "TRANSFER CERTIFICATE" immediately and send to the Grand Secretary of Wisconsin for certification and transmittal to the out-of-state lodge's Grand Secretary.
- Step No.4** Lodge Secretary should send the member's Detailed Member Report sheet, along with the Transfer Certificate, to the Grand Secretary, indicating the date of transfer.

### IMPORTANT:

**DO NOT CORRESPOND DIRECTLY WITH AN OUT-OF-STATE LODGE OR OTHER GRAND LODGE OFFICE. ALL CORRESPONDENCE MUST BE CARRIED ON THROUGH YOUR WISCONSIN GRAND LODGE OFFICE.**

**NOTE: Out-of-State Transfers should not be initiated after November 1<sup>st</sup> to allow time to complete the transfer and avoid having to pay an additional year's dues in the originating lodge.**

## **TRANSFER OF MEMBERSHIP**

### **From Out-of-State Lodge TO A Wisconsin Lodge**

- Step No.1** Transferring member should petition your Lodge using his current dues card, a valid demit or a certificate of good standing as evidence of his legitimate Masonic membership.
- Step No.2** Petition should be received at a stated communication and balloted on at a subsequent stated communication. (Sec. 83.12) Ballot shall be secret and to elect, shall be three-fifths clear. (Sec. 83.14)
- Step No.3** Using form "PETITION FOR TRANSFER OF MEMBERSHIP (OR AFFILIATION TO MEMBERSHIP)", receiving Lodge Secretary should prepare form "NOTICE OF ELECTION" - transferring member should sign form "REQUEST FOR TRANSFER", retaining the petition (top) half of the form for the receiving lodge records.
- Step No.4** Send "NOTICE OF ELECTION" and "REQUEST FOR TRANSFER" to the Grand Secretary of Wisconsin for transmittal to the original lodge's Grand Secretary.
- Step No.5** Original lodge secretary will send Transfer Certificate or Demit, through the Grand Secretary's office to the receiving lodge secretary.
- Step No.6** Prepare a pink computer slip for the transferring member and send it to the Grand Secretary of Wisconsin.

### **IMPORTANT:**

**DO NOT CORRESPOND DIRECTLY WITH AN OUT-OF-STATE LODGE OR OTHER GRAND LODGE OFFICE. ALL CORRESPONDENCE MUST BE CARRIED ON THROUGH YOUR WISCONSIN GRAND LODGE OFFICE.**

**NOTE: Out-of-state Transfers should not be initiated after November 1st to allow time to complete the transfer and avoid having to pay an additional year's dues in the originating lodge.**

## **Membership Recapitulation**

*(As of the end of each calendar year)*

**Step 1.** In November you will receive a preliminary copy of the Recapitulation sheet and a copy of your Annual Membership Report. This will help you to check your records to verify that all membership changes that have taken place within your lodge have been properly reported to the Grand Lodge office.

The Preliminary Recapitulation report is for your files and summarizes all the activity for your lodge during this calendar year. It is NOT to be used for the payment of your Per Capita.

The membership report is for your files and shows all the activity for your lodge during this calendar year. You should compare the membership printout to the DMRs contained in your active file. You will have until December 31st to make any correction you find that is needed. It is broken down into the following sections:

1. **Primary Members.** This is an alphabetic listing of all the living Master Masons in your lodge for which you are responsible for collecting Per Capita. You will collect dues and per capita from these members unless they are indicated as Perpetual Members.
2. **Plural Members.** This lists all the living Master Masons in your lodge for which you are not responsible for collecting Per Capita. You will collect only dues from these members unless they are indicated as Perpetual Members.
3. **Candidates in Progress.** This lists all the Masons in your lodge which havenot yet been raised to the degree of Master Mason.
4. **Entered Apprentices Initiated.** This lists all the new Masons your lodge initiated this year.
5. **Other Perpetual Members.** This lists all the inactive Perpetual Members of your lodge. In almost all cases this will be the deceased Perpetual Members of your lodge.
6. **Members Gained this Year.** This lists all primary members paid during this year by the way of affiliation from out of state, transfers or members raised. New plural members or candidates in progress are not included in this list.
7. **Members Lost this Year.** This lists all primary members who were lost due to transfer, suspension, death, resignation, etc.

All corrections you make based on these reports must be accompanied by either a DMR (with the changes highlighted) or a Pink Slip (for new, reinstated, or omitted members).

**Step 2.** You will receive two copies of the final recapitulation report in early January. This report will indicate the amount owed by your lodge taking into account any changes you have sent in prior to December 31st. Send one signed Recap Sheet, together with your check for the amount of Per Capita tax due, to

the Grand Lodge office by March 1<sup>st</sup>.

Absolutely no adjustments will be made to the indicated amount of Per Capita tax due, without prior approval of the Grand Secretary. All changes received after the final printing will be reflected on the next year's report.

**Grand Lodge of Wisconsin  
Recapitulation Report for 2002**

**Jefferson #9 F & AM of WI**

**Primary Members at the start of this year:**

Gains

Raised:	0	
Reinstated:	0	
Affiliated:	2	
<b>Total Gains</b>		<b>2</b>

Losses

Died:	4	
Suspended:	4	
Transferred:	0	
Resigned:	2	
Expelled:	0	
<b>Total Losses</b>		<b>10</b>

**Primary Members at the end of this year: 157**

Perpetual Members Recap

<b>Living Primary:</b>	<b>15</b>	
Deceased Primary:	11	
Living Plural:	0	
Deceased Plural:	0	
Memorial:	0	
<b>Total Perpetual Members:</b>		<b>26</b>

**Total Per Capita membership 142**

*(Primary Members at year end less Living Primary Perpetual Members)*

Per Capita Tax due for 2003 (\$26.00/Primary Member) **\$3,692.00**

Additional Fees incurred during 2002

Master Masons Raised:	0 @ \$10.00	<b>\$0.00</b>
Members reinstated:	0 @ \$5.00	<b>\$0.00</b>
Entered Apprentices Initiated:	0 @ \$5.00	<b>\$0.00</b>

**Total due to the Grand Lodge**

**\$3,692.00**

Total lodge membership at the end of the current Recap Year - 2002

Primary Members:		157
Plural Members:		2
<b>Total Membership:</b>		<b>159</b>

Witness the seal of our lodge this \_\_\_\_\_ day of \_\_\_\_\_ A.D. \_\_\_\_\_

\_\_\_\_\_  
Signature of Worshipful Master

\_\_\_\_\_  
Signature of Lodge Secretary

**This report should be sent to the Grand Secretary before March 1st, 2003, otherwise a fine of two dollars (\$2.00) per day for each day's delay will be charged.**

**Chapter 31.03 Masonic Code of Wisconsin**

Grand Lodge of Wisconsin  
Annual Membership Report for 2002  
JEFFERSON #9 F & AM OF WI

## Primary Members

<i>Name</i>	<i>Member Number</i>	<i>Birthday (Age)</i>	<i>Elected</i>	<i>Passed</i>	<i>Years</i>
<i>Perpetual</i>	<i>New / OLD</i>	<i>Birth Place</i>	<i>Initiated</i>	<i>Raised</i>	<i>Service</i>
1 Abendroth, Curtis 0	054407	08/12/1936 (66)	02/10/1969 139 WI	05/05/1970	139 WI 32
	ABENDROTCSPO BO	MADISON WIS	03/10/1969 139 WI	06/02/1970	139 WI
2 Amthor Jr, Fred William	054603	03/15/1923 (79)	06/16/1949 49 WI	07/21/1949	49 WI 53
	AMTHOR J,605 0	WAUPUN WI	06/23/1949 49 WI	09/01/1949	49 WI
3 Anderson, Gordon 0	054682	06/14/1911 (91)		01/30/1934	206 WI 68
	ANDERSONGN13000	DODGEVILLE WI	12/28/1933 206 WI	02/27/1934	206 WI
4 Bain, Richard R	055091	07/08/1952 (50)	03/02/1998 9 WI	04/04/1998	9 WI 4
	BAIN RDN1740	BENTON HARBOR,	04/04/1998 9 WI	05/18/1998	9 WI
5 Baldwin, Michael Andrew 055132		12/10/1966 (36)	04/17/1997 49 WI	10/04/1997	49 WI 5
	BALDWIN MLI0310	WATERTOWN, WI	05/15/1997 49 WI	10/04/1997	49 WI
6 Baldwin, Robert Clifford	055134	11/08/1932 (70)	01/18/1962 49 WI	01/03/1963	49 WI 39
	BALDWIN RT119 0	NORWAL IL	02/01/1962 49 WI	03/21/1963	49 WI
7 Behlke, Bradley A	055494	02/07/1972 (30)	06/05/1997 49 WI	10/02/1997	49 WI 4
	BEHLKE BY12250	WATERTOWN, WI	06/26/1997 49 WI	01/09/1998	49 WI
8 Behlke, Brian Randal	055493	07/02/1970 (32)	10/19/1989 49 WI	06/21/1990	49 WI 11
	BEHLKE BNI1120	WATERTOWN, WI	06/14/1990 49 WI	06/19/1991	49 WI
9 Behlke, Norman F	055495	01/11/1928 (74)	12/20/1951 49 WI	04/03/1952	49 WI 50
Primary 08/29/2002	BEHLKE NN143 0	SHIELDS WI	01/03/1952 49 WI	06/19/1952	49 WI
10 Behlke, Ralph L	055496	07/24/1949 (53)	10/04/1973 49 WI	02/21/1974	49 WI 28
	BEHLKE RHRR 10	WATERTOWN WI	11/01/1973 49 WI	05/18/1974	49 WI
11 Behlke, Randal W	055497	11/25/1947 (55)	03/07/1975 49 WI	06/19/1975	49 WI 27
	BEHLKE RLI1120	WATERTOWN WI	04/17/1975 49 WI	10/18/1975	49 WI
12 Behlke, Roger S	055498	08/11/1950 (52)		03/04/1972	552 OH30

## **DUTIES OF THE SECRETARY**

At the installation of a Secretary, he is instructed as to his duties, which are as follows:

"It is your duty to observe the will and pleasure of the Worshipful Master in recording the proceedings of this Lodge; transmit a copy thereof to the Grand Lodge when requested; to receive all monies paid into the Lodge and pay them over to the Treasurer, taking his receipt therefore. Your good inclination to Masonry and this Lodge, will induce you to discharge the duties of your office with fidelity, and by so doing, you will merit the esteem and applause of your Brethren."

These are the instructions that are given to the Secretary at the time of being installed into office. If this was the total extent of the duties of a Secretary, that office would be one of very little work and never-ending pleasure, but such is not the case. The new Secretary soon discovers that to merit the esteem and applause of his Brethren, it is necessary that he devote himself to a seemingly never-ending list of duties. Some of the general duties, which pertain to all Lodges, are listed herein. There are, however, differences in Lodges and, as a result, different duties for the Secretary. This Handbook will not try to list any of the special duties of each Lodge, for to do so would be an endless listing.

### **THE DUTIES**

1. Attend all regular and special communications of the Lodge.
2. Record the proceedings of each communication and report the same to the Lodge on order of the Worshipful Master. Transmit a copy to the Grand Lodge when requested.
3. Receive all monies paid into the Lodge and pay them over to the Treasurer, taking his receipt therefore.
4. Establish an accounting system, which will account for, in detail, all the monies received by, or paid out by the Lodge. This does not include any monies in the hands of the Trustees.
5. Receive, answer and originate all correspondence received by the Worshipful Master and turned over to the Secretary for action.
6. Assist the Worshipful Master in preparing an agenda for stated communications.
7. Prepare a personal file (folder) for each member and/or petitioner. Maintain these files to include all the Masonic history of the member from petition to transfer, resignation or death. Send the pink slip and/or Detailed Member Report sheets to Grand Lodge promptly.
8. Send out annual dues and assessment notices to all members. This should be done as soon as possible after receipt of the dues notices from the Grand Lodge office, in order to enable each member to pay his dues in advance, on or before the first day of January of the following year.

9. Keep the Worshipful Master informed of those members who are in arrears with their dues.
10. On October 15th, and before November 1st, all members in arrears should be notified of their indebtedness to the Lodge, and of the possible suspension for non-payment of dues. A form letter for this purpose is found in another section of this handbook, and is also included in the B.L.I.S. software.
11. Prepare and present to the Worshipful Master at the first communication in
  - a. December a list of all members who are in arrears and for pecuniary reasons are unable to pay their dues. This will be for action by the Relief Committee.
12. Prepare and present to the Worshipful Master at the first communication in December, a list of all members who are in arrears and who have been notified prior to this date, in order that the same may be taken up with the Lodge for the proper action.
13. Maintain an adequate supply of all necessary forms shown in this Handbook, which are supplied by the Grand Lodge. Complete and send them to the Grand Lodge in a timely manner.
14. Maintain an adequate supply of all necessary forms, which are similar to those shown in this Handbook, but are peculiar to your Lodge, and therefore differ from one Lodge to the next.
15. When the Lodge has received a Petition and an Interviewing Committee has been appointed by the Worshipful Master, it is the duty of the Secretary to send out interviewing forms to the committee members with instructions to interview the petitioner.
  - a. Provide the Interviewing Committee with forms and instructions.
  - b. Notify the Master's Committee to meet, to consider the petition at hand.
  - c. Notify the petitioner to appear before the Master's Committee
  - d. Prepare a folder for the Master's Committee, which contains the petition, the reports of their Interviewing Committee, and one copy of the Master's Committee questions and report.
  - e. Present folder of Master's Committee with petition, report of the Interviewing Committee and the Master's Committee Report, to the Worshipful Master.
  - f. Notify petitioner of his election or rejection, and if elected, when to appear for Initiation.
  - g. Notify Candidates when to appear for Degrees.



**NOTE:** If your lodge does not have a Master's Committee, begin at step "e" with the Interviewing Committee.

16. Keep proper records of the Candidate's progress in his personal file and report the same to the Worshipful Master in order that he may be able to arrange his Trestle Board.
17. Maintain all computer records for your Lodge. It is very important that these records be kept up-to-date on a monthly basis. If there is any change of address, the member's Masonic Journal will not reach him at his new address unless you have kept his record current. Most important, your annual summary will not be accurate, unless records are constantly updated.
18. Verify or prepare the Annual Report for the Grand Lodge. Prepare a per capita tax voucher for the Treasurer in order that he may issue a check to the Grand Lodge in the amount of the per capita tax due the Grand Lodge. Mail the recapitulation copy of the annual report and the per capita tax check together, to the Grand Lodge on or before the required date.
19. Prepare a quarterly and annual financial statement to be read at proper stated communications.
20. Attend meetings arranged by the Grand Secretary for training, updating and conferring for mutual benefit.
21. Become familiar with the Wisconsin Masonic Handbook (Green Handbook). Utilize the forms contained in the appendix.



# "LEST WE FORGET"

## A monthly reminder list for the Lodge Secretary

**NOTE:** Additions, changes and corrections in membership records should be sent to the Grand Lodge office on a monthly basis, using ink slips for new members or Detailed Member Reports. (See pages 1, 2 & 3 of this Handbook for detailed instructions)

### JANUARY

- Close the books for the past year. Prepare the Annual Financial Statement you received from the Grand Lodge, for the year just ended. Mail it to the Grand Secretary prior to February 15th (see Regulations for Lodges 52.03)

### FEBRUARY

- Reconcile the Annual Report Membership Listing and Recapitulation of the Lodge with your records. Remit to the Grand Lodge, on or before March 1st, all Per Capita Tax, as computed on your Recapitulation, Special Assessments, Fees any other indebtedness. (See Laws of Grand Lodge 31.03). See Page 7 of this Handbook for more detailed instructions.
- Prepare, for the 3 principal officers of the Lodge, a list of all the delinquent members (delinquent members are defined as those who have failed to pay, up to that date, their dues in advance). Present this list on or before February 28. (See Regulations for Lodges, 81.08).

### MARCH

- Send notices of delinquent dues to all members who were on the list prepared in February.
- File with the Grand Secretary any and all Resolutions which the Lodge wishes to present to the Grand Lodge at the Annual Communication in June. (See Laws of the Grand Lodge 38.01 (c)). Deadline for resolutions is 75 days prior to the start of Annual Communication.

### APRIL

- Deadline for Scholarship money is April 1<sup>st</sup>!
- Report to the Worshipful Master and Chairman of the Sick and Visitation Committee, the illness of any member which may be reported to you.
- If Lodge dues are to be increased, it should be done prior to the summer recess.

## **MAY**

- Give the three principal Officers of the Lodge the proxy forms for the Annual Communication of the Grand Lodge, together with any information relative to the Annual Communication. Urge each Officer to attend Grand Lodge. Be sure that if one of the principal Officers is not able to attend Grand Lodge, that a proxy be appointed to attend, to prevent the payment of a fine for non-attendance at Grand Lodge. (See Regulations for Lodges, 52.04).

## **JUNE**

- Attend Grand Lodge with the three principal officers. Urge all members who are able, to attend Grand Lodge. A Secretary will derive great benefits by attending Grand Lodge. Present a resolution permitting the Secretary, Master and Treasurer to pay all bills during the summer recess.
- Have a good vacation; keep in touch with the Worshipful Master and the Chairman of the Sick and Visitation Committee. Report any illness or distress of any member to them.

## **AUGUST**

- Get everything ready for the start of Lodge meetings in September. Prepare a list of delinquent members, those who will be two years delinquent on December 31st and send the list to the Grand Lodge office, so that the Grand Master's letter may be sent to them.
- WATCH FOR DATES OF UP-COMING SECRETARY'S SEMINARS AND PLAN TO ATTEND. THESE ARE OF UTMOST IMPORTANCE AND VERY HELPFUL TO YOU.

## **SEPTEMBER**

- Send dues notices for the ensuing year to all members, as soon as you receive them from the Grand Lodge Office.

## **OCTOBER**

- Send out Sixty Day Notice of Delinquency in Payment of Dues, after Oct. 15th and before Nov. 1<sup>st</sup>. These notices are to go to those who will be two years delinquent on December 31, and for which a list was prepared in August.
- Send dues cards to members as they remit their dues, in advance, for the ensuing year. Notify all members who have not remitted their dues for the current year, that if dues are not paid on or before the first Stated Communication in December that action by the Lodge must be taken. (See Regulations for Lodges, 81.06, 81.07, 81.08 and 81.09).
- Applications for Perpetual Membership for the current year must be sent in to the Grand Lodge Office prior to December 31<sup>st</sup>.

## **NOVEMBER**

- Notify all members of the election of Officers and of the Installation of those officers, which must be held on or before the Festival of St. John the Evangelist, December 27th. (See Regulations for Lodges, 549.03). The Secretary should confer with the newly elected Worshipful Master in regard to the date.
- Reconcile the preliminary Annual Membership Report and the Recapitulation Report of your lodge that is sent from the Grand Lodge office. You will have approximately six weeks to make any additions or corrections. All changes must be made by December 31st. The final Recapitulation Report will be mailed to you in the beginning of January.

## **DECEMBER**

- LEA Applications are due by December 31st. Send it to your District Deputy.
- Installation of Officers for the ensuing year must be held on or before the Festival of St. John the Evangelist December 27<sup>th</sup> (see Regulations for Lodges, 59.03).
- Complete and return the form sent by the Grand Lodge Office for reporting principal officers as soon as they are elected. This is used to prepare the new Lodge Directory.

**HAPPY NEW YEAR!!!**



## Lodge Minutes

The secretary's minutes are one of the very important records of the lodge. They are the account of what transpired within the tiled communications. **THEY ARE THE HISTORY OF THE LODGE.** Great care should be exercised in the writing of the minutes to be sure that the correct history of the lodge is functioning at that time. Well-written and orderly minutes are the best proof that the lodge is in good hands. Many members will agree that well-written minutes are a pleasure to hear and read, whereas poorly written minutes seem to be a bore to everyone. The secretary should always remember that he is writing history, and any history to be interesting must be well written. Add a little color to your minutes and see how the members on the sidelines appreciate them.

There are some very old and well-established rules and uses in Masonry and some of them apply to the writing of minutes. Here are a few that will aid the secretary in writing his minutes:

- The minutes of a lodge, after approval, cannot be altered or expunged. Should errors be found in the minutes, after they were approved, they are to be corrected upon the minutes of a subsequent communication. See the Wisconsin Masonic Code, Regulations for Lodges, 52.06.
- All constituent lodge communications are always opened and closed in DUE FORM.
- If the Most Worshipful Grand Master opens an/or closes a lodge, either Grand Lodge or a constituent lodge, it is always done IN DUE AND AMPLE FORM.

The order of business used in the minutes of a lodge may vary from year to year. The Worshipful Master has the authority to establish any order of business that he desires. See Wisconsin Masonic Code, Regulations for Lodges, 56.06. The wise secretary will write his minutes in the same order as the Worshipful Master conducts the communication. If this method is followed, future generations will note that various Worshipful Masters conducted the business of the lodge in different manners.

The following pages show a sample of the minutes for a Stated Communication. It is for the purpose of helping the secretary to see what adding color to the minute's means. Always remember the more colorful your minutes, the more interest you will command from the members on the sidelines. Try and make the HISTORY OF YOUR LODGE as colorful and interesting as possible.





STATED COMMUNICATION

Gibson Lodge No. 421 F. & A.M.  
Bedford, Wisconsin

Bedford Masonic Temple  
Wednesday, April 16, 1975

A Lodge of Master Masons was opened, in due form, at 7:40 P.M., on the above date with the following officers in the several stations and places.

W. Bro. Jack Smith	W.M.	Bro. James Olsen	Chaplain
Bro. Frank Jones	S.W.	Bro. William Long	S.D.
Bro. Terry Black	J.W.	Bro. Alfred Bear	Act. J.D.
Bro. Joe White, P.M.	Treas.	Bro. Louis Beaton	S.S.
Bro. Fred Light	Sec.	Bro. Herbert Huff	J.S.
	Bro. Albert Zinn, P.M.	Tiler	

The Worshipful Master stated that he was happy to see so many in Lodge, and he extended his personal greetings to all. He then introduced two visiting Brothers; Brother Joe Hansen, of Bliss Lodge No. 489 in Bliss, Iowa and Brother Robert Jones, P.M., of Duncan Lodge No. 782 in Milton, Michigan, and extended to each the hospitality of Bedford Lodge and asked them to take his personal greeting back to their Lodge.

The Minutes of the Stated Communication, held on April 2, 1975, were read and were approved as read. The Minutes of a Special Communication, held on April 9, 1975, were read and approved as read.

The Secretary read a note of thanks from the family of our late Brother Jeffery Smith. The Secretary also read a letter from the Grand Secretary, which informed the Lodge that a new procedure would be used in the next Grand Lodge Communication in June, which is aimed at getting better delegate participation in Grand Lodge.

The Lodge received the petition of Mr. Franklin Murray and the Worshipful Master stated that he would appoint a Committee of Three to interview the petitioner.

A Committee of Three and the Master's Committee, having completed their interviews with Mr. Joseph Rainey, a petitioner, all returned reports that stated the prayer of the petitioner should be granted. A ballot was ordered and it being clear, the Worshipful Master declared that Mr. Joseph Rainey had been elected to receive the degrees as conferred in this Lodge.

The Worshipful Master then destroyed the ballot.

The following bills were presented to the Lodge. The Worshipful Master ordered that they be referred to the Finance Committee and if found correct, orders be drawn for their payment.

1. Mace Printing Co., Trestle Boards for April	\$40.00
2. Bro. T. Black, J.W., Refreshments for 4-16-75	<u>15.35</u>
Total	
\$55.35	



The Worshipful Master then called the attention of all Brethren to the Family Night to be held on Saturday night, April 26, 1975, at 8:00 P.M. He urged all who could to attend, as he knows, from the Committee Report, there will be a lot of surprises for the members.

Labor in the Master Mason Degree was then dispensed with, and a Lodge of Entered Apprentice opened for the purpose of examination.

Brother John Wagner, Entered Apprentice Poster together with Brother Frank Williams, an Entered Apprentice of this Lodge, was admitted to the Lodge. Brother Wagner then conducted a very excellent examination of a very well posted Brother. The Worshipful Master commended Brother Williams on his excellent work and thanked Brother Wagner for the fine job he did. Brother Williams was asked to retire so that work could be resumed in the Master Mason Degree. .

The Lodge of Entered Apprentice was closed and labor was resumed in the Master Mason Degree.

The Worshipful Master then invited each of the visiting Brothers to say a few words. Each responded with kind words for the warm welcome they had received from the Lodge.

The Junior Warden invited all to the lower level for refreshments. He extended a special invitation to the visiting Brothers.

There being no further business to come before the Lodge, the Lodge of Master Masons was closed in due form.

Receipts: Dues	\$76.50
Fees	None
Donations to Charity Fund Total	<u>5.00</u>
	\$81.50

---

Fred Light, Secretary



## INSTRUCTIONS FOR PETITION INTERVIEW FORMS

The forms for each member of the Committee of Three (Interviewing Committee) to be completed AFTER each has interviewed the petitioner are in a packet consisting of four pages, each of a different color. The color of the pages is yellow, green, pink, and white. This has been done to be certain that each member of the committee receives the correct questions and that the same questions are not sent to all members of the committee in error. The distribution is as follows:

1. If the lodge HAS a Master's Committee, each member of the committee of Three will be sent ONE page of the questionnaire, yellow, green or pink. The fourth or white page will be retained by the Lodge Secretary and given to the chairman of the Master's Committee to be used when that committee interviews the petitioner.
2. If the lodge DOES NOT HAVE a Master's Committee the yellow and green pages are to be sent to TWO members of the Committee of Three, one page to each member. The pink and white pages are to be sent to the THIRD member of the Committee of Three.

When a petition has been received by a lodge and the Worshipful Master has appointed a Committee of Three, the secretary of the lodge will then prepare each page of the interview packet by entering the following data relative to the petitioner.

1. Full name
2. Date of birth
3. Place of birth
4. Age
5. Residence, house number, street name, city and zip code
6. Name of employer
7. Names of two Brothers who recommended the petitioner.

The secretary of the lodge will send to each member of the Committee of Three the correct copies as designated above together with one copy of "The Interviewing Committee". The committee member who receives the pink and white pages (if the lodge does not have a Master's committee) is to be sent a copy of the Grand Lodge publication "Freemasonry" which he is to give to the petitioner. If the lodge has a Master's Committee the copy of "Freemasonry" is to be given to the petitioner by the Master's Committee.

The secretary of the lodge will also notify the Chairman of the Master's Committee of the pending petition in order that the chairman may call a meeting of that committee.



# FINANCIAL RECORDS

## Introduction

It is a well-known fact, that Lodges, which have a good accounting system seldom, if ever, find themselves in financial difficulties. In Lodges where the Secretary and Treasurer keep a good and detailed accounting of all monies received and/or paid out, it is easy to make spot checks from time to time to determine the financial condition of the Lodge. It is also easy to determine if the Lodge is adhering to the budget under which the Lodge is operating.

There are many pitfalls for a Lodge that has not established good accounting procedure. One of these pitfalls is the failure of the Lodge to separate the "DUES" paid by each member into the two parts. These two parts are dues to the Lodge for the operation and support of the Lodge, and the Per Capita Tax due to the Grand Lodge. The Per Capita Tax, which is part of the "DUES" paid by every member, is not money, which belongs to the Lodge. The Lodge is only the AGENT for the Grand Lodge in collecting the Per Capita Tax. By March 1 st, the Secretary has to send a copy of the Recapitulation Report, together with the Per Capita Tax, which is due at that time, to the Grand Lodge.

The Finance Committee of each Lodge, together with the Secretary and Treasurer, can look over the past financial reports and determine what accounts it will be necessary for the Secretary and Treasurer to keep, in order to be able to inform the Lodge at all times of their financial condition. There may be other accounts, which the Secretary keeps for his own personal benefit to lighten his work in preparing the Annual Financial Statement. Each Lodge is to decide for itself which accounts are necessary to maintain a clear and accurate picture of its financial condition at all times. Make use of the Lodge Budget Worksheet in the Wisconsin Masonic Handbook Appendix, Form 8. .

A good policy would be to set up your ledger accounts using the Profit and Loss and Balance Sheet accounts found on our Annual Financial Statement as a guide. That way, at the end of the year you could tally your accounts and have all the figures you need to complete your Statement.





**It should be remembered that perhaps it might be necessary to set up more accounts than thought necessary, because all secretaries are not bookkeepers or accountants. You should think not only of the man that is in office and experienced, but also of the man that might follow the present secretary, who may not be as experienced.**

For definition purposes: "Income Accounts" represent the money sources upon which the Lodge operates. "Expense Accounts" represent the operating costs of the Lodge, for which the Treasurer will issue checks. The following are some suggested accounts you might wish to use to aid you in the preparation of the year-end financial statement:

**INCOME:**

1. Sale of Asset
2. Dues Received w/Per Capita
3. Degree and Petition Fees
4. Contributions and Gifts Received
5. Interest from Savings and Temporary cash
6. Dividends and Interest from Investments
7. a. Rents Received
  - b. Less: Rental Expenses
  - c. Net Rent
8. Maintenance Reimbursement from other bodies
9. Social Reimbursement from all Sources (Receipts from functions at which members pay all or part of the cost.)
10. Other Income
 

NOTE: Transfers of funds from Savings to Checking is never considered Income.

**EXPENSES:**

12. Assistance to Indigent Individuals, Contributions and Gifts Paid (Funerals, Flowers, DeMolay, Job's Daughters, Scholarship Contributions etc.)
13. Grand Lodge assessment (Per Capita Tax paid)
14. Compensation of Officers
15. Other Salaries and Wages
16. Payroll Taxes
17. Supplies
18. Telephone
19. Postage and Shipping
20. Rent and/or Real Estate Taxes
21. Utilities (heat, light, water, sewer tax)
22. Insurance
23. Equipment Rental and Maintenance
24. Printing
25. Depreciation
26. Travel and Annual Communication Expense
27. Interest Expenses
28. Social
29. Miscellaneous (Safety Deposit Box, Bank Service Charges, Mileage and other out-of-pocket expenses.

**ASSET ACCOUNTS:**

32. Cash
  - a. Savings and Temporary cash Investments
  - b. Non Interest Bearing Accounts
33. Accounts Receivable
34. Notes Receivable
35. Inventories
36. Investments (Stocks, Bonds, etc.)
37. Land at cost
38. Depreciable Assets at Cost
  - a.(Building, Furnishings, Machinery, Equipment, etc.)
39. Accumulated Depreciation - NOTE: Generally our lodges do not take depreciation on their assets. If you are currently taking depreciation, you may continue to do so. If you are currently not taking depreciation, it is a good policy not to start.

**LIABILITY ACCOUNTS:**

40. Accounts Payable
41. Bonds and Notes Payable
42. Mortgages Payable
43. Other Liabilities
44. Total Liabilities
45. Net Worth



# ANNUAL FINANCIAL STATEMENT

## **General Instructions**

Print or type legibly, using black ink. Fill in all 3 copies sent to you. Keep one for your records and return two copies to the Grand Lodge Office in the envelope provided. One of the copies returned to the Grand Lodge Office should be an "original". This will be bound and become part of the permanent record, and if it is a carbon copy, it will eventually smear.

### **Page 1** - (Cover Sheet)

1. Fill in your Lodge name and number. Fill in street address. If you have a P.O. Box number and no specific address, use the P.O. Box number. If you have a specific street address, use it.

### **Page 2**

1. Fill in amounts charged for petition and degree fees
2. and answer question regarding George Washington Memorial
3. Fill in amount of Lodge Dues (including Per Capita)
4. Fill in number of Stated Communications held
5. Fill in number of Special Communications held
6. Check either space for whether you own or rent your Temple

### **Page 3**

1. Fill in information regarding Installation of Officers:
2. Date - Installing Officer - His Title
3. List names (Surname is last name, Given Name is first name) and addresses of your Master, Wardens, Treasurer and Secretary
4. List names of all other Officers and Trustees

### **Page 4**

1. List all EA's and FC's in Default, using last name, first name and date(s) of EA. and F.C. degrees.
2. List all candidates who were in Default and were Re-Established during the year (Last name, First name)
3. List all whose petitions were rejected during the last year (Last name, First name and date of rejection.)

### **Page 5** - PROFIT AND LOSS STATEMENT - Fill in Lodge Name and Number

- 1a. Sales of Assets (Building, furniture, etc.)
- 1b. Cost of Goods Sold (original price + any expenses, such as commissions or fees paid relative to the sale.)
- 1c. Gross Income (Sale price minus Cost)
2. Dues Received - Total amount of dues you received during the year, including current and back dues
3. Degree and Petition Fees - Total amount received with petition and for degrees
4. Contributions and Gifts Received - amount received during the year. If you must schedule, (total income is \$25,000 or over) all contributions from one person of \$1,000 or more must be listed on item #4

5. Interest from Savings and Temporary Cash Investments - savings account, Money Market account, or interest bearing checking accounts
6. Dividends and Interest from Investments - stocks, government and non-government bonds
- 7a. Rents received - rent money received from commercial rental of your building
- b. Less: Rental Expenses - utilities, etc.
- c. Net Rents - 7(a) minus 7(b)
8. Maintenance Reimbursement from other Bodies - Fees received from Eastern Star, Rainbow, DeMolay, Job's Daughters, etc.
9. Social Reimbursement from all Sources - what you received for your social events, such as ticket price, etc.
10. Other Income - miscellaneous income received (soda machine, etc.)
11. Total Income- add items 1c, 2-6,7c, 8-10  
If this amount is \$25,000 or more, you must complete the Schedules  
If it is less than \$25,000 you need not complete the Schedules

## **EXPENSES**

12. Assistance to Indigent Individuals - monies given outright to help with expenses, such as medical, rent, food, etc.  
Contributions and gifts paid - scholarship contributions, PM apron, pin, etc.
13. Grand Lodge Assessments - Total Per Capita Tax paid
14. Compensation of Officers - Salary paid to Secretary
15. Other Salaries and Wages - (Custodian)
16. Payroll Taxes - Federal withholding, State tax and F.I.C.A
17. Supplies - soap, tissues, paper towels, secretary's supplies, etc.
18. Telephone - phone bills for entire year
19. Postage and shipping cost of postage for the year
20. Rent and/or Real Estate Taxes - renter taxes you paid for the year
21. Utilities - all utilities, except phone, for entire year
22. Insurance - premiums paid during year
23. Equipment Rental and Maintenance - rents paid for any equipment you might have had to rent during the year (movie projector, sound system, etc.) also maintenance costs to maintain equipment you have, such as a lawn mower
24. Printing - lodge newsletter, tickets for an event, etc.
25. Depreciation - amount of depreciation for the year  
**REMEMBER.** if you haven't been taking depreciation for previous years, don't start!
26. Travel and Annual Communication Expense - amount your Lodge paid to send your officers to the Annual Communication - this has nothing to do with the mileage and per diem Grand Lodge pays to the Master
27. Interest Expenses - mortgage or note interest for the year
28. Social- expenses incurred for all of your social events for the year
29. Miscellaneous - funeral flowers, salary for Tiler, Organist, Soloist, etc:
30. Total Expenses - add items 12 through 29
31. NET GAIN (LOSS) (Items #11 less item #30)

**If Line #11 is less than \$25,000 do not fill out any Schedules.  
If Line #11 is \$25,000 or more, complete all schedules on pages 7 and 8  
which pertain to \* items. Schedule totals must equal statement totals.**



## BALANCE SHEET

### ASSETS

32. Cash
  - a. Savings and temporary Cash Investments
  - b. Non Interest Bearing Accounts
33. Accounts Receivable - amounts due the Lodge as of 12/31 and not paid, such as rents, but excluding back dues
34. Notes Receivable - outstanding notes to the Lodge as of 12/31
35. Inventories - if you bought merchandise to sell, such as cards, nuts, candy etc. any stock left at the end of the year would comprise inventories
36. Total Investments - total of all Bonds and Stocks
37. Land - estimated market value of land held by the Lodge
38. Depreciable Assets - estimated market value of your building and furnishings. If necessary, consult with a real estate broker in your area.
39. Total of items 32a, 32b, 33-37, & 38c

### LIABILITIES

40. Accounts Payable - amount you owed as of 12/31
41. Bonds and Notes Payable - any bonds or notes held against the Lodge as of 12/31
42. Mortgages Payable - mortgage payments owed as of 12/31
43. Other Liabilities - amounts you owe not covered by previous entries
44. TOTAL LIABILITIES - total of items 40-43
45. NET WORTH -Item 39 (Total Assets) minus Item 44 (Total Liabilities)

### Page 6

Fill in lodge name and number and city where you are located.

Fill in Employer Identification Number. This will either be the number "23" or "39" followed by a series of 7 more numbers. This is the number we hold to identify each lodge with the I.R.S. If you cannot find your number, do not apply for a new one, call the "Grand Lodge Office and we will tell you what number has been assigned to your Lodge.

### Pages 7 and 8

#### SCHEDULES FOR ITEMS IN PROFIT AND LOSS STATEMENT SCHEDULES FOR ITEMS IN BALANCE SHEET

The Schedules are mostly a "fill in the blank" entry. The first thing to remember is, if your lodge's gross income is less than \$25,000 you **DO NOT** need to fill in the Schedules.

If your lodge's income is \$25,000 or more you **MUST** fill in each Schedule where you have a figure listed on the Profit and Loss or Balance Sheet.

If you need to make more entries than there is room for on the printed Schedules, continue on a blank sheet of paper. Be sure to label each extra entry to avoid confusion when the Schedules are submitted to the Grand Lodge Office.

Be sure to keep a copy of the Schedules to file with your own Financial Statement, and return the original copy to the Grand Lodge Office.

If you have any questions at all regarding your Financial Statement, please call the Grand Lodge Office. Often, a phone call will help solve a problem before it gets out of hand.

## **LODGE BUDGET**

It is extremely important that each and every lodge have a budget. Each spring, a new budget should be planned for the next year. This may seem premature, but when you realize that your dues amount for the coming year must be set by September 15th, spring is the perfect time to begin planning for the next year.

Since your lodge dues will make up the bulk of your income, dues should be the primary concern of the budget committee. If your dues are too low, you will not have enough money to function.

Social reimbursement is also an important factor. A lodge should never plan a deficit. Barring unforeseen factors, your social events should all break even, or make a slight profit.

Budgets are not an easy thing to plan. You, as the secretary, will need to provide information such as is listed on the Lodge Budget Worksheet. All of this information should be in your ledgers or at least in your copies of the Financial Statement from the previous year. This will give the committee a good basis on which to plan a sensible and realistic budget.

**NOTE: A sample copy of the Lodge Budget Worksheet follows this page.**



# LODGE BUDGET WORKSHEET

## INCOME

1. Sales (of Assets)	_____
2. Cost of Goods Sold	_____
3. Gross Income from Sales (Item 1 less Item 2)	_____
4. Dues Received (inc. per Capita)	_____
5. Degree and Petition Fees	_____
6. Subtotal Item 4 and 5	_____
7. Contributions and Gifts Rec'd	_____
8. Interest from Savings and Temporary Cash Investments	_____
9. Dividends and Interest from Investments	_____
10. a. Rents Received	_____
b. Less: Rental Expenses	_____
c. Net Rents IO(a) -1O(b)	_____
11. Maintenance Reimbursement from other Bodies	_____
12. Social Reimbursement from all Sources	_____
13. Other Income	_____
14. Subtotal Items 11-13	_____
<b>15. Total Income</b> <b>(add items 3, 6, 7, 8, 9, 10(c) and 14)</b>	_____

## EXPENSES

16. a. Assistance to Indigent Individuals	_____
b. Contributions and Gifts Paid	_____
17. Grand Lodge Assessments	_____
18. Compensation of Officers	_____
19. Other Salaries and Wages	_____
20. Payroll Taxes	_____
21. Supplies	_____
22. Telephone	_____
23. Postage and Shipping	_____
24. Rent and/or Real Estate Taxes	_____
25. Utilities: (Heat, light, water)	_____
26. Insurance	_____
27. Equipment/Building Maintenance	_____
28. Printing	_____
29. Depreciation	_____
30. Travel and Annual Communication Expense	_____
31. Interest Expenses	_____
32. Social	_____
33. Mortgage Payments	_____
34. Miscellaneous	_____
<b>35. Total Expenses (Add Items 16-34)</b>	_____
<b>36. NET GAIN (LOSS)</b> <b>(Item No. 15 less Item 35).</b>	_____

## AVAILABLE FROM GRAND LODGE OFFICE

### **Sample Forms**

Petition for Degrees  
Petition/Transfer of Membership (Notice of Election, Request for Transfer)  
Transfer Certificate  
Petition for Affiliation to Plural Membership (Notice of Election)  
Certificate of Plural Membership Termination  
Certificate of Resignation  
Waiver of Jurisdiction  
Certificate of Membership  
Statement of Dues  
Lodge Membership Record  
60 Day Notice of Delinquency  
Notice of Suspension for Nonpayment of Dues  
Procedure for Amendment of Constituent Lodge By-laws  
Suggested Form of Lodge By-laws  
Form 19 - Certification of By-law Changes  
Request for Dispensation  
Procedure for Consolidation of Lodges  
Proposal for Consolidation  
Written Ballot on Consolidation  
Certification Pertaining to Consolidation  
Certification of Adoption of Perpetual Membership Plan  
Summary of PMP for Master Masons  
Application for Perpetual Membership  
Certificate of Perpetual Membership (sample)