

Official
Proceedings
of the
Grand Lodge

FREE AND ACCEPTED MASONS
OF WISCONSIN

2022



**PROCEEDINGS
OF THE
GRAND LODGE
FREE AND ACCEPTED MASONS
OF WISCONSIN**

Held June 3-4, 2022

**Madison Masonic Center
301 Wisconsin Avenue
Madison, Wisconsin**

Wisconsin Masonic Code, Section 52.05 Notice of Grand Lodge Proceedings.
A lodge shall take due notice of the proceedings, orders, edicts and laws of the Grand Lodge and be governed accordingly.

MOST WORSHIPFUL GRAND MASTER

GARY L. STANG

Masonic Biography

Symbolic Lodge

George G. Wheeler Lodge #351

Raised to the Sublime Degree of Master Mason, May 24, 1997

Worshipful Master, 2005 and 2006

Plural Memberships

Bloomer Lodge #281

Served as Worshipful Master, 2014 and 2015

Served as Chaplain 2020-2021

Nine Rivers #369

Served as Secretary 2013

Served as Chaplain 2012

Scottish Rite AASRNMJ

Scottish Rite Class of Illustrious Robert O. Ralston 33rd

Valley of Eau Claire, WI Fall Class of 1997

Shriners International

Zor Shrine – 1997 to present

Mehara Shrine Club – 1997 to present

St. Croix Valley Shrine Club – 2014 to present

Clowning for Shrine (“Smiley”)

York Rite Bodies

York Rite Body – Eau Claire Chapter of the

Royal Arch Masons – August 19, 2017

Eau Claire Chapter #36

Other Masonic Memberships

National Sojourners – 2019 to present

Truax Chapter # 197

Other

Wisconsin Masonic College – Leadership

Masonic Code Correspondence Course

Wisconsin Masonic College – Management

Wisconsin Masonic Home Board – 2009 - 2011

US Navy Veteran

Grand Lodge F&AM of Wisconsin

Area Administrator 2007-2011

District Deputy #2 - 2011, '12, '13

Junior Grand Steward 2014

Senior Grand Steward 2015

Junior Grand Deacon 2016

Senior Grand Deacon 2017

Junior Grand Warden 2018

Senior Grand Warden 2019

Deputy Grand Master 2020



GARY L. STANG
Grand Master
2021-2022

MOST WORSHIPFUL GRAND MASTER

PAUL T. TOURVILLE

Masonic Biography

Wisconsin DeMolay

Joined in July 1981

State Master Councilor 1986-87

Symbolic Lodges

Valley Lodge #60 in Sparta – Raised a Master Mason August 1988

Ozaukee Lodge #17 in Port Washington – Past Master

Freemasons Lodge #363 in Milwaukee – Past Master

Scottish Rite

Scottish Rite Class of Illustrious James Grebe 33°

Valley of Milwaukee – 1993

Shriners International

Zor Shrine – Created 2006

Wisconsin Freemasonry

Area Administrator 2012-13

District Deputy 2013-15

Appointed Junior Grand Steward 2015-16

Elected Junior Grand Warden 2019-20

Grand Master of Masons 2022-23



PAUL T. TOURVILLE
Grand Master
2022-2023

**PROCEEDINGS OF THE
178th ANNUAL COMMUNICATION
of the
MOST WORSHIPFUL GRAND LODGE
F. & A.M. OF WISCONSIN**

OPENING OF GRAND LODGE

The Grand Lodge Free and Accepted Masons of Wisconsin met in its 178th Annual Communication on Friday and Saturday, June 3rd and 4th at the Madison Masonic Center, 301 Wisconsin Avenue, Madison, Wisconsin.

A Lodge of Master Masons at 8:30 a.m. o'clock was declared formally opened by officers from the District #2 Team

**ENTRANCE OF GRAND LODGE OFFICERS AND
OPENING OF GRAND LODGE**

The Senior Deacon was asked by the Worshipful Master to escort Deputy Grand Master Paul T. Tourville and the 2021-2022 Grand Lodge officers into the lodge. The Deputy Grand Master was brought to the east where he and the Grand Lodge officers were given the Grand Honors. The Grand Lodge officers assumed their stations. Grand Master Gary L. Stang was then escorted to the east by the Deputy Grand Master and given the Grand Honors. The Deputy Grand Master presented Grand Master Stang with the gavel.

PRESENTATION OF THE FLAG OF THE UNITED STATES OF AMERICA

Grand Master Stang asked the Grand Marshal to retire and admit the color guard. The Right Eminent Grand Commander of the Grand Commandery of the Knights Templar in the state of Wisconsin presented the flag of the United States of America. The assembly was asked to join in the recitation of the Pledge of Allegiance, after which, the Star-Spangled Banner was sung.

INTRODUCTION OF PAST GRAND MASTERS

Grand Master Stang asked the Senior Grand Deacon, with the assistance of the Grand Marshal, and the Junior Grand Deacon, to assemble the Past Grand Masters and guests and escort them into the Grand Lodge. He gaveled all to rise and give the Past Grand Masters the Grand Honors. The Past Grand Masters present were as follows:

Carl J. Wussow (1993), Michael A. DeWolf (2003), John W. Wilke (2008) Craig S. Campbell (2009) Joseph B. Harker (2010), Davey L. White, Jr., (2011), Dennis V. Siewert (2012), Daniel L. Slavik (2013), Franklin J. Struble (2015), L. Arby Humphrey (2017), Scott E. Pedley (2018), Robert C. Strader (2019), Kenneth C. Gorgen (2020)

Past Grand Masters unable to attend were as follows: Charles E. White (1970), Herman A. Friess (1977), Robert Moore (1989), Stanley R. Jagow (1994), Beecher

Daniels (1995), Jack C. Allord (1996), Bruce S. Sim (1997) Lawrence L. Myers (1998), Stephen D. Willett (2000), John W. Hein (2001), James H. Olson (2002), Roger L. Magoon (2005), Rodney A. Paulsen (2006) J.B. Van Hollen (2007), William Beetcher (2014) and Donald W. Hensiak (2016)

GRAND LODGE DECLARED OPEN

The Grand Lodge, Free and Accepted Masons of Wisconsin was declared open in ample form by Grand Master Gary Stang.

Grand Master Stang:

“Brothers, I would like to welcome every one of you here today, to the Wisconsin Masonic Center, the home of the Grand Lodge of Wisconsin. Thank you for being here.”

INTRODUCTION OF DISTINGUISHED GUESTS FROM APPENDENT BODIES

The Grand Senior Deacon introduced the visiting dignitaries, after which they were given the Grand Honors of Masonry. They were as follows:

Most Worshipful Michael Jackson, Grand Master of the State of Illinois
Most Worshipful Brother Richard Lentz, Grand Master of Indiana
Most Worshipful William Post, Grand Master of Iowa
Most Worshipful Dr. Ty Treutelaar, Grand Master of Missouri
Right Worshipful David Tucker, Deputy Grand Master of New Jersey
Right Worshipful Peter Stein, Junior Grand Warden of New York
Most Worshipful Tony Krall, Grand Master of Minnesota
Right Worshipful Paul Weglage, Senior Grand Warden of Ohio
Most Worshipful Keith Newton, Past Grand Master and
Grand Secretary of Ohio
Most Worshipful Samuel L. Stotts, Grand Master of the Most Worshipful
Prince Hall Grand Lodge of Free and Accepted Masons of Wisconsin
Right Worshipful Audrian S. Brown, Deputy Grand Master of the Most
Worshipful Prince Hall of Free and Accepted Masons of Wisconsin
Illustrious Sir James Smith, Past Imperial Potentate, Shrine International

GRAND LODGE DECLARED INFORMAL

Grand Master Stang declared the Grand Lodge informal at this time and asked the Grand Junior Deacon and the Grand Marshal to escort the State Master Councilor for the Order of DeMolay, the Grand Bethel Honored Queen of Job's Daughters and the Worthy Grand Matron of Eastern Star to the east for remarks and presentations.

Vanna Kampmann, Grand Bethel Senior Princess, Job's Daughters

“Hello Everyone. I am Vanna Kampmann and I am the Grand Bethel Senior

Princess for Wisconsin Job's Daughters International. Sadly our Grand Bethel Honored Queen, April Perry is unable to be here today because she is graduating from high school. I want to talk about my organization with all of you, for those of you who may not know what Job's Daughters is. Job's Daughters is open to girls ages 10-20 who have a Masonic relationship through either a relative or sponsorship. We do not follow any specific religion, but we do require that our members have a belief in a God. We are a girls leadership organization with members in the United States, Canada, Australia, the Philippines and Brazil. For one hundred years, Job's Daughters has been actively promoting friendship and service. The organization was founded by Mrs. Ethel T. Weed Mick in Omaha, Nebraska. The group takes its name from the book of Job and in particular to a reference in the 42nd chapter, that says, "and in all the land were no women found so fair as the daughters of Job." We perform service projects to help the community and the less fortunate. We actively support the Hearing Improvement Kids Endowment Fund, which purchases hearing assistive devices for hearing impaired children. Our main focus is offering the qualities that today's young women want and need from organizations that earn their commitment. Fun. Friendship. Helping Others and the chance to learn organizational and leadership skills. Job's Daughters can qualify for various scholarships that are offered on a state and national level. They serve as a part of a team and learn democratic principles as they run their own meetings, decide their own activities and plan their own events. We are very blessed to be able to meet in Wisconsin Masonic Lodges. We currently have 14 active Bethels meeting in Milwaukee, West Allis, Janesville, Green Bay, Dousman, Madison, Brookfield, Port Washington, Burlington, Kenosha and Bristol. If you have a Bethel near you, please know that you are always welcome to visit. If you're interested in our organization and would like to support it, there are many state events that are open to you. Please check out our Wisconsin Job's Daughters website. Like many of our Masonic Family organizations, COVID-19 was not kind to our membership numbers. We'd like to ask that if you know any young ladies between the ages of 8 and 19 that you pass information about our organization their way. We are in the midst of building up our members again. As our current Grand Bethel Honored Queen's theme is, "Nothing Works Unless You Do," we are working hard to that end. Thank you for the opportunity to speak to you today. I wish you the best for the rest of your session."

Deputy Grand Master Paul Tourville presented Vanna with a check on behalf of the Youth Fund Committee.

Sam Thiele, State Master Councilor, Wisconsin DeMolay

"Good Morning Everybody. I'd like to start off with thanking you for inviting me and allowing me to speak in front of you all. It is an honor to be here and I greatly appreciate this opportunity to talk to you. As some of you know this year is Wisconsin DeMolay's Centennial Year. It is crazy to think that our organization has been around for one hundred years, and we couldn't have made it this far without the help of our dedicated advisors and sponsors such as yourself. DeMolay is an organization that produces leaders for the world. It teaches us the hardships that come with being a leader and how to handle all the things

that come with having such a position. Last year, you all heard words from my brother at this same event. This year, I have the opportunity to do the same thing. My brother and I are the first brother duo to become State Master Councilor back-to-back in Wisconsin DeMolay history. We are able to have that honor because of what DeMolay taught us and what our alumni were able to do before us. Today, Right Worshipful Deputy Grand Master Paul Tourville is going to be installed as Grand Master. Not only is he a Senior DeMolay, but a Past State Master Councilor as well as his brother.

As I previously stated, Wisconsin DeMolay would not have made it one hundred years without the help of the Grand Lodge, friends and family and our advisors. DeMolay got started, many moons ago, when many youth had lost their fathers to war. The concept of our adult leadership being father figures, or "Dads," to the youth is still a very prevalent thing today. We look up not only to our own fathers, but to all of you. For example, my father has been a fantastic role model to me. He taught me how to be responsible, how to make my own decisions and how to be a leader. By the same token, another Past State Master Councilor and Freemason, Shawn Vollmer, has not only solidified what my dad has already taught me, but he also taught me not to be a feared leader, but a respected one. Because we look up to you, DeMolay has emulated things that the Grand Line does. My team this year has traveled hundreds of miles around the state of Wisconsin every month to visit Chapters and help them with anything they need. We will be making changes to our state structure to show a clear line of succession. We have events for our youth and advisors to make them better leaders. All of this is because we want to emulate you. But DeMolay is in a slight crisis right now. While still trying to boost our membership coming out of COVID, which we have events and plans in place to do so, we also need advisors. We are in desperate need of new minds to come in and reignite that spark in the Chapter and get them going again. I would get down on my knees, but as you can see I can't really do that right now. So please, I ask you to go back to your Lodges, get in contact with DeMolay Chapters there, or the closest one to your Lodge and make a difference in a young man's life. Be mentors. Be leaders. Pass on what you know. We cannot grow without your help. You start the journey for these young men and you take the first step for them. With that being said, coming in July, our biggest event of the year, our annual convention will be held at UW-Parkside on July 20-24th. It would mean a lot to me and our organization for you to be there at our banquet Installation to not only support the closing of my team and my term, but to show support for the incoming corp. Registration is now open at widemolay.org I'd like to thank the Most Worshipful Grand Master Gary Stang and the Right Worshipful Deputy Grand Master Paul Tourville for allowing me to speak in front of you all today. It means a lot to Wisconsin DeMolay and I for your continued support. To finish off this speech, I would like to read you a small piece from the DeMolay's Father Talk, which is one of our public ceremonies. Father, help us further to be good men. Father, light our way the best you possibly can, for when we reach the ripening years of manhood, teach us to live in the spirit of the universal Brotherhood. Thank you, and I will talk to you all soon."

Paul Tourville presented a check on behalf of the Youth Funding Committee.

Tammy Hundhausen, Worthy Grand Matron, Order of the Eastern Star of Wisconsin

“Most Worshipful Grand Master Brother Gary, Distinguished Guests, Brothers All, Good Morning! I am Tammy Hundhausen, Worthy Grand Matron of Wisconsin Eastern Star. On behalf of our Worthy Grand Patron Brother Doug Moorehouse, of Unity Lodge # 367, and our members in Wisconsin, I bring our greetings to your Grand Lodge Session. We want to congratulate you on your hard work this last year, to bring Masonry back from the Pandemic. Your leadership has been inspiring to the rest of the organizations. The Order of the Eastern Star consists of Master Masons, and their female relatives, ages 18 and over. We enjoy ritualistic work and fun in our Chapter Meetings and are very charity minded. We share the same core values and tenants as you do in Brotherly love, relief and truth. We just presented a Madison based group, Pets for Vets, a partial payment of \$25,000, as it was our state charity last year. This is just a portion of our total charitable contributions at our just completed Chapter session in Stevens Point. We hope that you continue to Spread the Cement of Brotherly Love in Masonry, to make some Paths of Joy as You Follow your Hearts. Wisconsin Eastern Star is prepared to assist our Brothers in Masonry. We are just a phone call or email away. Our very best wishes to Brother Paul Tourville, incoming Worshipful Grand Master and for all for this next term. Thank you very much.”

Grand Master Stang then declared the Grand Lodge formal. He related some housekeeping information.

PRELIMINARY REPORT OF CREDENTIALS COMMITTEE

Past Grand Master and Grand Secretary Michael A. DeWolf made a preliminary report on behalf of the Credentials Committee and reported to the Grand Lodge that 138 Lodges represented, 26 Absent. A quorum is present and the Grand Lodge was in order to proceed with any business that may come before it and is legal to vote.

JURISPRUDENCE COMMITTEE REPORT

Robert Roth, Freemasons #363

“Most Worshipful Grand Master, good morning, my name is Robert Roth and I am Chairman of the Jurisprudence Committee. You will find my report at page 28-32 of the pre-proceedings. This is the year we do less better. In connection with the report, let me just say that we had a series of resolutions...the usual standing resolutions, we also had a number of other resolutions and unfinished business report. As a result of meetings with the Grand Master and other related people, the determination has been made that only the regular business resolutions will be heard. The Jurisprudence Committee also conducted support of matters relating to Code interpretation, support of the Grand Master and related activities, and it has been a privilege to be of service to you Grand Master this year. I move my report into the record.”

The motion was seconded, and the report was accepted.

MASONIC JURISPRUDENCE COMMITTEE REPORT

To the Grand Lodge Free and Accepted Masons of Wisconsin:

In conformity with the duty placed upon the Committee on Masonic Jurisprudence by Section 29.03 of the Masonic Code of Wisconsin to report to the Grand Lodge on the proposed resolutions to be brought before the Annual Communication, as well as all decisions, edicts, opinions, and dispensations of the Grand Master and By-Laws changes of the constituent Lodges, the Committee reports as follows.

RESOLUTIONS

Six Resolutions were received prior to the deadline for submission to this session of Grand Lodge.

Resolution Number 1-2022

Submitted By: Expenditures Committee

Vote required for Adoption: Majority

Purpose: To adopt a budget for fiscal year 2022-2023.

Resolved, that the attached budget, which has been mailed to all constituent Lodges in accordance with Section 29.05 (c), calling for expenditures of \$1,412,481 be adopted.

Resolution Number 2-2022

Submitted By: Expenditures Committee

Vote required for Adoption: Majority

Purpose: To provide for a Per Capita Tax

Resolved, that the annual per capita tax upon each member of record of a Chartered Lodge on December 31, 2022, be and here is established at the sum of Forty-nine dollars and no cents (\$49.00) for the year 2023.

Resolution Number 3-2022

Submitted By: Executive Committee

Section(s) Affected:

Vote required for Adoption: Majority

Purpose: Designate the place of holding Annual Communication in June 2024

RESOLVED, that the Annual Communication of the Grand Lodge of Free and Accepted Masons of Wisconsin for the year 2024 shall be held in the City of Madison, Wisconsin.

Resolution Number 4-2022

Submitted by: Executive Committee

Sections Affected: 94.10 WMC

Vote required for Adoption: Three-Fourths

Purpose: To adopt the recommendation of our Auditors and their determination that the complex accounting, costs and reporting requirements of adopting the required new accounting standard ASC 606 leads them to support permanently closing the Perpetual Membership Program to new memberships.

Resolved, per the Wisconsin Masonic Code section:

94.10 Revision or Discontinuance of Plan by Grand Lodge. The Grand Lodge may revise the minimum purchase price or other provisions of a Perpetual Membership, or it may discontinue the Plan. Provided, however, the purchase price or other provisions may not be revised or the Plan discontinued for an existing participant in the Plan; and any such revision or discontinuance shall be effective only with respect to potential future participants. Provided further, however, any such revision of purchase price or discontinuance of adoption of the Plan by the Grand Lodge shall only be effective after filing of a resolution with the Grand Secretary 60 days prior to the annual communication of the Grand Lodge, 45 days written notice thereof by the Grand Secretary to each lodge Secretary, and adoption at the annual communication by three-fourths (two thirds, if laid over) affirmative vote of those present.

Resolution Number 5 – 2022

Submitted By: Grand Master & Deputy Grand Master

Sections Affected: Chapter 39.06 Wisconsin Masonic Benevolent

Activities Board Vote required for Adoption: Three-Fourths Vote

Purpose: To amend the scope of duties of WMBAB so as not to violate State or Federal law as to interference with the independence of judgement of the Boards of Directors of Masonically Sponsored public charities created under s. 501(c)(3) of the Internal Revenue Code.

Current: 39.06 Functions of Board. The Board shall:

39.06 Functions of Board. The Board shall:

1. Establish Wisconsin Masonic benevolent goals for approval at the Annual Communication of Grand Lodge.
2. Provide a report of its activities and future plans at the Annual Communication of Grand Lodge.
3. Elect Directors of the Wisconsin Masonic Home, Inc., Wisconsin Board of Masonic Service and Assistance, Wisconsin Masonic Foundation, and any future constituent Masonic benevolence, in accordance with the respective Articles of Incorporation, by-laws or other governing documents of such organizations.
4. Establish and present for approval by Grand Lodge an annual budget for Board activities.
5. Approve budgets and master plans of each constituent benevolence.
6. Establish and update, as necessary, policies and procedures for operation of the Board.
7. Review investment performance of each benevolence, annually, and share performance results with all constituent benevolences.

8. Establish policy guidelines for all benevolent fund development activities.
9. Coordinate fund raising for all benevolent activities.
10. Oversee activities of each benevolence by performing an annual review of the programs of each benevolence, including compliance with its charter/mission, review of financial statements and consideration of appropriateness of responses or corrective action taken because of audit comments, complaints, lawsuits, or deficiency citations which may substantially adversely affect the operations of the charity or substantially and publicly reflect adversely on the Fraternity.
11. Approve land acquisition, building construction, or other capital expenditures more than \$50,000 by any benevolence.
12. Prevent redundancies of benevolent programs unless regional in character.
13. Approve establishment of any new Wisconsin Masonic benevolent activity.

RESOLVED, Section 39.06 Functions of Board shall be amended to read:

39.06 Functions of the Board. The Board shall:

1. Establish Wisconsin Masonic benevolent goals for approval at the Annual Communication of Grand Lodge.
2. Provide a report of its coordination activities and related plans at the Annual Communication of Grand Lodge.
3. Elect Directors of the Wisconsin Masonic Home, Inc., Wisconsin Board of Masonic Service and Assistance, Wisconsin Masonic Foundation, and any future constituent Masonic benevolence, in accordance with the respective Articles of Incorporation, by-laws or other governing documents of such organizations.
4. Establish and present for approval by Grand Lodge an annual budget for Board activities.
5. Review budgets and master plans of each constituent benevolence, and make comments upon, which reports will be provided to the Grand Master.
6. Establish and update, as necessary, policies and procedures for the operation of the Board.
7. Review investment performance of each benevolence, annually, and share performance results with all constituent benevolences and the Grand Master.
8. Establish policy guidelines for all coordinating benevolent fund development activities.
9. Coordinate fund raising for all benevolent activities without directing such activity.
10. Review but not control the activities of each benevolence by performing an annual review of the programs of each benevolence, including reasonable compliance with its charter/mission. Examine financial statements for elements of fraud, waste, or abuse, and otherwise assess the appropriateness of responses or corrective action taken because of audit comments, complaints, lawsuits, or deficiency citations which may substantially adversely affect the operations of the charity or substantially and publicly reflect adversely on the Fraternity.
11. ~~Approve land acquisition, building construction, other capital expenditures more than \$50,000 by any benevolence.~~
11. Use best efforts to reduce redundancies of benevolent programs through transparent communications and discussions among the Charities.
12. Recommend the establishment of any new Wisconsin Masonic benevolent activity to the Grand Master.

Resolution Number 6 - 2022

Submitted By: Executive Committee

Sections Affected: Chapter 39.06 (3) Wisconsin Masonic Benevolent Activities

Board Vote required for Adoption: Three-Fourths Vote

Purpose: To make clear that appointments to all Charity Boards of Directors, where applicable, are made by recommendations from WMBAB to the Grand Master, who has final approval authority. This section is amended to align with Grand Lodge Code and the Landmarks ensuring that appointments to all committees and boards are done by the Grand Master of Free & Accepted Masons in Wisconsin.

Current 39.06 (3)

3. Elect Directors of the Wisconsin Masonic Home, Inc., Wisconsin Board of Masonic Service and Assistance, Wisconsin Masonic Foundation, and any future constituent Masonic benevolence, in accordance with the respective Articles of Incorporation, by-laws or other governing documents of such organizations.

RESOLVED, Section 39.06 Functions of Board shall be amended to read:

3. Recommend to the Grand Master the appointment of Directors of the Wisconsin Masonic Home, Inc., Wisconsin Board of Masonic Service and Assistance, Wisconsin Masonic Foundation, and any future constituent Masonic benevolence, in accordance with the respective Articles of Incorporation, by-laws or other governing documents of such organizations.

CHANGES IN BY-LAWS OF CONSTITUENT LODGES

Eighteen (18) Lodges requested By-Laws Changes (changes in dues, meeting dates/places/ times). The Committee reviewed them in detail for legality and conformity with the Code.

DISPENSATION REQUESTS FOR THE GRAND MASTER

DURING THE TERM OF HIS OFFICE, GRAND MASTER GARY L. STANG ISSUED NINETY-FIVE (95) DISPENSATIONS FROM (JUNE 4th, 2021 – JUNE 3rd, 2022). THE ARE LISTED AS FOLLOWS:

- 1. PERMISSION TO SERVE WINE OR BEER AT A TABLE LODGE 54
OR FOR A LODGE EVENT
- 2. PERMISSION TO CONFER MULTIPLE DEGREES ON MORE THAN
ONE CANDIDATE AT A TIME SIMULTANEOUSLY 6
- 3. PERMISSION TO TEMPORARILY CHANGE STATED
COMMUNICATION TIME OR DATE 5
- 4. PERMISSION TO HOLD A SPECIAL MEETING 6
- 5. PERMISSION TO HOLD A SPECIAL ELECTION OF OFFICERS 5
- 6. PERMISSION TO TEMPORARILY CHANGE A
MEETING LOCATION 2
- 7. PERMISSION TO WAIVE THE MINIMUM REQUIREMENTS
BETWEEN DEGREES 7

8.	PERMISSION TO HOLD FIREARM DEMONSTRATIONS IN LODGE FOR A PRESENTATION AND COLLECTION DISPLAY ONLY AND INFORMATIONAL	2
9.	PERMISSION TO RESTRICT CONCEALED CARRY DUE TO MEETINGS IN BANK BUILDING.	1
10.	PERMISSION TO CONFER DEGREES AT ANOTHER SISTER LODGE	2
11.	TO EXTEND TEMPORARY MEETING LOCATION UNTIL LODGE IS COMPLETED	1
12.	PERMISSION TO HOLD AN OUTDOOR DEGREE	2
13.	PERMISSION TO HOLD A DAY OF LIGHT TO COMPLETE SEVERAL DEGREES WITH MULTIPLE LODGES IN THE STATE.	1
14.	PERMISSION FOR LODGE TO GO DARK FOR JANUARY & FEBRUARY	1
TOTAL		95

EDICTS

The Grand Master issued four (4) edicts this year, all of which are available on the Grand Lodge website at: <https://wimasons.org/resource-library/> under section 1.2 Edicts.

EXPULSIONS

The Grand Master issued an Order of Expulsion against Joshua J. Young pursuant to section 109.04 (a).

OTHER MATTERS

The Jurisprudence Committee has also given advice to the Grand Master during the year and may submit supplementary post-proceedings reports if deemed appropriate as a consequence of events that transpire during these proceedings.

Robert W. Roth, Chairman
Jurisprudence Committee

UNFINISHED BUSINESS COMMITTEE REPORT

Past Grand Master, Kenneth C. Gorgen, McKinley #307

“Most Worshipful Grand Master we have four items of Unfinished Business carried over from last year. Three of the items are resolutions dealing with the opening and closing in a specific degree and the last one deals with the changes in the Wisconsin Benevolent Activities Committee. I am going to deal with that one first, it is Resolution 9-2021. The author of that resolution has withdrawn it and we will have no further discussion on that. The other resolutions are Resolution 5-2021, submitted by Kenosha Lodge. The purpose of that resolution was to allow the stated communication in any degree for the transaction of business. Basically, the

stated communication is in the Master Degree and as stated in the communication a Lodge may open in any degree for the transaction of business. That resolution was laid over by the Jurisprudence Committee because it affected several portions in the Code. Resolution 7-2021, dealt with the same thing about a stated communication. Resolution 8-2021 was another resolution that was submitted dealing with a stated communication being on any degree that the Master chooses. Most Worshipful Grand Master all of these resolutions were laid over for the Esoteric Committee to look at basically the different sections of the Code, although in talking with Jurisprudence, they are in proper order. Before I turn these resolutions over to you for your decision, I would like to just say a few words. We have basically not allowed anybody but Master Masons to be in our Lodge rooms after they are Raised or Passed. The concept of conducting business in the Master degree is actually an innovation in the body of Masonry very recently. By recently I mean about the last 200 years. But prior to that, all stated communications were held in the Entered Apprentice Degree. At this time we have seven Lodges which actually act using the Master's choice as to which degree he does his business in and that is even one of our neighbors in Minnesota. Illinois is also considering it for the future. The movement is this way to look at retaining members, and retaining members is one of Right Worshipful Brother Paul's initiatives next year. This is basically a meaningful way of doing it, "you're not only our Brother; you can also sit in Lodge with us." Now there are restrictions on these resolutions that you must be a full member of the Lodge Master Mason to be able to participate in the communication of the Lodge, such as voting and making decisions. Other than that, you can sit in, take part and maybe even offer different ideas to improve the Lodge. At this time I would like to turn those three resolutions over to you for your decision on whether you're going to proceed with them or not and Most Worshipful Grand Master, thank you for allowing me this extra time."

Gary Stang, Grand Master

"After meeting with the Jurisprudence Committee, and the discussions we have had with it, at this time I am not going to present those resolutions to the floor."

APPROVAL OF 2021 PROCEEDINGS

The Grand Secretary reported that the proceedings from the 177th Annual Communication have been printed, distributed per Code and are also available online on our website. I would move for the receipt of those proceedings and that they be spread upon the minutes. The motion was seconded and carried.

INTRODUCTION OF DISTRICT LECTURERS AND AREA ADMINISTRATORS

Grand Master Stang then asked the Area Administrators and District Lecturers to please rise. He thanked them for their outstanding service to the Craft all year, after which they were given a round of applause.

REMARKS ON BEHALF OF THE PAST GRAND MASTERS

M.W. Franklin Struble, PGM

“Most Worshipful Grand Master, Brothers All. As I’ve looked at this Fraternity for many years, it’s always occurred to me that it seems that whenever we need it, the good Lord steps in and gives us just the right person. He’s certainly done that this year. If anybody had a message that could bring us out of COVID, better than, “Love ya Brother,” I’d like to hear what it was. We have always had people step in at just exactly the right time. Arby Humphrey brought us light in a beacon, Scott Pedley had us stirring up good. And these things all happened at just the right time in our history, in our progress. But nothing matches COVID like “I Love ya Brother.” With that, Most Worshipful Grand Master, we all love ya, Brother. Thank you.”

NOMINATION COMMITTEE REPORT

Deputy Grand Master Paul Tourville was introduced.

“Thank you Most Worshipful. First off, I’d like to start personally by thanking the Nominations Committee. We spent a lot of time on this without questions. There’s a tremendous amount of talent in this Fraternity and when you’re making decisions on the future of the Fraternity when you’re looking at Boards and Committees and Officers and the like, it’s important that you have a thorough evaluation, which takes some time. So, I want to publicly thank the members of the Nominating Committee. We had a lot of conversations. Some involved more passion than others and that’s ok...because we all had one goal in mind, and that’s making this Fraternity better. In addition to all of the Boards and Committees that have been put in place by the Nominations Committee, you also have in your hands an Official Ballot. You are welcome to write in. We’re not accepting nominations from the floor. Please vote with a clear conscience. Vote what you think is in the best interest of the Fraternity. The ballot boxes have been placed in the corners, so please do me a favor and vote! They will be tallied later and we will talk further. Thank you very much.”

“I apologize, I was supposed to read the names. Your nomination for Grand Master is myself, Paul Thomas Tourville. Your nomination for Deputy Grand Master is David R. Ritchie. Your nomination for Senior Grand Warden is Thomas W. Stevens. Your nomination for Junior Grand Warden is Jeffrey S. Schoenfeldt. Your nomination for Grand Treasurer is Jeffrey L. Bryden. Your nomination for Grand Secretary is Michael A. DeWolf, PGM. Your nomination for the Masonic Benevolent Activities Board for a 3-year term is MW Gary L. Stang. Your nomination for the Masonic Journal Board is Lowell Scott. And your nomination for Grand Trustee is Jesse Furrer.”

To the Grand Lodge Free and Accepted Masons of Wisconsin;

Per Section 29.09 of the Masonic Code the Nominating Committee of the Grand Lodge of Wisconsin has the duty of recommending to the Grand Lodge at its Annual Communication suitable and eligible candidates for election as Grand Treasurer, Grand Secretary, and to the board of Grand Trustees, The Wisconsin Masonic Benevolent Activities Board, and The Wisconsin Masonic Journal Board.

The 2021-2022 Grand Lodge of Wisconsin Nominating Committee is recommending the following Brothers for Election:

Grand Treasurer – RW Jeffrey Bryden
Grand Secretary – WM Michael DeWolf
Trustees – WB Jesse Furrer
Wisconsin Masonic Benevolent Activities Board – MW Gary Stang
WI Masonic Journal Board – WB Lowell Scott

Further, the 2021-2022 Grand Lodge of Wisconsin Nominating Committee presented the following nominees of Boards of Constituent Charities to the Wisconsin Masonic Benevolent Activities Board (WMBAB) and WMBAB, subsequently, has elected the following Brothers:

Wisconsin Masonic Home Inc. dba III Pillars Senior Living Communities

- Robert Roth- serving 2nd 3-year term
- Jerry Reick- serving 1st 3-year term
- Robert Gorsuch- serving 2nd 3-year term
- Bill Huelsman- serving 2nd 3-year term

Wisconsin Masonic Board of Service and Assistance

- Joseph Harker- serving 1st 3-year term
- Jim Gajdosik- serving 2nd 3-year term
- Timothy Bauer - serving 1st 3-year term

Wisconsin Masonic Foundation

- Michael Reindl- serving 1st 3-year term
- Peter Tourville- serving 3rd 3-year term

Wisconsin Masonic Center

- Eric Pangborn- serving 1st 3-year term

Submitted by:
RW Paul T. Tourville, DGM, Chair
RW David Ritchie, SGW
RW Thomas Stevens, JGW
WB Jeffrey Schoenfeldt, SGD
WB Joe Thompson, JGD

BALLOT DECLARED OPEN

Grand Master Gary L. Stang asked all to cast their vote by using the official ballot. The ballot boxes are positioned outside the Lodge Room. The ballot will remain open until after lunch.

REMARKS ON BEHALF OF VISITING DIGNITARIES

Grand Master Stang introduced Most Worshipful Ty Treutelaar, Grand Master of Missouri

“Most Worshipful Grand Master, Brethren All. A-S-H-W-A-U-B-E-N-O-N...I am from Ashwaubenon, Wisconsin! I'm proud to return to you today as the Grand Master of Misery [Missouri]...as it was pronounced. I always get asked everywhere I go, is it Missouri-EE or Missouri-UH? Yeah, it really is Misery... especially when we have 98 degrees and 98% humidity! Being a Wisconsin native, I understand some things. I understand some things about Wisconsin that people don't know. That it's An-ti-go. Shawano is not Sha-wan-oh. It has been an amazing journey. I was born here in Milwaukee and lived on 57th and Burleigh. My great-uncle was part of Myron Reed Lodge, which I believe is now merged somewhere. I graduated from Ashwaubenon High School in 1978. I'm up here with many hats today, but the first one and most important one is to represent these amazing gentlemen who are here. They've taken the time to be here in Wisconsin, to share the hospitality that you so freely offer. You have a problem here, and it's going to come up again...that is, your Grand Secretary is so efficient...he makes it look too easy. Everything just flows. Most Worshipful, you are an amazing individual...you are part of this journey that I never expected, and I thank you for everything that you've done. To all of you I can say that you have a very special place in the heart of Missouri, because when Missouri started forming different Lodges, we created Mineral Point. Mineral Point went on to become Mineral Point #1 of the Grand Lodge of Wisconsin. You Wisconsinites are our first-born. You are the first of the seven Grand Lodges that we created, and I thank you for that. The Grand Lodges west of the Mississippi, plus one...78% are related to us, either as sons, grandsons or great-grandsons, but YOU are the first. This is our 200th Anniversary in Missouri and we're looking forward to having Wisconsin there. We can't have a celebration without our first-born child. Now then, I came back here as the Chairman of the Conference of Grand Masters. It was an honor I never saw coming. I have to again praise Most Worshipful Brother Michael DeWolf, because he's the Executive Secretary and Treasurer. Mike kept everything together with the Conference of Grand Masters and we had a video Zoom conference, that proved to us that while it CAN be done when it's necessary, it shouldn't be done. We need to see each other. We like each other. We like to talk to each other. I like to see these men...and some of you! I really realized that we are really creatures of habit that want to be able to meet each other. We did not meet for two years. The way the Conference is set up...it's for the Grand Masters. Some jurisdictions have a one-year Grand Master, some have two. There are couple that have three. What we realized is that we're in danger of losing the entire thing. The Conference of Grand Masters came to Wisconsin. Your Grand Master hosted it. It was incredible. Time was allowed for all of us to meet and see each other. Time was there for us to be Brothers. There wasn't a lot of music overplaying it, because we wanted to sit and talk to each other. Wisconsin and what they did, SAVED the Conference of Grand Masters. We got

together. We put it together. It was a gamble, because we still didn't know when we started, "Are we going to have COVID or not?" Grand Master, you held steady with it, Most Worshipful you held steady with it, we got here, everybody saw each other and the spirit of Gemutlichkeit...the German word for everyone being together in the same household, everyone pulling together...it's here. And it was all from the volunteers. You volunteers that came out...all of you Brethren that came forward and helped, and talked to everybody...talked to all the jurisdictions. You were there, and you meant it, and you said, "I love you Brother." And it resonated. And they're coming to Alexandria, which means you brought it back to life, they were here and now it's living again. Wisconsin...thank you. You have put the Conference of Grand Masters back on the map, the volunteers made it happen, Sprecher Brewery gave us all diabetes of some sort, because the Root Beer was fantastic...you guys did great and I cannot thank you enough. I'm so proud to be standing in front of you. I'm so proud of Wisconsin. And you guys have done an amazing job of pulling us all out of COVID, moving us to Alexandria next year for the next round of Conference of Grand Masters and I am thrilled to be here...thrilled to be from Ashwaubenon...no I don't want to go back there, thank you very much."

GRAND MASTER'S ADDRESS/REPORT

Most Worshipful Grand Master of Masons in Wisconsin, Gary L. Stang

“Most Worshipfuls, Right Worshipfuls, Worshipful Brothers, and Brothers all. My report is included in the proceedings on page 3 for your review, however I'd like to share brief comments about it. I said in the report that I want to say thank you for allowing me the opportunity to serve this great Fraternity. I can never thank you enough for the kindness that you've shown me and our officers this year. Thank you. Last June I stood here at the Annual Communications and said that we needed a fast start. We had almost two years of being shut down by the COVID virus. Our Lodges were at standstill pace, and we knew that we needed a fast start to get us going. We hit the road running. Visiting our Brothers and Spreading the Cement of Brotherly Love. Our strategic plan is what held us together. The three main areas that we were concerned with is membership, education and Brotherly Love. Our strategic plan was right. I believe we made great progress in all three areas. However, in November our membership took a great hit. After being closed for two years from the COVID, many of the Lodges held on to any non-paid dues and turned them in this year. We had a record number of non-paid dues that we had to sign and talk to and call, and it was actually a good time for our Lodges to clean up their membership list. At least that's what they thought. We did fortunately get a hold of a few and got them to stay, but I think that we can bring back [the others] down the road. Fortunately, we made a decision to spend extra money in our budget last year of \$50,000 and I think some of the Lodges also donated probably even more than what we've put in and assisted our membership team in growing our numbers. I have to tell you that our membership team has done some really great things. We have many new petitions today, along with many Lodges doing degree work all over the place. This last year my Marshal and I always try to set up a meeting with one of the Lodges that weren't doing degree work, and it was hard to find those Lodges. They are all doing degree work and they are bringing in new candidates. They are bringing in guys that we've met, that have Masonry in their heart. Like Most Worshipful Grand Master Ken Gorgen used to say, “it starts right in your heart.” So today we're seeing degree work all over the place. Three weeks ago, my Right Worshipful Deputy Grand Master called me and said, “do you realize we're almost at a break-even in growth in our membership even after all those 81 forms were gone?” By the end of June, we plan to be over that number and be a plus. So, thank you for all that you're doing for our membership. Many of the Lodges have got caught on fire and are out looking for candidates as well. It's not just our membership team, but our Lodges are sharing the important things that we do. I would like to say thank you for that. I think we're turning the corner and I think the major part of our growth is going to happen. Again, as they said last year, it's more important for me to see the growth in our Lodges, because we have to keep our Lodges alive. We've had a couple Lodges that wanted to merge. We've gone out and worked with them and today they are probably some of the most successful Lodges in the group. I think about Sun Prairie. They were going to shut the doors and now they're doing well. Our Education Team took the responsibilities and has been pounding it. They are doing some good things. Both Membership and Education will be speaking tomorrow to share more of what they are doing. The results with the new programs are going well. I want to thank them both for their commitment and their results.”

Brotherly Love is one of my favorite parts of this Fraternity. I think Brotherly Love saved us from losing our Fraternity and I think it's going to grow even more and more. We've used the message to "Spread the Cement of Brotherly Love," all over the state. Brothers are using it everywhere we go. Brother Ty, thank you for what you've done with the Grand Masters Conference. What a wonderful job that man did. But, you go to their state or Indiana for example...I heard that they're saying "Love ya Brother." We went out to New York for an Annual Communication and the first thing we do is walk through the door and somebody says, "Love ya Brother!" So thank you! The best part about it at the Grand Masters Conference of North America is that we had Lodges from outside the country, and they have told me, when we ran into them lately that they are saying "Love ya Brother" there to. So thank you for Spreading the Cement of Brotherly Love.

Our future Grand Master, if elected, Right Worshipful Brother Paul, has decided to keep it going. He's going to keep Spreading the Cement of Brotherly Love. And he's also going to be Proud to be a Mason. I want you to know that I'm here to support you all the way and I'm Proud to be a Mason. We are lucky to be in the place that we're at. That man's going to be the right person, at the right time, right now...so thank you. So I ask you for your support of our new Grand Master, and I ask you to keep this Fraternity moving forward. I'm going to ask you to get committed. We need more commitment in this Fraternity and we need every one of you to help us. We've done some wonderful things with the Fire Suppression Units and also the defibrillators, so we've got a lot to talk about when we're out talking to new people about, "What do Masons do?" We do more than just improve ourselves and Masonry, we do a lot of great things for our communities. Jeff, thank you for that nice message we have to put in the papers. I want to close by saying I want to thank my team for all they've done for me and for this Fraternity. For their support...I really want to thank you and you made a true commitment to improve our Fraternity. Thank you very much my Brothers. Lastly, I want to say thanks to all of the Brothers. I know I said it before, I can never say it enough, thank you for what you do, and as always, I Love you my Brothers. Right Worshipful Deputy Grand Master, I move this report in the pre-proceedings on page three, be spread upon the minutes of this Annual Communication."

The motion was seconded and carried.

To the Grand Lodge Free and Accepted Masons of Wisconsin;

Brothers All,

I want to begin by thanking all of you for giving me the opportunity to serve you this past year. It's been a pleasure getting to know many of you around our great state of Wisconsin. Thanks for your kindness and sharing brotherly love with me and the other brothers at many events throughout the state.

At last June's Annual Communication, three areas were highlighted to spend extra special attention: **Membership, Education and Brotherly Love.** We have made progress in all three areas.

In the area of Membership, we have allocated \$50,000 in our budget and another \$25,000 was raised for a total of \$75,000 to be used to promote membership in our state. We have used the website to promote masonry and have created a list

of men that have contacted us with an interest in our fraternity. Those names have been passed on to each **District Membership Representatives** (DMR) who in turn passed those names on to individual lodges for further contact. Many lodges are actively adding members and doing lots of degree work. Along with that, we purchased **Fire Suppression Units** (FSU) and delivered four to each of the twelve districts. When they were presented to fire, sheriff or police departments, we received great publicity to promote our fraternity that in turn, brought in more petitions. Our Progressive Line Officers met and requested the Masonic Foundation to authorize another \$200,000 to purchase one for every lodge in the state that hadn't received one of the initial FSUs. These are beginning to be presented to those lodges in May and June of 2022. Membership is growing now in our state. We need your continued help in promoting masonry in your community. We now have a lot to talk about that masonry is doing for others and in your community. We have distributed defibulators in many schools, sheriff's cars, police cars, and other areas in the communities. We're now giving out FSUs again to many facilities in the communities to create quick fire protection. Thanks to Mike Burnham and Thomas Stevens for chairing the Membership Committee and all those that have served on the committee and getting the work done. Thanks also to the DMRs and other brothers who have worked to increase our membership in so many ways!

Our **Education** committee has been working diligently to add more educational information on our website with videos and articles. They've also added articles in the Wisconsin Masonic Journal to offer brothers ways to learn more about masonry. They're now working on adding education about freemasonry on YouTube so masonry is more visible and understood. Our Education team is doing a great job for our masonic enlightenment. A special thanks to Jason Laramée, chairman, and the committee members for their outstanding effort.

I introduced my theme of **Brotherly Love** at last year's Annual Communication and, from where I'm sitting, it appears that many brothers have jumped on board of **Spreading the Cement of Brotherly Love!** We are a fraternal brotherhood. Love for one another is our cement to bind us together as brothers. It's a theme that we must keep going for years to come. It's OK to agree to disagree as long as we do it with love for one another.

One goal of mine was to get a fast start by visiting lodges and district meetings to spread that cement of brotherly love. Many of the outlying lodges were visited that hadn't seen a grand master for years. Usually, another Grand Lodge officer would attend, too. We weren't able to visit every lodge, unfortunately, even though we were gone an awful lot.

What's happening in the state and in the lodges? We've had lots of table lodges and some ladies at the table, valentine dinners, shed lodges, crawfish dinners, past master and award events, and the list goes on and on. Everywhere I go, brothers are saying, "Love 'ya brother!" to each other and giving hugs. This is the action of spreading the cement of brotherly love. I've had the opportunity to visit shut ins and deliver 50-, 60-, and 70-year certificates along with delivering two century certificates in one lodge (a 100-year-old and a 102-year-old)! All were so excited to receive this recognition.

It is so important that each lodge works together as a team. The officers of the lodges really need to plan their year with input from their brothers. The old saying is that "if you fail to plan, you plan to fail." Once a plan is created on

a calendar, then it needs to be put into action. If leaders are having difficulty putting that plan into action, the district deputy or other Grand Lodge officers will welcome the opportunity to help you. The more brothers you can get involved in some way, the more they will take ownership and feel a real part of the lodge.

I have used teams all year long. Everyone was told to start your year now and let's move our fraternity forward. What I have found is the successful lodges are the ones that have many good committees that are working together and reporting back to their lodges. We all need to use as many as we can to improve masonry.

Acts of Kindness has also allowed us to get out defibrillators and now the Fire Suppression Units that will save lives, homes, and property. We are matching up to \$3000 through our acts of kindness funds.

Our Service and Assistance program had an overhaul on how to ask for assistance. A brother can now ask for help of up to \$2000 on a short form application. We are still able to help others along the way, too. We helped out many this year including one widow in need. Thanks to the Service and Assistance team for their fine efforts.

This year has not only helped me to appreciate this fraternity even more than before, but it has also given me a true sense that this fraternity is not only the oldest but the very best fraternity in this world. I can not thank you enough for all you have given me. It is true that when you give you receive so much more. Please continue to keep these things in front of you next year, too: membership, education and brotherly love. We need to continue building on all three and as you will come to know from our next Grand Master, you and I will be proud to be a Mason!

Never forget to tell the important people in your life that you love them and also don't forget you are all very important to me. I love you all, my brothers!!!

Please get committed to making this fraternity even better than it already is. Get involved with your lodges, travel to other lodges, meet some great friends you just haven't met yet, have some fun along the way and "Spread the Cement of Brotherly Love along the way."

See you in lodge and love 'ya my brothers!

GRAND MASTER'S TRAVEL REPORT 2020-2021
[Includes virtual communications]

June 2021		
4-9	Annual Communication	Madison
10	Hancock Lodge # 229 -to form a masonic outpost	Ellsworth
11	Funeral for Sr. GW Ritchie's mother	Darlington
12	Chetek Lodge # 277 - Master Mason degree in Eau Claire	Eau Claire
12	Eau Claire GM Reception	Eau Claire
14	Calumet Lodge # 172 -visit & reset	New Holstein
15	Mason Woods Lodge #368 visitation	Shawano
16	Lake Country Lodge #42 visitation	Oconomowoc
17	Conference of Sojourner's	Milwaukee
17	Grand Lodge Office afternoon	Dousman
18	Grand Lodge Office	Dousman
27	Zoom meeting with DDGMs	Eau Claire
29-30	Grand Lodge Office	Dousman
30	Breakfast Meeting with Marshal Scott Paulson and Duane Bunting	Dousman
30	Meeting with Gary Beier-Masonic Foundation	Dousman
30	Collins-Spring Valley Lodge Picnic	Baldwin

July 2021		
3-8	Imperial Shrine Session	Houston, TX
10	Full Summer Staff Meeting	WI Rapids
10	Masonic Night at the Ballpark	WI Rapids
15	70-year Certificate presentation	La Crosse
16	Grand Lodge Office	Dousman
16	Pickup supplies for All Star Soccer	Port Washington
17	Widow's Sons Ride	Dousman
17	Masonic All-Star Soccer games (boys & girls)	Wauwatosa
19	Owen Lodge visit	Owen
19	Phillips Lodge Friends Night	Phillips
21	Compensation Zoom meeting	Eau Claire
21	Bloomer Lodge visit	Bloomer
22	WMBAB zoom meeting	Eau Claire
23	Hospital visit of a brother	River Falls
24	DeMolay Grand Installation	Kenosha
25	Zor Barry Ausen's Never Too Late Celebration	River Falls
27	Compensation Zoom meeting	Eau Claire
28	Foundation Board meeting Zoom meeting	Eau Claire
31	WMH Board Zoom meeting	Eau Claire
August 2021		
5-6	Grand Lodge Office	Dousman
7	Executive Committee Zoom meeting	Eau Claire

15	New Diggins Picnic	Benton
16	Owen Lodge Visit	Owen
17	70-year Certificate presentation & picnic	Chippewa Falls
19	70-year Certificate for Don Ewald	Chippewa Falls
18	Baraboo Lodge picnic	Baraboo
20-21	Grand Lodge Office	Dousman
21	Jobie's Jamboree	Green Lake
22	DDs Zoom meeting	Eau Claire
23	Wautoma Lodge Corn & Potato Picnic	Wautoma
24	Chippewa Council of Royal & Select Masters Steak Fry	Chippewa Falls
26	Leave for Scottish Rite Supreme Council	Cleveland, OH
27- 31	Scottish Rite Supreme Council - Cleveland, OH	Cleveland, OH
September 2021		
1	Lodge at the Table - Lake Country Lodge	Oconomowoc
2	Grand Lodge Office	Dousman
7	COGMNA Zoom meeting	Eau Claire
8	Hiram D Fisher Lodge #222 visit	Florence
10-12	Fall Full Staff Meeting	Oshkosh
14	Virginia Falls Lodge visit	Merrill
15	Compensation Committee Zoom meeting	Eau Claire
16-18	Iowa Annual Communication	Davenport, IA
22	Appleton Lodge 349 70+1 Anniversary	Appleton

24	Grand Lodge Office	Dousman
24	Meet with Prince Hall Grand Master	Cottage Grove
25	Morning Star Lodge 175th Reconsecration	Beloit
28	District 5 Fall Meeting	Sparta
October 2021		
1	St. Croix Shrine Potentate Party	River Falls
2	Scottish Rite Reunion	Eau Claire
4	District 6 Fall Meeting	Manawa
6	Collins-Spring Valley Lodge Past Masters Night	Baldwin
8	Grand Lodge Office	Dousman
8	Cornerstone Ceremony Three Pillars	Dousman
8	PLO meeting	Dousman
8	Brother Harry Baker - present 65th anniversary certificate	Hartland
13	Brother Norris Berg Masonic Funeral - Hancock Lodge	Ellsworth
14	Octoberfest Table Lodge - Tripoli Shrine	Milwaukee
15	Grand Lodge Office	Dousman
16	District 8 Fall Meeting	Richland Center
16	Middleton-Ionic Lodge #150 Reconsecration	Middleton
19	St. Croix Lodge visit - Past Masters & Awards	Hudson
20	Bloomer Lodge visit	Bloomer
20	Compensation meeting - zoom	Eau Claire
23	District 10 Fall Meeting	Fond du Lac
23	Henry S Baird Day of Light	Sturgeon Bay

24	DDs Zoom meeting	Eau Claire
25	Calumet Lodge visit	New Holstein
26	Cassia Lodge visit	Plymouth
26	Br. Shut In Visits - Jerry Miller, Ansel Tupper, Thomas Van Derkin, Don Mattox, Al Richie	Plymouth, Sheboygan
26	Sheboygan Lodge visit - Grand Master Dinner & Awards - Don Mattox-65 yrs.	Sheboygan
27	District 2 Fall Meeting	New Richmond
28	Past Gr Treasurer visit - John Benedict -50 yr. certificate	Oregon
28	Oregon Lodge visit - Rich Rygh - 50 yr. certificate	Oregon
29	Mequon Fire Dept - FIRE Suppression Solutions presentation	Mequon
29	Grand Lodge Office	Dousman
30	Reedsburg Lodge - Shed Lodge	Reedsburg
November 2021		
2	Bayfield Lodge #369 visitation	Bayfield
3	Bloomer #281 Awards Banquet	Bloomer
5	Zoom meeting with Gr Sec and Attorney	Eau Claire
10	Wisconsin Masonic Journal Board Zoom meeting	Eau Claire
11	Visited 2 shut-in brothers (1 on hospice and 1 in Nursing Home)	Spring Valley & Woodville
17	Wisconsin Masonic Home board meeting - Zoom	Eau Claire
17	Compensation Zoom meeting	Eau Claire
18	WMBAB Zoom meeting	Eau Claire
22	Grand Masters Appeal Dinner Zoom Meeting with Dave Tainter	Eau Claire
23	Outpost Breakfast meeting with Wisconsin Rapids Lodge brothers	WI Rapids

28	DDs Zoom meeting	Eau Claire
29	Zoom meeting with Gr Sec, RWDGM and RW SrGW	Eau Claire
December 2021		
8	Compensation meeting - zoom	Eau Claire
8	Installation for GBW #351 and Bloomer #281	Eau Claire
9	York Rite Commander Christmas Observance	Eau Claire
13	Phillips Lodge Installation	Phillips
13	Governance Zoom meeting	Eau Claire
14	Landmark Lodge visit	Frederic
15	Deliver 75 yr. Certificate to Willard Young	Eau Claire
18	Installation for Island City Lodge	Minocqua
20	Grand Lodge Office and Milwaukee Christmas Observance	Dousman/Milwaukee
21	Installation for St. Croix Lodge	Hudson
22	Council of York Rite	Eau Claire
26	DDs Zoom meeting	Eau Claire
January 2022		
3	Lodi Valley Lodge #99 Visitation	Lodi
6	Grand Lodge Office	Dousman
8	Zor Shrine Installation	Madison
10	Medford Lodge Visit	Medford
11	Service and Assistance Zoom meeting	Eau Claire
12	Outpost Meeting-Hancock Lodge brothers	River Falls
12	Visit Shut In-Vern Englebretson	Clear Lake

12	GBW #351 Lodge visit	Eau Claire
13	Red Cross/Malta Degrees	Eau Claire
15	Clear Lake Lodge Installation	Clear Lake
20	WMBAB - Zoom meeting	Eau Claire
21-23	Winter Full Staff Meeting	Madison
26	WI Foundation Board Meeting - zoom	Eau Claire
27	Stevens Point Outpost Luncheon-deliver 50 yr. certificate Roger Buckaloo	Stevens Point
29 to Feb 5	Grand Master visit to Florida brothers	Sarasota, FL, etc.
February 2022		
8	Menomonie Lodge Visit	Menomonie
9	Development Office Review - zoom meeting	Eau Claire
9	WMJ Board Meeting - zoom meeting	Eau Claire
10	Meeting with Eau Claire #112 Officers	Eau Claire
12	Outpost Breakfast Meeting with members from Antigo, Clintonville & Shawano	Shawano
14	Ladies at the Table	WI Rapids
16	Bloomer Lodge	Bloomer
17	Midwest Conference of Grand Masters	Milwaukee
18-22	COGMNA - Milwaukee, WI	Milwaukee
26	Northwest Masonic Center - crawfish dinner	Wauwatosa
26	Southern Lakes Masonic Lodge #12 - Past Masters dinner	Delavan
27	PLO Zoom meeting	Eau Claire

March 2022		
2	Gary Beier - WI Masonic Foundation - Zoom meeting	Eau Claire
2	Executive Committee Meeting - zoom meeting	Eau Claire
3	Grand Master Gala - Zoom meeting	Eau Claire
5	Tom Tourville Table Lodge	Tomah
9	Forest Lodge visitation/FC degree	Wausau
10	PLO meeting with Auditors - zoom meeting	Eau Claire
16	LaBelle Lodge visit	Viroqua
17	NorthStar Lodge visit	Star Prairie
19	Commandry Inspection - Order of the Temple - Knights Templar	Eau Claire
22	Zoom meeting with Missouri Home	Eau Claire
23	West Salem Lodge visit and deliver certificates (50 & 55)	West Salem
23	Outpost Soup Lunch	Eau Claire
23	WMF Board Meeting	Zoom
24	School of Instruction - District 2	Baldwin
26	District 4 Spring Meeting	Crivitz
26	District 10 Spring Table Lodge	Oshkosh
28	Mondovi Widows Dinner and Awards Banquet	Mondovi
29	Harold Christenson's Celebration Banquet	New Richmond
31	Grand Lodge Office	Dousman
31	District 9 Spring Meeting	Brodhead

April 2022		
1	Steppin' Up to Dyslexia	Eau Claire
2	Grand Master's Gala Appeal	Milwaukee
3	PLO Zoom discussion	Eau Claire
3	DDs Zoom meeting	Eau Claire
4	Docora Lodge 177 -deliver 70 & 75 yr. certificate & 2 Century Awards & 2 Service Awards	Galesville
5	River Falls Lodge 136 Visit	River Falls
7 thru 8	Minnesota Annual Communication	St. Cloud, MN
8	Lodge Brother Jerry Hauschildt funeral	Baldwin
9	Valley of Eau Claire Scottish Rite Reunion	Eau Claire
10	Waterloo Lodge & deliver a 75 yr. certificate	Jefferson
11	Council of Deliberation Zoom meeting	Eau Claire
12	Wisconsin Rapids Outpost Breakfast Meeting	WI Rapids
13	Outpost Breakfast Club meeting	Altoona
13	George B Wheeler 351 Lodge Meeting	Eau Claire
14	Keystone Lodge Visit	Hayward
18	Medford Lodge Heroes Night & FSU delivery	Medford
19	WHB Meeting - zoom	Dousman
19	Grand Lodge Office meeting (Mike D, Paul T, Dave R)	Dousman
19	Doric Lodge Visit	Madison
20	Wis. Rapids Lodge - MM degree	WI Rapids
20	Shut In visit to Gary Hageness - deliver 55-year certificate	Altoona

21	WMBAB Meeting - zoom	Eau Claire
21	District 2 Spring Meeting	Chippewa Falls
22-24	Spring Full Staff Meeting - Eau Claire	Eau Claire
25	Clear Lake Lodge Visit	Clear Lake
26	Waupaca Lodge Visit	Waupaca
27	WI Dells Lodge Visit - MM degree	WI Dells
30	Scottish Rite Reunion	Eau Claire
May 2022		
1 to 3	New York Annual Communication	New York City, NY
4	Bloomer Lodge Visit	Bloomer
5	Potosi Lodge Visit (River Chicken Dinner) & 175th Reconsecration	Potosi
6	GBW #351 Fire Suppression Unit delivery & picnic	Altoona
9	Superior & Acacia-Itasca Lodge visits	Superior
10	Barnes Lodge visit	Iron River
11	GBW #351 Lodge visit	Eau Claire
12	N.E.W. Daylight Lodge #360 visit	Green Bay
12	Oshkosh - Deliver FSUs to the area	Oshkosh
12	West Bend Lodge visit	West Bend
14	Medford Lodge Cornerstone Laying	Medford
15	PLO Discussion Zoom meeting	Eau Claire
16	Daylight Lodge visit	Milwaukee
16	Grand Lodge visit	Dousman
16	Jefferson County #9 Lodge visit	Jefferson

17	Outpost Luncheon meeting with Oregon Lodge	Oregon
17	Sun Prairie Lodge visit & 50 yr. certificate	Madison
18	Bloomer Lodge Visit	Bloomer
19	Waucoma Oyster Stew Lodge visit	Cooksville
20 to 21	Jobs Daughter Grand Session	Manitowoc
21	Shed Lodge-Milwaukee	Brown Deer
22	PLO Discussion Zoom meeting	Eau Claire
24	Social Lodge Visit	Cambridge
26	Chetek Lodge Bib Overall Lodge Visit	Chetek
29	PLO Discussion Zoom meeting	Eau Claire
June 2022		
1 to 4	Annual Communication	Madison

RESOLUTIONS COMMITTEE REPORT

At this time Grand Master Gary Stang asked Most Worshipful Michael DeWolf for a report on the resolutions.

“Most Worshipful Grand Master. This year we had six resolutions submitted through the Resolutions Committee. Resolution number one, from Expenditures, was a budget of \$1, 412,418. That resolution is found to be in proper form. Resolution number two, submitted by the Expenditures Committee to provide for Per Capita Tax for the upcoming year, will raise the per capita tax to \$49. That resolution is found to be in proper form. Resolution number three by the Executive Committee to designate a place of holding the Annual Communication in Madison, WI in 2024 is found to be in proper form. Resolution number four, submitted by the Executive Committee for a recommendation from the auditors and a determination of accounting standards for the PMP Program. That resolution is found to be in proper form. Resolution number five, submitted by the Deputy and Grand Master on Sections 39 of the Wisconsin Masonic Benevolent Activities Board. That resolution is found to be in proper form. Resolution number six, dealing with the change in the voting structure of WMBAB, Wisconsin Masonic Benevolent Activities Board, was found to be in proper form. Those resolutions have been submitted to Jurisprudence for their review. Most Worshipful Grand Master, that is the report of the Resolutions Committee, and I submit that to be spread upon the minutes of this Communication.”

Grand Master Stang called for a second, which was received. The motion was carried.

RESOLUTIONS

Resolution Number 1-2022

Submitted By: Expenditures Committee

Vote required for Adoption: Majority

Purpose: To adopt a budget for fiscal year 2022-2023.

Resolved, that the attached budget, which has been mailed to all constituent Lodges in accordance with Section 29.05 (c), calling for expenditures of \$1,412,481 be adopted.

Resolution Number 2-2022

Submitted By: Expenditures Committee

Vote required for Adoption: Majority

Purpose: To provide for a Per Capita Tax

Resolved, that the annual per capita tax upon each member of record of a Chartered Lodge on December 31, 2022, be and here is established at the sum of Forty-nine dollars and no cents (\$49.00) for the year 2023.

Resolution Number 3-2022

Submitted By: Executive Committee

Section(s) Affected:

Vote required for Adoption: Majority

Purpose: Designate the place of holding Annual Communication in June 2024

RESOLVED, that the Annual Communication of the Grand Lodge of Free and Accepted Masons of Wisconsin for the year 2024 shall be held in the City of Madison, Wisconsin.

Resolution Number 4-2022

Submitted by: Executive Committee

Sections Affected: 94.10 WMC

Vote required for Adoption: Three-Fourths

Purpose: To adopt the recommendation of our Auditors and their determination that the complex accounting, costs and reporting requirements of adopting the required new accounting standard ASC 606 leads them to support permanently closing the Perpetual Membership Program to new memberships.

Resolved, per the Wisconsin Masonic Code section:

94.10 Revision or Discontinuance of Plan by Grand Lodge. The Grand Lodge may revise the minimum purchase price or other provisions of a Perpetual Membership, or it may discontinue the Plan. Provided, however, the purchase price or other provisions may not be revised or the Plan discontinued for an existing participant in the Plan; and any such revision or discontinuance shall be effective only with respect to potential future participants. Provided further, however, any such revision of purchase price or discontinuance of adoption of the Plan by the Grand Lodge shall only be effective after filing of a resolution with the Grand Secretary 60 days prior to the annual communication of the Grand Lodge, 45days written notice thereof by the Grand Secretary to each lodge Secretary, and adoption at the annual communication by three-fourths (two thirds, if laid over) affirmative vote of those present.

Resolution Number 5 – 2022

Submitted By: Grand Master & Deputy Grand Master

Sections Affected: Chapter 39.06 Wisconsin Masonic Benevolent

Activities Board Vote required for Adoption: Three-Fourths Vote

Purpose: To amend the scope of duties of WMBAB so as not to violate State or Federal law as to interference with the independence of judgement of the Boards of Directors of Masonically Sponsored public charities created under s. 501(c)(3) of the Internal Revenue Code.

Current: 39.06 Functions of Board. The Board shall:

39.06 Functions of Board. The Board shall:

1. Establish Wisconsin Masonic benevolent goals for approval at the Annual

- Communication of Grand Lodge.
2. Provide a report of its activities and future plans at the Annual Communication of Grand Lodge.
 3. Elect Directors of the Wisconsin Masonic Home, Inc., Wisconsin Board of Masonic Service and Assistance, Wisconsin Masonic Foundation, and any future constituent Masonic benevolence, in accordance with the respective Articles of Incorporation, by-laws or other governing documents of such organizations.
 4. Establish and present for approval by Grand Lodge an annual budget for Board activities.
 5. Approve budgets and master plans of each constituent benevolence.
 6. Establish and update, as necessary, policies and procedures for operation of the Board.
 7. Review investment performance of each benevolence, annually, and share performance results with all constituent benevolences.
 8. Establish policy guidelines for all benevolent fund development activities.
 9. Coordinate fund raising for all benevolent activities.
 10. Oversee activities of each benevolence by performing an annual review of the programs of each benevolence, including compliance with its charter/mission, review of financial statements and consideration of appropriateness of responses or corrective action taken because of audit comments, complaints, lawsuits, or deficiency citations which may substantially adversely affect the operations of the charity or substantially and publicly reflect adversely on the Fraternity.
 11. Approve land acquisition, building construction, or other capital expenditures more than \$50,000 by any benevolence.
 12. Prevent redundancies of benevolent programs unless regional in character.
 13. Approve establishment of any new Wisconsin Masonic benevolent activity.

RESOLVED, Section 39.06 Functions of Board shall be amended to read:

39.06 Functions of the Board. The Board shall:

1. Establish Wisconsin Masonic benevolent goals for approval at the Annual Communication of Grand Lodge.
2. Provide a report of its coordination activities and related plans at the Annual Communication of Grand Lodge.
3. Elect Directors of the Wisconsin Masonic Home, Inc., Wisconsin Board of Masonic Service and Assistance, Wisconsin Masonic Foundation, and any future constituent Masonic benevolence, in accordance with the respective Articles of Incorporation, by-laws or other governing documents of such organizations.
4. Establish and present for approval by Grand Lodge an annual budget for Board activities.
5. Review budgets and master plans of each constituent benevolence, and make comments upon, which reports will be provided to the Grand Master.
6. Establish and update, as necessary, policies and procedures for the operation of the Board.
7. Review investment performance of each benevolence, annually, and share performance results with all constituent benevolences and the Grand

Master.

8. Establish policy guidelines for all coordinating benevolent fund development activities.
9. Coordinate fund raising for all benevolent activities without directing such activity.
10. Review but not control the activities of each benevolence by performing an annual review of the programs of each benevolence, including reasonable compliance with its charter/mission. Examine financial statements for elements of fraud, waste, or abuse, and otherwise assess the appropriateness of responses or corrective action taken because of audit comments, complaints, lawsuits, or deficiency citations which may substantially adversely affect the operations of the charity or substantially and publicly reflect adversely on the Fraternity.
- ~~11. Approve land acquisition, building construction, other capital expenditures more than \$50,000 by any benevolence.~~
11. Use best efforts to reduce redundancies of benevolent programs through transparent communications and discussions among the Charities.
12. Recommend the establishment of any new Wisconsin Masonic benevolent activity to the Grand Master.

Resolution Number 6 - 2022

Submitted By: Executive Committee

Sections Affected: Chapter 39.06 (3) Wisconsin Masonic Benevolent Activities

Board Vote required for Adoption: Three-Fourths Vote

Purpose: To make clear that appointments to all Charity Boards of Directors, where applicable, are made by recommendations from WMBAB to the Grand Master, who has final approval authority. This section is amended to align with Grand Lodge Code and the Landmarks ensuring that appointments to all committees and boards are done by the Grand Master of Free & Accepted Masons in Wisconsin.

Current 39.06 (3)

3. Elect Directors of the Wisconsin Masonic Home, Inc., Wisconsin Board of Masonic Service and Assistance, Wisconsin Masonic Foundation, and any future constituent Masonic benevolence, in accordance with the respective Articles of Incorporation, by-laws or other governing documents of such organizations.

RESOLVED, Section 39.06 Functions of Board shall be amended to read:

3. Recommend to the Grand Master the appointment of Directors of the Wisconsin Masonic Home, Inc., Wisconsin Board of Masonic Service and Assistance, Wisconsin Masonic Foundation, and any future constituent Masonic benevolence, in accordance with the respective Articles of Incorporation, by-laws or other governing documents of such organizations.

RESOLUTION 3-2022

Grand Master Stang asked the Senior Grand Warden to report on this resolution.

David Ritchie, Evening Star #64

“Resolution Number Three as found in the pre-proceedings, sets the time and place for the Annual Communication in June of 2024. I would like to move that we use this great and grand facility, the home of the Grand Lodge as that place. I move it be held in the city of Madison on the first weekend in June.”

Grand Master Stang called for a second which was received.

Resolution Number 3-2022- PASSED

Submitted By: Executive Committee

Section(s) Affected:

Vote required for Adoption: Majority

Purpose: Designate the place of holding Annual Communication in June 2024

RESOLVED, that the Annual Communication of the Grand Lodge of Free and Accepted Masons of Wisconsin for the year 2024 shall be held in the City of Madison, Wisconsin.

RESOLUTION 4-2022

Grand Master Stang: *“After discussion with others, we are putting that back to the committee to be brought back at another time.”*

Resolution Number 4-2022- HELD OVER, RETURNED TO EXECUTIVE COMMITTEE

Submitted by: Executive Committee

Sections Affected: 94.10 WMC

Vote required for Adoption: Three-Fourths

Purpose: To adopt the recommendation of our Auditors and their determination that the complex accounting, costs and reporting requirements of adopting the required new accounting standard ASC 606 leads them to support permanently closing the Perpetual Membership Program to new memberships.

Resolved, per the Wisconsin Masonic Code section:

94.10 Revision or Discontinuance of Plan by Grand Lodge. The Grand Lodge may revise the minimum purchase price or other provisions of a Perpetual Membership, or it may discontinue the Plan. Provided, however, the purchase price or other provisions may not be revised or the Plan discontinued for an existing participant in the Plan; and any such revision or discontinuance shall be effective only with respect to potential future participants. Provided further, however, any such revision of purchase price or discontinuance of adoption of the Plan by the Grand Lodge shall only be effective after filing of a resolution with the Grand Secretary 60 days prior to the annual communication of the

Grand Lodge, 45 days written notice thereof by the Grand Secretary to each lodge Secretary, and adoption at the annual communication by three-fourths (two thirds, if laid over) affirmative vote of those present.

RESOLUTION 5-2022 AND 6-2022

Grand Master Stang reported that both of these resolutions have been withdrawn.

Resolution Number 5 – 2022 - WITHDRAWN

Submitted By: Grand Master & Deputy Grand Master

Sections Affected: Chapter 39.06 Wisconsin Masonic Benevolent

Activities Board Vote required for Adoption: Three-Fourths Vote

Purpose: To amend the scope of duties of WMBAB so as not to violate State or Federal law as to interference with the independence of judgement of the Boards of Directors of Masonically Sponsored public charities created under s. 501(c)(3) of the Internal Revenue Code.

Current: 39.06 Functions of Board. The Board shall:

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9. Coordinate fund raising for all benevolent activities.
10. Oversee activities of each benevolence by performing an annual review of the programs of each benevolence, including compliance with its charter/mission, review of financial statements and consideration of appropriateness of responses or corrective action taken because of audit comments, complaints, lawsuits, or deficiency citations which may substantially adversely affect the operations of the charity or substantially and publicly reflect adversely on the Fraternity.
11. Approve land acquisition, building construction, or other capital expenditures more than \$50,000 by any benevolence.
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8. Establish policy guidelines for all coordinating benevolent fund development activities.
9. Coordinate fund raising for all benevolent activities without directing such activity.
10. Review but not control the activities of each benevolence by performing an annual review of the programs of each benevolence, including reasonable compliance with its charter/mission. Examine financial statements for elements of fraud, waste, or abuse, and otherwise assess the appropriateness of responses or corrective action taken because of audit comments, complaints, lawsuits, or deficiency citations which may substantially adversely affect the operations of the charity or substantially and publicly reflect adversely on the Fraternity.
- ~~11. Approve land acquisition, building construction, other capital expenditures more than \$50,000 by any benevolence.~~
11. Use best efforts to reduce redundancies of benevolent programs through transparent communications and discussions among the Charities.
12. Recommend the establishment of any new Wisconsin Masonic benevolent activity to the Grand Master.

Resolution Number 6 - 2022

Submitted By: Executive Committee - WITHDRAWN

Sections Affected: Chapter 39.06 (3) Wisconsin Masonic Benevolent Activities

Board Vote required for Adoption: Three-Fourths Vote

Purpose: To make clear that appointments to all Charity Boards of Directors, where applicable, are made by recommendations from WMBAB to the Grand Master, who has final approval authority. This section is amended to align with Grand Lodge Code and the Landmarks ensuring that appointments to all committees and boards are done by the Grand Master of Free & Accepted Masons in Wisconsin.

Current 39.06 (3)

3. Elect Directors of the Wisconsin Masonic Home, Inc., Wisconsin Board of Masonic Service and Assistance, Wisconsin Masonic Foundation, and any future constituent Masonic benevolence, in accordance with the respective Articles of Incorporation, by-laws or other governing documents of such organizations.

RESOLVED, Section 39.06 Functions of Board shall be amended to read:

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WISCONSIN MASONIC HOME REPORT

Grand Master Stang called upon Mark Strautman, CEO of Three Pillars for this report

Mark Strautman, Waukesha Lodge #37

“Most Worshipful Grand Master, Grand Lodge Officers, Brothers All...Good Morning. I am Mark Strautman with your Masonic Home, Three Pillars Senior Living Communities, and it’s my pleasure to be here with you this morning. The Home’s report can be found on page 22 of the pre-proceedings. Just a few comments. This year has seen continued pandemic infection control processes throughout the Three Pillars Campus. While we continue to see COVID cases among our staff and a few residents, we’ve been pro-active in vaccination programs and routine testing to prevent any on campus breakouts. At the same time we are reducing the earlier restrictions and getting everyone back to living rich lives. Those that have contracted the virus have recovered pretty quickly. We still wrestle with the federal, state and local regulations that can vary depending on the licensing level of each facility. However all health inspections conducted in the last two years have resulted in zero deficiencies. Our current strategic projects remain active and on schedule. Our Health Care Center renovation is almost complete. The Assisted Living addition is on track to open this August and we’re hoping to start additional independent living cottages this fall. A larger, state of the art memory community next spring and an active adult living community later next year. As you can see, while the pandemic may have caused some heartburn, there are happy, healthy lives that are taking place each and every day. I invite all of you to look at some of the smiling faces on our website, if not in person...please join us! Thanks to a strong balance sheet, caring staff and proactive attention to available federal relief funds, we’ve been able to ride out the significant financial pressures that the pandemic has caused. You can be proud of the compassionate staff and volunteers at Three Pillars, which have kept residents safe, happy and living vibrant lives. This is certainly reflected as Most Worshipful mentioned in the very recent news that US News and World Report has just named Three Pillars one of seven communities nationwide to receive their designation of “Best Continuing Care Retirement Community.” Most

Worshipful Grand Master, thank you and all the Brothers for the ongoing support and commitment to a philosophy of doing what is right in a world full of many that want to do what is easy. Brothers thank you for your time and leadership in your Lodges. Enjoy this time together and the rest of Annual Communication. I'm Proud to be a Mason and proud of Three Pillars."

To the Grand Lodge Free and Accepted Masons of Wisconsin:

Three Pillars Senior Living Communities continues to be proud of the quality programs and services offered to current and future residents. The dedicated staff and volunteers continue to work through very difficult health and economic environments to serve those in need. These key areas are core to the on-going success:

Pandemic:

This year has seen continued pandemic infection control processes throughout Three Pillars campus to ensure the safety of residents. While we were able to conduct vaccination clinics early in 2021 for residents and staff, the Delta and Omicron variant contagions have necessitated continued tight protocols and booster opportunities.

Staff have worked hard to bring back quality lifestyle support while maintaining safety as the priority.

We have been successful as evidenced by minimal COVID impact throughout the pandemic. Our facilities received no patient care or health deficiency citations through various annual and infection control inspections over the last 2 years.

Facility occupancy has struggled through this time, but we are seeing improvements over the last few months.

We adapted policies and procedures related to the various government regulations related to vaccine mandates and infection control, specifically through the Center for Medicare & Medicaid Services (CMS), Wisconsin Department of Health Services (DHS), and Occupational Safety and Health Administration (OSHA) for our different facilities.

Strategic:

Our current strategic projects remain active and on schedule. The Health Care renovation is almost complete. All three residential neighborhoods are open and occupied, and remaining spaces should be complete and turned over in the next couple of months.

While we have seen material and supply line difficulties, our project team has done an admirable job of adjusting construction processes to best maintain timelines.

The construction on the new 52 units of CBRF Assisted Living continues to proceed without major disruption in the current economy and is still scheduled to be complete this summer.

Campus master planning, including the newly re-acquired 190 acres, has been proceeding with a concept plan presented to the WMH Board of Directors on January 15, 2022. The Board authorized proceeding with the planning process which includes addressing Memory Care demand and an exciting new approach to active adult living.

The Three Pillars Outreach Program (formerly Live Better at Home) has continued to reach out and be responsive to the Fraternity throughout the state.

Financial:

While federal and state relief funds and forgiven loans have assisted us through the difficult financial impacts of the pandemic, many of the fiscal challenges continued into this year. In addition, we are continuing to see very challenging labor markets, increased supply and food cost inflation and labor cost increases. These conditions are expected to provide on-going challenges for the foreseeable future.

Three Pillars is in a strong financial position to ride through this economic period, as is evident with our recent financial audit.

Thank you for the Fraternal support we have been given during this pandemic. We look forward to the days ahead where public safety will no longer need to be the guiding operational force and our strategic growth will allow us to serve more seniors.

**Fraternally submitted,
Wisconsin Masonic Home, Inc.
Management & Board of Directors**

WISCONSIN MASONIC CENTER REPORT

Grand Master Stang called upon Most Worshipful Scott Pedley to come forward.

Scott Pedley, PGM, Amicitia Lodge #25

“Thank you Most Worshipful Grand Master. Most Worshipfuls, Right Worshipfuls, Worshipful Brethren, Brothers All, Good Morning...welcome to your home! We’re here. I am pinch hitting for the President of the Wisconsin Masonic Center Foundation Board, Illustrious Brother Tom Ewald who has a family emergency. I was drafted to present his report, which is found on page 19 of your pre-proceedings. The membership of our governing board here at the Wisconsin Masonic Center is listed there, and I am currently serving as the Board Vice President.

The building improvements have been ongoing and will continue to be ongoing. Out front there is new concrete in the form of steps, there’s been sidewalk repairs, as we literally had rainwater rushing into the building basement each time it rained. When control was obtained of this facility by this Executive Board, and those repairs were made. They have been very, very costly. We’ve had tremendous support from Most Worshipful Past Grand Master Ken Gorgen, the current Grand Master, Most Worshipful Brother Gary Stang in the form of urging funding from the Masonic Foundation for purposes of helping us shore up the building. When we first achieved control of this facility we found that the electrical system had a 1923 model fuse panel still in use! It was a very, very expensive process to replace that with modern fuses. We’re making progress on your behalf my Brothers. It’s been a fun project, but very, very expensive for all of us, but well worth it as our

continued home of this Annual Communication. On page 20 under future plans, you will see a provision for a Grand Masonic Center Office to be established in this building, so the eventual movement of the Masonic Center offices from Dousman to Madison to this building will occur. If this plan is continued, and hopefully it will be, you will see the return on your investment in what is going on here. That is our goal as a Board. We have been devastated by the civil authorities rules with regards to the pandemic. For a long period of time there has been no ability to use this building as a wedding venue and so forth. In the last few weeks, United Way of Dane County held their event here in this room, and that sort of arrangement is ongoing. We have a coordinator who has been hired to be an event facilitator. John Prindle is our Executive Director of the building. Please direct questions to him or to other members of the Board of Directors. That concludes my comments today.”

A slide presentation was given about how the Masonic Center has been used and some of the improvements.

“There will be a celebration of the 100 years of this facility sometime during the spring of 2023. We will be marketing that to you in the months ahead, so that we can celebrate our Home. Most Worshipful Grand Master, I ask that this report be received and spread across the minutes of this Annual Communication.”

Grand Master Stang called for discussion and hearing none asked for the vote. The report was accepted.

WISCONSIN MASONIC FOUNDATION BOARD REPORT

Peter Tourville, Valley Lodge #60, President of the Wisconsin Masonic Foundation was called upon by Grand Master Stang for a report.

“Thank you for the opportunity to speak here today. It certainly is a pleasure. The last time I spoke here was actually 30 years ago as State Master Councilor for Wisconsin DeMolay. So, it’s great to be back. I decided this time to write my speech out. Last time I gave a good speech, but it didn’t quite get the response that I wanted, so we’ll try to do it a little differently. I’m truly excited about the direction of the Wisconsin Masonic Foundation. Our Foundation Acts of Kindness Program is making Masonry relevant again by helping you gain support and recognition in your communities, as well as increasing membership. Thanks to Grand Master Stang for your support of the Acts of Kindness program via the Grand Master’s Appeal in which we raised nearly \$50,000 over the past year. This money was paid out via matching grants to support local charities including food banks, youth groups, schools, fire, police and first responders. In fact, Freemasons in the state of Wisconsin donated \$138,647 in matching grants. Additionally, we fulfilled the commitment that we made several years ago to donate or replace the AEDs/Defibrillators in the Milwaukee Public School System. We also distributed 56 Fire Suppression Tools (FSTs) to communities throughout the state and we have committed an additional 81 units, bringing the total donated commitment to local communities in the state of Wisconsin for the past year to \$333,558. We are building a better Foundation for Masons and we continue to expand our programs to help you and your communities to help Masonry grow. Guess what? This all takes money! So let’s talk about the

financial strength of our Foundation. The Foundation itself has approximately \$27.5 million in total assets. However, the majority of that is in restricted funds. The Home Endowment, the largest fund is \$14.7 million, but that is restricted to offsetting the cost of care for residents in Three Pillars Masonic Home. We also have multiple Donor Advised Funds, totaling \$6.9 million, but these are restricted to the donor's request of the charities. The Medical Fund is \$4.5 million. This fund affords the flexibility to support public safety, health and wellness, which is limited but currently a keystone of our Acts of Kindness program. The only money that currently comes without any restrictions for administrative expenses and other non-medical Acts of Kindness grants is approximately \$1.3 million or 4.7% of the total. Therefore, our Acts of Kindness program is funded by \$5.8 million or 20% of total assets. This is a limiting number for a Foundation that currently matches grants requested up to \$3000 per Lodge. We would like these grants to be more, but if you do the math, the funds simply aren't there. In fact we should not even do this much, and here's why: If every Lodge participated at the maximum amount, to stay within our current 5% giving limits of the Foundation, we would need to reduce the grant total for each Lodge to closer to \$1700, of which roughly \$1300 must be related to health, welfare and public safety. This reduced grant support to many of our other programs including scholarships, food banks, Boys and Girls Clubs, Boy Scouts and other general mission requests that we receive to roughly \$400 per Lodge, per year. I do not want this to happen. But to prevent it, we need to increase the general fund, and to do it, I need your help. Our world has changed. We must be open to change, we must embrace the change, but frankly, I think we can help lead the change. The change can come from local Lodges, through the community, spread throughout the state, and dare to dream across borders. The Acts of Kindness Program is the best way to effect change and to grow Masonry. We need to grow the general fund so we can give support to more broad local issues, and build communities. This will also grow Masonic grants, reputation and membership. We have started the process. Our Foundation has come up with programs that help you give back to your community. Many of these ideas are based on public safety, health and wellness, because quite frankly, that's where the money is available. AEDs were the first statewide, and by the way, did you know that we as Masons saved eight documented lives in the MPS since 2005, thanks to the AED donation? That said, the AED program, while a complete success with the impact of saving lives, it has not had the recognition for the Fraternity that we had hoped, largely due to proper signage for us as the grantor of the gift. When people walked by a donated AED, they mostly saw a gold plaque. Freemasons have one of the most recognizable logos in the history of logos. But for some reason, we are not using that as much as we should in the communities. This must change. The blue sign with the square and compass as you enter a town would mean a lot more if the traveler could mentally attach something positive that we have done or do to help their community. Therefore, the Foundation and the Grand Lodge officers are working together to help you take credit for your actions. We have developed and are developing presentation formats, agendas, and even scripts to present grants to ensure maximum exposure as well as maximum credit. Oh...and by the way, the new AEDs in MPS have a full color square and compass prominently displayed on the unit. Our latest statewide program is the FST program...the orange box right there on the stage. For those not familiar with it, that is the unit itself but that's not the case it goes in. The case does have a square and compass on it. The device allows the First Responder to deploy the tool and reduce an 1100-degree fire, the size of a three-car

garage, to 200 degrees in thirty seconds, saving structures and saving lives. While this is certainly not a new technology, based upon our responses, it was underutilized. Let me walk you through my vision as one who was in a house fire in a rural community. Everyone likely knows that rural fire departments are usually volunteer, and money is tight. Thus, likely not available for such a tool. Think if a couple volunteers had FSTs in their cars. A fire breaks out in a house or a barn, the volunteers with FSTs run to the scene, deploy the device...while the others run back and get the truck. And that does happen! This tool could be the difference between the ability to get people and pets out of a structure or not, even if the structure itself is lost. These units will save lives. Additionally, many volunteers are men. Men who typically have a good moral compass. Men who would benefit from, and we would probably benefit from, being Masons. We will get petitions and we will get new members. In phase one we purchased 50 FSTs and distributed them to select Lodges in each of the districts. We worked with the Grand Lodge officers to have them identify active and committed Lodges as a trial to determine the success locally in every part of the state. The DDs worked with the Lodges to implement the presentations, agenda, scripts and to maximize control and our success. Well, the success was immediate. The Grand Lodge tracks and has noticed an uptick in media coverage, online searches for our Fraternity, new petitions and new members, all of which can be directly related to that program. In addition, the Foundation has received several sizable donations to the Acts of Kindness program. Therefore, we have taken the initiative and purchased one FST for every Lodge in the state to distribute. If your Lodge has not received their FST, talk to your DD and ask how to get it. It's interesting that today, many First Responders, Police, Sherriff and State Patrol do not have AEDs and FSTs in their cars, knowing they're usually the first on the scene. These are good men and will be good Masons if we support them. Sadly, another idea brought to me considering recent horrific events nationally is essential, and that's the donation of Stop the Bleed. I would encourage all Lodges to act and get one of these in their building and donate kits to other public buildings in the community. These kits provide First Responders and civilians with the tools necessary to stop bleeding in the event of major trauma. Stop the Bleed month was the month of May and came about due to Sandy Hook. At Sandy Hook it was discovered that many lives could be saved with these tools, if the tools needed to stop bleeding were readily available. The program roots back to Vietnam when something referred to as the "Golden Hour" which is simply the likelihood of saving someone's life increases dramatically if you can control the bleeding and get them medical attention within an hour. This is not a First Aid Kit. This is a kit for major injury with bleeding, it includes: a tourniquet, a First Responders emergency trauma dressing, compressed gauze, gloves, shears and a survival blanket to avoid shock, as well as a permanent marker to mark the tourniquet. The kits can be bought online, and we are researching where and how to get the best pricing. The bag that is here has eight in it. I purchased it online at bleedingkits.org for \$650, and the wall mount is another \$150. Again, I'm working on logistics of how and where the Foundation can purchase and assist in the purchase of kits as well as their mounts. There's more to come on this later in the month. It would be great to capitalize on other fall, back-to-school promotions with our lifesaving donations to local schools. Note, that all AEDs, FSTs, STBs as well as any other such items donated by Masons MUST have the square and compass on display to build our identity and our brand. These are all great promotions and many of you have ideas and programs in your own community,

but to grow we need to work together as a Foundation, Grand Lodge and local Lodges. We need to grow our brand. We need to be more consistent throughout the state. In business we talk about McDonald's and Starbuck's and the consistency of their products globally. In Masonry, let's talk about the Shriners. Shriners have built a brand around hospitals. However, most people know local members for the parade presence, Fez and giving back. Shriners are known for their community presence. I can tell you, when I first discussed Masonry with people outside the Fraternity, most are lost until I mention the Shriners. So what can we learn? First, Masonry needs a common goal. I think the goal needs to be to support local organizations and charities in our communities. Second, not every community has financial and physical needs, so we need to support others with the common goal. Wisconsin Masonic Foundation Acts of Kindness can ensure that all communities have access to the same tools within the state from a presentation support of all grants. Third, like the Shriners, we need to do more than raise money and give back to a common cause. We need to volunteer and support those causes. However, we need to volunteer as an organization, not as a Man, as a Mason. Many organizations simply need help, such as blood drives, food banks and many more hands-on things, like cleaning up parks or maybe helping build cars for Go Baby Go. These organizations require no monetary assistance but need your greatest asset...time. All I ask is that you wear a shirt, or a hat or something with a square and compass on it during your service. Finally, Shriners are not above buildings without purpose. Freemasons are men, not buildings. We need to have buildings with purpose and relevance...a community center if you will. If it is a building without relevance, sell it and give the money to support local Acts of Kindness and others. Take the credit, grow your membership and we will have made our community and this Fraternity better. Let's look at the history of local banks and their presence in the community. They once had grand buildings and lobbies and now they're in grocery stores and strip malls because they are less relevant of a bank, but because it is more convenient for their customers. Our convenience is that we offer in life as Masons is the want, need and ability to give and help others in our communities. We do not want to let a building's weight prevent us from making our community better. You can always find a place to meet but without relevance, it's real estate. Make it relevant or take advantage of the real estate boom and sell it. Finally, for those that currently have or discussed starting a local Foundation, I ask you consider giving to the Wisconsin Masonic Foundation Acts of Kindness Program or let us help you start a donor advised program for you. If you want to make a difference beyond just your local Lodge, the greater good and give back to all communities throughout the state for the common purpose, goal and moral measure, this is your Foundation. We are building our relevance throughout Masonry to support you and what is important to you as a Mason. We want to support all of our communities, build goodwill, build our brand, and yes...build our membership. If we build a clear brand, with a common goal and a positive message, good men will want to help. Good men...good people, want to be around those who do the right thing, and Masons do just that, making ourselves and our communities better and more prepared. To expand our help, we need to increase our grants. And I'd like to see them closer to \$6000, but that takes more money in the general fund in the Acts of Kindness. \$15 million to be exact. In addition to future fundraisers, I want to make it easier to give today and build a Foundation. There will be a QR code in the installation program that can be used for PayPal. You can also search Wisconsin Masonic Foundation on PayPal under the donate

tab. You can donate a lump sum, or subscribe to donate monthly, whatever is more convenient. For Amazon users, Wisconsin Masonic Foundation is in the Amazon Smile program. Signing up allows you to give a donation every time you make a purchase on Amazon at smile.amazon.com. Oh, and yes, we still take checks. Finally, for further incentive to give now I have personally put some skin in the game. Cory and I will donate \$5,000 out of our pocket to match anybody that donates this weekend. Help us build the Foundation to improve our communities, go and make Masonry relevant again. Thank you for your time, thank you for your attention, and thank you for your service. God Bless you, your family and everyone we help and serve.”

Grand Master Stang called for approval of this report. The motion was carried.

Deputy Grand Master, Paul Tourville, Valley Lodge #60

“So, I have told, many, many, many people...I put a lot of great people behind me between my ideas. I know I get a lot of press saying that “I’m the idea guy,” but there’s guys like this behind me, my brother...my bio brother. He just told you about the generosity of this weekend with him and his wife. Let’s take it a step further. So, the Grand Master’s Appeal for next year is the Acts of Kindness Program. Dr. Sri are you here? Dr. Sri, my brother, myself and another anonymous donor are committed to match \$200,000 personally, from whatever you guys and the people in the public want to donate to the Acts of Kindness. We are changing the narrative right now. \$200,000, dollar for dollar match by Dr. Sri, myself, Peter and another anonymous donor, whatever we can raise for the Acts of Kindness program next year. Thank you very much.”

Grand Master Gary Stang

“We have a retired Fire Chief in Eau Claire, that when we came out with these Fire Suppression Units, he said, “I would have given anything to have one of these in my truck, when I was the Fire Chief because the worst place that I can send a fireman in is to a basement or into the attic. With this unit, I won’t have to worry any further.” One last comment with those Fire Suppression Units...we handed out two to the Altoona Fire Department and the Township Fire Department a few weeks ago, and the Fire Chief told me that if he would have had this unit five days earlier, he would have saved a house. That’s how impressive these things are. These are great things, and the Fire Departments are just happy as a lark to get these. We probably have two firemen that are going to join up in our area, actually one is going to transfer from Minnesota, and we have some other firemen that have joined and we have some Sherriff’s Department and Police department guys that have talked about joining. These units work not only for our communities, we protect our people and we look out for our communities but it also helps us with recruiting. I can’t thank you guys enough for everything you do for Acts of Kindness. Thank you Peter, thank you.”

To the Grand Lodge Free and Accepted Masons of Wisconsin;

What an amazing year for the Wisconsin Masonic Foundation! This year the Wisconsin Masonic Foundation donated over \$1.3 million dollars to support our charities throughout the State. Asset returns were in line with the investment

markets which means the portfolios generated returns consistent with what we should have. The assets and returns enabled us to support these charitable efforts. The Wisconsin Masonic Foundation supports The Wisconsin Masonic Home dba III Pillars Senior Living Communities, Scholarship presentations, Defibrillator gifts, the “Acts of Kindness” grants program, and many other charitable efforts.

This year the “Acts of Kindness” program benefited 70 agencies throughout our State. The “Acts of Kindness” program is so effective because it is a matching-gifts partnership between donors like you and the 160+ Masonic Lodges located throughout Wisconsin. The collective efforts of this program help build better communities and better lives. It captures the spirit of what our Fraternity is all about – making good people better.

A special Thank you to Most Worshipful Gary Stang, Grand Master of the Grand Lodge of Wisconsin for making the “Acts of Kindness” program the recipient of his appeal! His efforts and yours raised nearly \$50,000 in donations to help our State.

The most exciting news however was that this year we found a way to create an identity. I’m so happy to tell you that the Fire Suppression Tools which were purchased by the medical fund of the Wisconsin Masonic Foundation have been an amazing success. We purchased and delivered to 24 Lodges around our State these devices. This was done in addition to supporting our many other charitable endeavors. These Fire Suppression Tools were purchased for 3 reasons:

1. To create an identity for the Wisconsin Masonic Foundation. Something tangible people could point to and say, “We do that!”, “We are relevant!”, “We matter!”.
2. We wanted to reach out and help our local communities. In a time when America seems to be running away from the police, fire, and 1st responders, the Freemasons of Wisconsin and the Wisconsin Masonic Foundation are running towards them by supporting them. These Fire Suppression Tools are amazing and there is no doubt they will save lives, animals, and property. They have been very well received in our local communities.
3. We didn’t mind a little positive press.... The press coverage of these presentations has been outstanding. Articles appear in local papers throughout our State nearly every week. It has created a relevance for Freemasonry and the Wisconsin Masonic Foundation in several communities throughout the state of Wisconsin. I’m happy to report this relevance has also yielded financial results. To date donations to the Wisconsin Masonic Foundation have increased. So much so, that over 100% of what we spent on these units, we have already received back as donations.

As an added benefit, these presentations have also yielded many petitions for membership in our Fraternity!

A primary focus of the Wisconsin Masonic Foundation is to grow our unrestricted funds. The unrestricted funds of the Wisconsin Masonic Foundation represent only about 5% of all assets! The unrestricted funds are used to support the “Acts

of Kindness” program. This program is the best program we have to impact our communities throughout the state of Wisconsin. It is your Lodge having a direct impact in your community with your charitable efforts supported financially by the “Acts of Kindness” program through the Wisconsin Masonic Foundation. As we grow the assets of this fund, it simply means more impact and more relevance for the Freemasons of Wisconsin. Please consider the Wisconsin Masonic Foundation In your gifting and bequests. We want to grow, we want to grow the impact of Freemasonry, we want to grow the relevance of Freemasonry, we want to grow the identity of the Wisconsin Masonic Foundation and, we want to grow Freemasonry in the State of Wisconsin. Thank you for your continued efforts.

Submitted by:
Peter T. Tourville, President
Paul Wharton, Treasurer
Larry Nines
Brad Bingheim
Albert Huelsman
Mike Reindl
Roger Anderson
Paul T. Tourville, DGM
Jeff Schoenfeldt, SGD
Joe Thompson, JGD

NECROLOGY REPORT

Grand Master Stang called upon Grand Chaplain, David Leistra for this report.

David Leistra, Grand Chaplain, Henry S Baird #174

“Most Worshipful Grand Master. It’s my profound pleasure to say that there have been no Past Grand Masters who have laid down their working tools since our last communication. Or if I may take a point of privilege, I have seen many notices of Brethren throughout our state who have in our Lodges. Would it be appropriate sir if we asked for a moment of silence in remembrance of all of those Brethren that have passed in this year? A moment of silence was held.”

Deceased Brethren June 6, 2021-June 2, 2022

<i>Harold Eugene Anderson</i>	<i>Richard H Butler</i>	<i>Charles E. Fitzgerald</i>
<i>Jerry L Anderson</i>	<i>Thomas George Butterfield</i>	<i>Jack C Flack Jr</i>
<i>Nels Harold Anderson</i>	<i>Michael Caramehas</i>	<i>Michael F Folker</i>
<i>William George Anderson</i>	<i>Pete L Caterina</i>	<i>William H Francis</i>
<i>John E Arnold</i>	<i>Ross Jon Chapman</i>	<i>Markus F Frank</i>
<i>Gale Austin</i>	<i>Daniel R Chaudoir Sr</i>	<i>Otis R Franke</i>
<i>Lyle Baez</i>	<i>Frank George Chesen Sr</i>	<i>Clarence Dean Gerlach</i>
<i>Robert G. Bagley</i>	<i>Harold John Christensen</i>	<i>Dellar Gilbertson</i>
<i>Wesley L Bailey</i>	<i>Myron E Christensen</i>	<i>Paul R Goebel</i>
<i>Roger P. Bain</i>	<i>Harlan J Clark</i>	<i>John R. Golmant</i>
<i>Irvy Thomas Barker Jr</i>	<i>Perry Phiase Cohn</i>	<i>Philip K Hacker</i>
<i>Roman Peter Baumgart</i>	<i>Buel J Cooke</i>	<i>Larry Robert Hahn</i>
<i>Michael Roger Bayles</i>	<i>Thomas W Cooper</i>	<i>Gene R Halvorson</i>
<i>Ward K. Bednar</i>	<i>Charles Currie</i>	<i>Donald E Hamilton</i>
<i>Gordon Ray Behling</i>	<i>Larry D Curtis</i>	<i>Donald O Hannemann</i>
<i>John Charles Bennethum</i>	<i>Dennis E Dahl</i>	<i>Irv H Hansen</i>
<i>Norris C Berg</i>	<i>Richard Jay Dale</i>	<i>Gerald Keith Hardina</i>
<i>Delmar M Berger</i>	<i>Joseph Edward Davenport</i>	<i>Elwyn Paul Hart</i>
<i>Norris E Berry</i>	<i>Richard A DeCosta</i>	<i>Nels W Harvey</i>
<i>Albert Bertling</i>	<i>Dennis H Deis</i>	<i>Gerald E Hauschildt</i>
<i>Robert L Bertling</i>	<i>Lee Dekarske</i>	<i>Wayne Keith Haylett</i>
<i>John R Best</i>	<i>Max Philo Dempsey</i>	<i>Robert Edward Hein</i>
<i>Jeffrey Robert Bialk</i>	<i>Robert Allan Derman</i>	<i>Leonard R Heinlein</i>
<i>Charles S Bickford</i>	<i>Blair D Dixon</i>	<i>Edward H Heinz</i>
<i>Rohn Thomas Bishop</i>	<i>Lore Huebner Domke</i>	<i>Richard Gordon Held</i>
<i>Theodore Roosevelt Bissell</i>	<i>Thomas N Driscoll</i>	<i>Harold Vernon Helwig</i>
<i>Harry Blackburn Sr.</i>	<i>David Thomas Druckrey, Jr.</i>	<i>Ray Louis Henning</i>
<i>Neale Robert Block</i>	<i>Alwyn D Dubois</i>	<i>Amiel L Hepp</i>
<i>Thomas Allan Boers</i>	<i>Larry Dzekute</i>	<i>Gerald Hillman</i>
<i>Jeffrey Warren Branson</i>	<i>William W Ehrhard</i>	<i>Harold L Hinkley</i>
<i>George R Brewer</i>	<i>Birger E Eklov</i>	<i>David L Hinshaw</i>
<i>Alvin L Briggs</i>	<i>Fred R Ekornaas</i>	<i>Robert A Hoffmann</i>
<i>Donald E Brockman</i>	<i>Donald Ewald</i>	<i>Gilbert E Holcomb</i>
<i>Harold E Brown</i>	<i>Robert Fenske</i>	<i>Wilbur C Hollis</i>
<i>Lloyd Albert Brunstad</i>	<i>Armin Fiedler</i>	<i>Frederick R. Holstein</i>
<i>George Herman Buckner</i>	<i>Mark King Finch</i>	<i>Alfred James Hooper</i>

Deceased Brethren June 6, 2021- June 2, 2022

<i>Kenneth E Hopp</i>	<i>Kenneth Lee Lindl</i>	<i>Robert M Parrish</i>
<i>Frank Charles Horn</i>	<i>Theodore J Lisota</i>	<i>Carol George Patefield</i>
<i>William A. Horne</i>	<i>Richard Erwin Lohrey</i>	<i>Kenneth A Pauer</i>
<i>Jimmie R Hover</i>	<i>David W Lorentz</i>	<i>James Theodore Pawlisch</i>
<i>Richard A Howes</i>	<i>David Wayne Lorentz</i>	<i>Ronald Curtiss Peck</i>
<i>Donald F Huebler</i>	<i>L Robert Lovas Sr</i>	<i>Michael John Peters</i>
<i>John Hughes</i>	<i>Les Lee R Lucareli</i>	<i>Ronald E Phernetton</i>
<i>William W Hughey</i>	<i>Bert Edward Lund Jr</i>	<i>Duane Gordon Philis</i>
<i>John M. Humont</i>	<i>John M Lyford</i>	<i>Robert Alvin Piehl</i>
<i>Ronald Frank Hurst</i>	<i>Bradford E Macfarlane</i>	<i>Ronald Anthony Pilon</i>
<i>Richard W Jenks</i>	<i>Robert J Madalon</i>	<i>Ronald Sheldon Pollpeter</i>
<i>Clifford William Jensen</i>	<i>Bill M Magee</i>	<i>Richard Joseph Polyak</i>
<i>Renny John Johns</i>	<i>Michael Alan Magnusson</i>	<i>Kenneth Kurt Port</i>
<i>Orland Keith Johnson Jr</i>	<i>Parker Mahnke</i>	<i>Howard Danforth Poulson</i>
<i>Alden Merlyn Johnson</i>	<i>Norbert R Manchester</i>	<i>Patrick D Pritzl</i>
<i>Clifford B Johnson</i>	<i>David J Mattison</i>	<i>Henry B Pynakker</i>
<i>David R Johnson</i>	<i>Robert Alva Maves</i>	<i>John R. Quaden</i>
<i>Gordon E Johnson</i>	<i>Raymond R Mc Kenzie</i>	<i>Jack R. Reed</i>
<i>Jack Johnson</i>	<i>Frank C Mc Nabb</i>	<i>Herbert A Reichwald</i>
<i>Norman L Johnson</i>	<i>Lowell Harlan McFetridge</i>	<i>Herbert L Reif</i>
<i>Ralph Leighton Johnson</i>	<i>David N Meech</i>	<i>John Paul Robert</i>
<i>Dwain Earl Jones</i>	<i>Hubert L Mehciz</i>	<i>Bernard Joseph Roberts</i>
<i>John Reese Jones</i>	<i>Lawrence R Meils</i>	<i>Frederick M Robinson</i>
<i>Jack E Keyes</i>	<i>Phillip R Mell</i>	<i>James L Robinson</i>
<i>Bruce Curtis Kirkham</i>	<i>Alfred H Mickel</i>	<i>Francis Jerald Rogers</i>
<i>Robert O Kitto</i>	<i>Scott Alan Mielke, Sr</i>	<i>Louis C Romell Jr</i>
<i>Edward William Klein Jr</i>	<i>Charles A Miller</i>	<i>Frank J Rothermel</i>
<i>James E Kline</i>	<i>Ralph August Moehrke</i>	<i>Fred E Roycraft</i>
<i>Donald K Knapp</i>	<i>Donald A Molyneux</i>	<i>David G Ruhneke</i>
<i>Orvin R Knudtson</i>	<i>Norman A Moshou</i>	<i>Samuel Paul Runnells</i>
<i>Cecil W Koehler</i>	<i>Milan M Mueller</i>	<i>Walter A Rusch</i>
<i>Jeffrey D. Kohl</i>	<i>Jon Gemmel Mundy</i>	<i>Edward Leroy Sahadi</i>
<i>Wendell L Kopish</i>	<i>Henry H Najat</i>	<i>Mark Anthony Sales</i>
<i>Richard A Kreager</i>	<i>Lawrence D Neldner</i>	<i>Robert Godfrey Samida</i>
<i>Gerald William Kreitzman</i>	<i>William Paul Nell</i>	<i>William Blaine Sandoval</i>
<i>Heinrich Kreuzpaintner</i>	<i>Charles A Nelson</i>	<i>Gerald C Sauer</i>
<i>Louis J Kruczynski</i>	<i>Howard O Nelson</i>	<i>David D Savin</i>
<i>Robert W Krueger</i>	<i>Jerome M Nelson</i>	<i>Dawayne Ira Schatzka</i>
<i>James G Kruse</i>	<i>John Butler Newman</i>	<i>Mark C. Schelter</i>
<i>Paul J Kuczynski</i>	<i>Edward Jerome Noe</i>	<i>Harold E Scherer</i>
<i>Norman A Kuehni</i>	<i>Richard A Noennig</i>	<i>Walter E Schlenvogt</i>
<i>Robert Franklin Kuhrasch</i>	<i>Laurie Nourse Jr</i>	<i>John A. Schmid</i>
<i>Walter P Kunde</i>	<i>Robert W Obmascher</i>	<i>Kurtis Schmid</i>
<i>David H Kvarnes</i>	<i>George E Oesterreicher</i>	<i>Erwin Schmidt</i>
<i>Patrick Alan Langoehr</i>	<i>Schuyler J Ofstie</i>	<i>Arvin Lewis Schrank</i>
<i>David Jon Larson</i>	<i>Willis Allen Ostrem</i>	<i>Robert H Schroeder</i>
<i>Ian Stewart Latham</i>	<i>Alexander Paul Owen Jr</i>	<i>Helmut E Schuetzler</i>
<i>David N Lehner</i>	<i>Willard E. Owens</i>	<i>Darrell Schultz</i>
<i>Chad Richard Lien</i>	<i>Richard Mckay Parish</i>	<i>James Schultz</i>

Deceased Brethren June 6, 2021- June 2, 2022

*Harold F Schuman
Martin C Scott
Salvatore Seidita
Richard Lewis Sell
Walter R Semenok
Hugh Kyle Sherron
Herman Abe Shilkrot
Clyde W Shipman
Erwin A Sholis
Donald Leon Shumate Jr
John J Slazas
Gilbert Rudolph Smeiska
Clyde E Smith
Daniel Harold Smith
George W Smith
Lamoine Donald Solberg
Sam G Sotirin
Marvin J. Spafford
Spasen Steve Spasoff
Jack Alan Spector
Rolland L. Spencer
William Charles Spurley
Timothy Frank St. Martin
George Lavern Staerker Jr
Richard R Steel
James L. Stelsel
James C Steyer*

*Donald Paul Stifter
Emery M Stluka
Kenneth L Stone
Keith A Strait
James S Strawn
Donald F Sutfin
Duane Carl Swanson
Leslie Raymond Swanson
Thomas N Taube
Jose Tavera
Merwyn Carl Taylor
Ralph A Templeman
William G Terry
William B Thacker
William F Thompson
Russell Clarence Torgerson
James S Truesdell
James Grannis Tubbs
Myron H Tubbs
Joyce E Tuetken
Harlyn G Turner
Robert Unke
John V Unz III
John T Van Roo
William A Vandermolen
Jack R Vater
Dale A. Viney*

*Dean R Vogel
Stanley E Von Hoff
Charles N Wallens
Lloyd Charles Washburn
Bernard E Wazlavek
John E Weiland
Robert Wesley Welch
Richard H West
Timothy Roger Westeen
Gary J Wheaton
John T White
Gardiner A Whyte
Gerald Ray Wick
Kirk Whitney Williams
F R Winchell
Carl Ludvig Winek
James C Winters
Dale K Witzke
P Larry Wolenec
John Robert Wolter
Howard P. Wood Jr.
Robert Yunker
Jeffrey Victor Zarth
John N Zei
Harry John Zillmer
Lester Elmer Zimmer
Edward J Zweifel*

REMARKS ON BEHALF OF PRINCE HALL

Sam Stotz, Most Worshipful Prince Hall Grand Lodge of Wisconsin

“First I want to give an honor to the Grand Architect of the Universe. Second, I’d like to acknowledge the presence of Most Worshipful Grand Master Gary Stang and Right Worshipful Deputy Grand Master Paul Tourville, my Right Worshipful Deputy Grand Master Argent Stacy Brown, the Most Worshipful Past Grand Masters, Distinguished Guests, Elected Grand Lodge Officers and Brethren, Good Evening. I bring you greetings as a 33rd conservator of Prince Hall Masonry, of the state of Wisconsin. We’re so appreciative of your invitation to join you here on your 178th Annual Communication. Although the COVID situation has prevented us from having our normal Fraternal Relations functions, we look forward to resuming the items we usually do such as the Table Lodge, Fraternal Dinner and we also had fun with the softball game and we look forward to that resuming. For me personally, it’s a pleasure to be here with a lot of these Most Worshipful Past Grand Masters. A lot of them have known me over the last say 15 years when they first met me when I was a younger fellow with dreadlocks probably to my shoulders. Now I’m able to address you all as the Most Worshipful Grand Master. I thank you all again for allowing myself and my Deputy to be here visiting you. One final thing, I’d like to invite all of you Brothers to visit the Prince Hall Lodges in your area. We are more than welcoming to you all, so that if you have a chance, please do visit. My Lodge is actually here in Madison, Wisconsin, Capital City Lodge #2. We’re just around the corner at 100 N. Blair. We would love to have you guys whenever you have some time to visit and fellowship with us. Again, thank you all for the invitation and I look forward to you all visiting our Grand Session, which starts next weekend, June 12th. Congratulations incoming Most Worshipful Grand Master.”

PRESENTATIONS TO THE GRAND MASTER

Grand Master Stang called Richard Rygh, Oregon Lodge #151 forward.

“Thank you Grand Master. I have been asked to speak and give you a little bit of information and background on the publication. The Wisconsin Masonic Journal is the official publication of the Grand Lodge of Wisconsin. It’s governed by a Board of Directors which meets quarterly. The Board adopts such rules and regulations governing editorial content, circulation, advertising, finances and other details of operation. The Journal was created to provide communication between the Brothers, Lodges and the Grand Lodge. It is not a venue to voice opinions. An opinion page was tried once several years ago before my time on the Board and I was told it led to much disharmony among the workmen. So that was discontinued. The Journal replaced “More Light,” which was the official publication of the Grand Lodge up until 55 years ago. At that time, Wisconsin Masonic Journal was established. At that time the press run was 69,000 for the first Masonic Journal. That’s how many Masons we had in Wisconsin and also it covers some widows and that sort of thing also. Our last press run was 9300. But, on the bright side, every month I see it go down over the years since I’ve been editor of 100, 200, 300, 400 you name it. I’ve looked back on some of the old issues...the Brothers passing was two columns wide...a full page. That’s how many Brothers we were losing. That’s greatly turned around. In April the press run

was down one from March, which is based on our number of members. In May it was down 17, in June I was hoping to make it before the Annual Communication, but we were down six. That is so close. Within the next couple months that press run is going to turn around and be increasing. That's great news for all of us. I've been the editor for twelve years now. Right Worshipful Brother Dave Ritchie is my Assistant Editor and Diane Igl handles our advertising. When Right Worshipful Brother Dave finishes his term as Grand Master if tradition follows, he will be taking over the Journal and I will assist him in the transition as needed. I've been dealing in newspapers for sixty years and by that time it will be sixty-two and that will be long enough, believe me. I enjoy it, but it's time for retirement. I attend as many events around the state as I am able to. Dave attends many, but we still rely heavily on submissions from our Lodges and our District Deputies for editorial content. As far as news is concerned, I don't like to establish a deadline on that, the only thing I ask is when the event happens at the Lodge, please send it to me immediately. If you wait until the end of the month...I get so much at one time, sometimes on those last few days of the month I just can't keep up with it. Send it in as soon as you can. Sometimes I receive things the day that I'm sending it in for publication...if I have room, believe me it'll go in. I hate to carry things over. Our calendar items, same thing...when your Lodge plans something, please let me know and I'll include it in the calendar. I get an awful lot of the information for the calendar from our District Deputies...they are a great help. Some of our policies...we run fifty years and over service awards, we don't go under that because we don't have the space. Submissions...we prefer everything sent in a Word document, and if not we can do pdfs. Send photos in large...don't reduce the size. Send in the largest size from your phone. Please, when you send photos in, make them a jpeg attachment to your email, rather than embedding them in a Word document. Please identify the people in the photos. Everybody wants to be identified and I know I send a lot of them back and I know guys lose patience. But when you have a few people in a photo, or especially when you go out and present a check to an organization, do your best to identify the Brothers as well as the others. Our advertising deadline is set up for the 15th of the month. Smaller Lodges with smaller budgets that have events coming up... send a flyer to me. I'll run in the web edition on the internet, so the information still gets out to the Brothers. We try to serve our Brothers as best we can. Call me anytime, I'm always willing to talk to a Brother, and also keep things coming in. I really, really appreciate the support, because the Journal can't survive without the help of our members, and especially our District Deputies and our Officers. I can answer any questions, and if not I would like to present a bound copy of issues published during our Grand Master's term and thank him greatly for all the support."

Grand Master Stang

"I would like to thank the Masonic Journal for this. This is a great book I'm looking forward to looking at. I can't thank you enough. We are very fortunate in our state to have this Wisconsin Masonic Journal and I can't thank you enough for all you do for us. I think we should give him another round of applause."

James Herman, Shawano Lodge #170

“Many years ago, I got an embroidery machine. So I came to a Grand Lodge and I came up with an idea, to give each Grand Master a memory plaque that would signify the year he was in and eventually, possibly, the plaque would end up in their Lodge. Today, I present you with yours. Michael knew that I had an embroidery machine so he asked me to make a couple little things for him on the tables.”

Grand Master Stang

“That’s absolutely beautiful. Thank you my friend, but I’m not going to let you get by that easy. I have to tell you a little story about this guy. He’s a clown and so am I. We’re related somehow. What I heard about this man is that he was riding down to a parade or someplace in his clown outfit on his cycle and all of a sudden a highway patrol man pulled him over. He thought “Uh-oh, what did I do wrong?” She told him that he didn’t do anything wrong, she just wanted to get a picture with you.”

Grand Master Stang asked that Duane Bunting, Imperial Sir Jim Smith, Past Shrine Imperial Potentate, Worshipful Brother Dave Tainter, and Most Worshipful Grand Secretary Michael DeWolf come forward, escorted by Grand Marshal Scott Paulson.

“Worshipful Brother Dave Ritchie had told me earlier that if we get into a problem where we have to wait for a few minutes, that he would get up and do a little dance for us...so Worshipful Brother Dave it’s your pleasure. Today, I want to give a special thank you to these people for all they’ve done for our Fraternity and for me. First, my Brother Duane Bunting. Thanks for always being available for breakfast, taking myself and maybe Scott or my wife out to dinner with your wonderful lady Kaye. You’re one of the best Brothers that I can ever ask for and I thank you my Brother. Secondly, his Imperial Sir Jim Smith. This Brother lives in Georgetown, Texas and he’s been in Wisconsin more than some of our other Brothers in town. He’s originally from Phillips Lodge as he mentioned earlier, so he’s a member of our Fraternity right here in Wisconsin. My Brother, you’ve been to Wisconsin on many occasions and the last occasion...we just had a Grand Master’s Appeal Dinner that Brother Dave put on, and he drove all the way up from Texas and we had a great time. Thank you for coming. More importantly, what I want to say about this man is that when he was the Imperial Potentate, and I was in Houston listening to his message, he made sure to tell his Brothers, the Shriners or Nobles...he told us, don’t forget about going back to Blue Lodge. You were first made a Mason before you become a Shriner. I think the thing about Masonry, is when you come to the East as an Entered Apprentice and ask for that little bit of a metal object, I think that makes us a better Mason, but also makes us a better Shriner. We had some people that wanted to get rid of Masonry in Shrine and he absolutely said no. Thank you. You know having a great Secretary...if you’re the Master of your Lodge and you have a great Secretary, you’re really lucky. When I was the Master of my Lodge, my secretary made me look really, really good. Boy did I surprise a lot of people, because he’d come and tell me what to do and I’d write everything down and I’d try to get it right. Now today I didn’t such a good job of that, but I tried. But I have a Grand Secretary, and

I can't tell you how much I appreciate this man. Most Worshipful Mike will do everything he can to make you look good, and he does it quietly. He doesn't take the credit...which he should, but he doesn't. He makes me look like a hero. I can't thank you enough for that. Thank you very much Mike. Brother David is not only a good friend, but he's led our Soccer Program for years and he has moved to Indiana but he's still a member of our Fraternity here in Wisconsin. David not only does the Soccer Program, but he drove all the way from Indiana, cooked all the food, all the desserts, all the hors de oeuvres, and did all this work for us for the Grand Master's Gala. I want to thank you very much for everything. You're a great friend and a true gentleman. Thank you Brother. I really didn't need Worshipful Brother Scott to bring these guys forward because they can walk back by themselves, but I needed him up here too because my Marshal...we did a lot of traveling together. We went on over 217 trips to different places. We've had a lot of fun. We've crossed a lot of railroad tracks. The first six months of our tours we used his phone to give us locations and where to go and I kept saying, 'Are you sure this is a short cut?' We went down by Potosi and we went around every corner and every deer in the world was there, and we went down these old roads where it was dark...the only way to get there. So about six months later I plugged my phone in and mine had a shortcut and we found out that what he had plugged in was the fastest route to get to a Lodge without taking a freeway. When I tell you that we saw Wisconsin, we saw Wisconsin. I didn't just bring you up to say thank you, but I also brought a little gift for you. I hope you'll enjoy this small stone I have for you. It's been made into a perfect Ashlar, just like you guys. It says, "A Mason's Mason." I'd like to present each of you with one. These stones were delivered from overseas...but anyway, they're a perfect ashlar. I wish I had about fifty more, because I have so many people to thank. These guys put in the extra effort and I can't thank them enough. Thank you."

Grand Master Stang called Chris Luedtke, Silas Shepherd Lodge #1843 as well as Napoleon Janczak.

Chris Luedtke

"The Education Committee and Silas Shepherd are probably two of the best kept secrets in Wisconsin Masonry. Very few people seem to know that we have an Education Committee and we wanted to change that. Silas Shepherd turned out to be a fantastic sponsor for that. By me is the Worshipful Master of Silas Shepherd, Napoleon Janczak. To give you an idea of what we're talking about with the Speaker's Contest, I had a conversation with Jason Laramée, the head of the Education Committee, back in October and we were bouncing around some ideas and we came up with this idea of a Speaker's Contest. Later that day I was harassing Most Worshipful Brother Stang and Right Worshipful Brother Tourville at a Cornerstone laying, talking to them about this idea. About a week later we had sponsorship from Silas Shepherd to provide award money so that we could go out and do this. The entire goal of it, was first of all to get people interested in education, which is tricky. I'm a teacher, I'm aware of this. I teach art history, it doesn't get more irrelevant than that. And yet, we need to get people interested in education. Secondly, we need to identify talent. How many of you in your Lodges know a guy who is absolutely fantastic as a presenter? He knows his stuff and can put it out there, and we have no idea. That's the idea behind this. What we want to do is give away some awards. These winners have won money as well."

There was \$500 for the top prize that was split between the Lodge and the winner. \$250 for second place and \$100 for third place. This all happened fairly quickly. First of all, our Honorable Mentions. We had an entry by Kyle Sorenson from Milton Lodge, a fantastic piece involving a presentation as well as a discussion. These were supposed to have both elements. Also entries from Dr. Sri Vasudevan of Ozaukee Lodge and Joe Mullins from Day Lite Lodge, and those were fantastic entries, but we had three that really stood out. The way they were scored is, one member from Education, one member from the progressive line and one member from Silas Shepherd scored them and that was myself, Worshipful Brother Schoenfeldt, and Worshipful Brother John Schroeder. Third Place is Ethan Stark of Waverly Lodge. [Ethan came forward to accept the award.] Ethan looked at hospitality as his theme, and on behalf of Silas Shepherd and the Education Committee, congratulations. Second Place goes to Matthew Kaye of Burlington Lodge. [Matthew came forward to accept the award.] He had a great presentation involving astronomy and a lot of different ideas. Our First Place winner is Mitch Devroy of Des Peres Lodge. He did a phenomenal piece on the history of Freemasonry: Letters from Green Bay. We are going to see that in a minute. Mitch has been brought in to the Education Committee for next year. Congratulations to Mitch on that piece, he is not here today. When we did this in 2022, it was an idea that went from phone call to fruition in three weeks. We got a flyer out, we pushed it as much as we could, but we had limits. This year we're going to go ahead and run this right now. If you stop at the Silas Shepherd table later on, they will have flyers for the Speaker's Contest. You will notice Silas Shepherd sponsors this and they have increased the award money. It is \$750 for 1st place, \$500 for 2nd place, \$250 for 3rd place this coming year. Entries are due on February 17th. Again, we want to see your materials. We want to see education...so a lecture of some form, followed by a discussion. There needs to be discussion with these pieces. We can't just lecture people like I'm doing now, that's why you're all bored and falling asleep. We need something more. It opens today and will continue through February 17th. We will announce the winner on March 11th at the Silas Shepherd meeting in the spring. Most Worshipful, thank you very much for all of the support. Jason Laramie, thank you for the support from education. Silas Shepherd, Napoleon, Frank McKenna, Jonathan Schroeder, Jeff Woosley... fantastic, thank you so much for the support. Thank you Brothers."

The Letters of Green Bay Presentation was shown.

GRAND LODGE CALLED FROM LABOR TO REFRESHMENT

Grand Master Stang dismissed the assembly to reconvene after lunch, at 1 p.m.

GRAND LODGE CALLED TO RECONVENE

Grand Master Stang called the assembly to order after lunch was completed.

ANNOUNCEMENT OF LODGE EXCELLENCE AWARDS

Deputy Grand Master Paul Tourville announced all winners.

<i>District No. 1</i>	<i>District No. 2</i>	<i>District No. 3</i>
	Hancock #229	Forest #130
	Clear Lake #230	Island City #330
	Chetek #277	Virginia Falls #226
	Eau Claire #112	
	George B. Wheeler #351	
	St. Croix #56	
	River Falls #109	
	New Richmond #195	

<i>District No. 4</i>	<i>District No. 5</i>	<i>District No. 6</i>
Henry S. Baird #174	La Crosse Masonic #190	Wautoma #148
Washington #21	Salem #125	Winneconne #186
Shawano #170	Valley #60	Prairie View #95
N.E.W. Daylight #360	Camp Douglas #272	Wisconsin Rapids #128
Des Peres #85	Decora #177	
Hiram D. Fisher #222	Frontier-Badger #45	
Theodore Roosevelt #322	LaBelle #84	
Masonic Light #218		

<i>District No. 7</i>	<i>District No. 8</i>	<i>District No. 9</i>
Hiram #50		Jefferson County #9
Waterloo #63		St. John's #57
Commonwealth #325		Janesville-Western Star #55
		Milton #161
		Oregon #151
		Smith #31
		Morning Star #10
		Fulton #69

<i>District No. 10</i>	<i>District No. 11</i>	<i>District No. 12</i>
Hartford #120	Waukesha #37	James M. Hays #331
Oshkosh #27	Dousman #315	Day Lite #358
Ozaukee #17	Kenosha #47	Lincoln #183
	Glenn L. Humphrey #364	
	Washburn #145	

MERITORIOUS MASONIC SERVICE AWARD PRESENTATION

Grand Master Gary Stang

“One of the honors of being Grand Master is you can pick someone that will receive a commendation of Meritorious Masonic Service Award. I had some interesting suggestions of pretty amazing Brothers. Today I am going to present one to a Brother who has done so much for his Fraternity, so much for his Lodge and also so much for the community. This guy has done things with our Fraternity with the Lions Club, he’s been out there supporting kids, he brings Santa Claus into the Lodge and has all the kids come in and he does so many wonderful things. I would like to ask Brother Peter Berklund to come forward. I have in here the 2021-2022 Grand Master’s Meritorious Masonic Service Award for Peter M. Berklund. Worshipful Brother Berklund has been raised a Master Mason in the state of Wisconsin on February 27, 1989 and is a member of the Landmark Lodge #244. He has faithfully served Landmark Lodge as Worshipful Master and Trustee. Brother Berklund’s leadership and enthusiasm has furthered the mission of the Masonic Fraternity in Wisconsin. His virtuous conduct, demeanor and leadership has brought credit and honor to himself and distinction to the ancient Craft of Freemasonry for more than 33 years. I hereby issue this Meritorious Masonic Service Award, it says Gary L. Stang, Grand Master. Congratulations. It’s been a real honor to do this for this Brother. He does everything for everybody else, and it’s our turn to do it back for you. I also have your medal.”

Peter Berklund, Landmark Lodge #244

“I just want to thank Gary. I had two Uncles, a dad and a brother in the Lodge before I got in, and one of the reasons I joined was because I’m an alcoholic, and I knew if I joined the Lodge that it would be a safe place. That has helped make me a better Mason. Thank you everybody for this.”

BALLOT DECLARED CLOSED

Grand Master Stang made a last call for all who are entitled to vote to do so. He then declared the ballot closed and directed the tellers to count the ballots.

TELLER'S REPORT

Grand Master Stang called upon Grand Secretary DeWolf for the report of the Tellers. He reported that the ballots had been counted and certified, and reported the following have been elected:

Worshipful Brother Jesse Furrer has been elected as a Grand Trustee, Five Year Term

Brother Lowell Scott has been elected to the Wisconsin Masonic Journal Board, Three Year Term

Most Worshipful Brother, Gary L. Stang has been elected to the Wisconsin Masonic Benevolent Activities Board, Three Year Term

MW Michael A. DeWolf, PGM, for the office of Grand Secretary

RW Brother Jeffrey L. Bryden, for the office of Grand Treasurer

RW Brother Jeffrey S. Schoenfeldt, for the office of Junior Grand Warden

RW Brother Thomas W. Stevens, for the office of Senior Grand Warden

RW Brother David R. Ritchie, for the office of Deputy Grand Master

MW Brother Paul T. Tourville, for the office of Grand Master

All humbly accepted their offices and expressed what a privilege and honor it is to serve.

It was moved to spread the results upon the minutes of this Annual Communication. It was seconded and carried.

Grand Master Stang recognized the team from District 2 that opened the Grand Lodge this morning and they were given a hearty round of applause.

LANDMARKS PRESENTATION

David Ritchie, Evening Star #64

“Brothers, so much of what we do is predicated on those ancient landmarks. Yet if I asked for a show of hands as to how many have actually read them, it would be surprising. Then if I asked for an honest count it would be even more surprising. The landmarks of Freemasonry are used for recognition, membership, unity and as part of our heritage. A landmark began as a boundary marker. A man staked out a bit of land, set up a pile of stones, put a marker in the ground, and in the ancient world, this was one of the most sacred things...it was one of the greatest taboos to move one of those markers. Recognition of other Grand Lodges, you will hear that there’s a committee on recognition and they will say, ‘We’ve been asked by some foreign jurisdiction whether or not we would recognize them.’ One of the first things we look at is, do they follow the ancient landmarks. Here are some of the others that they have. Albert Mackey, 1807-1888, came up with a list of landmarks. The first of Mackey’s landmarks, the Fraternal modes of recognition. What’s interesting is that we have Brothers from many jurisdictions here today and they can tell a Mason in the dark as well as in the light because we all agree on those modes of recognition. The division of Masonry into three symbolic degrees and the symbolic legend of Hiram Abiff. When you travel to foreign jurisdictions and see degree work, the way the story is told changes a little bit, they have “funny accents” if you will, but it’s the same story. The govern-

ment. It's the government of the Fraternity by the Grand Master. You guys just elected one. A prerogative is a given right or privilege by rank. So a King has certain prerogatives that no one else has. Possibly a Mayor or President, it's their prerogative. The Grand Master, by the landmarks, has a number of these prerogatives. The prerogative of the Grand Master to preside over every assembly of the Craft. There's one guy that you can't kick out. That's because the landmarks say it is his prerogative to preside. The prerogative of the Grand Master to issue dispensation for conferring degrees at irregular times. It is the prerogative of the Grand Master to issue dispensation for opening and holding Lodges not otherwise established and eight, it is the prerogative of the Grand Master to make Masons at sight. Now that's a misleading term, because he can't just walk up to someone on the street, tap him on the shoulder and say, 'You're a Mason.' They still have to go through what we've went through, just slightly differently. If COVID has taught us anything, it's landmark number nine. The necessity for Masons to congregate in Lodges. It's necessary that we gather. The government of each Lodge is to be by a Master and two Wardens. It's a necessity that every Lodge, when congregated, be duly tiled. It is the right of every Mason to be represented in all general meetings of the Craft and it is the right of every Mason to appeal from his Lodge's decisions to the Grand Lodge. Now this on to me is one of the neatest landmarks: it is the right of every Mason to sit in every regular Lodge, worldwide. If we recognize them, you can go in and have a seat, be recognized as a Brother. That no unknown visitor will be allowed to sit in Lodge without being examined and found to be a Freemason. No Lodge can interfere with the business of another Lodge. That every Freemason be amiable to the laws and regulations of the jurisdiction in which he resides. We've all agreed to follow the Code, the Edicts of the Grand Lodge and that's just part of our ritual. The Candidates for Freemasonry be required to meet certain qualifications, namely being a mature age, not a cripple and freeborn. There's a little sticking point on this one that today we read it differently. Keep in mind that this was written at around the time of the Civil War. There were no government programs to help out, so there were men coming just for a handout. Today you're asked to do the same if you think a Brother is joining the Fraternity, simply for material gain, that's not according to the landmark. But it has nothing to do with his physical status. That a belief in the existence of God be a requirement of membership. Of God. The belief in a resurrection to a future life be a requirement for membership, and that a Book of Law shall constitute an indispensable part of the furniture of every Lodge. The equity of Masons, the secrecy of the Institution the foundation of a speculative science upon an operative art and symbolic use and explanation of the terms of that art for purposes of moral teaching. That none of these landmarks can be changed. They CAN'T be changed.

I don't know how many of you recognize what's in the picture? That's a Matterhorn. As a kid I was fascinated by the expansion westward and I wondered how these guys could travel for miles and hit a city, hit a small town when there were no roads. And they navigated by landmarks...those things that you knew would be there, If you're from southwest Wisconsin, there are landmarks that are like, "You know the barn that burnt down in '23 next to the oak tree that's not there?" We're not talking those kinds of landmarks, we're talking those things that will always, always be there. After Mackey, Roscoe Pound...a little more modern, condensed things. Belief in a Supreme Being, belief in immortality, that a book of sacred laws and indispensable part of the furniture of the Lodge, the legend of the 3rd degree, secrecy. Symbolism of operative Masonry, and that a Mason must

be a man freeborn and of lawful age. A little more modern, from the Commission on Information for Recognition of the Conference of Grand Masters of Masons of North America...they had three: monotheism, or an unalterable and continuing belief in God, the Holy writings as an essential part of the furniture of the Lodge, and the prohibition of the discussion of religion and politics within that Lodge. Here we talk and we refer to those Ancient Landmarks. Wisconsin has not adopted a set, so we follow and refer to all of them. What's interesting is if you ever get a chance to sit on the Jurisprudence Committee or the Resolutions Committee, the very first question that's asked of every resolution, after "Is it in form?" is, "Does it conform to the Landmarks?" So, these Landmarks that you've agreed to uphold, we just went through. Now we're seeing an increase in the number of men coming to our door, and with it comes some questions. We live in a really diverse world. So, who is it that's coming there? What is a good man? I want you to think about that. You know we can have a good man that when he was 18 went out, did something stupid, got caught with friends, now he's got a felony on his record. But he's now 45 years old, been a solid rock in his community...you know, he may be a good man. Flip side, you may have that guy...he's the nicest guy in the world, but you know on his record, he's got a string of misdemeanors. Oh...and he's got an assault on there too. Or you know, a couple years ago he kind of got caught with his fingers in the till at a job. But he's a great guy...he's a great guy. You'd love him. For me the litmus test is: would I leave him alone in my house? Would I trust him with that? Is he the sort of guy that I'd let borrow my dog to go hunting? Is he the sort of guy that I'd let my wife get into the car with and go across the state? Is he a good man? Or is that guy that's simply a lot of fun to hang around with and you know, we'll forgive his past crimes. No. That's not what we do. We're looking for good men and hopefully making them better. As a past Grand Chaplain, I get a lot of questions...I'm sure Dave has as well, like, "We've got a guy who believes in nature and wants to take his obligation on a Physics book. Is he a Mason?" Well, what do you think? You just saw the Landmarks. Is he monotheistic? Is there a book of worship that can be placed on the altar that would be meaningful for him when he goes to take his obligation? Faith today is a hard thing to describe, but again, the Landmarks specify a belief in God. In deity. Not just "a" Deity. Not just anything that might qualify, but in God. That's part of those Landmarks you swore to uphold. But my Brothers, the number one qualification that we should be looking for in every man we interview...and by the way, yes, the prohibition on religion in the Lodge is good and it should stand, however, there is no prohibition in talking to a man about his faith during the interview process. That's a very important thing. One of the first questions we are asked...a man comes out into the Anteroom. The Senior Deacon. And he asks each candidate this question. No, I don't want to wear a blindfold, I don't think I'm going to. No, I'm not going to expose my naked left or right breast. You know, once I get in, we're going to make a lot of changes in this Fraternity. Guys, one of the first questions you were asked is right here. We bring in men to help them change, not have them change us. That's what those Landmarks are for. Guys, right there. I could meet a hundred good men and maybe only half of them have Masonry in their heart. Do they have Masonry in their heart? If you find that, you've found a Brother that just hasn't been raised yet. So, when they come knocking on the door, have that Interview Committee remember those Landmarks and look for Masonry in their heart. So, my Brothers, as this Fraternity is on an upswing and we're growing, let's bring in Masons. Let's bring in those good men that we can help make better. Thank you my Brothers."

HONORARY MEMBERSHIP PRESENTATION

Davey White, Jr, PGM, Warren Lodge #4

“Back on May 5th we celebrated our 175th Anniversary down at Warren Lodge #4, plus two years because we were shut down due to COVID and we couldn’t celebrate. We had some Grand Lodge Officers down and some guests. A lot of Brothers showed up. We had one that couldn’t make it because anyone that knows our Most Worshipful Grand Secretary...he has a busy schedule. Most Worshipful [Michael DeWolf] if you would join us down here, that would be great.”

David R. Ritchie, Evening Star Lodge #64

“As one of the Past Masters of Warren Lodge, we noticed that the Grand Secretary had given a certain moniker to the Brothers of Warren Lodge, so I’d like to read this. ‘Honorary Membership: let it be heretofore known that upon this 3rd day of June AD 6022, AL 2022, in Potosi, WI, Michael A. DeWolf, for his years of service to the Craft and his Masonic friendship was herein by consent of the members, made an Honorary Member of the Potosi Mafia. Signed Davey L. White, WM Attested to by David R. Ritchie, Lieutenant.”

Davey L. White, Jr., PGM, Warren Lodge #4

“I would like to say a few things about our Most Worshipful. I’ve been around a long time. He’s been around a lot longer. He’s actually been a Grand Lodge Officer since 1993. He has served this Craft and he has guided us through the last several decades and really made an imprint upon Masonry in the state of Wisconsin and as you heard earlier from our Grand Master from Missouri, in the United States and the world. He’s probably one of the most wonderful Masons I’ve ever had the chance to meet with...and he rides a Harley, so it’s all good! But I’m the Master of Warren Lodge #4 and the members down there think very highly of Michael A. DeWolf. Whether he is the Most Worshipful or just Brother Mike, this is an Honorary Membership. ‘Let it heretofore be known that upon this, the 5th day of May, 2022 AD, 6022 AL, in Potosi, WI, Michael A. DeWolf, for his years of service to the Craft and his Masonic friendship, was herein by consent of the members made an honorary member of Warren Lodge #4 Free and Accepted Masons of Wisconsin. Attested to this day, Davey L. White, Jr., WM and Roger L. Sedgewick as the Secretary.’ Most Worshipful I want to thank you for everything you’ve done for the state of Wisconsin and Masonry throughout the world. Thank you so much.”

Michael A. DeWolf, PGM, Wauwatosha Lodge #267

“Thank you Brethren, especially the members of Warren Lodge. The Potosi Mafia...it has a picture of a catfish on it...for the honorary membership I do thank you. I sincerely have enjoyed my time visiting Warren Lodge and if you ever have an opportunity to go down and have the “river chicken” sometime, you’ll enjoy it. The Brotherhood, the friendship is just phenomenal down there. They’re a great Lodge, they’re very active and you will enjoy yourself and the food is great. Thank you Brothers.”

ESOTERIC COMMITTEE REPORT

Davey White, Jr., PGM, Warren #4

"I've been asked to say a few words on what your esoteric committee has been doing over the last year. We met at the staff meeting in September and we discussed several things that the Grand Master wanted some direction on. One was to concentrate on getting every Lodge to open in the Master Mason Degree and do it proficiently without books. That's a big task. We meet twice a month, but yet we struggle to open in the Master Mason Degree. With COVID it was understandable. I want to thank our Past Grand Masters Robert Strader and Ken Gorgen for their leadership throughout COVID, it saved a lot of lives and I want to thank you both for that. As you've heard throughout this Grand Communication Brother Gary Stang our Most Worshipful Grand Master was the right person at the right time to lead us back from that Pandemic. "Love ya Brother" has caught fire and went all over. Thank you for that. I would like to discuss just a few things. Everybody knows the Wisconsin Program that our Most Worshipful Brother Ken put together, several years ago. It's a great educational process that is put in place for our Entered Apprentices and our Fellowcrafts to get the education they need to prove themselves up for the next degrees. Last year, we had some resolutions on the floor here that were laid over, and I came down and spoke briefly on those. After Annual Communication I got on the phone and called Brother Frank McKenna and we had a nice discussion about, 'just what are we trying to fix here?' Technically we're not trying to fix anything. We can already bring Entered Apprentices into our Lodge rooms after business is over. We can either call down to the Entered Apprentice Degree, or the Fellowcraft Degree, or we can call Lodge informal. I'll give you an example: at our catfish fry a year ago in May, we had an Entered Apprentice from Dodgeville. He came with his mentor, Brother Royce Jones and wished to come into our meeting. I said as soon as we're done with our business I'll rap the gavel informal and we'll let you come in and enjoy the evening. That is how simple it is my Brothers. For anyone to say that we're turning our backs on our Entered Apprentices because we don't allow them into a business meeting or a Fellowcraft, then we, as a Fraternity are doing something wrong. It shouldn't matter whether they come to a business meeting. In the Entered Apprentice Degree when you do your charge, what's one of the things we tell them? 'Your regular appearance at our meetings is earnestly solicited.' That doesn't mean a business meeting, that means, you come, get to know the Brothers, we get to know you, we get to know what you're about. We have an Entered Apprentice in Potosi that just took his Fellowcraft, but he was down there for a Clean-Up Day, helping power wash the building. What is unique, is these Entered Apprentices are traveling around to other Entered Apprentice Degrees. That's what we mean by attending our meetings, not to sit in a business meeting. Then we tell them, 'At your leisure hours it may improve Masonic knowledge for you to converse with well-informed Brethren who will always be ready to give as you will be ready to receive instruction.' That's what these are for. Brother Ken put a lot of work into these. When you're done eating, doing the dishes and the Brothers go upstairs to have their business meeting in the Master Mason Degree, you and your mentor are to sit down and start your educational process, to move forward with your degrees, so that you can earn the right to sit as a Master Mason in Lodge with your Brothers. Now you may wonder, 'Aren't they Masons when they take their Entered Apprentice Degree?' Absolutely they are. But Ken and I had this talk yesterday in the hallway. If someone doesn't know him, if the Senior Warden doesn't know him, how are they going to be tested if no one can vouch for them? Interesting

questions. They haven't done their educational process yet, so they aren't ready to be tested. There are several aspects to this. We can look at the Landmarks and technically it does infringe somewhat on a couple of the Landmarks. This book right here is what draws my attention. This is what I'm charged by you guys to keep sacred. This is the Foundation of Masonry. If you look at the obligations in this book...this wonderful piece of history right here. You look at the Entered Apprentice Degree and what are you swearing to do? That you will not write, print, paint, stamp, stain, cut, carve, mark, engrave them or cause the same to be done unto anything moveable or immovable. Now let's take a step forward to the Master Mason Degree. I furthermore promise and swear that I will conform to and abide by all the laws, rules and regulations of the Master Mason Degree and of the Lodge of which I might hereafter become a member, so far as the same shall come to my knowledge. That tells you that you are to obey the bylaws of your Lodge, the rules of your Lodge and behave as a Mason. And we'll ever maintain and support the Constitution, Laws and Edicts of the Grand Lodge. Up until that point my Brothers, these guys haven't taken an obligation to obey the Code, the Edicts, the Grand Master. We have to guard our West gate my Brothers. We have a great Membership Committee that's working diligently, but unfortunately with that comes some problems. It's no longer our nephews and our neighbors that are joining the Fraternity, it's referrals. We may not know these people, that's why it's important for them to be at our meetings. That way we get to know them before we bring them through. I could go into some examples, but I'm not going to, I shouldn't have to. I'm not going to belabor the point, but I think you know where I'm coming from. There are some problems with just bringing any Entered Apprentice and Fellowcraft in...they have a job to do, and until they are bound by obligation to follow the laws of the Grand Lodge, the Masonic Code, the Edicts and the Rules of our Grand Master, we have to be very careful how we approach it. I heard the argument earlier today, 'There's seven jurisdictions that do this already.' I mean no disrespect to any jurisdiction, none whatsoever, but I said this eleven years ago, 'The state of Wisconsin needs to be leaders, not followers.' I am really not concerned with what other Grand Jurisdictions do with their ritual, my job is to protect ours and uphold the principles as you've seen our Right Worshipful, 'Do you seriously declare upon your honor that you will cheerfully conform to ALL the ancient established usages and customs of the Fraternity.' It doesn't say we're going to pick and choose which ones we follow, so my Brothers, that's just a little explanation of where we're at. Thank you."

Grand Master Stang called for this report to spread upon the minutes of this Communication. It was moved and seconded and the motion was carried.

To the Grand Lodge Free and Accepted Masons of Wisconsin;

The Esoteric Committee is comprised of the Grand Lecturer and the twelve District Lecturers.

District #1 Ron Pete	District #2 Frank During
District #3 Tony Budaj	District #4 Moses Adams
District #5 Jason Risberg	District #6 Jason Laramée
District #7 Eric Pantano	District #8 Davey L. White Jr.
District #9 Richard Moen	District #10 Erwin Wuehr
District #11 David Hinners	District #12 Jim Goodman

Your Esoteric Committee met twice this year, along with numerous emails, texts, and phone calls.

The First meeting was after the Annual Communication. We were a part of the group meeting for all officers, then we met briefly as a committee. I informed them that they all would be invited to the fall staff meeting in Oshkosh on September 11, 2021. We discussed the upcoming year, and what the Most Worshipful Grand Master would like us to work on for the upcoming year.

The main meeting took place in Oshkosh on September 11, 2021. I am pleased to inform you that all 12 Districts were present and participated in the meeting. The purpose of the meeting was to go over the MWGM's agenda and expectations for the upcoming year, as well as a few items that have been brought to our attention.

The first order of business was the MWGM's wish to get all Lodges proficient in opening and closing in the Master Mason degree. There was concern among the DL's that we are trying to move Brothers through the chairs to fast. They expressed that we are moving Brothers to new chairs, before they learn their current office. We talked about the necessity of mentorship in the Lodge. We need to use the Past Masters to teach rod work and education for the new Brothers. We discussed the importance of letting new officers what is expected of them for the Masonic Year.

We discussed the upcoming Schools of Instruction. The Districts have some freedom as to what they want to address in their schools, but all were instructed, that the MWGM wanted them all to cover the opening and closing of the Master Mason degree, as well as calling down to a lower degree. They were also instructed to teach the Lodges in their respective Districts how to call a Lodge informal, to bring in

The committee also discussed the Proficiency and Ritualist cards, and what Proficiency Emeritus is used for in our Jurisdiction. The proficiency Emeritus is used for a Brother who is a proficiency person, who has exhibited his proficiency for a great number of years and no longer wishes to take part in the degrees for whatever reason. We talked about possible Ritualist Emeritus cards and a Ritualist card for Lectures only. We have not incorporated these yet.

The committee discussed the medallions for Ritualists, Proficiency, and Emeritus Brothers. We felt that the medallions were fine for Proficiency Emeritus but thought the medallions for Proficiency and Ritualists should be discontinued. The decision was made due to the fact that we have no way of retrieving these if a person no longer meets the requirements for a card. We voted on this, and 11 members of the committee voted to discontinue the medallions for proficiency and ritualists, with 1 member not caring either way.

The committee discussed the "Batching" program the MWGM is introducing this year and set up some guidelines for the use of this program.

The committee discussed that they would like school of instruction booklets sent out to the lodges in their Districts, so the Lodges have another way of preparing and calendaring for the schools.

The committee discussed at length the resolutions pertaining to opening a stated communication in a lower degree. The committee felt that we would be "cheapening" Masonry by doing this. They felt there was already enough avenues available to allow Brothers from a lower degree to take part, without changing our standards and ritual.

The committee is currently working on the Wisconsin Program booklets. Each committee member is assigned a booklet or module to go through and correct any grammar, as well as making sure the modules are consistent with our teachings and flow with our lectures.

**Fraternally,
Love Ya Brothers,
Davey L. White Jr. PGM, GL**

ACCEPTANCE OF ALL OTHER REPORTS AS PRINTED IN THE PRE-PROCEEDINGS

At this time Grand Master Stang called for approval of all other reports as printed in the pre-proceedings. The motion was seconded and carried.

DEPUTY GRAND MASTER'S REPORT

To the Grand Lodge Free and Accepted Masons of Wisconsin;

I'm proud to be a Freemason.

I'm proud of who we are.

I'm proud of what we do.

This past year it has been extremely easy to be Proud to be a Freemason in the State of Wisconsin following the leadership of our Grand Master, Most Worshipful Gary Stang, and his theme of "Love ya Brother." It was amazing. It was absolutely the right message at absolutely the right time. It was exactly what we needed to pull ourselves from the jaws of the pandemic and get back to doing what Masons love to do. Being good men, enjoying each other's company, and having a positive impact on our world.

We made some significant headway this year in 3 major areas.

- 1) Service and Assistance. For years the Service and Assistance fund of the Grand Lodge of Wisconsin has been woefully underutilized. I believe this is largely because we, as Masons, are very proud men and it's very difficult, sometimes embarrassing and intrusive, to ask for help from those we respect. That has now changed. The Masonic Board of Service and Assistance has changed the rules. You can now nominate yourself, a Masonic Brother, a Masonic Widow, or a Masonic Orphan. You are no longer required to expose yourself and your financial information to your Brothers in your local Lodge. In fact, the detailed application paperwork has been eliminated for requests up to \$2,000. Yes, we still need some paperwork if the request is more than that but, what an amazing change to help serve our Brothers, Widows and Orphans in need. Quick response when it's needed most. I'm proud of who we are.
- 2) Fire Suppression Tools. This was led by the Wisconsin Masonic Foundation. As they looked at their Medical Fund which for years has largely supported CPR kits and defibrillator purchases, they realized it also was woefully underused. They sought out protection equipment that could be used in support of our police, fire, and 1st responders. The decision was made to purchase Fire Suppression Tools and put them in the hands of Lodges throughout the state of Wisconsin. I'm proud of what we do! These Fire Suppression Tools were purchased for 3 reasons.
 - a. To create an identity for the Wisconsin Masonic Foundation. Something tangible people could point to and say, "We do that!", "We are relevant!", "We matter!".
 - b. We wanted to reach out and help our local communities. In a time when America seems to be running away from the police, fire, and 1st responders, the Freemasons of Wisconsin and the Wisconsin Masonic Foundation are running towards them by supporting

them. These Fire Suppression Tools are amazing and there is no doubt they will save lives, animals, and property. They have been very well received in our local communities.

- c. We didn't mind a little positive press.... The press coverage of these presentations has been outstanding. Articles appear in local papers throughout our State nearly every week. It has created a relevance for Freemasonry and the Wisconsin Masonic Foundation in several communities throughout the state of Wisconsin. I'm happy to report this relevance has also yielded financial results. To date donations to the Wisconsin Masonic Foundation have increased. So much so, that over 100% of what we spent on these units, we have already received back as donations.

As an added benefit, these presentations have also yielded many petitions for membership in our Fraternity!

- 3) Membership Partnership. The results are rolling in and the numbers are great! At the time of authoring this report, we are on pace to raise 40% more Masons than last year! I, actually, believe it will be much higher than that by year end as the numbers keep increasing. It is amazing how far we've come in just a few short months. The new website, database system, District Membership Representatives, Membership committee, and Lodge Membership Representatives have been fantastic. A HUGE thank you to the several Lodges and Appendant Bodies that have supported us financially helping to make this all happen. We're in this together!

I do want to make a significant point about Membership. There are 3 legs to this stool.

1. Selection of the new,
2. Retention of the existing, and
3. Restoration of those that have fallen away.

Each of these "legs" is important. The most exciting element to the discussion of Masonic Membership is always around our greatest strength. Our existing members. Make no mistake. The reason we are seeing this surge in membership is because of you. They are seeking Membership to be with you. They want Mentors, they want to learn our lessons, they want to be friends, and they want to be Brothers! It is exciting to talk about new but, it is important to remember it is about YOU. I'm proud of who we are!

More growth and more initiatives are coming! Our next layer is education. We need to transition many of us from joining Freemasonry to becoming Freemasons. Our lessons are our differentiator. They are our strength. You will see a lot of communication coming to make each of us better Masons.

Lastly, I want to Thank all of you that I serve and all that I have had the privilege of serving with. We are a team. I look forward to the future together.

**Sincerely & Fraternally,
Paul T. Tourville,
Deputy Grand Master**

SENIOR GRAND WARDEN REPORT

To the Grand Lodge Free and Accepted Masons of Wisconsin;

It has been my privilege to meet many of the brothers this year. I was fortunate to be able to travel to many lodges, attending stated meetings, dinners, installations, rededications, and special events. Speaking at a number of District Meetings gave me a chance to witness the care and brotherly love across lodges in many districts. At all of these I enjoyed the warmth and hospitality of all that I met, true brotherly love. The laughter and conversation are gifts I truly appreciate.

I had the honor of representing the brothers of Wisconsin at the Annual Communications of Iowa and Indiana. The Conference of Grand Masters of North America was a time of meeting brothers from around the world and sharing ideas with many. One of the take aways from this conference was that in many respects the brothers of Wisconsin are leading the way and “doing it right.” This is something every brother in the state should be proud of.

During the year I tried to attend as many of the stated meetings of the lodges which I am a member of. It is great to say that degree work has kept us all busy this year and it looks to continue. This year I have served on the Fraternal Relations Committee with Prince Hall, the Executive Committee, the Expenditures Committee, The Masonic Jurisprudence Committee, the Nominating Committee, the Wisconsin Masonic Journal board and chaired the Strategic Planning Committee. I also served on the Wisconsin Benevolent Activities Board and the Board of Directors for the Wisconsin Masonic Home.

In my role with the Wisconsin Masonic Journal, it has given a unique perspective on how busy the lodges are with so many differing and good activities. It has allowed me to see the pride each brother has for his lodge. Working with the Journal has often given me a double reason to work among the brothers and again their help and consideration are greatly appreciated. I would also like to thank all the brothers for their kind words and encouragement.

Respectfully Submitted
David R. Ritchie- Senior Grand Warden

JUNIOR GRAND WARDEN'S REPORT

To the Grand Lodge Free and Accepted Masons of Wisconsin;

The role of the Jr. Grand Warden includes the privilege to act as the liaison to our youth groups. Although personally geographically distant from many Masonic youth group activities, the Grand Lodge team worked together to provide support to our important youth organizations. This year started with many youth groups meeting online due to covid restrictions. As Covid restrictions began to lift, it was wonderful to attend the Demolay Conclave at Carthage College in July. I was fortunate to be asked to become an honorary Demolay and got to be part some of the finest degree work put on by Ryan Theile's team in his last session as State Master Councilor before transitioning the title to his brother Sam. A special event for their proud Dad, JGS Jeff Theile. Numerous members of

the Grand Lodge team, including MWGM Stang, attended the banquet to show support. Bright days are ahead for these young men! Later in the year, efforts began to restart Chippewa Valley Demolay chapter thanks to work by Br. Bryce Fransway.

The past few years, I've had the pleasure to work with the Grand Lodge of WI & Job's Daughters leadership team to hold annual strategic planning sessions. I believe these joint efforts have helped provide some consistency and increased communication amongst the JDI team. It also improves lines of communication between Grand Lodge and youth leadership. Our hope is to continue to work with their team to put these long-range planning tools into action. Grand Bethel Honored Queen, April, adopted the right motto to find success "Nothing works unless you do".

Last, I want to thank all the lodges that submitted timely Junior Warden reports this year and challenge all lodges to find new ways to support our youth in the coming year. If your community doesn't have a Masonic youth group, many lodges sponsor non-Masonic organizations. Some highlights from around the state: Aurora Lodge #30 supports Smile Train, a group focused on helping children with cleft palates. Prairie View #95 helps support a program to drive interest in youth fishing. Oconto Falls #239 helped with a local playground remodel project. Get creative - look outside our tendencies to offer cash scholarship donations and you'll be rewarded with wider, more meaningful impact on your local community.

Thanks again for the opportunity to serve this wonderful fraternity!

**Fraternally submitted,
Thomas W. Stevens
Junior Grand Warden 2021-2022**

GRAND TREASURER'S REPORT

To the Grand Lodge Free and Accepted Masons of Wisconsin;

Complying with Section 24.02 and 34.02 of the Wisconsin Masonic Code, Laws of the Grand Lodge, I hereby submit the Grand Treasurer's Annual Report:

At the time of writing this report, 41 lodges are delinquent in filing their Annual Financial Statements. The data requested is necessary for the Grand Lodge to file the required IRS tax forms on your behalf. If they are not filed with Grand Lodge, the lodge will have the responsibility of filing their IRS Form 990. Additionally, 26 lodges have not yet paid their per capita contributions. This is much higher than previous years. Section 31.03 of the Wisconsin Masonic Code provides for both of these items to be completed on or before March 1 of each year. Within the same section, penalties are outlined. We ask for your cooperation in completing these requirements. Should you have a specific hardship or issue in meeting these obligations we ask that you contact the Grand Secretary or Grand Treasurer.

Our Independent Auditors, CliftonLarsonAllen will audit the financial condition of the Grand Lodge Free and Accepted Masons of Wisconsin, which comprise the statements of financial position as of April 30, 2022, the related statements of activities and cash flows for the years then ended, and the notes to the financial

statements. Once presented and accepted by the Executive and Expenditures Committees, the audit report, in full detail, will be on file in the Grand Lodge office for review by any member of the craft. Also, the audit report will be printed in the official proceedings of this 178th Annual Communication of the Grand Lodge Free and Accepted Masons of Wisconsin.

The budget format that will be presented at Annual Communication has been upgraded and amended to follow the format outlined last year. This year, the budget presentation includes the Fiscal 2017 through Fiscal 2021 actual results, the Fiscal 2022 budget, together with the proposed Fiscal 2023 budget. As we move forward we will be able to include additional previous year data to expand the historical comparisons. Notably, our ability to provide a much more comprehensive report incorporating all Grand Lodge activities with functional subsets allow true consistent comparisons. Following the close of our Fiscal Year our annual audit will begin, providing all the closing fiscal year financial details.

Working with the Deputy Grand Master, the proposed Fiscal 2023 budget has been developed and will be presented at the Annual Communication for adoption. The Fiscal 2023 budget increases the per capita \$2.00 to \$49.00. After a pause during the pandemic, current inflationary pressures have taken hold leading us to increase the per capita by 0.55 cents per day. Your ongoing support in allowing the previous increases has been making a positive impact on our ability to maintain and improve our programs, as well as support to the lodges. As a result, the reliance on our investment portfolios has been reduced, which extends our financial viability into the future. I have stated before, at a minimum, annual per capita increases should be indexed to CPI-U to avoid the adverse consequences of delaying necessary increases to maintain our standard of business. While current year over year inflation data has increased to over 8%, we believe our proposed 4.25% increase is appropriate.

Building efficiencies, evaluating costs, designing effective programs and having better reporting systems have all contributed to our ability to better align our income and expenses. We have made significant progress in our fiscal management and remain committed to continue to make additional gains so that we can deliver the quality programs, organizational support and necessary services to the craft.

In compliance with Section 24.01 of the Wisconsin Masonic Code, mileage and per diem payments for the representatives attending the 178st Annual Communication of the Grand Lodge Free and Accepted Masons of Wisconsin will be computed by the Grand Secretary. In conformity to Section 30.06 of the Wisconsin Masonic Code, these payments will be made via ACH following the Annual Communication to all Lodges with an attendance record that has been properly scanned both days.

I hope the financial reports and budget information provide you with a more comprehensive and easier to understand summary of the Grand Lodge financial results.

**Sincerely and Fraternally,
Jeffrey L. Bryden, Grand Treasurer**

As of Month 12, 2022							3. Budget
	Year Ending 4/30/21 Actual	Year Ending 4/30/22 Actual	Year Ending 4/30/23 Actual	Year Ending 4/30/24 Actual	Year Ending 4/30/25 Actual	Year Ending 4/30/26 Budget	Year Ending 4/30/27 Budget
INCOME:							
Gifts	84,103	11,154	48,782	52,720	45,306	50,000	50,000
Rental Income	40,828	30,154	39,744	38,793	36,338	36,338	36,338
Lease Income	155,003	155,003	155,003	155,003	155,003	155,003	155,003
For Capital	390,431	136,795	345,819	353,295	528,339	313,000	320,000
PPP Fund Contribution	48,362	48,394	47,875	43,335	43,335	43,335	48,362
Program Income	113,331	52,948	73,618	50,600	29,240	50,000	50,000
Donations/Contributions	6,141	8,958	8,890	14,175	14,551	15,000	15,000
WI Major Center Assessment	-	-	-	61,960	101,144	91,990	91,990
- PMP Fund	-	-	-	-	-	79,888	79,888
- General Fund	-	-	-	-	-	28,833	28,833
- SBA Fund	-	-	-	-	-	138,068	138,068
- Youth Fund	-	-	-	-	-	25,862	25,862
- Van Brunt Fund	-	-	-	-	-	25,750	25,750
Investment Income	155,735	216,557	388,656	301,171	258,483	300,000	260,000
Interest Income	6,995	6,134	3,773	2,474	1,522	2,000	2,000
Amortizations	10,835	8,244	12,219	5,911	38,355	5,500	10,000
R-Rentals	9,965	14,813	11,431	8,231	-	8,500	9,500
R-Bus/Transportation	1,662	874	880	434	-	550	550
R-Entertainment/Tours	12,784	2,140	2,820	2,746	3,200	1,000	1,500
R-Administrative Fees	24,877	8	-	76	-	100	100
R-Hotel	9,134	3,513	5,910	189	-	1,000	1,500
R-Wages & Benefits	-	22,335	41,835	43,572	44,234	45,000	45,000
R-Office Fees	-	11,145	12,597	13,004	14,978	13,175	13,000
Miscellaneous Income	2,000	2,929	124	-	57	500	500
Total Income	\$ 1,293,462	\$ 888,723	\$ 1,317,593	\$ 1,198,000	\$ 1,069,751	\$ 1,314,371	\$ 1,321,314
EXPENSE:							
Salary/Wages	223,404	241,313	281,988	273,614	278,663	293,250	293,250
Payroll Tax	17,327	19,007	20,961	21,443	21,620	22,434	22,434
Employee Health/Welfare	67,632	51,155	58,298	34,440	34,313	34,650	34,650
401(k) Administration	1,293	1,368	1,720	1,450	1,571	1,480	1,800
401(k) Employer Match	10,872	9,283	12,128	12,181	12,990	13,000	13,000
Temporary Contracted Services	-	17,660	-	-	-	-	-
Office Wages & Benefits	\$ 348,005	\$ 346,597	\$ 334,842	\$ 343,114	\$ 346,351	\$ 346,814	\$ 346,814
Appliances/Maintenance	10,800	16,725	3,705	23,898	16,731	44,500	44,500
Service Contracts	18,496	16,827	19,231	16,827	17,876	19,000	19,000
Utilities	13,822	13,145	13,336	15,886	11,264	13,200	13,200
Insurance - Property	19,454	7,962	8,816	23,514	18,146	18,000	19,000
Rent - Utility Taxes	7,895	7,172	9,917	2,810	-	7,500	7,500
Building Expense	\$ 69,327	\$ 64,931	\$ 55,828	\$ 78,625	\$ 65,168	\$ 97,200	\$ 96,750
Telephone	9,035	8,133	8,538	8,321	8,624	9,800	9,500
Supplies	65,119	30,972	39,262	46,517	39,089	45,000	45,000
Postage	45,431	56,981	62,135	48,603	41,000	40,000	40,000
Printing	58,214	62,996	73,241	73,603	51,257	78,000	78,000
Bank Fees	2,068	1,193	2,361	2,185	2,168	2,000	2,000
Computer/Internet	21,286	15,711	21,783	23,438	32,494	23,500	23,500
Website/Social Media	998	1,709	1,810	1,781	18,519	2,500	3,000
Public Relations	-	138	100	-	488	50,000	1,500
Membership	9,705	8,122	9,281	9,640	8,248	25,000	75,000
Equipment Lease	6,102	6,584	6,200	5,767	5,997	4,400	4,250
Insurance - Professional	628	8	1,080	13,490	3,773	5,000	5,000
Accounting Fees	36,630	36,388	31,871	24,177	35,529	36,000	40,000
Other Professional Fees	13,153	18,098	17,873	14,508	84,277	10,000	10,000
Registration Fees	13,473	12,147	1,334	25,727	18,828	25,000	25,000
Development Expenses	2,000	3,884	-	-	-	1,000	1,000
Miscellaneous Expense	466	494	117,437	1,867	108,039	-	-
General & Administrative Expense	\$ 284,094	\$ 229,335	\$ 277,899	\$ 347,734	\$ 423,833	\$ 389,762	\$ 389,832
Travel	14,383	4,807	4,105	5,177	3,777	7,500	7,500
Meals	57,842	50,644	69,926	46,617	17,857	60,000	50,000
Hotels	81,523	83,712	89,876	73,014	18,083	85,000	79,000
For Client	8,280	8,602	7,506	8,840	-	8,000	8,000
House	67,420	57,062	60,900	56,277	18,508	63,000	63,000
Bus/Transportation	2,103	953	907	-	-	800	800
Conference/Banquet Center	1,832	12,199	5,416	325	159	3,000	2,000
Entertainment/Tours	6,139	2,244	2,254	-	-	1,000	1,000
Supplies/Stationery	-	8	-	-	-	800	800
Rental	8,838	3,311	7,348	7,776	4,353	9,500	9,500
WI Major Center Contribution	-	8	-	19,826	101,144	91,000	91,000
Volunteer	-	-	-	-	-	500	500
Hospitality	-	134	2,542	4,585	130	3,000	3,000
Certificates/Rewards/Plaques	17,496	1,532	1,340	4,470	5,691	2,500	2,500
Photography	2,336	639	1,470	2,343	1,566	2,500	2,500
Charitable Contributions	109,844	49,144	149,848	98,752	30,193	75,750	207,614
Lodging/Dev: PMP	60,084	79,773	79,793	79,493	79,589	79,580	79,580
GL For Capital: PMP	48,362	48,995	47,879	48,738	48,752	48,752	48,752
Professional Support Expense	\$ 693,473	\$ 411,728	\$ 540,288	\$ 497,362	\$ 585,977	\$ 543,292	\$ 543,548
Total Expense	\$ 1,199,539	\$ 1,116,613	\$ 1,206,688	\$ 1,346,266	\$ 1,426,558	\$ 1,377,238	\$ 1,412,441
Net Income	\$ (148,077)	\$ (127,891)	\$ (89,095)	\$ (148,266)	\$ (356,797)	\$ (62,867)	\$ (91,128)

GRAND SECRETARY'S REPORT

To the Grand Lodge Free and Accepted Masons of Wisconsin:

This report is submitted in compliance with Chapter 25 of the Masonic Code of Wisconsin

Tabular Statement

Grand Lodge of the State of Wisconsin			
Recapitulation Report For 2021			
Summary of all lodges			
Primary Members - start of period			8753
<u>Gain</u>			
Raised:	148		
Reinstated:	45		
Affiliated:	43		
Merged In:	206		
	Total Gains:	402	
<u>Loss</u>			
Died:	348		
Suspended:	108		
Resigned:	120		
Expelled:	2		
Merged Out:	216		
	Total Losses:	892	
	Variance:		-21
Primary Members - end of period			8423
<u>Perpetual Members Recap</u>			
Living Primary:	1528		
Deceased Primary:	1546		
Living Plural:	58		
Deceased Plural:	56		
Memental:	111		
Total Perpetual Members:	3479		
Total Per Capita Membership:			4956
<i>(Primary Members of year and less Living Primary Perpetual Members)</i>			
Per Capita Tax Due For 2022 (\$47.00/Primary Member):			\$226,932.00
<u>Additional Fees Incurred during 2021</u>			
Newer Masons Raised:	148 @ \$5.00		\$740.00
Members Reinstated:	45 @ \$5.00		\$225.00
Entered Apprentices Initiated:	208 @ \$10.00		\$2,080.00
	Total due to the Grand Lodge:		\$329,992.00
Total lodge membership at the end of the current recap year - 2021			
Primary Members:			8423
Plural Members:			819
Total Membership:			9242

Grand Master's Jewel and Apron

In accordance with the provisions of Section 25.05 of the Masonic Code, a Grand Master's Collar and Jewel for our 2022-2023 Grand Master Paul Tourville, and a Past Grand Master's Jewel for our 2021-2022 Grand Master Gary L. Stang has been obtained.

Grand Lodge Proceedings

In accordance with the provisions of Section 25.06 of the Masonic Code, the Journal of Proceedings of the 176th Annual Communication was prepared by me with the assistance of the Grand Lodge office and printed by Ripon Community Printers. The proceedings were distributed at this Communication.

- 1 copy to each Constituent Lodge Secretary
- 1 copy to each Grand Lodge officer
- 1 copy to each Past Grand Master
- 1 copy to the Cedar Rapids Masonic Library in Iowa
- 1 copy to the NEW Library in Green Bay
- 1 copy to State Historical Society

A copy of our proceedings was placed on the Grand Lodge of WI web site. I contacted all Sister Jurisdictions in the U.S and Canada by email to let them know that should they desire a copy of our proceeding it was available via download from our web site.

Fifty Year Certificates

As of May 1, 2022 sixty (60) 25-year certificates, seventy-five (75) 50-year certificates and thirty-seven (37) 60-year certificates were prepared by the Grand Secretary's staff for presentation to deserving Brethren. These certificates were signed by Grand Master Gary L. Stang and the Grand Secretary. The names of the 50-year recipients will be printed in the Proceedings.

Unfinished business and Proposed Legislation

On April 16, 2022 a complete account of all unfinished business and a copy of all proposed legislation, including the Grand Lodge budget for the 2022-2023 fiscal year, was emailed to each constituent lodge Secretary, for the Master and Wardens, complying with the terms of Section 25.07 and 29.05(c) of the Masonic Code, additionally this year all material was published in the Wisconsin Masonic Journal as well as the Grand Lodge Website.

Financial Reports

The accounting firm of Clifton Larson Allen, LLP. will conduct the annual audit of the financial affairs of the Grand Lodge F. & A.M. of Wisconsin, the Wisconsin Masonic Journal, and the Wisconsin Masonic Foundations, for the fiscal year ending April 30, 2021. These reports will be printed in the Proceedings.

Lodge Consolidations, Charter Surrenders & New Dispensations

During this year there have been three (3) Consolidations. Fennimore #219 merged into Prairie du Chien #8 and will remain Prairie du Chien #8. Clintonville #197 has merged with Shawano #170 and will remain Shawano #170. Wilmot #241 has merged with Washburn #145 and will remain Washburn #145.

Grand Lodge Master Insurance Policy

The Grand Lodge has recently completed the process of reviewing its insurance contracts for the 2022-23 contract period. With the assistance of our insurance broker, Spectrum Insurance Group, renewal terms were reached with our insurance partner West Bend Mutual. While our insurance program structure will not be changing for the next contract year, unfavorable claim experience over the last two years in particular is contributing to rate increases. Additionally, there is a 4% inflation adjustment on building values. Each individual lodge premium may increase or decrease depending property values and lodge member count.

Once again, West Bend is offering the option for all lodges to insure property insurance coverage at “Actual Cash Value” as compared to current “Replacement Cost Valuation.” This option was explained at a previous Secretary’s conference. If you have a lodge building presently insured for replacement cost and your lodge would NOT rebuild to similar specifications but rather would settle for insurance payments calculated at the depreciated or “Actual Cash Value” of your lodge property, you are encouraged to contact our insurance broker, Jesse Furrer from Spectrum Insurance Group. Note this decision is not to be taken lightly and should have the full support of lodge members before proceeding.

West Bend continues to demonstrate their commitment to our fraternity and have been fair with their pricing. It is important for all lodges to retain a positive working relationship with all parties in order to maintain the integrity of our insurance program. Further, it is critical to keep our lodge buildings in good repair. We are all tasked to be diligent in our efforts to keep pipes unfrozen, sidewalks free of ice and snow, roofs and gutters free of debris, and heating/cooling systems in proper working order. Please keep in close contact with our insurance broker, Spectrum Insurance Group, should your lodge need assistance with any risk management or insurance related issues.

This year I met with the underwriters at West Bend along with our Representative Jesse Furrer of Spectrum. It was a productive meeting. We all came away feeling good about the direction our program is headed. The underwriters expressed their thanks to all of our members for the manner in which we conduct our business.

The Grand Lodge property and casualty insurance program is designed to meet the unique needs of our fraternal activities. A complete copy of the insurance contract can be reviewed by contacting The Grand Lodge offices for an appointment. Important coverage includes:

- Extensive liability insurance limits.
- Hired and non-owned auto liability coverage for those operating their own personal autos for lodge purposes. This protects the lodge secondary to any personal auto coverage.
- Special events coverage for various lodge activities.
- Crime coverage including forgery/alteration and theft of monies from lodge buildings.
- Extensive property coverage for lodge buildings, contents, and degree paraphernalia.

- Directors and Officers liability insurance for all lodges and members.

Building values for those participating in the property portion of the insurance program have been increased by 4% to account for inflation which will have an effect on property premiums. If your lodge would like Spectrum to offer a building valuation estimate, please contact our agent Jesse Furrer at (715) 803-6662.

Square Store

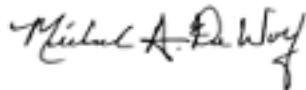
We are now in the fifth year of our Masonic Square Store. Our site handles all supply sales as well as items of general membership interest from personalized lodge shirts to padfolios. Please take a minute and stop at our display in the parlor. You can look at some samples and even place orders while you are at the Annual Meeting.

Conclusion:

Brethren, Freemasonry in Wisconsin was founded in conservatism and fostered by a love for pure symbolic Masonry. It has through its long and enviable record made an indelible imprint in our communities and society at large. All who know us have been influenced and have benefited from the teachings of our gentle craft. Materialism, secularism, and a host of other dangerous ideologies, all conflicting with our beliefs, surround us. Our numbers are comparatively small, but our influence can be great if we will it. That therefore is our challenge; the World needs more Freemasons.

I express to you my gratitude for the confidence reposed, all courtesies extended, cooperation accorded, and friendships cemented. I offer you my continued support and offer assistance whenever needed.

**I remain,
Sincerely and fraternally**



**Michael A. DeWolf, P.G.M.
Grand Secretary**

50 Year Service Award Recipients 6/5/21-6/2/22

<i>Roger Anderson</i>	<i>James Cowles</i>	<i>Allan Johnson</i>	<i>Donald Rieck</i>
<i>Walter Baltz Jr</i>	<i>John Craig</i>	<i>William Kasper</i>	<i>Kenneth Robenolt</i>
<i>Roge Behlke</i>	<i>Charles Crandall</i>	<i>Robert Kauffman</i>	<i>Richard Rygh</i>
<i>John Benedict</i>	<i>Philip Des Jardin</i>	<i>Robert Krucky</i>	<i>Michael Sallee</i>
<i>Guy Benvenuti</i>	<i>Heinz Diehl</i>	<i>Robert Lijewski</i>	<i>Harold Scherer</i>
<i>Olger Bergerson</i>	<i>John Dorsey</i>	<i>Richard Lisberg</i>	<i>Dwane Schultz</i>
<i>Robert Bischke</i>	<i>Andrew Elmquist</i>	<i>Kenneth Miller</i>	<i>Dennis Sessions</i>
<i>Charles Brown</i>	<i>James Erickson</i>	<i>Donald Molyneux</i>	<i>Charles Strong</i>
<i>Jerry Brown</i>	<i>David Fugina</i>	<i>Klaus Nieder</i>	<i>Kenneth Tragash</i>
<i>Anthony Burger</i>	<i>Richard Goetsch</i>	<i>Walter Oravez</i>	<i>Alan Turner</i>
<i>Arthur Cady</i>	<i>Clare Gretebeck</i>	<i>Frederick Paddon</i>	<i>Anthony Vines</i>
<i>Dennis Cantrall</i>	<i>Robert Hall</i>	<i>Henry Paulson</i>	<i>Eugene Walker</i>
<i>Fred Catron</i>	<i>James Hoskins</i>	<i>Louis Plotkin</i>	<i>Michael Wenaas</i>
<i>Randy Christianson</i>	<i>Lewis Hutcheson</i>	<i>James Poulter</i>	<i>Thomas Wilson</i>
<i>Kenneth Claussen</i>			<i>Wilbur Woodruff</i>

GRAND LODGE TRUSTEE'S REPORT

Most Worshipful Grand Master of Masons in Wisconsin, Brother Gary C. Stang, Grand Lodge Officers, Past Grand Masters, and delegates to the 178th Annual Communication of the Grand Lodge Free and Accepted Masons of Wisconsin:

During the 2021-2022 Masonic year, the Grand Trustees met and communicated numerous times by video conferences, and with emails. In addition to determining policies, goals, and objectives by reaching a consensus, we also manage several leases held by us for property of the Wisconsin Grand Lodge.

Investments

Our fiscal year is from May 1 to April 30. Associated Bank and Trust Company N.A. is our depository for the Grand Lodge of Wisconsin investment accounts. The Grand Trustees have retained Associated Bank and Trust to provide advice on investments and be the investment managers for the various Grand Lodge accounts. Details can be found in the audited report financials by CLA.

As required by the Masonic Code, we are to report annually on the financial activity in the PMP Account. On April 30, 2021, the balance in this account was \$1,819,285. The balance as of April 30, 2022 was \$1,603,649. This account continues to be marginally funded and will slowly decline as the annual payments outpace the annual investment return.

Real Estate

Grand Masonic Center: We continue to maintain the Grand Masonic Center office building on our Dousman campus. The Grand Lodge offices are in this building, which include the Grand Master's and Grand Secretary's offices, and your Grand Lodge office staff. We also rent space to some appendant bodies, including the Order of the Eastern Star and the York Rite. DeMolay also uses space to store unused materials and some of their other records.

Masonic Temple Association of Racine: The Grand Lodge is acting as an authorized agent and representative for the Masonic Temple Association of Racine. The trustees continue to engage in the preservation and protection of the real property and associated assets of the Association and its sole member Racine Belle City Lodge #18.

Wisconsin Masonic Center: The second half (\$250,000) of the \$500,000 contribution originally authorized in October of 2020 was distributed to the WMCF on 12/21/2021. This was set aside for this purpose from a portion of the proceeds realized when the Grand Lodge sold approximately 175 acres of its farmland on Oct. 2, 2020.

Wisconsin Masonic Cemetery: The Grand Trustees, with the assistance of our Brothers of Olive Branch Lodge #6, continue to maintain and improve the final resting place of some of this Country's and this State's Masonic pioneers. Many of these Brothers were civil war veterans, or died during that war. The continued care of this property, including the onsite Lodge building, is a matter for the preservation of our history.

General Operations: General operations continue to run smoothly. We certainly want to recognize with gratitude the cooperation and assistance provided by Most Worshipful Michael A. DeWolf, PGM and Grand Secretary, and Right Worshipful Jeffrey L. Bryden, Grand Treasurer, and our wonderful Grand Lodge Office Staff, consisting of Christina Jester, Cheryl Martin, and Erika Miller, for their outstanding support and timely contributions.

Sincerely and Fraternaly Submitted,
Kyle A. Grahm, Chairman
Richard J. Eisenmann
Scott E. Pedley, PGM
Francis X. McKenna
Robert W. Roth

WISCONSIN MASONIC BENEVOLENT ACTIVITIES BOARD REPORT

To the Grand Lodge Free and Accepted Masons of Wisconsin;

The Wisconsin Masonic Benevolent Activities Board (WMBAB) oversees and coordinates Masonic charitable activities in Wisconsin. Masonic charitable activities in Wisconsin include, but are not limited to, the Grand Lodge of Wisconsin Masonic Service and Assistance Board and three, separate, nonstock corporations: the Wisconsin Masonic Foundation, Inc., Wisconsin Masonic Home, Inc. (and its divisions), and the Wisconsin Masonic Center, Inc.

Our primary goal is to act as a unified body facilitating transparent communications and cooperation between the Grand Lodge Officers, Trustees, and leaders of the constituent charities of WMBAB acting in the very best interests of the brethren that constitute the Free and Accepted Masons in Wisconsin.

The functions, duties, and legal responsibilities of the Members of the Wisconsin Masonic Benevolent Activities Board (WMBAB) are delineated in Article 39 of the Wisconsin Masonic Code as well as in the Articles of Incorporation and bylaws of each separate Wisconsin Masonic non-stock corporation. This past year, the Board met on five occasions via Zoom web conferencing. The Members of WMBAB elected board members, reviewed the master plans and ongoing programs, and approved the budgets for each of our charitable corporations. At

Grand Lodge of Wisconsin		Wisconsin Masonic Foundation						
AUM Start	Combined: \$17,634,784		Combined: \$26,623,322					
Asset Allocation	65% Equity/30% Fixed Income/5% Cash		56% Equity/35% Fixed Income/9% Real Assets					
Consultant/Inception	Associated Bank	3/1/2018	DiMeo Schneider	6/1/2016				
Consultant Fee	37 Basis Points		30 Basis Points					
Manager/Fund Fee	WA 30 Basis Points		WA 47 Basis Points					
AUM Current	\$18,775 M		\$28,788 M					
	Performance							
	YTD	1 Year	3 Year	5 Year	YTD	1 Year	3 Year	5 Year
9/30/2020	4.8%	11.1%	N/A	N/A	-1.3%	3.8%	4.4%	N/A
12/31/2020	6.1%	13.3%	N/A	N/A	11.9%	11.9%	6.8%	N/A
3/31/2021	3.1%	36.2%	N/A	N/A	3.9%	41.1%	9.4%	N/A
6/30/2021	8.2%	25.3%	N/A	N/A	10.5%	29.8%	11.4%	10.7%
9/30/2021	7.7%	16.4%	10.2%	N/A	9.7%	34.3%	10.2%	9.0%
12/31/2021	12.4%	12.4%	15.1%	N/A	15.6%	15.6%	15.7%	10.7%
3/31/2022	-5.5%	3.7%	9.6%	N/A	-6.7%	3.8%	9.8%	8.2%
Three Pillars		Wisconsin Masonic Center						
AUM	\$44,063,868		\$19,388					
Asset Allocation	50% Equity/38% Fixed Income/12% Real Assets		33% Cash/67% Fixed Income					
Consultant/Inception	DiMeo Schneider	11/1/2007	Raymond James	N/A				
Consultant Fee	17 Basis Points							
Manager/Fund Fee	WA 51 Basis points							
AUM Current	\$49,277 M		\$19,150.00					
	Performance							
	YTD	1 Year	3 Year	5 Year	YTD	1 Year	3 Year	5 Year
9/30/2020	-2.0%	2.0%	3.7%	0.2%	-0.1%	N/A	N/A	N/A
12/31/2020	9.0%	9.0%	6.1%	9.1%	1.1%	-1.1%	N/A	N/A
3/31/2021	3.1%	35.2%	7.5%	8.8%	-0.3%	N/A	N/A	N/A
6/30/2021	8.6%	25.6%	9.2%	9.2%	-0.6%	N/A	N/A	N/A
9/30/2021	7.0%	20.3%	8.1%	8.0%	-0.4%	N/A	N/A	N/A
12/31/2021	11.6%	11.6%	12.8%	8.8%	-1.5%	-1.3%	0.1%	N/A
3/31/2022	-5.4%	2.0%	7.5%	6.0%	-4.9%	N/A	N/A	N/A

All performance results provided by the independent investment firms, Grand Lodge not responsible for the calculation.

each quarterly meeting we reviewed investment performance of each benevolence:

In the past year there were no substantial deficiency citations reported to us from any of our constituent nonstock corporations resulting from the financial audits, compliance inspections, complaints, lawsuits, or citations. There have been no WMBAB associate expenses for the past two years. We present for budgetary approval with the adoption of this report, administrative or legal expenses which could occur for WMBAB activities in the coming year which are to be prorated among the constituent benevolences.

The Masonic Activities Board is thankful for the opportunity to serve our brethren and grateful for the hard work and dedication of the various charity boards, the employees of our corporations, volunteers, and contributors. In addition, we are appreciative of the ongoing support and dedication of our administrative assistant, Erika Miller.

**Respectfully submitted,
L. Arby Humphrey, PGM
President,
Wisconsin Masonic Benevolent Activities Board**

WISCONSIN MASONIC CENTER

To the Grand Lodge Free and Accepted Masons of Wisconsin;



Wisconsin Masonic Center Foundation Annual Report 7/1/21 to 4/30/22

BOARD MEMBERS: Wisconsin Masonic Center Foundation:

- ❖ Tom Ewald – Board President
- ❖ PGM Scott Pedley –Board Vice President
- ❖ Robert Gorsuch – Director and Chairman of Finance Committee
- ❖ Tom Kelley – Director and Strategic Planning Committee
- ❖ David Larson – Director and Strategic Planning Committee
- ❖ Matt Hughey – Director, Strategic Planning Committee, and Finance Committee
- ❖ Eric Pangburn-Director
- ❖ Board Members Ad Hoc: Donald Komplin, Michael Heitke, Leland Burlson
- ❖ John Prindle WMC Executive Director and Appointed Board Secretary/Treasurer

BUILDING IMPROVEMENTS:

- ✓ A beautiful new electronic message board was installed in the front right corner of the building facing East Johnson Street and Wisconsin Avenue.
- ✓ A new flagpole was erected on the front left corner of the building along with a marker listing a past Grand Master.
- ✓ Both the flagpole and the message board are placed within the newly landscaped areas making for a very pleasing view of the front of the building.
- ✓ A new air conditioning system was installed this spring. This system serves the Grand Ballroom and the Auditorium and is a welcome addition which will increase the rentability of the rooms for events.

NEW ADDITION TO THE MASONIC CENTER TEAM:

- The Center hired Valerie Hofmaier in October of 2021 as our new Events Coordinator/Marketing Manager. Valerie comes to us with extensive backgrounds in event coordination and catering. She is a welcome addition to our team, helping to make needed changes to our system to increase the number of events booked at the Center.

FINANCIAL (Fiscal year July 1 2021- June 30 2022):

- The Center had it's second PPP Loan forgiven. The amount forgiven was the full \$37,040
- The Center had successfully applied with the IRS for the Employee Retention Credit. The amount we will receive net of processing fees is \$31,000.
- General Operations Account balance as of 5/25/22 was \$207,187.
- The Center has transitioned all payroll functions to the Grand Lodge Business Office and the subsequent payroll provider. This will help reduce costs and streamline the functions.
- The Center has been transitioning all accounting to the Grand Lodge Business Office to reduce duplication. The transition is close to becoming complete.
- Fiscal year reporting will be consistent with the Grand Lodge and other WMBAB entities reflecting a fiscal year ending April 30th of each year starting in 2023.
- 7/1/21 through 2-28-22: Total Income = 391,567.02 Total Expenses = 312,418.94 Net Operating Income = 79,148.08 plus Other Income = 4299.90 Net Income = \$83,447.98 to date.

FUTURE PLANS:

- Centennial 100th anniversary preparation and Capital Fundraising Campaign
- Business Development and Growth - Operations
- Wisconsin Masonic Center utilization with Other Lodges and Appellate Bodies to include the Grand Lodge of Wisconsin
- Public and Community Involvement – Identity
- Strategic Planning
- WMC Building Appraisal
- Outside Grants and Endowments

WISCONSIN MASONIC JOURNAL BOARD REPORT

To the Grand Lodge Free and Accepted Masons of Wisconsin;

Your Wisconsin Masonic Journal is continuing to improve and provide you with a quality publication keeping you informed with articles of information and interest relating to Wisconsin Freemasons. This publication is receiving positive comments from its readers in this jurisdiction as well as other jurisdictions. The Wisconsin Journal Board of Directors thanks Brother and Editor Richard Rygh for his outstanding efforts in putting the Journal together each month and upgrading the publication to keep it on the cutting edge. We also thank RWSGW Dave Ritchie and Diane Igl, advertising manager, for their efforts in assisting Rich.

The past two years have been a struggle with Covid but the Journal has not faltered. It has been published each and every month with the highest quality of professionalism and we thank the staff mentioned above for their dedication. The new Masonic year will bring new challenges and the Journal staff will continue to bring you the quality publication you deserve. A great deal of appreciation goes to the Grand Lodge Officers for their understanding and continued

support of the important service the Journal provides. We thank each and every member of the craft for your support and input. We could not do this without you. Please continue to support this publication with lodge news and information.

**Respectfully submitted on behalf of the
Wisconsin Masonic Journal Board of Directors,**

**MWGM Gary Stang
RWDGM Paul Tourville
Lowell Scott, President
Richard Rygh, Editor
Diane Igl, Advertising Manager
Milt Helmer
John Donaldson
George Tincher
Keith Wohlfert**

APPEALS AND GRIEVANCES COMMITTEE REPORT

To the Grand Lodge of Free and Accepted Masons of Wisconsin;

MM David L. Forsythe, Manawa Lodge #82 F. & A.M.

The Appeals and Grievances Committee has the responsibility to review all suspensions and expulsions, Masonic trials and restorations. On July 16, 2021, Most Worshipful Grandmaster, Gary L. Stang issued a Decree of Expulsion that JJY be expelled from Membership from Pine Lodge #118 F. & A.M. On March 26, 2021, following YYJ's plea of No Contest, the Court found him Guilty of a felony count of Child Abuse, Intentionally Causing Injury of a Child as set forth by the State of Wisconsin in the Criminal Complaint filed on November 13, 2019, in the Oconto County Circuit Court. The Wisconsin Circuit Court Access which keeps track of all Court proceedings was reviewed and that there is no Appeal pending. It is recommended that the Decree of Expulsion of JJY be approved. After KEW entered a plea of Guilty to a felony charge filed by the State of Wisconsin in the Ozaukee County Circuit Court for Knowingly Operating a Motor Vehicle While Suspended and Causing Great Bodily Harm, on October 16, 2019, Most Worshipful Grandmaster, Robert C. Strader entered a Decree of Expulsion that KEW be expelled from Membership in the Ozaukee Lodge #17 F. & A.M.. The Court agreed to hold Judgment of a Conviction and Dismissed the matter if KEW successfully completed the terms of a Deferred Prosecution Agreement. Apparently KEW complied with the agreement that he had entered into with the State and the matter was Dismissed. A review of the Wisconsin Circuit Court Access records confirmed the disposition of the case. Further investigation revealed that over the course of a period of years, KEW has repeatedly been involved with the Court system for one reason or another, including a matter which resulted in a Temporary Restraining Order being issued against him. On September 14, 2020, KEW filed a Petition for Reinstatement that his Membership in the Masonic Fraternity be reinstated. It appeared to the Committee that the basis for KEW's Petition for Reinstatement is premised on the fact that he complied with all of

the requirements of the Deferred Prosecution Agreement. Further, he represents that he has taken certain actions to improve his life. After careful deliberation, the decision of the Committee was that KEW has not provided sufficient evidence to demonstrate that he has achieved a level of improvement in his conduct to support a grant of his Petition for Reinstatement into the Masonic Fraternity. It is recommended, however, that the Grandmaster allow KEW to re-submit a Petition for Reinstatement into the Masonic Fraternity next year so as to allow him the opportunity to take such action that would demonstrate his moral fitness and worthiness for a grant of his Petition for Reinstatement for next year.

GRAND LODGE MEMBERSHIP COMMITTEE REPORT

To the Grand Lodge of Free and Accepted Masons of Wisconsin;

This year, your Membership Committee expanded the strong foundations put in place last year to bring new and qualified men to the ranks of our fraternity. We have applied and proven that the following three steps are highly effective in driving membership growth:

1. Increase awareness of the REAL Freemasonry.

We continue to leverage our www.wimasons.org website as THE resource for men in Wisconsin to learn more about what Freemasonry really is. With so much misinformation about Freemasonry on the web, our goal is to be locally relevant while clearly establishing the site as an authoritative resource for Freemasonry in Wisconsin. By curating and posting selected public-friendly articles from the excellent content of the Wisconsin Masonic Journal, we demonstrate the positive influence we have on the men in our state. We reinforce this relevance using search engine optimization and carefully targeted Google and Facebook ads to build interest to a targeted group of men in our state.

Further reinforcement comes through our growing social media presence on Facebook. We leverage the great content provided by the BeAFreemason campaign created in joint effort of the Scottish Rite and Shriners International. Our posts and videos are promoted to specific groups likely to resonate with our fraternity's main tenets. We curate and respond to social media posts and gently correct misinformation placed in our path.

This year, we began a campaign extending past the digital world and into the physical world through the creative use of "moving billboards". Several semi-trucks are now traveling the Wisconsin roads with "Not just a man. A Mason." messaging on their sides. Each truck encourages interested viewers to learn more about us at our website. Costing far less than traditional billboards, and likely to reach a far wider audience, these nine trucks introduce and reinforce our treasured Masonic branding.

2. Extend the invitation to "knock on our digital door".

Our Grand Lodge website is designed to encourage self-discovery of Masonry for interested Wisconsin men. The path is simple: visit the website, learn more, and be invited to "Initiate Your Journey" by filling out our web form. The form asks the man to attest to the requirements needed to become a Mason: be a male of legal age in Wisconsin, state a belief in a Supreme Being, and possess a good moral character. This self-attestation reinforces the qualities we seek in our members and sets the tone for our follow-up.

3. Follow up effectively.

We have fully staffed the new role of the District Membership Representatives across our state. This important role performs the initial contact with an interested man and confirms his suitability to our high standards. Finding a man duly qualified to join our ranks, he is guided towards a lodge in his district for introduction and further evaluation. The DMR is at the center of tracking the prospect's interest and progress as he takes his first steps toward Masonry.

Is this working? YES!

In the last nine months since beginning our promoted web and social campaigns, over one thousand men have knocked on our digital door by completing the web form. This is a 500% increase in over prior years' form completions. Our amazing District Membership Representatives evaluate every entry for their suitability to join our fraternity. No, not all men are suitable to join our ranks. Having found a qualified man, the DMR introduces the man to a local lodge to continue the conversation. In the few months of our operation, approximately 350 men have been forwarded to a local lodge to pursue a glimmer of light.

Perhaps the most staggering discovery is learning that the vast majority of these men had no friend or relative ever involved in Freemasonry. These are truly men that would never have been reached through the traditional means of 2B1Ask1 because they didn't know '1'.

As your Membership Committee continues to refine and improve the program, we are very encouraged by these initial results. The committee wishes to extend our deepest gratitude the DMRs for the outstanding work and dedication to this huge effort. We appreciate their support as we aim for progress over perfection. We also are deeply appreciative of the local lodges who have contributed dollars to this venture.

Please reach out to us if you are willing to take an active role in the work that we have started. For others less able to directly contribute to the committee's efforts, please be aware of your ability to form a favorable impression to our prospects in person. Please wear a Masonic ring or hat or shirt or pin and just get caught being a good guy.

Remember that our actions are always on display, and to preserve the reputation of our fraternity unsullied must be our constant care.

**Your Membership Committee,
Michael Burnham, Chairman
Thomas Stevens
Ryan Mayrand
Matt Ivens
Jacob Schultz
Steve Livernash**

MASONIC EDUCATION COMMITTEE REPORT

To The Grand Lodge Free and Accepted Masons of Wisconsin;

Masonic Education is an investment in the future of your Lodge. The Masonic Education Committee encourages all Wisconsin Lodges to make education a regular part of their programming. Our goal is to provide meaningful education, in multiple formats, to assist in those endeavors.

During the last year, the Committee has provided the following:

Online education. With the transition to the new wimasons.org website, members of the Committee have learned how to use LearnDash. LearnDash is the learning management system (LMS) that is used for structure and delivery of our online education. On the Masonic Education portion of the website, under Course Library, you will now find sections that contain courses such as *Introduction to Freemasonry*, *Education Resources*, *Lodge Officer Resources* and *Historical Masonic Education*. These will continue to grow as new material is added.

At the Fall Staff Meeting, each of the DDGMs present were provided a USB drive with over 850 pieces of material and examples on how to easily incorporate that education into our Lodges.

Every issue of the Wisconsin Masonic Journal published since the 2021 Annual Communication has had something under the Masonic Education banner. Many of the articles were half page pieces that could be read in Lodge and included discussion questions. This exposure in the WMJ has proven to be invaluable at keeping education in front of the Masons of our jurisdiction.

The Committee partnered with Silas Shephard Lodge of Research #1843 to hold the Masonic Education Speakers Contest. The contest was used to promote education in Lodges and identify Masons with a penchant for educating others. Winners were announced on March 12, 2022. Plans for another contest to be held during the 2022 – 2023 Masonic year are in the works.

On behalf of the members of the Education Committee, I would like to sincerely thank those Brethren that are using the available material and making education a priority.

Respectfully Submitted,
Jason E. Laramée
Chairman, Masonic Education Committee

MASONIC JURISPRUDENCE COMMITTEE REPORT

To the Grand Lodge Free and Accepted Masons of Wisconsin:

In conformity with the duty placed upon the Committee on Masonic Jurisprudence by Section 29.03 of the Masonic Code of Wisconsin to report to the Grand Lodge on the proposed resolutions to be brought before the Annual Communication, as well as all decisions, edicts, opinions, and dispensations of the Grand Master and By-Laws changes of the constituent Lodges, the Committee reports as follows.

RESOLUTIONS

Six Resolutions were received prior to the deadline for submission to this session of Grand Lodge.

Resolution Number 1-2022

Submitted By: Expenditures Committee

Vote required for Adoption: Majority

Purpose: To adopt a budget for fiscal year 2022-2023.

Resolved, that the attached budget, which has been mailed to all constituent Lodges in accordance with Section 29.05 (c), calling for expenditures of \$1,412,481 be adopted.

Resolution Number 2-2022

Submitted By: Expenditures Committee

Vote required for Adoption: Majority

Purpose: To provide for a Per Capita Tax

Resolved, that the annual per capita tax upon each member of record of a Chartered Lodge on December 31, 2022, be and here is established at the sum of Forty-nine dollars and no cents (\$49.00) for the year 2023.

Resolution Number 3-2022

Submitted By: Executive Committee

Section(s) Affected:

Vote required for Adoption: Majority

Purpose: Designate the place of holding Annual Communication in June 2024

RESOLVED, that the Annual Communication of the Grand Lodge of Free and Accepted Masons of Wisconsin for the year 2024 shall be held in the City of Madison, Wisconsin.

Resolution Number 4-2022
Submitted by: Executive Committee
Sections Affected: 94.10 WMC
Vote required for Adoption: Three-Fourths

Purpose: To adopt the recommendation of our Auditors and their determination that the complex accounting, costs and reporting requirements of adopting the required new accounting standard ASC 606 leads them to support permanently closing the Perpetual Membership Program to new memberships.

Resolved, per the Wisconsin Masonic Code section:

94.10 Revision or Discontinuance of Plan by Grand Lodge. The Grand Lodge may revise the minimum purchase price or other provisions of a Perpetual Membership, or it may discontinue the Plan. Provided, however, the purchase price or other provisions may not be revised or the Plan discontinued for an existing participant in the Plan; and any such revision or discontinuance shall be effective only with respect to potential future participants. Provided further, however, any such revision of purchase price or discontinuance of adoption of the Plan by the Grand Lodge shall only be effective after filing of a resolution with the Grand Secretary 60 days prior to the annual communication of the Grand Lodge, 45 days written notice thereof by the Grand Secretary to each lodge Secretary, and adoption at the annual communication by three-fourths (two thirds, if laid over) affirmative vote of those present.

Resolution Number 5 – 2022
Submitted By: Grand Master & Deputy Grand Master
Sections Affected: Chapter 39.06 Wisconsin Masonic Benevolent Activities Board
Vote required for Adoption: Three-Fourths Vote

Purpose: To amend the scope of duties of WMBAB so as not to violate State or Federal law as to interference with the independence of judgement of the Boards of Directors of Masonically Sponsored public charities created under s. 501(c)(3) of the Internal Revenue Code.

Current: 39.06 Functions of Board. The Board shall:

39.06 Functions of Board. The Board shall:

1. Establish Wisconsin Masonic benevolent goals for approval at the Annual Communication of Grand Lodge.
2. Provide a report of its activities and future plans at the Annual Communication of Grand Lodge.
3. Elect Directors of the Wisconsin Masonic Home, Inc., Wisconsin Board of Masonic Service and Assistance, Wisconsin Masonic Foundation, and any future constituent Masonic benevolence, in accordance with the respective Articles of Incorporation, by-laws or other governing documents of such organizations.
4. Establish and present for approval by Grand Lodge an annual budget for Board activities.
5. Approve budgets and master plans of each constituent benevolence.
6. Establish and update, as necessary, policies and procedures for operation of the Board.
7. Review investment performance of each benevolence, annually, and share performance results with all constituent benevolences.

8. Establish policy guidelines for all benevolent fund development activities.
9. Coordinate fund raising for all benevolent activities.
10. Oversee activities of each benevolence by performing an annual review of the programs of each benevolence, including compliance with its charter/mission, review of financial statements and consideration of appropriateness of responses or corrective action taken because of audit comments, complaints, lawsuits, or deficiency citations which may substantially adversely affect the operations of the charity or substantially and publicly reflect adversely on the Fraternity.
11. Approve land acquisition, building construction, or other capital expenditures more than \$50,000 by any benevolence.
12. Prevent redundancies of benevolent programs unless regional in character.
13. Approve establishment of any new Wisconsin Masonic benevolent activity.

RESOLVED, Section 39.06 Functions of Board shall be amended to read:
39.06 Functions of the Board. The Board shall:

1. Establish Wisconsin Masonic benevolent goals for approval at the Annual Communication of Grand Lodge.
2. Provide a report of its coordination activities and related plans at the Annual Communication of Grand Lodge.
3. Elect Directors of the Wisconsin Masonic Home, Inc., Wisconsin Board of Masonic Service and Assistance, Wisconsin Masonic Foundation, and any future constituent Masonic benevolence, in accordance with the respective Articles of Incorporation, by-laws or other governing documents of such organizations.
4. Establish and present for approval by Grand Lodge an annual budget for Board activities.
5. Review budgets and master plans of each constituent benevolence, and make comments upon, which reports will be provided to the Grand Master.
6. Establish and update, as necessary, policies and procedures for the operation of the Board.
7. Review investment performance of each benevolence, annually, and share performance results with all constituent benevolences and the Grand Master.
8. Establish policy guidelines for all coordinating benevolent fund development activities.
9. Coordinate fund raising for all benevolent activities without directing such activity.
10. Review but not control the activities of each benevolence by performing an annual review of the programs of each benevolence, including reasonable compliance with its charter/mission. Examine financial statements for elements of fraud, waste, or abuse, and otherwise assess the appropriateness of responses or corrective action taken because of audit comments, complaints, lawsuits, or deficiency citations which may substantially adversely affect the operations of the charity or substantially and publicly reflect adversely on the Fraternity.
- ~~11. Approve land acquisition, building construction, other capital expenditures more than \$50,000 by any benevolence.~~
11. Use best efforts to reduce redundancies of benevolent programs through transparent communications and discussions among the Charities.
12. Recommend the establishment of any new Wisconsin Masonic benevolent activity to the Grand Master.

Resolution Number 6 - 2022

Submitted By: Executive Committee

Sections Affected: Chapter 39.06 (3) Wisconsin Masonic Benevolent Activities

Board Vote required for Adoption: Three-Fourths Vote

Purpose: To make clear that appointments to all Charity Boards of Directors, where applicable, are made by recommendations from WMBAB to the Grand Master, who has final approval authority. This section is amended to align with Grand Lodge Code and the Landmarks ensuring that appointments to all committees and boards are done by the Grand Master of Free & Accepted Masons in Wisconsin.

Current 39.06 (3)

3. Elect Directors of the Wisconsin Masonic Home, Inc., Wisconsin Board of Masonic Service and Assistance, Wisconsin Masonic Foundation, and any future constituent Masonic benevolence, in accordance with the respective Articles of Incorporation, by-laws or other governing documents of such organizations.

RESOLVED, Section 39.06 Functions of Board shall be amended to read:

3. Recommend to the Grand Master the appointment of Directors of the Wisconsin Masonic Home, Inc., Wisconsin Board of Masonic Service and Assistance, Wisconsin Masonic Foundation, and any future constituent Masonic benevolence, in accordance with the respective Articles of Incorporation, by-laws or other governing documents of such organizations.

CHANGES IN BY-LAWS OF CONSTITUENT LODGES

Eighteen (18) Lodges requested By-Laws Changes (changes in dues, meeting dates/places/ times). The Committee reviewed them in detail for legality and conformity with the Code.

DISPENSATION REQUESTS FOR THE GRAND MASTER

DURING THE TERM OF HIS OFFICE, GRAND MASTER GARY L. STANG ISSUED NINETY-FIVE (95) DISPENSATIONS FROM (JUNE 4th, 2021 – JUNE 3rd, 2022). THE ARE LISTED AS FOLLOWS:

- 1. PERMISSION TO SERVE WINE OR BEER AT A TABLE LODGE OR FOR A LODGE EVENT 54
- 2. PERMISSION TO CONFER MULTIPLE DEGREES ON MORE THAN ONE CANDIDATE AT A TIME SIMULTANEOUSLY 6
- 3. PERMISSION TO TEMPORARILY CHANGE STATED COMMUNICATION TIME OR DATE 5
- 4. PERMISSION TO HOLD A SPECIAL MEETING 6
- 5. PERMISSION TO HOLD A SPECIAL ELECTION OF OFFICERS 5
- 6. PERMISSION TO TEMPORARILY CHANGE A MEETING LOCATION 2
- 7. PERMISSION TO WAIVE THE MINIMUM REQUIREMENTS BETWEEN DEGREES 7

8.	PERMISSION TO HOLD FIREARM DEMONSTRATIONS IN LODGE FOR FOR A PRESENTATION AND COLLECTION DISPLAY ONLY AND INFORMATIONAL	2
9.	PERMISSION TO RESTRICT CONCEALED CARRY DUE TO MEETINGS IN BANK BUILDING.	1
10.	PERMISSION TO CONFER DEGREES AT ANOTHER SISTER LODGE	2
11.	TO EXTEND TEMPORARY MEETING LOCATION UNTIL LODGE IS COMPLETED	1
12.	PERMISSION TO HOLD AN OUTDOOR DEGREE	2
13.	PERMISSION TO HOLD A DAY OF LIGHT TO COMPLETE SEVERAL DEGREES WITH MULTIPLE LODGES IN THE STATE.	1
14.	PERMISSION FOR LODGE TO GO DARK FOR JANUARY & FEBRUARY	1
TOTAL		95

EDICTS

The Grand Master issued four (4) edicts this year, all of which are available on the Grand Lodge website at: <https://wimasons.org/resource-library/> under section 1.2 Edicts.

EXPULSIONS

The Grand Master issued an Order of Expulsion against Joshua J. Young pursuant to section 109.04 (a).

OTHER MATTERS

The Jurisprudence Committee has also given advice to the Grand Master during the year and may submit supplementary post-proceedings reports if deemed appropriate as a consequence of events that transpire during these proceedings.

**Robert W. Roth, Chairman
Jurisprudence Committee**

NOMINATION COMMITTEE REPORT

To the Grand Lodge Free and Accepted Masons of Wisconsin;

Per Section 29.09 of the Masonic Code the Nominating Committee of the Grand Lodge of Wisconsin has the duty of recommending to the Grand Lodge at its Annual Communication suitable and eligible candidates for election as Grand Treasurer, Grand Secretary, and to the board of Grand Trustees, The Wisconsin Masonic Benevolent Activities Board, and The Wisconsin Masonic Journal Board.

The 2021-2022 Grand Lodge of Wisconsin Nominating Committee is recommending the following Brothers for Election:

Grand Treasurer – RW Jeffrey Bryden
Grand Secretary – WM Michael DeWolf
Trustees – WB Jesse Furrer
Wisconsin Masonic Benevolent Activities Board – MW Gary Stang
WI Masonic Journal Board – WB Lowell Scott

Further, the 2021-2022 Grand Lodge of Wisconsin Nominating Committee presented the following nominees of Boards of Constituent Charities to the Wisconsin Masonic Benevolent Activities Board (WMBAB) and WMBAB, subsequently, has elected the following Brothers:

Wisconsin Masonic Home Inc. dba III Pillars Senior Living Communities

- Robert Roth- serving 2nd 3 year term
- Jerry Reick- serving 1st 3 year term
- Robert Gorsuch- serving 2nd 3 year term
- Bill Huelsman- serving 2nd 3 year term

Wisconsin Masonic Board of Service and Assistance

- Joseph Harker- serving 1st 3 year term
- Jim Gajdosik- serving 2nd 3 year term
- Timothy Bauer - serving 1st 3 year term

Wisconsin Masonic Foundation

- Michael Reindl- serving 1st 3 year term
- Peter Tourville- serving 3rd 3 year term

Wisconsin Masonic Center

- Eric Pangborn- serving 1st 3 year term

Submitted by:

- RW Paul T. Tourville, DGM, Chair
- RW David Ritchie, SGW
- RW Thomas Stevens, JGW
- WB Jeffrey Schoenfeldt, SGD
- WB Joe Thompson, JGD

MASONIC BOARD OF SERVICE AND ASSISTANCE REPORT

To The Grand Lodge Free and Accepted Masons of Wisconsin;

Brethren, as of today 4/28/2022 we have approved helping 10 Brothers, 1 Widow, and 1 Lodge for a total of \$28,576.20. This is the approved amount but only \$16,576.20 has been dispersed, as we are waiting for direction of monies for 2 individuals.

2 of the requests were hold overs not acted on in 2021. And the rest are requests since February 2022.

The application is at wimasoniccharities.org and scroll down to Masonic Service and Assistance. Check the first box Less than \$2000 and fill out the form.

If more than \$2000 is needed check that box and fill out the form. There will be an additional form that is an exercise in financial status of the individual applying.

The forms could be filled out by another individual if needed.

Check the bottom box that all the answers are true to the best of my knowledge, and SUBMIT.

This will be sent to the Committee for action.

Also, I would like to thank Lauri Eckmann at the Three Pillar's Outreach Program, at 888-546-8885 for her service, and the collaboration we have begun. Our programs are synergistic in helping, but have different goals and direction.

Thank you to all who support and participate in these wonderful programs to aid our Brethren in need of support.

**Sincerely and Fraternally,
Les Paulson, Chairman Service and Assistance**

STRATEGIC PLANNING COMMITTEE REPORT

To The Grand Lodge Free and Accepted Masons of Wisconsin;

The Strategic Planning Committee, through informal meetings, chose to focus on the existing goals in Brotherly Love, Education, and Membership. The past few years the focus has been on the formulation of the plan. This year the implementation was the focus.

In the advancement of Brotherly Love, the Grand Master's Appeal was to increase the funds available for the Acts of Kindness program. The creation of a program to reach out to Law Enforcement/First Responders was brought to fruition with the Fire Suppression Unit initiative.

The Education Committee, lead by W. Brother Jason Laramee, implemented a multifaceted approach. The committee researched educational materials and programs from other jurisdictions. Placing many of the articles found on the Grand Lodge's website's educational component which was a product this year of the committee's hard work. They have also began working with video and creating original content.

Membership fulfilled a number of the goals in the strategic plan by the completion of the website and the start of internet marketing. These have been shown

to have a direct positive impact. They have also begun a Public Relations arm. This has resulted in 10 semi-trailers being “wrapped” with “Not Just a Man- a Mason.” content that will be seen on highways throughout the state. While many of the over all goals are still to be met. Positive steps have moved forward through the three main areas of the Strategic Plan with a positive outlook on the numerous multiyear plans.

Respectfully Submitted
R.W. David R. Ritchie (Chair.)

UNFINISHED BUSINESS COMMITTEE REPORT

To the Most Worshipful Grand Master of Wisconsin, Gary L. Stang, and to the Grand Lodge, Free and Accepted Masons of Wisconsin:

At the close of business of the 177th Annual Communication of the Grand Lodge of Free and Accepted Masons of Wisconsin; One (1) resolution was Tabled and Three (3) were sent to Esoteric for review and presentation at the 178th Annual Communication.

Resolution 5-2021, 7-2021 & 8-2021: To change the language in Chapter 65.04 of the WMC; To allow a Stated Communication to be open in any degree for the transaction of business, were all referred to the Esoteric committee for review and presentation in 2022.

Resolution 9-2021: To change the language in Chapter 39.06 Wisconsin Masonic Benevolent Activities Board. The resolution reads as follows:

Purpose: To amend the scope of duties of WMBAB so as not to violate State or Federal law as to interference with the independence of judgement of the Boards of Directors of Masonically Sponsored public charities created under s. 501 (c)(3) of the Internal Revenue Code, and to make clear that appointments to those Boards of Directors, where applicable, are made by recommendations from WMBAB to the Grand Master, who has final approval authority.

Current: 39.96 Functions of Board. The Board shall:

39.06 Functions of Board. The Board shall:

1. Establish Wisconsin Masonic benevolent goals for approval at the Annual Communication of Grand Lodge.
2. Provide a report of its activities and future plans at the Annual Communication of Grand Lodge.
3. Elect Directors of the Wisconsin Masonic Home, Inc., Wisconsin Board of Masonic Service and Assistance, Wisconsin Masonic Foundation, and any future constituent Masonic benevolence, in accordance with the respective Articles of Incorporation, by-laws or other governing documents of such organizations.
4. Establish and present for approval by Grand Lodge an annual budget for Board activities.
5. Approve budgets and master plans of each constituent benevolence.

6. Establish and update, as necessary, policies and procedures for operation of the Board.
7. Review investment performance of each benevolence, annually, and share performance results with all constituent benevolences.
8. Establish policy guidelines for all benevolent fund development activities.
9. Coordinate fund raising for all benevolent activities.
10. Oversee activities of each benevolence by performing an annual review of the programs of each benevolence, including compliance with its charter/mission, review of financial statements and consideration of appropriateness of responses or corrective action taken as a result of audit comments, complaints, lawsuits or deficiency citations which may substantially adversely affect the operations of the charity or substantially and publicly reflect adversely on the Fraternity.
11. Approve land acquisition, building construction, other capital expenditures in excess of \$50,000 by any benevolence.
12. Prevent redundancies of benevolent programs unless regional in character.
13. Approve establishment of any new Wisconsin Masonic benevolent activity.

RESOLVED, Section 39.06 Functions of Board shall be amended to read:

39.06 Functions of the Board. The Board shall:

1. Establish Wisconsin Masonic benevolent goals for approval at the Annual Communication of Grand Lodge.
2. Provide a report of its coordination activities and related plans at the Annual Communication of Grand Lodge.
3. Recommend to the Grand Master the appointment of Directors of the Wisconsin Masonic Home, Inc., Wisconsin Board of Masonic Service and Assistance, Wisconsin Masonic Foundation, and any future constituent Masonic benevolence, in accordance with the respective Articles of Incorporation, by-laws or other governing documents of such organizations.
4. Establish and present for approval by Grand Lodge an annual budget for Board activities.
5. Review budgets and master plans of each constituent benevolence, and make comments upon, which reports will be provided to the Grand Master.
6. Establish and update, as necessary, policies and procedures for the operation of the Board.
7. Review investment performance of each benevolence, annually, and share performance results with all constituent benevolences and the Grand Master.
8. Establish policy guidelines for all coordinating benevolent fund development activities.
9. Coordinate fund raising for all benevolent activities without directing such activity.
10. Review but not control the activities of each benevolence by performing an annual review of the programs of each benevolence, including reasonable compliance with its charter/mission. Examine financial statements for elements of fraud, waste or abuse, and otherwise assess the appropriateness of responses

or corrective action taken as a result of audit comments, complaints, lawsuits or deficiency citations which may substantially adversely affect the operations of the charity or substantially and publicly reflect adversely on the Fraternity.

11. Approve land acquisition, building construction, other capital expenditures in excess of \$50,000 by any benevolence:

12. Prevent redundancies of benevolent programs unless regional in character:

13. Recommend the establishment of any new Wisconsin Masonic benevolent activity to the Grand Master.

This Resolution was tabled until the 178th Annual Communication.

Respectfully submitted,

**Kenneth Gorgen, PGM, Chairman
Michael A. DeWolf, PGM, Grand Secretary
Jeffrey Bryden, Grand Treasurer**

SESIQUICENTENNIAL & CENTENNIAL AWARDS PRESENTATION

At this time Deputy Grand Master Paul Tourville called representatives from Commonwealth #325, including District Deputy for District #7, Matt Ivens forward.

Paul Tourville, Deputy Grand Master, Valley Lodge #60

“My Brothers this will soon, as the box is opened, be recognition of the Centennial of Commonwealth Lodge #325 and it reads, ‘Grand Master’s Centennial Certificate, Commonwealth Lodge #325, Whereas our worthy Brethren of Commonwealth Lodge #325, Free and Accepted Masons of Wisconsin began their Masonic history over 100 years ago, and, whereas Commonwealth Lodge #325 was granted a dispensation on June 2nd, 1922 and received its Charter on June 14th, 1922, and is celebrating the 100th Anniversary of these events, and now therefore in grateful recognition of this long, distinguished, loyal and faithful service to Freemasonry, I do hereby issue this Grand Master’s Centennial Certificate. In testimony whereof I have hereunto set my hand, and cause the seal of the Grand Lodge, Free and Accepted Masons of the state of Wisconsin to be affixed. Dated this day, June 3rd, 2022, Most Worshipful Gary Stang, co-signed by Most Worshipful Michael A. DeWolf.”

“Are there any Brothers from Lincoln Lodge #183 present? [They came forward]. ‘Grand Master’s Sesquicentennial Certificate, Lincoln Lodge #183, Whereas our worthy Brethren of Lincoln Lodge #183 Free and Accepted Masons of Wisconsin began their Masonic history 150 years ago, and whereas Lincoln Lodge #183 was granted a dispensation on August 25th, 1871 and granted a Charter on June 12th, 1872 and are celebrating the 150th Anniversary of these events and now therefore, in grateful recognition of this long, distinguished, loyal and faithful service to Freemasonry, I do hereby issue this Grand Master’s Sesquicentennial Certificate in testimony hereof, I have set my hand caused the seal of the Grand Lodge, Free and Accepted Masons of the state of Wisconsin to be affixed this day, June 3rd, 2022. Signed by Most Worshipful Gary Stang, co-signed and attested by Most Worshipful Michael DeWolf.”

“Are there any representatives of Winneconne Lodge #186 present? [They came forward]. ‘Grand Master’s Sesquicentennial Certificate, Winneconne Lodge #186, Whereas our worthy Brethren of Winneconne Lodge #186 Free and Accepted Masons of Wisconsin began their Masonic history 150 years ago, and whereas, Winneconne Lodge #186 was granted a dispensation on January 1st, 1872 and granted a Charter on June 12th, 1872, and are celebrating the 150th Anniversary of these events, and now therefore in grateful recognition of this long, distinguished, loyal and faithful service to Freemasonry, I do hereby issue this Grand Master’s Sesquicentennial Certificate in testimony whereof, I have hereunto set my hand and cause the seal of the Grand Lodge Free and Accepted Masons of the state of Wisconsin to be affixed, dated this day, June 3rd, 2022. Signed by Most Worshipful Gary Stang and attested by Most Worshipful Michael A. DeWolf.”

AWARDS TO RETIRING GRAND LODGE OFFICERS AND TEAM MEMBERS

The following were called to the East by Deputy Grand Master Paul Tourville: Dan Hagerty, District #2, Jim Giese, District #6, Matt Ivens, District #7, Derek Henze, District #9, Ron Montgomery, District #10, Chris Luedtke, District #11. Retiring District Lecturers: Frank During, District #2, Jason Laramée, District #6, Davey L. White, Jr., District #8, James Goodman, District #12. Area Administrators: Jeffery Cushman and Paul Wharton, District #1, Jesse Furrer, District #3, Andrew Davis and Matthew Brigson, District #5, Keith Wolfert, David Shedivy and Leland Burlison, District #6, Stephan Dake, Ray Mielke, Ronald Webster, District #7, Jon Fuhlbohm, District #8, Peter Nattinger, Fran Prusansky, District #9, Jeff Brenner and Jeff Woosley, District #11, Jonathan Schroeder, District #12. All were recognized for their service by Deputy Grand Master Tourville and the assembly.

CLOSING REMARKS FROM GRAND MASTER

Gary Stang, George B. Wheeler Lodge #351

“Just in case a good Brother named Tom White is watching on the video, I want to thank him for this gavel. It works really well. It says, ‘Relief, Truth and Brotherly Love’ and it came from a good Mason, so thank you Tom if you’re out there.

Love you Brothers! Most Worshipfuls, Right Worshipfuls, Brothers all: I’d like to start by saying that serving this Fraternity has been an unbelievable experience. I thank each of you for the awesome opportunity. Becoming a Grand Master was something I never put on my bucket list, however, I believe in the great power and I believe that it was his hands that were in the plans. I also believe, that I was able to get through this year with the power of prayer. I know that with His help, we are on the path toward reaching our goals and improving our Fraternity. Last June I mentioned that we needed a fast start. Being able to greet people with a smile, a handshake, a hug...seemed to have been lost. I think it’s back. We need to find a way to get back to that and I believe through Spreading the Cement of Brotherly Love it’s back. I never imagined that Brotherly Love would have caught on so well, and I want to thank you all for your support. Our Membership and our Education teams have done some remarkable jobs for us

and I want to make sure to thank them once again. Our Lodges are working really hard at bringing back new membership. We mentioned this earlier, but there's many Lodges that continue to bring in new members and if you're not bringing in new members, we just haven't been committed enough to get out and talk to those people, because they want to join our Fraternity! Remember though, even though we're getting leads, it's really important to bring in good men of good report, and well-recommended. Take time to interview them. Get to know them before voting on them. We don't need to bring in anyone but good men, because this Fraternity is built on being a good man of good report. We just made some changes on the petitions and I think some of you have probably heard this story. The new petitions are much like some of the older ones where the Grand Lodge office has been instructed not to accept your petitions unless you have the references on the petition and there are three of them. It's important that we call each of those references and talk to that person, before we do our interviews. Make sure you explain to them that we only take in good men, of good report, and well-recommended. Ask them, 'Is that the kind of guy this guy is?' I'd ask them if he's the kind of guy that would take care and look out for his Brothers or somebody down the road...a friend, a neighbor. Hopefully he'll say yes. At that point I'd like to ask you to say thank you very much and hang up on the guy. Because at that point, if we walk away from that man, he's going to be interested enough to find out and call the candidate and say, 'Hey, are you joining the Fraternity?' And he says 'yes, I'm going to join these Freemasons.' I'm hoping the next question he's going to ask is, 'Tell me a little more about this Freemasons.' And hopefully, our candidate will be the guy that sells him on joining our Fraternity. More importantly, when that guy calls and asks the candidate if they're a good person...the kind of guy that looks out for somebody else? He just sold our Fraternity to our candidate. Take the time to call all these guys before you go out on the interview. If he says that he wants to join, and tells your candidate that he wants to join, it would be a great time for you to say: let's go talk to him, let's fill out a petition and we'll see where we go from here. When we talked last year about doing batching of our Brothers...if you can get two or three guys that are friends, that want to join at the same time, they can do the obligation together, they can do the posting together, they can study together. This worked for five guys at Collins-Spring Valley Lodge recently. The secret is to end the conversation by saying thank you. Thank yous are very important.

The program that we put together for Fire Suppression units...thank you to Peter and Paul for helping to get this thing on the road...has gone better than we ever thought. We got a lot of good press. We've gotten some new membership. Now, we have an Act of Kindness that will take and support what you're doing if you decide as a Lodge to get out there and buy some more units, the Foundation covers up to \$3000 to purchase these units. Don't be afraid to be buying more, because we can always bring more out. I'd ask you to always remember to not do like we did with the defibrillators but do like we are doing with these new Fire Suppression Units. Get the press out there. Make sure that you get a picture in the paper and coverage. It's important that we get out and show our communities that we care. I like the fact that you said, 'Masons look out for our community.' If you and your Lodge are interested, and have some extra cash to spend, don't be afraid to send it to the Masonic Charities...our Masonic Foundation. Mark the donation for Acts of Kindness so that we can continue doing some wonderful things through Acts of Kindness. I would appreciate that very much and I hope that you can do that.

Because of all the efforts that we have put into PR and Membership, we're seeing positive growth. It will be really exciting next year, because it's going to multiply and multiply. Thank you very much for all that you're doing. You might ask, 'What can I do to increase membership for our Lodge?' There's a couple ideas I have. Share a story about helping our communities by purchasing defibrillators and fire suppression units. Let people know what we're doing. Our biggest secret is that we're afraid to tell people what we're doing. My dad always told me, 'Never brag about yourself,' but I don't think it hurts to brag about our Fraternity. The second thing is, get a good a mentor to work with every new Brother. As a Lodge, if you get a good mentor that will help him with the ritual, that will introduce him to the current members that you have coming to Lodge, ask him to help be a greeter at the front door when people walk in. I had a mentor that made me stand at the front door for almost six months until I knew every name of every person that came in. He'd say, 'Hi Brother Dave,' and I'd say, 'Hi Brother Dave.' It's important for him to get involved. Once he starts coming to Lodge...once he gets to know your Brothers, he's going to stay with you. We need your help with getting mentors working for us. Our Education Team has put together podcasts that you saw earlier, videos...but there's things that you can do too. A couple ideas would be: plan an education piece for your regular meeting. It doesn't have to be the education chair, it could be you. Find something that you're interested in and bring it back to Lodge and share it. Put some questions together so that you can ask questions of people. Once you start asking a couple questions, people start talking and that's when the fun begins. Number two is: go to your website. Choose an area that you would like to learn more about like the Masonic Education Course and the Materials and Resource Libraries. There's some wonderful things in there, so make sure that you check it out. The last thing is, don't lose sight of Spreading that Cement of Brotherly Love. I think that's going to help our Fraternity more than anything and I ask you to please keep that theme alive. Keep Spreading that Cement of Brotherly Love throughout your Lodge. I believe it's the correct answer for the restart. I hear Brothers saying, 'Love ya Brother' all over when I go visiting. I see them giving hugs and I see smiles on our faces, and for that I can say thank you very much. The Fraternity was built on these tenants.

Our next Grand Master wants to keep it going as well, but he's got some other interesting things planned and I can't wait to see those. As I mentioned earlier he's the right person at the exact right time and please give him the support that you've given me. Working together we can become even stronger. Please get involved and make a commitment to your Lodge. I think the biggest thing I've seen this year is the ones that do have commitment and the ones that do not. The ones that have commitment are going crazy. They are having a good time, they bring in more people all the time, so get committed and find a way to Spread that Brotherly Love. Last year my Grand Marshal and I made lots of trips. I want to tell you about one of them. We left about Noon and our Senior Grand Steward Earl Gunderson and Scott Paulson rode with me and we took off and we headed to Florence. We had a great time...thank you for being there! We found a way to get there from Eau Claire, but we had some road construction on the way to Florence. Brother Earl says, 'I think we should go left because the road is closed!' We took a left. 20 minutes later we were back on the same road that we had just gotten off of. We eventually got there, and they meet in a government building. We had a stated meeting and a nice lunch. The only problem is, we didn't get

out of there until about 10:15 p.m. and as we were walking out the Master was locking up the door and shutting lights off and he says, 'I was a little scared when you were coming up here to see us. We haven't seen a Grand Lodge Officer for years and I thought you were coming up to pull our Charter.' Five hours later, I'm in Eau Claire, and Scott and Earl get out of the car and they jump into their cars. Earl got home an hour later and Scott got home by 4:45 a.m. and we had to be at the doctor's office at 8 a.m. the next morning! We've had some interesting rides! I mentioned earlier that we hit 217 different places, and those are all listed in my report, but I will say one thing to all of you...if you don't travel, you don't realize how big this great big, beautiful Fraternity is. If you don't travel, you don't get to know any other Brothers. I'm gonna' ask you to get traveling! Go out and visit your Brothers and your neighbors and maybe even a different District. You will see that 'They do it the same way we do, but a little different.' In our travels, the reason we would leave early is we always liked to stop and meet with shut-ins. I'm a very big believer that if we don't go out and visit our shut-ins, we're making a big mistake. Our shut-ins are so excited when you come by. One of the guys that we stopped to see up north, and we learned that he is retired from being superintendent of the school district and that he lives in an assisted living facility. We stopped and he was so tickled that we'd stopped to visit and I asked him, 'How long have you been a Mason?' He said, 'Gee...I don't remember.' I told him that we were going to go to his Lodge that night and have a celebration, are you going to go? He told us that he had a Brother that was picking him up. He came to the meeting and I greeted him at the front door. He says, 'Hey! You won't believe this, but the Grand Master came to see me!' My bubble burst. I smiled and told him that was great. Later on in the meeting we had to present him with his Certificate for 70 years of membership. When I handed it to him he looked at me and said, 'Ohhh! You're the Grand Master that came to see me. And you KNEW I had 70 years.' That day, I think we saw four or five different shut-ins that haven't been to Lodge in a long time. The other thing that I want to share with you to do is to not be afraid to go to the nursing homes and have a Masonic Lodge meeting there. We've done some of that in District 2. Frank During was the Master of the Lodge and we went to River Falls, to a nursing home and the man was on hospice care. We went in and opened up the Lodge. They brought him down in a wheel chair and the doors were locked. We had our meeting. He was so excited to be able to be in Lodge just one more time. He was Master of the Lodge 6 or 8 times during his life. Frank invited him to the East and invited him to close the Lodge. He hadn't done it in 15 years, but only needed help once. He couldn't get the smile off his face and within a week after that he passed away. The last thing he did before he died was close his Lodge. We followed up with a trip to Elmwood we visited another old gentleman in hospice care. He didn't want to take any parts in Lodge, but he sat and cried because of the opportunity he had to be part of this Fraternity. He told Frank that he misses this Fraternity more than he would ever know. What a wonderful experience. I'm asking you to get out to these nursing homes...get out to assisted living facilities and have your meeting there. Most of us open and close the Lodge and don't do a darn thing...if you go out there, you're going to Spread the Cement of Brotherly Love I guarantee you.

In February we had the Conference of Grand Masters of North America. I had the pleasure to meet Ty from Missouri. I also met your employee Barb Ramsey. Barb shared with us a program that Missouri has. It's an awesome program... the best program I've ever seen in my life. She has a Masters in Social Work

and she's employed by the Grand Lodge of Missouri and Barb along with all the Grand Lodge Officers, have put together one of the best programs that you could ever imagine, where they take care of their people. You really do! I'll say this: I don't think I've ever seen a better program than theirs. I was told by Barb and Ty that they used to have two nursing homes and they spent all of their money in two locations. Now they went to a new program and they are helping people in every county in their state. If you take a look at that you'll see that there's \$31,000 here, \$16,000 over there...\$10,000...\$78,000...they're spending money all over their state and they are taking care of their Brothers, widows and orphans. It's time that we take a good look at that program. I was so amazed by it that I want to ask Right Worshipful Dave Ritchie to assist me in a team that will study their program and bring it back to the Grand Master and the Executives. The map shows quadrants...each area shows how much money the Grand Lodge of Missouri is spending on their Brothers, their widows and their children. Some examples are assisted living help, nursing home help, service and assistance needs, medical expenses and many, many other great things. These funds are being spent throughout the state and not in just one limited geographic area. I honestly believe that you guys live your obligation. Thank you. If you get a chance to talk to this man, do so...he's full of knowledge about this. Their program does everything that we promise in our obligation and I cannot tell you more...when I laid my hands on that Holy Bible, Square and Compass, I promised and swore that I'd look out for your widows and orphans. But the funny part about it, is that when you laid your hands upon it, you promised me the same thing, so I think we need to make sure that we start looking into programs where we can make sure we're doing that. I was told that one of your members would not ask for help and there were two or three guys that recommended him. He would refuse help until Barb and one of her people went out to visit with him and they sat down and talked in private about the assistance. He finally said yes. They've been helping and a year or two later another Grand Master said he needed help. See how private it was? Not one person in his Lodge knew, not one of the Grand Officers knew. There are people that are financially strapped and they go out and check on them. The best part about this checkup is that they find out he spends \$10 every day on buying a coffee. If he would quit that habit, he wouldn't have a problem. They taught him how to manage his money. Before their program could help him, he had to go through financial education. Thank you, Ty, for sharing that.

There are many changes that have happened over the last two years. We need to continue to improve our Fraternity. We need to learn to live our obligation, and we need to learn to take care of our Brothers and others. In closing I'd like to share a couple lines from Andy Rooney and 60 Minutes: Andy Rooney said, 'I've learned that just one person saying to me, you made my day, actually makes my day.' He also said, 'I've learned that being kind is important and is more important than being right.' 'I learned that I can always pray for someone when I don't have the strength to help him in any other way.' 'I learned that no matter how serious your life requires you to be, everyone needs a friend to act goofy with.' 'I learned that money doesn't buy class, and that one should keep his words both soft and tender; because tomorrow you may have to eat them.' 'I've learned that love, not time heals all wounds.' 'I learned that everyone you meet deserves to be greeted with a smile.' My Brothers, during this year, I can't thank you enough for the kindness and the support you've given to my team and to myself. I want to thank my team and my Senior Grand Steward, and my Grand Marshal for

all the rides that you took with me. As I said earlier, this has been an awesome, awesome experience. One thing I learned this year, is that saying thank you is the most important thing you can do for someone. I want to end this year by saying thank you for the great opportunity, for all the respect that you've shown us, and for everything you've done for our Fraternity. I ask that you always remember, never forget to love your Brothers. Thank you for a great year and as always, I DO love you my Brothers. Thank you."

GRAND LODGE CALLED FROM LABOR TO REST

Grand Master Stang called the Grand Lodge informal from labor to rest, until 8 a.m. tomorrow morning.

PUBLIC INSTALLATION OF GRAND LODGE OFFICERS

The open installation of the Grand Lodge officers for 2022-2023 was held in the Auditorium of the Madison Masonic Center in Madison at 4:30 p.m. and was attended by representatives and guests.

Installing Grand Officers were:

M.W. Franklin J. Struble, P.G.M. – Installing Grand Master
M.W. Joseph B. Harker, P.G.M. – Installing Grand Chaplain
M.W. Scott E. Pedley, P.G.M., & M.W. Davey L. White, Jr., P.G.M. – Installing Grand Marshals

Officers installed for the 2022-2023 year were:

Paul T. Tourville	Grand Master
David R. Ritchie.	Deputy Grand Master
Thomas W. Stevens	Senior Grand Warden
Jeffrey S. Schoenfeldt	Junior Grand Warden
Jeffrey L. Bryden	Grand Treasurer
Michael A. DeWolf, PGM	Grand Secretary
Curt A. Campagna	Grand Chaplain
Davey L. White, Jr, PGM.	Grand Lecturer
Joseph E. Thompson	Senior Grand Deacon
Earl F. Gunderson	Junior Grand Deacon
Jeffrey S. Thiele	Senior Grand Steward
Matthew H. Ivens	Junior Grand Steward
Jerry A. Reick	Grand Marshal
Kevin K. Gruber	Grand Orator
LeRoy R. Huber	Grand Tiler
Darrell O. Kyle	District Deputy Grand Master, District 1
Frank F. During	District Deputy Grand Master, District 2
Jacob W. Seever	District Deputy Grand Master, District 3
Christopher J. Young	District Deputy Grand Master, District 4
Jacob R. Schultz	District Deputy Grand Master, District 5
Keith H. Wohlfert	District Deputy Grand Master, District 6
Ryan A. Mayrand	District Deputy Grand Master, District 7
Daniel C. Brylla	District Deputy Grand Master, District 8
Noah C. Schultz.	District Deputy Grand Master, District 9
Christopher R. Cochrane	District Deputy Grand Master, District 10
Gavin J. DeGrave	District Deputy Grand Master, District 11
Jeremy J. Koss	District Deputy Grand Master, District 12

PROCLAMATION

Past Grand Masters, Scott E. Pedley and Davey L. White, Jr., proclaimed the 2022-2023 elected and appointed Grand officers duly installed.

REPRESENTATIVE BANQUET

The reception and a celebration barbeque followed the installation of officers. The dinner was attended by approximately 460 persons at the Madison Masonic Center. Dining and fellowship were enjoyed by all.

GRAND LODGE CALLED FROM REFRESHMENT TO LABOR

The session was called to order on Saturday, June 4th by MWGM Paul T. Tourville.

PLEDGE OF ALLEGIANCE

Grand Master Tourville led the assembly in the Pledge of Allegiance.

GRAND MASTER'S INTRODUCTORY REMARKS

Most Worshipful Grand Master Paul Tourville, Valley Lodge #60

"I am going to start this morning by bringing you up to speed. Some of you know this, some of you don't know this. I want to lay out what the recipe is in the kitchen. What we've been doing for the last several years as the Freemasons of Wisconsin. I have an unbelievable team of leadership officers behind me that have made this all possible. Several years ago, the Grand Lodge Leadership Team developed a Strategic Plan and we worked together on a Strategic Plan which many of you have seen. It's been posted on the website for many, many years. We work on it on a regular basis, narrowing it down, making it the correct plan. We had to build a plan to work off of. We had to build our Foundation. We had to lay our cornerstone and that's exactly what we did. That plan as Most Worshipful Gary told you again last night...membership, Brotherly Love and education. From a membership perspective, we had to build a media. We had to build something that people can drive themselves to and that essentially is our website. We rebuilt our website, because that was going to be our dominate tool that we were going to drive people to. Not only us as Masons, but also the world. We are in the process of making that better and better and better. We knew that we were going to go public with this whole Facebook / social media type stuff. In order for us to go public, we needed an identity. We need an identity for the Foundation...that's where this whole Fire Suppression Tool concept came into play. We had money in the restricted funds of the Medical side of the Foundation. We don't have much in the Unrestricted, which is why the Acts of Kindness Appeal was Gary's Appeal and my Appeal...we need to build up that Unrestricted portion, as my Brother Peter mentioned yesterday. We did have money in the Medical Fund, so we identified the Fire Suppression Tools. The purpose of that was to give a face. We have to prove to the men of the state of Wisconsin that are good men, that we are relevant. I misspoke last year on this stage. I said, 'You cannot

select unless you recruit.' The recruit word is a bad word. We must be relevant to select. The whole concept of creating that public buzz...putting those scripts that Jeff put together for us was key to get that word out there. The men that we want to approach need to know who we are and what we do. As a result, that is why the Fire Suppression Tool Program started. We did a ton of work on social media. There is a semi-truck parked outside...there are eight trucks wrapped up like that right now. You will see more of that. You'll see billboards and things like that as we continue to be relevant. That has great results. It has helped us...our Master Mason Degrees are up over 60% over last year! My leadership team knows that the membership goal for this year is to be +1000. Good, quality men that you and your Lodge selects, which is right for your culture. This is not about recruiting. It is about you selecting who is right for your culture. We'll fill the top of the funnel, along with you guys continuing to fill the funnel. Your job is to select. We had to put talent beneath it, that's why you see the District Membership Reps. A lot of Lodges have adopted a Lodge Membership Rep. Obviously I had to build a heck of a Membership Committee. Most Worshipful Gary's message of 'Love ya Brother,' was exactly the right message at exactly the right time. We had to have a message that reminded people of what we do as Masons. We go to Lodge. We go to things together. We spend time together. Computers are fine. Zoom is fine. We gotta be together. There is nothing more powerful than shaking a hand and giving a hug to your Brother. That was exactly the right message at exactly the right time. You're going to be reminded today of the Ashlar Award. The Ashlar Award is a very, very powerful tool without question. Remember, the new are coming because they want mentors. They want Brothers. They want friends. We have a program laid out. Follow the program. That's why they're coming. If you follow the program you'll have those results that you want, correctly for your Lodge. The Ashlar Award will be another key of that Brother Love element. You heard me say last night, 'You don't join Masonry, you become a Mason.' You're going to see a lot of things on education. Two sides of education to me: I've got to get the newer people who have just joined to be coming, and the deep-dive esoteric side that we all love to learn...the lessons and so forth. Membership, Brotherly Love, Education. The last piece: 'It's time to shout.' It's time to tell the people of Wisconsin that we are relevant. We are relevant and you should be extremely Proud to be a Freemason. You should be extremely Proud to be a Freemason. There is no better organization, built on better principles in this world, period. We're not the greatest fraternity in the world, we're the greatest organization in the world, period. It is time that Wisconsin knows that. Everybody will do it differently, some of you will do it while shouting from the mountain tops. Some of you will do it by wearing a shirt, a pin, a hat, a bumper sticker on your car. Some of you will do it, as our Membership Chair says, by just being a good guy. I don't care how you do it, but our communities need to see that we are relevant. That's the responsibility. I've got a lot of good people around me without question.

Jim, can you come down here for a second? We all get to walk around in these fancy collars and fancy aprons and the reason that we enjoy ourselves is because there's a guy making this all flow together. I thought I should start with this: I am officially making you, our Honorary Grand Organist. Thank you Jim.

PRESENTATION OF PAST GRAND MASTER'S JEWEL

Most Worshipful Past Grand Master, Gary L. Stang was asked to come forward.

Grand Secretary, Michael DeWolf, PGM

“Grand Master you’ve had a wonderful year. It is indeed an honor to welcome you officially to the College of Cardinals. You are NOW officially a Past Grand Master. Love you Brother.”

Past Grand Master Stang

“I want to say thank you once again and he wasn’t kidding. He long looked for this opportunity. I have a presentation of my own. I’d like to ask the Grand Master, my great friend and Brother, Brother Paul Tourville. Congratulations Grand Master. Most Worshipful, I have here, the Grand Master’s Jewel, which all of us have our names printed on. Be sure that you get your name printed on it before you pass it on.”

PRESENTATION OF CAMP DOUGLAS LODGE AWARD

Jacob Schultz, La Crosse Masonic Lodge #190

“Brother Gary, you gave us an assignment and you wanted us to give away a medallion on behalf of Camp Douglas Lodge #272. All the proceeds going to your Grand Master Appeal. We need to report that \$1085 is added to Paul’s total. Would you please do the honor of making the selection?”

Past Grand Master Gary Stang

“Brother Steve Lasure. Thank you to Jacob and his crew for putting this together. Thank you for everything that you have done.”

Steven Lasure, Sanctuary Lodge #347

“I don’t know why I’m so lucky to have such good Brothers. My good Brother Gary, you have made this year awesome for ME and for everybody. Thank you again.”

MEMBERSHIP COMMITTEE PRESENTATION

Thomas W. Stevens, Eau Claire Lodge #112

“Good Morning Brothers. This morning it’s my privilege to introduce the Membership Chairman, Brother Mike Burnham. Brother Mike is a Past Master of Freemasons Lodge in Milwaukee and also a Past Commander in Chief of the Valley of Milwaukee. I have had the pleasure of getting to know him over the past couple years, and his leadership of this Membership Committee has been truly, truly appreciated. He has a strong background in technology and business. He started and founded his own business. He knows how to keep us on track. We meet as a committee every two weeks and we have for the last few years as we

continue to make progress towards these goals that Paul talked about. I'm very, very excited about membership because we've got a lot of good stuff cooking, and I could not be more excited to have you guys here to talk about all the exciting things that we've been working on as a group. Brother Mike Burnham, if you could come down. We look forward to your update on the strategy direction and current status of where we are from a membership perspective."

Michael Burnham, Freemasons Lodge #363

"Thank you Tom. I've been enjoying working with everyone on this membership team. I'm usually the Power Point geek. I'm the one that makes everybody nervous about finding an HDMI Cable at the last minute and I will say that the Grand Secretary has always been very tolerant of me. Good Morning Brothers! I am very excited this morning to share with you, the membership efforts and successes that we've had underway so far in our state. I am going to start by asking a question of you. Collectively, we have literally thousands of years of Masonic expertise in this room, so I think this is an easy question. 'What's the first step in Masonry?' We know what the first step in Masonry is, do we know what the first step towards Masonry is? How does a good man that's got Masonry in his heart get here? I'm going to say that's not so easy of a question. If you have personal knowledge of a good man that was a Freemason, and had his respect and you respected him, this was probably an easy step for you. How many men here knew a Brother before they joined this Fraternity? How many didn't? What happens if you don't have a legacy or personal knowledge of a Mason? Then your first step towards Masonry wasn't really a step was it? It was a leap. You didn't have any understanding of what this Fraternity truly was. I would put forward that that is an issue for most of us. We literally have a population of good men in Wisconsin that are at risk of never taking any step at all. Why is that? Well, it's because I would argue that the first step towards Masonry is awareness. Awareness is the first step before someone can actually join our ranks. This graph represents what's commonly known in business and marketing as the 'Buyer's Journey.' Does this apply to the development of membership? It sure does! We're so close to this Fraternity that we struggle to recall that over two million other men in Wisconsin do not understand the appeal the benefit, the sheer Brotherly awesomeness of Wisconsin Freemasonry, and when you offer these men a glimpse of why we dress up and wear aprons, many of them will give it consideration. Awareness is our first step of any perspective member, whether it comes from a friend, a family or from the outside. This framework that you see in front of you: Awareness, Consideration and Decision is a commonly used marketing and sales framework that explains how we commit to a product or a service, and I get how we think that this is kind of weird that we're considering something that we love so dearly that is so much a part of us to be a product or a service, but it is. For the outside especially. How is awareness playing into this? Awareness is where a man becomes aware or re-aware of us. The point where a guy goes, 'Oh, I thought these guys were like movie fiction...I didn't really know that was a real thing.' Or, 'Hmm. Those are attractive men with winning smiles. Yes I would like to help them control the world.' That's awareness. Taking someone that doesn't know to someone who knows completely. Next is consideration. Consideration is where a man is really giving this some thought. We are inside their head. They're looking for answers. 'Hmmm. That's what they're about. I dig that.' And then decision naturally may follow from that, and the decision always doesn't have to

be, 'Yep, I'm going to do it,' it could be, 'Maybe not now. Maybe never.' This is where they say, 'I'm gonna' do this. How do I start?' Now, it's important to realize here, these boxes naturally get smaller as you move from the left to the right, because men will drop off naturally as they move through this journey. And that's ok. Not everyone that sees an ad for a Ford F150 is going to buy the Ford F150. Not everyone that learns about us will be us, and that's ok. But if you want the decision box to contain more good men, then the awareness box has to be far larger. Another thing to consider here is, you can't skip and insert someone directly into the decision box. The path is required: Awareness, Consideration, Decision. That's why shoving a petition in a man's face is usually a horrible plan. It's why we want to be asked. Masonic evangelism doesn't work, but Masonic awareness does, and we've proved it this year. They asked to join once aware of their own freewill and accord or they don't and that's ok too. How do we put this into action? We just start on the left. How do perspective men become aware of us? They might drive by our building. They might observe our actions in the community where we're doing something good. Maybe we're cleaning something up. Maybe we're giving teddy bears away. Maybe we're just drawing attention to the good works that we do. They might read an article mentioning Freemasonry, like all of the Fire Suppression Unit donations that have been going on this year are absolutely amazing to help build awareness of the good things that we do. They might see a carefully targeted web advertisement or some social media posts. They may also spot a Masonic ring, a hat, a shirt, a bumper sticker or they might catch this brand new 53-foot moving billboard, and eight of its brothers that are cruising around Wisconsin's highways. What happens next? They see this, they become aware, they have to do something and typically what happens is this physical action is going to lead to a digital result. They're going to perform a web search about Freemasonry. Let's try that. This isn't good. You are seeing in front of you articles from Google that are linking things in when you say, 'Tell me about Freemasonry.' You would have typically seen this disturbing conspiracy theories about Freemasons, spooky rituals of the Freemasons, Angels, Demons and Freemasons, from Satan to the Sphinx, a Fraternity fraught with history of whatever...this is rather depressing. My personal favorite is a video breakdown of Pope Francis and Nancy Pelosi apparently performing a Masonic handshake. This one being revealed by a theologian with a lot of followers. This crazy piece has been viewed over 170,000 times. I don't even know where to start with this one...the Pope and Nancy Pelosi as Masonic masterminds! Could you be more wrong? So, imagine being a man with interest believing any of this might be authoritative. It isn't good. Brothers, here is the real us. This is the us that people should be seeing. And with the good work that also has been done at the: beaefreemason.org, which was the national program which was put together by the Northern and Southern Jurisdictions of the Scottish Rite and Shriner's International, we have started to turn the tide of what the public opinion and recent awareness of what Freemasonry is. We do THESE things. When you come to our website you see, 'What is Freemasonry?' It's the oldest Fraternal organization in the world. We're not just a man we're a Mason. When you come to the website, people see this, and they resonate with this message. It says a Freemason is committed to bettering himself, his community and the world. He is on a journey of self-discovery, believing in something greater than himself, a journey on which he will be supported by other good men. Become the best version of you, answer the call. Begin the journey. We must be a little louder than the crazies. We must be far more findable than the crazies. We must appear to be more authoritative in

anything that we publish that's out there. We've unwittingly over the last many years let the weeds overgrow the garden. The Fraternity has suffered somewhat of an erosion of the public brand, and it's being reversed. It's being reversed in our state, and it's being reversed on a national and world level, and that's exciting. It helps be Proud to be a Freemason. So, helping correct this in our state has been a large part of our focus on the Membership Committee this year. So, what happens? They come to the website. They see 'Be a Freemason. Your journey starts here.' If you're a Wisconsin resident and ready to learn more, fill out the form below and a representative in your area will reach out to you. Click this button that says, 'Initiate your journey.' They come to the website, they learn more and they're presented with a path if interested. Now I won't get into the details of how we're doing this, because this is a lot of advertising and digital magic. How are regaining control of our digital awareness? The answer is: reasonably priced investments and making sure that the REAL us is at least as prominent as the crazy and the misinformation. I'm going to share a Masonic secret with you Brothers...don't let it leave this room. Fortunately, all the crazy people don't buy ads. That's good! Each stage of this funnel of awareness, interest, consideration and decision is served by a different advertising strategy that is purposeful and demographically targeted. Awareness blankets general Google ads, we do YouTube pre-rolls, we've dropped in Hulu ads, we're doing truck wraps. All to build the brand and the familiarity of it. Next in the interest that captures and amplifies the messaging towards someone that is interested in us. So perhaps they are performing a search on our topic or the previously have. For example, 'What is a Freemason?' helps return relevant information that favors our answers. Because the crazies aren't paying for the attention. Encouraging consideration is a deeper development for those making a more targeted search, like, 'How do I become a Mason?' And at the end where we get to the decision point, this is where we're basically a remarketing ad directed to push someone that has already visited our site, and we're placing gentle reminders on the path of their internet, on their phone, on their tablet, on their computer, without ever trying to be obnoxious in any one of those different points. Basically this is a carefully constructed digital advertising magic to regain control of messaging of Freemasonry in Wisconsin, in a geo-targeted way. And it's in Wisconsin...so if anybody from out of state is looking, they aren't seeing these ads, but we will help you place them. So, by geo-targeting this, we are doing these and spending these dollars so that they're in the state of Wisconsin instead of boiling the ocean. None of these strategies are unique to us, they are very common professional marketing techniques and we do have the help of professional marketers behind us. So what's next? Well we extend an invitation to knock on our door, except we're extending the invitation to knock on our digital door. On the right you see the form that is placed when someone clicks the 'Initiate your Journey' button. We just want to offer a nice convenient way for them to knock on the door. Here's the 'Become a Mason, Start your Journey' form and I want you to notice the attestation which you don't stand a good chance of reading. Unlike most interest forms on the internet, we are asking people to self-disqualify themselves if they are not an adult male, residing in Wisconsin, of good moral character with the belief in the existence of a Supreme Being. This attestation that is there where we ask them to confirm this, sets the tone for what we expect and how our evaluation of that man will proceed. We are hinting to him that we are going to hold you to a higher standard. Are we succeeding in increasing the awareness of Freemasonry in Wisconsin? We are. In the last ten months when

this program was started, we have had 7.8 million ad impressions. We have had 112,000 views of the web form I just showed you a moment ago. We've had over 1200 form completions in the last ten months. Prior to this website tune-up and prior to this advertising campaign we received 5 leads per week. We are now starting to see between 30 and 40 per week. That's 600-700% increase by doing the work that we've been doing here so far. No, not all these men will become Masons. We're a selective group, we'll dismiss most of these. We've gotta kiss a lot of frogs to find a prince. We have more prospects and better quality than we've ever seen before and we have more left to do. This has caused the output of over 350 prospects to be forwarded to the Lodges and we have more coming. We ask this question on the form: 'Do you know any Freemasons?' The options are, I know a relative, I know a friend, or I know no one. These are the answers that we see, so in this case of the 1100 on here, 189 said 'I know a relative.' 259 said 'I know a friend.' The number of men who have answered 'I don't know any Freemasons' are composing roughly two-thirds of the men that we see fill out that form. These are men that had no path to Freemasonry. This is the most exciting thing that we are seeing about this, we are capturing guys that didn't have anybody to ask or that didn't know that they should ask. We're reaching guys that we don't get through the "normal hand-to-hand combat." Best yet, we're not asking anyone to join. We're basically telling Wisconsin, "This is us. This what we do, you know where to find us." How about the ones that did have a friend or relative in Masonry? Why did they go to the web? Maybe the friend or the relative is from out of town. We don't know. We engage conversations on social media, and by we, I mean Ryan. We're learning that our admission process is not understood. These are coming from conversations that we have when we do boosted, promoted, or even un-promoted posts on Facebook. Dave says, 'I don't think I'd qualify. I work in a factory.' Jason said, 'I was never asked.' Zach said, 'I thought you had to get a direct invite to join.' Dave said, 'I thought you had to be invited by a member.' Joshua said, 'In Madison it's invite only.' Jeff said, 'I thought you needed to be invited. I was a DeMolay many moons ago.' Fostering these conversations on social media has led to our most eye-opening discoveries. These show that we are not externally understood. If these outsiders are waiting for us to ask them and we're waiting for them to ask us, it's a pretty empty dance floor. What's the point? The point I think is this: To be one ask one only works if they can find one and they know enough that they're supposed to ask one. This makes for a cute bumper sticker, but it's not the most effective manner to develop our membership. What do we do? We have to increase awareness of the real Freemasonry, we have to extend an invitation to knock on our door. Brothers, this is the path that the Membership Committee is following. We're presenting a well-designed website, with feel-good, authoritative content almost exclusively coming from the awesomeness that Rich Rygh and Dave Ritchie have been doing to create an awesome Wisconsin Masonic Journal that IS the envy of all jurisdictions around. We are optimizing and promoting this website to assure that we're the top of a web search, so that we are more findable and louder. We are gently correcting public misinformation that we find on social media, Facebook, etc. and we're trying hard not to screw up when somebody expresses interest in us. Do we really need to sell anything? We've allowed the perception of Freemasonry to fester in the past and we dismissed this as, 'It's been part of the secret.' But instead, the gaps are getting filled by supposition. I had a deck party two years ago after I moved into a neighborhood. I invited all my new neighbors. One of them sees various Masonic paraphernalia on me and around the house and says, 'You're a Mason? Aren't you guys trying to

usher in some sort of new world order?' How do I answer that? I said, 'That? Oh yeah, we did that. It was like 240 years ago. We called it democracy. You're welcome.' I told him, to go to our website, because we worked really hard on a Frequently Asked Questions section. What does this look like when we're on social media? These are public comments and subsequent conversations on social media posts, following a 30 second 'Become a Brother' video that we got through the beafreemason.org organization. These are men from the outside that see this. Curt says, 'Where can I join the Illuminati? Now that sounds fun. Just kidding. Mostly. But I do have an interest in the Masons however.' To which our response can now publicly be: 'I can't help you with the Illuminati, but for the Masons, just go to our website to learn more. If it sounds like something you're interested in, please fill out the interest form and one of our District Membership Representatives will reach out. Bob says, 'So what exactly does a Mason do? What's the purpose of it?' Remember, we're not just having the conversation with him, we're having a conversation with anybody that's watching. 'Bob thanks for asking. That's a common question. Like many other Fraternal organizations, Freemasons have business meetings, perform community service and host a variety of fun activities for their membership and their families. Each local Lodge has its own unique culture and personality. My home Lodge has done community focused events such as highway clean ups, food drives, blood drives and delivering teddy bears to kids at Children's Hospital. On the fun side we've done board game nights, bowling banquets, Super Bowl parties, beer brewing, family picnics and outings to the movies and the theatre. What makes Freemasonry unique in my opinion is a focus on personal development and that there are moral lessons reinforced through the ceremonies of initiation...we call them degrees. The organization's goal is to take good men and make them better.' We see someone else respond on that thread, 'Every Freemason I've ever known are some of the finest people I've ever known.' We've got more. We could keep going. This guy wants to know if we bury treasure on Oak Island. 'Are there secret tunnels under Boston?' I still don't know have an answer to this by the way. We said, 'There's tons of conspiracy theories out there, but we're actually just a bunch of normal guys from all walks of life who want to improve ourselves and the communities we live in.' Someone asks, 'Wait...you don't have to be invited anymore?' We pointed out to him, 'You do not. Masons will traditionally not ask you to join.' This is importantly increasing the awareness of the real Freemasonry. We increase the awareness. We get them to fill out the form and what happens next? We have to make sure that we follow up effectively. That's why you saw the installation last night for the first time ever of the District Membership Representative or DMR. Upon webform completion, the District Membership Representative Chair matches the geographical location with the appropriate District Membership Representative. That DMR then contacts the lead and asks when they are free to discuss Freemasonry. During that initial chat, the DMR asks for a date of birth, criminal history, belief in Supreme Being. He's trying to assess what this guy is like and they typically will begin to form a friendship from that point alone. The DMR then performs a background check, because we are aiming to guard the west gate. Then the DMR either politely disqualifies this prospect or he moves forward to a Lodge introduction. The local Lodge takes over the remaining details: the interview, a 'get to know us' process, the petition process. There are some failure points in this. We are all working together to try and make this a better process. The Lodge sometimes drops the lead. The DMRs have the responsibility to check in with the prospect. When we pass the lead on however, we are making the

assumption that someone else is following up on it. If we don't do this Brothers we're wasting a lead and a prospect. We're failing to potentially bring a Brother into the Fraternity. We ask the Lodge to keep the District Membership Representative informed, because we do carefully track each lead. We have a prospect board that shows each prospect in funnel phases. This is a tough job. Collectively, these Brothers have communicated with 1000 men in the last ten months. They've learned how to use a CRM system and helped create and improve a membership process unlike anything that's ever been done before. Thank you! How can we work together from the Grand Lodge side and the local Lodge side? If you are going to remember anything from this presentation, please remember these three points: 1) Increase awareness of the real Freemasonry 2) We're extending an invitation to knock on our door 3) We aim to follow up effectively. This is the magic. What does the Grand Lodge do for increasing awareness? We're doing the website, we're doing the social media, we're doing digital and physical statewide ads. We are trying to blanket the state with awareness. From a local Lodge standpoint you aren't left out of this. You have the ability to make the most local impact, perhaps the more meaningful impact. You have community visibility, you have open houses that you can do, you can wear a shirt, a pin, a hat. If you have a local ad that you want to run, run the local ad...we'll help you get the content. In terms of extended an invitation, we will continue to offer and track the Initiate your Journey website interest form and from a local Lodge stand point offer a friendly door, please and a welcoming process. I spent years of my life walking past the beautiful Oconomowoc Lodge on the lake, ever too chicken to ever knock. I hate that I wasted so many years of my life not having all you characters in my life sooner. Whatever you can do to make that seem easier for a guy to knock on your local door, please consider a way to do that. Next, follow up effectively. We have well-trained District Membership Reps, a CRM system, and we have more things that we want to do in order to make their life more efficient and simpler. From a local Lodge, I beg you Brothers, follow up on the prospects. Plan for more. I ask you to consider creating Fraternal glue. Remember that our Brothers may join from curiosity, but they stay because of friendships. A man may seek light, he may seek answers to his questions, and he may likely run out of personally relevant lessons eventually. If friendship and purpose has not developed by the time, he hits that point where he thinks his lessons have run out, we will not retain him. Please make every effort to welcome a Brother into Lodge. Officers, I beg you, it's your role not only to greet a man, but to introduce him to some other guy in the Lodge. Brothers this is how we will be able to continue the path of success that we are already on. You've seen what we're asking, are you with me? Brothers I share this responsibility and success with the committee and the Brothers you see here on your screen. I am asking them to come up for a presentation. Matt Ivens, Steve Livernash, Ryan Mayrand, Jacob Schultz, Tom Stevens, will you join me up front please? Brothers, I am Proud to be a Freemason and I am proud to call these guys my Brothers. I have formed a love for each of them. Brothers, I do ask that you wear a Masonic hat, pin or ring and go into our communities and please just caught being a good guy. Remember too that to preserve the reputation of our Fraternity unsullied must be our constant care, so do not let your guard down. Most Worshipfuls Paul and Gary, would you join us up front as well? Brothers, these are small replicas of the 53-foot moving truck that's out there. I love you Brothers, thank you for your attention."

MASONIC EDUCATION COMMITTEE PRESENTATION

David Ritchie, Evening Star #64

“Right there’s the key. We bring the guy in, now what do we do? For years, Masonry was mouth to ear. You sat down with a guy, night after night and you talked. What is that point within the circle? Why the Holy St. John? Why do we do this? Why do we do that? Well, we’ve got good posting material, but now what? And where do we go to find those answers? How do we educate our Brothers today? We’ve got a guy who has been working on that. A new man comes in... how do we give him the tools to build that temple? The guy who’s working on that is Brother Frank During. He’s been District Lecturer and is now one of our District Deputies and he’s from “up North,” but we won’t hold that against him.”

Frank During, Hancock Lodge #229

“Good Morning my Brothers. I’m not quite as good at giving presentations as my predecessor, so it’s going to be a little bit more rough, and as you can probably hear by my accent, I’m not local, but I’m not from Minnesota either, so can’t hold that against me. My name is Frank During, and I’m the new District Deputy for District 2 and this morning I have the pleasure to introduce to you, a new Educational Platform that was developed by our Most Worshipful Grand Master Paul Tourville. Freemasonry is fundamentally an educational institution. It’s a place where men of all walks of life find self-improvement. This is why we can say, we take a good man and make him better. So why is Masonic Education so important, and why do we need this? Well, not too long ago, we were only able to open up in the Entered Apprentice Degree. As you remember, during the Opening, the Master asks the Senior Warden, ‘What came you here to do?’ His answer is, ‘To subdue my passions and improve myself in Masonry.’ So, my Brothers, how do we go about improving ourselves in Masonry, when most of our Lodge meetings are spent on reading the minutes of the proceeding meeting, maybe listening to the Treasurer’s Report, paying our bills and maybe talking about an upcoming fundraiser? I ask you; how much Masonic improvement is found in that? Well, the answer is none, correct? So, we need to change that. It needs to be changed, pretty much right now. Because as we say, ‘At this time the world needs more Masons.’ And what we need, is we need better educated and men that practice the tenants of our Fraternity type Masons. We live in a society where individuals seek productive, meaningful work, love, beauty, creativity, contemplation and participation and support in their own lifestyle. Like our Most Worshipful Brother Paul said, there’s no other organization in this world that can offer that, but us. That’s the only place to find this. An old Chinese proverb says, ‘The capacity to learn is a gift. The ability to learn is a skill, and the willingness to learn is a choice.’ So, let’s make the right choice. Let’s embrace our capacity to learn from our ritual and become a Brother that knows, that embraces Masonry. Opportunity is much like a 300+ year old brick building that stands high, mighty and strong on a solid foundation that withstood the ruthless hands of ignorance and the devastation of war. But every so often, a brick becomes brittle and crumbles and needs to be replaced. A new brick must be formed according to the ancient, time-honored tradition and cured in the sun to give it strength so it can take the pressure off the building. If this is not done correctly, the entire building will collapse under its own weight. But once this brick is cured, it is placed in the void created by the

crumbling brick, surrounded with mortar to connect it to the remaining building. This my Brothers is a metaphor for our organization. This is what we need to do with our newly made Brothers because as you can see, eventually all of us will succumb to the all-devouring scythe of time and be gathered into the land of our fathers. So basically, what this means is that we take a newly made Brother and through our ancient ritual form him into the Brother that we need, and through the light of Masonic Education we give him the knowledge, strength and Masonic foundation that makes him ready to be placed in our Fraternity and we bind him to the cement of Brotherly Love.

Last year the Education Committee conducted a survey and asked the Brothers what was important to them and applied Masonry and understanding the ritual were the top two answers. In person education was most preferred. So, through the guidance of our Most Worshipful Brother Paul, we have worked on some individual lessons to start with this project. We're still in the beginning stages of this and hope with your help we can provide a catalog of topics. In the beginning these lessons will be facilitated by the District Team members, but we hope that over time, the Lodges will take over and include Masonic Education every Lodge meeting. These lessons are simple and designed to be short, like lessons should be. We emphasize that the facilitator does not have the role of teaching the material, but just to start a discussion within the Lodge. Our own experience and knowledge, should generate a wholesome discussion and teach us the fundamentals of Freemasonry...how to live them, and how to be good Masons. This program will not take much longer than 20 minutes within the Lodge. It's a simple design just to get a Brother thinking and talking about their own experience and their own Masonic teaching, which has influenced their lives and still does. This program will concentrate on the lessons taught in our ritual. The Entered Apprentice Degree, just by itself, is full of categorical imperatives. A categorical imperative is something that is so true and so universally true wherever you go, that it has to be adopted. It was named after our Brother the philosopher Kant. We are going to first work with those lessons. Let me give you a little example of how that might look. In the Entered Apprentice Degree, in the third section we talk about the cardinal virtues. Let's talk about temperance. The lesson will be something like this: The Entered Apprentice Degree starts our journey in the quest for light and knowledge. We first learn as an Entered Apprentice the three principle tenants of our Fraternity which are: Brotherly Love, Relief and Truth, which provide us with inward strength, to help us make good choices for meaningful life. It provides us with a chain of reasoning for self-control and discipline. We also learn as an Entered Apprentice the four principle cardinal virtues, which teach us high moral standards of behavior. These virtues provide the guide for outward strength and their relationship with others. Temperance is one of those cardinal virtues. Temperance teaches emotional restraint and self-control in speech and behavior, to be easy going and to avoid reckless and impulsive conduct. Temperance thereby, should be the constant practice of every good Mason. We then developed a couple simple questions to get the discussion started. These could be like, what are examples of temperance? What's the difference between temper and temperance? Why do we need temperance in our lives? How do we show temperance in our family, at work and during our Lodge meetings? Once the discussion has ended, we are probably going to end up with a quick review question, or a knowledge check question. In this case it could be something like: This Masonic allegory reinforces the promise made in your point of entrance with the cardinal

virtue of temperance, which is a) the manual b) the pedal c) the guttural or d) the vectoral. The answer is: c) the guttural or throat. So my Brothers, today you will have an opportunity to practice temperance. On your travels home from this Annual Communication, if somebody cuts you off in traffic, remember who you are. Don't give them the finger, don't honk the horn. Think of it as a person running to the hospital to see their first-born child born. When you go to the gas station and the clerk is slower than you like, you might consider that this person has worked long hours because nobody else is showing up for work, and even though you might be irritated, thank them for actually being there and serving you, because this my Brother, is temperance at work and as Masons, we need to show them. We are looking outside at that wonderful truck and what does it say? Not just a man, but a Mason. If we don't separate ourselves by practicing those cardinal virtues, those lessons we learn in our ritual, we are just a man, not a Mason. We need to adhere to those virtues. We need to learn them, and we need to teach them. This is what this program is about. Teaching the basics of Freemasonry.

Our Most Worshipful Grand Master told us yesterday that he took ten years off Freemasonry to build a successful business. We talk a lot about success. Successful Lodges, successful people, success in life. I want to challenge you with the words of John Maxwell. He says, 'Success is when I add value to myself. Significance is when I add value to others.' As Masons, we need to strive to add value to others, value to our Lodges, value to our Brothers, value to our family and value to our community and society. We need especially to try to add value to our new Brothers, as we have made a promise to them that we take good men and make them better. We need to help them on their journey through Freemasonry. We need to make a significant impact on their development as Freemasons, so they can become truly good. Good men, better men, better husbands, better fathers, better Brothers and better members of our community and society. My Brothers, as we learn, understand and adhere and embody all Masonic teachings, being true Masons, we can have a significant impact on those around us and on our society, and especially on our newly made Brothers, so we can form that solid brick which we will place in our building of Freemasonry and bind them to us with Brotherly Love. My Brothers, I challenge you today...be significant and make Masonry great again. I am Proud to be a Mason. I'm proud to call all of you my Brothers. I love you Brothers."

Jeffrey Schoenfeldt, Barneveld #319

"Good Saturday Morning Brothers. I'm Jeff Schoenfeldt and I'm a Mason with Barneveld Lodge. My hometown is in Peshtigo and I've spent the last 25 years in government and politics, but please don't hold that against me. I want to personally say thank you to all of you. Yesterday for the first time ever, my name appeared on a ballot in this room and a majority of people here gave me a chance. Just like in the Blue Lodges, these are chances, these are opportunities which our Past Grand Master talked about yesterday. They're opportunities to work together as a team, as a cohesive team, just like in our Blue Lodges. They're opportunities to travel the state and get to meet and know Brethren from all over. Opportunities to show the value of Masonry and help to realize that value both with Blue Lodges and individual members. It's opportunities to be a positive impact on Masonry. I'm honored, I'm very humbled and I sincerely appreciate it my Brothers. Speaking of opportunities that make a positive impact, our next speaker this morning

is *Worshipful Brother Jerry Reick*. Jerry is one of the most tenacious and focused Brothers I know in Masonry and he's going to talk a little bit this morning about the Ashlar Award. I talked about giving value to Masonry and helping Lodges and Brothers realize that value, and that's exactly what the Ashlar Award does, right? It's a tool that not only helps build stronger, better Masons, but it builds relationships within Lodges. It helps Brothers mentor other Brothers, and at the end of the day, it makes better Masons and us better men. I don't want steal any of my Brother's thunder; he's got a very nice presentation for us, so without further ado, please join me in welcoming Brother Jerry Reick.

Jerry Reick, Freemasons #363

"Thank you Brother Jeff, that was quite an introduction and Worshipful Brother Paul, thank you for the opportunity to address this outstanding group of Masons. Good morning everyone! Come on come on, let's get excited...we can do better... Good Morning Everyone! You know, I'm really excited about Masonry, and it's hard to not be excited when you think about the passion, the sincerity and the enthusiasm that our new Most Worshipful Grand Master has for the Craft. Wow. What a great time and what a great organization to be in. This morning we're going to talk about the Ashlar Program. You know, speculative Masonry uses the tools and objects of operative Masonry, to teach lessons, to be examples, to be things that make us think. We learn about them through the degree work, the lectures and the different education opportunities we have. There's a lot of tools. A lot of objects that we get introduced to. I think in the Entered Apprentice Degree, the third section lecture, we get introduced to the rough Ashlar and the perfect Ashlar, which as we know are two of the movable objects of the Lodge. I think these two are probably the most important tools or objects that we get introduced to. Why? Because at its core, operative masonry is really about stacking stones, right? Pretty easy right? And for us in the speculative realm, we want to improve ourselves. Let's talk about the tale of the two stones. In the operative world, a rough stone is taken from a quarry and then it's chipped away or formed or shaped to be a perfect ashlar that can be used to build a solid structure. In the speculative realm, we are imperfect creatures by nature. We have all these prejudices and things built up around us that isolate us from that inner beauty or light that's in us, which we refer to as the perfect ashlar. So, for a minute let's talk about the process. Imagine yourself as a stone mason 2000 years ago. You might have been an entered apprentice for a year, getting these massive stones out of the quarry, or doing all this work and then, you might be a fellow-craft who then polishes these stones, they work them. I think about how amazing it is that using rudimentary tools like a gavel and a chisel, that they were able to shape these stones into something that is so perfect in every way that it enabled them to build these magnificent structures. Think about the process of that. It almost makes you wanna say, 'How they do that?' All this work is done under the watchful eye of the master mason who is drawing out the designs, he's giving them exacting instructions on how this works, and he puts all these things on his trestle board. Let's look at the speculative aspect now. So, I'm this rude, imperfect creature that is chipping away with my common gavel all my prejudices to expose that inner light...that perfection that is in all of us. When Michelangelo was asked how he figured out how to make his statue of David, he's reported to have said, 'The statue was always in that block of granite. It was my job, to chip away everything that was not the statue.' I think that's a beautiful thing, and it's

something that gives us all hope because inside all of us, that perfect Ashlar is inside of us. All we gotta do is figure out how to chip away everything that isn't the Ashlar. A beautiful thing, isn't it? So now, as we know in Masonry, nothing is as it appears. It should come as no surprise that the rough Ashlar and perfect Ashlar I talked about two aspects, it has a further allusion. It alludes to that process that we engage in when we take a new man into our program, teach him, develop him and turn him into a productive member of our Lodges and a Mason. Here's the touch point. The trestle board for the Ashlar Program is the Wisconsin Program...it is all contained within there. I want to talk a little bit about that today and what that looks like. Just as there's a team of people that work in the quarry...entered apprentices, masters, etc., in our Lodges we do education through degree work, knowledge transfer and self-reflection. But when we take a new guy and we want to apply the Ashlar Program, how does that work? Well, we put a team together. You've got the candidate, obviously or the new Mason. You've got the Workman...you've got an experienced Mason who is his mentor. You then have a senior member like your counselor that oversees the process and ensures quality. So you assemble this great team and trestle board is the Wisconsin Program. You put all those together, and that's the core of the program. Let's take a look at the different activities involved. The first thing we do when we get a new candidate is we give them the Seeking Light in Masonry or the 'Gold Book.' We satisfy that initial curiosity and give them an introduction to make them want to learn and see and hear more. Once we've done that, they've got a good solid introduction. They know who their team is and we're ready to go. Activities 3-5 are contained in each one of the following booklets that associate with each of the degrees that they receive. There's a component of education, a component of thought and a component of reflection on their part...we challenge them to say, 'Do I understand it? Have I processed it? But really, what does it mean to me?' Each one of the degrees has their own booklet. The next activity that we use is, you want to have them develop ties within the Lodge. And you do that by having them serve the Lodge. Some of the typical activities you might see are: we're planning a meal, you get that new guy involved so he understands the process. You might do a social activity...have them take the lead or be associated with it. You get them involved in putting into action some of those things they're supposed to be learning in these books. You have got to get them to attend meetings on the regular. Everybody on that team should be communicating with the new guy, saying, 'Hey we've got Lodge Tuesday. You'll be there, right?' This is very important...getting them to the Lodge. You gotta develop that muscle memory and habit of getting them into Lodge, because that's where it all happens. And then you want to get them to actually start practicing what they've learned by getting involved with degrees. When I first joined Freemasons Lodge, Most Worshipful Brother Paul was one of the Wardens at the time, he pulled me aside and said, 'Hey you're a Mason! Congratulations! Why don't you learn that lecture?' He challenged me right out of the gate. He didn't ask me and say, 'You know someday, if you ever feel like it, why don't you learn the charge?' He said, 'Hey man, here's your assignment.' We've got to make that the norm. Give the new guy a charge. Give them a role. Let them help do the set-up of the Lodge. Explain it to them so it becomes a learning activity as well as an action that they feel that they're engaged in and they're learning and feeling like they're a part of it. Get them involved in a degree...and that doesn't mean tell the new guy, 'We need a Steward, here's your rod.' Please don't do that. Work with them and when they're ready, challenge them, give them the rod. There's actually a form on the Grand

Lodge website that you download and details each activity, you sign off on it, your Master signs off on it and then it goes to the Grand Lodge office. Once all those requirements are finished, you get this really nifty pin, which is the perfect Ashlar. You also get a little certificate signed by the Most Worshipful Grand Master. When I wear my pin, people ask about it. They ask, 'How do I get one?' That is my chance to go through and tell them the process. Again, this is all about care and feeding of our newest Masons. Showing interest in them, showing attention to them, educating them, and making them an active part of our Lodges. With that, I will tell you, this presentation is actually on the Grand Lodge Education site. If you would like to give this presentation...and there are also talking points that you can use, go out there and give it. Well Brothers, I'm still Jerry Reick and I appreciate your time and consideration. Let's get out there and get the Ashlar Award program going. Thank you so much."

Joseph Thompson, Olive Branch #6

"Good Morning. My name is Joe Thompson and I am your Senior Grand Deacon for the ensuing Masonic year. I think everyone has heard the same magic words from all of our speakers today, and that's Masonic Education. It is my pleasure to introduce two of the most dedicated Masons that I know, to talk about three items: first the importance of Masonic Education, second the need to instruct the meaning and application of our ritual and thirdly that Masonic Education is an important investment in your Lodge. If you would please welcome, Worshipful Brother Jason Laramee and Worshipful Brother Christopher Luedke."

Jason Laramee, Wisconsin Rapids Lodge #128 and Christopher Luedke, Waukesha Lodge #37

"Thank you Most Worshipful. Greetings Brethren. I believe that most men leave Freemasonry because the experience didn't match the marketing. Every man that consumes something credible about Freemasonry in whatever form, whether it be print, audio or video is made a promise. A promise made by our history. Our reputation. Our ritual. And a promise made by you. If you have ever said, we take good men and make them better, you have made that promise. The men that are petitioning our Lodges are looking for something. If they don't find it, they will leave. How many sets of minutes does a good man need to hear to become a better man? Listening to the minutes usually highlights that the last meeting was boring and mundane too. How many men have not felt the need to come back to your Lodge? Mike's membership presentation has shown that the influx of men looking for light from our Fraternity has already begun. If we want to break the cycle of men not coming back to Lodge shortly after being raised, we need to educate them. After we put on a quality degree in our Lodges or at a Day of Light, we need to engage and instruct. These new Masons need and want to understand the meanings and practical applications of the tenants, principles and core values contained in our beautiful ritual. It is my pleasure to turn this over to Brother Chris Luedke. He will talk about the Education Committee's work and what you should expect over the next year."

"My Brothers, they put me in front of a microphone again...slightly less gold, still embarrassing hair! I'm here to talk about the Education Committee and what we're doing, because this is going to be a big year. First of all, I need to

point out that until a staff meeting in 2020, when I heard Worshipful Brother Jerry Reick introduce and report on the Education Committee, I didn't know it existed. That's a very strange thing. When I'm teaching a class, if the class doesn't know that I exist that's a bit of an issue...and many of them don't want me to exist and I understand that. At the end of the day, we're here to hopefully make your lives easier. And provide you with information and a number of modalities, a number of different ways, so that it speaks best to your membership. I need to tell you, this year, we've absolutely stacked the deck on Education. We have Worshipful Brother Rich Rygh, who is acting to help us with the Masonic Journal and participating in the Committee. We have Victor Magnus, Mitch Devroy who made the videos you saw just yesterday and I'm sure is going to do some amazing things for the Committee. We have Worshipful Brother Jerry Reick, who brings a powerful presence to the Committee and Worshipful Brother Pat Cholka who creates amazing content. We have Worshipful Brother Napoleon Janczak who does some great stuff with editing. Jonathan Schroeder, who is one of the strongest teachers I know, Dan Gray who brings a great deal of information, Jeff Woosley who can take information, boil it down, myself, and most importantly, Worshipful Brother Jason Laramee who has put this together and provides the logistics and the support and a voice for Education. But at the end of the day, why do we need, or why should we educate? After all, don't we get enough education from the ritual? Didn't you listen to the seven liberal arts and find out what that was about when it was presented, at the time? How many of you remember your degrees word for word? It doesn't happen. In education, we don't teach by reading you Shakespeare and then expecting you to remember it. We repeat it, we break it down and we interpret it. And that's what Education's here to do. To provide those lessons...different interpretations, different ideas behind them...not just mine, not just Worshipful Brother Laramee's or anyone else's, but a number of different voices. And we ultimately add value to the Lodge. We have all of these gentlemen coming in, but at the end of the day, we're not going to retain them if we don't give them something. Education is retention. End of the day, end of story. It's just that simple. After all, no one has ever become a better man by arguing over whether to buy a lawn mower or fix the dishwasher. It just doesn't happen. So, what are we doing? First of all, we've been working with the Masonic Journal. Worshipful Brother Rich Rygh has been fantastic helping us out. The idea behind it was to put education in the Lodges in a simple form... something that you can open up and use once a month. We've started putting this in. We wanted to go beyond what was available to the online Masonic College. We wanted to provide education in a complete package to the Lodges. When you look at the Masonic Journal, every month we have a 1000-word article that would take you 7.5-9 minutes to read it in Lodge. And then, there are discussion questions. They will get the ball rolling. The idea is that over a period of maybe 20 minutes, you have a complete package of Masonic Education. Hopefully some of you have used that, and others, maybe just read in the Masonic Journal and it gives you ideas and that's fantastic too. Moving ahead we want to continue with this idea. And we want to continue creating content for this. Thank you to Worshipful Brother Pat Cholka and Right Worshipful Brother Dave Ritchie for all the articles that I have shamelessly stolen from the Masonic Study Series that they wrote and we just modify to fit the space, add the discussion questions if needed and put it in the Journal. But that's not all. The idea is that we keep pushing education any way we can, which brings us to the Speaker's Contest, which you heard me talk about at length yesterday. The goal is for the Masonic

Education Committee to find the best speakers, the best educators within the Lodge, because we don't know from the Grand Lodge level all of the best, most talented Masons in Wisconsin...there are 8000 of you...it's hard to do! So this is a way to identify talent. It's a way for us to generate excitement about education. How many of you have a piece that you can do just off the top of your head, on any given subject? That is the sort of thing that we need to share. The Speaker's Contest helps with that. Last year we had great entries...we had a great video created by Mitch Devroy, who by the way is a first-year Mason. So, everyone has a voice. Everyone has their talents. Moving ahead, we're doing it again in 2022-2023. We have the flyers now at the Silas Shepherd table. They weren't there earlier, but that's all right, they're there now. We have larger prizes, and for this I need to thank Silas Shepherd Lodge of Research, one of the other best-kept secrets in Masonry in Wisconsin. We have a Lodge of Research that focuses entirely on education, focuses entirely on expanding knowledge of Freemasonry. For \$30 a year it's available to you. They have a table out there...talk to them, they'd happily have a conversation with you. Then we have the podcast. The rationale behind the podcast was to provide passive education to Brothers and Lodges with a subscription. What do I mean by passive? The beauty of podcasts, is once you subscribe, it just downloads and you play it on your way to work or while you're out on a run or whatever else you happen to be doing. And this can be used as a strength. We want to create short form and long form podcasts. Short form being about 15 minutes, on any number of different subjects. Primarily education based...this is not opinion, this is not politics, this is purely education. Longer form where we talk about some larger issues, we interview authors and we get more information out there. The last time I talked about this, I had talked about it being available in the future. I'm proud to say it's available today. If you take out your phone right now, you can find the podcast...it's called The Further Light Podcast. I came up with the title, and it's not that creative, but I'm not a very interesting and creative person as you can tell. But you can find it on Apple podcasts, Google podcasts, Amazon music, Spotify (you might have to use my last name Luedke when searching on Spotify). It's on Stitcher, it's on iHeart radio. This podcast is starting with material that's already there. The first episode already dropped on Monday and it's on the seven liberal arts. What are they? Why do we talk about them? Who's this Preston guy? The next seven episodes are looking at each of the seven liberal arts. What are they and how do we apply them Masonically? After all we teach them in Lodge, presumably we're supposed to do something with them. And we've other content that's coming down the line. The second episode on grammar is live as of last night. Every Wednesday we're going to have a new episode. The goal is to have at least 45 episodes before AC next year. Seeing as there are already 11 recorded, I think we're well on our way. For this I need to thank Worshipful Brother Napoleon Janczak, who is doing the editing for it, and the Education Committee is going to be helping to put together content for this. By the way, if you have a piece of content, 1500 words or so, send it to me. Send it to Worshipful Brother Laramee. Send it to anyone on the Committee. We're absolutely happy to get your voice out there. Our goal is not to make sure that one of us is heard, our goal is to make sure that education is heard throughout the state of Wisconsin. Then we have the online Masonic College. This was really the brainchild of Worshipful Brother Jerry Reick. At the end of the day it was meant to be an online college that would provide material to Masons...deeper dive material. We've worked on it, but because we have about 700-800 subscribers, that means that we only have about 800 Brothers registered

for the website: www.wimasons.org If you've registered for the website, in the Members Only area is Masonic Education. We have this online college. And so we're trying to work with it and develop it. We're trying to shape it to your needs. So we're working on dealing with it thematically, dealing with the material thematically. For example we look at historical Masonic Education or Practical Ideas for the Lodge, Lodge Officer Resources, Education Resources. There will be material on individual degrees. And this is something that's growing. We have a few new pieces, we've other pieces that are developing. And we're working on archiving material. Do you have any concept of how much educational material has been created in the state of Wisconsin over the past 150 years? It's incredible. Do you know where to find it? No, neither do I, so we're working on that...trying to centralize this so that you can search and find information, by author, title and hopefully by subject matter. We've also worked with Silas Shepherd Lodge to get our hands on their materials, because why not? Why isn't Education working with Silas Shepherd, our local Lodge of Research? It just makes a lot of sense to bring these things together. We're developing a system to organize all of this digital content. Moving ahead, we're trying to develop deep-dive content for the Masonic College, where we're going to dig in a little bit further on specific issues. For example, Worshipful Brother Barry Axelrood wrote a piece on Secretary Training, which I have handed to Worshipful Brother Jeff Woosley, some other gentlemen were working on it as well, to create a simple curriculum for Lodge Secretaries coming into office. What do you need to do? Not just groupable training, but overall, what are the things you need to know if you're coming in as Secretary? At the end of the day we hope to do this for other offices. We want to work on curriculum for Days of Light so that when someone goes through a Day of Light we can provide material. Something as simple as a Zoom webinar can create a class, so that you have to go through...we can see what you've done, how much you watched and we can get them the education that they need when you've gone through all three degrees in a single day. We also want to provide speakers for Lodge meetings, for District meetings, for events...so if you need a speaker to speak on history, education or any number of topics, get in touch with us! We're happy to send people out to speak on different topics and ideas and again, to get people excited about education. At the end of the day, we need to make good men better. If we're going to do that we need to make them better, and education is the only way to do that. Brothers, we are strongest when we use the instructive tongue to inform the attentive ear, and for too long we've avoided that. Think about all of the institutional knowledge we have lost in Masonry because older members didn't pass information down because we didn't have a repository for it. The Brothers want to learn. We have to be willing to teach them. Thank you Brothers."

Jason Laramee, Wisconsin Rapids Lodge #128

"As I wrap this up, I want to point out that my thoughts on education are heavily influenced by the best Masons I know, many of whom are sitting in this room. Use their knowledge and love of the Craft to engage and instruct the men who will pass Freemasonry on to the next generation. We worry about getting men into our Lodges. We need to be equally concerned about keeping them there. Make Masonic Education a priority because it is an investment in the future of your Lodge. Thank you."

INTRODUCTION OF ASSISTANT GRAND SECRETARY

At this time Most Worshipful Grand Master Paul introduced Most Worshipful Scott Pedely as the Assistant Grand Secretary.

GREEN DRAGON WIDOW'S SONS PRESENTATION

Thomas Stachowiak, West Allis #291

“Congratulations Most Worshipful Grand Master Paul Tourville and thank you for the opportunity to speak today. Two years ago when the COVID lockdown began, people were not allowed to see their loved ones in assisted living and senior centers. Our Past President Zach Farrar came up with the idea of having a tribute parade through Three Pillars Senior Living Community to show our Brothers that they were not forgotten. It was a tremendous success and we decided to make it an annual charity ride benefitting Most Worshipful Grand Master’s Charity Appeal. Last year we raised over \$1500 for Most Worshipful Brother Gary Stang’s charity, Acts of Kindness. This year on July 16th, we’ll be holding our 2nd Annual Ride, benefitting Most Worshipful Grand Master Paul Tourville’s charity, also Acts of Kindness. The ride is open to all Masons and the public. The tribute parade will start at 11 am with a self-guided poker run to follow. If you don’t have time for the poker run, we still encourage you to join us for the tribute ride. For more information, we have flyers outside by our booth and we also have Commemorative ride challenge coins available for a donation of \$20. Most Worshipful Grand Master, on behalf of Wisconsin Widow’s Son Masonic Riders Association, I would like to present to you this 2022 Commemorative Ride Challenge Coin along with our Chapter Challenge Coin. We look forward to riding with you in July.”

The Grand Master reminded the assembly of the Broken Column Degree that will also be held that morning, at Three Pillars prior to the Ride.

PHASE TWO OF THE FIRE SUPPRESSION UNITS

Jeffrey Thiele, Damascus Lodge #290

“Good Morning Everybody. My name is Jeff Thiele and I’m your Senior Grand Steward. I’m Proud to be a Freemason and I’m proud to serve you, the Grand Lodge of Wisconsin as the Senior Grand Steward. In my travels as an AA, a DD and the Junior Steward I hear a lot of different things from a lot of different Lodges. A lot of good stuff, some negative comments, however, two themes are reoccurring: 1) Membership 2) Oh boy, here comes another Grand Lodge Officer, ugh. Although this is not true of every Lodge. I met some really cool guys from Buffalo River last night, who liked having the Grand Lodge Officers there, so I appreciate those fine comments, thank you. The part that I’m going to explain to you today about Phase Two ties into both of these themes that seem to be reoccurring. 1) Membership. Mike Burnham would you stand up with your team please? These guys put in a ridiculous amount of work. You’ve heard it several times today, several times yesterday. They’re out here doing the job. The FST program ties in a little loosely with this, but I’d like you guys to give these fellas another round of applause, because they are doing it for you. This is one of those things about the Grand Lodge Officers...these guys are doing it for you. This team

of officers is doing it for you, not for us. It's for you to build your membership, to get out there, to have trucks out there so that they see who we are and the good works and the great things that all of you and all of your Lodges do. The FST program itself...I can't say enough about this. I actually should say more about it, and so should everybody say more about it, because a lot of the comments I've heard over the last two days...there are still folks out there in this auditorium who have either a) no idea what it is or b) have no idea how to get these items or c) know what to do with them. So, Phase One, a few units went out to the districts, they were given to Lodges, they gave them out to First Responder groups throughout their respective district and it's been successful. Phase Two, gives an FST to every Lodge in the entire state that didn't get one in Phase One. There's a free unit sitting out there for all of you who have not taken advantage of this program yet. It's free. I don't tout that because it's cool it's free, I'm telling you this because we as a team are trying to build the membership. We're trying to get that out there for you. Phase Two works like this: for those that didn't get one in Phase One there's a unit out there for you. All you have to do is get together with your Brothers at Lodge and say, we want to do this and they're going to give it to us for free. Who should we give it to? So figure out #1, who you're going to give that unit to. Being a fire suppression tool most people want to give it to their fire department, whether that be a local department, paid on-call, volunteer, whatever. Keep in mind, that your Police Departments and your Sherriff's Departments are out there as well. So even though it says Fire Suppression Tool, don't discount your local law enforcement. Those squads are on the street 24/7, 365 days a year. Nowadays with budget cuts, many of those Police Departments and Sherriff's Departments are getting to fires before the firemen are. I know that from first-hand experience. If you're going to identify a department locally, in your area that you want to give this unit to, don't always give it to a Fire Department, but think about your Police Department and Sherriff's Department as well. First of all you need to say, we're going to do this and decide who to give it to. #2, reach out to that department and get a solid date as to when you want to do your donation. #3, contact your local media. Your newspapers, the radio stations, whatever the case may be. Right Worshipful Jeff Schoenfeldt has put together a great go-by template about how you can send letters, how you can contact the media...I have that to send to you digitally if you just email me. We are trying to make it as easy as we can to get these units to you, so that you can get them out and show people that we are still valid, we are still relevant, we are still doing great things in our community. Yeah, we get a little something back. People see us and maybe we'll get a petition or two. It's a great program...helps your community and it helps out your Lodge and Wisconsin Freemasonry. Once you get those three items squared away, all you have to do is give me an email or a call. Or the Grand Master, he will do it too and we will get you those units one way or another. Whether we have to drive and meet halfway for your District Deputy or you, whether we are going to send it to you, whether you have the Grand Lodge Officers come and be part of it, that's up to you guys. We'll get you the units. But get it out there. It's here for you. Past Grand Master Davey White gave me three articles today. When Warren Lodge gave theirs out down there in the southwest part of the state, they made three or four papers. Brothers that's huge, right? That's huge! The other thing I want to tell you about picking a department...I worked for the City of Milwaukee for 25 years, one unit is not going to make a dent in the City of Milwaukee. That's just the way it is. Find your smaller local departments that are out there that might not have a budget, like a Green Bay or a Madison or a Milwau-

kee and take care of those people. Those communities are going to have just as good of people as the bigger ones and you are going to make a bigger impact. So, you follow those three little hoops that we are asking you to jump through and we are going to give you whatever we can do to help. Now, if your Lodge does not want to participate in that program, we can't force you to do it. That's okay, maybe that's just not your thing. But we are going to get these units out. If your Lodge has given out a couple of them already, we'll give you more if you want to get those units out there, if there are Lodges in your district that just don't want to do it. I don't know why we wouldn't want to. It's a free, expensive tool that's going to save lives and we're here to boost your membership. We're here to get our name out there. If anybody has any questions, I'm going to be here all day today, you can stop me and you can talk to me. You can call me. You can email me. I know there were many questions when the program first started. I'm hoping that our District Deputies got all of those answers out to whoever needed them. If not, you can call me. My name, number and email is in the Wisconsin Masonic Journal. With that being said, Most Worshipful do you have further comments?"

Most Worshipful Grand Master, Paul Tourville

"Appreciate it very much Jeff. Jeff does a ton of work behind the scenes on this Fire Suppression thing and obviously has been the catalyst for us to move this forward. I appreciate all of your efforts, thank you very much. The guys at Fire Suppression Solutions have been extremely generous with us as well. These units retail at \$1300-1400, they've extended that \$899 show special that they started back in April throughout the entire summer for us. It's a huge, huge gift from them. This program has obviously given us a vision, it's given us an identity for the Foundation and clearly it's given us a media with Jeff's wonderful speech writing to get us in position correctly with the media and get the recognition that we so richly deserve. Please take advantage...I'm going to put a deadline in place. If your Lodge does not have it scheduled to present your unit by December 31st, I'm gonna go to another Lodge with that unit. If you know you don't want to do it let us know and we'll get it out right now. If you don't have something scheduled by December 31st, I'm gonna give it to another Lodge. I don't care when you schedule it, but you have until December 31st to schedule it. We've got to get them out, there's no reason for them to sit in a warehouse. They're also eligible for Acts of Kindness Matching, so the Lodge kicks in half, the Wisconsin Masonic Foundation kicks in half."

GRAND TREASURER'S REPORT

Jeffrey Bryden, Grand Treasurer

“As your Grand Treasurer I have the opportunity to present Resolution 2-2022. The purpose is to provide for a per capita tax. Resolved that the Annual Per Capita Tax upon each member of record of a chartered Lodge on December 31, 2022 be and here is established at the sum of 49 dollars and no cents for the fiscal year 2023. I would move adoption of this resolution.

RESOLUTION 2-2022

Submitted By: Expenditures Committee

Vote required for Adoption: Majority

Purpose: To provide for a Per Capita Tax

Resolved, that the annual per capita tax upon each member of record of a Chartered Lodge on December 31, 2022, be and here is established at the sum of Forty-nine dollars and no cents (\$49.00) for the year 2023.

The motion was seconded and carried.

RESOLUTION 1-2022

Submitted By: Expenditures Committee

Vote required for Adoption: Majority

Purpose: To adopt a budget for fiscal year 2022-2023.

Resolved, that the attached budget, which has been mailed to all constituent Lodges in accordance with Section 29.05 (c), calling for expenditures of \$1,412,481 be adopted.

“I also have the pleasure of bringing Resolution 1-2022. The purpose is to adopt a budget for fiscal year 2022-2023. Resolved that the attached budget (page 49 of the pre-proceedings) which has been mailed to all constituent Lodges in accordance with Section 29.05c, calling for expenditures of \$1,412,481.00 be adopted. Before I put that forth, as I said, on page 49 there is a copy for your review. With that, I would move for adoption of Resolution 1-2022.

As of March 31, 2022							3. Budget
	Year Ending 4/30/21 Actual	Year Ending 4/30/22 Actual	Year Ending 4/30/21 Actual	Year Ending 4/30/22 Actual	Year Ending 4/30/21 Actual	Year Ending 4/30/22 Budget	Year Ending 4/30/22 Budget
INCOME:							
Sales	84,103	11,154	48,782	52,720	41,906	50,000	50,000
Rental Income	40,828	30,154	39,744	39,793	36,338	36,338	36,338
Lease Income	155,003	155,003	155,003	155,003	155,003	155,003	155,003
Per Capita	390,431	136,795	345,819	353,295	528,339	313,000	320,000
PPP Fund Contribution	48,382	48,382	47,875	47,325	33,874	33,874	48,382
Program Income	113,331	52,948	73,618	50,600	29,240	50,000	50,000
Donations/Contributions	6,141	8,958	8,890	14,175	14,551	15,000	15,000
WI Major Center Assessment	-	-	-	61,960	101,144	91,990	91,990
- PFP Fund	-	-	-	-	-	79,888	79,888
- General Fund	-	-	-	-	-	28,833	28,833
- SBA Fund	-	-	-	-	-	138,068	138,068
- Youth Fund	-	-	-	-	-	25,542	25,542
- Van Brunt Fund	-	-	-	-	-	25,750	25,750
Investment Income	155,735	216,557	388,656	301,171	258,483	300,000	260,000
Interest Income	6,995	6,124	3,773	2,474	1,522	2,000	2,000
Amortizations	10,835	8,244	12,219	5,911	38,355	5,500	10,000
R-Health	9,965	14,813	11,431	8,231	-	8,500	9,500
R-Bus/Transportation	1,662	874	880	434	-	550	550
R-Entertainment/Tours	12,784	2,140	2,820	2,746	3,330	1,000	1,500
R-Administrative Fees	24,877	8	-	76	-	2,500	2,500
R-Hotel	9,134	3,513	5,910	899	-	1,000	1,500
R-Wages & Benefits	22,338	22,338	41,835	43,572	44,390	45,000	45,000
R-Office Fees	-	11,149	12,597	13,004	14,978	13,175	13,000
Miscellaneous Income	2,000	2,929	124	-	57	500	500
Total Income	\$ 1,252,462	\$ 988,723	\$ 1,117,593	\$ 1,198,009	\$ 1,609,751	\$ 1,314,371	\$ 1,321,314
EXPENSE:							
Salary/Wages	223,404	241,313	281,988	273,814	278,603	293,250	293,250
Payroll Tax	17,327	19,007	20,981	21,443	21,820	22,434	22,434
Employee Health/Welfare	67,632	51,155	58,286	34,446	34,313	34,650	34,650
401(k) Administration	1,293	1,368	1,172	1,450	1,571	1,480	1,800
401(k) Employer Match	10,872	9,216	12,118	12,181	12,990	13,000	13,000
Temporary Contracted Services	-	17,660	-	-	-	-	-
Office Wages & Benefits	\$ 348,005	\$ 346,597	\$ 334,542	\$ 343,114	\$ 346,351	\$ 346,814	\$ 346,814
Appliances/Maintenance	10,800	16,725	3,705	23,898	16,731	44,500	44,500
Service Contracts	18,496	16,827	19,231	16,827	17,876	19,000	19,000
Utilities	13,822	13,145	13,336	15,886	11,364	13,200	13,200
Insurance - Property	19,454	7,963	8,816	23,514	18,146	18,000	20,000
Rent Utility Taxes	7,895	7,172	9,917	-	7,810	-	7,500
Building Expense	\$ 69,327	\$ 64,931	\$ 56,828	\$ 78,625	\$ 65,168	\$ 99,200	\$ 96,750
Telephone	9,035	8,133	8,538	9,824	9,804	9,800	9,500
Supplies	95,139	30,972	39,262	49,817	39,089	45,000	45,000
Postage	49,431	56,981	82,101	44,603	41,009	45,000	45,000
Printing	58,214	82,996	73,241	73,603	51,257	78,000	78,000
Bank Fees	2,068	1,193	2,381	2,185	2,188	2,000	2,000
Computer/Internet	21,286	15,711	21,789	23,438	32,049	23,500	30,000
Website/Social Media	998	1,799	1,819	1,181	18,519	2,500	3,000
Public Relations	-	138	100	-	489	-	1,500
Membership	-	-	-	-	-	25,000	25,000
Equipment Lease	9,705	8,132	9,281	9,640	8,349	8,882	9,882
Insurance - Professional	6,102	6,584	6,200	5,707	5,997	4,400	4,250
Legal Fees	628	8	1,080	13,440	3,773	5,000	5,000
Accounting Fees	36,630	36,388	31,871	24,177	35,529	36,000	49,000
Other Professional Fees	13,159	18,098	47,873	34,508	84,277	12,000	13,000
Registration Fees	13,473	12,147	1,134	25,127	18,838	25,000	25,000
Development Expenses	2,000	3,894	-	-	-	1,000	1,000
Miscellaneous Expenses	466	494	117,437	1,897	108,039	-	-
General & Administrative Expense	\$ 284,094	\$ 299,335	\$ 277,899	\$ 347,734	\$ 423,833	\$ 389,762	\$ 389,832
Travel	14,383	4,897	4,105	5,177	3,777	7,500	7,500
Meals	57,842	50,644	69,926	46,617	17,857	60,000	50,000
Hotels	81,524	83,712	89,876	73,504	18,087	85,000	79,000
Per Diem	8,280	8,602	7,596	8,440	8,600	8,600	8,600
House	67,420	57,062	86,900	56,277	18,538	63,000	65,000
Bus/Transportation	2,103	953	907	-	-	800	800
Conference/Banquet Center	1,832	12,199	5,416	325	159	3,000	2,000
Entertainment/Traffic	6,139	2,244	2,254	-	-	1,000	1,000
Souvenirs/Stationery	-	8	-	-	-	800	800
Rental	8,838	3,111	7,748	7,776	4,353	9,500	9,500
WI Major Center Contributions	-	8	-	19,826	101,144	91,000	91,000
Volunteer	-	-	-	-	-	500	500
Hospitality	-	131	2,942	4,585	130	3,000	3,000
Certificates/Rewards/Plaques	17,496	1,532	1,340	4,470	5,691	2,500	2,500
Photography	2,336	639	1,470	2,343	1,546	2,500	2,500
Charitable Contributions	109,844	49,144	149,446	99,752	30,191	75,750	297,624
Lodging/Travel PFP	60,084	79,773	79,793	79,493	79,589	79,589	79,589
GL Per Capita PFP	48,382	48,995	47,879	48,738	48,752	48,752	48,752
Protational Support Expense	\$ 693,473	\$ 411,728	\$ 540,288	\$ 497,362	\$ 585,977	\$ 543,292	\$ 543,548
Total Expenses	\$ 1,199,539	\$ 1,116,613	\$ 1,206,688	\$ 1,346,266	\$ 1,426,558	\$ 1,377,238	\$ 1,412,441
Net Income	\$ (48,077)	\$ (127,891)	\$ (89,095)	\$ (68,257)	\$ (236,797)	\$ (62,867)	\$ (91,128)

The motion was seconded and discussion was held.

Carl Hoy, Hartford Lodge #120

“We all have a responsibility to execute the financial responsibility for our Grand Lodge. So I look at the negative balance at the end of the budget and to me there’s information there that’s missing. Either we are not going to do everything that’s on the budget, or we’re going to come up with extra money to cover the deficit. I would like to understand where that money is coming from.”

Jeff Bryden, Grand Treasurer

“Again, a budget is just an outline of expectations. There will probably never be a budget in the history of budgets that actually comes out penny for penny. So there is some movement, give and take within that, as you know we do allocate monies from some of our investment portfolios on an ongoing basis to support that. Several of these items we don’t anticipate necessarily they are going to be fully funded. For example, we take 4% of a rolling four-year average and put that into the budget as the support for different things. We put in for charitable contributions we’re going to make, just based on some historic and the “worst case scenario.” Historically, there will be items that come in under predictions, so there is some wiggle room. If we did get to that point where we needed that additional money, the Expenditures Committee would have to find a way to come up with that within the context of one of the Investment Portfolios or cutting a different budget number to make it all work out. That’s the basis of what we’re doing but it’s strictly just a summary of where things may go, in fact...take the last couple years. We knew the budget wasn’t going to be right under COVID. A lot of our traditional costs, like mileage for the DDS, etc. were down, but yet we left those costs in the budget so we ended up with a little surplus in some of those categories. It’s a give and take, year to year, and hopefully that answers your question.”

The motion was carried.

Jeff Bryden, Grand Treasurer

“Lastly, on pages 12 and 13 of the pre-proceedings, you’ll find the Treasurer’s Report. It’s a doozy...I hope you all get a chance to read that, however, I just want to remind everybody that in accordance with Section 24.01 of the Wisconsin Masonic Code, mileage and per diem payments for the representatives attending the 178th Annual Communication of the Grand Lodge Free and Accepted Masons of Wisconsin will be computed by the Grand Secretary in conformity with Section 30.06 of the Wisconsin Masonic Code, these payments will be made via ACH following the Annual Communications to all Lodges in accordance with the record that has been properly scanned or in this case, punched for both days. You’ll find on your exit, ballot boxes on both sides of the auditorium where you can place that card. Make sure you do so, as that’s the only way that we’ll have the information necessary so that those payments can be made in short order. Again I thank you all for what you do, I thank you all for being so receptive to our budgeting process, to per capita...we’ve made really tremendous strides moving forward in the time since I’ve become your Grand Treasurer, and it’s because you’ve all supported what we’re doing. We’re very careful. We’re very thoughtful with what we do and how we do it and quite frankly, I also want to make a pitch...we have a great staff. We added Christina Jester to be our head accountant several years ago and she is absolutely fantastic. She’s made our job much more organized and able to meet your needs, your expense accounts for the officers here are being handled much more efficiently and also with our dealings with each of the Lodges throughout the year. For those of you bringing in and getting your financial reports in on time it’s very important because again, the Grand Lodge, on behalf of every Lodge in the state...we file your tax return. If you don’t give us that information, I’m going to tell you, it’s not our responsibility, you’re going to have to go and hire

accountants to do your own 990 and I guarantee you don't want to do that from a cost stand point. If you need help you can always contact me, Christina, the Grand Secretary and we will help you any way we can. Again, I thank you for your support and help to let us continue to have a great office and to meet the business needs of the Fraternity."

NO UNFINISHED BUSINESS DECLARATION

Grand Secretary Michael DeWolf, PGM

"Most Worshipful, I have no further business and my desk is clear."

Jeffrey Bryden, Grand Treasurer

"Most Worshipful Grand Master, my desk is clear."

Grand Master Tourville also reported that his desk was clear.

CLOSING OF GRAND LODGE

The 2022-2023 Grand Lodge officers, led by Grand Master Paul T. Tourville, closed the 178th Annual Communication of the Grand Lodge of Free and Accepted Masons of Wisconsin.

APPENDIX A

In Memoriam

**We pay Tribute to
the Memory of
Our Own Dead
and
To the Dead of Our
Sister Grand Jurisdictions**

*The bonds of friendship and
brotherly love can never be severed
by the scythe of time.*

(See Necrology Report for
list of deceased members.)

APPENDIX B

TABULAR STATEMENT OF MEMBERSHIP
ACTIVE CHARTERED LODGES – LISTED BY NUMBER
SUMMARY OF CHARTERS GRANTED
LODGES HAVING NAMES CHANGED
DISCONTINUED LODGES – LISTED BY NUMBER
REGISTER OF LODGES SHOWING MEETING NIGHTS
PAST AND PRESENT GRAND OFFICERS
GRAND REPRESENTATIVES OF OTHER
GRAND LODGES NEAR WISCONSIN
GRAND REPRESENTATIVES OF WISCONSIN
NEAR OTHER GRAND LODGES
HONORARY MEMBERS
MERITORIOUS MASONIC SERVICE AWARD RECIPIENTS

Grand Lodge F and AM of Wisconsin
Tabular Statement
For year ending December 31, 2021

Name of Lodge	Lodge No.	12/31/2020	Plural	Initiated	Raised	Affiliated	Reinstated	Merge-In	TOTAL GAIN	Died	Resigned/Tran	Suspended	Expelled	Merge-Out	TOTAL LOSS	Variance	12/31/2021	Net Gain/Loss	
Mineral Point	0001	37	9	0	0	0	0	0	0	1	0	0	0	0	1	0	0	36	
Melody	0002	41	4	2	1	0	0	0	1	2	0	2	0	0	4	0	0	38	
South Shore	0003	48	4	6	2	1	0	0	3	4	1	0	0	0	5	0	-1	45	
Warren	0004	54	8	0	0	0	0	0	0	5	0	0	0	0	5	0	-1	48	
Madison	0005	92	8	0	4	1	0	0	5	3	0	0	0	0	3	0	0	94	
Olive Branch	0006	22	9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	22	
Prairie du Chien	0008	55	1	2	1	0	0	0	1	3	1	0	0	0	4	0	0	52	
Jefferson County	0009	70	2	5	4	2	0	0	6	0	2	0	0	0	2	0	0	74	
Morning Star	0010	67	0	0	0	0	0	0	0	1	0	0	0	0	1	0	0	66	
Sheboygan	0011	52	0	2	3	0	0	0	3	0	4	0	0	0	4	0	0	51	
Southern Lakes	0012	59	0	2	1	1	0	0	2	0	1	0	0	0	1	0	0	60	
Wisconsin	0013	34	3	0	1	1	0	0	2	2	0	0	0	0	2	0	0	34	
Franklin	0016	11	11	4	2	1	0	0	3	1	1	0	0	0	2	0	0	12	
Ozaukee	0017	90	3	5	6	2	0	0	8	3	4	8	0	0	15	0	-3	80	
Racine-Belle City	0018	65	5	2	2	0	0	0	2	1	1	5	0	0	7	0	-2	58	
Washington	0021	132	5	2	4	0	0	0	4	3	0	0	0	0	3	0	-1	132	
Amicitia	0025	38	1	1	1	0	0	0	1	1	0	0	0	0	1	0	0	38	
Fond du Lac	0026	45	4	1	1	0	0	0	1	0	0	0	0	0	0	0	0	46	
Oshkosh	0027	74	1	5	1	0	0	0	1	3	1	1	0	0	5	0	-2	68	
Burlington	0028	85	2	3	3	0	0	0	3	7	5	0	0	0	12	0	0	76	
Aurora	0030	16	5	0	0	0	0	0	0	2	1	0	0	0	3	0	0	13	
Smith	0031	43	5	0	0	0	0	0	0	1	0	0	0	0	1	0	0	42	
Union	0032	30	6	0	0	0	0	0	0	0	0	2	0	0	2	0	0	28	
Fort Winnebago	0033	65	3	0	0	4	0	0	4	4	2	5	0	0	11	0	0	58	
Baraboo	0034	77	7	4	2	0	0	0	2	2	0	0	0	0	2	0	0	77	
Albany	0036	16	2	0	0	0	0	0	0	2	0	0	0	0	2	0	0	14	
Waukesha	0037	128	9	10	0	5	2	0	7	9	2	0	0	0	11	0	0	124	
Berlin	0038	30	4	1	2	0	0	1	0	3	0	0	1	0	0	1	0	0	32
Lake Country																			
Freemasons Lodge	0042	98	2	1	2	0	0	0	2	2	2	0	0	0	4	0	-3	93	
Geneva	0044	27	2	4	3	1	0	0	4	2	0	0	0	0	2	0	-1	28	
Frontier-Badger	0045	90	3	2	1	2	0	0	3	2	0	0	0	0	2	0	0	91	
Kenosha	0047	37	3	3	4	1	0	0	5	1	0	3	0	0	4	0	-1	37	
Waupun	0048	26	0	0	0	0	0	0	0	2	0	0	0	0	2	0	0	24	
Hiram	0050	78	4	3	4	2	0	0	6	0	1	1	0	0	2	0	0	82	
Waverly	0051	59	5	3	4	1	0	0	5	0	0	2	0	0	2	0	-1	61	
Janesville-Western Star	0055	73	5	9	0	1	0	0	1	3	1	2	0	0	6	0	0	68	
St Croix	0056	54	0	1	3	0	0	0	3	1	1	4	0	0	6	0	0	51	
St. John's Lodge	0057	68	4	0	0	0	0	0	0	2	1	0	0	0	3	0	0	65	
Valley	0060	57	5	1	1	0	0	0	1	2	2	0	0	0	4	0	0	54	
Twin Cities	0061	31	4	1	0	4	0	0	4	1	0	6	0	0	7	0	0	28	
Waterloo	0063	19	2	0	0	1	1	0	2	0	0	0	0	0	0	0	0	21	
Evening Star	0064	27	2	0	0	0	0	0	0	1	5	0	0	0	6	0	0	21	
Manitowoc	0065	41	2	1	1	0	0	0	1	1	3	0	0	0	4	0	0	38	
Keith D. Chamberlain Lodge	006630	0	0	1	1	1	0	0	2	2	0	0	0	0	2	0	0	30	
Fulton	0069	49	3	0	0	0	0	0	0	0	0	0	0	0	0	0	-1	48	
Quincy Adams	0071	33	3	4	1	0	1	0	2	0	0	0	0	0	0	0	0	35	
Dodge County	0072	39	4	1	1	0	0	0	1	1	0	0	0	0	1	0	0	39	
Kegonsa	0073	39	2	1	1	0	0	0	1	3	0	0	0	0	3	0	0	37	
Black River	0074	57	1	0	0	0	0	0	0	2	1	0	0	0	3	0	0	54	
Columbus	0075	36	3	0	1	0	1	0	2	2	1	4	0	0	7	0	1	32	
Reedsburg	0079	50	7	2	3	0	0	0	3	0	1	1	0	0	2	0	0	51	

Grand Lodge F and AM of Wisconsin
Tabular Statement
For year ending December 31, 2021

Name of Lodge	Lodge No.	12/31/2020	Plural	Initiated	Raised	Affiliated	Reinstated	Merge-In	TOTAL GAIN	Died	Resigned/Tran	Suspended	Expelled	Merge-Out	TOTAL LOSS	Variance	12/31/2021	Net Gain/Loss
Independence	0080	46	1	1	4	0	2	0	6	3	4	0	0	0	7	0	0	45
Manawa	0082	36	8	0	0	1	0	0	1	0	0	0	0	0	0	0	1	38
Benjamin Franklin	0083	18	8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	18
La Belle	0084	58	3	1	4	1	0	0	5	4	2	0	0	0	6	0	-1	56
Des Peres	0085	31	0	4	1	0	0	0	1	1	0	0	0	0	1	0	-1	30
Waucoma	0090	16	19	0	0	0	0	0	0	0	0	0	0	0	0	0	0	16
Evergreen	0093	20	2	1	0	1	0	0	1	2	1	0	0	0	3	0	1	19
Bicknell	0094	19	4	1	1	0	0	0	1	0	0	0	0	0	0	0	0	20
Prairie View	0095	44	1	0	0	0	0	0	0	3	1	0	0	0	4	0	0	40
Lodi Valley	0099	70	5	1	1	1	0	0	2	6	1	0	0	0	7	0	-2	63
Northwestern	0105	19	3	0	0	0	0	0	0	1	0	0	0	0	1	0	0	18
Rock River	0108	48	2	3	3	0	0	0	3	0	1	0	0	0	1	0	0	50
River Falls	0109	79	1	5	0	0	0	0	0	1	1	0	0	0	2	0	0	77
Eau Claire	0112	97	7	5	4	1	0	0	5	2	0	1	0	0	3	0	0	99
Sauk Prairie	0113	32	5	0	0	0	0	0	0	1	0	0	0	0	1	0	0	31
Dodgeville	0119	29	5	0	0	0	0	0	0	0	0	0	0	0	0	0	-1	28
Hartford	0120	49	1	1	0	0	1	0	1	1	1	1	0	0	3	0	-1	46
Waupaca	0123	42	0	2	0	2	1	0	3	1	4	0	0	0	5	0	0	40
Dells	0124	36	2	0	1	0	0	0	1	1	5	0	0	0	6	0	0	31
Salem	0125	14	7	1	0	0	0	0	0	0	0	0	0	0	0	0	0	14
Wisconsin Rapids	0128	93	6	7	7	0	0	0	7	4	1	0	0	0	5	0	-2	93
Forest	0130	103	7	14	5	1	1	0	7	3	3	0	0	0	6	0	0	104
Tomah	0132	57	3	3	1	1	0	0	2	2	1	0	0	0	3	0	0	56
West Bend	0138	41	6	9	3	2	0	0	5	0	0	0	0	0	0	0	0	46
Montello	0141	15	4	0	0	0	0	0	0	1	0	1	0	0	2	0	0	13
Sun Prairie	0143	48	3	2	2	0	0	0	2	3	2	0	0	0	5	0	1	46
Washburn	0145	61	4	5	4	1	1	0	6	0	0	0	0	0	0	0	-1	66
Wautoma	0148	59	7	2	4	1	0	0	5	2	0	0	0	0	2	0	0	62
Durand-Pepin	0149	18	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	18
Oregon	0151	91	3	4	0	1	0	0	1	1	0	0	0	0	1	0	0	91
Milton	0161	54	1	6	3	0	0	0	3	0	1	0	0	0	1	0	0	56
Menomonie	0164	57	2	3	6	1	0	0	7	5	1	0	0	0	6	0	1	59
Cassia	0167	39	3	9	7	0	1	0	8	2	0	0	0	0	2	0	0	45
Omro	0168	18	5	0	0	1	0	0	1	0	0	0	0	0	0	0	0	19
Shawano	0170	91	6	2	3	0	2	0	5	3	2	0	0	0	5	0	-1	90
Calumet	0172	18	5	0	0	0	1	0	1	0	1	0	0	0	1	0	0	18
Henry S. Baird	0174	85	4	1	0	0	0	0	0	6	0	0	0	0	6	0	0	79
Chippewa Falls	0176	57	4	2	2	0	0	0	2	2	1	0	0	0	3	0	-1	55
Decora	0177	46	0	1	1	0	1	0	2	9	0	0	0	0	9	0	0	39
Argyle	0178	23	3	2	2	0	0	0	2	0	0	0	0	0	0	0	0	25
Middleton-Ionic	0180	64	1	4	1	1	1	0	3	4	1	0	0	0	5	0	-1	61
Marinette	0182	32	3	1	2	1	0	0	3	0	0	0	0	0	0	0	0	35
Lincoln	0183	52	1	3	2	2	0	0	4	5	0	0	0	0	5	0	-1	50
Winneconne	0186	38	1	1	3	0	0	0	3	0	0	0	0	0	0	0	0	41
North Star	0187	24	3	0	0	0	0	0	0	1	0	0	0	0	1	0	0	23
Pine	0188	28	3	1	0	0	0	0	0	1	0	0	0	0	1	0	0	27
Lake	0189	185	6	5	4	1	0	0	5	5	2	0	0	0	7	0	0	183
La Crosse Masonic	0190	59	2	2	1	0	0	0	1	2	0	0	0	0	2	0	-1	57
Collins-Spring Valley	0192	82	3	1	0	1	0	0	1	4	2	0	0	0	6	0	-1	76
New Richmond	0195	57	1	1	1	1	0	0	2	2	2	5	0	0	9	0	0	50
Linden	0206	35	0	0	0	0	0	0	0	2	0	0	0	0	2	0	0	33

Grand Lodge F and AM of Wisconsin
Tabular Statement
For year ending December 31, 2021

Name of Lodge	Lodge No.	12/31/2020	Plural	Initiated	Raised	Affiliated	Reinstated	Merge-In	TOTAL GAIN	Died	Resigned/Tran	Suspended	Expelled	Merge-Out	TOTAL LOSS	Variance	12/31/2021	Net Gain/Loss
Ancient Landmark	0210	25	6	2	2	0	0	0	2	0	0	0	0	0	0	0	0	27
Onalaska Masonic	0214	20	1	1	2	1	0	0	3	2	0	0	0	0	2	0	0	21
Bayfield-Washburn	0215	20	0	0	0	0	0	0	0	1	0	0	0	0	1	0	0	19
Medford	0217	6	9	0	1	0	0	0	1	0	0	0	0	0	0	0	-1	6
Masonic Light	0218	32	4	1	0	0	0	0	0	2	0	0	0	0	2	0	0	30
Hiram D Fisher	0222	33	1	2	2	0	0	0	2	0	0	0	0	0	0	0	0	35
Marshfield	0224	41	0	9	3	0	0	0	3	0	1	0	0	0	1	0	0	43
Phillips	0225	53	0	1	1	0	1	0	2	3	0	0	0	0	3	0	0	52
Virginia Falls	0226	34	1	6	5	0	0	0	5	1	1	0	0	0	2	0	-1	36
Hancock	0229	81	2	0	1	0	1	0	2	3	2	6	0	0	11	0	0	72
Clear Lake	0230	42	0	0	1	0	0	0	1	1	0	1	0	0	2	0	0	41
Blue Hills	0234	65	1	3	0	1	1	0	2	3	4	0	0	0	7	0	0	60
Superior	0236	78	2	1	0	0	1	0	1	2	1	13	0	0	16	0	0	63
Hurley	0237	15	4	0	0	0	0	0	0	0	0	1	0	0	1	0	-1	13
Rhineland	0242	64	2	1	2	1	1	0	4	3	2	0	0	0	5	0	-1	62
Landmark	0244	56	2	1	0	0	1	0	1	3	0	0	0	0	3	0	-1	53
Social	0245	30	1	3	0	0	0	0	0	1	0	0	0	0	1	0	-1	28
Lafin-St. James	0247	33	4	1	1	0	0	0	1	2	1	1	0	0	4	0	0	30
Eagle River	0248	38	5	0	1	1	0	0	2	3	0	0	0	0	3	0	0	37
Buffalo River	0252	74	6	0	0	0	0	0	0	2	0	0	0	0	2	0	0	72
Milwaukee-Harmony	0261	73	3	1	2	0	0	0	2	5	0	1	0	0	6	0	0	69
Keystone	0263	118	2	3	2	1	0	0	3	2	0	0	0	0	2	0	-2	117
Lafayette	0265	18	10	2	0	0	0	0	1	1	0	0	0	0	1	0	0	17
Wauwatosa	0267	62	3	1	1	0	0	0	1	4	0	0	0	0	4	0	0	59
Camp Douglas	0272	52	0	0	0	0	1	0	1	2	0	0	0	0	2	0	-1	50
Chetek	0277	53	1	3	0	1	0	0	1	0	0	3	0	0	3	0	0	51
Merrillan	0279	16	3	0	0	0	0	0	0	1	0	0	0	0	1	0	0	15
Mystic Tie	0280	39	0	1	0	0	0	0	0	2	10	0	0	0	12	0	0	27
Bloomer	0281	28	12	0	0	0	0	0	0	4	1	0	0	0	5	0	0	23
Crandon	0287	39	2	1	0	1	0	0	1	5	0	2	0	0	7	0	0	33
Union Grove	0288	31	2	1	0	1	0	0	1	2	0	0	0	0	2	0	0	30
Damascus	0290	55	7	4	3	0	0	0	3	1	0	0	0	0	1	0	0	57
West Allis	0291	111	3	3	1	1	0	0	2	5	1	0	0	0	6	0	-1	106
Oconto Falls	0293	23	6	0	0	0	0	0	0	2	0	0	0	0	2	0	0	21
Henry L Palmer	0301	91	3	2	2	0	0	0	2	5	0	0	0	0	5	0	-1	87
McKinley	0307	91	4	3	0	0	0	0	0	4	0	0	0	0	4	0	-1	86
New Glarus	0310	40	4	0	0	0	0	0	0	8	0	6	0	0	14	0	0	26
Dousman	0315	52	7	2	1	1	0	0	2	1	2	0	0	0	3	0	0	51
Owen	0317	37	1	0	0	0	0	0	0	4	2	0	0	0	6	0	0	31
Barneveld	0319	37	0	0	0	0	0	0	0	2	0	0	0	0	2	0	0	35
Theodore Roosevelt	0322	88	0	4	4	0	0	0	4	2	0	4	0	0	6	0	0	86
Commonwealth	0325	62	1	1	1	0	0	0	1	1	1	0	0	0	2	0	0	61
Acacia-Itasca	0329	106	0	4	4	0	0	0	4	0	7	0	0	0	7	0	0	103
Island City	0330	26	10	0	1	1	0	0	2	1	0	1	0	0	2	0	-2	24
James M Hays	0331	59	0	4	6	1	0	0	7	3	1	0	0	0	4	0	-2	60
George Washington 17760337	0337	68	4	0	3	1	0	0	4	5	0	0	0	0	5	0	0	67
Sanctuary	0347	79	1	1	1	0	0	0	1	4	1	0	0	0	5	0	-1	74
Appleton	0349	76	1	1	0	0	1	0	1	3	0	0	0	0	3	0	0	74
Nathan Hale	0350	65	2	2	6	1	0	0	7	5	3	0	0	0	8	0	-2	62
George B Wheeler	0351	92	2	0	0	0	2	0	2	6	9	0	0	0	15	0	0	79
Doric	0356	59	3	1	1	0	0	0	1	2	0	0	0	0	2	0	-1	57

Grand Lodge F and AM of Wisconsin
Tabular Statement
For year ending December 31, 2021

Name of Lodge	Lodge No.	12/31/2020	Plural	Initiated	Raised	Affiliated	Reinstated	Merge-In	TOTAL GAIN	Died	Resigned/Tran	Suspended	Expelled	Merge-Out	TOTAL LOSS	Variance	12/31/2021	Net Gain/Loss
Day Lite	0358	34	30	2	8	1	2	0	11	1	2	0	0	0	3	0	-1	41
N.E.W. Daylite	0360	16	11	4	4	0	0	0	4	1	0	0	0	0	1	0	0	19
Freemasons	0363	147	7	2	4	0	0	0	4	0	0	7	0	0	7	0	-1	143
Glenn L. Humphrey	0364	16	21	5	5	0	0	0	5	4	0	0	0	0	4	0	0	17
Barnes	0365	9	43	1	1	0	0	0	1	0	0	0	0	0	0	0	0	10
Perseverance 1836	0366	15	30	0	0	0	0	0	0	1	0	0	0	0	1	0	0	14
Unity	0367	129	10	0	1	0	0	0	1	5	0	0	0	0	5	0	0	125
Mason-Woods	0368	24	13	0	0	0	0	0	0	1	3	0	0	0	4	0	-2	18
Brookfield Lodge	0370	116	3	3	7	0	0	0	7	6	0	4	0	0	10	0	0	113
Silas H. Shepherd	1843	0	103	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Armistead-Bingham	1862	4	20	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4
Widows	9001	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Subscribers	9002	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Friends	9003	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Others	9004	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Donors	9011	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		8423	810	306	246	70	30	0	346	329	141	105	0	0	575	0	-51	8143

ACTIVE CHARTERED LODGES

Under the Jurisdiction of the Grand Lodge Free and Accepted Masons of
Wisconsin

No.	Name of Lodge	Location	County	Date of Dispensation	Charter Granted
1	Mineral Point	Mineral Point	Iowa	Oct. 8, 1840	Jan. 17, 1844
2	Melody	Platteville	Grant	Jan. 20, 1843	Jan. 17, 1844
3	South Shore	South Milwaukee	Milwaukee	June 12, 1843	Jan. 17, 1844
4	Warren	Potosi	Grant	Apr. 27, 1844	Jan. 10, 1845
5	Madison	Madison	Dane	June 4, 1844	Jan. 10, 1845
6	Olive Branch	Benton	Lafayette	July 10, 1896	June 8, 1897
8	Prairie du Chien	Prairie du Chien	Crawford	Dec. 26, 1857	June 10, 1858
9	Jefferson	Jefferson	Jefferson	Oct. 19, 1888	June 12, 1889
10	Morning Star	Beloit	Rock	Sept. 21, 1846	Jan. 14, 1847
11	Sheboygan	Sheboygan	Sheboygan	Feb. 4, 1846	May 29, 1847
12	Southern Lakes	Delavan	Walworth	May 7, 2004	June 14, 2004
13	Wisconsin	Milwaukee	Milwaukee	Feb. 11, 1847	Jan. 15, 1848
16	Franklin	Lone Rock	Richland	Aug. 3, 1847	Jan. 15, 1848
17	Ozaukee	Pt. Washington	Ozaukee	Nov. 26, 1847	Jan. 15, 1848
18	Racine-Belle City	Racine	Racine	Oct. 22, 1847	Jan. 15, 1848
21	Washington	Green Bay	Brown	Dec. 23, 1847	Dec. 16, 1848
25	Amicitia	Shullsburg	Lafayette	May 24, 1849	Dec. 15, 1849
26	Fond du Lac	Fond du Lac	Fond du Lac	Sept. 13, 1849	Dec. 15, 1849
27	Oshkosh	Oshkosh	Winnebago	Apr. 23, 1849	Dec. 15, 1849
28	Burlington	Burlington	Racine	Feb. 7, 1849	Dec. 15, 1849
30	Aurora	Milwaukee	Milwaukee	Jan. 7, 1850	Dec. 14, 1850
31	Smith	Monroe	Green	Apr. 9, 1850	Dec. 13, 1850
32	Union	Evansville	Rock	Oct. 14, 1850	Dec. 13, 1850
33	Fort Winnebago	Portage	Columbia	June 26, 1850	Dec. 13, 1850
34	Baraboo	Baraboo	Sauk	Oct. 27, 1851	June 8, 1852
36	Albany	Albany	Green	Mar. 1, 1851	June 9, 1852
37	Waukesha	Waukesha	Waukesha	Jan. 20, 1851	June 9, 1852
38	Berlin	Berlin	Green Lake	Nov., 1851	June 11, 1852
42	Lake Country Freemasons	Dousman	Waukesha	July 14, 1852	June 15, 1853
44	Geneva	Lake Geneva	Walworth	Oct. 10, 1852	June 16, 1853
45	Frontier-Badger	LaCrosse	LaCrosse	Oct. 8, 1852	June 16, 1853
47	Kenosha	Kenosha	Kenosha	Jan. 1, 1853	June 14, 1854
48	Waupun	Waupun	Dodge	Apr. 20, 1853	June 14, 1854
50	Hiram	Madison	Dane	Feb. 21, 1854	June 14, 1854
51	Waverly	Appleton	Outagamie	Apr. 19, 1854	June 14, 1854
55	Janesville-Western Star	Janesville	Rock	Oct. 11, 1854	June 13, 1855
56	St. Croix	Hudson	St. Croix	June 10, 1854	June 15, 1855
57	St. Johns	Whitewater	Walworth	Aug. 29, 1853	June 15, 1855
60	Valley	Sparta	Monroe	Aug. 17, 1854	June 15, 1855
61	Twin Cities	Neenah	Winnebago	Feb. 10, 1855	June 15, 1855
63	Waterloo	Waterloo	Jefferson	Jan. 24, 1855	June 15, 1855
64	Evening Star	Darlington	Lafayette	Nov. 10, 1853	June 15, 1855
65	Manitowoc	Manitowoc	Manitowoc	Feb. 12, 1856	June 12, 1856
66	Richland	Richland Center	Richland	Mar. 14, 1856	June 12, 1856
69	Fulton	Edgerton	Rock	July 21, 1855	June 12, 1856
71	Quincy-Adams	Friendship	Adams	Jan. 21, 1856	June 12, 1856
72	Dodge County	Beaver Dam	Dodge	Feb. 4, 1856	June 12, 1856
73	Kegonsa	Stoughton	Dane	Mar. 11, 1856	June 12, 1856
74	Black River	Black River Falls	Jackson	Oct. 11, 1856	June 12, 1856
75	Columbus	Columbus	Columbia	Feb. 24, 1855	June 12, 1856
79	Reedsburg	Reedsburg	Sauk	June 8, 1856	June 10, 1857
80	Independence	Milwaukee	Milwaukee	July 13, 1856	June 10, 1857
82	Manawa	Manawa	Waupaca	Jan. 14, 1857	June 10, 1857
83	Benjamin Franklin	Madison	Dane	Oct. 29, 2006	June 1, 2007

No.	Name of Lodge	Location	County	Date of Dispensation	Charter Granted
84	La Belle	Viroqua	Vernon	Dec. 20, 1856	June 10, 1857
85	Des Peres	Green Bay	Brown	Feb. 4, 1857	June 10, 1857
90	Waucoma	Evansville	Rock	Dec. 22, 1857	June 9, 1858
93	Evergreen	Stevens Point	Portage	Aug. 13, 1857	June 9, 1858
94	Bicknell	Brodhead	Green	June 9, 1857	June 9, 1858
95	Prairie View	Ripon	Fond du Lac	Aug. 15, 1857	June 9, 1858
99	Lodi Valley	Lodi	Columbia	June 9, 1857	June 9, 1858
103	Juneau	New Lisbon	Juneau	Nov. 18, 1857	June 9, 1858
105	Northwestern	Prescott	Pierce	Dec. 1, 1856	June 9, 1858
108	Neosho-Mayville-Horicon	Neosho	Dodge	June 17, 1858	June 15, 1859
109	River Falls	River Falls	Pierce	Aug. 11, 1858	June 16, 1859
112	Eau Claire	Eau Claire	Eau Claire	Dec. 30, 1858	June 15, 1859
113	Sauk Prairie	Prairie du Sac	Sauk	Jan. 12, 1858	June 15, 1859
119	Dodgeville	Dodgeville	Iowa	June 16, 1859	June 13, 1860
120	Hartford	Hartford	Washington	July 21, 1859	June 13, 1860
123	Waupaca	Waupaca	Waupaca	Feb. 23, 1859	June 13, 1860
124	Dells	Wisconsin Dells	Columbia	Mar. 14, 1860	June 13, 1860
125	Salem	West Salem	La Crosse	Apr. 8, 1860	June 13, 1860
128	Wisconsin Rapids	Wisconsin Rapids	Wood	Mar. 3, 1860	June 12, 1861
130	Forest	Wausau	Marathon	Nov. 21, 1860	June 12, 1861
132	Tomah	Tomah	Monroe	Apr. 4, 1861	June 12, 1861
138	West Bend	West Bend	Washington	Aug. 21, 1862	June 10, 1863
141	Montello	Montello	Marquette	Oct. 9, 1862	June 10, 1863
143	Sun Prairie	Sun Prairie	Dane	Apr. 27, 1863	June 12, 1863
145	Washburn	Bristol	Kenosha	June 18, 1863	June 15, 1864
148	Wautoma	Wautoma	Waushara	Nov. 25, 1863	June 15, 1864
149	Durand-Pepin	Durand	Pepin	May 6, 1864	June 15, 1864
151	Oregon	Oregon	Dane	July 12, 1865	June 15, 1866
161	Milton	Milton Jct.	Rock	Apr. 18, 1866	June 13, 1866
164	Menomonie	Menomonie	Dunn	Sept. 6, 1866	June 12, 1867
167	Cassia	Plymouth	Sheboygan	Feb. 12, 1867	June 12, 1867
168	Omro	Omro	Winnebago	Apr. 3, 1867	June 12, 1867
170	Shawano	Shawano	Shawano	June 10, 1867	June 10, 1868
172	Calumet	New Holstein	Calumet	July 3, 1925	June 9, 1926
174	Henry S. Baird	Sturgeon Bay	Door	Oct. 28, 1878	June 11, 1879
176	Chippewa Falls	Chippewa Falls	Chippewa	Jan. 21, 1869	June 10, 1869
177	Decora	Galesville	Trempealeau	Dec. 22, 1869	June 15, 1870
178	Argyle	Argyle	Lafayette	June 17, 1869	June 15, 1870
180	Middleton-Ionic	Middleton	Dane	Jan. 19, 1870	June 15, 1870
182	Marinette	Marinette	Marinette	Sept. 26, 1870	June 14, 1871
183	Lincoln	Menomonee Falls	Waukesha	Aug. 25, 1871	June 12, 1872
186	Winneconne	Winneconne	Winneconne	Jan. 1, 1872	June 12, 1872
187	North Star	Star Prairie	St. Croix	Aug. 25, 1871	June 11, 1873
188	Pine	Oconto	Oconto	Aug. 1, 1872	June 11, 1873
189	Lake	Milwaukee	Milwaukee	Sept. 27, 1872	June 11, 1873
190	La Crosse Masonic	La Crosse	La Crosse	May 7, 1873	June 11, 1873
192	Collins-Spring Valley	Baldwin	St. Croix	Aug. 27, 1873	June 10, 1874
195	New Richmond	New Richmond	St. Croix	Nov. 28, 1873	June 10, 1874
206	Linden	Linden	Iowa	Feb. 1, 1877	June 13, 1877
210	Ancient Landmark	Ashland	Ashland	Feb. 27, 1878	June 12, 1878
214	Onalaska	Onalaska	La Crosse	Dec. 23, 1880	June 15, 1881
215	Bayfield	Bayfield	Bayfield	Jan. 24, 1881	June 15, 1881
217	Medford	Medford	Taylor	May 21, 1881	June 15, 1882
218	Tri-County Daylite	Crivitz	Marinette	Nov. 29, 1988	June 12, 1989
222	Hiram D. Fisher	Florence	Florence	Oct. 24, 1882	June 13, 1883
224	Marshfield	Marshfield	Wood	July 3, 1882	June 10, 1883
225	Phillips	Phillips	Price	July 9, 1883	June 12, 1884

No.	Name of Lodge	Location	County	Date of Dispensation	Charter Granted
226	Virginia Falls	Merrill	Lincoln	Feb. 8, 1884	June 12, 1884
229	Hancock	Ellsworth	Pierce	July 28, 1884	June 10, 1885
230	Clear Lake	Clear Lake	Polk	Nov. 12, 1884	June 10, 1885
234	Blue Hills	Rice Lake	Barron	Nov. 9, 1886	June 15, 1887
236	Superior	Superior	Douglas	Nov. 7, 1887	June 13, 1888
237	Hurley	Mercer	Iron	Nov. 28, 1887	June 13, 1888
242	Rhineland	Rhineland	Oneida	Mar. 1, 1889	June 12, 1889
244	Landmark	Grantsburg	Burnette	Sept. 23, 1890	June 10, 1891
245	Social	Cambridge	Dane	Feb. 9, 1891	June 10, 1891
247	Laffin-St. James	Mukwonago	Waukesha	Nov. 17, 1891	June 15, 1892
248	Eagle River	Eagle River	Vilas	Dec. 23, 1891	June 15, 1892
252	Buffalo River	Mondovi	Buffalo	Feb. 14, 1891	June 15, 1892
261	Milwaukee-Harmony	Milwaukee	Milwaukee	Feb. 1, 1894	June 13, 1894
263	Keystone	Hayward	Sawyer	Dec. 26, 1894	June 15, 1895
265	Lafayette	Milwaukee	Milwaukee		June 15, 1895
267	Wauwatosa	West Allis	Milwaukee	Oct. 21, 1895	June 10, 1896
272	Camp Douglas	Camp Douglas	Juneau	May 3, 1900	June 13, 1900
277	Chetek	Chetek	Barron	May 15, 1901	June 12, 1902
279	Merrillan	Merrillan	Jackson	Jan. 14, 1902	June 12, 1902
280	Mystic Tie	Ladysmith	Rusk	Mar. 5, 1902	June 12, 1902
281	Bloomer	Bloomer	Chippewa	June 3, 1902	June 11, 1903
287	Crandon	Crandon	Forest	June 30, 1903	June 15, 1904
288	Union Grove	Union Grove	Racine	Apr. 4, 1904	June 14, 1904
290	Damascus	Greenfield	Milwaukee	Nov. 7, 1904	June 15, 1905
291	West Allis	West Allis	Milwaukee	July 16, 1906	June 12, 1907
293	Oconto Falls	Oconto Falls	Oconto	Jan. 10, 1907	June 12, 1907
301	Henry L. Palmer	Milwaukee	Milwaukee	July 11, 1910	June 15, 1910
307	McKinley	Brookfield	Waukesha	Feb. 27, 1914	June 10, 1914
310	New Glarus	New Glarus	Green	May 14, 1914	June 9, 1915
315	Dousman	Dousman	Waukesha	Jan. 10, 1917	June 13, 1917
317	Owen	Owen	Clark	Aug. 23, 1917	June 12, 1918
319	Barneveld	Barneveld	Iowa	Apr. 24, 1919	June 9, 1920
322	Theo. Roosevelt	Green Bay	Brown	Oct. 14, 1919	June 9, 1920
325	Commonwealth	Madison	Dane	June 2, 1922	June 14, 1922
329	Acacia-Itasca	Superior	Douglas	Dec. 22, 1922	June 13, 1923
330	Island City	Minocqua	Oneida	Oct. 6, 1999	June 13, 2000
331	James M. Hays	Milwaukee	Milwaukee	Mar. 9, 1923	June 13, 1923
337	Geo. Washington 1776	Whitefish Bay	Milwaukee	Apr. 26, 1926	June 9, 1926
347	Sanctuary	Eau Claire	Eau Claire	Mar. 1, 1929	June 12, 1929
349	Appleton	Appleton	Outagamie	Mar. 20, 1950	June 13, 1950
350	Nathan Hale	Milwaukee	Milwaukee	Apr. 6, 1951	June 12, 1951
351	Geo. B. Wheeler	Eau Claire	Eau Claire	Dec. 21, 1953	June 8, 1954
356	Doric	Madison	Dane	June 13, 1961	June 12, 1962
358	Day-Lite	Milwaukee	Milwaukee	May 10, 1971	June 14, 1972
360	N.E.W. Daylite	Green Bay	Brown	Mar. 16, 1983	June 11, 1984
363	Freemasons	Milwaukee	Milwaukee	Apr. 29, 1992	June 8, 1992
364	Glenn L. Humphrey	Dousman	Waukesha	May 12, 1992	June 8, 1992
365	Barnes	Barnes	Sawyer	Mar. 11, 1999	June 14, 1999
366	Perseverance 1843	Dousman	Waukesha	Nov. 4, 2000	June 12, 2001
367	Unity	Kenosha	Kenosha	July 17, 2003	June 14, 2004
368	Mason-Woods	Cecil	Shawano	Jan. 24, 2005	June 13, 2005
370	Brookfield	Brookfield	Waukesha	Sept. 15, 2015	Dec. 30, 2015
1843	Silas H. Shepherd	Hartland	Waukesha	Dec. 11, 1983	June 11, 1984
1862	Armistead-Bingham	Waterloo	Jefferson	Feb. 10, 1999	June 14, 1999

SUMMARY OF CHARTERS GRANTED

Total Number of Charters Granted	386
Lodges Discontinued	204
Charters Restored	0
Number of Charters in Force	180

LODGES HAVING NAMES CHANGED

Original Name of Lodge	No.	Name Changed to	No.	Date Changed
Milwaukee.....	3	Kilbourn.....	3	1869
Kilbourn	3	South Shore.....	3	Oct. 28, 2004
Delavan	12	Delavan-Darien	12	Sept. 1, 1977
Delavan Darien.....	12	Southern Lakes.....	12	May 7, 2004
Tracy.....	13	Wisconsin.....	13	June 11, 1852
Prometheus	17	Ozaukee.....	17	June 15, 1853
Racine	18	Racine-Belle City	18	Dec. 29, 2003
Fountain.....	26	Fond du Lac.....	26	June 2, 1995
Fox River	28	Burlington.....	28	June 10, 1852
Horicon	40	Horicon-Mayville	40	Jan. 20, 1977
Oconomowoc.....	42	Oconomowoc-Hartland	42	Apr. 20, 2002
Oconomowoc Hartland	42	Lake County.....	42	November 14, 2017
Frontier	45	Frontier-Badger.....	45	Oct. 17, 2007
Jerusalem.....	54	Raymond.....	54	1861
Janesville.....	55	Janesville-Western Star	55	May 2, 1994
Elisha Kent Kane	61	Twin Cities.....	61	Sept. 12, 1995
Kane	61	Elisha Kent Kane	61	June 10, 1924
Dallas.....	78	Dells.....	78	June 8, 1858
Weyauwega.....	82	Manawa.....	82	Dec. 19, 1995
Green Lake.....	95	Ripon-Green Lake.....	95	Nov. 23, 1971
Ripon-Green Lake	95	Ripon, Green Lake, Markesan	95	Apr. 18, 1990
Ripon, Green Lake, Markesan.....	95	Prairie View	95	June 25, 1997
Crescent	97	Crescent Valley	97	May 22, 1997
Bryan	98	John A. Bryan.....	98	June 10, 1924
Neosho	108	Neosho-Mayville-Horicon	108	March 27, 1997
Neosho-Mayville-Horicon	108	Rock River	108	Dec. 3, 2018
Eureka	113	Sauk Prairie	113	Nov. 1, 1966
Bark River.....	122	Hartland	122	In 1893
Columbia	124	Dells	124	May 26, 1970
Grand Rapids	128	Wisconsin Rapids	128	June 15, 1921
Osceola	134	Osceola-St. Croix Falls	134	May 14, 1990
Beetown.....	146	Bloomington.....	146	May 19, 1976
Durand.....	149	Durand-Pepin.....	149	April 24, 1981
Mifflin	153	Rewey	153	Year 1901
Reedsburg.....	157	Reedsburg	79	April 1, 1972
Clintonville	170	Shawano	170	May 18, 2021
New Holstein	172	Calumet.....	172	Jan. 29, 1985
Key	174	Kewaunee-Key.....	174	July 10, 1978
Kewaunee-Key	174	Henry S. Baird.....	174	Nov. 17, 2005
Middleton	180	Middleton-Ionic.....	180	Dec. 31, 1998
North LaCrosse	190	LaCrosse Masonic	190	Jan. 1, 2001
Bailey.....	192	Collins	192	In 1888 (No authority for the change)
Collins.....	192	Collins-Spring Valley	192	May 14, 2004
Dayton	198	Belleville.....	198	1812
Elroy	202	Elroy-Wonewoc.....	202	Dec. 10, 1974
Osseo.....	213	Osseo-Fairchild-Augusta	213	Feb. 19, 1997
Bayfield.....	215	Bayfield-Washburn.....	215	July 27, 1993
Peshigo.....	218	Tri County Daylite.....	218	July 15, 1992
Tri-County Daylight.....	218	Masonic Light.....	218	August 18, 2020
Fennimore	219	Prairie du Chien	8	October 13, 2021
Shell Lake	221	Shell Lake-Spooner	221	Nov. 3, 2004
Shell Lake Spooner	221	Keystone.....	263	October 22, 2020

Fisher.....	222	Hiram D. Fisher.....	222	June 10, 1924
Antigo.....	231	Shawano.....	170	April 13, 2020
Rice Lake.....	234	Blue Hills.....	234	May 14, 1998
Grantsburg.....	244	Frederic-Grantsburg.....	244	Nov. 20, 1989
Frederic-Grantsburg.....	244	Landmark.....	244	Jan. 1, 2004
Lafin.....	247	Lafin-St. James.....	247	April 10, 2001
Mondovi.....	252	Buffalo River.....	252	June 21, 2005
Genoa Junction.....	256	Genoa City.....	256	June 13, 1924
Rusk.....	259	Jeremiah M. Rusk.....	259	June 10, 1924
Ivanhoe.....	265	LaFayette.....	265	June 10, 1896
Benton.....	268	Olive Branch.....	6	Aug. 21, 2011
Perry.....	269	William W. Perry.....	269	June 10, 1924
Stanley.....	273	Stanley-Thorp.....	273	Nov. 22, 1971
Roosevelt.....	322	Theodore Roosevelt.....	322	April 14, 1948
Rhineland.....	242	Rhineland-Lakeland.....	242	Dec. 15, 1982
Milwaukee.....	261	Milwaukee-Harmony.....	261	Jan. 8, 1983
Merrillan.....	279	Merrillan-Humbird.....	279	March 25, 1986
Merrillan-Humbird.....	279	Merrillan.....	279	June 29, 2004
Whitehall.....	271	Whitehall-Blair.....	271	Feb. 1, 1987
Acacia.....	329	Acacia-Itasca.....	329	Sept. 28, 1995
Adams.....	332	Quincy-Adams.....	71	October 23, 2020

LIST OF LODGES DISCONTINUED

Lodge	No.	Location	How Charter Disposed of
Olive Branch	6	New Diggings	Surrendered January 10, 1865.
Southport	7	*Southport	Arrested June 15, 1853.
Dallas	8	Prairie du Chien	Surrendered 1852.
Jefferson	9	•Jefferson	Arrested June 2, 1884.
Harmony	12	✓Delavan	Surrendered 1859 (formerly located at Elkhorn).
Western Star	14	Janesville	Consolidated with Janesville No. 55, May 2, 1994.
Hazel Green	15	Hazel Green	Surrendered 1849 (See No. 43), resumed in 1927.
Hazel Green	15	Hazel Green	Consolidated with Melody No. 2, November 15, 1994.
Franklin	16	Highland	In 1867 moved to Avoca.
Excelsior	19	Madison	Surrendered 1851.
Lancaster	20	Lancaster	Consolidated with Warren No. 4, Dec. 15, 1999.
Washington	22	Dodgeville	Surrendered 1850.
Rochester	23	Rochester	Surrendered 1858.
St. John's	24	Sheboygan Falls	Consolidated with Cassia No. 167, Dec. 18, 1995.
Fountain	26	Fond du Lac	Consolidated with Fond du Lac No. 140, June 2, 1995, changed name to Fond du Lac No. 26.
Lafayette	29	Lafayette	Moved to California.
Tuscan	35	Watertown	Arrested 1858.
St. John's	39	Stillwater (Minn.)	To Grand Lodge of Minnesota.
Horicon-Mayville	40	Horicon	Consolidated with Neosho No. 108, Mar. 27, 1997, changed name to Neosho-Mayville-Horicon No. 108.
St. James	41	East Troy	Consolidated with Lafin No. 247, April 10, 2001.
Oconomowoc	42	Oconomowoc	Dispensation issued July 14, 1852. Charter granted June 15, 1853. Charter arrested April 9, 1860. (See Ellsworth Lodge No. 133).
Hazel Green	43	Hazel Green	Number changed to 15, which was the number of the first Lodge at Hazel Green in 1927.
Lake Mills	46	Lake Mills	Consolidated with Jefferson No. 9, Oct. 1, 1999.
Watertown	49	Watertown	Consolidated with Jefferson No. 9, Oct. 27, 1998.
Wyocena	52	Wyocena	June 12, 1867, moved to Rio and name changed to Rio No. 52.
Rio	52	Rio	Consolidated with Pardee No. 171, Nov. 20, 1997.
Kingston	53	Kingston	Arrested February, 1869.
Raymond	54	Thompsonville	Arrested June, 1862.
Muscoda	58	Muscoda	Surrendered January 7, 1868.
Markesan	59	**Markesan	Surrendered October 19, 1933.
Markesan	59	Markesan	Consolidated with Ripon-Green Lake No. 95, April 18, 1990.
Vesper	62	Mayville	Consolidated with Horicon No. 40 on January 20, 1977. Name changed to Horicon-Mayville No. 40.
Fox Lake	67	Fox Lake	Consolidated with Waupun No. 48, January 23, 1970.
Palmyra	68	Palmyra	Consolidated with St. John's No. 57, May 1, 2013.
Grant	70	Boscobel	Consolidated with Fennimore No. 219, April 16, 2002.
Plover	76	Plover	Consolidated with Evergreen No. 93, March 20, 1971.
Elkhorn	77	Elkhorn	Consolidated with Delavan-Darien No. 12 & Walworth No. 286 to form Southern Lakes No. 12, May 7, 2004.
Dells	78	Lake Delton	Consolidated with Columbia 124 on May 26, 1970. Name changed to Dells 124.
Northern Light	81	Mauston	Surrendered December 23, 2014.
Concordia	83	Madison	Surrendered 1882.
Solomon	86	Juneau	Consolidated with Dodge County No. 72, February 27, 1976.
Otsego	87	Otsego	Surrendered March, 1860.
Nemadji	88	Superior	Not Constituted.

Lodge	No.	Location	How Charter Disposed of
Pepin	89	Pepin	Consolidated with Durand Lodge No. 149, April 24, 1981.
Oxford	91	Oxford	Consolidated with Montello No. 141, May 20, 1998.
Belle City	92	Racine	Consolidated with Racine No. 18 and changed name to Racine-Belle City No. 18, Dec. 29, 2003.
Temple	96	Waterford	Consolidated with Burlington No. 28, Dec. 19, 1996.
Crescent Valley	97	Black Earth	Consolidated with Lodi Valley, No. 99 December 29, 2017
John A. Bryan	98	Menasha	Consolidated with Elisha Kent Kane No. 61, Sept. 12, 1995, now Twin Cities No. 61.
Fairfield	100	Fairfield	Arrested June 20, 1895.
Beautiful Grove	101	Boscobel	Surrendered 1863.
Marquette	102	Marquette	Arrested March 19, 1879.
Astrea	104	Cedarburg	Surrendered April, 1893.
Prairie du Chien	106	Prairie du Chien	Changed Lodge number to 8, February 1997.
Tracy	107	Manitowoc	Arrested April 9, 1868.
Lowell	110	Reeseville	Consolidated with Columbus No. 75, May 12, 1960.
Rosendale	111	Rosendale	Consolidated with Ripon-Green Lake-Markesan No. 95, April 3, 1997.
Palestine	114	Lone Rock	Arrested Mar. 17, 1927. Restored May 31, 1928. Consolidated with Franklin No. 16, June 11, 1958.
Rob Morris	115	Eagle	Consolidated with Palmyra 68, November 15, 1971.
Sharon	116	Sharon	Consolidated with Darien No. 126, November 3, 1964.
Trempealeau	117	Trempealeau	Consolidated with Decora No. 177, November 20, 2001.
Warden	118	Gratiot	Surrendered January 5, 1940.
Delavan	121	Delavan	Now Delavan No. 12 (1923).
Hartland	122	Hartland	Consolidated with Oconomowoc No. 42, April 26, 2002.
Darien	126	Darien	Consolidated with Delavan No. 12, July 1, 1977 and name changed to Delavan-Darien No. 12.
Lebanon	127	Juda	Surrendered March 27, 1882.
Jamestown	129	Jamestown	Surrendered 1868.
New London	131	New London	Consolidated with Manawa No. 82, May 2, 2002.
Ellsworth	133	Oconomowoc	Dispensation issued June 18, 1861. Charter granted June 11, 1862. On June 14, 1882, authorized to change name and number to Oconomowoc No. 42.
Osceola-St. Croix Falls	134	St. Croix Falls	Consolidated with Frederic-Grantsburg No. 244, Sept. 28, 2001.
Good Samaritan	135	Clinton	Consolidated with Morning Star No. 10, Mar. 19, 1998.
Spring Prairie	136	Spring Prairie	Surrendered December 21, 1904.
Footville	137	Footville	Consolidated with Bicknell No. 94, Dec. 19, 1996.
Billings	139	Ft. Atkinson	Charter arrested April 2, 1996.
Fond du Lac	140	Fond du Lac	Consolidated with Fountain No. 26, June 2, 1995, changed name to Fond du Lac No. 26.
Harmony	142	Whitefish Bay	Consolidated with Milwaukee No. 261 and changed name to Milwaukee-Harmony No. 261, Jan. 8, 1983.
Brandon	144	Brandon	Consolidated with Waupun No. 48, June 11, 1958.
Bloomington	146	Bloomington	Consolidated with Lancaster No. 20, Dec. 15, 1982.
Green Lake	147	Green Lake	Consolidated with Ripon No. 95, November 23, 1971 and name changed to Ripon-Green Lake 95.
Burnett	150	Burnett	Surrendered April 5, 1901.
Cambria	152	Cambria	Consolidated with Pardee No. 171, Sept. 8, 1982.
Rewey	153	Rewey	Consolidated with Mineral Point, July 27, 1988.

Lodge	No.	Location	How Charter Disposed of
Chilton	154	Chilton	Consolidated with New Holstein No. 172, changed name to Calumet No. 172, Jan. 29, 1985.
Monticello Union	155	Monticello	Consolidated with New Glarus No. 310, Sept. 1, 1977.
Corinthian	156	Union Grove	Surrendered March 12, 1904.
Reedsburg	157	Reedsburg	Consolidated with Ironton No. 79, April 1, 1972 and name changed to Reedsburg No. 79.
Oakfield	158	Fond du Lac	Consolidated with Fountain No. 26, October 11, 1971.
Zerah	159	Necedah	Charter arrested Oct. 25, 1985.
Bloomfield	160	Bloomfield	Surrendered 1870.
West Eau Claire	162	West Eau Claire	Surrendered June 14, 1892.
Neillsville	163	Neillsville	Consolidated with Merrillan No. 279, June 29, 2004.
Ferrin	165	Montfort	Surrendered March 17, 1994.
Princeton	166	Princeton	Surrendered June 15, 1883.
Grant	169		Consolidated with Muscoda Lodge No. 70 on November 21, 1981.
Clintonville	170	Clintonville	Consolidated with Shawano, May 18, 2021
Pardee	171	Pardeeville	Surrendered June 14, 2006.
New Holstein	172	✓✓New Holstein	Surrendered June 11, 1878, Consolidated with Chilton No. 154, changed name to Calumet No. 172, Jan. 29, 1985.
Poynette	173	Poynette	Consolidated with Fort Winnebago No. 33, Sept. 16, 2015
Key	174	Algoma	Consolidated with Kewaunee No. 296, on July 10, 1978 and changed name to Kewaunee-Key Lodge No. 174. New charter presented on June 12, 1979.
Kewaunee-Key	174	Kewaunee	Consolidated with Henry S. Baird No. 211, Nov. 17, 2005 and changed name to Henry S. Baird No. 174.
Excelsior	175	Milwaukee	Consolidated with Lake Lodge No. 189, May 18, 2009.
Black Earth Valley	179	Black Earth	Consolidated with Crescent No. 97, May 22, 1997 and changed name to Crescent Valley No. 97.
Augusta	181	Augusta	Consolidated with Osseo No. 213, Feb. 19, 1997 and changed name to Osseo-Fairchild-Augusta No. 213
Alma	184	Alma	Consolidated with Buffalo River Lodge No. 252, May 16, 2009.
Georgetown	185	Cuba City	Surrendered Nov. 3, 1938.
Humbird	191	Humbird	Consolidated with Merrillan No. 279, March 25, 1986 and changed name to Merrillan-Humbird No. 279.
Ashlar	193	Sussex	Consolidated with Waukesha No. 37, Dec. 1, 2015.
Wonewoc	194	Wonewoc	Consolidated with Elroy No. 202, Dec. 10, 1974 and changed name to Elroy-Wonewoc No. 202.
Maiden Rock	196	Maiden Rock	Consolidated with Pepin No. 89, May 21, 1968.
Belleville	198	Belleville	Arrested No. 13, 1937.
Werner	199	Werner	Surrendered June 12, 1888.
Wm. Kahlenberg	200	Two Rivers	Consolidated with Manitowoc No. 65, May 25, 1989.
Arcadia	201	Arcadia	Surrendered July 11, 2011.
Elroy-Wonewoc	202	Elroy	Consolidated with Tomah No. 132, April 18, 1990.
Wilton	203	Wilton	Surrendered Feb. 23, 1953.
Colby	204	Colby	Charter arrested Jan. 10, 1994.
Centennial	205	Oshkosh	Consolidated with Oshkosh No. 27, Nov. 20, 1989.
Pine River	207	Pine River	Consolidated with Redgranite No. 299, Sept. 1, 1982.
Redgranite	207	Redgranite	Consolidated with Wautoma No. 148, July 29, 2001.
Plainfield	208	Plainfield	Consolidated with Wautoma No. 148, Sept. 15, 1989.
Rockton	209	LaFarge	Consolidated with LaBelle No. 84, May 14, 1990.
Spring Green	212	Spring Green	Arrested Feb. 29, 2000.
Osseo	213	**Osseo	Surrendered June 15, 1892.
Osseo-Fairchild-Augusta	213	Osseo	Consolidated with Mondovi No. 252 on June 21, 2005 and changed name to Buffalo River No. 252.

Lodge	No.	Location	How Charter Disposed of
Patch Grove	216	Patch Grove	Surrendered Sept. 17, 1901.
Peshigo	218	Peshigo	Consolidated with Tri County Daylite No. 361, July 15, 1992.
Tri-County Daylight	218	Crivitz	Name change to Masonic Light
Fennimore	219	Fennimore	Consolidated with Prairie du Chien, No. 8 October 13, 2021
Barron	220	Barron	Consolidated with Blue Hills No. 234, Jan. 23, 2008.
Shell Lake Spooner	221	Shell Lake	Consolidated with Keystone, No. 213, October 22, 2020
Cumberland	223	Cumberland	Consolidated with Rice Lake No. 234, May 14, 1998, changed name to Blue Hills No. 234.
Westfield	227	Westfield	Consolidated with Oxford No. 91, Feb. 11, 1966.
Mt. Horeb	228	Mt. Horeb	Consolidated with Verona No. 294, July 20, 1984.
Antigo	231	Antigo	Consolidated with Shawano, September 16, 2020
Pittsville	232	Pittsville	Consolidated with Wisconsin Rapids No. 128, April 3, 1992.
Kaukauna	233	Kaukauna	Consolidated with Appleton No. 349, April 17, 1995.
Cassville	235	Cassville	Consolidated with Warren No. 4, Jan. 24, 1985.
J.H. Knapp	238	Knapp	Consolidated with Glenwood No. 254, March 28, 1966. Old No. 9 restored, 239 vacant.
Jefferson	239	Jefferson	Consolidated with Bayfield No. 215, July 27, 1993.
Washburn	240	Washburn	Consolidated with Rhinelander-Lakeland No. 242, Dec. 10, 1998.
Tomahawk	243	Tomahawk	Suspended Charter April 8, 2013.
Pewaukee	246	Pewaukee	Consolidated with Owen No. 317, May 10, 1994.
Greenwood	249	Greenwood	Surrendered Feb. 15, 1898.
Olive Branch	250	Marinette	Consolidated with Waucoma No. 90 January 15, 1963.
Brooklyn	251	Brooklyn	Consolidated with Beetown No. 146, Beetown, May 19, 1976 and name changed to Bloomington No. 146.
Bloomington	253	***Bloomington	Charter arrested March 2, 2004.
Glenwood	254	Glenwood City	Consolidated with La Belle Lodge No. 84, October 2, 2008.
Hillsboro	255	Hillsboro	Surrendered April 23, 2001.
Genoa City	256	Genoa City	Consolidated with Rockton No. 209, LaFarge, June 18, 1968.
Viola	257	Viola	Consolidated with North Star No. 187, Sept. 25, 1990.
Amery	258	Amery	Consolidated with Kilbourn No. 3 to form South Shore No. 3, Oct. 28, 2004.
Jeremiah M. Rusk	259	South Milwaukee	Consolidated with Shell Lake No. 221 to form Shell Lake-Spooner No. 221, Nov. 3, 2004.
Spooner	260	Spooner	Consolidated with Collins No. 192, May 14, 2004, now Collins-Spring Valley No. 192.
Spring Valley	262	Spring Valley	Consolidated with Stanley No. 273, November 22, 1971 and name changed to Stanley-Thorp No. 273.
Thorp	264	Thorp	Consolidated with Wautoma No. 148, Sept. 8, 1993.
Edwards	266	Hancock	Changed name back to Olive Branch No. 6 on Aug. 21, 2011.
Benton	268	Benton	Surrendered No. 30, 1966.
William W. Perry	269	Deerfield	Consolidated with Dodge County Lodge No. 72, February 25, 1981.
Randolph	270	Randolph	Consolidated with Decora No. 177, Nov. 20, 2001.
Whitehall-Blair	271	Whitehall	Consolidated with Owen No. 317, Oct. 10, 1989.
Stanley-Thorp	273	Stanley	Consolidated with Wautoma No. 148, July 18, 1979.
Wild Rose	274	Wild Rose	Consolidated with Osceola No. 134, May 14, 1990.
St. Croix Falls	275	St. Croix Falls	Consolidated with Weyauwega No. 82, Dec. 19, 1995, now Manawa No. 82.
Manawa	276	Manawa	

Lodge	No.	Location	How Charter Disposed of
South Wayne	278	South Wayne	Consolidated with Argyle No. 178, December 5, 1967.
Almond	282	Almond	Consolidated with Plainfield No. 208, February 23, 1971.
Fountain City	283	Fountain City	Consolidated with Alma Lodge No. 184, December 18, 1980.
North Freedom	284	North Freedom	Surrendered Jan. 6, 1942.
Niagara	285	Niagara	Consolidated with Hiram D. Fisher Lodge No. 222, September 10, 1980.
Walworth	286	Walworth	Consolidated with Delavan-Darien No. 12 and Elkhorn No. 77 to form Southern Lakes No. 12, May 7, 2004.
Itasca	289	Superior	Consolidated with Acacia No. 329, Sept. 28, 1995, now Acacia-Itasca No. 329.
Endeavor	292	Endeavor	Consolidated with Fort Winnebago No. 33, December 21, 1960.
Verona	294	Verona	Consolidated with Madison No. 5 on Aug. 31, 2005.
W.W. Childs	295	Gays Mills	Consolidated with LaBelle Lodge No. 84, May 15, 1975.
Kewaunee	296	Kewaunee	Consolidated with Kay No. 174 on July 10, 1978 and changed name to Kewaunee-Key No. 174.
Myron Reed	297	Brookfield	Consolidated with Elmbrook No. 354, Dec. 30, 2015.
Abbotsford	298	Abbotsford	Consolidated with Owen No. 317, April 14, 1994.
Redgranite	299	Redgranite	Consolidated with Pine River No. 207, Sept. 1, 1982. Now Redgranite No. 207.
Park Falls	300	Park Falls	Consolidated with Phillips Lodge No. 225, May 16, 2009.
Brillion	302	Brillion	Surrendered Dec. 15, 1970.
Kenwood	303	Milwaukee	Consolidated with Silver Spring No. 337 and changed name to George Washington 1776 No. 337, July 29, 2000.
Wauzeka	304	Wauzeka	Consolidated with Prairie du Chien No. 106, June 5, 1989.
Fairchild	305	Fairchild	Consolidated with Osseo No. 213, Dec. 19, 1988.
Seymour	306	Seymour	Arrested June 13, 2000.
Frederic	308	Frederic	Consolidated with Grantsburg No. 244, Nov. 20, 1989.
James A. Garfield	309	Milwaukee	Surrendered Sept. 30, 1999.
Dalton	311	Dalton	Surrendered Dec. 16, 1948.
Birchwood	312	Birchwood	Surrendered Jan. 3, 1940.
Turtle Lake	313	Turtle Lake	Surrendered Charter February 15, 1988.
Mellen	314	Mellen	Consolidated with Ancient Landmark No. 210, May 15, 1984.
Bruce	316	Bruce	Consolidated with Mystic Tie No. 280, December 14, 1987.
Victory	320	Cedarburg	Consolidated with Ozaukee No. 17, Nov. 12, 2012.
Cornell	321	Cornell	Consolidated with Mystic Tie No. 280, Sept. 28, 1995
Blair	323	Blair	Consolidated with Whitehall No. 271, Feb. 1, 1987.
H.H. Grace	324	Superior	Consolidated with Superior No. 236, December 27, 1968.
Ogilvie	326	Radisson	Consolidated with Keystone No. 263, Oct. 26, 2004.
Mount Hope	327	Mount Hope	Consolidated with Fennimore No. 219, December 19, 1973.
Sauk City	328	Sauk City	Consolidated with Eureka No. 113, Nov. 1, 1966, and name changed.
Minocqua	330	Minocqua	Consolidated with Rhinelander No. 242 and changed name to Rhinelander-Lakeland No. 242 December 15, 1982.
Adams	332	Friendship	Consolidated with Quincy, No. 71 October 23, 2020

Lodge	No.	Location	How Charter Disposed of
Cedar Grove	333	Cedar Grove	Consolidated with Ozaukee No. 17, Dec. 15, 1982.
Colfax	334	Colfax	Surrendered Dec. 31, 1940.
Loyal	335	Loyal	Consolidated with Owen Lodge No. 317 on October 26, 1981.
Kiel	336	Kiel	Surrendered Charter May 15, 1992.
Hiram W. Sawyer	338	Whitefish Bay	Consolidated with J.M. Hays Lodge No. 331, Dec. 1, 1980.
Shorewood	339	Shorewood	Consolidated with Silver Spring No. 337 and changed name to George Washington 1776 No. 337, July 29, 2000.
Blue River	340	Blue River	Consolidated with Muscoda No. 70, Jan. 19, 1960.
Kendall	341	Kendall	Arrested Oct. 12, 1945.
Goodman	342	Goodman	Consolidated with Niagara No. 285, Dec. 7, 1959.
Southport	343	Kenosha	Consolidated with Pike No. 355 and changed name to Unity No. 367, July 17, 2003.
Badger	345	La Crosse	Consolidated with Frontier No. 45 and changed name to Frontier-Badger No. 45, Oct. 17, 2007.
Centre	UD	Avon	In 1857 moved to Darlington and name changed to Evening Star No. 64.
Gillett	344	Gillett	Consolidated with Mason-Woods No. 368, August 12, 2006.
Rib Lake	346	Rib Lake	Consolidated with Medford No. 217, June 12, 1957.
Paul Revere	348	Wauwatosa	Consolidated with Henry L. Palmer No. 301, July 10, 1984.
Ionic	352	Middleton	Consolidated with Middleton No. 180, Dec. 31, 1998.
Beloit	353	Beloit	Consolidated with Morning Star No. 10, August 24, 1987.
Elmbrook 2015.	354	Brookfield	Consolidated with Myron Reed No. 297, Dec. 30,
Pike	355	Kenosha	Consolidated with Southport No. 343 and changed name to Unity No. 367, July 17, 2003.
Brown Deer	357	Menomonee Falls	Consolidated with George Washington 1776 No. 337, June 29, 2001.
Nine Rivers	369	Eau Claire	Surrendered June 1, 2012.
Four Lakes Daylight	362	Madison	Surrendered

*Now Kenosha. •New Lodge organized and No. 9 given them. ***Lodge organized by members of Harmony Lodge, name and number restored to them. **New charter granted June 12, 1901. ✓Formerly Delavan No. 121, changed in 1923 to Delavan No. 12. ✓✓New Lodge organized and No. 172 given them June 9, 1926. **New Lodge organized by members of Markesan Lodge, name and number restored to them. •••Charter of Beetown No. 146 retained by Consolidated Lodge.

REGISTER OF LODGES

Alphabetically Arranged According to Location of Lodges

Location	Lodge Name	Lodge #	Meeting Nights
Albany	Albany	36	3rd Wednesday, 7:00 p.m.
Appleton	Waverly	51	1st & 3rd Tuesday, 7:00 p.m.
Argyle	Argyle	178	2nd Thursday, 7:30 p.m., closed July & Aug.
Ashland	Ancient Landmark	210	1st Wednesday, 7:00 p.m.
Baldwin	Collins-Spring Valley	192	1st & 3rd Wednesday, 7:00 p.m.
Baraboo	Baraboo	34	1st & 3rd Wednesday, 6:00 p.m., closed July & Aug.
Barnes	Barnes	365	2nd Tuesday, 7:00 p.m.
Barneveld	Barneveld	319	2nd Tuesday, 7:30 p.m., closed July & Aug.
Bayfield	Bayfield-Washburn	215	1st Tuesday, 6:30 p.m.
Beaver Dam	Dodge County	72	3rd Monday, 7:00 p.m.
Beloit	Morning Star	10	1st & 3rd Wednesday, 7:30 p.m., closed 1st Wed. in July & Aug.
Benton	Olive Branch	6	1st & 3rd Wednesday, 7:30 p.m.
Berlin	Berlin	38	2nd & 4th Thurs, 7:00 p.m., closed July & Aug.
Black River Falls	Black River	74	2nd & 4th Thursday, 7:30 p.m., closed July & Aug.
Bloomer	Bloomer	281	1st & 3rd Wednesday, 7:00 p.m., closed Jan. & Feb.
Bristol	Washburn	145	2nd & 4th Thursday, 7:00 p.m., closed Nov. & Dec.
Brodhead	Bicknell	94	2nd Monday, 7:30 p.m.
Brookfield	Mc Kinley	307	1st & 3rd Thursday, 7:00 p.m., closed July & Aug.
Burlington	Burlington	28	1st & 3rd Thursday, 7:00 p.m., closed July & Aug.
Cambridge	Social	245	2nd & 4th Tuesday, 7:00 p.m.
Camp Douglas	Camp Douglas	272	1st & 3rd Tuesday, 7:30 p.m., closed July & Aug.
Cecil	Mason-Woods	368	3rd Tuesday, 10:00 a.m.
Chetek	Chetek	277	2nd & 4th Thursday, 7:00 p.m.
Chippewa Falls	Chippewa Falls	176	1st & 3rd Tuesday, 7:00 p.m.
Clear Lake	Clear Lake	230	4th Monday, 7:30 p.m.
Columbus	Columbus	75	2nd & 4th Monday, 7:00 p.m.
Crandon	Crandon	287	2nd & 4th Tuesday, 7:00 p.m., except Jan. & Feb.
Crivitz	Masonic Light	218	1st Wednesday, 6:00 p.m.
Darlington	Evening Star	64	1st & 3rd Tuesday, 7:00 p.m.
Delavan	Southern Lakes	12	2nd & 4th Monday, 7:00 p.m.
Dodgeville	Dodgeville	119	3rd Thursday, 7:00 p.m.
Dousman Oconomowoc	Lake Country Free Masons	42	1st & 3rd Wednesday, 7:00 p.m.-Jan.-June 3rd Wednesday, July & Aug.
Dousman	Dousman	315	1st & 3rd Wednesday, 7:00 p.m., Sept.-Dec.
Dousman	Glenn L Humphrey	364	2nd Tuesday, 9:30 a.m.
Durand	Durand-Pepin	149	2nd & 4th Tuesday, 7:30 p.m., except July & Aug.
Eagle River	Eagle River	248	2nd Tuesday, 7:00 p.m.
Eau Claire	Eau Claire	112	2nd & 4th Tuesday, 7:00 p.m.
Eau Claire	Sanctuary	347	1st & 3rd Thursday, 7:00 p.m., closed July & Aug.
Eau Claire	George B Wheeler	351	2nd & 4th Wednesday, 7:00 p.m., except July & Aug.
Edgerton	Fulton	69	1st Wednesday, 7:30 p.m., except July & Aug.
Ellsworth	Hancock	229	2nd Tuesday, 7:00 p.m., Jan. & Feb.
Evansville	Union	32	2nd & 4th Tuesday, 7:00 p.m., March-June 2nd Tuesday, 7:00 p.m., July & Aug. 2nd & 4th Tuesday, 7:00 p.m., Sept.-Nov. 2nd Tuesday, 7:00 p.m., Dec.
Evansville	Waucoma	90	3rd Thursday, 7:00 p.m., March-Nov.
Florence	Hiram D Fisher	222	2nd Wednesday, 6:30 p.m.
Fond du Lac	Fond du Lac	26	1st & 3rd Thursday, 7:00 p.m., except July & Aug.
Franklin	South Shore	3	2nd & 4th Monday, 7:30 p.m.
Frederic	Landmark	244	2nd & 4th Tuesday, 6:00 p.m.
Friendship	Quincy-Adams	71	1st & 3rd Tuesday, 7:00 p.m., closed March-Dec.
Galesville	Decora	177	1st & 3rd Monday, 7:00 p.m., except July & Aug.
Glendale	Milwaukee-Harmony	261	1st & 3rd Tuesday, 7:30 p.m.
Green Bay	Washington	21	1st & 3rd Thursday, 7:00 p.m., except July & Aug.
Green Bay	Des Peres	85	2nd & 4th Wednesday, 7:00 p.m., except July & Aug.
Green Bay	Theodore Roosevelt	322	1st & 3rd Tuesday, 6:30 p.m., except July & Aug.

Location	Lodge Name	Lodge #	Meeting Nights
Green Bay	N.E.W. Daylite	360	2nd Thursday, 10:00 a.m., except July & Aug.
Hartland	Silas H Shepherd	1843	2nd Sat, March, June, Sept, Dec, 10:00 a.m.
Hartford	Hartford	120	2nd & 4th Monday, 7:00 p.m.
Hayward	Keystone	263	2nd Thursday, 7:00 p.m.
Hudson	St Croix	56	1st & 3rd Tuesday, 7:00 p.m., except July & Aug.
Hustisford	Rock River	108	1st & 3rd Tuesday, 7:00 p.m.
Janesville	Janesville-Western Star	55	2nd & 4th Monday, 7:30 p.m.
Jefferson	Jefferson County	9	1st & 3rd Monday, 7:00 p.m.
Kenosha	Kenosha	47	2nd & 4th Tuesday, 7:00 p.m.
Kenosha	Unity	367	1st & 3rd Thursday, 7:00 p.m., except July & Aug.
La Crosse	Frontier-Badger	45	2nd & 4th Thursday, 7:00 p.m., except July & Aug.
La Crosse	La Crosse Masonic	190	1st & 3rd Wednesday, 7:00 p.m.
Ladysmith	Mystic Tie	280	1st & 3rd Tuesday, 7:00 p.m.
Lake Geneva	Geneva	44	2nd Tuesday, 7:00 p.m.
Linden	Linden	206	2nd & 4th Tuesday, 8:00 p.m., except July & Aug.
Lodi	Lodi Valley	99	1st & 3rd Monday, 7:30 p.m., except July & Aug.
Lone Rock	Franklin	16	2nd & 4th Wednesday, 8:00 p.m.
Madison	Madison	5	1st Thursday, 6:30 p.m., except July
Madison	Hiram	50	3rd Monday, 7:30 p.m.
Madison	Benjamin Franklin	83	2nd & 4th Wednesday, 6:30 p.m., except July & Aug.
Madison	Commonwealth	325	3rd Wednesday, 7:00 p.m.
Madison	Doric	356	1st & 3rd Tuesday, 7:00 p.m., except July & Aug.
Manawa	Manawa	82	2nd & 4th Monday, 7:00 p.m., except July & Aug.
Manitowoc	Manitowoc	65	1st & 3rd Thursday, 7:00 p.m.
Marinette	Marinette	182	1st Thursday, 7:30 p.m., except July & Aug.
Marshfield	Marshfield	224	2nd & 4th Thursday, 7:00 p.m.
Mazomanie	Perseverance 1836	366	Traveling Lodge
Medford	Medford	217	2nd Monday, 7:30 p.m.
Menomonee Falls	Lincoln	183	2nd Tuesday, 7:00 p.m.
Menomonie	Menomonie	164	2nd & 4th Tuesday, 7:00 p.m.
Mercer	Hurley	237	1st & 3rd Monday, 6:30 p.m.
Merrill	Virginia Falls	226	2nd & 4th Tuesday, 7:00 p.m.
Merrillan	Merrillan	279	1st & 3rd Monday, 7:00 p.m., except July & Aug.
Middleton	Middleton-Ionic	180	1st & 3rd Tuesday, 7:30 p.m.
Milton	Milton	161	4th Tuesday, 7:00 p.m.
Milwaukee	Lake	189	2nd & 4th Thursday, 7:00 p.m.
Milwaukee	Lafayette	265	2nd Tuesday, 7:00 p.m.
Milwaukee	Damascus	290	2nd & 4th Tuesday, 7:00 p.m., except July & Aug.
Milwaukee	James M Hays	331	1st Monday, 6:30 p.m., except July & Aug.
Milwaukee	Nathan Hale	350	1st & 3rd Thursday, 7:00 p.m.
Milwaukee	Freemasons	363	1st Wednesday, 5:30 p.m.
Mineral Point	Mineral Point	1	3rd Monday, 7:30 p.m. (Jan-Mar, July-Sept & Dec) 1st & 3rd Monday, 7:30 p.m. (Apr-June, Oct-Dec) 1st & 3rd Wednesday, 7:00 p.m.
Minocqua	Island City	330	1st & 3rd Wednesday, 7:00 p.m.
Mondovi	Buffalo River	252	2nd & 4th Monday, 7:00 p.m., except July & Aug.
Monroe	Smith	31	1st & 3rd Thursday, 6:30 p.m., except July & Aug.
Montello	Montello	141	2nd & 4th Thursday, 7:30 p.m., except Jan. & Feb.
Mukwonago	Laffin-St. James	247	2nd & 4th Tuesday, 7:00 p.m.
Neenah	Twin Cities	61	1st & 3rd Monday, 7:00 p.m., except July & Aug.
Neenah	Appleton	349	2nd & 4th Wednesday, 7:00 p.m., except July & Aug.
New Glarus	New Glarus	310	1st & 3rd Thursday, 7:30 p.m., except July & Aug.
New Holstein	Calumet	172	2nd & 4th Monday, 7:00 p.m.
New Richmond	New Richmond	195	2nd & 4th Tuesday, 7:00 p.m., except June-Aug.
Oconto	Pine	188	2nd Monday, 7:30 p.m., Feb.-Nov.
Oconto Falls	Oconto Falls	293	1st Monday, 7:00 p.m., except Sept. 2nd Monday
Omro	Omro	168	2nd Monday, 7:00 p.m.
Onalaska	Onalaska Masonic	214	2nd & 4th Thursday, 7:30 p.m., only 2nd Thursday July-Aug.
Oregon	Oregon	151	2nd & 4th Thursday, 7:00 p.m., Jan.-May & Sept.-Oct. 2nd Thursday, 7:00 p.m., June-Aug. & Nov.
Oshkosh	Oshkosh	27	2nd & 4th Tuesday, 7:00 p.m., except July & Aug.

Location	Lodge Name	Lodge #	Meeting Nights
Owen	Owen	317	1st Monday, 7:30 p.m. / 3rd Monday, 11:00 a.m., except July & Aug.
Phillips	Phillips	225	1st & 3rd Monday
Platteville	Melody	2	1st Tuesday, 7:00 p.m., except July & Aug.
Plymouth	Cassia	167	1st & 3rd Monday, 7:00 p.m.
Portage	Fort Winnebago	33	2nd & 4th Tuesday, 7:30 p.m., except Jan. & Feb.
Potosi	Warren	4	1st Thursday, 7:30 p.m.
Prairie du Chien	Prairie du Chien	8	1st & 3rd Wednesday, 7:30 p.m.
Prairie du Sac	Sauk Prairie	113	1st & 3rd Monday, 7:30 p.m., except July & Aug. 1st Monday of Sept.
Prescott	Northwestern	105	1st & 3rd Wednesday, 7:00 p.m., except July & Aug.
Pt. Washington	Ozaukee	17	1st & 3rd Monday, 7:00 p.m.
Racine	Racine-Belle City	18	1st Tuesday, 7:00 p.m.
Reedsburg	Reedsburg	79	1st & 3rd Thursday, 7:00 p.m., except Jan. & Feb.
Rhineland	Rhineland	242	1st & 3rd Tuesday, 7:00 p.m.
Rice Lake	Blue Hills	234	2nd & 4th Monday, 7:30 p.m.
Richland Center	Richland	66	1st Wednesday, 7:00 p.m.
Ripon	Prairie View	95	2nd Tuesday, 7:00 p.m.
River Falls	River Falls	109	1st & 3rd Tuesday, 7:30 p.m., except July & Aug.
Roscoe, IL	Armistead-Bingham	1862	5th Saturdays, Sat. of Reenactments, 1:00 p.m.
Shawano	Shawano	170	1st & 3rd Thursday, 7:00 p.m.
Sheboygan	Sheboygan	11	1st & 3rd Tuesday, 6:00 p.m.
Shullsburg	Amicitia	25	2nd & 4th Thursday, 7:30 p.m.
Sparta	Valley	60	1st & 3rd Wednesday, 7:00 p.m., except July & Aug.
Star Prairie	North Star	187	1st & 3rd Thursday, 7:00 p.m., except June-Aug.
Stevens Point	Evergreen	93	1st & 3rd Tuesday, 7:00 p.m.
Stoughton	Kegonsa	73	1st Tuesday, 7:00 p.m., March-Nov.
Sturgeon Bay	Henry S. Baird	174	2nd & 4th Thursday, 6:30 p.m., except July & Aug.
Sun Prairie	Sun Prairie	143	1st & 3rd Tuesday, 7:00 p.m., except July & Aug.
Superior	Superior	236	2nd & 4th Wednesday, 7:00 p.m.
Superior	Acacia-Itasca	329	2nd & 4th Monday, 7:00 p.m.
Tomah	Tomah	132	1st & 2nd Thursday, 7:00 p.m., except July & Aug.
Union Grove	Union Grove	288	3rd Saturday, 8:30 a.m.
Viroqua	La Belle	84	1st & 3rd Wednesday, 7:00 p.m.
Waterloo	Waterloo	63	1st & 3rd Thursday, 7:30 p.m.
Waukesha	Waukesha	37	1st & 3rd Thursday, 7:30 p.m.
Waupaca	Waupaca	123	2nd & 4th Tuesday, 7:00 p.m., except June-Aug.
Waupun	Waupun	48	1st Tuesday, 7:30 p.m., except July & Aug.
Wausau	Forest	130	2nd & 4th Wednesdays, 7:00 p.m.
Wautoma	Wautoma	148	2nd & 4th Monday, 7:00 p.m., except Dec.-Feb.
Wauwatosa	Wisconsin	13	1st & 3rd Thursday, 7:30 p.m.
Wauwatosa	Henry L Palmer	301	Fridays, 7:30 p.m., except July & Aug.
West Allis	Independence	80	4th Thursday, 6:30 p.m., except July & Aug.
West Allis	Wauwatosa	267	2nd & 4th Monday, 7:00 p.m., except July & Aug.
West Allis	West Allis	291	1st & 3rd Friday, 7:00 p.m., except July & Aug.
West Allis	Day Lite	358	1st & 3rd Monday, 10:0 a.m.
West Bend	West Bend	138	2nd & 4th Thursday, 7:00 p.m.
West Salem	Salem	125	4th Wednesday, 7:00 p.m., except July & Aug.
Whitefish Bay	Aurora	30	2nd & 4th Tuesday, 7:30 p.m., except July & Aug.
Whitefish Bay	George Washington 1776	337	1st & 3rd Tuesday, 7:30 p.m., except July & Aug.
Whitewater	St John's	57	1st & 3rd Monday, 7:30 p.m.
Winneconne	Winneconne	186	2nd & 4th Tuesday, 7:00 p.m., March - Nov.
Wisconsin Dells	Dells	124	1st & 3rd Thursday, 7:30 p.m., except Jan. & Feb.
Wisconsin Rapids	Wisconsin Rapids	128	1st & 3rd Wednesday, 7:00 p.m., except July & Aug.

PAST AND PRESENT OFFICERS

Of the Grand Lodge Free and Accepted Masons of Wisconsin

Year	Grand Master	Deputy Grand Master	Senior Grand Warden	Junior Grand Warden
1844	*Benj. T. Kavanaugh	*Abram D. Smith	*Moses Meeker	*David H. Merrill
1845	*Benj. T. Kavanaugh	*Abram D. Smith	*Moses Meeker	*Byron Kilbourn
1846	*Abram D. Smith	*Rev. Rufus Spaulding	*Thomas P. Burnett	*Mason C. Darling
1847	*Abram D. Smith	*Rev. Rufus Spaulding	*Mason C. Darling	*John H. Roundtree
1848	*Abram D. Smith	*Jeremiah P. Lancaster	*Byron Kilbourn	*Charles Gear
1849	*William R. Smith	*Rev. Frank Whitaker	*A. Hyatt Smith	*Orlander Foster
1850	*William R. Smith	*Dwight F. Lawton	*Mason C. Darling	*Charles Gear
1851	*Abram D. Smith	*Montgomery Cothren	*John Bullen	*Henry M. Billings
1852	*Henry L. Palmer	*Henry M. Billings	*Henry S. Baird	*Erastus Lewis
1853	*Henry L. Palmer	*Henry M. Billings	*Gabriel Bouck	*Rufus DeLos Pulford
1854	*Henry M. Billings	*Gabriel Bouck	*Orlander Foster	*Haven Powers
1855	*Henry M. Billings	*Gabriel Bouck	*Orlander Foster	*Haven Powers
1856	*Henry S. Baird	*Rufus DeLos Pulford	*Luther M. Tracy	*Luman M. Strong
1857	*Henry S. Baird	*George F. Huntington	*Luther M. Tracy	*Luman M. Strong
1858	*Luther M. Tracy	*George B. Worth	*Luman M. Strong	*Algernon S. Wood
1859	*Luther M. Tracy	*Asmus Cobb	*Luman M. Strong	*Algernon S. Wood
1860	*Gabriel Bouck	*Luman M. Strong	*Algernon S. Wood	*John W. Stewart
1861	*Alvin B. Alden	*Ganem W. Washburn	*Algernon S. Wood	*Jonathan B. Moore
1862	*Alvin B. Alden	*David H. Wright	*John T. Wentworth	*William H. Hiner
1863	*Alvin B. Alden	*David H. Wright	*John T. Wentworth	*William H. Hiner
1864	*Ganem W. Washburn	*William H. Hiner	*Harlow Pease	*David L. Downs
1865	*John T. Wentworth	*Andrew M. Blair	*Harlow Pease	*James A. Bate
1866	*Melvin L. Youngs	*Harlow Pease	*James A. Bate	*Alexander Meggett
1867	*Harlow Pease	*James A. Bate	*Alexander Meggett	*Chas. F.G. Collins
1868	*Harlow Pease	*Alexander Meggett	*Joseph Hamilton	*John Turner
1869	*Gabriel Bouck	*Amasa Cobb	*John Turner	*Dana C. Lamb
1870	*Gabriel Bouck	*Joseph Hamilton	*John Turner	*Dana C. Lamb
1871	*Henry L. Palmer	*Spencer A. Pease	*Dana C. Lamb	*George W. Robinson
1872	*Henry L. Palmer	*Spencer A. Pease	*C. Loftus Martin	*William S. Darrow
1873	*Rufus D. Pulford	*Jeff P.C. Cottrill	*Harvey E. Hubbard	*John S. Burrows
1874	*Jedd P.C. Cottrill	*Emmons E. Chapin	*Ira W. Bird	*Henry Turner
1875	*Jedd P.C. Cottrill	*Merrick P. Wing	*Eliphalet S. Miner	*Charles J. Pardee
1876	*Jedd P.C. Cottrill	*Nathan C. Giffin	*Eliphalet S. Miner	*Lewis Lashway
1877	*Jedd P.C. Cottrill	*David C. Fulton	*Homer S. Goss	*John G. Clark
1878	*Charles F.G. Collins	*Walter C. Pease	*John Corscot	*Hollis C. Wade
1879	*Charles F.G. Collins	*Philo A. Orton	*Jeremiah Watts	*John W. Lafin
1880	*Emmons E. Chapin	*Philo A. Orton	*Lewis E. Reed	*William C. Swain
1881	*Emmons E. Chapin	*Lewis E. Reed	*William C. Swain	*Samuel S. Fifield
1882	*Lewis E. Reed	*William C. Swain	*Robert Wootton	*Horatio H. Virgin
1883	*Lewis E. Reed	*Oliver Libbey	*Horatio H. Virgin	*Hiram W. Sawyer
1884	*Oliver Libbey	*Hiram W. Sawyer	*John C. Heithabn	*George W. Bishop
1885	*Oliver Libbey	*Eugene S. Elliott	*Alexander Moran	*Byron J. Rumrill
1886	*Eugene S. Elliott	*Edwin J. Farr	*G.B. Shepard	*John Matheson
1887	*Eugene S. Elliott	*Myron Reed	*J.S. Reynolds	*D. McL. Miller
1888	*Myron Reed	*N.M. Littlejohn	*John Price, Jr.	*C.M. Treat
1889	*Myron Reed	*N.M. Littlejohn	*S.H. Cheney	*A.J. Wallace
1890	*N.M. Littlejohn	*Fred Ring	*A.S. Jackson	*W.H. Clark
1891	*N.M. Littlejohn	*Fred Ring	*W.W. Perry	*Aldro Jenks
1892	*Fred Ring	*William C. Swain	*William H. Ford	*Jacob S. Black
1893	*William C. Swain	*Hiram W. Sawyer	*William B. Andrews	*F.H. L. Cotten
1894	*Hiram W. Sawyer	*William W. Perry	*Hiram D. Fisher	*John Grimshaw
1895	*William W. Perry	*Aldro Jenks	*Wm. F. Gruenewald	*F.P. Ainsworth
1896	*Aldro Jenks	*Nathan C. Giffin	*C.S. Stockwell	*John Gill
1897	*Nathan Giffin	*James G. Monahan	*C.A. Lawton	*J.B. Hicks
1898	*James G. Monahan	*D. McL. Miller	*Chas. E. Whelan	*F.E. Noyes

PAST AND PRESENT OFFICERS

Of the Grand Lodge Free and Accepted Masons of Wisconsin

Year	Grand Master	Deputy Grand Master	Senior Grand Warden	Junior Grand Warden
1899	*Chas. E. Whelan	*Charles C. Rogers	*C.H. Anderson	*Frank Johnson
1900	*Charles C. Rogers	*F.H. L. Cotten	*E.A. Upham	*Wm. G. Hales
1901	*F.H. L. Cotten	*D. McL. Miller	*H.C. Dittmar	*John T. King
1902	*Daniel McL. Miller	*Myron Reed	*Jesse C. Bradley	*George B. Wheeler
1903	*John Corscot	*Jesse C. Bradley	*Chas. H. Moore	*D.A. Telfer
1904	*David H. Wright	*Jesse C. Bradley	*E.L. Urquhart	*Frederick R. Jones
1905	*Jesse C. Bradley	*Edwin J. Farr	*Spencer M. Marsh	*Wesley J. Cochrane
1906	*Edwin J. Farr	*Spencer M. Marsh	*James E. Durgin	*Alvin T. Webb
1907	*Spencer M. Marsh	*James E. Durgin	*Alvin T. Webb	*Ernest E. Gatchell
1908	*James E. Durgin	*Alvin T. Webb	*Ernest E. Gatchell	*Cyrus D. Stockwell
1909	*Alvin T. Webb	*Ernest E. Gatchell	*Cyrus D. Stockwell	*Alex E. Matheson
1910	*Ernest E. Gatchell	*Alex E. Matheson	*David B. Greene	*Charles E. George
1911	*Alex E. Matheson	*David B. Greene	*Charles E. George	*Charles E. Shane
1912	*David B. Greene	*George B. Wheeler	*Bernard F. Keeler	*George O. Kellogg
1913	*George B. Wheeler	*Bernard F. Keeler	*George O. Kellogg	*Willard S. Griswold
1914	*Bernard F. Keeler	*George O. Kellogg	*Willard S. Griswold	*David Harlowe
1915	*George O. Kellogg	*C.S. Stockwell	*David Harlowe	*Al C. Anderson
1916	*C.S. Stockwell	*Willard S. Griswold	*William F. Weiler	*A.W. Kellogg
1917	*Willard S. Griswold	*David Harlowe	*C.E. Shaffer	*John E. Langdon
1918	*David Harlowe	*Charles E. Shane	*John E. Langdon	*Clifford E. Randall
1919	*Charles E. Shane	*C.E. Shaffer	*Clifford E. Randall	*Charles F. Lamb
1920	*C.E. Shaffer	*William F. Weiler	*Charles F. Lamb	*Wm. H. Webb
1921	*William F. Weiler	*John E. Langdon	*Wm. H. Webb	*Fred J. Marien
1922	*John E. Langdon	*Charles F. Lamb	*Fred J. Marien	*D.H. Mooney
1923	*Charles F. Lamb	*Wm. H. Webb	*D.H. Mooney	*Herbert W. Dixon
1924	*Frank Johnson	*Fred J. Marien	*Herbert W. Dixon	*Fred L. Wright
1925	*Fred J. Marien	*D.H. Mooney	*Fred L. Wright	*Frank Jenks
1926	*D.H. Mooney	*Herbert W. Dixon	*Frank Jenks	*Herbert N. Laffin
1927	*Herbert W. Dixon	*Fred L. Wright	*Herbert N. Laffin	*Franklin E. Diebert
1928	*Fred L. Wright	*Frank Jenks	*William R. Graves	*Robert M. Millard
1929	*Frank Jenks	*Herbert N. Laffin	*Robert M. Millard	*Thomas Loignon
1930	*Herbert N. Laffin	*William R. Graves	*Thomas Loignon	*Oscar L. Dean
1931	*William R. Graves	*Robert M. Millard	*Oscar L. Dean	*Robert O. Jasperson
1932	*Robert M. Millard	*Thomas Loignon	*Robert O. Jasperson	*Karl Braasch
1933	*Thomas Loignon	*Oscar L. Dean	*Karl Braasch	*Maxwell Jenks
1934	*Oscar L. Dean	*Robert O. Jasperson	*Maxwell Jenks	*Clarence Hill
1935	*Robert O. Jasperson	*Karl Braasch	*Clarence Hill	*Ralph G. Flanders
1936	*Karl Braasch	*Maxwell Jenks	*Ralph G. Flanders	*George F. Lounsbury
1937	*Maxwell Jenks	*Clarence Hill	*George F. Lounsbury	*David O. Stine
1938	*Clarence Hill	*Ralph G. Flanders	*David O. Stine	*George J. Leicht
1939	*George F. Lounsbury	*David O. Stine	*George J. Leicht	*Leo F. Nohl
1940	*David O. Stine	*George J. Leicht	*Leo F. Nohl	*Louis D. Potter
1941	*George J. Leicht	*Leo F. Nohl	*Louis D. Potter	*Herbert L. Mount
1942	*Leo F. Nohl	*Louis D. Potter	*Herbert L. Mount	*Alfred L. Devos
1943	*Louis D. Potter	*Herbert L. Mount	*Alfred L. Devos	*William E. Schubert
1944	*Herbert L. Mount	*Alfred L. Devos	*William E. Schubert	*Van Dyke Parker
1945	*Alfred L. Devos	*William E. Schubert	*Van Dyke Parker	*Norman H. Smith
1946	*William E. Schubert	*Van Dyke Parker	*Norman H. Smith	*Albert Elmgreen
1947	*Van Dyke Parker	*Norman H. Smith	*Albert Elmgreen	*Walter O. Helwig
1948	*Norman H. Smith	*Albert Elmgreen	*Walter O. Helwig	*Robert G. Varnum
1949	*Albert Elmgreen	*Walter O. Helwig	*Robert G. Varnum	*Ingvald O. Hembre
1950	*Walter O. Helwig	*Robert G. Varnum	*Ingvald O. Hembre	*Robert H. Gollmar
1951	*Robert G. Varnum	*Ingvald O. Hembre	*Robert H. Gollmar	*Carl W. Hofmeister
1952	*Ingvald O. Hembre	*Robert H. Gollmar	*Carl W. Hofmeister	*Harry A. Speich
1953	*Robert H. Gollmar	*Carl W. Hofmeister	*Harry A. Speich	*E.W. Krauthoefer

PAST AND PRESENT OFFICERS

Of the Grand Lodge Free and Accepted Masons of Wisconsin

Year	Grand Master	Deputy Grand Master	Senior Grand Warden	Junior Grand Warden
1954	*Carl W. Hofmeister	*Harry A. Speich	*E.W. Krauthoefer	*Alf E. Anderson
1955	*Harry A. Speich	*E.W. Krauthoefer	*Alf E. Anderson	*Gilbert J. Schwartz
1956	*E.W. Krauthoefer	*Alf E. Anderson	*Gilbert J. Schwartz	*Orrin H. Larrabee
1957	*Alf E. Anderson	*Gilbert J. Schwartz	*Orrin H. Larrabee	*Edward W. Stegner
1958	*Gilbert J. Schwartz	*Orrin H. Larrabee	*Edward W. Stegner	*Clair H. Little
1959	*Orrin H. Larrabee	*Edward W. Stegner	*Clair H. Little	*Burton E. Fulmer
1960	*Edward W. Stegner	*Clair H. Little	*Burton E. Fulmer	*Belmont H. Schlosstein
1961	*Clair H. Little	*Burton E. Fulmer	*Belmont H. Schlosstein	*Lewis A. Stocking
1962	*Burton E. Fulmer	*Belmont H. Schlosstein	*Lewis A. Stocking	*William J. Kahlenberg
1963	*Belmont H. Schlosstein	*Lewis A. Stocking	*William J. Kahlenberg	*Doyn Inman
1964	*Lewis A. Stocking	*William J. Kahlenberg	*Doyn Inman	*Robert V. Osborne
1965	*William J. Kahlenberg	*Doyn Inman	*Robert V. Osborne	*Perry A. Risberg
1966	*Doyn Inman	*Robert V. Osborne	*Robert V. Osborne	*Donald E. Krueger
1967	*Robert V. Osborne	*Perry A. Risberg	*Donald E. Krueger	Charles E. White
1968	*Perry A. Risberg	*Donald E. Krueger	Charles E. White	*Waldemar T. Zwerg
1969	*Donald E. Krueger	Charles E. White	*Waldemar T. Zwerg	Denman G. Kramer
1970	Charles E. White	Denman G. Kramer	*George J. Schreiber	*A.D. Anderson
1971	Denman G. Kramer	*George J. Schreiber	*A.D. Anderson	*Carl W. Skoog
1972	*George J. Schreiber	*A.D. Anderson	*Carl W. Skoog	*Robert E. Billings
1973	*A.D. Anderson	*Carl W. Skoog	*Robert E. Billings	*Sheldon I. Ausman
1974	*Carl W. Skoog	*Robert E. Billings	*Carl R. Garry	*Herman A. Friess
1975	*Robert E. Billings	*Carl R. Garry	*Herman A. Friess	#James A. Benz
1976	*Carl R. Garry	*Herman A. Friess	#James A. Benz	*George R. Hughey
1977	*Herman A. Friess	#James A. Benz	*George R. Hughey	*Russell R. Selbo
1978	#James A. Benz	*George R. Hughey	*Russell R. Selbo	Allan E. Iding
1979	*George R. Hughey	*Russell R. Selbo	Allan E. Iding	*James J. Byrnes
1980	*Russell R. Selbo	Allan E. Iding	*James J. Byrnes	*Kenneth W. Shannon
1981	Allan E. Iding	*James J. Byrnes	*Kenneth W. Shannon	*Darrell Aderman
1982	*James J. Byrnes	*Kenneth W. Shannon	*Darrell Aderman	*William E. Day
1983	*Kenneth W. Shannon	*Darrell Aderman	*William E. Day	*George A. Wallinger
1984	*Darrell Aderman	*William E. Day	*George A. Wallinger	*Kingman D. Loomis
1985	*William E. Day	*George A. Wallinger	*Kingman D. Loomis	*Bruce A. Christianson
1986	*George A. Wallinger	*Kingman D. Loomis	*Bruce A. Christianson	Robert E. Moore
1987	*Kingman D. Loomis	*Bruce A. Christianson	Robert E. Moore	*Dean T. Massey
1988	*Bruce A. Christianson	Robert E. Moore	*Dean T. Massey	*Benjamin F. Detroy
1989	Robert E. Moore	*Dean T. Massey	*Benjamin F. Detroy	*James A. Zimmerman
1990	*Dean T. Massey	*Benjamin F. Detroy	*James A. Zimmerman	*Clarence O. Campbell
1991	*Benjamin F. Detroy	*James A. Zimmerman	Carl J. Wussow	Stanley R. Jagow
1992	*James A. Zimmerman	Carl J. Wussow	Stanley R. Jagow	Beecher Daniels
1993	Carl J. Wussow	Stanley R. Jagow	Beecher Daniels	Jack C. Allord
1994	Stanley R. Jagow	Beecher Daniels	Jack C. Allord	Bruce S. Sim
1995	Beecher Daniels	Jack C. Allord	Bruce S. Sim	Lawrence L. Myers
1996	Jack C. Allord	Bruce S. Sim	Lawrence L. Myers	*Richard E. Black
1997	Bruce S. Sim	Lawrence L. Myers	*Richard E. Black	Stephen D. Willett
1998	Lawrence L. Myers	*Richard E. Black	Stephen D. Willett	John W. Hein
1999	*Richard E. Black	Stephen D. Willett	John W. Hein	James H. Olson
2000	Stephen D. Willett	John W. Hein	James H. Olson	Michael A. DeWolf
2001	John W. Hein	James H. Olson	Michael A. DeWolf	*Keith D. Chamberlain
2002	James H. Olson	Michael A. DeWolf	*Keith D. Chamberlain	Roger L. Magoon
2003	Michael A. DeWolf	*Keith D. Chamberlain	Roger L. Magoon	Rodney A. Paulsen
2004	*Keith D. Chamberlain	Roger L. Magoon	Rodney A. Paulsen	J. B. Van Hollen
2005	Roger L. Magoon	Rodney A. Paulsen	J. B. Van Hollen	John W. Wilke
2006	Rodney A. Paulsen	J.B. Van Hollen	John W. Wilke	Craig S. Campbell
2007	J.B. Van Hollen	John W. Wilke	Craig S. Campbell	Joseph B. Harker
2008	John W. Wilke	Craig S. Campbell	Joseph B. Harker	Davey L. White, Jr.

PAST AND PRESENT OFFICERS

Of the Grand Lodge Free and Accepted Masons of Wisconsin

Year	Grand Master	Deputy Grand Master	Senior Grand Warden	Junior Grand Warden
2009	Craig S. Campbell	Joseph B. Harker	Davey L. White, Jr.	Dennis V. Siewert
2010	Joseph B. Harker	Davey L. White, Jr.	Dennis V. Siewert	Daniel L. Slavik
2011	Davey L. White, Jr.	Dennis V. Siewert	Daniel L. Slavik	William Beetcher
2012	Dennis V. Siewert	Daniel L. Slavik	William Beetcher	Franklin J. Struble
2013	Daniel L. Slavik	William Beetcher	Franklin J. Struble	Donald W. Hensiak
2014	William Beetcher	Franklin J. Struble	Donald W. Hensiak	L. Arby Humphrey
2015	Franklin J. Struble	Donald W. Hensiak	L. Arby Humphrey	Scott E. Pedley
2016	Donald W. Hensiak	L. Arby Humphrey	Scott E. Pedley	Robert C. Strader
2017	L. Arby Humphrey	Scott E. Pedley	Robert C. Strader	Kenneth C. Gorgen
2018	Scott E. Pedley	Robert L. Strader	Kenneth C. Gorgen	Gary S. Stang
2019	Robert C. Strader	Kenneth C. Gorgen	Gary S. Stang	Paul T. Tourville
2020	Kenneth L. Gorgen	Gary S. Stang	Paul T. Tourville	David R. Ritchie
2021	Gary S. Stang * Deceased	Paul T. Tourville # Resigned	David R. Ritchie	Thomas D. Stevens

PAST AND PRESENT OFFICERS

Of the Grand Lodge Free and Accepted Masons of Wisconsin

Year	Grand Treasurer	Grand Secretary
1844	*Thomas P. Burnett	*Benj. C. Eastman
1845	*Thomas P. Burnett	*Benj. C. Eastman
1846	*John H. Roundtree	*William R. Smith
1847	*John Catlin	*William R. Smith
1848	*Montgomery Cothren	*William R. Smith
1849	*John H. Roundtree	*Mont. M. Cothren
1850	*Samuel Moore	*Mont. M. Cothren
1851	*Leonard Coates	*William R. Smith
1852	*Samuel S. Daggett	*William R. Smith
1853	*Samuel S. Daggett	*William R. Smith
1854	*William Chappel	*William R. Smith
1855	*Peter Winter	*William R. Smith
1856	*Peter Winter	*William R. Smith
1857	*William Campbell	*William R. Smith
1858	*Samuel S. Daggett	*John W. Hunt
1859	*Samuel S. Daggett	*John W. Hunt
1860	*Samuel S. Daggett	*James B. Kellogg
1861	*Samuel S. Daggett	*William T. Palmer
1862	*Samuel S. Daggett	*William T. Palmer
1863	*Samuel S. Daggett	*William T. Palmer
1864	*Samuel S. Daggett	*William T. Palmer
1865	*Samuel S. Daggett	*William T. Palmer
1866	*William H. Hiner	*William T. Palmer
1867	*William H. Hiner	*William T. Palmer
1868	*William H. Hiner	*William T. Palmer
1869	*William H. Hiner	*William T. Palmer
1870	*William H. Hiner	*William T. Palmer
1871	*William H. Hiner	*William T. Palmer
1872	*William H. Hiner	*William T. Palmer
1873	*William H. Hiner	*Geo. E. Hoskinson
1874	*William H. Hiner	*Geo. E. Hoskinson
1875	*William H. Hiner	*John W. Woodhull
1876	*William H. Hiner	*John W. Woodhull
1877	*William H. Hiner	*John W. Woodhull
1878	*F.L. von Suessmilch	*John W. Woodhull
1879	*David S. Vittum	
	*George C. Swain	*John W. Woodhull
1880	*F.L. von Suessmilch	*John W. Woodhull
1881	*N.M. Littlejohn	*John W. Woodhull
1882	*F.L. von Suessmilch	*John W. Woodhull
1883	*N.M. Littlejohn	*John W. Laffin
1884	*F.L. Von Suessmilch	*John W. Laffin
1885	*N.M. Littlejohn	*John W. Laffin
1886	*F.L. Von Suessmilch	*John W. Laffin
1887	*N.M. Littlejohn	*John W. Laffin
1888	*F.L. Von Suessmilch	*John W. Laffin
1889	*F.H. Starkweather	*John W. Laffin
1890	*F.L. von Suessmilch	*John W. Laffin
1891	*F.H. Starkweather	*John W. Laffin
1892	*F.L. von Suessmilch	*John W. Laffin
1893	*F.H. Starkweather	*John W. Laffin
1894	*F.L. von Suessmilch	*John W. Laffin
1895	*John Corscot	*John W. Laffin
1896	*F.L. von Suessmilch	*John W. Laffin
1897	*John Corscot	*John W. Laffin
1898	*J.H. Evans	*John W. Laffin

Year	Grand Treasurer	Grand Treasurer Emeritus	Grand Secretary	Grand Sec'y Emeritus	Assistant Grand Sec'y
1899	*John Corscot		*John W. Laffin		
1900	*J.H. Evans		*John W. Laffin		
1901	*John Corscot		*William W. Perry		
1902	*J.H. Evans		*William W. Perry		
1903	*J.M. Pereles		*William W. Perry		
1904	*John Corscot		*William W. Perry		
1905	*J.M. Pereles		*William W. Perry		
1906	*John Corscot		*William W. Perry		
1907	*J.M. Pereles		*William W. Perry		
1908	*John Corscot		*William W. Perry		
1909	*J.M. Pereles		*William W. Perry		
1910	*John Corscot		*William W. Perry		
1911	*Thomas J. Pereles		*William W. Perry		
1912	*John Corscot		*William W. Perry		
1913	*David B. Greene		*William W. Perry		
1914	*John Corscot		*William W. Perry		
1915	*David B. Greene		*William W. Perry		
1916	*John Corscot		*William W. Perry		
1917	*George B. Wheeler		*William W. Perry		
1918	*John Corscot		*William W. Perry		
1919	*George B. Wheeler		*William W. Perry		
1920	*John Corscot		*William W. Perry		
1921	*George B. Wheeler		*William W. Perry		
1922	*John Corscot		*William W. Perry		
1923	*George B. Wheeler		*William W. Perry		*John E. Bast
1924	*John Corscot		*William W. Perry		*John E. Bast
1925	*George B. Wheeler		*William W. Perry		*John E. Bast
1926	*John E. Langdon		*William W. Perry		*John E. Bast
1927	*George B. Wheeler		*William W. Perry	*William W. Perry	*John E. Bast
1928	*D.H. Mooney		*William F. Weiler		*John E. Bast
1929	*George B. Wheeler		*William F. Weiler		*John E. Bast
1930	*D.H. Mooney		*William F. Weiler		*John E. Bast
1931	*George B. Wheeler		*William F. Weiler		*John E. Bast
1932	*D.H. Mooney		*William F. Weiler		*John E. Bast
1933	*George B. Wheeler		*William F. Weiler		*John E. Bast
1934	*D.H. Mooney		*William F. Weiler		*John E. Bast
1935	*George B. Wheeler		*William F. Weiler		
1936	*D.H. Mooney		*William F. Weiler		
1937	*Robert M. Millard	*George B. Wheeler	*William F. Weiler		
1938	*D.H. Mooney		*William F. Weiler		
1939	*Robert M. Millard		*William F. Weiler		
1940	*D.H. Mooney		*William F. Weiler		
1941	*Robert M. Millard		*William F. Weiler		
1942	*D.H. Mooney		*William F. Weiler		
1943	*Robert M. Millard		*William F. Weiler		
1944	*D.H. Mooney		*William F. Weiler		
1945	*Robert M. Millard		*William F. Weiler		
1946	*D.H. Mooney		*William F. Weiler		
1947	*Robert M. Millard	*D.H. Mooney	*William F. Weiler		
1948	*Edgar A. Williams		*William F. Weiler		
1949	*Robert M. Millard		*Paul W. Grossenbach	*William F. Weiler	
1950	*Edgar A. Williams		*Paul W. Grossenbach		
1951	*Robert M. Millard		*Paul W. Grossenbach		
1952	*Edgar A. Williams		*Paul W. Grossenbach		
1953	*Robert M. Millard		*Paul W. Grossenbach		
1954	*Edgar A. Williams	*Robert M. Millard	*Paul W. Grossenbach		
1955	*Lewis A. Moore		*Paul W. Grossenbach		
1956	*Edgar A. Williams		*Paul W. Grossenbach		
1957	*Lewis A. Moore		*Paul W. Grossenbach		
1958	*Edgar A. Williams		*Paul W. Grossenbach		
1959	*Lewis A. Moore		*Paul W. Grossenbach		
1960	*Edgar A. Williams		*Paul W. Grossenbach		

Year	Grand Treasurer	Grand Treasurer Emeritus	Grand Secretary	Grand Sec'y Emeritus	Assistant Grand Sec'y
1961	*Lewis A. Moore	*Robert M. Millard	*Paul W. Grossenbach		
1962	*Edgar A. Williams		*Paul W. Grossenbach		
1962	*Roy H. Seim				
1962	*Arnold W. Plier				
1963	*Lewis A. Moore	*Robert M. Millard	*Paul W. Grossenbach		
1964	*Alfred G. Trimberger	*Lewis A. Moore			
1964			*Paul W. Grossenbach		
1965	*Hertel M. Saugman				
1965					
1966	*Eugene G. Williams				
1967	*Hertel M. Saugman			*Paul W. Grossenbach	
1968	*Carl R. Garny		*Ernest R. Hiegel		
1969	*Robert O. Graf		*Ernest R. Hiegel		
1970	*Carl L. Payne		*Ernest R. Hiegel		
1970	*Carl L. Payne		*Perry A. Risberg		
1971	Russell R. Selbo		*Carl L. Payne		
1972	*Carl L. Payne		*Doyn Inman		
1973	*Carl L. Payne		*Doyn Inman		
1974	*Carl L. Payne		*Doyn Inman		
1975	*Carl L. Payne		*Doyn Inman		
1976	*Carl L. Payne		*Doyn Inman		
1977	*Silas J. Paul		*Doyn Inman		
1978	*Silas J. Paul		*Doyn Inman		
1979	*Silas J. Paul		*Doyn Inman		
1980	*Silas J. Paul		*Doyn Inman		
1981	*Silas J. Paul		*Doyn Inman		
1982	*Silas J. Paul		*Doyn Inman		
1983	*Silas J. Paul		*Doyn Inman		
1984	*Silas J. Paul		*Doyn Inman		
1985	*Robert W. Ward	*Silas J. Paul	*Carl W. Skoog	*Doyn Inman	*Carl W. Skoog
1986	*Robert W. Ward		*Carl W. Skoog		
1987	*Robert W. Ward		*Carl W. Skoog		
1988	*Robert W. Ward		*Carl W. Skoog		
1989	*Robert W. Ward		*Carl W. Skoog		
1990	*David J. Nolte		#Douglas F. Krimmer		
1991	*David J. Nolte	*Robert W. Ward	#Douglas F. Krimmer		
1992	John W. Hein		#Douglas F. Krimmer		
1993	John W. Hein		*Carl W. Skoog		
1994	*D. James Childs		*George A. Wallinger	*Carl W. Skoog	
1995	*D. James Childs		*George A. Wallinger		
1996	*Michael R. Walter		*George A. Wallinger		
1997	*Michael R. Walter		*George A. Wallinger		
1998	*Michael R. Walter		*George A. Wallinger		
1999	*Michael R. Walter		*George A. Wallinger		
2000	*Michael R. Walter		*George A. Wallinger		
2001	*Michael R. Walter		Bruce S. Sim	*George A. Wallinger	
2002	*Michael R. Walter		Bruce S. Sim		
2003	*James M. Hays		Bruce S. Sim		
2004	*James M. Hays		Michael A. DeWolf		
2005	*James M. Hays		Michael A. DeWolf		
2006	*Richard A. Vande Sande		Michael A. DeWolf		
2007	*Richard A. Vande Sande		Michael A. DeWolf		
2008	John A. Benedict		Michael A. DeWolf		
2009	John A. Benedict		Michael A. DeWolf		
2010	John A. Benedict		Michael A. DeWolf		
2011	John A. Benedict		Michael A. DeWolf		
2012	John A. Benedict		Michael A. DeWolf		
2013	John A. Benedict		Michael A. DeWolf		

Year	Grand Treasurer	Grand Treasurer Emeritus	Grand Secretary	Grand Sec'y Emeritus	Assistant Grand Sec'y
2014	John A. Benedict		Michael A. DeWolf		
2015	Jeffrey Bryden		Michael A. DeWolf		
2016	Jeffrey Bryden		Michael A. DeWolf		
2017	Jeffrey Bryden		Michael A. DeWolf		
2018	Jeffrey Bryden		Michael A. DeWolf		
2019	Jeffrey Bryden		Michael A. DeWolf		
2020	Jeffrey Bryden		Michael A. DeWolf		
2021	Jeffrey Bryden		Michael A. DeWolf		

* *Deceased*

Expelled

LIST OF GRAND REPRESENTATIVES & Recognized Jurisdictions

NEAR WISCONSIN	GRAND LODGE	NEAR OTHERS
.....	Africa, Benin.....	
.....	Africa, Burkiner Faso.....	
.....	Africa, Camaroun.....	
Dennis Siewert..... DePere	Africa, Congo.....	Emile Ouosso
.....	Africa, Mauritius.....	
.....	Africa, Senegal.....	Armand Agbogba
.....	Africa, South Africa.....	LeRoux Hancke Capetown
.....	Africa, Togo.....	
Kevin P. Reilly..... Wautoma	Andorra.....	
Bruce Sim..... Neenah	Argentina.....	Miguel Angel Mascolo
.....	Australia, New South Wales....	Alex Morris Castlecrag
.....	Australia, Queensland.....	N. J. Morris Aroona
Kenneth C. Gorgen..... Pewaukee	Australia, South Australia.....	Barrie Anderson Warradale
.....	Australia, Tasmania.....	R. A. Whittle
.....	Australia, Victoria.....	Norman W. Wittingslow
.....	Australia, Western Australia...	Alexander L. Bergl Victoria Park
.....	Azerbaijan.....	
.....	Belgium.....	Michael Daune
Frank Dennee..... Phillips	Bolivia.....	Victor Asbun Gamra
.....	Bosnia & Herzegovina.....	
.....	Brazil, Amapa.....	
.....	Brazil, Amazonas.....	
.....	Brazil, Bahia.....	
.....	Brazil, Brazilla.....	E.P. Da Mota
.....	Brazil, Ceara.....	Wilton Da Silvo Brito
.....	Brazil, Estado do Maranhao....	
Kenneth C. Gorgen..... Pewaukee	Brazil, Estado da Paraiba.....	Agnaldo de Oliveira
Gary R. Meinert..... Milton	Brazil, Goais.....	Antonio Feliciano
Luis Silva..... Pembrook Pines, Florida	Brazil, Grand Orient.....	Antonio Gavioli, Jr.
Ronald Pete..... Superior	Brazil, Mato Grosso do Sul.....	Carlos Antonio Bronco Lopes
.....	Brazil, Para.....	Matheus Ferreira de Souza
.....	Brazil, Parana.....	Mario Ramon Garcia

LIST OF GRAND REPRESENTATIVES & Recognized Jurisdictions

NEAR WISCONSIN	GRAND LODGE	NEAR OTHERS
.....	Brazil, Permanbuco.....	Maholl Martinsde Oliveira
.....	Brazil, Piaui.....	JoaoBatista Evangelista DeSa Teresina
.....	Brazil, Rio de Janeiro.....	Eliel Ramos Silva
Paul W. Hormig..... Beloit	Brazil, Rio Grande do Norte	Francisco Gilberto de Andrade
.....	Brazil, Rio Grande do Sul	Douglas Schirmer Schramm
Wm. W. Hughey..... DeForest	Brazil, Sao Paulo	Salvador Candido D'Andrea Sao Paulo
.....	Brazil, Sergipe	
.....	Canada, Alberta.....	Lewis A. King
.....	Canada, British Columbia & Yukon	
Thomas Struebing..... Wauwatosa	Canada, Manitoba	Bernie Gross Winnipeg
.....	Canada, New Brunswick.....	John Jefferies
Roger L. Magoon	Canada, Newfoundland & Labrador ..	Vincent J. Pike St. John's
.....	Canada, Nova Scotia	Roy E. Lively Dartmouth
.....	Canada, Ontario	Bruce W. Lyle Belleville
.....	Canada, Prince Edward Island..	Colston Wood
Robert E. Moore	Canada, Quebec.....	D.H. Drury
William Stonecipher..... West Bend	Canada, Saskatchewan	Kenneth L Melsted Wynyard
.....	Chile	Jorge Flishfisch Bronstein Santiago
Alfred C. Hunsicker	China (Taiwan).....	Tommy F. H. Weng
Edberton		
Leigh Miller..... Milwaukee	Columbia, Nat'l Barranquilla ..	Dr. A Hernandex Baretto Barranquilla
Daniel Slavik..... Madison	Columbia, Nat'l Cartagena	Antonio Sierra
Davey White, Jr	Columbia, Gran Lodgia Occidental..	Antonio Sierra
.....	Costa Rica	Eduardo Monge San Jose
.....	Croatia	
.....	Cuba, Isla de.....	Francisco C Rodriguez
.....	Cyprus.....	
.....	Czech Republic	

LIST OF GRAND REPRESENTATIVES & Recognized Jurisdictions

NEAR WISCONSIN	GRAND LODGE	NEAR OTHERS
.....	Denmark, Natl. GL.....	Ib Andersen
.....	Dominican Republic	Felix E. Forestieri
Roderick Anderson	Ecuador	Dr. Bruno Sadum Mamo
Eau Claire		
.....	England.....	
.....	Finland.....	Heikki Korhonen
.....	France (GLNF)	
.....	Germany, United Gr. Lodges ...	
John Demetropoulos	Greece.....	George Tingelis
Scottsdale, Arizona		
.....	Hungary.....	Dr. Attila Pok
		Budapest
Craig S. Campbell	Iceland.....	Snorri Egilson
Cedarburg		
.....	India	Yogesh Bahadur
		Delhi
.....	Iran (in exile)	Ali-Reza Amir-Soleimani
		Tehran
.....	Ireland.....	Arthur S. Worrell
		Dublin
Sidney Vineburg.....	Israel	Yinon Falkovitz
Green Bay		
Allan E. Iding	Italy, Grand Orient.....	Marco Franzini
Wauwatosa		Novara
.....	Italy, San Marino.....	
John Raley.....	Japan.....	Murray V. Harley, Jr.
Fremont		
.....	Lithuania	
.....	Luxembourg.....	
.....	Macedonia.....	
.....	Malta.....	
.....	Mexico, Aquacalientes.....	
.....	Mexico, De Guerrero	
Theodore Goeden.....	Mexico, El Potosi	Narcisco Fernandez Lopez
Wausau		
.....	Mexico, Michoacan	
.....	Mexico, Nuevo Leon	
.....	Mexico, Tamaulipas.....	Carlos Saeb Felix
		Victoria
Robert Kaschel	Mexico, Valle de	Virgilio Balendez Carchano
North Freedom		
Jack Allord.....	Mexico, York.....	Joseph U. Heath
Janesville		Mexico City
.....	Moldavia	
.....	Montenegro	
.....	Morocco, Kingdom of.....	
.....	Netherlands, Holland.....	A. Th. Ten Houten
Rodney Paulsen	New Zealand.....	Warwick H. Holmes
Elkhorn		

LIST OF GRAND REPRESENTATIVES & Recognized Jurisdictions

NEAR WISCONSIN	GRAND LODGE	NEAR OTHERS
	Norway	Erik Wiig Stavanger
	Panama	Samuel Theodore Colon
	Paraguay, Symbolica	
	Peru	Carlos A. Tejada
	Philippine Islands	Sixto S. Esquivias, IV Manila
	Portugal	Jose A. Gomes
James Cleary Brookfield	Puerto Rico	Samuel Irizarry Rodriguez
	Romania	Pavel Liska
Carl J. Wussow Eagle River	Russia	Victor Kuznetsov
Bruce S. Sim Neenah	Scotland	Thomas E. Jessop
	Slovakia	
	Slovenia	
	Spain	Manuel Mir
Scott Kaczor Milwaukee	Sweden	Carl-Gustaf Piehl Stockholm
Joseph Harker New Berlin	Switzerland, Alpina	E. Joseph Filippi
	Tahiti	
Arden R. Mikich Manitowish Waters	Turkey	Erlap Ozgen Ankara
	Ukraine	
	USA, Alabama	Charles A. Booker
	USA, Alaska	Raymond R. Wagener North Pole
	USA, Alabama	Charles A. Booker
James H. Olson Beaver Dam	USA, Arizona	Frederick E. Krick, Jr.
Stanley R. Jagow Dousman	USA, Arkansas	Jeff M Whisenhunt DeQueen
	USA, California	
Keith Krinke Waunakee	USA, Colorado	Claud E. Dutro Denver
Rodney Paulsen Elkhorn	USA, Connecticut	Peter J. Narducci
	USA, Delaware	S. Curtis Cole Felton
	USA, District of Columbia	Todd C. Duehring Silver Spring, MD
	USA, Florida	Edwin H. Presser
	USA, Georgia	

LIST OF GRAND REPRESENTATIVES & Recognized Jurisdictions

NEAR WISCONSIN	GRAND LODGE	NEAR OTHERS
Bruce S. Sim Neenah	USA, Hawaii	Peter N. Adams
	USA, Idaho	Richard L. Roblec
David C. West Waukesha	USA, Illinois	Richard E. Kohn Sturgeon Bay, WI
H. Thomas Rogers Stone Lake	USA, Indiana	John E. Grein Indianapolis
	USA, Kansas	Robert E. Ferguson Marysville
Charles C. Anderson Shawano	USA, Kentucky	Douglas M. Bickel
	USA, Louisiana	Robert L. Laborde
	USA, Maine	Dwynal R. Grass
	USA, Maryland	Glen B. Clary Davidsonville
	USA, Massachusetts	Lawrence J. Smith, Jr.
J. B. Van Hollen Waunakee	USA, Michigan	Dale C. Edwards Northville
	USA, Minnesota	Roger J. Taylor
	USA, Mississippi	William G. Smith Ethel
	USA, Missouri	J. C. Montgomery, Jr. Farmington
	USA, Montana	Donald R. Boslaugh
Lawrence L. Myers Verona	USA, Nebraska	Reginald S. Kuhn
	USA, Nevada	Shibli M. Sawalhi
	USA, New Hampshire	John Jefferies
Michael A. DeWolf Milwaukee	USA, New Jersey	Seymour Feder
Paul E. Krueger McFarland	USA, New Mexico	John S. Weber Clovis
Michael A. DeWolf Milwaukee	USA, New York	Abraham Fichtenbaum
Rick E. Gustafson Sheboygan	USA, North Carolina	William G. Mathis
Stephen D. Willett Phillips	USA, North Dakota	Jim Norris Pembina
	USA, Ohio	Michael D. Cecil Bellville
	USA, Oklahoma	David Epperly
James H. Olson Beaver Dam	USA, Oregon	Quintin B. Estell Silverton
	USA, Rhode Island	Nelson E. Kay
	USA, South Carolina	

LIST OF GRAND REPRESENTATIVES & Recognized Jurisdictions

NEAR WISCONSIN	GRAND LODGE	NEAR OTHERS
.....	USA, South Dakota	Hurst E. Williams Brentford
.....	USA, Tennessee	Willie Cradic
Beecher Daniels	USA, Texas.....	Allen H. Tuell Quitman
Verona		
John W. Hein	USA, Utah.....	Melvin R. Enders Layton
Wisconsin Rapids		
.....	USA, Vermont.....	James W. Dudley
.....	USA, Virginia.....	Owen Tee Wade Dublin
.....	USA, Washington	Orton Krueger Port Orchard
.....	USA, West Virginia	Gregory A. Riley, Sr. Berkeley Springs
.....	USA, Wyoming.....	
.....	Venezuela	Roel C. Sanchez Hernandez

**HONORARY MEMBERS
OF
THE GRAND LODGE F. & A.M.
OF WISCONSIN**

February 22, 1961

Hipolito Marcano, Grand Master
Grand Lodge of Puerto Rico

February 22, 1962

Mauro Baradi, Past Grand Master
Grand Lodge of the Philippines

February 22, 1963

Richard Mueller-Boerner, Past Grand Master
United Grand Lodges of Germany

February 22, 1964

Max Silverston, Past Grand Master
Grand Lodge of the State of Israel

February 25, 1965

Ernest Van Hecke, Grand Master
National Grand Lodge of France

February 22, 1967

Prof. Giordano Gamberini
Grand Orient of Italy

August 16, 1972

Roy Rogers

August 16, 1973

Red Skelton

September 29, 1989

Roy Clark

June 10, 1991

Thomas R. Dougherty, P.G.M.
Director, Hospital Visitation
Masonic Service Association

June 11, 1991

Charles Baltos, Grand Master
Grand Lodge A.F. & A.M. of Minnesota

June 15, 1993

John J. Robinson

June 13, 2000

Richard E. Fletcher, P.G.M., Exec. Secy.
Masonic Service Association

**HONORARY PAST GRAND MASTERS
OF
THE GRAND LODGE F. & A.M.
OF WISCONSIN**

June 6, 2014
Joseph Rival, Jr., PGM
New Jersey

MERITORIOUS MASONIC SERVICE AWARD RECIPIENTS

*Herman E. Friedrich	1974
*Alf O. "Pat" Anderson	1974
*Russell D. Sheldon.....	1975
*G. Thomas Longbotham.....	1975
*Daniel R. Schutz.....	1976
*Eugene G. Williams.....	1978
*Kenneth I. C. Knudson.....	1980
*Richard Shade	1981
*Win Goldfish	1981
*Richard Huegel.....	1983
*H. Thomas Rogers	1984
*Carl F. Boelter.....	1985
Allan E. Iding, P.G.M.....	1986
*Galen Winter.....	1988
Gary Shaw	1989
*Elmer Schumacher.....	1990
*Gerald W. Lemberg.....	1991
*Robert E. Simon.....	1991
*Moses Jack Rood.....	1992
*Roland B. Day.....	1993
*Willis Scadden	1993
*Carl W. Skoog, P.G.M.	1994
Rick E. Gustafson.....	1994
*John H. Rose.....	1995
*John Unz.....	1995
*Harold E. Woodhouse	1996
*Darrell Aderman.....	1997
*L. Clarence Kelley	1997
*George A. Wallinger, P.G.M.....	1998
*William E. Day, P.G.M.....	1999
*Ronald Glaunert.....	2000
*John Hayek.....	2000
Donald Komplin.....	2000
*George R. Hughey, P.G.M.....	2000
*Archie Simonson.....	2001
*J. W. Engeldinger	2001
Roderick Anderson.....	2001
Carl Wussow, P.G.M.	2001
Robert E. Moore, P.G.M.....	2002
*Dean T. Massey, P.G.M.....	2002
*Robert Erffmeyer.....	2003
*James Zimmerman, P.G.M.....	2003
Stanley Jagow, P.G.M.....	2003
*Ronald P. Schmidt	2003
*Gordon P. Hintermeyer	2003
Frank J. Mayer.....	2004
Russell G. Dunnum	2005
William J. Jewell, Jr.....	2005
*James M. Hays	2006

Beecher Daniels.....	2006
Michael A. DeWolf.....	2007
*Dr. Ray D. Heilborn.....	2007
John W. Hein.....	2007
*Dan E. Walters.....	2008
*Tomas C. Tourville.....	2009
*Richard A. Vande Sande.....	2009
William L. Stonecipher.....	2010
J. Patrick Storrs.....	2010
Harold J. Christensen.....	2011
*Henry B. Pynakker.....	2011
*Jerome J. Holz.....	2012
*Davey L. White, Sr.....	2012
Michael J. Belongia.....	2013
Richard A. Rygh.....	2013
Josef F. Pronnet.....	2014
David E. Tainter.....	2015
*Eugene Marcus.....	2016
William G. Hahnfeldt.....	2017
Ronald D. Pete.....	2018
*Gerard L. McDonald.....	2019
Thomas E. Ewald.....	2020
Peter Berklund.....	2021

*Deceased

APPENDIX C

**ANNUAL FINANCIAL REPORTS OF THE
WISCONSIN MASONIC HOME, INC.
MASONIC HEALTH CARE CENTER AND REHAB, INC.
MASONIC VILLAGE ON THE SQUARE, INC.**

**ANNUAL FINANCIAL STATEMENTS
OF THE GRAND LODGE**

**ANNUAL FINANCIAL REPORTS OF THE
WISCONSIN MASONIC FOUNDATION**

**WISCONSIN MASONIC HOME, INC. AND AFFILIATES
DBA: THREE PILLARS SENIOR LIVING COMMUNITIES**

**CONSOLIDATED FINANCIAL STATEMENTS
AND SUPPLEMENTARY INFORMATION**

YEARS ENDED JUNE 30, 2022 AND 2021



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AUDIT, TAX, AND
CONSULTING

**WISCONSIN MASONIC HOME, INC. AND AFFILIATES
DBA: THREE PILLARS SENIOR LIVING COMMUNITIES
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YEARS ENDED JUNE 30, 2022 AND 2021**

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INDEPENDENT AUDITORS' REPORT

Board of Directors
Wisconsin Masonic Home, Inc. and Affiliates
dba: Three Pillars Senior Living Communities
Dousman, Wisconsin

Report on the Audit of the Consolidated Financial Statements

Opinion

We have audited the accompanying consolidated financial statements of Wisconsin Masonic Home, Inc. and Affiliates dba: Three Pillars Senior Living Communities, which comprise the consolidated balance sheets as of June 30, 2022 and 2021, and the related consolidated statements of operations, changes in net assets, functional expenses, and cash flows for the years then ended, and the related notes to the consolidated financial statements.

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of Wisconsin Masonic Home, Inc. and Affiliates dba: Three Pillars Senior Living Communities as of June 30, 2022 and 2021, and the results of their operations and their cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the consolidated Financial Statements section of our report. We are required to be independent of Wisconsin Masonic Home, Inc. and Affiliates dba: Three Pillars Senior Living Communities 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 Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of the consolidated 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 consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Wisconsin Masonic Home, Inc. and Affiliates dba: Three Pillars Senior Living Communities ability to continue as a going concern for one year after the date the consolidated financial statements are available to be issued.

Board of Directors
Wisconsin Masonic Home, Inc. and Affiliates
dba: Three Pillars Senior Living Communities

Auditors' Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' 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 GAAS 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 consolidated financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the consolidated 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 consolidated 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 Wisconsin Masonic Home, Inc. and Affiliates dba: Three Pillars Senior Living Communities 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 consolidated financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Wisconsin Masonic Home, Inc. and Affiliates dba: Three Pillars Senior Living Communities 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.

Board of Directors
Wisconsin Masonic Home, Inc. and Affiliates
dba: Three Pillars Senior Living Communities

Supplementary Information

Our audits were conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The supplementary information is presented for purposes of additional analysis and is not a required part of the consolidated 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 consolidated financial statements. The information has been subjected to the auditing procedures applied in the audits of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the information is fairly stated in all material respects in relation to the consolidated financial statements as a whole.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Wauwatosa, Wisconsin
November 1, 2022

**WISCONSIN MASONIC HOME, INC. AND AFFILIATES
DBA: THREE PILLARS SENIOR LIVING COMMUNITIES
CONSOLIDATED BALANCE SHEETS
JUNE 30, 2022 AND 2021**

ASSETS	2022	2021
CURRENT ASSETS		
Cash and Cash Equivalents	\$ 784,024	\$ 1,509,242
Resident Funds Held for Safekeeping	24,192	17,392
Accrued Interest Receivable	70,129	69,281
Accounts Receivable:		
Resident Accounts Receivable	427,195	272,835
Related Parties	197,798	187,041
Note Receivable	132,600	-
Prepaid Expenses and Other	189,582	167,994
Current Portion of Operating Lease Right-of-Use Assets	18,809	6,075
Total Current Assets	1,844,329	2,229,860
ASSETS LIMITED AS TO USE	10,987,160	30,233,119
PROPERTY AND EQUIPMENT		
Land	2,937,113	2,937,113
Land Improvements	2,612,277	2,545,606
Buildings and Building Improvements	47,272,508	43,018,913
Furniture and Equipment	8,234,636	7,790,570
Vehicles	760,622	726,797
Construction in Progress	22,545,738	4,179,777
Total	84,362,894	61,198,776
Less: Accumulated Depreciation	35,764,330	33,517,852
Property and Equipment, Net	48,598,564	27,680,924
OTHER ASSETS		
Investments	46,014,338	53,390,974
Interest in Net Assets of Wisconsin Masonic Foundation	14,050,039	15,824,535
Pledges Receivable	-	191,668
Trust and Estates Receivable	859,204	717,735
Operating Lease Right-of-Use Assets, Less Current Portion	282,839	301,648
Total Other Assets	61,206,420	70,426,560
Total Assets	\$ 122,636,473	\$ 130,570,463

See accompanying Notes to Consolidated Financial Statements.

**WISCONSIN MASONIC HOME, INC. AND AFFILIATES
DBA: THREE PILLARS SENIOR LIVING COMMUNITIES
CONSOLIDATED BALANCE SHEETS (CONTINUED)
JUNE 30, 2022 AND 2021**

LIABILITIES AND NET ASSETS	2022	2021
CURRENT LIABILITIES		
Current Maturities of Bonds Payable	\$ 325,000	\$ 140,000
Accounts Payable	705,385	201,987
Accrued Expenses	4,037,488	1,719,275
Current Portion of Refundable Residency Fees	1,066,500	1,090,850
Resident Funds Held for Safekeeping	24,192	17,392
Unspent Government Grants	-	47,422
Current Maturities of Operating Leases	6,409	6,075
Total Current Liabilities	6,164,974	3,223,001
 LONG-TERM LIABILITIES		
Bonds Payable, Less Current Maturities	52,648,838	53,020,309
Deferred Revenue from Admission and Residency Fees	764,131	695,696
Refundable Residency Fees	9,885,955	8,858,705
Reservation Deposits	231,083	203,083
Operating Leases, Less Current Maturities	295,239	301,648
Total Long-Term Liabilities	63,825,246	63,079,441
Total Liabilities	69,990,220	66,302,442
 NET ASSETS		
Net Assets Without Donor Restrictions	33,230,891	43,219,544
Net Assets With Donor Restrictions	19,415,362	21,048,477
Total Net Assets	52,646,253	64,268,021
Total Liabilities and Net Assets	\$ 122,636,473	\$ 130,570,463

See accompanying Notes to Consolidated Financial Statements.

**WISCONSIN MASONIC HOME, INC. AND AFFILIATES
DBA: THREE PILLARS SENIOR LIVING COMMUNITIES
CONSOLIDATED STATEMENTS OF OPERATIONS
YEARS ENDED JUNE 30, 2022 AND 2021**

	<u>2022</u>	<u>2021</u>
OPERATING REVENUE		
Resident Service Revenue	\$ 13,871,827	\$ 14,259,486
Governmental Grant Revenue	451,772	2,883,549
Amortization of Admission and Residency Fees	139,865	148,259
Contributions	391,019	1,204,570
Net Investment Income	2,907,554	2,730,721
Net Assets Released from Restrictions	<u>792,199</u>	<u>748,164</u>
Total Operating Revenue	18,554,236	21,974,749
OPERATING EXPENSES		
Resident Care Services	5,703,164	6,482,613
Dining Services	1,913,484	1,990,329
Housekeeping Services	401,662	397,047
Plant Operations	2,259,176	2,043,702
Laundry Services	79,310	31,224
Administrative and Other Services	3,595,622	3,310,167
Employee Benefits	2,377,071	2,233,032
Depreciation	2,247,069	2,169,305
Interest and Amortization Expense	<u>795,221</u>	<u>920,275</u>
Total Operating Expenses	19,371,779	19,577,694
OPERATING INCOME (LOSS)	(817,543)	2,397,055
NONOPERATING INCOME (EXPENSE)		
Loss on Defeasement of Bonds	-	(1,470,409)
Gain on Disposal of Assets	590	100
Change in Net Unrealized (Losses) Gains on Equity Investments	(6,853,867)	8,696,434
Gain from Extinguishment of Debt	<u>1,244</u>	<u>1,137,692</u>
Total Nonoperating Income (Expense)	(6,852,033)	8,363,817
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	<u>\$ (7,669,576)</u>	<u>\$ 10,760,872</u>

See accompanying Notes to Consolidated Financial Statements.

**WISCONSIN MASONIC HOME, INC. AND AFFILIATES
DBA: THREE PILLARS SENIOR LIVING COMMUNITIES
CONSOLIDATED STATEMENTS OF CHANGES IN NET ASSETS
YEARS ENDED JUNE 30, 2022 AND 2021**

	<u>2022</u>	<u>2021</u>
NET ASSETS WITHOUT DONOR RESTRICTIONS		
Excess (Deficiency) of Revenue Over Expenses	\$ (7,669,576)	\$ 10,760,872
Change in Net Unrealized Losses on Debt Investments Other than Trading Securities	<u>(2,319,077)</u>	<u>(332,327)</u>
Change in Net Assets Without Donor Restrictions	(9,988,653)	10,428,545
NET ASSETS WITH DONOR RESTRICTIONS		
Restricted Contributions	919	239,677
Change in Interest in Net Assets of Wisconsin Masonic Foundation	(983,304)	3,296,116
Change in Value of Perpetual Trust	141,469	120,063
Net Assets Released from Restrictions	<u>(792,199)</u>	<u>(748,164)</u>
Change in Net Assets With Donor Restrictions	(1,633,115)	2,907,692
CHANGE IN NET ASSETS	(11,621,768)	13,336,237
Net Assets - Beginning of Year	<u>64,268,021</u>	<u>50,931,784</u>
NET ASSETS - END OF YEAR	<u>\$ 52,646,253</u>	<u>\$ 64,268,021</u>

See accompanying Notes to Consolidated Financial Statements.

**WISCONSIN MASONIC HOME, INC. AND AFFILIATES
DBA: THREE PILLARS SENIOR LIVING COMMUNITIES
CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2022**

	Program Services				Supporting Services		Total
	Skilled Nursing	Memory Care	Assisted Living	Independent Living	Management and General	Fundraising	
Salaries and Wages	\$ 3,457,789	\$ 423,929	\$ 2,304,439	\$ 169,730	\$ 2,199,836	\$ 89,263	\$ 8,644,986
Employee Benefits	1,293,881	166,957	347,181	130,209	414,428	24,415	2,377,071
Purchased Services	1,175,158	100,599	180,259	143,941	319,197	8,771	1,927,925
Professional Fees	-	-	-	-	598,176	-	598,176
Supplies	325,651	81,863	386,453	236,209	64,823	9,335	1,084,334
Utilities	215,012	32,459	172,387	270,505	3,758	-	694,121
Depreciation	764,641	138,842	584,634	732,268	26,684	-	2,247,069
Interest and Amortization	256,724	-	326,018	212,479	-	-	795,221
Other Expenses	198,710	42,103	71,130	74,032	450,185	18,289	854,449
Insurance	22,425	2,024	-	11,706	112,272	-	148,427
Total Expenses	\$ 7,709,991	\$ 988,776	\$ 4,352,501	\$ 1,981,079	\$ 4,189,359	\$ 150,073	\$ 19,371,779

See accompanying Notes to Consolidated Financial Statements.

**WISCONSIN MASONIC HOME, INC. AND AFFILIATES
DBA: THREE PILLARS SENIOR LIVING COMMUNITIES
CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2021**

	Program Services				Supporting Services		Total
	Skilled Nursing	Memory Care	Assisted Living	Independent Living	Management and General	Fundraising	
Salaries and Wages	\$ 4,173,705	\$ 497,201	\$ 2,142,103	\$ 171,022	\$ 2,141,708	\$ 87,667	\$ 9,213,406
Employee Benefits	1,221,705	259,735	226,244	138,265	352,902	34,181	2,233,032
Purchased Services	1,370,828	77,458	113,591	112,725	195,491	6,264	1,876,357
Professional Fees	-	-	-	-	520,384	-	520,384
Supplies	428,831	59,349	290,345	198,446	68,768	4,009	1,049,748
Utilities	161,406	20,057	144,826	240,435	3,940	-	570,664
Depreciation	680,819	138,611	573,304	754,087	22,484	-	2,169,305
Interest and Amortization	292,141	26,558	371,404	230,172	-	-	920,275
Other Expenses	257,191	7,766	66,671	78,906	410,534	20,462	858,281
Insurance	22,319	2,614	11,419	12,000	117,890	-	166,242
Total Expenses	\$ 8,608,945	\$ 1,089,349	\$ 3,939,907	\$ 1,936,058	\$ 3,850,852	\$ 152,583	\$ 19,577,694

See accompanying Notes to Consolidated Financial Statements.

**WISCONSIN MASONIC HOME, INC. AND AFFILIATES
DBA: THREE PILLARS SENIOR LIVING COMMUNITIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
YEARS ENDED JUNE 30, 2022 AND 2021**

	2022	2021
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in Net Assets	\$ (11,621,768)	\$ 13,336,237
Adjustments to Reconcile Change in Net Assets to Net Cash Provided by Operating Activities:		
Depreciation	2,247,069	2,169,305
Amortization of Bond Issue Costs	17,565	15,158
Amortization of Bond (Premium) Discount	(64,036)	23,843
Amortization of Admission Fees and Residency Fees	(139,865)	(148,259)
Amortization of Right-of-Use Assets	6,075	17,133
Gain from Extinguishment of Debt	-	(1,137,692)
Gain on Disposal of Property and Equipment	(590)	(100)
Loss on Defeasement of Bonds	-	1,470,409
Payments on Operating Leases	(6,075)	(17,133)
Change in Interest in Net Assets of Wisconsin Masonic Foundation	983,304	(3,296,116)
Net Change in Unrealized (Gains) Losses on Investments	9,172,944	(8,364,107)
Net Realized Gain on Sale of Securities	(866,775)	(1,427,683)
Receipt of Restricted Donations	(919)	(238,180)
Provision for Bad Debts	-	8,000
(Increase) Decrease in Assets:		
Resident Accounts Receivable	(154,360)	14,321
Accrued Interest Receivable	(848)	6,106
Pledges Receivable	191,668	(191,668)
Trusts and Estates Receivable	(141,469)	(120,063)
Note Receivable	(132,600)	-
Prepaid Expenses and Other Current Assets	(32,345)	(31,494)
Increase (Decrease) in Liabilities:		
Accounts Payable	(180,964)	(91,820)
Accrued Expenses	2,318,213	(137,490)
Resident Funds Held for Safekeeping	6,800	(9,229)
Unspent Government Grants	(47,422)	47,422
Net Cash Provided by Operating Activities	1,553,602	1,896,900
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of Property and Equipment	(22,479,757)	(6,176,647)
Purchase of Investments and Reinvested Income	(10,293,085)	(15,615,153)
Proceeds from Sale of Investments	9,172,815	16,050,483
Distributions from Wisconsin Masonic Foundation	791,192	748,164
Net Cash Used by Investing Activities	(22,808,835)	(4,993,153)

See accompanying Notes to Consolidated Financial Statements.

WISCONSIN MASONIC HOME, INC. AND AFFILIATES
DBA: THREE PILLARS SENIOR LIVING COMMUNITIES
CONSOLIDATED STATEMENTS OF CASH FLOWS (CONTINUED)
YEARS ENDED JUNE 30, 2022 AND 2021

	<u>2022</u>	<u>2021</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from Admission and Residency Fees	\$ 2,251,000	\$ 1,355,600
Refunds of Admission and Residency Fees	(1,039,800)	(1,107,175)
Net Reservation Deposits Received (Refunded)	28,000	(16,000)
Payment of Bond Issuance Costs	-	(934,853)
Principal Payments on Bonds	(140,000)	(460,000)
Proceeds from Issuance of Bonds	-	54,095,522
Refunding of the Series 2013 Bonds	-	(18,554,299)
Prepayment of Interest and Fees on Series 2013 Refunding Bonds	-	(2,704,506)
Donor-Restricted Contributions Received	919	238,180
Net Cash Provided by Financing Activities	<u>1,100,119</u>	<u>31,912,469</u>
CHANGE IN CASH, CASH EQUIVALENTS, AND RESTRICTED CASH	(20,155,114)	28,816,216
Cash, Cash Equivalents, and Restricted Cash - Beginning of Year	<u>32,031,155</u>	<u>3,214,939</u>
CASH, CASH EQUIVALENTS, AND RESTRICTED CASH - END OF YEAR	<u>\$ 11,876,041</u>	<u>\$ 32,031,155</u>
 SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION		
Cash Payments for Interest	<u>\$ 792,111</u>	<u>\$ 974,256</u>
 Cash and Cash Equivalents	\$ 784,024	\$ 1,509,242
Resident Funds Held for Safekeeping	24,192	17,392
Cash Portion of Assets Limited as to Use	10,987,160	30,233,119
Cash Portion of Investments	80,665	271,402
Cash, Cash Equivalents, and Restricted Cash	<u>\$ 11,876,041</u>	<u>\$ 32,031,155</u>
 SUPPLEMENTAL DISCLOSURE OF NONCASH INVESTING ACTIVITIES		
Property and Equipment in Accounts Payable at Year-End	<u>\$ 1,528,014</u>	<u>\$ 4,986</u>

See accompanying Notes to Consolidated Financial Statements.

**WISCONSIN MASONIC HOME, INC. AND AFFILIATES
DBA: THREE PILLARS SENIOR LIVING COMMUNITIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2022 AND 2021**

NOTE 1 NATURE OF OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Operations

The consolidated financial statements include the activities of the following organizations (collectively, the Corporations), which are nonprofit corporations that provide a variety of senior resident housing and related services and are collectively known as Three Pillars Senior Living Communities.

Wisconsin Masonic Home, Inc. (the Home) – provides housing and related services to senior residents. The Home operates:

- Compass Point, a 75-unit catered senior living independent apartment facility located in Dousman, Wisconsin.
- Riverside Lodge, a 20-bed memory care facility located in Dousman, Wisconsin.

Three Pillars Development, LLC (the Development Corp), a wholly owned subsidiary of the Home, was formed in May 2019. The Development Corp is a single member LLC and was established for future development of the Home.

The Home is the sole member of the following organizations:

- Masonic Center for Health and Rehab, Inc. (the Center) – operates an 50-bed skilled nursing and rehabilitation facility located in Dousman, Wisconsin.
- Village on the Square, Inc. (the Village) – operates a 115-unit independent living facility for persons aged 55 and older which is located in Dousman, Wisconsin. The Village is designed as the "entry level" of a continuum of care operated in conjunction with the Home and the Center, collectively known as Three Pillars Senior Living Communities.

The Village on the Square Preserve, LLC (the Preserve), a wholly owned subsidiary of the Village, was formed in May 2019. The Preserve is a single member LLC and was established to hold land purchased for future development.

The Home is also affiliated with Grand Lodge Free and Accepted Masons of Wisconsin (the Grand Lodge) and the Wisconsin Masonic Benevolent Activities Board, which are not included in these consolidated financial statements.

Principles of Consolidation

The consolidated financial statements include the accounts of Three Pillars Senior Living Communities as described above. All significant intercompany accounts and transactions have been eliminated during the consolidation process.

WISCONSIN MASONIC HOME, INC. AND AFFILIATES
DBA: THREE PILLARS SENIOR LIVING COMMUNITIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2022 AND 2021

NOTE 1 NATURE OF OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Use of Estimates

The preparation of consolidated financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the consolidated financial statements and the reported amounts of revenue and expenses, including functional allocations, during the reporting period. Actual results could differ from those estimates.

Basis of Presentation

Net assets, revenues, gains, and losses of the Corporations are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

Net Assets Without Donor Restrictions – Those resources available for general operations over which the board of directors has discretionary control. Designated amounts represent those revenues that the board has set aside for a particular purpose.

Net Assets With Donor Restrictions – Those resources subject to donor-imposed stipulations that will be satisfied by actions of the Corporations or passage of time. Net assets may be subject to donor-imposed stipulations that they be maintained permanently by the Corporations. Generally, the donors of these assets permit the Corporations to use all or part of the income earned, including capital appreciation, on any related investments for general or specific purposes.

Contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Unconditional promises to give cash and other assets are reported at fair value at the date the promise is received, less an allowance for promises estimated to be uncollectible. Conditional promises to give and indications of intentions to give are reported at fair value at the date the gift is received. The gifts are reported as donor restricted if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and are reported in the statement of operations as net assets released from restrictions. Donor-restricted contributions for which restrictions are met within the same year as received are reflected as net assets without donor restriction. As of June 30, 2022 and 2021, the Corporations had unconditional promises to give of \$-0- and \$191,668, respectively, which is included in pledges receivable on the consolidated balance sheets.

**WISCONSIN MASONIC HOME, INC. AND AFFILIATES
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**NOTE 1 NATURE OF OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING
POLICIES (CONTINUED)**

Cash and Cash Equivalents

The Corporations consider all unrestricted, highly liquid investments purchased with an original maturity of three months or less to be cash equivalents, excluding amounts limited as to use.

The Corporations may at times have funds on deposit at one financial institution that exceeds the federally insured limits. Deposits are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. The Corporations has not experienced any losses with these accounts and management believes the Corporations are not exposed to any significant risk on these deposits.

Restricted Cash

The Corporations consider cash and cash equivalents to be restricted when withdrawal or general use is restricted without consent of another party or legally restricted by contract.

Reservation Deposits

Reservation deposits consist of cash held in escrow for deposits and prepaid fees.

Investments and Investment Income

Investments consisting of marketable equity securities with readily determinable fair values and all investments in debt securities are measured at fair value on the accompanying consolidated balance sheets. Fair value represents the quoted market values of the underlying investments on the last business day of the fiscal year, including current investment income and expenses. All of the Corporations' investments are classified as available for sale.

Net investment income (including realized gains and losses from equity securities, interest, and dividends) is reported as operating revenue and is included in excess (deficiency) of revenue over expenses, the operating indicator, unless the income is restricted by donor or law, as this income is available to fund operations. Unrealized gains and losses from equity securities is reported as nonoperating income (expense) and is included in excess (deficiency) of revenue over expenses, the operating indicator, unless the income is restricted by donor or law, as this income is not currently available to fund operations. Unrealized gains and losses from debt securities are excluded from the operating indicator. Realized gain or losses are determined by specific identification. The Corporations monitor the difference between the cost and fair value of its investments. If investments experience a decline in value that the Corporations determine is other than temporary, the Corporations record a realized loss in net investment income.

Assets Limited as to Use

Assets limited as to use include assets set aside under terms of bond indentures. Assets limited as to use that are required for obligations classified as current liabilities are reported as current assets.

**WISCONSIN MASONIC HOME, INC. AND AFFILIATES
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NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2022 AND 2021**

NOTE 1 NATURE OF OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Resident Accounts Receivable

The Corporations provide an allowance for uncollectible accounts using the reserve method, which is based on management's judgment considering historical information. Accounts receivable are unsecured resident obligations that are stated at the amount management expects to collect from outstanding balances. Any amounts not paid in accordance with the terms of the admission agreement are considered past due. When all collection efforts have been exhausted, the accounts are written off against the related allowance. The Corporations have provided an allowance in the amount of \$58,130 and \$59,020 for the years ended June 30, 2022 and 2021, respectively.

Credit Risk

Financial instruments, which potentially subject the Corporations to concentrations of credit risk, consist of cash and cash equivalents, receivables, and investments. These financial instruments are carried at their approximate fair value. The Corporations' policy is to limit credit exposure on financial instruments and place its cash with financial institutions deemed as being credit worthy.

Concentration of credit risk with respect to receivables is limited due to the large resident base and the expectation that government programs will make timely payments.

Investments, in general, are exposed to various risks, such as interest rate, credit, and overall market volatility. Due to the level of risk associated with certain investments, it is reasonably possible that changes in the values of certain investments will occur in the near term and that such changes could materially affect the amounts reported in the consolidated financial statements. Management assesses individual investment securities as to whether declines in market value are temporary or other than temporary. In assessing an issuer's financial condition, management evaluates various financial indicators. The length of time and extent to which the fair value of the investment is less than cost and the Corporations' ability and intent to retain the investment to allow for any anticipated recovery of the investment's fair value are key components as to whether management deems declines in fair value as temporary or other than temporary. If declines are determined to be other than temporary, the Corporations record a realized loss in investment income. No such losses were recorded at June 30, 2022 and 2021.

Property and Equipment

Property and equipment acquisitions are recorded at cost, except donated assets, which are recorded at fair market value at date of donation. The Corporations capitalize additions and betterments that are at least \$2,500 for a single item or \$5,000 for a group of related items. Items below those thresholds and maintenance and repairs, which do not improve or extend the life of the respective assets, are expensed in the year incurred. Depreciation is computed using the straight-line method over the following estimated useful lives:

Land Improvements	2 to 40 Years
Buildings and Building Improvements	5 to 40 Years
Furniture and Equipment	3 to 20 Years
Vehicles	4 to 12 Years

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JUNE 30, 2022 AND 2021**

NOTE 1 NATURE OF OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Property and Equipment (Continued)

Construction in progress is stated at cost, which consists of renovations and expansion of the Center and Riverside Lodge. Total estimated costs of the project are \$30,909,000, which will be funded with the proceeds from the WHEFA Revenue Bonds, Series 2021A. The renovations and expansion of the Center was completed in September 2022 and the renovations and expansion of Riverside Lodge was completed in August 2022.

Impairment of Long-Lived Assets

On an ongoing basis, the Corporations review long-lived assets for impairment whenever events or changes in circumstances indicate the carrying amount of an asset may not be recoverable. The Corporations recognize impairment losses if the undiscounted cash flows expected to be generated by the asset are less than the carrying value of the related asset. The impairment loss adjusts the assets to fair value. As of June 30, 2022 and 2021, management believes that no impairments existed and no such losses have been recorded.

Resident Funds Held for Safekeeping

Resident funds held for safekeeping consist of amounts on deposit at the Center by residents. These amounts can be withdrawn at any time by the resident.

Trust and Estates Receivable

The Corporations have an interest in a perpetual trust held by a third party. This is an arrangement in which a donor establishes and funds a perpetual trust administered by an individual or organization other than the Corporations. Under the terms of the trust, the Corporations have the irrevocable right to receive the income earned on the trust assets in perpetuity, but never receive the assets held in trust. Under this arrangement, the present value of the estimated future cash receipts from the trust assets (generally equal to the fair value of the assets contributed to the trust) is recorded as permanently restricted contribution revenue in the year the trust is established. Annual distributions are reported as contribution income and classified according to any restrictions on distributions. Adjustments to the amount reported as an asset are based on an annual review using the same basis that was used to measure the asset initially and are recorded in the consolidated statements of changes in net assets under the caption "change in value of perpetual trust." The perpetual trust is adjusted annually to its fair market value.

Deferred Revenue from Admission and Refundable Residency Fees

At June 30, 2022, residency fees ranged from \$56,000 to \$248,000 and monthly maintenance fees ranged from \$1,177 to \$2,856 on the Village apartments and duplexes depending on the size of the unit occupied and the living agreement option selected by the resident. The agreement may be terminated by the resident or by the Village for just cause.

The Residence Agreement at the Village provides for the residency fee to be paid prior to occupancy. The residency fee is 100% refundable within the first 30 days of occupancy. After 30 days of occupancy, the residency fee is 90% refundable with certain restrictions and is repayable 30 to 180 days after the resident vacates their unit. The 10% retained by the Village is being amortized using the estimated remaining life expectancy of the resident.

**WISCONSIN MASONIC HOME, INC. AND AFFILIATES
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NOTE 1 NATURE OF OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Compliance

The Corporations are affected by the health care economy in the state of Wisconsin and are subject to local, state, and federal rules and regulations. Compliance with these laws and regulations, particularly those relating to the Medicare and Medicaid programs, can be subject to government review and interpretation, as well as regulatory actions unknown and unasserted at this time. Violations of these regulations could result in the imposition of significant fines and penalties, as well as significant repayments of previously billed and collected revenue from residents' services. Management believes that the Corporations are in substantial compliance with current laws and regulations.

Resident Service Revenue

Revenue and service fees from skilled nursing care, independent living, assisted living, and memory care services are reported at the amount that reflects the consideration to which the Corporations expect to be entitled in exchange for providing resident services and care. These amounts are due from residents, third-party payors (including health insurers and government programs), and others and includes variable consideration for retroactive revenue adjustments due to settlement of audits, reviews, and investigations. Generally, the Corporations bill the residents monthly for services and third-party payors several days after the services are performed. Revenue is recognized as performance obligations are satisfied.

Performance obligations are determined based on the nature of the services provided by the Corporations. Revenue for performance obligations satisfied over time is recognized based on actual charges incurred in relation to total expected (or actual) charges. The Corporations believe that this method provides a faithful depiction of the transfer of services over the term of the performance obligation based on the inputs needed to satisfy the obligation. Generally, performance obligations satisfied over time relate to residents in the facility receiving skilled nursing services or housing residents receiving other services from the Corporations. The Corporations consider daily services provided to residents of the skilled nursing facility and monthly rental for housing services as a separate performance obligation and measure this on a monthly basis, or upon move-out within the month, whichever is shorter. The Corporations measure the performance obligation from admission into the facility to the point when it is no longer required to provide services to that resident, which is generally at the time of the termination of the resident contract.

Revenue for performance obligations satisfied at a point in time are generally recognized when goods are provided to the residents and customers in a retail setting (for example, transportation, beauty salon, and cafeteria meals) and the Corporations do not believe they are required to provide additional goods or services related to that sale.

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**NOTE 1 NATURE OF OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING
POLICIES (CONTINUED)**

Resident Service Revenue (Continued)

The Corporations determine the transaction price based on standard charges for goods and services provided, reduced by contractual adjustments provided to third-party payors and/or implicit price concessions provided to residents. The Corporations determine their estimates of contractual adjustments based on contractual agreements, their policies, and historical experience. The Corporations determines their estimate of implicit price concessions based on their historical collection experience.

Settlements with third-party payors for retroactive adjustments due to audits, reviews, or investigations are considered variable consideration and are included in the determination of the estimated transaction price for providing resident care. These settlements are estimated based on the terms of the payment agreement with the payor, correspondence from the payor, and the Corporations' historical settlement activity, including an assessment to ensure that it is probable that a significant reversal in the amount of cumulative revenue recognized will not occur when the uncertainty associated with the retroactive adjustment is subsequently resolved. Estimated settlement are adjusted in future periods as adjustments become known (that is, new information becomes available), or as years are settled or are no longer subject to such audits, reviews, and investigations. Adjustments arising from a change in an implicit price concession impacting transaction price, were not significant in 2022 or 2021.

Generally residents who are covered by third-party payors are responsible for related deductibles and coinsurance, which vary in amount. The Corporations estimates the transaction price for residents with deductibles and coinsurance based on historical experience and current market conditions. The initial estimate of the transaction price is determined by reducing the standard charge by any contractual adjustments, discounts, and implicit price concessions. Subsequent charges to the estimate of the transaction price are generally recorded as adjustments to resident services revenue in the period of the change. Additional revenue recognized due to changes in its estimates of implicit price concessions, discounts, and contractual adjustments were not considered material for the years ended June 30, 2022 and 2021. Subsequent changes that are determined to be the result of an adverse change in the resident's ability to pay are recorded as provision for uncollectible accounts and were not considered material for the years ended June 30, 2022 and 2021.

The Corporations have determined that the nature, amount, timing, and uncertainty of revenue and cash flows are affected by the following factors: payors, length of stay, service line, method of reimbursement, and timing of when revenue is recognized. The method of reimbursement is prospective payments and the timing of revenue recognition is health care services transferred over time.

**WISCONSIN MASONIC HOME, INC. AND AFFILIATES
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NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
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NOTE 1 NATURE OF OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Resident Service Revenue (Continued)

The composition of revenue and service fees by primary payor for the years ended June 30 consisted of the following:

	2022	2021
Medicare	\$ 1,709,920	\$ 1,742,098
Medicaid	1,988,992	2,019,063
Private Pay and Other	10,172,915	10,498,325
Total	<u>\$ 13,871,827</u>	<u>\$ 14,259,486</u>

For the year ended June 30, 2022 and 2021, revenue recognized by the Corporations from goods and services that transfer to the resident at a point in time were not material to the consolidated financial statements.

The opening and closing contract balances were as follows:

	Accounts Receivable	Contract Liability From Non-Refundable Entrance Fees	Note Receivable
Balance as of July 1, 2021	\$ 295,156	\$ 713,795	\$ -
Balance as of June 30, 2021	272,835	695,696	-
Balance as of June 30, 2022	427,195	764,131	132,600

Third-Party Reimbursement Agreements

Medicaid

A significant portion of the Center's services are provided to nursing home residents who are beneficiaries of the Medicaid program administered by the state of Wisconsin. The Center bills the Medicaid program using rates established by the state of Wisconsin, based on nursing home cost reports submitted by the Center. Such rates are subject to audit and adjustment by the state of Wisconsin for the preceding three years. Any adjustments made to rates are recorded in operations in the year of adjustment.

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NOTE 1 NATURE OF OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Third-Party Reimbursement Agreements (Continued)

Medicare

The Medicare program is administered by the United States Centers for Medicare and Medicaid Services (CMS).

The Center participates in the Medicare program. The Center is paid under the Medicare Prospective Payment System (PPS) for residents who are Medicare Part A eligible and meet the coverage guidelines for skilled nursing facility services (SNFs). The PPS is a per diem price-based system. Annual cost reports are required to be submitted to the designated Medicare Administrative Contractor; however, they do not contain a cost settlement. CMS recently finalized the Patient Driven Payment Model (PDPM) to replace the existing Medicare reimbursement system effective October 1, 2019. Under PDPM, therapy minutes are removed as the primary basis for payment and instead uses the underlying complexity and clinical needs of a patient as a basis for reimbursement. In addition, PDPM introduces variable adjustment factors that change reimbursement rates during the resident's length of stay.

Nursing facilities licensed for participation in the Medicare and Medicaid programs are subject to annual surveys. If it is determined that a nursing facility is not in substantial compliance with the requirements of participation, CMS may impose sanctions and penalties during the period of noncompliance, which would have a negative impact on the revenues of the nursing facility.

Family Care

The Corporations' reimbursement is based on a contractual arrangement with the Family Care Program. Rate adjustments under this program are reflected in income when determinable.

Occupancy Percentages

During the years ended June 30, 2022 and 2021, the occupancy percentages of the Center and the percentages of residents covered under the Medicaid and Medicare programs were as follows:

	<u>2022</u>	<u>2021</u>
Total Occupancy	85.2 %	64.0 %
Medicare	18.3	14.9
Medicaid	50.3	48.0

The following table shows the occupancy percentage for each housing facility during the years ended June 30:

	<u>2022</u>	<u>2021</u>
Compass Point	85.7 %	83.4 %
Riverside Lodge	76.4	82.0
Village on the Square	95.1	94.4

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NOTE 1 NATURE OF OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Excess (Deficiency) of Revenue Over Expenses

The accompanying consolidated statements of operations and changes in net assets include the classification excess (deficiency) of revenue over expenses, which is considered the operating indicator. Other changes in net assets that are excluded from the operating indicator include unrealized gains and losses from debt securities, permanent transfer of assets to and from affiliates for other than goods and services and contributions of long-lived assets, including assets acquired using contributions that by donor restriction were to be used for the purposes of acquiring such assets.

Advertising

The Corporations' expense advertising costs as incurred. For the years ended June 30, 2022 and 2021, the Corporations had advertising expenses of approximately \$51,000 and \$42,300, respectively. Advertising costs are included with Administrative and Other Services on the consolidated statements of operations.

Retirement Plan

The Corporations sponsor a defined contribution retirement plan covering substantially all employees working in excess of an average of 20 hours per week. The Corporations match 75 cents on the dollar of each participant's contribution up to a maximum of 4.5% of covered earnings. In addition, the Corporations may make discretionary contributions for the employees' benefit. Retirement plan expense was approximately \$177,800 and \$169,900 for fiscal 2022 and 2021, respectively.

Income Taxes

The Corporations are nonprofit corporations as described in Section 501(c)(3) of the Internal Revenue Code (IRC) and are exempt from federal and state income taxes on related income pursuant to Section 501(a) of the IRC.

The Corporations' income tax returns are subject to review and examination in the U.S. federal, state, and local authorities. The Corporations are not aware of any activities that are subject to tax on unrelated business income, excise, or other taxes or may jeopardize its tax-exempt status.

Real Estate Taxes

The majority of the Corporations' real estate has been exempted from ad valorem property taxes by the state of Wisconsin and its political subdivisions. The Corporations and the City of Dousman have entered into an agreement for payment in lieu of taxes for municipal services.

**WISCONSIN MASONIC HOME, INC. AND AFFILIATES
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NOTE 1 NATURE OF OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fair Value of Financial Instruments

Fair value measurement applies to reported balances that are required or permitted to be measured at fair value under an existing accounting standard. The Corporations emphasize that fair value is a market-based measurement, not an entity-specific measurement. Therefore, a fair value measurement should be determined based on the assumptions that market participants would use in pricing the asset or liability and establishes a fair value hierarchy. The fair value hierarchy consists of three levels of inputs that may be used to measure fair value as follows:

Level 1 – Inputs that utilize quoted prices (unadjusted) in active markets for identical assets or liabilities that the Corporations have the ability to access.

Level 2 – Inputs that include quoted prices for similar assets and liabilities in active markets and inputs that are observable for the asset or liability, either directly or indirectly, for substantially the full term of the financial instrument. Fair values for these instruments are estimated using pricing models, quoted prices of securities with similar characteristics, or discounted cash flows.

Level 3 – Inputs that are unobservable inputs for the asset or liability, which are typically based on the Corporations' own assumptions, as there is little, if any, related market activity.

In instances where the determination of the fair value measurement is based on inputs from different levels of the fair value hierarchy, the level in the fair value hierarchy within which the entire fair value measurement falls is based on the lowest level input that is significant to the fair value measurement in its entirety.

The Corporations have also adopted the policy of valuing certain financial instruments at fair value. This accounting policy allows the Corporations the irrevocable option to elect fair value for the initial and subsequent measurement for certain financial assets and liabilities on an instrument-by-instrument basis. The Corporations have not elected to measure any existing financial instruments at fair value; however, the Corporations may elect to measure newly acquired financial instruments at fair value in the future.

Functional Allocation of Expenses

The statements of functional expenses present the natural classification detail of expenses by function. Accordingly, certain costs have been allocated among the programs and supporting services benefited. Salaries and related expenses are allocated based on job descriptions and the best estimates of management. Expenses, other than salaries and related expenses, which are not directly identifiable by program or supporting services, are allocated based on square footage, time allocation, and on the best estimate of management.

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NOTE 1 NATURE OF OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Reclassifications

Certain reclassifications of amounts previously reported have been made to the accompanying financial statements to maintain consistency between periods presented. The reclassifications had no impact on previously reported net assets.

Adoption of New Accounting Standard – Leases

In February 2016, the Financial Accounting Standards Board (FASB) issued ASU No. 2016-02, *Leases (Topic 842)*. This new standard increases transparency and comparability among organizations by requiring the recognition of right-of-use (ROU) assets and lease liabilities on the balance sheet. Most prominent amount the changes in the standard is the recognition of ROU assets and lease liabilities by lessees for those leases classified as operating leases. Under the standard, disclosures are required to meet the objective of enabling users of financial statements to assess the amount, timing, and uncertainty of cash flows arising from leases.

The Corporations adopted the requirements of the guidance effective July 1, 2020, and has elected to apply the provisions of this standard to the beginning of the earliest comparative period presented.

The Corporations have elected to adopt the package of practical expedients available in the year of adoption. The Corporations have elected to adopt the available practical expedient to use hindsight in determining the lease term and in assessing impairment of the Corporations' ROU assets.

The Corporations determine if an arrangement is a lease at inception. Operating leases are included in right-of-use (ROU) assets – operating and lease liability – operating, and finance leases are included in right-of-use (ROU) assets – financing and lease liability – financing in the statements of financial position.

ROU assets represent the Corporations' right to use an underlying asset for the lease term and lease liabilities represent the Corporations' obligation to make lease payments arising from the lease. ROU assets and liabilities are recognized at commencement date based on the present value of lease payments over the lease term. Lease terms may include options to extend or terminate the lease when it is reasonably certain that the Corporation will exercise that option. Lease expense for operating lease payments is recognized on a straight-line basis over the lease term. The Corporation has elected to recognize payments for short-term leases with a lease term of 12 months or less as expense as incurred and these leases are not included as lease liabilities or right of use assets on the statements of financial position.

See Note 12 for additional information on the Corporations' leases as of and for the years ended June 30, 2022 and 2021.

**WISCONSIN MASONIC HOME, INC. AND AFFILIATES
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NOTE 1 NATURE OF OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Governmental Grant Revenue and Unspent Government Grants

Governmental grant revenue represents funds received for lost revenue and expenses (allowable costs) related to the COVID-19 pandemic. As allowable costs are incurred, amounts are recorded as revenue. Any grants received that are not used within the specified time frame or under appropriate circumstances may be repayable.

Subsequent Events

In preparing these consolidated financial statements, management has evaluated events and transactions for potential recognition or disclosure through November 1, 2022, the date the consolidated financial statements were available to be issued.

NOTE 2 LIQUIDITY AND AVAILABILITY

The Corporations manage its cash available to meet general expenditures following three guiding principles: Operating within a prudent range of financial soundness and stability, maintaining adequate liquid assets to fund near-term operating needs, and maintaining sufficient reserves to provide reasonable assurance that long-term obligations will be discharged.

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the consolidated balance sheet date, consist of the following:

	<u>2022</u>	<u>2021</u>
Financial Assets at Year-End:		
Cash and Cash Equivalents	\$ 784,024	\$ 1,509,242
Resident Funds Held for Safekeeping	24,192	17,392
Resident Accounts Receivable	427,195	272,835
Related Party Accounts Receivable	197,798	187,041
Note Receivable	132,600	-
Assets Limited to Use	10,987,160	30,233,119
Investments	46,014,338	53,390,974
Trust and Estates Receivable	859,204	717,735
Total Financial Assets	<u>59,426,511</u>	<u>86,328,338</u>
Less: Amounts Not Available to be Used Within One Year		
Resident Funds Held for Safekeeping	(24,192)	(17,392)
Trust and Estates Receivable	(859,204)	(717,735)
Assets Limited to Use	<u>(10,987,160)</u>	<u>(30,233,119)</u>
Total Financial Assets Available for Use Within One Year	<u>\$ 47,555,955</u>	<u>\$ 55,360,092</u>

The Corporations have certain purpose-restricted assets limited to use that are designated for future expenditure. These assets limited to use are not available for general expenditure within the next year and are not reflected in the amounts above.

**WISCONSIN MASONIC HOME, INC. AND AFFILIATES
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NOTE 3 INVESTMENTS AND ASSETS LIMITED AS TO USE

The composition of investments as of June 30 are set forth in the following table:

	<u>2022</u>	<u>2021</u>
Cash and Cash Equivalents	\$ 80,665	\$ 271,402
Common Stocks	1,323,314	3,477,651
Fixed Income Securities	13,011,843	13,909,491
Mutual Funds	25,101,625	29,700,401
Corporate and Foreign Bonds	6,496,891	6,032,029
Total Investments	<u>\$ 46,014,338</u>	<u>\$ 53,390,974</u>

The composition of assets limited as to use at June 30 consisted primarily of cash and cash equivalents. The purpose of assets limited as to use is as defined in the master indenture and set forth as follows as of June 30:

	<u>2022</u>	<u>2021</u>
Funds Held by Trustees Under Bond Indenture Agreements:		
Project Fund	\$ 8,238,895	\$ 27,485,666
Debt Service Fund	2,747,177	2,746,365
Principal and Interest Funds	1,088	1,088
Assets Limited as to Use	<u>\$ 10,987,160</u>	<u>\$ 30,233,119</u>

Investment income and gains and losses on assets limited as to use, cash equivalents, and other investments were comprised of the following:

	<u>2022</u>	<u>2021</u>
Interest and Dividends	\$ 2,040,779	\$ 1,303,038
Net Realized Gains	866,775	1,427,683
Net Investment Income	<u>\$ 2,907,554</u>	<u>\$ 2,730,721</u>

The total change in unrealized holding (losses) gains for the years ended June 30, 2022 and 2021 is presented below. This gross change is presented on the consolidated statements of operations and changes in net assets based on net amounts attributed to equity and debt securities.

	<u>2022</u>	<u>2021</u>
Change in Unrealized Holding (Losses) Gains	\$ (9,172,944)	\$ 8,364,107
Less: Reclassification Adjustment for Unrealized Losses on Equity Securities Included in Deficiency of Revenue over Expenses	<u>(6,853,867)</u>	<u>8,696,434</u>
Change in Unrealized Holding Losses on Debt Securities:	<u>\$ (2,319,077)</u>	<u>\$ (332,327)</u>

**WISCONSIN MASONIC HOME, INC. AND AFFILIATES
DBA: THREE PILLARS SENIOR LIVING COMMUNITIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2022 AND 2021**

NOTE 4 INTEREST IN NET ASSETS OF THE FOUNDATION

Wisconsin Masonic Foundation (the Foundation) is a nonprofit corporation. The Corporations are affiliated with the Foundation, which maintains an endowment fund for the Corporations. The Corporations do not maintain control of the assets of the endowment fund. The amount to be disbursed annually to the Corporations is computed as 5% of the average net assets of the endowment fund, based on a four-year rolling average, and is used for general operations. During the fiscal years ended June 30, 2022 and 2021, the Corporations received distributions from the Foundation of \$791,192 and \$748,164, respectively.

The Foundation's fiscal year-end is April 30. The Corporations have elected to reflect valuation of the interest in net assets as of the Foundation's fiscal year-end. Interest in net assets of the Foundation is \$14,050,039 and \$15,824,535 as of June 30, 2022 and 2021, respectively.

NOTE 5 LONG-TERM DEBT AND BONDS PAYABLE

Long-term debt and bonds payable consisted of the following at June 30:

<u>Long-Term Debt</u>	<u>2022</u>	<u>2021</u>
Wisconsin Health and Educational Facilities Authority Revenue Bonds, Series 2021A (Three Pillars Senior Living Communities), dated March 1, 2021. The bonds require annual principal payments through August 15, 2055; the bonds require semiannual interest payments at a rate of 4.00%.	\$ 29,440,000	\$ 29,440,000
Wisconsin Health and Educational Facilities Authority Taxable Refunding Revenue Bonds, Series 2021B (Three Pillars Senior Living Communities), dated March 1, 2021. The bonds require annual principal payments through August 15, 2055; the bonds require semiannual interest payments at a rate ranging from 1.999% to 4.190%.	21,160,000	21,300,000
Plus: Original Issue Premium	3,290,968	3,355,004
Less: Unamortized Debt Issuance Costs	<u>(917,130)</u>	<u>(934,695)</u>
Bonds Payable, Net	52,973,838	53,160,309
Less: Current Maturities	<u>(325,000)</u>	<u>(140,000)</u>
Amount Due After One Year	<u>\$ 52,648,838</u>	<u>\$ 53,020,309</u>

**WISCONSIN MASONIC HOME, INC. AND AFFILIATES
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NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
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NOTE 5 LONG-TERM DEBT AND BONDS PAYABLE (CONTINUED)

Long-Term Debt

On June 8, 2021, the Small Business Administration (SBA) processed the Corporations' PPP loan forgiveness application and notified the lender that the PPP Loan qualified for full forgiveness. Loan proceeds were received by the lender from the SBA on this date. Therefore, the Corporations were legally released from the debt and loan forgiveness has been recorded as a gain from extinguishment of debt, which is included in Nonoperating Income (Expense) on the consolidated statements of operations and changes in net assets for the year ended June 30, 2021.

The SBA may review funding eligibility and usage of funds for compliance with program requirements based on dollar thresholds and other factors. The amount of liability, if any, from potential noncompliance cannot be determined with certainty; however, management is of the opinion that any review will not have a material adverse impact on the Corporations' financial position.

Bonds Payable

On June 7, 2013, WHEFA Revenue Bonds, Series 2013 were issued to the Obligated Group in an aggregate principal amount of \$22,820,000 with an original issue premium of \$1,622,208. The portion of the debt and unamortized premium allocated to the Corporations was based on its portion of the proceeds.

Trust funds created under the WHEFA Revenue Bonds, Series 2013 are held in the custody of the trustee for purposes provided in the indenture. The members of the Obligated Group have granted to the trustee a first-mortgage lien on certain real estate, pledged revenue, and a security interest in certain equipment of the members of the Obligated Group, subject in each case to permitted encumbrances as defined in the master indenture for the fixed rate revenue bonds. The trust indenture includes certain restrictive covenants including a debt service coverage ratio requirement.

On June 26, 2020, notice was provided to the owners of the Series 2013 WHEFA Revenue Refunding Bonds that a \$905,000 portion of the bonds were being defeased pursuant to an Escrow Agreement (the agreement) dated June 26, 2020. Per the agreement, \$905,000 of proceeds from the Home's sale of its MasonWoods property were to be deposited into an escrow account and held by The Bank of New York Mellon Trust Company, N. A. The escrow account balance will then be used to pay the redemption value of the defeased bonds at their call date of August 15, 2023.

Following the sale of MasonWoods by the Home and defeasance of the \$905,000 portion of the outstanding Series 2013 WHEFA Revenue Refunding Bonds, the remaining portion of the outstanding bonds, bond issuance costs, and original issue premium that were originally held by MasonWoods were reallocated amongst the obligated group using the allocation percentages that were originally established in 2013 based on share of the bond proceeds. This reallocation resulted in a decrease to the Home's share and an increase to the Village's and Center's share of outstanding bonds payable net of unamortized debt issuance costs and original issue premium. This reallocation had no impact on the amount of outstanding bonds payable net of unamortized debt issuance costs and original issue premium presented on the accompanying consolidated balance sheet as of June 30, 2020.

**WISCONSIN MASONIC HOME, INC. AND AFFILIATES
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NOTE 5 LONG-TERM DEBT AND BONDS PAYABLE (CONTINUED)

Bonds Payable (Continued)

On March 12, 2021, notice was provided to the owners of the Series 2013 WHEFA Revenue Refunding Bonds that the bonds were being defeased pursuant to an Escrow Agreement (the agreement) dated March 10, 2021. Per the agreement, proceeds from the issuance of the WHEFA Taxable Refunding Revenue Bonds, Series 2021B funded the advance refunding and defeasance of the outstanding Series 2013 Bonds. In addition, certain proceeds of the Series 2021B Bonds were deposited into an escrow account held by The Bank of New York Mellon Trust Company, N.A. The escrow account balance will then be used to pay the redemption value of the defeased bonds at their call date of August 15, 2023.

On March 1, 2021, WHEFA Revenue Bonds, Series 2021A were issued for the benefit of the Obligated Group in an aggregate principal amount of \$29,440,000 with an original issue premium of \$3,355,004. The portion of the debt and unamortized premium allocated to the Corporations was based on its portion of the proceeds. The portion of the project fund related to the Corporations was \$8,238,895 and \$27,485,666 at June 30, 2022 and 2021, respectively, and the portion of the debt service funds related to the Corporations was \$1,603,420 and \$1,602,608 at June 30, 2022 and 2021, respectively.

On March 1, 2021, WHEFA Revenue Bonds, Series 2021B were issued for the benefit of the Obligated Group in an aggregate principal amount of \$21,300,000. The portion of the debt allocated to the Corporations was based on its portion of the proceeds. The portion of the debt service funds related to the Corporations was \$1,143,757 at June 30, 2022 and 2021.

Trust funds created under the WHEFA Revenue Bonds, Series 2021A and WHEFA Taxable Refunding Revenue Bonds, Series 2021B are held in the custody of the trustee for purposes provided in the indentures. The member of the Obligated Group has granted to the trustee a lien on certain real estate, pledged revenue, and a security interest in certain equipment of the member of the Obligated Group, subject in each case to permitted encumbrances as defined in the master indentures for the revenue bonds. The trust indentures include certain restrictive covenants including a debt service coverage ratio requirement.

The outstanding balance of bonds payable presented on the accompanying consolidated balance sheets is reduced by the unamortized amount of related debt issuance costs. Amortization expense for the years ended June 30, 2022 and 2021 was \$17,565 and \$15,158, respectively, and is included in interest and amortization on the consolidated statements of operations. Accumulated amortization was \$17,565 and \$-0- as of June 30, 2022 and 2021, respectively.

**WISCONSIN MASONIC HOME, INC. AND AFFILIATES
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NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2022 AND 2021**

NOTE 5 LONG-TERM DEBT AND BONDS PAYABLE (CONTINUED)

Bonds Payable (Continued)

Total bonds payable maturities are as follows:

<u>Year Ending June 30,</u>	<u>Amount</u>
2023	\$ 325,000
2024	755,000
2025	780,000
2026	800,000
2027	830,000
Thereafter	47,110,000
Total Bonds Payable	<u>\$ 50,600,000</u>

NOTE 6 NET ASSETS WITH DONOR RESTRICTIONS

Net Assets with Donor Restrictions

Net assets with donor restrictions were available for the following purposes at June 30:

	<u>2022</u>	<u>2021</u>
For Future Periods	\$ 3,207,927	\$ 3,208,015
Interest in Net Assets of the Wisconsin Masonic Foundation Investments Held by the Home in Perpetuity, the Income from Which is Expendable to Support the Home	4,755,523	6,552,463
Investments Held by a Trustee in Perpetuity, the Income from Which is Expendable to Support the Home	1,298,192	1,298,192
Interest in Net Assets of the Wisconsin Masonic Foundation Held in Perpetuity	859,204	717,735
Total	<u>9,294,516</u>	<u>9,272,072</u>
	<u>\$ 19,415,362</u>	<u>\$ 21,048,477</u>

Net Assets Released from Donor Restrictions

Amounts released from the Wisconsin Masonic Foundation were \$791,192 and \$748,164 in 2022 and 2021, respectively.

NOTE 7 MALPRACTICE INSURANCE

The Corporations' professional liability insurance for claim losses up to \$1,000,000 per claim with an aggregate of \$2,000,000 per year. The Corporations also have occurrence basis umbrella coverage of \$7,000,000 for each occurrence and for all occurrences in any policy year. The professional liability insurance policy is renewable annually and has been renewed by the insurance carrier for the annual period extending through July 1, 2023.

**WISCONSIN MASONIC HOME, INC. AND AFFILIATES
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NOTE 8 COMMITMENTS

The Corporations sponsor a self-funded health benefit plan covering substantially all employees working in excess of an average of 30 hours per week and their dependents. The Corporations' liability is limited through its arrangement with a commercial insurance carrier to indemnify it against losses in excess of prescribed specific and aggregate limits (stop-loss coverage). The health insurance expense is based upon actual claims paid, reinsurance premiums, administration fees, and provisions for unpaid and unasserted claims at year-end.

Health insurance expense for the fiscal years ended June 30, 2022 and 2021 was approximately \$1,245,700 and \$1,045,700, respectively. A liability for estimated claims outstanding at June 30, 2022 and 2021 has been recorded. Management believes this liability is sufficient to cover estimated claims including claims incurred but not yet reported.

NOTE 9 ENDOWMENT

The Corporations' endowments restricted in perpetuity are donor-restricted funds. As required by accounting principles generally accepted in the United States of America, net assets associated with endowment funds, including those designated by the board of directors as to function as endowments (Quasi Endowments), are classified and reported based on the existence or absence of donor-imposed restrictions.

The state of Wisconsin adopted the Uniform Prudent Management of Institutional Funds Act (UPMIFA) during the fiscal year ended June 30, 2010. The board of directors of the Corporations interpreted the Act as requiring the preservation of the fair value of the original gift as of the gift date of the donor-restricted endowment fund absent explicit donor stipulations to the contrary. As a result of this interpretation, the Corporations classify as net assets to be held in perpetuity, the original value of the gifts to the permanent endowment and the value of subsequent gifts to the permanent endowment. The remaining portion of donor-restricted endowment funds, if any that is not classified as net assets to be held in perpetuity is classified as donor restricted net assets until those amounts are appropriated for expenditure by the Corporations.

In accordance with UPMIFA, the Corporations consider the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds:

- (1) The duration and preservation of the fund
- (2) The purposes of the Corporations and the donor-restricted endowment fund
- (3) General economic conditions
- (4) The possible effect of inflation and deflation
- (5) The expected total return from income and the appreciation of investments
- (6) Other resources of the Corporations
- (7) The investment policies of the Corporations

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NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
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NOTE 9 ENDOWMENT (CONTINUED)

Return Objectives and Risk Parameters

The Corporations invest the permanent endowments in accordance with donor requirements, if any. Endowment assets include those assets of donor-restricted funds that the Corporations must hold in perpetuity.

Spending Policy

The Corporations have a policy, based upon the intent of the donor-restricted endowed assets, to spend all earnings from the endowment fund for current operations to provide support for the Home in the year the income is earned.

The following is a summary of endowment funds subject to UPMIFA for the years ended June 30, 2022 and 2021:

	Quasi Endowment Without Donor Restrictions	With Donor Restrictions	Total
Endowment Net Assets - June 30, 2020	\$ -	\$ 1,298,192	\$ 1,298,192
2021 Investment Income	-	1,928	1,928
2021 Unrealized Losses	-	(2,062)	(2,062)
Released from Restrictions	(134)	134	-
Appropriation of Endowment Net Assets for Expenditure	134	-	134
Endowment Net Assets - June 30, 2021	-	1,298,192	1,298,192
2022 Investment Income	-	1,422	1,422
2022 Unrealized Losses	-	(11,135)	(11,135)
Released from Restrictions	(9,713)	9,713	-
Appropriation of Endowment Net Assets for Expenditure	9,713	-	9,713
Endowment Net Assets - June 30, 2022	<u>\$ -</u>	<u>\$ 1,298,192</u>	<u>\$ 1,298,192</u>

The endowment funds held in the perpetual trust, of which the Corporations have an interest in, are subject to UPMIFA requirements. These requirements are monitored and disclosed by the Trustee (see Note 1).

The endowment funds held in perpetuity by the Foundation, of which the Corporations have an interest in the net assets of, are subject to UPMIFA requirements. These requirements are monitored and disclosed by the Foundation (see Note 4).

**WISCONSIN MASONIC HOME, INC. AND AFFILIATES
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NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
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NOTE 10 RELATED PARTY TRANSACTIONS

A portion of the Grand Lodge membership (per capita tax) is designated for the Corporations' operations. This portion is determined annually by the Grand Lodge expenditure committee and approved by the general membership.

A receivable has been accrued from Wisconsin Masonic Home Endowment Fund for contributions relating to the fiscal years ended June 30, 2022 and 2021, in the amount of \$197,798 and \$187,041, respectively. These amounts are included in the accompanying consolidated balance sheets as accounts receivable - related parties. The Corporations have agreed to pay an annual fee to the Grand Lodge as a result of their consent to certain amendments to the mortgage agreements. During the years ended June 30, 2022 and 2021, the Corporations paid \$120,000 related to this agreement. Payments are scheduled to be \$120,000 annually until any and all outstanding amounts due and owing arising under and pursuant to the Master Trust Indenture entered into by Three Pillars Senior Living Communities, or any refinancing thereof, are satisfied and paid in full.

NOTE 11 FAIR VALUE

The Corporations use fair value measurements to record fair value adjustments to certain assets and liabilities and to determine fair value disclosures. For additional information on how the Corporations measure fair value refer to Note 1.

The fair value of investment securities is the market value based on quoted market prices, when available, or market prices provided by recognized broker dealers. See Note 3 for additional information regarding the composition of investments and assets limited as to use.

The following tables present the balances of assets measured at fair value on a recurring basis as of June 30, 2022 and 2021:

	Carrying Value June 30, 2022	Fair Value at June 30, 2022			
		Total	Level 1	Level 2	Level 3
Assets:					
Investments:					
Common Stocks	\$ 1,323,314	\$ 1,323,314	\$ 1,323,314	\$ -	\$ -
Fixed Income Securities	13,011,843	13,011,843	13,011,843	-	-
Mutual Funds	25,101,625	25,101,625	25,101,625	-	-
Corporate and Foreign Bonds	6,496,891	6,496,891	-	6,496,891	-
Trust and Estates Receivable	859,204	859,204	-	-	859,204
Investment in Net Assets of Wisconsin Masonic Foundation	14,050,039	14,050,039	-	-	14,050,039

**WISCONSIN MASONIC HOME, INC. AND AFFILIATES
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NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2022 AND 2021**

NOTE 11 FAIR VALUE (CONTINUED)

	Carrying Value June 30, 2021	Fair Value at June 30, 2021			
		Total	Level 1	Level 2	Level 3
Assets:					
Investments:					
Common Stocks	\$ 3,477,651	\$ 3,477,651	\$ 3,477,651	\$ -	\$ -
Fixed Income Securities	13,909,491	13,909,491	13,909,491	-	-
Mutual Funds	29,700,401	29,700,401	29,700,401	-	-
Corporate and Foreign Bonds	6,032,029	6,032,029	-	6,032,029	-
Trust and Estates Receivable	717,735	717,735	-	-	717,735
Investment in Net Assets of Wisconsin Masonic Foundation	15,824,535	15,824,535	-	-	15,824,535

The following table provides a summary of changes to fair value of the Corporations' Level 3 financial assets and liabilities for the years ended June 30, 2022 and 2021.

	Trust and Estate Receivable	Investment in Net Assets of Wisconsin Masonic Foundation
Fair Value at June 30, 2020	\$ 597,672	\$ 13,276,583
Cash Collected	-	(748,164)
Change in Market Value	120,063	3,296,116
Fair Value at June 30, 2021	717,735	15,824,535
Cash Collected	-	(791,192)
Change in Market Value	141,469	(983,304)
Fair Value at June 30, 2022	\$ 859,204	\$ 14,050,039

The key inputs for the Level 3 assets noted above are as follows:

Trust and estate receivable was determined based on the fair value of the assets of the trust.

Investment in net assets of Wisconsin Masonic Foundation was determined based on the fair value of the underlying investments.

NOTE 12 OPERATING LEASES

The Corporations lease, under terms of four 99-year leases, four parcels of land from the Grand Lodge. The annual rental rate of the first three leases are \$1 and the lease terms expires in 2095, so long as the leased premises shall not be used for purposes other than for residential and health needs for the aged.

The fourth lease is for an initial term of 30 years. The Home has two options to extend the term for 30 years and 39 years, respectively. Rent is \$35,000 per year, subject to reduction back to \$23,000 per year if Compass Point occupancy falls below 90%. The leased parcels shall not be used for principal purposes other than for residential and health care needs for the aged.

**WISCONSIN MASONIC HOME, INC. AND AFFILIATES
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NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2022 AND 2021**

NOTE 12 OPERATING LEASES (CONTINUED)

The terms of the leases provide that any buildings, structures, or other improvements shall be leasehold improvements and shall belong to the Grand Lodge at the termination of the lease.

Total operating lease cost of \$23,000 and \$23,000 as of June 30, 2022 and 2021, respectively, is included in Interest and Amortization on the Corporations' statements of functional expenses.

Amounts reported on the balance sheets as of June 30, 2022 and 2021 are as follows:

	2022	2021
Operating Lease Right-of-Use Assets	\$ 301,648	\$ 307,723

The following is a schedule of total future minimum lease payments and the present value of future minimum lease payments for operating leases:

Year Ending June 30,	Amount
2023	\$ 23,000
2024	35,000
2025	35,000
2026	35,000
2027	35,000
Thereafter	245,000
Total Undiscounted Lease Payments	408,000
Less: Imputed Interest	(106,352)
Total Operating Lease Obligation	301,648
Current Portion	6,409

Other information related to the Corporations' operating leases as of June 30, 2022 and 2021 was as follows:

	2022	2021
Weighted-average remaining lease term:	11.9 Years	12.9 Years

**WISCONSIN MASONIC HOME, INC. AND AFFILIATES
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NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
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NOTE 13 GOVERNMENTAL GRANT REVENUE AND UNSPENT GOVERNMENT GRANTS

Due to the Coronavirus pandemic, the U.S. Department of Health and Human Services (HHS) and Wisconsin Department of Health Services (WI DHS) made available emergency relief grants funds to health care providers through the Coronavirus Aid, Relief, and Economic Security (CARES) Act Provider Relief Fund (PRF) and Wisconsin CARES Act Provider Payments (WI CAPP), respectively. Total PRF and WI CAPP funds approved and received by the Corporations were \$403,045 and \$2,930,971 as of June 30, 2022 and 2021, respectively. The PRF and WI CAPP payments have terms and conditions that the Corporations are required to follow when expending these funds for lost revenues or direct, incremental COVID expenses. Included in the PRF terms and conditions is a potential for repayment of these funds if they are not expended in line with the terms and conditions of the programs. PRF is also subject to reporting requirements and could be subject to a single audit. At June 30, 2022 and 2021, the Corporations recognized \$451,772 and \$2,883,549, respectively, of PRF and CAPP funds received. The revenues recognized are included in governmental grant revenue on the consolidated statement of operations and changes in net assets. At June 30, 2022 and 2021, \$-0- and \$47,422, respectively, of PRF and WI CAPP funds remained in unspent government grants in the consolidated balance sheet. Management believes that amounts recognized as of June 30, 2022 and 2021 are in compliance with the program.

SUPPLEMENTARY CONSOLIDATING INFORMATION

WISCONSIN MASONIC HOME, INC. AND AFFILIATES
DBA: THREE PILLARS SENIOR LIVING COMMUNITIES
CONSOLIDATING BALANCE SHEET
JUNE 30, 2022
(SEE INDEPENDENT AUDITORS' REPORT)

	Wisconsin Masonic Home, Inc.	Masonic Center for Health and Rehab. Inc.	Village on the Square, Inc.	Eliminations	Fiscal 2022 Consolidated	Fiscal 2021 Consolidated
ASSETS						
CURRENT ASSETS						
Cash and Cash Equivalents	\$ 584,961	\$ 181,937	\$ 17,126	\$ -	\$ 784,024	\$ 1,505,242
Resident Funds Held for Safekeeping	-	-	-	-	24,192	17,392
Accrued Interest Receivable	70,129	24,192	-	-	70,129	69,281
Accounts Receivable:						
Resident Accounts Receivable	31,075	394,798	11,322	-	427,195	272,835
Related Parties	197,798	-	-	-	197,798	187,041
Notes Receivable	-	-	132,600	-	132,600	-
Prepaid Expenses and Other Assets	64,577	101,060	23,945	-	189,582	167,994
Current Portion of Operating Lease Right-of-Use Assets	18,609	-	-	-	18,609	6,075
Total Current Assets	967,349	691,987	184,993	-	1,844,329	2,229,860
ASSETS LIMITED AS TO USE						
	7,950,293	2,739,490	297,377	-	10,987,160	30,233,119
PROPERTY AND EQUIPMENT						
Land	2,611,776	-	325,337	-	2,937,113	2,897,113
Land Improvements	1,041,926	844,447	725,904	-	2,612,277	2,545,606
Buildings and Building Improvements	15,880,471	15,624,526	15,767,511	-	47,272,508	43,015,913
Furniture and Equipment	2,464,568	3,269,039	2,501,029	-	8,234,636	7,790,570
Vehicles	235,257	221,753	303,612	-	760,622	728,797
Construction in Progress	21,517,501	838,666	189,571	-	22,545,738	4,179,777
Total	43,751,499	20,798,431	19,812,964	-	84,362,894	61,198,776
Less: Accumulated Depreciation	11,562,412	10,323,104	13,878,814	-	35,764,330	33,517,852
Property and Equipment, Net	32,189,087	10,475,327	5,934,150	-	48,598,564	27,680,924
OTHER ASSETS						
Investments	34,985,614	-	11,028,724	-	46,014,338	53,390,974
Interest in Net Assets of Wisconsin Masonic Foundation	14,050,039	-	-	-	14,050,039	15,824,535
Pledges Receivable	-	-	-	-	-	191,668
Trust and Estates Receivable	859,204	-	-	-	859,204	717,735
Operating Lease Right-of-Use Assets, Less Current Portion	282,839	-	-	-	282,839	301,648
Due from Related Party	13,220,022	-	1,352,191	(14,572,213)	-	-
Total Other Assets	63,397,718	-	12,380,915	(14,572,213)	61,206,420	70,428,560
Total Assets	\$ 104,504,447	\$ 13,906,804	\$ 18,797,435	\$ (14,572,213)	\$ 122,636,473	\$ 130,570,463

WISCONSIN MASONIC HOME, INC. AND AFFILIATES
DBA: THREE PILLARS SENIOR LIVING COMMUNITIES
CONSOLIDATING BALANCE SHEET (CONTINUED)

JUNE 30, 2022

(SEE INDEPENDENT AUDITORS' REPORT)

	Wisconsin Masonic Home, Inc.	Masonic Center for Health and Rehab. Inc.	Village on the Square, Inc.	Eliminations	Fiscal 2022 Consolidated	Fiscal 2021 Consolidated
LIABILITIES AND NET ASSETS (DEFICIT)						
CURRENT LIABILITIES						
Current Maturities of Bonds Payable	\$ 133,250	\$ 107,250	\$ 84,500	\$ -	\$ 325,000	\$ 140,000
Accounts Payable	301,864	280,862	122,659	-	705,385	201,987
Accrued Expenses	3,326,147	558,724	152,617	-	4,037,488	1,719,275
Current Portion of Refundable Residency Fees	-	-	1,066,500	-	1,066,500	1,090,850
Resident Funds Held for Safekeeping	-	24,192	-	-	24,192	17,392
Unspent Government Grants	-	-	-	-	-	47,422
Current Maturities of Operating Leases	6,409	-	-	-	6,409	6,075
Total Current Liabilities	3,767,670	971,028	1,426,276	-	6,164,974	3,223,001
LONG-TERM LIABILITIES						
Bonds Payable, Less Current Maturities	32,861,387	14,474,802	5,312,649	-	52,648,838	53,020,309
Deferred Revenue from Admission and Residency Fees	-	-	764,131	-	764,131	695,696
Due to Related Party	-	12,707,487	1,864,726	(14,572,213)	-	-
Refundable Residency Fees	-	-	9,885,955	-	9,885,955	8,858,705
Reservation Deposits	137,216	-	93,867	-	231,083	203,083
Operating Leases, Less Current Maturities	295,239	-	-	-	295,239	301,648
Total Long-Term Liabilities	33,293,842	27,182,289	17,921,328	(14,572,213)	63,625,246	63,079,441
Total Liabilities	37,061,512	28,153,317	19,347,604	(14,572,213)	69,990,220	66,302,442
NET ASSETS (DEFICIT)						
Net Assets (Deficit) Without Donor Restrictions	48,028,063	(14,247,003)	(650,169)	-	33,230,891	43,219,544
Net Assets With Donor Restrictions	19,414,872	490	-	-	19,415,362	21,048,477
Total Net Assets (Deficit)	67,442,935	(14,246,513)	(650,169)	-	52,646,253	64,268,021
Total Liabilities and Net Assets (Deficit)	\$ 104,504,447	\$ 13,906,804	\$ 18,797,435	\$ (14,572,213)	\$ 122,636,473	\$ 130,570,463

WISCONSIN MASONIC HOME, INC. AND AFFILIATES
DBA: THREE PILLARS SENIOR LIVING COMMUNITIES
CONSOLIDATING STATEMENT OF OPERATIONS
YEAR ENDED JUNE 30, 2022
(SEE INDEPENDENT AUDITORS' REPORT)

	Wisconsin Masonic Home, Inc.	Masonic Center for Health and Rehab. Inc.	Village on the Square, Inc.	Eliminations	Fiscal 2022 Consolidated	Fiscal 2021 Consolidated
OPERATING REVENUE						
Resident Service Revenue	\$ 5,464,491	\$ 5,663,633	\$ 2,743,703	\$ -	\$ 13,871,827	\$ 14,259,486
Governmental Grant Revenue	403	451,369	-	-	451,772	2,883,549
Amortization of Admission and Residency Fees	-	-	139,865	-	139,865	148,259
Contributions	389,167	1,540	312	-	391,019	1,204,570
Net Investment Income	2,419,986	1,614	485,954	-	2,907,554	2,730,721
Net Assets Released from Restrictions	791,192	1,007	-	-	792,199	748,164
Total Operating Revenue	9,065,239	6,119,163	3,369,834	-	18,554,236	21,974,749
OPERATING EXPENSES						
Resident Care Services	1,648,070	3,970,537	84,557	-	5,703,164	6,482,613
Dining Services	908,620	578,506	426,358	-	1,913,484	1,990,329
Housekeeping Services	144,170	196,525	60,967	-	401,662	397,047
Plant Operations	876,693	673,116	709,367	-	2,259,176	2,043,702
Laundry Services	13,425	64,638	1,247	-	79,310	31,224
Administrative and Other Services	1,614,529	1,486,553	524,240	-	3,595,622	3,310,167
Employee Benefits	833,782	1,353,942	189,447	-	2,377,071	2,233,032
Depreciation Expense	750,160	764,641	732,268	-	2,247,069	2,169,305
Interest and Amortization	326,018	256,724	212,479	-	795,221	920,275
Total Operating Expenses	7,115,767	9,315,082	2,940,830	-	19,371,779	19,577,694
OPERATING INCOME (LOSS)	1,949,472	(3,195,919)	428,904	-	(817,543)	2,397,055
NONOPERATING INCOME (EXPENSE)						
Loss on Defeasement of Bonds	-	-	-	-	-	(1,470,409)
Gain on Disposal of Assets	590	-	-	-	590	100
Change in Net Unrealized (Losses) Gains on Equity Investments	(5,569,928)	-	(1,283,939)	-	(6,853,867)	8,696,434
Gain from Extinguishment of Debt	1,344	-	-	-	1,344	1,137,692
Total Nonoperating Income (Expense)	(5,568,094)	-	(1,283,939)	-	(6,852,033)	8,363,817
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	\$ (3,618,622)	\$ (3,195,919)	\$ (855,035)	\$ -	\$ (7,669,576)	\$ 10,760,872

WISCONSIN MASONIC HOME, INC. AND AFFILIATES
DBA: THREE PILLARS SENIOR LIVING COMMUNITIES
CONSOLIDATING STATEMENT OF CHANGES IN NET ASSETS
YEAR ENDED JUNE 30, 2022
(SEE INDEPENDENT AUDITORS' REPORT)

	Wisconsin Masonic Home, Inc.	Masonic Center for Health and Rehab. Inc.	Village on the Square, Inc.	Eliminations	Fiscal 2022 Consolidated	Fiscal 2021 Consolidated
NET ASSETS (DEFICIT) WITHOUT DONOR RESTRICTIONS						
Excess (Deficiency) of Revenue Over Expenses	\$ (3,618,622)	\$ (3,195,919)	\$ (855,035)	\$ -	\$ (7,669,576)	\$ 10,760,872
Change in Net Unrealized Losses on Debt Investments	(1,747,451)	-	(571,626)	-	(2,319,077)	(332,327)
Other than Trading Securities	(5,366,073)	(3,195,919)	(1,426,661)	-	(9,988,653)	10,428,545
Change in Net Assets (Deficit) Without Donor Restrictions						
NET ASSETS WITH DONOR RESTRICTIONS						
Restricted Contributions	919	-	-	-	919	239,677
Change in Interest in Net Assets of Wisconsin Masonic Foundation	(983,304)	-	-	-	(983,304)	3,296,116
Change in Value of Perpetual Trust	141,469	-	-	-	141,469	120,063
Net Assets Released from Restrictions	(791,192)	(1,007)	-	-	(792,199)	(748,164)
Change in Net Assets With Donor Restrictions	(1,632,108)	(1,007)	-	-	(1,633,115)	2,907,692
CHANGE IN NET ASSETS						
	(6,998,181)	(3,196,926)	(1,426,661)	-	(11,621,768)	13,336,237
Transfer from (to) Affiliate						
	(6,000)	-	6,000	-	-	-
Net Assets (Deficit) - Beginning of Year	74,447,116	(11,049,587)	870,492	-	64,268,021	50,931,784
NET ASSETS (DEFICIT) - END OF YEAR	\$ 67,442,935	\$ (14,246,513)	\$ (550,169)	\$ -	\$ 52,646,253	\$ 64,268,021

MASONIC CENTER FOR HEALTH AND REHAB, INC.

FINANCIAL STATEMENTS

YEARS ENDED JUNE 30, 2022 AND 2021



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MASONIC CENTER FOR HEALTH AND REHAB, INC.
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INDEPENDENT AUDITORS' REPORT

Board of Directors
Masonic Center for Health and Rehab, Inc.
Dousman, Wisconsin

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Masonic Center for Health and Rehab, Inc., which comprise the balance sheets as of June 30, 2022 and 2021, and the related statements of operations, changes in net deficit, functional expenses, and cash flows for the years 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 Masonic Center for Health and Rehab, Inc. as of June 30, 2022 and 2021, and the results of its operations and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Masonic Center for Health and Rehab, Inc. 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 Masonic Center for Health and Rehab, Inc.'s ability to continue as a going concern for one year after the date the financial statements are available to be issued.

Board of Directors
Masonic Center for Health and Rehab, Inc.

Auditors' 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 auditors' 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 GAAS 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 GAAS, 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 Masonic Center for Health and Rehab, Inc.'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 Masonic Center for Health and Rehab, Inc.'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.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Wauwatosa, Wisconsin
November 1, 2022

MASONIC CENTER FOR HEALTH AND REHAB, INC.
BALANCE SHEETS
JUNE 30, 2022 AND 2021

ASSETS	2022	2021
CURRENT ASSETS		
Cash and Cash Equivalents	\$ 181,937	\$ 162,444
Resident Funds Held for Safekeeping	24,192	17,392
Resident Accounts Receivable	384,798	221,933
Prepaid Expenses and Other	101,060	89,681
Total Current Assets	691,987	491,450
ASSETS LIMITED AS TO USE	2,739,490	7,358,626
PROPERTY AND EQUIPMENT		
Land Improvements	844,447	781,973
Buildings and Building Improvements	15,624,526	11,764,169
Furniture and Equipment	3,269,039	3,134,819
Vehicles	221,753	211,606
Construction in Progress	838,666	505,080
Total	20,798,431	16,397,647
Less: Accumulated Depreciation	10,323,104	9,558,464
Property and Equipment, Net	10,475,327	6,839,183
Total Assets	\$ 13,906,804	\$ 14,689,259

See accompanying Notes to Financial Statements.

MASONIC CENTER FOR HEALTH AND REHAB, INC.
BALANCE SHEETS (CONTINUED)
JUNE 30, 2022 AND 2021

LIABILITIES AND NET DEFICIT	2022	2021
CURRENT LIABILITIES		
Current Maturities of Bonds Payable	\$ 107,250	\$ 46,200
Accounts Payable	280,862	116,134
Accrued Expenses	558,724	818,196
Resident Funds Held for Safekeeping	24,192	17,392
Unspent Government Grants	-	47,422
Total Current Liabilities	971,028	1,045,344
LONG-TERM LIABILITIES		
Bonds Payable, Less Current Maturities	14,474,802	14,592,526
Due to Related Parties	12,707,487	10,100,976
Total Long-Term Liabilities	27,182,289	24,693,502
Total Liabilities	28,153,317	25,738,846
NET ASSETS (DEFICIT)		
Net Deficit Without Donor Restrictions	(14,247,003)	(11,051,084)
Net Assets With Donor Restrictions	490	1,497
Total Net Deficit	(14,246,513)	(11,049,587)
Total Liabilities and Net Deficit	\$ 13,906,804	\$ 14,689,259

See accompanying Notes to Financial Statements.

MASONIC CENTER FOR HEALTH AND REHAB, INC.
STATEMENTS OF OPERATIONS
YEARS ENDED JUNE 30, 2022 AND 2021

	<u>2022</u>	<u>2021</u>
REVENUE AND SUPPORT		
Resident Service Revenue	\$ 5,663,633	\$ 6,667,754
Governmental Grant Revenue	451,369	2,185,568
Contributions	1,540	6,472
Interest Income	1,614	106
Net Assets Released from Restrictions	<u>1,007</u>	<u>-</u>
Total Revenue and Support	6,119,163	8,859,900
OPERATING EXPENSES		
Resident Care Services	3,970,537	4,824,443
Dining Services	578,506	675,576
Housekeeping Services	196,525	256,710
Plant Operations	673,116	687,771
Laundry Services	64,638	25,979
Administrative and Other Services	1,456,553	1,416,301
Employee Benefits	1,353,842	1,272,263
Depreciation Expense	764,641	680,819
Interest and Amortization	<u>256,724</u>	<u>292,141</u>
Total Operating Expenses	9,315,082	10,132,003
OPERATING LOSS	(3,195,919)	(1,272,103)
NONOPERATING EXPENSE		
Loss on Defeasement of Bonds	-	(485,235)
Gain on Disposal of Assets	<u>-</u>	<u>20</u>
Total Nonoperating Expense	-	(485,215)
DEFICIENCY OF REVENUE OVER EXPENSES	<u>\$ (3,195,919)</u>	<u>\$ (1,757,318)</u>

See accompanying Notes to Financial Statements.

**MASONIC CENTER FOR HEALTH AND REHAB, INC.
STATEMENTS OF CHANGES IN NET DEFICIT
YEARS ENDED JUNE 30 2022 AND 2021**

	2022	2021
NET DEFICIT WITHOUT DONOR RESTRICTIONS		
Deficiency of Revenue Over Expenses	\$ (3,195,919)	\$ (1,757,318)
NET ASSETS WITH DONOR RESTRICTIONS		
Restricted Contributions	-	1,497
Net Assets Released from Restrictions	(1,007)	-
Increase (Decrease) in Net Assets With Donor Restrictions	<u>(1,007)</u>	<u>1,497</u>
CHANGE IN NET DEFICIT	(3,196,926)	(1,755,821)
Net Asset Transfer from Affiliate	-	155
Net Deficit - Beginning of Year	<u>(11,049,587)</u>	<u>(9,293,921)</u>
NET DEFICIT - END OF YEAR	<u>\$ (14,246,513)</u>	<u>\$ (11,049,587)</u>

MASONIC CENTER FOR HEALTH AND REHAB, INC.
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2022

	Program Services	Management and General	Total
Salaries and Wages	\$ 3,457,789	\$ 160,240	\$ 3,618,029
Employee Benefits	1,293,881	59,961	1,353,842
Purchased Services	1,175,158	115,453	1,290,611
Professional Fees	-	185,432	185,432
Supplies	325,651	33,631	359,282
Utilities	215,012	-	215,012
Depreciation	764,641	-	764,641
Interest and Amortization	256,724	-	256,724
Other Expenses	198,710	159,617	358,327
Allocated Costs	106,315	729,204	835,519
Insurance	22,425	55,238	77,663
Total Expenses	\$ 7,816,306	\$ 1,498,776	\$ 9,315,082

See accompanying Notes to Financial Statements.

MASONIC CENTER FOR HEALTH AND REHAB, INC.
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2021

	Program Services	Management and General	Total
Salaries and Wages	\$ 4,173,705	\$ 172,721	\$ 4,346,426
Employee Benefits	1,221,705	50,558	1,272,263
Purchased Services	1,370,828	87,994	1,458,822
Professional Fees	-	177,401	177,401
Supplies	428,831	29,691	458,522
Utilities	161,406	-	161,406
Depreciation	680,819	-	680,819
Interest and Amortization	292,141	-	292,141
Other Expenses	257,191	181,853	439,044
Allocated Costs	83,380	689,607	772,987
Insurance	22,319	49,853	72,172
Total Expenses	\$ 8,692,325	\$ 1,439,678	\$ 10,132,003

See accompanying Notes to Financial Statements.

MASONIC CENTER FOR HEALTH AND REHAB, INC.
STATEMENTS OF CASH FLOWS
YEARS ENDED JUNE 30, 2022 AND 2021

	2022	2021
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in Net Deficit	\$ (3,196,926)	\$ (1,755,821)
Adjustments to Reconcile Change in Net Deficit to Net Cash Used by Operating Activities:		
Depreciation	764,641	680,819
Amortization of Bond Issue Costs	4,894	5,002
Amortization of Bond (Premium) Discount	(15,368)	16,392
Loss on Defeasement of Bonds	-	485,235
Gain on Disposal of Property and Equipment	-	(20)
Provision for Bad Debts	-	8,000
(Increase) Decrease in Assets:		
Resident Accounts Receivable	(162,865)	14,300
Prepaid Expenses	(11,379)	(12,552)
Increase (Decrease) in Liabilities		
Accounts Payable	164,728	(915)
Accrued Expenses	(259,472)	(66,044)
Resident Funds Held for Safekeeping	6,800	(9,229)
Unspent Government Grants	(47,422)	47,422
Net Cash Used by Operating Activities	(2,752,369)	(587,411)
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of Property and Equipment	(3,562,119)	(429,242)
Net Cash Used by Investing Activities	(3,562,119)	(429,242)
CASH FLOWS FROM FINANCING ACTIVITIES		
Payment of Bond Issuance Costs	-	(261,199)
Proceeds from Issuance of Bonds	-	14,899,925
Principal Payments on Bonds	(46,200)	(151,800)
Refunding of the Series 2013 Bonds	-	(6,093,433)
Prepayment of Interest and Fees on Series 2013 Refunding Bonds	-	(894,438)
Net Advances from Related Parties	1,767,845	439,597
Net Cash Provided by Financing Activities	1,721,645	7,938,652
CHANGE IN CASH, CASH EQUIVALENTS, AND RESTRICTED CASH	(4,592,843)	6,921,999
Cash, Cash Equivalents, and Restricted Cash - Beginning of Year	7,538,462	616,463
CASH, CASH EQUIVALENTS, AND RESTRICTED CASH - END OF YEAR	\$ 2,945,619	\$ 7,538,462

See accompanying Notes to Financial Statements.

MASONIC CENTER FOR HEALTH AND REHAB, INC.
STATEMENTS OF CASH FLOWS (CONTINUED)
YEARS ENDED JUNE 30, 2022 AND 2021

	2022	2021
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION		
Cash Paid for Interest	\$ 250,836	\$ 303,138
Cash and Cash Equivalents	\$ 181,937	\$ 162,444
Resident Funds Held for Safekeeping	24,192	17,392
Cash Portion of Assets Limited as to Use	2,739,490	7,358,626
Cash, Cash Equivalents, and Restricted Cash	\$ 2,945,619	\$ 7,538,462
SUPPLEMENTAL DISCLOSURE OF NONCASH INVESTING ACTIVITIES		
Property and Equipment in Accounts Payable at Year-End	\$ 838,666	\$ -

See accompanying Notes to Financial Statements.

MASONIC CENTER FOR HEALTH AND REHAB, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022 AND 2021

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Operations

Masonic Center for Health and Rehab, Inc. (the Center), is a nonprofit corporation that operates an 50-bed skilled nursing and rehabilitation facility for residents of Waukesha County and the surrounding area.

The Center is affiliated with Wisconsin Masonic Home, Inc. (the Home), its sole member, Village on the Square, Inc. (the Village), Grand Lodge Free and Accepted Masons of Wisconsin (the Grand Lodge), and the Wisconsin Masonic Benevolent Activities Board.

The Home provides housing and related services to senior residents through the following facilities:

- Compass Point, a 75-unit catered senior living independent apartment facility located in Dousman, Wisconsin.
- Riverside Lodge, a 20-bed memory care facility located in Dousman, Wisconsin.

Three Pillars Development, LLC (the Development Corp), a wholly owned subsidiary of the Home, was formed in May 2019. The Development Corp is a single member LLC and was established for future development of the Home.

The Village operates a 115-unit independent living facility for persons aged 55 and older which is located in Dousman, Wisconsin. The Village is designed as the "entry level" of a continuum of care operated in conjunction with the Home and the Center, collectively known as Three Pillars Senior Living Communities.

The Village on the Square Preserve, LLC (the Preserve), a wholly owned subsidiary of the Village, was formed in May 2019. The Preserve is a single member LLC and was established to hold land purchased for future development.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements. Estimates also affect the reported amounts of revenues and expenses, including functional allocations, during the reporting period. Actual results may differ from those estimates.

MASONIC CENTER FOR HEALTH AND REHAB, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022 AND 2021

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Basis of Presentation

Net assets, revenues, gains, and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

Net Assets Without Donor Restrictions – Those resources available for general operations over which the board of directors has discretionary control. Designated amounts represent those revenues that the board has set aside for a particular purpose.

Net Assets With Donor Restrictions – Those resources subject to donor-imposed stipulations that will be satisfied by actions of the Center or passage of time. Net assets may be subject to donor-imposed stipulations that they be maintained permanently by the Center. Generally, the donors of these assets permit the Center to use all or part of the income earned, including capital appreciation, on any related investments for general or specific purposes.

Contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Unconditional promises to give cash and other assets are reported at fair value at the date the promise is received, less an allowance for promises estimated to be uncollectible. Conditional promises to give and indications of intentions to give are reported at fair value at the date the gift is received. The gifts are reported as donor restricted if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and are reported in the statement of operations as net assets released from restrictions. Donor-restricted contributions for which restrictions are met within the same year as received are reflected as net assets without donor restriction.

Cash and Cash Equivalents

The Center considers all unrestricted, highly liquid investments purchased with an original maturity of three months or less to be cash equivalents, excluding amounts limited as to use.

The Center may at times have funds on deposit at one financial institution that exceeds the federally insured limits. Deposits are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. The Center has not experienced any losses with these accounts and management believes the Center is not exposed to any significant risk on these deposits.

Restricted Cash

The Center considers cash and cash equivalents to be restricted when withdrawal or general use is restricted without consent of another party or legally restricted by contract.

Resident Funds Held for Safekeeping

Resident funds held for safekeeping consist of amounts on deposit at the Center by residents. These amounts can be withdrawn at any time by the resident.

MASONIC CENTER FOR HEALTH AND REHAB, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022 AND 2021

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets Limited as to Use

Assets limited as to use include assets set aside under terms of bond indentures. Assets limited as to use that are required for obligations classified as current liabilities are reported as current assets.

Resident Accounts Receivable

The Center provides an allowance for uncollectible accounts using the reserve method, which is based on management's judgment considering historical information. Accounts receivable are unsecured resident obligations that are stated at the amount management expects to collect from outstanding balances. Any amounts not paid in accordance with the terms of the admission agreement are considered past due. When all collection efforts have been exhausted, the accounts are written off against the related allowance. The Center has provided an allowance in the amount of \$57,130 and \$58,020 for the years ended June 30, 2022 and 2021, respectively.

Compliance

The Center is affected by the health care economy in the state of Wisconsin and is subject to local, state, and federal rules and regulations. Compliance with these laws and regulations, particularly those relating to the Medicare and Medicaid programs, can be subject to government review and interpretation, as well as regulatory actions unknown and unasserted at this time. Violations of these regulations could result in the imposition of significant fines and penalties, as well as significant repayments of previously billed and collected revenue from residents' services. Management believes that the Center is in substantial compliance with current laws and regulations.

Credit Risk

Financial instruments, which potentially subject the Center to concentration of credit risk, consist of cash and cash equivalents and receivables. These financial instruments are carried at their approximate fair value. The Center's policy is to limit credit exposure on financial instruments and place its cash with financial institutions deemed as being credit worthy.

Concentration of credit risk with respect to receivables is limited due to the large resident base and the expectation that government programs will make timely payments.

Property and Equipment

Property and equipment acquisitions are recorded at cost, except donated assets, which are recorded at fair market value at date of donation. The Center capitalizes additions and betterments that are at least \$2,500 for a single item or \$5,000 for a group of related items. Items below those thresholds and maintenance and repairs, which do not improve or extend the life of the respective assets, are expensed currently. Depreciation is computed using the straight-line method over the following estimated useful lives:

Land Improvements	2 to 40 Years
Buildings and Building Improvements	5 to 40 Years
Furniture and Equipment	3 to 20 Years
Vehicles	4 to 12 Years

MASONIC CENTER FOR HEALTH AND REHAB, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022 AND 2021

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Property and Equipment (Continued)

Construction in progress is stated at cost, which consists of renovations and expansion of the Center. Total estimated costs of the project are \$7,418,000, which will be funded with the proceeds from the WHEFA Revenue Bonds, Series 2021A. The renovations and expansion of the Center was completed in September 2022.

Impairment of Long-Lived Assets

On an ongoing basis, the Center reviews long-lived assets for impairment whenever events or changes in circumstances indicate the carrying amount of an asset may not be recoverable. The Center recognizes impairment losses if the undiscounted cash flows expected to be generated by the asset are less than the carrying value of the related asset. The impairment loss adjusts the assets to fair value. As of June 30, 2022 and 2021, management believes that no impairments existed and no such losses have been recorded.

Resident Service Revenue

Revenue and service fees from skilled nursing care and rehabilitation services are reported at the amount that reflects the consideration to which the Center expects to be entitled in exchange for providing resident services and care. These amounts are due from residents, third-party payors (including health insurers and government programs), and others and includes variable consideration for retroactive revenue adjustments due to settlement of audits, reviews, and investigations. Generally, the Center bills the residents monthly for services and third-party payors several days after the services are performed. Revenue is recognized as performance obligations are satisfied.

Performance obligations are determined based on the nature of the services provided by the Center. Revenue for performance obligations satisfied over time is recognized based on actual charges incurred in relation to total expected (or actual) charges. The Center believes that this method provides a faithful depiction of the transfer of services over the term of the performance obligation based on the inputs needed to satisfy the obligation. Generally, performance obligations satisfied over time relate to residents in the facility receiving skilled nursing services or housing residents receiving other services from the Center. The Center considers daily services provided to residents of the skilled nursing facility and monthly rental for housing services as a separate performance obligation and measures this on a monthly basis, or upon move-out within the month, whichever is shorter. The Center measures the performance obligation from admission into the facility to the point when it is no longer required to provide services to that resident, which is generally at the time of the termination of the resident contract.

Revenue for performance obligations satisfied at a point in time is generally recognized when goods are provided to the residents and customers in a retail setting (for example, transportation, beauty salon, and cafeteria meals) and the Center does not believe it is required to provide additional goods or services related to that sale.

MASONIC CENTER FOR HEALTH AND REHAB, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022 AND 2021

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Resident Service Revenue (Continued)

The Center determines the transaction price based on standard charges for goods and services provided, reduced by contractual adjustments provided to third-party payors and/or implicit price concessions provided to residents. The Center determines its estimates of contractual adjustments based on contractual agreements, its policies, and historical experience. The Center determines its estimate of implicit price concessions based on its historical collection experience.

Settlements with third-party payors for retroactive adjustments due to audits, reviews, or investigations are considered variable consideration and are included in the determination of the estimated transaction price for providing resident care. These settlements are estimated based on the terms of the payment agreement with the payor, correspondence from the payor, and the Center's historical settlement activity, including an assessment to ensure that it is probable that a significant reversal in the amount of cumulative revenue recognized will not occur when the uncertainty associated with the retroactive adjustment is subsequently resolved. Estimated settlements are adjusted in future periods as adjustments become known (that is, new information becomes available), or as years are settled or are no longer subject to such audits, reviews, and investigations. Adjustments arising from a change in an implicit price concession impacting transaction price, were not significant in 2022 or 2021.

Generally, residents who are covered by third-party payors are responsible for related deductibles and coinsurance, which vary in amount. The Center estimates the transaction price for residents with deductibles and coinsurance based on historical experience and current market conditions. The initial estimate of the transaction price is determined by reducing the standard charge by any contractual adjustments, discounts, and implicit price concessions. Subsequent charges to the estimate of the transaction price are generally recorded as adjustments to resident services revenue in the period of the change. Additional revenue recognized due to changes in its estimates of implicit price concessions, discounts, and contractual adjustments were not considered material for the years ended June 30, 2022 and 2021. Subsequent changes that are determined to be the result of an adverse change in the resident's ability to pay are recorded as provision for uncollectible accounts and were not considered material for the years ended June 30, 2022 and 2021.

The Center has determined that the nature, amount, timing, and uncertainty of revenue and cash flows are affected by the following factors: payors, length of stay, service line, method of reimbursement, and timing of when revenue is recognized. The method of reimbursement is prospective payments and the timing of revenue recognition is health care services transferred over time.

MASONIC CENTER FOR HEALTH AND REHAB, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022 AND 2021

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Resident Service Revenue (Continued)

The composition of revenue and service fees by primary payor for the years ended June 30 consisted of the following:

	2022	2021
Medicare	\$ 1,709,920	\$ 1,742,098
Medicaid	1,808,299	1,862,090
Private Pay and Other	2,145,414	3,063,566
Total	\$ 5,663,633	\$ 6,667,754

For the years ended June 30, 2022 and 2021, revenue recognized by the Center from goods and services that transfer to the customer at a point in time were not material to the financial statements.

The opening and closing contract balances were as follows:

	Accounts Receivable
Balance as of July 1, 2021	\$ 244,233
Balance as of June 30, 2021	221,933
Balance as of June 30, 2022	384,798

Third-Party Reimbursement Agreements

Medicaid

A significant portion of the Center's skilled nursing services are provided to nursing home residents who are beneficiaries of the Medicaid program administered by the state of Wisconsin. The Center bills the program using rates established by the state of Wisconsin, based on nursing home cost reports submitted by the Center. Such rates are subject to audit and adjustment by the state of Wisconsin for the preceding three years. Any adjustments made to rates are recorded in operations in the year of adjustment.

Family Care

The Center's reimbursement is based on a contractual arrangement with the Family Care Program. Rate adjustments under this program are reflected in income when determinable.

MASONIC CENTER FOR HEALTH AND REHAB, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022 AND 2021

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Third-Party Reimbursement Agreements (Continued)

Medicare

The Medicare program is administered by the United States Centers for Medicare and Medicaid Services (CMS).

The Center participates in the Medicare program. The Center is paid under the Medicare Prospective Payment System (PPS) for residents who are Medicare Part A eligible and meet the coverage guidelines for skilled nursing facility services (SNFs). The PPS is a per diem price-based system. Annual cost reports are required to be submitted to the designated Medicare Administrative Contractor; however, they do not contain a cost settlement. CMS recently finalized the Patient Driven Payment Model (PDPM) to replace the existing Medicare reimbursement system effective October 1, 2019. Under PDPM, therapy minutes are removed as the primary basis for payment and instead uses the underlying complexity and clinical needs of a patient as a basis for reimbursement. In addition, PDPM introduces variable adjustment factors that change reimbursement rates during the resident's length of stay.

Nursing facilities licensed for participation in the Medicare and Medicaid programs are subject to annual surveys. If it is determined that a nursing facility is not in substantial compliance with the requirements of participation, CMS may impose sanctions and penalties during the period of noncompliance, which would have a negative impact on the revenues of the nursing facility.

Occupancy Percentages

During the years ended June 30, 2022 and 2021, the occupancy percentages of the Center and the percentages of residents covered under the Medicaid and Medicare programs were as follows:

	<u>2022</u>	<u>2021</u>
Total Occupancy	78.4 %	68.9 %
Medicare	18.3	14.9
Medicaid	50.3	48.0

Deficiency of Revenue Over Expenses

The accompanying statements of operations and changes in net deficit include the classification deficiency of revenue over expenses, which is considered the operating indicator. Other changes in net deficit that are excluded from the operating indicator include unrealized gains and losses from debt securities, permanent transfer of assets to and from affiliates for other than goods and services and contributions of long-lived assets, including assets acquired using contributions that by donor restriction were to be used for the purposes of acquiring such assets.

MASONIC CENTER FOR HEALTH AND REHAB, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022 AND 2021

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Advertising Costs

The Center expenses advertising costs as incurred. For the years ended June 30, 2022 and 2021, the Center had advertising expenses of approximately \$10,200 and \$18,000, respectively. Advertising costs are included with Administrative and Other Services on the statements of operations.

Real Estate Taxes

The real estate of the Center has been exempted from ad valorem property taxes by the state of Wisconsin and its political subdivisions. The Center and the City of Dousman have entered into an agreement for payment in lieu of taxes for municipal services.

Retirement Plan

The Center sponsors a defined contribution retirement plan covering substantially all employees working in excess of an average of 20 hours per week. The Center matches 75 cents on the dollar of each participant's contribution up to a maximum of 4.5% of covered earnings. In addition, the Center may make discretionary contributions for the employees' benefit. Retirement plan expense was approximately \$71,900 and \$68,400 for the fiscal years ended June 30, 2022 and 2021, respectively.

Income Taxes

The Center is a nonprofit Corporation as described in Section 501(c)(3) of the Internal Revenue Code (IRC) and is exempt from federal and state income taxes on related income pursuant to Section 501(a) of the IRC.

The Center's income tax returns are subject to review and examination in the U.S. federal, state, and local authorities. The Center is not aware of any activities that are subject to tax on unrelated business income, excise, or other taxes or may jeopardize its tax-exempt status.

Fair Value of Financial Instruments

The Center has also adopted the policy of valuing certain financial instruments at fair value. This accounting policy allows the Center the irrevocable option to elect fair value for the initial and subsequent measurement for certain financial assets and liabilities on an instrument-by-instrument basis. The Center has not elected to measure any existing financial instruments at fair value; however, the Center may elect to measure newly acquired financial instruments at fair value in the future.

Governmental Grant Revenue and Unspent Government Grants

Governmental grant revenue represents funds received for lost revenue and expenses (allowable costs) related to the COVID-19 pandemic. As allowable costs are incurred, amounts are recorded as revenue. Any grants received that are not used within the specified time frame or under appropriate circumstances may be repayable.

MASONIC CENTER FOR HEALTH AND REHAB, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022 AND 2021

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Functional Allocation of Expenses

The statements of functional expenses present the natural classification detail of expenses by function. Accordingly, certain costs have been allocated among the programs and supporting services benefited. Salaries and related expenses are allocated based on job descriptions and the best estimates of management. Expenses, other than salaries and related expenses, which are not directly identifiable by program or supporting services, are allocated based on square footage, time allocation, and on the best estimates of management.

Adoption of New Accounting Standard - Leases

In February 2016, the Financial Accounting Standards Board (FASB) issued ASU No. 2016-02, *Leases (Topic 842)*. This new standard increases transparency and comparability among organizations by requiring the recognition of right-of-use (ROU) assets and lease liabilities on the balance sheet. Most prominent amount the changes in the standard is the recognition of ROU assets and lease liabilities by lessees for those leases classified as operating leases. Under the standard, disclosures are required to meet the objective of enabling users of financial statements to assess the amount, timing, and uncertainty of cash flows arising from leases.

The Center adopted the requirements of the guidance effective July 1, 2020, and has elected to apply the provisions of this standard to the beginning of the earliest comparative period presented.

The Center has elected to adopt the package of practical expedients available in the year of adoption. The Center has elected to adopt the available practical expedient to use hindsight in determining the lease term and in assessing impairment of the Center's ROU assets.

The Center determines if an arrangement is a lease at inception. Operating leases are included in right-of-use (ROU) assets – operating and lease liability – operating, and finance leases are included in right-of-use (ROU) assets – financing and lease liability – financing in the statements of financial position.

ROU assets represent the Center's right to use an underlying asset for the lease term and lease liabilities represent the Center's obligation to make lease payments arising from the lease. ROU assets and liabilities are recognized at commencement date based on the present value of lease payments over the lease term. Lease terms may include options to extend or terminate the lease when it is reasonably certain that the Center will exercise that option. Lease expense for operating lease payments is recognized on a straight-line basis over the lease term. The Center has elected to recognize payments for short-term leases with a lease term of 12 months or less as expense as incurred and these leases are not included as lease liabilities or right of use assets on the statements of financial position.

At June 30, 2022 and 2021, the Center did not have any right-of-use assets nor lease liabilities.

MASONIC CENTER FOR HEALTH AND REHAB, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022 AND 2021

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Subsequent Events

In preparing these financial statements, management has evaluated events and transactions for potential recognition or disclosure through November 1, 2022, the date the financial statements were available to be issued.

NOTE 2 LIQUIDITY AND AVAILABILITY

The Center manages its cash available to meet general expenditures following three guiding principles: Operating within a prudent range of financial soundness and stability, maintaining adequate liquid assets to fund near-term operating needs, and maintaining sufficient reserves to provide reasonable assurance that long-term obligations will be discharged.

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the balance sheet, consist of the following:

	<u>2022</u>	<u>2021</u>
Financial Assets at Year-End:		
Cash and Cash Equivalents	\$ 181,937	\$ 162,444
Resident Funds Held for Safekeeping	24,192	17,392
Resident Accounts Receivable	384,798	221,933
Assets Limited to Use	<u>2,739,490</u>	<u>7,358,626</u>
Total Financial Assets	3,330,417	7,760,395
Less: Amounts Not Available to be Used Within One Year		
Resident Funds Held for Safekeeping	(24,192)	(17,392)
Assets Limited to Use	<u>(2,739,490)</u>	<u>(7,358,626)</u>
Total Financial Assets Available for Use Within One Year	<u>\$ 566,735</u>	<u>\$ 384,377</u>

The Center has certain purpose-restricted assets limited to use that are designated for future expenditures. These assets limited to use, which are more fully described in Note 3, are not available for general expenditure within the next year and are not reflected in the amounts above.

NOTE 3 ASSETS LIMITED AS TO USE

The composition of assets limited as to use at June 30, 2022 and 2021, consisted of cash and cash equivalents. The purpose of the assets limited as to use is as defined in the master trust indenture and set forth as follows:

	<u>2022</u>	<u>2021</u>
Funds Held by Trustees Under Bond		
Indenture Agreements:		
Project Fund	\$ 1,977,229	\$ 6,596,560
Debt Service Fund	762,261	762,066
Assets Limited as to Use	<u>\$ 2,739,490</u>	<u>\$ 7,358,626</u>

MASONIC CENTER FOR HEALTH AND REHAB, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022 AND 2021

NOTE 4 BONDS PAYABLE

Bonds payable consisted of the following as of June 30:

<u>Description</u>	<u>2022</u>	<u>2021</u>
Wisconsin Health and Educational Facilities Authority Revenue Bonds, Series 2021A (Three Pillars Senior Living Communities), dated March 1, 2021. The bonds require annual principal payments through August 15, 2055; the bonds require semiannual interest payments at a rate of 4.00%.	\$ 7,065,600	\$ 7,065,600
Wisconsin Health and Educational Facilities Authority Taxable Refunding Revenue Bonds, Series 2021B (Three Pillars Senior Living Communities), dated March 1, 2021. The bonds require annual principal payments through August 15, 2055; the bonds require semiannual interest payments at a rate ranging from 1.999% to 4.190%.	6,982,800	7,029,000
Plus: Original Issue Premium	789,957	805,325
Less: Unamortized Debt Issuance Costs	<u>(256,305)</u>	<u>(261,199)</u>
Bonds Payable, Net	14,582,052	14,638,726
Less: Current Maturities	<u>(107,250)</u>	<u>(46,200)</u>
Amount Due After One Year	<u>\$ 14,474,802</u>	<u>\$ 14,592,526</u>

In addition to the debt listed above, the Center is part of the Three Pillars Senior Living Communities Obligated Group (Obligated Group), consisting of the Center, the Home, and the Village, which has total debt of \$53,890,968 and \$54,095,004 at June 30, 2022 and 2021, respectively. The Center's property, equipment, and revenues are all pledged as collateral on all of the Obligated Group's debt.

On June 7, 2013, WHEFA Revenue Bonds, Series 2013 were issued to the Obligated Group in an aggregate principal amount of \$22,820,000 with an original issue premium of \$1,622,208. The portion of the debt and unamortized premium allocated to the Center was based on its portion of the proceeds.

Trust funds created under the WHEFA Revenue Bonds, Series 2013 are held in the custody of the trustee for purposes provided in the indenture. The member of the Obligated Group has granted to the trustee a first-mortgage lien on certain real estate, pledged revenue, and a security interest in certain equipment of the member of the Obligated Group, subject in each case to permitted encumbrances as defined in the master indenture for the fixed rate revenue bonds. The trust indenture includes certain restrictive covenants including a debt service coverage ratio requirement.

MASONIC CENTER FOR HEALTH AND REHAB, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022 AND 2021

NOTE 4 BONDS PAYABLE (CONTINUED)

On June 26, 2020, notice was provided to the owners of the Series 2013 WHEFA Revenue Refunding Bonds that a \$905,000 portion of the bonds were being defeased pursuant to an Escrow Agreement (the agreement) dated June 26, 2020. Per the agreement, \$905,000 of proceeds from the Home's sale of its MasonWoods property were to be deposited into an escrow account and held by The Bank of New York Mellon Trust Company, N. A. The escrow account balance will then be used to pay the redemption value of the defeased bonds at their call date of August 15, 2023.

Following the sale of MasonWoods by the Home and defeasance of the \$905,000 portion of the outstanding Series 2013 WHEFA Revenue Refunding Bonds, the remaining portion of the outstanding bonds, bond issuance costs, and original issue premium that were originally held by MasonWoods were reallocated amongst the obligated group using the allocation percentages that were originally established in 2013 based on share of the bond proceeds. This reallocation resulted in an increase to the Center's outstanding bonds payable net of unamortized debt issuance costs and original issue premium on the accompanying balance sheet as of June 30, 2020.

On March 12, 2021, notice was provided to the owners of the Series 2013 WHEFA Revenue Refunding Bonds that the bonds were being defeased pursuant to an Escrow Agreement (the agreement) dated March 10, 2021. Per the agreement, proceeds from the issuance of the WHEFA Taxable Refunding Revenue Bonds, Series 2021B funded the advance refunding and defeasance of the outstanding Series 2013 Bonds. In addition, certain proceeds of the Series 2021B Bonds were deposited into an escrow account held by The Bank of New York Mellon Trust Company, N.A. The escrow account balance will then be used to pay the redemption value of the defeased bonds at their call date of August 15, 2023.

On March 1, 2021, WHEFA Revenue Bonds, Series 2021A were issued for the benefit of the Obligated Group in an aggregate principal amount of \$29,440,000 with an original issue premium of \$3,355,004. The portion of the debt and unamortized premium allocated to the Center was based on its portion of the proceeds. The portion of the project fund related to the Center was \$1,977,229 and \$6,596,560 at June 30, 2022 and 2021, respectively, and the portion of the debt service funds related to the Center was \$384,821 and \$384,626 at June 30, 2022 and 2021, respectively.

On March 1, 2021 WHEFA Revenue Bonds, Series 2021B were issued for the benefit of the Obligated Group in an aggregate principal amount of \$21,300,000. The portion of the debt allocated to the Center was based on its portion of the proceeds. The portion of the debt service funds related to the Center was \$377,440 at June 30, 2022 and 2021, respectively.

Trust funds created under the WHEFA Revenue Bonds, Series 2021A and WHEFA Taxable Refunding Revenue Bonds, Series 2021B are held in the custody of the trustee for purposes provided in the indentures. The member of the Obligated Group has granted to the trustee a lien on certain real estate, pledged revenue, and a security interest in certain equipment of the member of the Obligated Group, subject in each case to permitted encumbrances as defined in the master indentures for the revenue bonds. The trust indentures include certain restrictive covenants including a debt service coverage ratio requirement.

MASONIC CENTER FOR HEALTH AND REHAB, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022 AND 2021

NOTE 4 BONDS PAYABLE (CONTINUED)

The outstanding balance of bonds payable presented on the accompanying balance sheets is reduced by the unamortized amount of related debt issuance costs. Amortization expense for the years ended June 30, 2022 and 2021 was \$4,894 and \$5,002, respectively, and is included in interest and amortization on the statements of operations. Accumulated amortization was \$4,894 and \$- as of June 30, 2022 and 2021, respectively.

Bonds payable maturities are as follows:

<u>Year Ending June 30,</u>	<u>Amount</u>
2023	\$ 107,250
2024	210,900
2025	217,800
2026	223,050
2027	231,150
Thereafter	13,058,250
Total Bonds Payable	\$ 14,048,400

NOTE 5 NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions were available for the purposes of future periods of \$490 and \$1,497 at June 30, 2022 and 2021, respectively.

NOTE 6 MALPRACTICE INSURANCE

The Center's professional liability insurance for claim losses up to \$1,000,000 per claim with an aggregate of \$2,000,000 per year. The Center also has occurrence basis umbrella coverage of \$7,000,000 for each occurrence and for all occurrences in any policy year. The professional liability insurance policy is renewable annually and has been renewed by the insurance carrier for the annual period extending through July 1, 2023.

NOTE 7 COMMITMENTS

The Center sponsors a self-funded health benefit plan covering substantially all employees working in excess of an average of 30 hours per week and their dependents. The Center's liability is limited through its arrangement with a commercial insurance carrier to indemnify it against losses in excess of prescribed specific and aggregate limits (stop-loss coverage). The health insurance expense is based upon actual claims paid, reinsurance premiums, administration fees, and provisions for unpaid and unasserted claims at year-end.

Health insurance expense for the fiscal years ended June 30, 2022 and 2021 was \$606,970 and \$483,847, respectively. A liability for estimated claims outstanding at June 30, 2022 and 2021 has been recorded. Management believes this liability is sufficient to cover estimated claims including claims incurred but not yet reported.

MASONIC CENTER FOR HEALTH AND REHAB, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022 AND 2021

NOTE 8 RELATED PARTY TRANSACTIONS

The Home and the Village share various administrative and general services with the Center for which intercompany payments are recorded.

The Center had a payable to the Home of \$11,355,296 and \$9,090,117 as of June 30, 2022 and 2021, respectively. Under the terms of the agreement between the Center and the Home, the Home is allowing the Center to repay the balance as cash becomes available and will not demand repayment within the next fiscal year.

The Center had a payable to the Village of \$1,352,191 and \$1,010,859 as of June 30, 2022 and 2021, respectively. Under the terms of the agreement between the Village and the Center, the Village has allowed for repayment of the balance as cash becomes available and will not demand repayment within the next fiscal year.

The Center leases, under terms of a 99-year lease, a parcel of land from Grand Lodge. The annual rental rate of the lease is \$1 and the lease term expires in 2095, so long as the leased premises shall not be used for purposes other than for residential and health care needs for the aged. The terms of the lease provide that any buildings, structures, or other improvements shall belong to the Grand Lodge at the termination of the lease.

Other property costs represent expenditures by the Center since its inception. The transferred assets and the purchased assets are included in the financial statements as owned assets based on the responsibility of the Center to operate and maintain the facilities since the length of the lease term exceeds the useful life of the assets.

The Home made a net asset transfer to the Center in the amount of \$155 for the year ended June 30, 2021. This amount has been recorded as net transfer from affiliate on the statement of changes in net deficit.

Three Pillars Senior Living Communities has agreed to pay an annual fee to the Grand Lodge as a result of their consent to certain amendments to the mortgage agreements. During the years ended June 30, 2022 and 2021, Three Pillars Senior Living Communities paid \$120,000, related to this agreement. Payments are scheduled to be \$120,000 each February 1 until any and all outstanding amounts due and owing arising under and pursuant to the Master Trust Indenture entered into by Three Pillars Senior Living Communities, or any refinancing thereof, are satisfied and paid in full.

MASONIC CENTER FOR HEALTH AND REHAB, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022 AND 2021

NOTE 9 GOVERNMENTAL GRANT REVENUE AND UNSPENT GOVERNMENT GRANTS

Due to the Coronavirus pandemic, the U.S. Department of Health and Human Services (HHS) and Wisconsin Department of Health Services (WI DHS) made available emergency relief grants funds to health care providers through the Coronavirus Aid, Relief, and Economic Security (CARES) Act Provider Relief Fund (PRF) and Wisconsin CARES Act Provider Payments (WI CAPP), respectively. Total PRF and WI CAPP funds approved and received by the Center were \$403,045 and \$2,232,990 as of June 30, 2022 and 2021, respectively. The PRF and WI CAPP payments have terms and conditions that the Center is required to follow when expending these funds for lost revenues or direct, incremental COVID expenses. Included in the PRF terms and conditions is a potential for repayment of these funds if they are not expended in line with the terms and conditions of the programs. PRF is also subject to reporting requirements and could be subject to a single audit. At June 30, 2022 and 2021, the Center recognized \$451,369 and \$2,185,568, respectively, of PRF and CAPP funds received. The revenues recognized are included in governmental grant revenue on the statement of operations and changes in net deficits. At June 30, 2022 and 2021, \$- and \$47,422, respectively, of PRF and WI CAPP funds remained in unspent government grants in the balance sheet. Management believes that amounts recognized as of June 30, 2022 and 2021 are in compliance with the program.

NOTE 10 MANAGEMENT'S PLANS FOR SUSTANIED LOSSES

The accompanying financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America, which contemplates continuation of The Center as a going concern. The Center has sustained losses in recent years and accumulated a net deficit without donor restrictions.

The Center is working to remain profitable and reduce its net deficit without donor restrictions. Management plans include continued support from The Home and sustain a stable census. Additionally, management believes that The Center will generate sufficient cash flow from operations to meet its obligations.

VILLAGE ON THE SQUARE, INC.
FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2022 AND 2021



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VILLAGE ON THE SQUARE, INC.
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INDEPENDENT AUDITORS' REPORT

Board of Directors
Village on the Square, Inc.
Dousman, Wisconsin

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Village on the Square, Inc., which comprise the balance sheets as of June 30, 2022 and 2021, and the related statements of operations, changes in net assets (deficit), functional expenses, and cash flows for the years 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 Village on the Square, Inc. as of June 30, 2022 and 2021, and the results of its operations and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Village on the Square, Inc. 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 Village on the Square, Inc.'s ability to continue as a going concern for one year after the date the financial statements are available to be issued.

Board of Directors
The Village on the Square, Inc.

Auditors' 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 auditors' 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 GAAS 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 GAAS, 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 Village on the Square, Inc.'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 Village on the Square, Inc.'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.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Wauwatosa, Wisconsin
November 1, 2022

VILLAGE ON THE SQUARE, INC.
BALANCE SHEETS
JUNE 30, 2022 AND 2021

ASSETS	2022	2021
CURRENT ASSETS		
Cash and Cash Equivalents	\$ 17,126	\$ 107,530
Resident Accounts Receivable	11,322	19,461
Notes Receivable	132,600	-
Prepaid Expenses and Other	23,945	21,169
Total Current Assets	184,993	148,160
ASSETS LIMITED AS TO USE	297,377	297,377
PROPERTY AND EQUIPMENT		
Land	325,337	325,337
Land Improvements	725,904	722,517
Buildings and Building Improvements	15,767,511	15,496,310
Furniture and Equipment	2,501,029	2,399,307
Vehicles	303,612	290,082
Construction in Progress	189,571	52,501
Total	19,812,964	19,286,054
Less: Accumulated Depreciation	13,878,814	13,146,547
Property and Equipment, Net	5,934,150	6,139,507
OTHER ASSETS		
Due from Related Party	1,352,191	1,010,859
Investments	11,028,724	13,347,743
Total Other Assets	12,380,915	14,358,602
Total Assets	\$ 18,797,435	\$ 20,943,646

See accompanying Notes to Financial Statements.

VILLAGE ON THE SQUARE, INC.
BALANCE SHEETS (CONTINUED)
JUNE 30, 2022 AND 2021

LIABILITIES AND NET ASSETS (DEFICIT)	2022	2021
CURRENT LIABILITIES		
Current Maturities of Bonds Payable	\$ 84,500	\$ 36,400
Accounts Payable	122,659	28,125
Accrued Expenses	152,617	106,378
Current Portion of Refundable Residency Fees	1,066,500	1,090,850
Total Current Liabilities	1,426,276	1,261,753
 LONG-TERM LIABILITIES		
Bonds Payable, Less Current Maturities	5,312,649	5,395,190
Deferred Revenue from Admission and Residency Fees	764,131	695,696
Due to Related Party	1,864,726	3,772,443
Refundable Residency Fees	9,885,955	8,858,705
Refundable Advance Fees	93,867	89,367
Total Long-Term Liabilities	17,921,328	18,811,401
Total Liabilities	19,347,604	20,073,154
 NET ASSETS (DEFICIT)		
Net Assets (Deficit) Without Donor Restrictions	(550,169)	870,492
Total Liabilities and Net Deficit	\$ 18,797,435	\$ 20,943,646

See accompanying Notes to Financial Statements.

VILLAGE ON THE SQUARE, INC.
STATEMENTS OF OPERATIONS
YEARS ENDED JUNE 30, 2022 AND 2021

	2022	2021
OPERATING REVENUE		
Resident Service Revenue	\$ 2,743,703	\$ 2,556,947
Amortization of Admission and Residency Fees	139,865	148,259
Contributions	312	1,363
Net Investment Income	485,954	682,618
Total Operating Revenue	3,369,834	3,389,187
OPERATING EXPENSES		
Resident Care Services	84,557	131,046
Dining Services	426,358	411,699
Housekeeping Services	60,967	46,541
Plant Operations	709,367	607,656
Laundry Services	1,247	1,963
Administrative and Other Services	524,240	569,594
Employee Benefits	189,447	244,541
Depreciation Expense	732,268	754,087
Interest and Amortization	212,479	230,172
Total Operating Expenses	2,940,930	2,997,299
OPERATING INCOME	428,904	391,888
NONOPERATING INCOME (EXPENSE)		
Loss on Defeasement of Bonds	-	(382,306)
Gain on Disposal of Assets	-	30
Change in Net Unrealized Gains (Losses) on Equity Investments	(1,283,939)	2,176,374
Total Nonoperating Income (Expense)	(1,283,939)	1,794,098
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	\$ (855,035)	\$ 2,185,986

See accompanying Notes to Financial Statements.

VILLAGE ON THE SQUARE, INC.
STATEMENTS OF CHANGES IN NET ASSETS (DEFICIT)
YEARS ENDED JUNE 30, 2022 AND 2021

	2022	2021
NET DEFICIT WITHOUT DONOR RESTRICTIONS		
Excess (Deficiency) of Revenue Over Expenses	\$ (855,035)	\$ 2,185,986
Change in Net Unrealized Gains on Debt Investments Other than Trading Securities	(571,626)	(85,347)
CHANGE IN NET ASSETS (DEFICIT)	(1,426,661)	2,100,639
Net Asset Transfer from Affiliate	6,000	11,649
Net Deficit - Beginning of Year	870,492	(1,241,796)
NET ASSETS (DEFICIT) - END OF YEAR	\$ (550,169)	\$ 870,492

See accompanying Notes to Financial Statements.

VILLAGE ON THE SQUARE, INC.
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2022

	Program Services	Management and General	Total
Salaries and Wages	\$ 169,730	\$ 77,330	\$ 247,060
Employee Benefits	130,150	59,297	189,447
Purchased Services	143,941	56,748	200,689
Professional Fees	-	67,489	67,489
Supplies	236,209	12,818	249,027
Utilities	270,505	-	270,505
Depreciation	732,268	-	732,268
Interest and Amortization	212,479	-	212,479
Other Expenses	74,032	102,392	176,424
Allocated Costs	248,326	304,626	552,952
Insurance	11,706	30,884	42,590
	<u>\$ 2,229,346</u>	<u>\$ 711,584</u>	<u>\$ 2,940,930</u>
Total Expenses			

See accompanying Notes to Financial Statements.

VILLAGE ON THE SQUARE, INC.
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2021

	Program Services	Management and General	Total
Salaries and Wages	\$ 171,022	\$ 131,454	\$ 302,476
Employee Benefits	138,265	106,276	244,541
Purchased Services	112,725	16,989	129,714
Professional Fees	-	83,859	83,859
Supplies	198,446	14,605	213,051
Utilities	240,435	-	240,435
Depreciation	754,087	-	754,087
Interest and Amortization	230,172	-	230,172
Other Expenses	78,906	76,143	155,049
Allocated Costs	234,902	368,826	603,728
Insurance	12,000	28,187	40,187
	<u>\$ 2,170,960</u>	<u>\$ 826,339</u>	<u>\$ 2,997,299</u>
Total Expenses			

See accompanying Notes to Financial Statements.

VILLAGE ON THE SQUARE, INC.
STATEMENTS OF CASH FLOWS
YEARS ENDED JUNE 30, 2022 AND 2021

	2022	2021
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in Net Asset (Deficit)	\$ (1,426,661)	\$ 2,100,639
Adjustments to Reconcile Change in Net Asset (Deficit) to Net Cash Provided by Operating Activities:		
Depreciation	732,268	754,087
Amortization of Bond Issue Costs	1,959	3,941
Amortization of Bond Premiums	-	(12,915)
Amortization of Admission and Residency Fees	(139,865)	(148,259)
Loss on Defeasement of Bonds	-	382,306
Gain on Disposal of Property and Equipment	-	(30)
Net Change in Unrealized (Gains) Losses on Investments	1,855,565	(2,091,027)
Net Realized Gains on Sale of Securities	(61,330)	(356,921)
(Increase) Decrease in Assets:		
Resident Accounts Receivable	8,139	(4,105)
Note Receivable	(132,600)	-
Prepaid Expense and Other	(2,776)	(519)
Increase (Decrease) in Liabilities:		
Accounts Payable	29,290	185,268
Accrued Expenses	46,239	(67,857)
Net Cash Provided by Operating Activities	910,228	744,608
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of Property and Equipment	(461,667)	(425,419)
Net Sale of Investments and Reinvested Income	474,795	431,508
Net Cash Provided by Investing Activities	13,128	6,089
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds of Admission and Residency Fees	2,251,000	1,355,600
Refunds of Admission and Residency Fees	(1,039,800)	(1,107,175)
Net Reservation Deposits Refunded	4,500	(18,000)
Payment of Bond Issue Costs	-	(106,410)
Proceeds from Issuance of Bonds	-	5,538,000
Principal Payments on Bonds	(36,400)	(119,600)
Refunding of the Series 2013 Bonds	-	(4,830,974)
Prepayment of Interest and Fees on Series 2013 Refunding Bonds	-	(699,439)
Net Advances to Related Parties	(2,243,049)	(919,976)
Net Cash Used by Financing Activities	(1,063,749)	(907,974)
CHANGE IN CASH, CASH EQUIVALENTS, AND RESTRICTED CASH	(140,393)	(157,277)
Cash, Cash Equivalents, and Restricted Cash - Beginning of Year	470,993	628,270
CASH, CASH EQUIVALENTS, AND RESTRICTED CASH - END OF YEAR	\$ 330,600	\$ 470,993

See accompanying Notes to Financial Statements.

VILLAGE ON THE SQUARE, INC.
STATEMENTS OF CASH FLOWS (CONTINUED)
YEARS ENDED JUNE 30, 2022 AND 2021

	2022	2021
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION		
Cash Payments for Interest	\$ 197,630	\$ 256,947
Cash and Cash Equivalents	\$ 17,126	\$ 107,530
Cash Portion of Assets Limited as to Use	297,377	297,377
Cash Portion of Investments	16,097	66,086
Cash, Cash Equivalents, and Restricted Cash	\$ 330,600	\$ 470,993
SUPPLEMENTAL DISCLOSURE OF NONCASH INVESTING ACTIVITIES		
Property and Equipment in Accounts Payable at Year-End	\$ 70,230	\$ 4,986

See accompanying Notes to Financial Statements.

VILLAGE ON THE SQUARE, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022 AND 2021

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Operations

Village on the Square, Inc. (the Village) is a nonprofit corporation which provides housing and security to persons aged 55 and older. The Village, located in Dousman, Wisconsin, consists of a 115-unit independent living facility.

Village on the Square Preserve, LLC (the Preserve), a wholly owned subsidiary of the Village, was formed in May 2019. The Preserve is a single member LLC and was established to hold land purchased for future development.

The Village is affiliated with Wisconsin Masonic Home, Inc. (the Home), its sole member, Masonic Center for Health and Rehab, Inc. (the Center), Grand Lodge Free and Accepted Masons of Wisconsin (the Grand Lodge), and the Wisconsin Masonic Benevolent Activities Board.

The Home provides housing and related services to senior residents through the following facilities:

- Compass Point, a 75-unit catered senior living independent apartment facility located in Dousman, Wisconsin.
- Riverside Lodge, a 20-bed memory care facility located in Dousman, Wisconsin.

Three Pillars Development, LLC (the Development Corp), a wholly owned subsidiary of the Home, was formed in May 2019. The Development Corp is a single member LLC and was established for future development of the Home.

The Center is a 50-bed skilled nursing and rehabilitation facility located in Dousman, Wisconsin. The Village is designed as the "entry level" of a continuum of care operated in conjunction with the Home and the Center, collectively known as Three Pillars Senior Living Communities.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements. Estimates also affect the reported amounts of revenues and expenses, including functional allocations, during the reporting period. Actual results may differ from those estimates.

VILLAGE ON THE SQUARE, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022 AND 2021

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Basis of Presentation

Net assets, revenues, gains, and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

Net Assets Without Donor Restrictions – Those resources available for general operations over which the board of directors has discretionary control. Designated amounts represent those revenues that the board has set aside for a particular purpose.

Net Assets With Donor Restrictions – Those resources subject to donor-imposed stipulations that will be satisfied by actions of the Village or passage of time. Net assets may be subject to donor-imposed stipulations that they be maintained permanently by the Village. Generally, the donors of these assets permit the Village to use all or part of the income earned, including capital appreciation, on any related investments for general or specific purposes.

Contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Unconditional promises to give cash and other assets are reported at fair value at the date the promise is received, less an allowance for promises estimated to be uncollectible. Conditional promises to give and indications of intentions to give are reported at fair value at the date the gift is received. The gifts are reported as donor restricted if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and are reported in the statements of operations as net assets released from restrictions. Donor-restricted contributions for which restrictions are met within the same year as received are reflected as net assets without donor restriction.

At June 30, 2022 and 2021, the Village did not have any net assets with donor restrictions.

Cash and Cash Equivalents

The Village considers all unrestricted, highly liquid investments purchased with an original maturity of three months or less to be cash equivalents, excluding amounts limited as to use.

The Village may, at times, have funds on deposit at one financial institution that exceeds the federally insured limits. Deposits are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. The Village has not experienced any losses with these accounts and management believes the Village is not exposed to any significant risk on these deposits.

Restricted Cash

The Village considers cash and cash equivalents to be restricted when withdrawal or general use is restricted without consent of another party or legally restricted by contract.

Reservation Deposits

Reservation deposits consist of cash held in escrow for deposits and prepaid fees.

VILLAGE ON THE SQUARE, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022 AND 2021

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Investments and Net Investment Income

Investments consisting of marketable equity securities with readily determinable fair values and all investments in debt securities are measured at fair value on the balance sheets. Fair value represents the quoted market values of the underlying investments on the last business day of the fiscal year, including current investment income and expenses. All of the Village's investments are classified as available for sale.

Net investment income (including realized gains and losses from equity securities, interest, and dividends) is reported as operating revenue and is included in excess (deficiency) of revenue over expenses, the operating indicator, unless the income is restricted by donor or law, as this income is available to fund operations. Unrealized gains and losses from equity securities is reported as nonoperating income (expense) and is included in excess (deficiency) of revenue over expenses, the operating indicator, unless the income is restricted by donor or law, as this income is not currently available to fund operations. Unrealized gains and losses from debt securities are excluded from the operating indicator. Realized gain or losses are determined by specific identification. The Village monitors the difference between the cost and fair value of its investments. If investments experience a decline in value that the Village determines is other than temporary, the Village records a realized loss in net investment income.

Fair Value of Financial Instruments

Fair value measurement applies to reported balances that are required or permitted to be measured at fair value under an existing accounting standard. The Village emphasizes that fair value is a market-based measurement, not an entity-specific measurement. Therefore, a fair value measurement should be determined based on the assumptions that market participants would use in pricing the asset or liability and establishes a fair value hierarchy.

The fair value hierarchy consists of three levels of inputs that may be used to measure fair value as follows:

Level 1 – Inputs that utilize quoted prices (unadjusted) in active markets for identical assets or liabilities that the Village has the ability to access.

Level 2 – Inputs that include quoted prices for similar assets and liabilities in active markets and inputs that are observable for the asset or liability, either directly or indirectly, for substantially the full term of the financial instrument. Fair values for these instruments are estimated using pricing models, quoted prices of securities with similar characteristics, or discounted cash flows.

Level 3 – Inputs that are unobservable inputs for the asset or liability, which are typically based on the Village's own assumptions, as there is little, if any, related market activity.

In instances where the determination of the fair value measurement is based on inputs from different levels of the fair value hierarchy, the level in the fair value hierarchy within which the entire fair value measurement falls is based on the lowest level input that is significant to the fair value measurement in its entirety.

VILLAGE ON THE SQUARE, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022 AND 2021

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fair Value of Financial Instruments (Continued)

The Village has also adopted the policy of valuing certain financial instruments at fair value. This accounting policy allows the Village the irrevocable option to elect fair value for the initial and subsequent measurement for certain financial assets and liabilities on an instrument-by-instrument basis. The Village has not elected to measure any existing financial instruments at fair value; however, the Village may elect to measure newly acquired financial instruments at fair value in the future.

Assets Limited as to Use

Assets limited as to use include assets set aside under terms of the bond indentures. Assets limited as to use that are required for obligations classified as current liabilities are reported as current assets.

Resident Accounts Receivable

The Village provides an allowance for uncollectible accounts using the reserve method, which is based on management's judgment considering historical information. Accounts receivable are unsecured resident obligations that are stated at the amount management expects to collect from outstanding balances. Any amounts not paid in accordance with the terms of the residency agreement are considered past due. When all collection efforts have been exhausted, the accounts are written off against the related allowance. The Village does not believe that an allowance is necessary for the years ended June 30, 2022 and 2021.

Notes Receivable

Notes receivable consist of amounts advanced to residents in lieu of residency fees. These notes bear interest at 4.75% beginning three months after signing and are due within 10 calendar days of the date of closing on the resident's home. Interest on the notes receivables is due on a monthly basis. Collection is fully expected and, accordingly, no allowance has been provided.

Property and Equipment

Property and equipment acquisitions are recorded at cost, except donated assets, which are recorded at fair market value at date of donation. The Village capitalizes additions and betterments that are at least \$2,500 for a single item or \$5,000 for a group of related items. Items below those thresholds and maintenance and repairs, which do not improve or extend the life of the respective assets, are expensed in the year incurred. Depreciation is computed using the straight-line method over the following estimated useful lives:

Land Improvements	2 to 40 Years
Buildings and Building Improvements	5 to 40 Years
Furniture and Equipment	3 to 20 Years
Vehicles	4 to 12 Years

VILLAGE ON THE SQUARE, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022 AND 2021

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Impairment of Long-Lived Assets

On an ongoing basis, the Village reviews long-lived assets for impairment whenever events or changes in circumstances indicate the carrying amount of an asset may not be recoverable. The Village recognizes impairment losses if the undiscounted cash flows expected to be generated by the asset are less than the carrying value of the related asset. The impairment loss adjusts the assets to fair value. As of June 30, 2022 and 2021, management believes that no impairments existed and no such losses have been recorded.

Compliance

The Village is affected by the health care economy in the state of Wisconsin and is subject to local, state, and federal rules and regulations. Compliance with these laws and regulations can be subject to government review and interpretation, as well as regulatory actions unknown and unasserted at this time. Violations of these regulations could result in the imposition of significant fines and penalties, as well as significant repayments of previously billed and collected revenue from residents' services. Management believes that the Village is in substantial compliance with current laws and regulations.

Credit Risk

Financial instruments, which potentially subject the Village to concentration of credit risk, consist of cash and cash equivalents, receivables, and investments. These financial instruments are carried at their approximate fair value. The Village's policy is to limit credit exposure on financial instruments and place its cash with financial institutions deemed as being credit worthy.

Investments, in general, are exposed to various risks, such as interest rate, credit, and overall market volatility. Due to the level of risk associated with certain investments, it is reasonably possible that changes in the values of certain investments will occur in the near term and that such changes could materially affect the amounts reported in the financial statements. Management assesses individual investment securities as to whether declines in market value are temporary or other than temporary. In assessing an issuer's financial condition, management evaluates various financial indicators. The length of time and extent to which the fair value of the investment is less than cost and the Village's ability and intent to retain the investment to allow for any anticipated recovery of the investment's fair value are key components as to whether management deems declines in fair value as temporary or other than temporary. If declines are determined to be other than temporary, the Village records a realized loss in investment income. No such losses were recorded at June 30, 2022 and 2021.

VILLAGE ON THE SQUARE, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022 AND 2021

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Deferred Revenue from Admission and Residency Fees

At June 30, 2022, residency fees ranged from \$56,000 to \$248,000 and monthly maintenance fees ranged from \$1,177 to \$2,856 on apartments and duplexes depending on the size of the unit occupied and the living agreement option selected by the resident. The agreement may be terminated by the resident or by the Village for just cause.

The Residence Agreement provides for the residency fee to be paid prior to occupancy. The residency fee is 100% refundable within the first 30 days of occupancy. After 30 days of occupancy, the residency fee is 90% refundable with certain restrictions and is repayable within 30-180 days after the resident vacates their unit. The 10% retained by the Village is being amortized using the remaining life expectancy of the resident.

The accompanying balance sheets include refundable admission and residency fees of approximately \$11,046,322 and \$10,038,922 at June 30, 2022 and 2021, respectively.

Excess (Deficiency) of Revenue Over Expenses

The accompanying statements of operations and changes in net assets (deficit) include the classification excess (deficiency) of revenue over expenses, which is considered the operating indicator. Other changes in net assets (deficit) that are excluded from the operating indicator include unrealized gains and losses from debt securities, permanent transfer of assets to and from affiliates for other than goods and services and contributions of long-lived assets, including assets acquired using contributions that by donor restriction were to be used for the purposes of acquiring such assets.

Resident Service Revenue

Revenue and service fees from independent living and related health care services are reported at the amount that reflects the consideration to which the Village expects to be entitled in exchange for providing resident housing services and health care services. These amounts are due from residents. Generally, the Village bills the residents monthly for services performed. Revenue is recognized as performance obligations are satisfied.

Performance obligations are determined based on the nature of the services provided by the Village. Revenue for performance obligations satisfied over time is recognized based on actual charges incurred in relation to total expected (or actual) charges. The Village believes that this method provides a faithful depiction of the transfer of services over the term of the performance obligation based on the inputs needed to satisfy the obligation. Generally, performance obligations satisfied over time relate to residential health care services, independent living services, or other services from the Village. The Village considers daily services provided residents and monthly rental for housing services, as separate performance obligations and measures this on a monthly basis, or upon move-out within the month, whichever is shorter. The Village measures the performance obligation from admission into the facility to the point when it is no longer required to provide services to that resident, which is generally at the time of the termination of the resident contract.

VILLAGE ON THE SQUARE, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022 AND 2021

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Resident Service Revenue (Continued)

Revenue for performance obligations satisfied at a point in time is generally recognized when goods are provided to the residents and customers in a retail setting (for example, gift shop, transportation, and cafeteria meals) and the Village does not believe it is required to provide additional goods or services related to that sale.

The Village determines the transaction price based on standard charges for goods and services provided and/or implicit price concessions provided to residents. The Village determines their estimate of implicit price concessions based on their historical collection experience. Adjustments arising from a change in an implicit price concession impacting transaction price were not significant in 2022 or 2021.

Additional revenue recognized due to changes in its estimates of implicit price concessions and discounts were not considered material for the years ended June 30, 2022 and 2021. Subsequent changes that are determined to be the result of an adverse change in the resident's ability to pay are recorded as provision for uncollectible accounts and were not considered material for the years ended June 30, 2022 and 2021.

The Village has determined that the nature, amount, timing, and uncertainty of revenue and cash flows are affected by the following factors: length of stay, service line, and timing of when revenue is recognized. The timing of revenue recognition is housing services transferred over time.

For the years ended June 30, 2022 and 2021, resident service revenue on the statements of operations totaled \$2,743,703 and \$2,556,977, respectively, and was generated solely from private pay sources.

For the years ended June 30, 2022 and 2021, revenue recognized by the Village from goods and services that transfer to the customer at a point in time were \$334,448 and \$248,698, respectively.

The opening and closing contract balances were as follows:

	Accounts Receivable	Contract Liability From Non-Refundable Entrance Fees	Note Receivable
Balance as of July 1, 2021	\$ 15,356	\$ 713,795	-
Balance as of June 30, 2021	19,461	695,696	-
Balance as of June 30, 2022	11,322	764,131	132,600

VILLAGE ON THE SQUARE, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022 AND 2021

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Functional Allocation of Expenses

The statements of functional expenses present the natural classification detail of expenses by function. Accordingly, certain costs have been allocated among the programs and supporting services benefited. Salaries and related expenses are allocated based on job descriptions and the best estimates of management. Expenses, other than salaries and related expenses, which are not directly identifiable by program or supporting services, are allocated based on square footage, time allocation, and on the best estimates of management.

Advertising Costs

The Village expenses advertising costs as incurred. For the years ended June 30, 2022 and 2021, the Village had advertising expenses of approximately \$20,900 and \$6,200, respectively. Advertising costs are included with administrative and other services on the statements of operations.

Retirement Plan

The Village sponsors a defined contribution retirement plan covering substantially all employees working in excess of an average of 20 hours per week. The Village matches 75 cents on the dollar of each participant's contribution up to a maximum of 4.5% of covered earnings. In addition, the Village may make discretionary contributions for the employees' benefit. Retirement plan expense was approximately \$2,400 and \$5,300 for fiscal 2022 and 2021, respectively.

Income Taxes

The Village is a nonprofit corporation as described in Section 501(c)(3) of the Internal Revenue Code (IRC) and is exempt from federal and state income taxes on related income pursuant to Section 501(a) of the IRC.

The Village's income tax returns are subject to review and examination in the U.S. federal, state, and local authorities. The Village is not aware of any activities that are subject to tax on unrelated business income, excise, or other taxes or may jeopardize its tax-exempt status.

Real Estate Taxes

The real estate of the Village has been exempted from ad valorem property taxes by the state of Wisconsin and its political subdivisions. The Village and the City of Dousman have entered into an agreement for payment in lieu of taxes for municipal services.

VILLAGE ON THE SQUARE, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022 AND 2021

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Adoption of New Accounting Standard – Leases

In February 2016, the Financial Accounting Standards Board (FASB) issued ASU No. 2016-02, *Leases (Topic 842)*. This new standard increases transparency and comparability among organizations by requiring the recognition of right-of-use (ROU) assets and lease liabilities on the balance sheet. Most prominent amount the changes in the standard is the recognition of ROU assets and lease liabilities by lessees for those leases classified as operating leases. Under the standard, disclosures are required to meet the objective of enabling users of financial statements to assess the amount, timing, and uncertainty of cash flows arising from leases.

The Village adopted the requirements of the guidance effective July 1, 2020 and has elected to apply the provisions of this standard to the beginning of the earliest comparative period presented.

The Village has elected to adopt the package of practical expedients available in the year of adoption. The Village has elected to adopt the available practical expedient to use hindsight in determining the lease term and in assessing impairment of the Village's ROU assets.

The Village determines if an arrangement is a lease at inception. Operating leases are included in right-of-use (ROU) assets – operating and lease liability – operating, and finance leases are included in right-of-use (ROU) assets – financing and lease liability – financing on the balance sheets.

ROU assets represent the Village's right to use an underlying asset for the lease term and lease liabilities represent the Village's obligation to make lease payments arising from the lease. ROU assets and liabilities are recognized at commencement date based on the present value of lease payments over the lease term. Lease terms may include options to extend or terminate the lease when it is reasonably certain that the Village will exercise that option. Lease expense for operating lease payments is recognized on a straight-line basis over the lease term. The Village has elected to recognize payments for short-term leases with a lease term of 12 months or less as expense as incurred and these leases are not included as lease liabilities or right of use assets on the balance sheets.

At June 30, 2022 and 2021, the Village did not have any right-of-use assets nor lease liabilities.

Subsequent Events

In preparing these financial statements, the Village has evaluated events and transactions for potential recognition or disclosure through November 1, 2022, the date the financial statements were available to be issued.

VILLAGE ON THE SQUARE, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022 AND 2021

NOTE 2 LIQUIDITY AND AVAILABILITY

The Village manages its cash available to meet general expenditures following three guiding principles: Operating within a prudent range of financial soundness and stability, maintaining adequate liquid assets to fund near-term operating needs, and maintaining sufficient reserves to provide reasonable assurance that long-term obligations will be discharged.

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the balance sheet, consist of the following:

	<u>2022</u>	<u>2021</u>
Financial Assets at Year-End:		
Cash and Cash Equivalents	\$ 17,126	\$ 107,530
Resident Accounts Receivable	11,322	19,461
Note Receivable	132,600	-
Assets Limited as to Use	297,377	297,377
Investments	<u>11,028,724</u>	<u>13,347,743</u>
Total Financial Assets	11,487,149	13,772,111
Less: Amounts Not Available to be Used Within One Year		
Assets Limited as to Use	<u>(297,377)</u>	<u>(297,377)</u>
Total Financial Assets Available for Use Within One Year	<u>\$ 11,189,772</u>	<u>\$ 13,474,734</u>

The Village has certain purpose-restricted assets limited to use that are designated for future expenditures. These assets limited as to use, which are more fully described in Note 3, are not available for general expenditure within the next year and are not reflected in the amounts above.

NOTE 3 INVESTMENTS AND ASSETS LIMITED AS TO USE

The composition of investments as of June 30, 2022 and 2021, and their purposes are set forth in the following tables. Investments are stated at fair value. The Village has pooled its investment portfolio with the Home. The following includes the pooled investments stated at fair value as of June 30:

	<u>2022</u>	<u>2021</u>
Cash and Cash Equivalents	\$ 80,665	\$ 271,402
Common Stocks	1,323,314	3,477,651
Fixed Income Securities	13,011,843	13,909,491
Mutual Funds	25,102,251	29,699,580
Corporate and Foreign Bonds	6,496,891	6,032,029
Total Pooled Investments	<u>46,014,964</u>	<u>53,390,153</u>
Less: Amount Held for Wisconsin Masonic Home, Inc.	<u>34,986,240</u>	<u>40,042,410</u>
Total Village Investments	<u>\$ 11,028,724</u>	<u>\$ 13,347,743</u>

VILLAGE ON THE SQUARE, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022 AND 2021

NOTE 3 INVESTMENTS AND ASSETS LIMITED AS TO USE (CONTINUED)

The composition of assets limited as to use at June 30, 2022 and 2021, consisted of primarily cash and cash equivalents. The purpose of assets limited as to use is as defined in the master indenture and set forth as follows as of June 30:

	<u>2022</u>	<u>2021</u>
Funds Held by Trustees Under Bond Indenture Agreements:		
Debt Service Fund	\$ 297,377	\$ 297,377
Assets Limited as to Use	<u>\$ 297,377</u>	<u>\$ 297,377</u>

Net investment income and gains and losses on cash and cash equivalents, investments, and assets limited as to use were comprised of the following for the fiscal years ended June 30:

	<u>2022</u>	<u>2021</u>
Interest and Dividends	\$ 424,624	\$ 325,697
Net Realized Gains	61,330	356,921
Net Investment Income	<u>\$ 485,954</u>	<u>\$ 682,618</u>

The total change in unrealized holding (losses) gains for the years ended June 30, 2022 and 2021 is presented below. This gross change is presented on the statements of operations and changes in net deficit based on net amounts attributed to equity and debt securities.

	<u>2022</u>	<u>2021</u>
Change in Unrealized Holding Gains (Losses)	\$ (1,855,565)	\$ 2,091,027
Less: Reclassification Adjustment for Unrealized Gains (Losses) on Equity Securities Included in Excess (Deficiency) of Revenue Over Expenses	<u>(1,283,939)</u>	<u>2,176,374</u>
Change in Unrealized Holding Gains on Debt Securities	<u>\$ (571,626)</u>	<u>\$ (85,347)</u>

VILLAGE ON THE SQUARE, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022 AND 2021

NOTE 4 BONDS PAYABLE

Bonds payable consisted of the following as of June 30:

<u>Description</u>	<u>2022</u>	<u>2021</u>
Wisconsin Health and Educational Facilities Authority Taxable Refunding Revenue Bonds, Series 2021B (Three Pillars Senior Living Communities), dated March 1, 2021. The bonds require annual principal payments through August 15, 2055; the bonds require semiannual interest payments at a rate ranging from 1.999% to 4.190%.	\$ 5,501,600	\$ 5,538,000
Less: Unamortized Debt Issuance Costs	<u>(104,451)</u>	<u>(106,410)</u>
Bonds Payable, Net	5,397,149	5,431,590
Less: Current Maturities	<u>(84,500)</u>	<u>(36,400)</u>
Amount Due after One Year	<u>\$ 5,312,649</u>	<u>\$ 5,395,190</u>

In addition to the debt listed above, the Village is part of the Three Pillars Senior Living Communities Obligated Group (Obligated Group), consisting of the Center, the Home, and the Village, which has total debt of \$53,890,968 and \$54,095,004 at June 30, 2022 and 2021, respectively. The Village's property, equipment, and revenues are all pledged as collateral on all of the Obligated Group's debt.

On June 7, 2013, WHEFA Revenue Bonds, Series 2013 were issued to the Obligated Group in an aggregate principal amount of \$22,820,000 with an original issue premium of \$1,622,208. The portion of the debt and unamortized premium allocated to the Village was based on its portion of the proceeds.

Trust funds created under the WHEFA Revenue Bonds, Series 2013 are held in the custody of the trustee for purposes provided in the indenture. The member of the Obligated Group has granted to the trustee a first-mortgage lien on certain real estate, pledged revenue, and a security interest in certain equipment of the member of the Obligated Group, subject in each case to permitted encumbrances as defined in the master indenture for the fixed rate revenue bonds. The trust indenture includes certain restrictive covenants including a debt service coverage ratio requirement.

On June 26, 2020, notice was provided to the owners of the Series 2013 WHEFA Revenue Refunding Bonds that a \$905,000 portion of the bonds were being defeased pursuant to an Escrow Agreement (the agreement) dated June 26, 2020. Per the agreement, \$905,000 of proceeds from the Home's sale of its MasonWoods property were to be deposited into an escrow account and held by The Bank of New York Mellon Trust Company, N.A. The escrow account balance will then be used to pay the redemption value of the defeased bonds at their call date of August 15, 2023.

VILLAGE ON THE SQUARE, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022 AND 2021

NOTE 4 BONDS PAYABLE (CONTINUED)

Following the sale of MasonWoods by the Home and defeasance of the \$905,000 portion of the outstanding Series 2013 WHEFA Revenue Refunding Bonds, the remaining portion of the outstanding bonds, bond issuance costs, and original issue premium that were originally held by MasonWoods were reallocated amongst the obligated group using the allocation percentages that were originally established in 2013 based on share of the bond proceeds. This reallocation resulted in an increase to the Village's outstanding bonds payable net of unamortized debt issuance costs and original issue premium on the accompanying balance sheet as of June 30, 2020.

On March 12, 2021, notice was provided to the owners of the Series 2013 WHEFA Revenue Refunding Bonds that the bonds were being defeased pursuant to an Escrow Agreement (the agreement) dated March 10, 2021. Per the agreement, proceeds from the issuance of the WHEFA Taxable Refunding Revenue Bonds, Series 2021B funded the advance refunding and defeasance of the outstanding Series 2013 Bonds. In addition, certain proceeds of the Series 2021B Bonds were deposited into an escrow account held by The Bank of New York Mellon Trust Company, N.A. The escrow account balance will then be used to pay the redemption value of the defeased bonds at their call date of August 15, 2023.

On March 1, 2021, WHEFA Taxable Refunding Revenue Bonds, Series 2021B were issued for the benefit of the Obligated Group in an aggregate principal amount of \$21,300,000. The portion of the debt allocated to the Village was based on its portion of the proceeds. The portion of the debt service reserve funds related to the Village was \$297,377 at June 30, 2022 and 2021.

Trust funds created under the WHEFA Taxable Refunding Revenue Bonds, Series 2021B are held in the custody of the trustee for purposes provided in the indenture. The member of the Obligated Group has granted to the trustee a lien on certain real estate, pledged revenue, and a security interest in certain equipment of the member of the Obligated Group, subject in each case to permitted encumbrances as defined in the master indenture for the fixed rate revenue bonds. The trust indenture includes certain restrictive covenants including a debt service coverage ratio requirement.

The outstanding balance of bonds payable presented on the accompanying balance sheets is reduced by the unamortized amount of related debt issuance costs. Amortization expense for 2022 and 2021 was \$1,959 and \$3,941, respectively, and is included in interest and amortization on the statements of operations. Accumulated amortization was \$1,959 and \$-0- as of June 30, 2022 and 2021, respectively.

Bonds payable maturities are as follows:

<u>Year Ending June 30,</u>	<u>Amount</u>
2023	\$ 84,500
2024	85,800
2025	88,400
2026	89,700
2027	92,300
Thereafter	5,060,900
Total Bonds Payable	<u>\$ 5,501,600</u>

VILLAGE ON THE SQUARE, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022 AND 2021

NOTE 5 MALPRACTICE INSURANCE

The Village's professional liability insurance for claim losses up to \$1,000,000 per claim with an aggregate of \$2,000,000 per year. The Village also has occurrence basis umbrella coverage of \$7,000,000 for each occurrence and for all occurrences in any policy year. The professional liability insurance policy is renewable annually and has been renewed by the insurance carrier for the annual period extending through July 1, 2023.

NOTE 6 COMMITMENTS

The Village sponsors a self-funded health benefit plan covering substantially all employees working in excess of an average of 30 hours per week and their dependents. The Village's liability is limited through its arrangement with a commercial insurance carrier to indemnify it against losses in excess of prescribed specific and aggregate limits (stop-loss coverage). The health insurance expense is based upon actual claims paid, reinsurance premiums, administration fees, and provisions for unpaid and unasserted claims at year-end.

Health insurance expense for fiscal years ended June 30, 2022 and 2021 was approximately \$4,100 and \$34,100, respectively. A liability for estimated claims outstanding at June 30, 2022 and 2021 has been recorded. Management believes this liability is sufficient to cover estimated claims including claims incurred but not yet reported.

NOTE 7 RELATED PARTY TRANSACTIONS

The Home and the Center share various administrative and general services with the Village for which intercompany payments are recorded.

The Village owed the Home \$1,864,726 and \$3,772,443 as of June 30, 2022 and 2021, respectively. These amounts are included in due to related party on the accompanying balance sheets. Under the terms of the agreement between the Village and the Home, the Home is allowing the Village to repay the balance as cash becomes available and will not demand repayment within the next fiscal year.

The Center owed the Village \$1,352,191 and \$1,010,859 as of June 30, 2022 and 2021, respectively. These amounts are included in due from related party on the accompanying balance sheets. Under the terms of the agreement between the Village and the Center, the Village has allowed for repayment of the balance as cash becomes available and will not demand repayment within the next fiscal year.

The Village leases, under terms of a 99-year lease, a parcel of land from Grand Lodge. The annual rental rate of the lease is \$1 and the lease term expires in 2095, so long as the leased premises shall not be used for purposes other than for residential and health care needs for the aged. The terms of the lease provide that any buildings, structures, or other improvements shall belong to the Grand Lodge at the termination of the lease.

VILLAGE ON THE SQUARE, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022 AND 2021

NOTE 7 RELATED PARTY TRANSCATIONS (CONTINUED)

Other property costs represent expenditures by the Village since its inception. The transferred assets and the purchased assets are included in the financial statements as owned assets based on the responsibility of the Village to operate and maintain the facilities since the length of the lease term exceeds the useful life of the assets.

The Home made a net assets transfer to the Village in the amount of \$6,000 and \$11,649 for the years ended June 30, 2022 and 2021, respectively. These amounts have been recorded as net asset transfer from affiliate on the statement of changes in net assets (deficit).

Three Pillars Senior Living Communities has agreed to pay an annual fee to the Grand Lodge as a result of their consent to certain amendments to the mortgage agreements. During the years ended June 30, 2022 and 2021, Three Pillars Senior Living Communities paid \$120,000 related to this agreement. Payments are scheduled to be \$120,000 each February 1 until any and all outstanding amounts due and owing arising under and pursuant to the Master Trust Indenture entered into by Three Pillars Senior Living Communities, or any refinancing thereof, are satisfied and paid in full.

NOTE 8 FAIR VALUE OF FINANCIAL INSTRUMENTS

The Village uses fair value measurements to record fair value adjustments to certain assets and to determine fair value disclosures. For additional information on how the Village measures fair value, refer to Note 1. The fair value of investment securities is the market value based on quoted market prices, when available, or market prices provided by recognized broker dealers. See Note 3 for additional information regarding the composition of investments and assets limited as to use.

The following table presents the balances of assets and liabilities measured at fair value on a recurring basis as of June 30:

	Carrying Value June 30, 2022	Fair Value at June 30, 2022			
		Total	Level 1	Level 2	Level 3
Common Stocks	\$ 321,055	\$ 321,055	\$ 321,055	\$ -	\$ -
Fixed Income Securities	2,902,746	2,902,746	2,902,746	-	-
Mutual Funds	6,187,417	6,187,417	6,187,417	-	-
Corporate and Foreign Bonds	1,601,409	1,601,409	-	1,601,409	-
Total	<u>\$ 11,012,627</u>				

	Carrying Value June 30, 2021	Fair Value at June 30, 2021			
		Total	Level 1	Level 2	Level 3
Common Stocks	\$ 887,774	\$ 887,774	\$ 887,774	\$ -	\$ -
Fixed Income Securities	3,217,434	3,217,434	3,217,434	-	-
Mutual Funds	7,627,328	7,627,328	7,627,328	-	-
Corporate and Foreign Bonds	1,549,121	1,549,121	-	1,549,121	-
Total	<u>\$ 13,281,657</u>				

**GRAND LODGE FREE AND ACCEPTED MASONS
OF WISCONSIN**

**FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION**

YEARS ENDED APRIL 30, 2022 AND 2021



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**GRAND LODGE FREE AND ACCEPTED MASONS OF WISCONSIN
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INDEPENDENT AUDITORS' REPORT

Executive Committee and Trustees
Grand Lodge Free And Accepted Masons of Wisconsin
Dousman, Wisconsin

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Grand Lodge Free And Accepted Masons of Wisconsin, which comprise the statements of financial position as of April 30, 2022 and 2021, and the related statements of activities, functional expenses, and cash flows for the years 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 Lodge Free And Accepted Masons of Wisconsin as of April 30, 2022 and 2021, and the changes of its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Grand Lodge Free And Accepted Masons of Wisconsin 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 Lodge Free And Accepted Masons of Wisconsin's ability to continue as a going concern for one year after the date of the financial statements are available to be issued.

Auditors' 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 auditors' 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 GAAS 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 GAAS, 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 Lodge Free And Accepted Masons of Wisconsin'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 Lodge Free And Accepted Masons of Wisconsin'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.

Executive Committee and Trustees
Grand Lodge Free And Accepted Masons of Wisconsin

Supplementary Information

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The schedule of activities — without donor restrictions 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 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 audits 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.



CliftonLarsonAllen LLP

Milwaukee, Wisconsin
September 13, 2022

GRAND LODGE FREE AND ACCEPTED MASONS OF WISCONSIN
STATEMENTS OF FINANCIAL POSITION
APRIL 30, 2022 AND 2021

ASSETS	2022	2021
CURRENT ASSETS		
Cash	\$ 99,725	\$ 136,557
Accounts Receivable, Net of Allowance for Doubtful Accounts of \$1,252 and \$1,253 in 2022 and 2021, Respectively	157,340	58,415
Investment Income Receivable	17,389	17,387
Current Maturities of Note Receivable	4,364	4,188
Total Current Assets	289,204	216,547
INVESTMENTS AND LONG-TERM RECEIVABLES		
Investments	17,980,387	19,760,722
Note Receivable, Less Current Maturities Above	14,631	19,086
Total Investments and Long-Term Receivables	17,995,018	19,779,808
PROPERTY AND EQUIPMENT		
Grand Lodge	858,171	858,171
Farm	43,554	43,554
Total, at Cost	901,725	901,725
Less: Accumulated Depreciation	858,170	858,170
Total Property and Equipment	43,555	43,555
Total Assets	\$ 18,327,777	\$ 20,039,910
LIABILITIES AND NET ASSETS		
LIABILITIES		
Accounts Payable and Accrued Expenses	\$ 41,099	\$ 40,163
NET ASSETS		
Without Donor Restrictions:		
General	9,076,721	10,094,887
Investment in Property and Equipment	43,555	43,555
Designated by the Board of Directors for:		
Replacement and Improvements of Grand Lodge		
Buildings and Equipment	855,595	855,595
Service and Assistance	4,192,860	4,468,586
Masonic Youth Fund	838,601	901,062
Perpetual Membership Plan	1,616,915	1,850,238
Total Without Donor Restrictions	16,624,247	18,213,923
With Donor Restrictions:		
Endowment - Van Brunt Fund	1,662,431	1,785,824
Total Net Assets	18,286,678	19,999,747
Total Liabilities and Net Assets	\$ 18,327,777	\$ 20,039,910

See accompanying Notes to Financial Statements.

**GRAND LODGE FREE AND ACCEPTED MASONS OF WISCONSIN
STATEMENT OF ACTIVITIES
YEAR ENDED APRIL 30, 2022**

	Without Donor Restrictions	With Donor Restrictions	Total
SUPPORT AND REVENUES			
Per Capita Tax	\$ 329,991	\$ -	\$ 329,991
Contributions	82,163	-	82,163
Investment Return, Net	(891,043)	(102,685)	(993,728)
Wisconsin Masonic Home Lease Income	35,000	-	35,000
Rental Income	16,757	-	16,757
Rehab Facility Lease Income	120,003	-	120,003
Membership Special Assessment	40	-	40
Other	93,400	-	93,400
Net Assets Released from Restrictions	20,708	(20,708)	-
Total Support and Revenues	(192,981)	(123,393)	(316,374)
EXPENSES			
Program Expenses:			
Perpetual Membership Plan	79,792	-	79,792
Charitable Activities	310,703	-	310,703
Grand Lodge Officers and Committees	94,211	-	94,211
Annual Communication	121,811	-	121,811
Wisconsin Masonic Journal	207,454	-	207,454
Farm	3,074	-	3,074
Fundraising	26,750	-	26,750
Management and General	552,900	-	552,900
Total Expenses	1,396,695	-	1,396,695
CHANGE IN NET ASSETS	(1,589,676)	(123,393)	(1,713,069)
Net Assets - Beginning of Year	18,213,923	1,785,824	19,999,747
NET ASSETS - END OF YEAR	\$ 16,624,247	\$ 1,662,431	\$ 18,286,678

See accompanying Notes to Financial Statements.

**GRAND LODGE FREE AND ACCEPTED MASONS OF WISCONSIN
STATEMENT OF ACTIVITIES
YEAR ENDED APRIL 30, 2021**

	Without Donor Restrictions	With Donor Restrictions	Total
SUPPORT AND REVENUES			
Per Capita Tax	\$ 328,305	\$ -	\$ 328,305
Contributions	14,552	-	14,552
Investment Return, Net	3,837,537	459,367	4,296,904
Wisconsin Masonic Home Lease Income	35,000	-	35,000
Rental Income	16,308	-	16,308
Rehab Facility Lease Income	120,003	-	120,003
Gain on Sale of Property and Equipment	2,274,933	-	2,274,933
Membership Special Assessment	119,228	-	119,228
Other	79,900	-	79,900
Net Assets Released from Restrictions	27,862	(27,862)	-
Total Support and Revenues	6,853,628	431,505	7,285,133
EXPENSES			
Program Expenses:			
Perpetual Membership Plan	79,580	-	79,580
Charitable Activities	400,760	-	400,760
Grand Lodge Officers and Committees	45,511	-	45,511
Annual Communication	11,141	-	11,141
Wisconsin Masonic Journal	208,687	-	208,687
Farm	8,242	-	8,242
Fundraising	586	-	586
Management and General	431,360	-	431,360
Total Expenses	1,185,867	-	1,185,867
CHANGE IN NET ASSETS	5,667,761	431,505	6,099,266
Net Assets - Beginning of Year	12,546,162	1,354,319	13,900,481
NET ASSETS - END OF YEAR	\$ 18,213,923	\$ 1,785,824	\$ 19,999,747

See accompanying Notes to Financial Statements.

**GRAND LODGE FREE AND ACCEPTED MASONS OF WISCONSIN
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED APRIL 30, 2022**

	Program Services						Total Program Services	Management and General	Fundraising	Total Expenses
	Officers and Committees	Annual Communication	Wisconsin Masonic Journal	Charitable Activities	Other					
Salaries	\$ -	\$ -	\$ 97,494	\$ -	\$ -	\$ -	\$ 97,494	\$ 135,170	\$ -	\$ 232,664
Payroll Taxes	-	-	7,458	-	-	-	7,458	14,290	-	21,748
Benefits	-	-	4,531	-	-	-	4,531	9,174	-	13,705
Employee Welfare	-	-	8,889	-	-	-	8,889	16,002	-	24,891
WNF Contribution	-	-	-	5,559	-	-	5,559	-	-	5,559
Donations	-	-	-	305,144	-	-	305,144	-	-	305,144
Professional Fees	-	-	1,184	-	-	-	1,184	134,645	-	135,829
Membership and Dues	-	-	-	-	79,792	-	79,792	18,651	-	98,443
Travel	75,898	51,798	2,554	-	-	-	130,250	-	500	130,750
Meals and Entertainment	14,002	47,460	-	-	-	-	61,462	-	-	61,462
Development	-	-	-	-	-	-	-	-	26,250	26,250
Meetings and Conferences	2,006	6,131	-	-	-	-	8,137	14,528	-	22,665
Rent	2,305	6,003	-	-	-	-	8,308	-	-	8,308
Insurance	-	-	-	-	-	-	-	13,539	-	13,539
Repairs and Maintenance	-	-	-	-	-	-	-	4,744	-	4,744
Office Expense	-	2,022	4,865	-	-	-	6,887	73,773	-	80,660
Telephone	-	-	613	-	-	-	613	6,412	-	7,025
Utilities	-	-	-	-	3,060	-	3,060	14,120	-	17,180
Fees	-	-	-	-	-	-	-	2,093	-	2,093
Postage and Printing	-	8,332	76,799	-	-	-	85,131	32,320	-	120,051
Supplies	-	65	1,067	-	14	-	1,146	47,075	-	48,221
Leases	-	-	-	-	-	-	-	12,424	-	12,424
Miscellaneous	-	-	-	-	-	-	-	1,806	-	1,806
Total Functional Expenses:	\$ 94,211	\$ 121,811	\$ 207,454	\$ 310,703	\$ 82,866	\$ -	\$ 817,045	\$ 562,900	\$ 26,750	\$ 1,396,695

See accompanying Notes to Financial Statements.

**GRAND LODGE FREE AND ACCEPTED MASONS OF WISCONSIN
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED APRIL 30, 2021**

	Officers and Committees	Program Services					Management and General	Fundraising	Total Expenses
		Annual Communication	Wisconsin Masonic Journal	Charitable Activities	Other	Program Services			
Salaries	-	-	\$ 94,880	\$ -	-	\$ -	\$ 137,380	\$ -	\$ 232,270
Payroll Taxes	-	-	7,258	-	-	-	14,362	-	21,620
Benefits	-	-	4,414	-	-	-	9,341	-	13,755
Employee Welfare	-	-	19,430	-	-	-	14,882	-	34,312
WMF Contribution	-	-	-	5,559	-	-	-	-	5,559
Public Relations	-	-	-	-	-	-	480	-	480
Donations	-	-	-	395,201	-	-	-	-	395,201
Professional Fees	-	-	916	-	2,803	-	117,628	-	121,347
Membership and Dues	-	-	-	-	79,580	-	10,628	-	90,208
Travel	23,198	-	542	-	-	-	-	526	24,266
Meals and Entertainment	17,798	-	-	-	-	-	-	60	17,858
Meetings and Conferences	150	-	-	-	-	-	196	-	346
Rent	4,365	-	-	-	-	-	4,365	-	4,365
Insurance	-	-	-	-	-	-	6,531	-	6,531
Repairs and Maintenance	-	-	-	-	5,355	-	11,347	-	16,702
Office Expense	-	1,263	10,231	-	-	-	30,171	-	41,665
Telephone	-	-	647	-	-	-	8,976	-	9,623
Utilities	-	-	-	-	58	-	11,306	-	11,364
Fees	-	-	-	-	-	-	2,169	-	2,169
Postage and Printing	-	9,076	70,055	-	-	-	9,822	-	89,053
Supplies	-	802	314	-	26	-	1,142	-	30,277
Leases	-	-	-	-	-	-	28,135	-	8,344
Miscellaneous	-	-	-	-	-	-	8,552	-	8,552
Total Functional Expenses	\$ 45,511	\$ 11,141	\$ 208,687	\$ 400,760	\$ 87,822	\$ 753,921	\$ 431,360	\$ 596	\$ 1,185,867

See accompanying Notes to Financial Statements.

**GRAND LODGE FREE AND ACCEPTED MASONS OF WISCONSIN
STATEMENTS OF CASH FLOWS
YEARS ENDED APRIL 30, 2022 AND 2021**

	<u>2022</u>	<u>2021</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in Net Assets	\$ (1,713,069)	\$ 6,099,266
Adjustments to Reconcile Change in Net Assets to Net Cash Used by Operating Activities:		
Gain on Sale of Property and Equipment	-	(2,274,933)
Net Realized and Unrealized (Gains) Losses on Investments	1,287,519	(4,035,900)
Effects of Changes in Operating Assets and Liabilities:		
Accounts Receivable and Prepaid Expenses	(109,313)	2,777
Accounts Payable and Accrued Expenses	936	26,316
Net Cash Used by Operating Activities	<u>(533,927)</u>	<u>(182,474)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of Investments	(297,813)	(2,757,302)
Proceeds from Sale of Investments	790,629	468,697
Proceeds from Sale of Property and Equipment	-	2,314,159
Collections on Note Receivable	4,279	4,033
Net Cash Provided by Investing Activities	<u>497,095</u>	<u>29,587</u>
NET DECREASE IN CASH	(36,832)	(152,887)
Cash - Beginning of Year	<u>136,557</u>	<u>289,444</u>
CASH - END OF YEAR	<u>\$ 99,725</u>	<u>\$ 136,557</u>

See accompanying Notes to Financial Statements.

**GRAND LODGE FREE AND ACCEPTED MASONS OF WISCONSIN
NOTES TO FINANCIAL STATEMENTS
APRIL 30, 2022 AND 2021**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Grand Lodge Free And Accepted Masons of Wisconsin (the Grand Lodge) is a nonprofit fraternal organization founded in Wisconsin on December 18, 1843. The Grand Lodge serves as the organizing body of Freemasonry in the state of Wisconsin, in which 162 separate lodges are affiliated. The Grand Lodge's revenues are derived primarily from per capita tax, investment income, and contributions. The fiscal year ends on April 30. Significant accounting policies followed by the Grand Lodge are presented below.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenses, gains, losses, and other changes in net assets during the reporting period. Actual results could differ from those estimates.

Accounts Receivable

Accounts receivable are uncollateralized obligations and are stated at the invoice amount. The carrying amount of accounts receivable is reduced by a valuation allowance that reflects management's best estimate of amounts that will not be collected. The allowance for doubtful accounts is based on management's assessment of the collectability of specific accounts and the aging of the accounts receivable. All accounts or portions thereof deemed to be uncollectible or to require an excessive collection cost are written off to the allowance for doubtful accounts.

Note Receivable

Note receivable is stated at the principal amount and secured with the debtor's property. Interest on the note receivable is recognized as payments are received over the term of the note. Payments are allocated first to unpaid interest with the remainder to the outstanding principal balance. The Grand Lodge does not formally place notes receivable on nonaccrual status as the amount of interest that may accrue after an account becomes delinquent is considered immaterial. During 2022, there were no extensions, modifications, or delinquencies as of year-end.

The carrying amount of the note receivable is reduced by a valuation allowance that reflects management's best estimate of amounts that will not be collected. The allowance for doubtful accounts is based on management's assessment of the collectability of specific notes receivable. An account is considered delinquent when a contractually scheduled payment has not been received by the payment due date. All accounts or portions thereof deemed to be uncollectible or to require an excessive collection cost are written off to the allowance. No allowance is considered necessary on the note receivable.

GRAND LODGE FREE AND ACCEPTED MASONS OF WISCONSIN
NOTES TO FINANCIAL STATEMENTS
APRIL 30, 2022 AND 2021

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Investments

Investments are reported at fair value and are held by a trustee bank. Fair value is defined as the price that would be received to sell an asset in an orderly transaction between market participants at the measurement date. See Note 5 for discussion of fair value measurements. The bank executes investment transactions at the direction of independent investment managers.

Net investment return (loss) is recognized in the statements of activities and consists of interest and dividend income, realized and unrealized gains and losses, less external and direct investment expenses. The determination of realized gains or losses on sales of securities is based on cost and is determined using the specific identification method. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date.

Risks and Uncertainties

The Grand Lodge maintains various investments, including mutual funds, which are exposed to various risks including, but not limited to, interest rate, market, and credit risks. Due to the level of risks associated with certain investment securities, it is at least reasonably possible that changes in the values of the investment securities will occur in the near term and such changes could materially affect the amounts reported in the statements of net assets available for benefits.

Property and Equipment

Property and equipment additions over \$5,000 are recorded at cost. Donated property and equipment are recorded at fair value at the date of donation, which is then treated as cost. The assets are depreciated on the straight-line basis over their estimated useful lives, ranging from 5 to 40 years. When assets are sold or otherwise disposed of, the cost and related depreciation or amortization are removed from the accounts, and any resulting gain or loss is included in the statements of activities. Costs of maintenance and repairs that do not improve or extend the useful lives of the respective assets are expensed currently.

The Grand Lodge reviews the carrying values of property and equipment for impairment whenever events or circumstances indicate that the carrying value of an asset may not be recoverable from the estimated future cash flows expected to result from its use and eventual disposition. When considered impaired, an impairment loss is recognized to the extent carrying value exceeds the fair value of the asset. There were no indicators of asset impairment during the years ended April 30, 2022 and 2021.

GRAND LODGE FREE AND ACCEPTED MASONS OF WISCONSIN
NOTES TO FINANCIAL STATEMENTS
APRIL 30, 2022 AND 2021

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Impairment of Long-Lived Assets

The Grand Lodge reviews long-lived assets for impairment whenever events or changes in circumstances indicate the carrying amount of an asset may not be recoverable. Recoverability of assets to be held and used is measured by a comparison of the carrying amount of an asset to future undiscounted net cash flows expected to be generated by the asset. If such assets are considered to be impaired, the impairment to be recognized is measured by the amount by which the carrying amount of the assets exceeds the fair value of the assets. Assets to be disposed of are reported at the lower of carrying amount or the fair value less costs to sell.

Net Assets

Net assets, revenues, gains, and losses are classified based on the existence or absence of donor- or grantor-imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

Without Donor Restrictions

Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions. Net assets without donor restrictions of the Grand Lodge consist of the following:

General – This represents the portion of funds without donor restrictions available for the general operating purposes of the Grand Lodge.

Investment in Property and Equipment – This represents the net book value of Grand Lodge property and equipment.

Property and Equipment Replacement – This represents the portion of funds without donor restrictions that are designated for replacement and improvements of Grand Lodge buildings and equipment. This reserve was established in a prior year by the board of trustees. This reserve is funded to the extent of annual depreciation and disposals, and decreased for actual acquisitions of property and equipment.

Service and Assistance – This portion of the funds without donor restrictions that are designated, by the expenditures committee, for the provision of relief assistance to certain lodge members or their surviving spouses. These activities are administered by the service and assistance board.

Masonic Youth Fund – This represents funds designated for the funding and assistance of Masonic Youth activities. These activities are administered by the Youth Funding Policy Committee.

Perpetual Membership Plan – This represents the portion of funds without donor restrictions that are designated to support the Grand Lodge's Perpetual Membership program.

GRAND LODGE FREE AND ACCEPTED MASONS OF WISCONSIN
NOTES TO FINANCIAL STATEMENTS
APRIL 30, 2022 AND 2021

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Net Assets (Continued)

With Donor Restrictions

Net assets subject to donor- (or certain grantor-) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

Net assets with restrictions consist of the expendable portion of the Van Brunt Fund, the annual income of which is distributed to the Wisconsin Masonic Home, an affiliated entity, in accordance with the restrictions of the donor. Net assets with restrictions with which the corpus is to remain in perpetuity include the unexpendable principal of the Van Brunt Fund.

Revenue Recognition

The Grand Lodge has several recurring revenue streams. First the Grand Lodge charges per capita tax revenues which are recognized in the fiscal year in which the member receives the privileges that membership offers. Second, the Grand Lodge is able to charge special assessments based on membership that are used for Grand Lodge initiatives and recognized upon the announcement of such charges. Third, the Grand Lodge has internal events in which fees are collected for participation in the event and recognized upon the completion of the event. Fourth, the entity charges for advertisements and other communications for inclusion in their organizational communications and recognized upon each communication being submitted to its membership. Last, lease and rental income is recorded on the straight-line basis and recognized based on the passage of time for use of the leased property.

Contributions

Donated property is recorded at fair value at the date of donation, which is then treated as cost. Contributions represented by bequests are recorded when the Grand Lodge receives notice from the donor's estate that it is a beneficiary to the estate.

Program Expenses

Perpetual Membership Plan

Contributions to this plan, plus the earnings thereon, are used to pay the lodge dues and per capita taxes of the plan participants. Under this plan, a Grand Lodge member pays a one-time fee to the plan, as defined. The plan then pays the member's annual lodge dues to his lodge and annual per capita tax to the Grand Lodge, in perpetuity. According to the Masonic Code of Wisconsin, a dividend is to be paid to the respective lodges at least every five years to the extent that the plan has produced income in excess of amounts reasonably necessary to meet projected plan obligations. No such dividends were paid during 2022 and 2021.

GRAND LODGE FREE AND ACCEPTED MASONS OF WISCONSIN
NOTES TO FINANCIAL STATEMENTS
APRIL 30, 2022 AND 2021

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Program Expenses (Continued)

Charitable Activities

Consists primarily of expenditures for the provision of relief assistance to certain lodge members or their surviving spouses. Other expenditures for charitable activities represent support provided for various other Masonic related activities.

Grand Lodge Officers and Committees

Expenditures necessary for the operation and support of Grand Lodge committees and officers in the dispensation of their required duties.

Annual Communication

Expenses incurred directly related to the planning and execution of the Annual Communication of the Grand Lodge of Wisconsin.

Wisconsin Masonic Journal

Expenses incurred in the publishing and distribution of the Wisconsin Masonic Journal, a monthly Masonic newsletter.

Farm

Represents expenses incurred for the maintenance of the farmland, buildings, and equipment, which are leased to an outside party.

Income Taxes

The Internal Revenue Service (IRS) has issued a determination letter granting the Grand Lodge an exemption from federal income tax under IRS Code Section 501(c)(10). However, income received from certain activities is subject to income tax as unrelated business income. Management is not aware of any items that could cause revocation of the tax-exempt status.

GRAND LODGE FREE AND ACCEPTED MASONS OF WISCONSIN
NOTES TO FINANCIAL STATEMENTS
APRIL 30, 2022 AND 2021

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Upcoming Accounting Pronouncement

In February 2016, the FASB issued ASU 2016-02, *Leases (Topic 842)*, which is expected to increase transparency and comparability among organizations. The core principle of this guidance is that a lessee should recognize the assets and liabilities that arise from leases. The standard requires lessees to reflect most leases on their balance sheet as lease liabilities with a corresponding right-of-use asset, while leaving presentation of lease expense in the statement of income largely unchanged. The standard also eliminates the real-estate specific provisions that exist under current U.S. GAAP and modifies the classification criteria and accounting which lessors must apply to sales-type and direct financing leases. In June 2020, the FASB approved the delay of the effective date of ASU 2016-02 which is now effective for the Grand Lodge's year ending April 30, 2023. Management will be evaluating the effects of the new standard.

NOTE 2 LIQUIDITY AND AVAILABILITY

Financial assets available for general expenditure, that is, without donor or other restriction limiting their use, within one year of the statement of financial position date, comprise the following as of April 30:

	2022	2021
Cash and Cash Equivalents	\$ 99,725	\$ 136,557
Accounts Receivable: Net Allowance	157,340	58,415
Investment Income Receivable	17,389	17,387
Current Maturities of Note Receivable	4,364	4,188
Investments	<u>17,980,387</u>	<u>19,760,722</u>
Total Financial Assets	18,259,205	19,977,269
Less: Net Assets with Donor Restrictions	(1,662,431)	(1,785,824)
Less: Board Designations:		
Buildings and Equipment	(855,595)	(855,595)
Service and Assistance	(4,192,860)	(4,468,586)
Masonic Youth Fund	(838,601)	(901,062)
Perpetual Membership Plan	<u>(1,616,915)</u>	<u>(1,850,238)</u>
Total	<u>\$ 9,092,803</u>	<u>\$ 10,115,964</u>

The Grand Lodge endowment funds consist of donor-restricted endowments and funds designated by the board as endowments. Income from donor-restricted endowments is restricted for specific purposes. Donor-restricted endowment funds are not available for general expenditure.

The Grand Lodge board designations as of April 30, 2022 and 2021 of \$7,503,971 and \$8,075,481, respectively, are designated for specific purposes. Although the Grand Lodge does not intend to spend from these board-designated assets, these amounts could be made available if necessary.

**GRAND LODGE FREE AND ACCEPTED MASONS OF WISCONSIN
NOTES TO FINANCIAL STATEMENTS
APRIL 30, 2022 AND 2021**

NOTE 2 LIQUIDITY AND AVAILABILITY (CONTINUED)

As part of the Grand Lodge's liquidity management plan, all excess cash is invested in its investment portfolio following the internal risk profile the board has approved.

NOTE 3 INVESTMENTS

Cost and fair value of investments are summarized as follows:

	2022		2021	
	Cost	Fair Value	Cost	Fair Value
Bonds and Bond Funds	\$ 6,120,327	\$ 5,849,964	\$ 5,759,269	\$ 5,960,991
Equity Mutual Funds	6,884,171	11,159,992	7,048,094	12,868,744
Money Market Funds	970,431	970,431	930,987	930,987
Total	<u>\$ 13,974,929</u>	<u>\$ 17,980,387</u>	<u>\$ 13,738,350</u>	<u>\$ 19,760,722</u>

NOTE 4 REVENUE

The following table shows the Grand Lodge's revenue disaggregated according to the timing of the transfer of goods and services at April 30,

	2022	2021
Revenue Recognized at a Point of Time:		
Membership Special Assessment	\$ 40	\$ 119,228
Events	29,661	29,239
Total Revenue Recognized at a Point of Time	<u>\$ 29,701</u>	<u>\$ 148,467</u>
Revenue Recognized Over Time:		
Per Capita Tax	\$ 329,991	\$ 328,305
PMP Funding	5,766	4,712
Ads and Communications	57,973	45,949
Total Revenue Recognized Over Time	<u>\$ 393,730</u>	<u>\$ 378,966</u>

The line items above of Events, PMP Funding, and Ads and Communications total \$93,400 and \$79,900 the years ended April 30, 2022 and 2021, respectively. These amounts align to the line item of Other on the statements of activities.

GRAND LODGE FREE AND ACCEPTED MASONS OF WISCONSIN
NOTES TO FINANCIAL STATEMENTS
APRIL 30, 2022 AND 2021

NOTE 5 FAIR VALUE MEASUREMENTS

Generally accepted accounting principles establish a framework for measuring fair value. That framework 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 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy are described as follows:

Level 1 – Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Grand Lodge has the ability to access.

Level 2 – 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 – 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 used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation methodologies used for assets measured at fair value.

Mutual Funds: Valued at quoted market prices, which represent the net asset value of shares held by the Grand Lodge at year-end.

Corporate Bonds: Valued based on yields currently available on comparable securities of issuers with similar credit ratings. When quoted prices are not available for identical or similar bonds, the bond is valued under a discounted cash flows approach that maximizes observable inputs, such as current yields of similar instruments, but includes adjustments for certain risks that may not be observable, such as credit and liquidity risks.

U.S. Government Bonds: Valued at the most recent price of the equivalent quoted yield for such securities, or those of comparable maturity, quality, and type.

Money Market Funds: Represent ownership of units of participation rather than ownership of specific assets. The value of a unit of participation is the total value of the fund divided by the number of units outstanding.

GRAND LODGE FREE AND ACCEPTED MASONS OF WISCONSIN
NOTES TO FINANCIAL STATEMENTS
APRIL 30, 2022 AND 2021

NOTE 5 FAIR VALUE MEASUREMENTS (CONTINUED)

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Grand Lodge 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.

The following table sets forth by level, within the fair value hierarchy, the Grand Lodge's assets at fair value as of April 30, 2022:

	Level 1	Level 2	Level 3	Total
Mutual Funds:				
Small Cap	\$ 613,741	\$ -	\$ -	\$ 613,741
Mid Cap	1,519,872	-	-	1,519,872
Large Cap	7,502,503	-	-	7,502,503
International	1,523,876	-	-	1,523,876
Bond	2,251,621	-	-	2,251,621
Mortgage Backed	15,368	-	-	15,368
Corporate Bonds:				
Domestic	-	2,473,548	-	2,473,548
Foreign	-	357,215	-	357,215
U.S. Government Bonds	-	752,212	-	752,212
Money Market Funds	-	970,431	-	970,431
Total Assets at Fair Value	<u>\$ 13,426,981</u>	<u>\$ 4,553,406</u>	<u>\$ -</u>	<u>\$ 17,980,387</u>

The following table sets forth by level, within the fair value hierarchy, the Grand Lodge's assets at fair value as of April 30, 2021:

	Level 1	Level 2	Level 3	Total
Mutual Funds:				
Small Cap	\$ 735,556	\$ -	\$ -	\$ 735,556
Mid Cap	1,687,581	-	-	1,687,581
Large Cap	8,498,966	-	-	8,498,966
International	1,946,642	-	-	1,946,642
Bond	2,250,265	-	-	2,250,265
Mortgage Backed	100,523	-	-	100,523
Corporate Bonds:				
Domestic	-	2,501,874	-	2,501,873
Foreign	-	415,646	-	415,646
U.S. Government Bonds	-	692,683	-	692,683
Money Market Funds	-	930,987	-	930,987
Total Assets at Fair Value	<u>\$ 15,219,533</u>	<u>\$ 4,541,190</u>	<u>\$ -</u>	<u>\$ 19,760,722</u>

GRAND LODGE FREE AND ACCEPTED MASONS OF WISCONSIN
NOTES TO FINANCIAL STATEMENTS
APRIL 30, 2022 AND 2021

NOTE 6 NOTE RECEIVABLE

Note receivable consists of an amount due from an affiliated member lodge and the purchaser of a former affiliated member lodge. The note bears interest at 4.125% and is secured by the related property. The note matures in May 2026.

Future maturities of the note receivable are as follows:

<u>Year Ending April 30,</u>	<u>Amount</u>
2023	\$ 4,364
2024	4,548
2025	4,739
2026	4,938
Thereafter	406
Total Note Receivable	<u>\$ 18,995</u>

NOTE 7 PROPERTY AND EQUIPMENT

The carrying value of property and equipment is as follows at April 30:

	<u>2022</u>	<u>2021</u>
Land and Land Improvements	\$ 114,859	\$ 114,859
Buildings and Improvements	598,442	598,442
Equipment	188,424	188,424
Total, at Cost	901,725	901,725
Less: Accumulated Depreciation	858,170	858,170
Total	<u>\$ 43,555</u>	<u>\$ 43,555</u>

NOTE 8 RETIREMENT PLAN

The Grand Lodge has a supplemental savings and retirement plan qualified under Section 401(k) of the Internal Revenue Code. The plan is available to substantially all employees. Eligible employees may contribute up to 15% of their eligible salary. The Grand Lodge 946 makes matching contributions equal to a percentage of each participant's salary reduction contribution, plus additional amounts determined at the discretion of the executive committee. For the years ended April 30, 2022 and 2021, the Grand Lodge has contributed to participants' accounts 4.5% of their compensation under the plan. The Grand Lodge's expense under the plan for the years ended April 30, 2022 and 2021 was \$13,705 and \$13,755, respectively.

**GRAND LODGE FREE AND ACCEPTED MASONS OF WISCONSIN
NOTES TO FINANCIAL STATEMENTS
APRIL 30, 2022 AND 2021**

NOTE 9 LEASED PROPERTY

The Wisconsin Masonic Home, Inc., Masonic Village on the Square, Inc., and Masonic Health Care Center, Inc. (collectively, the Three Pillars), affiliated Masonic entities, lease a portion of land owned by the Grand Lodge under 99-year leases at \$1 per year each. The lease agreements provide that land improvements, building additions, and equipment purchased by the Three Pillars shall become the property of the Grand Lodge if certain conditions are not met. The Masonic Village on the Square, Inc. has used its property as collateral under a mortgage obligation.

The investment in land, land improvements, buildings, building improvements, furniture, and equipment under these leases is stated on the Three Pillars' most recently audited financial statements at June 30, 2021 and 2020, as follows:

	<u>2022</u>	<u>2021</u>
Land and Land Improvements	\$ 5,482,719	\$ 3,157,859
Buildings and Building Improvements	43,018,913	42,743,328
Furniture and Equipment	<u>7,790,570</u>	<u>7,528,676</u>
Total	56,292,202	53,429,863
Less: Accumulated Depreciation and Amortization		
Net Land, Land Improvements, Buildings, Building Improvements, Furniture, and Equipment	<u>33,517,852</u>	<u>31,350,097</u>
	<u>\$ 22,774,350</u>	<u>\$ 22,079,766</u>

The Wisconsin Masonic Home, Inc. also leases another portion of land owned by the Grand Lodge for its Compass Point facility. The lease began in 2005 and continues for a period of 30 years. The Wisconsin Masonic Home, Inc. is to pay \$35,000 per year in rent to the Grand Lodge.

The Three Pillars entered into a lease agreement in January 2010 with the Grand Lodge in connection with the Masonic Center for Health and Rehab, Inc. SNF/Rehab project. Under this lease, the members of the Three Pillars agreed to pay \$120,000 annually to the Grand Lodge through 2034.

The Grand Lodge leased land for use in farming activities during the year ended April 30, 2021. In October of 2020 the Grand Lodge sold this farmland and thus ended any future farm lease revenue.

Future minimum lease payments to be received under these leases are as follows:

<u>Year Ending April 30,</u>	<u>Amount</u>
2023	\$ 155,003
2024	155,003
2025	155,003
2026	155,003
2027	155,003
Thereafter	<u>1,301,044</u>
Total	<u>\$ 2,076,059</u>

**GRAND LODGE FREE AND ACCEPTED MASONS OF WISCONSIN
NOTES TO FINANCIAL STATEMENTS
APRIL 30, 2022 AND 2021**

NOTE 10 ENDOWMENT

The Grand Lodge endowment (the Endowment) consists of one individual fund established by a donor to provide annual funding for specific activities and general operations.

The Grand Lodge board of directors has interpreted the Uniform Prudent Management of Institutional Funds Act (UPMIFA) as requiring the preservation of the fair value of the original gift as of the date of the donor-restricted endowment funds unless there are explicit donor stipulations to the contrary. At April 30, 2022 and 2021, there were no such donor stipulations. As a result of this interpretation, we retain in perpetuity (a) the original value of initial and subsequent gift amounts (including promises to give net of discount and allowance for doubtful accounts) donated to the Endowment and (b) any accumulations to the endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added. Donor-restricted amounts not retained in perpetuity are subject to appropriation for expenditure by us in a manner consistent with the standard of prudence prescribed by UPMIFA. Grand Lodge considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds:

- The duration and preservation of the fund
- The purposes of the Grand Lodge and the donor-restricted endowment fund
- General economic conditions
- The possible effect of inflation and deflation
- The expected total return from income and the appreciation of investments
- Other resources of the Grand Lodge
- The investment policies of the Grand Lodge

The Grand Lodge had the following endowment net asset composition by type of fund as of April 30:

	2022	2021
Donor-Restricted Endowment Funds:		
Original Donor-Restricted Gift Amount and Amounts Required to be Maintained in Perpetuity by Donor	\$ 200,000	\$ 200,000
Accumulated Investment Gains	1,462,431	1,585,824
Total	\$ 1,662,431	\$ 1,785,824

From time to time, certain donor-restricted endowment funds may have fair values less than the amount required to be maintained by donors or by law (underwater endowments). The Grand Lodge has interpreted UPMIFA to permit spending from underwater endowments in accordance with prudent measures required under law. At April 30, 2022, funds with original gift values of \$200,000, fair values of \$1,662,431, and a surplus of \$1,462,431 were reported in net assets with donor restrictions.

**GRAND LODGE FREE AND ACCEPTED MASONS OF WISCONSIN
NOTES TO FINANCIAL STATEMENTS
APRIL 30, 2022 AND 2021**

NOTE 10 ENDOWMENT (CONTINUED)

Investment and Spending Policies

The Grand Lodge has adopted investment and spending policies for the endowment that attempt to provide a predictable stream of funding for operations while seeking to maintain the purchasing power of the endowment assets. The Grand Lodge targets a diversified asset allocation.

The Grand Lodge has a policy of appropriating a portion of the endowment funds' annual earnings for distribution. In establishing this policy, the Grand Lodge considered the long-term expected returns of its endowment investments. Accordingly, over the long term, the Grand Lodge expects the current spending policy will allow its endowment to retain the original fair value of the gift.

The Grand Lodge had the following changes in endowment net assets for the years ended April 30:

	<u>2022</u>	<u>2021</u>
Endowment Net Assets - Beginning of Year	\$ 1,785,824	\$ 1,354,319
Investment Return, Net	(123,393)	431,505
Endowment Net Assets - End of Year	<u>\$ 1,662,431</u>	<u>\$ 1,785,824</u>

NOTE 11 RELATED PARTY TRANSACTIONS

The Grand Lodge is affiliated with the Wisconsin Masonic Foundation, Wisconsin Masonic Center Foundation Inc., and the Wisconsin Masonic Home, Inc. through representation on the board of directors. The Grand Lodge provides facilities as well as administrative and clerical services to the Wisconsin Masonic Foundation.

The Wisconsin Masonic Foundation paid administrative charges to the Grand Lodge of \$63,736 and \$60,407 during the years ended April 30, 2022 and 2021, respectively. The Grand Lodge also incurs fundraising costs on behalf of the Wisconsin Masonic Foundation, as well as the Wisconsin Masonic Home, Inc. The Grand Lodge also contributed directly to the Wisconsin Masonic Foundation to support the Wisconsin Masonic Center a total of \$-0- and \$5,559 during the years ended April 30, 2022 and 2021, respectively.

The Grand Lodge directly contributed to the Wisconsin Masonic Center Foundation Inc. a total of \$250,000 and \$350,367 during the years ended April 30, 2022 and 2021, respectively. The Grand Lodge also paid for other Wisconsin Masonic Center Foundation Inc. expenses directly for a total of \$7,331 and \$15,683 during the years ended April 30, 2022 and 2021, respectively.

The Grand Lodge has an outstanding receivable to the Racine Masonic Lodge that totals \$85,413 and \$-0- for the years ended April 30, 2022 and 2021, respectively.

Total payables to the Wisconsin Masonic Home, Inc. were \$7,868 and \$8,247 at April 30, 2022 and 2021, respectively.

GRAND LODGE FREE AND ACCEPTED MASONS OF WISCONSIN
NOTES TO FINANCIAL STATEMENTS
APRIL 30, 2022 AND 2021

NOTE 12 CONCENTRATIONS OF CREDIT RISK

The Grand Lodge maintains the majority of its cash and investments in one commercial bank. Balances on deposit are insured by the Federal Deposit Insurance Corporation (FDIC) and Securities Investor Protection Corporation (SIPC) up to specified limits. Balances in excess of these limits are uninsured.

NOTE 13 SUBSEQUENT EVENTS

Management evaluated subsequent events through September 13, 2022, the date the accompanying financial statements were available to be issued. Events or transactions occurring after April 30, 2022, but prior to September 13, 2022 that provided additional evidence about conditions that existed at April 30, 2022, have been recognized in the accompanying financial statements for the year ended April 30, 2022. Events or transactions that provided evidence about conditions that did not exist at April 30, 2022 but arose before the accompanying financial statements were available to be issued have not been recognized in the accompanying financial statements for the year ended April 30, 2022.

**GRAND LODGE FREE AND ACCEPTED MASONS OF WISCONSIN
SCHEDULE OF ACTIVITIES – WITHOUT DONOR RESTRICTIONS
YEAR ENDED APRIL 30, 2022
(SEE INDEPENDENT AUDITORS' REPORT)**

	Designated for:						Total
	General	Investment in Property and Equipment	Property and Equipment Replacement	Service and Assistance	Masonic Youth Fund	Perpetual Membership Plan	
SUPPORT AND REVENUES							
Per Capita Tax	\$ 324,225	\$ -	\$ -	\$ -	\$ -	\$ 5,766	\$ 329,991
Contributions	77,485	-	-	4,678	-	-	82,163
Net Investment Return	(531,013)	-	-	(217,472)	(39,965)	(102,583)	(891,043)
Wisconsin Masonic Home Lease Income	35,000	-	-	-	-	-	35,000
Rental Income	16,757	-	-	-	-	-	16,757
Rehab Facility Lease Income	120,003	-	-	-	-	-	120,003
Gain on Sale of Property and Equipment	-	-	-	-	-	-	-
Membership Special Assessment	40	-	-	-	-	-	40
Other	93,400	-	-	-	-	-	93,400
Net Assets Released from Restrictions	20,708	-	-	-	-	-	20,708
Total Support and Revenues	\$ 156,605	\$ -	\$ -	\$ (212,794)	\$ (39,965)	\$ (96,827)	\$ (192,981)

GRAND LODGE FREE AND ACCEPTED MASONS OF WISCONSIN
SCHEDULE OF ACTIVITIES – WITHOUT DONOR RESTRICTIONS (CONTINUED)
YEAR ENDED APRIL 30, 2022
(SEE INDEPENDENT AUDITORS' REPORT)

	General	Investment in Property and Equipment	Property and Equipment Replacement	Service and Assistance	Designated for:			Total
					Masonic Youth Fund	Perpetual Membership Plan		
EXPENSES								
Program Expenses:								
Perpetual Membership Plan	\$ -	-	-	-	\$ -	\$ 79,792	\$ 79,792	\$ 79,792
Charitable Activities	271,638	-	-	20,365	18,700	-	-	310,703
Grand Lodge Officers and Committees	94,211	-	-	-	-	-	-	94,211
Annual Communication	121,811	-	-	-	-	-	-	121,811
Wisconsin Masonic Journal	207,454	-	-	-	-	-	-	207,454
Farm	3,074	-	-	-	-	-	-	3,074
Fundraising	500	-	-	26,250	-	-	-	26,750
Management and General	525,093	-	-	16,317	3,796	7,694	7,694	552,900
Total Expenses	1,223,781	-	-	62,932	22,496	87,486	87,486	1,396,695
CHANGE IN NET ASSETS								
Net Assets - Beginning of Year	(1,067,176)	-	-	(275,726)	(62,461)	(184,313)	(1,589,676)	-
Perpetual Membership Plan Per Capita Tax	10,094,887	43,555	855,595	4,468,586	901,062	1,850,238	1,850,238	18,213,923
Change in Net Assets	49,010	-	-	-	-	(49,010)	(49,010)	-
NET ASSETS - END OF YEAR								
Net Assets - End of Year	\$ 9,076,721	\$ 43,555	\$ 855,595	\$ 4,192,860	\$ 838,601	\$ 1,616,915	\$ 1,616,915	\$ 16,624,247

WISCONSIN MASONIC FOUNDATION
Dousman, Wisconsin

**FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION**

YEARS ENDED APRIL 30, 2022 AND 2021



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**WISCONSIN MASONIC FOUNDATION
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INDEPENDENT AUDITORS' REPORT

Board of Directors
Wisconsin Masonic Foundation
Dousman, Wisconsin

Report on the Financial Statements

We have audited the accompanying financial statements of Wisconsin Masonic Foundation, which comprise the statements of financial position as of April 30, 2022 and 2021, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Wisconsin Masonic Foundation as of April 30, 2022 and 2021, and the changes in net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Wisconsin Masonic Foundation 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 Wisconsin Masonic Foundation's ability to continue as a going concern for one year after the date of the financial statements are available to be issued.

Auditors' 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 auditors' 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 GAAS 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 GAAS, 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 Wisconsin Masonic Foundation'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 Wisconsin Masonic Foundation'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.

Board of Directors
Wisconsin Masonic Foundation

Supplementary Information

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The schedules of activities are presented for purposes of additional analysis and are 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.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Milwaukee, Wisconsin
September 28, 2022

WISCONSIN MASONIC FOUNDATION
STATEMENTS OF FINANCIAL POSITION
APRIL 30, 2022 AND 2021

	2022	2021
ASSETS		
Cash	\$ 141,965	\$ 183,083
Contributions Receivable	294,535	283,228
Prepaid Insurance	9,990	9,805
Investments	27,109,631	30,140,185
Total Assets	\$ 27,556,121	\$ 30,616,301
LIABILITIES AND NET ASSETS		
LIABILITIES		
Scholarship Checks Issued and Outstanding	\$ 63,487	\$ 50,260
Accounts Payable	92,256	168,238
Donations Payable	162,961	150,047
Gift Annuities Payable	103,648	94,469
Total Liabilities	422,352	463,014
NET ASSETS		
Without Restrictions:		
General Operations	3,473,284	3,596,039
Designated for Hiram's Helpers	25,374	6,569
Designated for Narrin Scholarship	26,558	30,301
Designated for Gift Annuity Plans	258,925	283,798
Designated for Veterans Assistance	75,701	78,704
Designated for Soccer Program	(51,694)	(42,316)
Total Without Restrictions	3,808,148	3,953,095
Endowment:		
With Donor Restrictions:		
Time Restricted		
Purpose Restricted:		
Special Funds	4,529,492	5,081,195
Youth Fund	474,824	523,780
Medical Fund	3,892,022	4,380,952
Home Endowment Fund	4,755,523	6,552,463
Total Purpose Restricted	13,651,861	16,538,390
Perpetual in Nature:		
Special Funds	379,244	389,730
Home Endowment Fund	9,294,516	9,272,072
Total Perpetual in Nature	9,673,760	9,661,802
Total With Restrictions	23,325,621	26,200,192
Total Net Assets	27,133,769	30,153,287
Total Liabilities and Net Assets	\$ 27,556,121	\$ 30,616,301

See accompanying Notes to Financial Statements.

**WISCONSIN MASONIC FOUNDATION
STATEMENT OF ACTIVITIES
YEAR ENDED APRIL 30, 2022**

	Without Donor Restrictions	With Donor Restrictions	Total
SUPPORT AND REVENUE			
Contributions	\$ 128,298	\$ 206,735	\$ 335,033
Interest and Dividends	46,930	747,003	793,933
Realized and Unrealized Losses on Investments	(145,296)	(2,493,333)	(2,638,629)
Other Revenues	2,487	6,640	9,127
Net Assets Released from Restrictions	1,341,616	(1,341,616)	-
	<u>1,374,035</u>	<u>(2,874,571)</u>	<u>(1,500,536)</u>
Total Support and Revenue			
EXPENSES			
Program Expenses:			
Wisconsin Masonic Home, Inc.	780,435	-	780,435
High School Scholarship Programs:			
Matching Program	35,244	-	35,244
Perpetual Scholarship Program	41,440	-	41,440
Special Funds	339,528	-	339,528
Symbolic Lodge Health Care:			
Matching Program	221,653	-	221,653
Soccer Program	19,946	-	19,946
Other	13,630	-	13,630
Total Program Expenses	<u>1,451,876</u>	<u>-</u>	<u>1,451,876</u>
Fundraising	197	-	197
General and Administrative:			
Professional Fees	22,701	-	22,701
Administrative Fees	31,304	-	31,304
Miscellaneous Expenses	12,904	-	12,904
Total Expenses	<u>1,518,982</u>	<u>-</u>	<u>1,518,982</u>
CHANGE IN NET ASSETS	(144,947)	(2,874,571)	(3,019,518)
Net Assets - Beginning of Year	<u>3,953,095</u>	<u>26,200,192</u>	<u>30,153,287</u>
NET ASSETS - END OF YEAR	<u>\$ 3,808,148</u>	<u>23,325,621</u>	<u>\$ 27,133,769</u>

See accompanying Notes to Financial Statements.

**WISCONSIN MASONIC FOUNDATION
STATEMENT OF ACTIVITIES
YEAR ENDED APRIL 30, 2021**

	Without Donor Restrictions	With Donor Restrictions	Total
SUPPORT AND REVENUE			
Contributions	\$ 126,042	\$ 666,474	\$ 792,516
Interest and Dividends	41,052	634,958	676,010
Realized and Unrealized Losses on Investments	415,004	6,788,374	7,203,378
Other Revenues	457	233	690
Net Assets Released from Restrictions	<u>2,112,529</u>	<u>(2,112,529)</u>	<u>-</u>
 Total Support and Revenue	 2,695,084	 5,977,510	 8,672,594
EXPENSES			
Program Expenses:			
Wisconsin Masonic Home, Inc.	1,748,164	-	1,748,164
High School Scholarship Programs:			
Matching Program	43,350	-	43,350
Perpetual Scholarship Program	86,400	-	86,400
Special Funds	312,855	-	312,855
Symbolic Lodge Health Care:			
Matching Program	52,803	-	52,803
Wisconsin Masonic Center	28,935	-	28,935
Soccer Program	19,435	-	19,435
Other	50,633	-	50,633
Total Program Expenses	<u>2,342,575</u>	<u>-</u>	<u>2,342,575</u>
 Fundraising	 607	 -	 607
General and Administrative:			
Professional Fees	38,902	-	38,902
Administrative Fees	35,884	-	35,884
 Total Expenses	 <u>2,417,968</u>	 <u>-</u>	 <u>2,417,968</u>
 CHANGE IN NET ASSETS	 277,116	 5,977,510	 6,254,626
Net Assets - Beginning of Year	<u>3,675,979</u>	<u>20,222,682</u>	<u>23,898,661</u>
 NET ASSETS - END OF YEAR	 <u>\$ 3,953,095</u>	 <u>\$ 26,200,192</u>	 <u>\$ 30,153,287</u>

See accompanying Notes to Financial Statements.

**WISCONSIN MASONIC FOUNDATION
STATEMENT FUNCTIONAL EXPENSES
YEAR ENDED APRIL 30, 2022**

	Program Services							Management and General	Total Expenses
	Scholarships Program	Wisconsin Masonic Home, Inc.	Special Funds	Symbolic Lodge Health Care Matching Program	Soccer Program	Other	Fundraising		
Salaries	\$ -	\$ -	\$ 23,363	\$ -	\$ -	\$ -	\$ -	\$ 15,189	\$ 38,552
Payroll Taxes	-	-	1,773	-	-	-	-	1,153	2,926
Benefits Paid	-	-	7,983	-	-	-	-	5,190	13,173
Scholarships and Donations	76,684	780,435	175,715	221,653	-	13,630	-	-	1,268,117
Fees	-	-	116,597	-	-	-	-	36,213	152,810
Travel	-	-	-	-	5,463	-	-	-	5,463
Meals and Entertainment	-	-	-	-	3,716	-	-	-	3,716
Printing and Postage Expense	-	-	-	-	10,741	-	-	1,682	15,010
Rental Expense	-	-	2,587	-	-	-	-	-	26
Building Expense	-	-	4,635	-	-	-	-	3,013	7,648
Supplies	-	-	1,354	-	-	-	-	880	2,234
Miscellaneous Expense	-	-	5,521	-	-	-	197	3,589	9,307
Total	\$ 76,684	\$ 780,435	\$ 339,528	\$ 221,653	\$ 19,946	\$ 13,630	\$ 197	\$ 66,909	\$ 1,518,982

See accompanying Notes to Financial Statements.

**WISCONSIN MASONIC FOUNDATION
STATEMENT FUNCTIONAL EXPENSES
YEAR ENDED APRIL 30, 2021**

	Program Services							Management and General Expenses	Total Expenses	
	Scholarships Program	Wisconsin Masonic Home, Inc.	Special Funds	Symbolic Lodge Health Care Matching Program	Wisconsin Masonic Center Foundation Inc.	Soccer Program	Other			Fundraising
Salaries	\$ -	\$ -	\$ 22,844	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,852	\$ 37,696
Payroll Taxes	-	-	1,733	-	-	-	-	-	1,127	2,860
Benefits Paid	-	-	7,675	-	-	-	-	-	4,990	12,665
Scholarships and Donations	129,750	1,748,164	161,333	52,803	28,935	-	50,633	-	-	2,171,618
Fees	-	-	106,451	-	-	-	-	-	45,486	151,937
Travel	-	-	-	-	-	4,164	-	-	-	4,164
Meals and Entertainment	-	-	-	-	-	2,629	-	-	-	2,629
Printing and Postage Expense	-	-	2,374	-	-	12,642	-	-	1,543	16,559
Building Expense	-	-	4,635	-	-	-	-	-	3,013	7,648
Supplies	-	-	489	-	-	-	-	-	318	807
Miscellaneous Expense	-	-	5,321	-	-	-	-	607	3,457	9,385
Total	\$ 129,750	\$ 1,748,164	\$ 312,855	\$ 52,803	\$ 28,935	\$ 19,435	\$ 50,633	\$ 607	\$ 74,786	\$ 2,417,968

See accompanying Notes to Financial Statements.

**WISCONSIN MASONIC FOUNDATION
STATEMENTS OF CASH FLOWS
YEARS ENDED APRIL 30, 2022 AND 2021**

	2022	2021
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in Net Assets	\$ (3,019,518)	\$ 6,254,626
Adjustments to Reconcile Change in Net Assets to Net Cash Used by Operating Activities:		
Interest and Dividends Restricted for the Holtan Fund	(432)	(363)
Realized and Unrealized (Gains) Losses on Investments	2,638,629	(7,203,378)
Contributions Received for Restricted Purposes	(206,735)	(666,474)
Effects of Changes in Operating Assets and Liabilities:		
Contributions Receivable	(11,307)	(56,121)
Prepaid Expenses	(185)	(185)
Liabilities	(40,662)	(3,188)
Net Cash Used by Operating Activities	(640,210)	(1,675,083)
CASH FLOWS FROM INVESTING ACTIVITIES		
Proceeds from Sale of Investments	16,141,890	2,097,125
Purchases of Investments	(15,749,965)	(1,207,708)
Net Cash Provided by Investing Activities	391,925	889,417
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from Restricted Contributions	206,735	666,474
Interest and Dividends Restricted for the Holtan Fund	432	363
Net Cash Provided by Financing Activities	207,167	666,837
NET DECREASE IN CASH	(41,118)	(118,829)
Cash - Beginning of Year	183,083	301,912
CASH - END OF YEAR	\$ 141,965	\$ 183,083

See accompanying Notes to Financial Statements.

**WISCONSIN MASONIC FOUNDATION
NOTES TO FINANCIAL STATEMENTS
APRIL 30, 2022 AND 2021**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Wisconsin Masonic Foundation (the Foundation) was organized on July 9, 1925. The Foundation provides ongoing support to the Wisconsin Masonic Home, Inc. (the Home), matching scholarships to local area high schools of member lodges, support to hospitals and health care facilities in Wisconsin, and makes restricted charitable contributions to others in accordance with the wishes of the donor. The Foundation's revenues are derived primarily from contributions and investment earnings. The fiscal year ends on April 30. Significant accounting policies followed by the Foundation are as follows.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenses, gains, losses, and other changes in net assets during the reporting period. Actual results could differ from those estimates.

Investments

Investments are reported at fair value and are held by a trustee. Fair value is defined as the price that would be received to sell an asset in an orderly transaction between market participants at the measurement date. See Note 4 for discussion of fair value measurements. The trustee executes investment transactions at the direction of investment managers.

Unrealized appreciation and/or depreciation is recognized in the statements of activities. The determination of realized gains or losses on sales of securities is based on cost and is determined using the specific identification method. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date.

Risks and Uncertainties

The Foundation maintains various investments, including mutual funds, which are exposed to various risks including, but not limited to, interest rate, market, and credit risks. Due to the level of risks associated with certain investment securities, it is at least reasonably possible that changes in the values of the investment securities will occur in the near term and such changes could materially affect the amounts reported in the statements of net assets available for benefits.

WISCONSIN MASONIC FOUNDATION
NOTES TO FINANCIAL STATEMENTS
APRIL 30, 2022 AND 2021

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Gift Annuities

The Foundation administers split-interest agreements, which are primarily charitable gift annuity plans. Assets are invested and payments are made to donors and/or other beneficiaries in accordance with the respective agreements. Revenue from charitable gift annuities is recognized at the date the agreement is established, net of the liability recorded for the present value of the estimated future payments to be made to the respective donors and/or other beneficiaries. The present value of payments to beneficiaries of charitable gift annuities is calculated using discount rates, which represent the risk-free rates in existence at the date of the gift. Gains or losses resulting from changes in assumptions and accretions of the discount are recorded as increases or decreases in net assets in the statements of activities.

Net Assets

Net assets, revenues, gains, and losses are classified based on the existence or absence of donor- or grantor-imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

Without Donor Restrictions

Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions. Net assets without donor restrictions of the Foundation consist of the following:

General – This represents the portion of funds without donor restrictions available for the general operating purposes of the Foundation.

Board Designated – This represents the portion of general funds that has been set aside by the board for the specific programs noted on the face of the statements of financial position. These amounts can be undesignated by the board by board resolution.

With Donor Restrictions

Net assets subject to donor- (or certain grantor-) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

Contributions

Donated property is recorded at fair value at date of donation, which is then treated as cost. Contributions represented by bequests are recorded when the Foundation receives notice from the donor's estate that it is a beneficiary to the estate.

**WISCONSIN MASONIC FOUNDATION
NOTES TO FINANCIAL STATEMENTS
APRIL 30, 2022 AND 2021**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Contributions (Continued)

If necessary, the carrying amount of contributions receivable is reduced by a valuation allowance that reflects management's best estimate of amounts that will not be collected. The allowance is based on management's assessment of the collectability of specific contributions. All contributions or portions thereof deemed to be uncollectible are written off to the allowance for doubtful accounts.

Program Expenses

Wisconsin Masonic Home, Inc.

The Foundation administers the Wisconsin Masonic Home Endowment Fund (the Endowment Fund). Contributions to this fund are invested in perpetuity and are not expendable. The net investment income of this fund is restricted for use in the general operations of the Wisconsin Masonic Home, Inc. (the Home), an affiliated organization.

High School Scholarship Programs

The Foundation administers two high school scholarship programs. Under these programs, the Foundation disburses matching or fully funded scholarships to Wisconsin area high schools as designated by member Masonic lodges or Masonic fraternity members. These scholarships are paid from the general unrestricted operating funds of the Foundation.

Special Funds

This represents various endowment contributions received, in which the Foundation administers the funds in accordance with the donor's specific instructions. These funds are restricted primarily for scholarships and for distributions to other Masonic organizations.

Symbolic Lodge Health Care Matching Program

Under this program, the Foundation's Medical fund will match funds submitted by Wisconsin Masonic Lodges toward contributions for three different areas. First, they will match health agencies, equipment and programs related to health services that improve the quality of life in Wisconsin. Second, they will match first responders that provide health and emergency services in Wisconsin. Third, they will match rehabilitation programs that relate to health and wellness and have demonstrated positive outcomes.

Wisconsin Masonic Center

This program supports the rebuilding and structural expenses of the Wisconsin Masonic Center located in Madison, Wisconsin. These proceeds are provided by contributions from the Grand Lodge Free and Accepted Masons.

Soccer Program

This program hosts annual all-star soccer games for Wisconsin's graduating scholar athletes. The proceeds from the games provide funding for an annual youth soccer camp that teaches soccer fundamentals and sportsmanship to underprivileged youth.

**WISCONSIN MASONIC FOUNDATION
NOTES TO FINANCIAL STATEMENTS
APRIL 30, 2022 AND 2021**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Program Expenses (Continued)

Wisconsin Masonic Journal - Widows' Subscriptions

The Foundation pays annual subscription fees to the Wisconsin Masonic Journal on behalf of widowed spouses of Masonic fraternity members. These costs are included in other program expenses on the statements of activities.

Other

All other programs that are not significant to the financial statements.

Income Taxes

A provision for income taxes has not been made, nor is required, in the financial statements as the Foundation is exempt from state and federal income taxes under Section 501(c)(3) of the Internal Revenue Code (IRC).

Upcoming Accounting Pronouncement

In February 2016, the FASB issued ASU 2016-02, *Leases (Topic 842)*, which is expected to increase transparency and comparability among organizations. The core principle of this guidance is that a lessee should recognize the assets and liabilities that arise from leases. The standard requires lessees to reflect most leases on their balance sheet as lease liabilities with a corresponding right-of-use asset, while leaving presentation of lease expense in the statement of income largely unchanged. The standard also eliminates the real-estate specific provisions that exist under current U.S. GAAP and modifies the classification criteria and accounting which lessors must apply to sales-type and direct financing leases. In June 2020, the FASB approved the delay of the effective date of ASU 2016-02 which is now effective for the Foundation's year ending April 30, 2023. Management will be evaluating the effects of the new standard.

**WISCONSIN MASONIC FOUNDATION
NOTES TO FINANCIAL STATEMENTS
APRIL 30, 2022 AND 2021**

NOTE 2 LIQUIDITY AND AVAILABILITY

Financial assets available for general expenditure, that is, without donor or other restriction limiting their use, within one year of the statement of financial position date, comprise the following as of April 30:

	2022	2021
Cash and Cash Equivalents	\$ 141,965	\$ 183,083
Contributions Receivable	294,535	283,228
Investments	<u>27,109,631</u>	<u>30,140,185</u>
Total Financial Assets	27,546,131	30,606,496
Less Net Assets with Donor Restrictions	(23,325,621)	(26,200,192)
Less Board Designations:		
Designated for Hiram's Helpers	(25,374)	(6,569)
Designated for Narrin Scholarship	(26,558)	(30,301)
Designated for Gift Annuity Plans	(258,925)	(283,798)
Designated for Veterans Assistance	(75,701)	(78,704)
Designated for Soccer Program	51,694	42,316
Total	<u>\$ 3,885,646</u>	<u>\$ 4,049,248</u>

The Foundation endowment funds consist of donor-restricted endowments and funds designated by the board as endowments. Income from donor-restricted endowments is restricted for specific purposes, with the exception of the amounts available for general use. Donor-restricted endowment funds are not available for general expenditure.

The Foundation board designations of \$344,864 and \$357,056 as of April 30, 2022 and 2021, respectively, are designated for specific purposes. Although the Foundation does not intend to spend from these board-designated assets, these amounts could be made available if necessary.

NOTE 3 INVESTMENTS

The fair value and cost of the investments are as follows as of April 30:

	2022		2021	
	Cost	Fair Value	Cost	Fair Value
Money Market Funds	\$ 99,611	\$ 99,611	\$ 27,378	\$ 27,378
Mutual Funds	26,965,434	26,857,677	23,514,247	30,097,676
Exchange-Traded Funds	170,917	152,343	-	-
Common Stocks	-	-	1,367	15,131
Total	<u>\$ 27,235,962</u>	<u>\$ 27,109,631</u>	<u>\$ 23,542,992</u>	<u>\$ 30,140,185</u>

**WISCONSIN MASONIC FOUNDATION
NOTES TO FINANCIAL STATEMENTS
APRIL 30, 2022 AND 2021**

NOTE 4 FAIR VALUE MEASUREMENTS

Generally accepted accounting principles establish a framework for measuring fair value. That framework 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 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy are described as follows:

Level 1 – Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Foundation has the ability to access.

Level 2 – 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 – 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 used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation methodologies used at April 30, 2022 and 2021, for assets measured at fair value.

Money Market Funds are valued at their net asset value.

Mutual Funds are valued at quoted market prices, which represent the net asset value of shares held by the Foundation at year-end.

Exchange Traded Funds/Common Stock are valued at the closing price reported on the active market on which the individual securities are traded.

**WISCONSIN MASONIC FOUNDATION
NOTES TO FINANCIAL STATEMENTS
APRIL 30, 2022 AND 2021**

NOTE 4 FAIR VALUE MEASUREMENTS (CONTINUED)

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Foundation believes its valuation method is 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.

The following table sets forth by level, within the fair value hierarchy, the Foundation's assets at fair value as of April 30, 2022:

	Level 1	Level 2	Level 3	Total
Money Market Funds	\$ -	\$ 99,611	\$ -	\$ 99,611
Mutual Funds:				
Taxable Bond Funds	6,970,980	-	-	6,970,980
Small Cap	2,673,461	-	-	2,673,461
Large Cap	7,457,969	-	-	7,457,969
Emerging Markets	2,360,872	-	-	2,360,872
International	4,833,570	-	-	4,833,570
Alternative	2,560,825	-	-	2,560,825
Exchange Traded Funds:				
Taxable bond funds	73,758	-	-	73,758
Small cap	2,287	-	-	2,287
Mid cap	5,484	-	-	5,484
Large Cap	43,563	-	-	43,563
Emerging Markets	4,389	-	-	4,389
International	22,862	-	-	22,862
Total Assets at Fair Value	<u>\$ 27,010,020</u>	<u>\$ 99,611</u>	<u>\$ -</u>	<u>\$ 27,109,631</u>

The following table sets forth by level, within the fair value hierarchy, the Foundation's assets at fair value as of April 30, 2021:

	Level 1	Level 2	Level 3	Total
Money Market Funds	\$ -	\$ 27,378	\$ -	\$ 27,378
Mutual Funds:				
Taxable Bond Funds	7,410,054	-	-	7,410,054
Small Cap Value	1,492,695	-	-	1,492,695
Large Cap Growth	9,521,320	-	-	9,521,320
Emerging Markets	2,626,063	-	-	2,626,063
International	5,950,108	-	-	5,950,108
Alternative	3,097,436	-	-	3,097,436
Common Stock:				
Large Cap	15,131	-	-	15,131
Total Assets at Fair Value	<u>\$ 30,112,807</u>	<u>\$ 27,378</u>	<u>\$ -</u>	<u>\$ 30,140,185</u>

**WISCONSIN MASONIC FOUNDATION
NOTES TO FINANCIAL STATEMENTS
APRIL 30, 2022 AND 2021**

NOTE 5 HIGH SCHOOL SCHOLARSHIP PROGRAMS

The Foundation sponsors a general high school scholarship program whereby the Foundation matches funds, submitted by the Wisconsin Masonic Lodges, toward scholarships for college bound high school students. During fiscal 2021-22, the foundation changed their policy and are now having lodges submit their component directly to the school of their choice. As a result of this change the amounts submitted by various lodges for matching by the Foundation were \$-0- and \$43,200 in 2022 and 2021, respectively. This program distributed matching scholarship funds of \$41,440 and \$43,200 during the years ended April 30, 2022 and 2021, respectively.

The Foundation also sponsors a special high school scholarship program. Under this program, the Wisconsin Masonic Lodges or individuals can make a one-time contribution of an amount between \$5,000 and \$25,000 and the Foundation will grant a perpetual scholarship between the amounts of \$400 and \$2,000, proportional to the amount of the contribution made, as defined in the program. The Foundation has received \$1,265,655 in contributions since the inception of the program. These funds are included in the unrestricted net assets general operations. The income generated from these funds is used for general purposes, including funding these scholarships. Contributions received related to this program totaled \$-0- in 2022 and 2021. This program resulted in scholarship distributions of \$35,000 and \$43,350 in 2022 and 2021, respectively.

In February of 2019, the board approved the process of terminating this program which included the notification of all contributing members and ending all matching scholarships in future years.

NOTE 6 SYMBOLIC LODGE HEALTH CARE MATCHING PROGRAM

The Foundation sponsors the Symbolic Lodge Health Care Matching Program whereby the Foundation will match funds submitted by Wisconsin Masonic Lodges, pursuant to certain guidelines as specified by the Foundation's Board of Directors, toward contributions to local community hospitals or health care centers. Amounts submitted by various lodges for matching by the Foundation were approximately \$-0- and \$52,000 in 2022 and 2021, respectively. Matching distributions paid by the Foundation under this program were approximately \$47,000 and \$41,000 in 2022 and 2021, respectively. During the 2021-22 fiscal period the medical fund provided fire suppressant solutions at a cost of approximately \$117,000.

NOTE 7 GIFT ANNUITIES

At April 30, 2022 and 2021, assets amounting to \$258,925 and \$283,798 relate to gift annuity plans. As required by the state of Wisconsin, these funds are held in a separate account. Included in gift annuities payable shown in the statements of financial position is the present value of the estimated future payments to be made to beneficiaries. The discount rate used in the present value calculations range from .01% to .16% for the years ended April 30, 2022 and 2021. There were no amounts received under the gift annuity program for the years ended April 30, 2022 and 2021.

**WISCONSIN MASONIC FOUNDATION
NOTES TO FINANCIAL STATEMENTS
APRIL 30, 2022 AND 2021**

NOTE 8 RELATED PARTY TRANSACTIONS

The Foundation is affiliated with the Grand Lodge Free and Accepted Masons of Wisconsin (the Grand Lodge) through their representation on the board of directors. Facilities costs as well as certain general administrative, clerical, and fundraising services are generally provided by the Grand Lodge. The Foundation expensed \$63,736 and \$60,407 in 2022 and 2021, respectively, for such costs. Accounts payable to the Grand Lodge for these costs were \$-0- at April 30, 2022 and 2021.

The Foundation received contributions from the Grand Lodge totaling \$-0- and \$5,559 to support the Wisconsin Masonic Center Foundation Inc. during the fiscal periods ending April 30, 2022 and 2021, respectively. The Foundation has paid out \$-0- and \$28,935 to support the Wisconsin Masonic Center Foundation Inc. during the fiscal periods ending April 30, 2022 and 2021, respectively.

The Foundation is also affiliated with the Home through shared representation on the board of directors. The Foundation has a payable to the Home of \$56,684 and \$64,140 for earnings on the Endowment Fund at April 30, 2022 and 2021, respectively. The Foundation made total contributions to the home of \$780,435 and \$1,748,164 during the fiscal periods ending April 30, 2022 and 2021, respectively.

NOTE 9 ENDOWMENTS

The Foundation endowment (the Endowment) consists of eight individual funds established by a donors to provide annual funding for specific activities and general operations.

The Foundation board of directors has interpreted the Uniform Prudent Management of Institutional Funds Act (UPMIFA) as requiring the preservation of the fair value of the original gift as of the date of the donor-restricted endowment funds, unless there are explicit donor stipulations to the contrary. At April 30, 2022 and 2021, there were no such donor stipulations. As a result of this interpretation, we retain in perpetuity (a) the original value of initial and subsequent gift amounts (including promises to give net of discount and allowance for doubtful accounts) donated to the Endowment and (b) any accumulations to the endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added. Donor-restricted amounts not retained in perpetuity are subject to appropriation for expenditure by us in a manner consistent with the standard of prudence prescribed by UPMIFA. Foundation considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds:

- The duration and preservation of the fund
- The purpose of the Foundation and the donor-restricted endowment fund
- General economic conditions
- The possible effect of inflation and deflation
- The expected total return from income and the appreciation of investments
- Other resources of the Foundation
- The investment policies of the Foundation

**WISCONSIN MASONIC FOUNDATION
NOTES TO FINANCIAL STATEMENTS
APRIL 30, 2022 AND 2021**

NOTE 9 ENDOWMENTS (CONTINUED)

Investment and Spending Policies

The Foundation has adopted investment and spending policies for endowment assets that attempt to provide a predictable stream of funding to the programs supported by the endowments. The endowment assets are invested in a manner that is intended to earn an annual compound rate of return, net of all fees and expenses, greater than 5%. Additionally, the investment strategy should result in a return, net of all fees and expenses, 3% over the Consumer Price Index over a rolling five-year period.

The Foundation relies on a total return strategy in which investment returns are achieved through capital appreciation and current yield (interest and dividends). The Foundation targets a diversified asset allocation that emphasizes equity and fixed income securities to achieve its long-term objectives within prudent risk constraints.

The Foundation has a policy of appropriating 5% of the endowment funds' average balance over the prior four years for distribution on an annual basis. In establishing this policy, the Foundation considered the long-term expected returns on its endowment investments. Accordingly, over the long-term, the Foundation expects the current spending policy will allow its endowment to retain the original fair value of the gift.

The Foundation had the following change in endowment net assets for the years ended April 30, 2022 and 2021:

	<u>2022</u>	<u>2021</u>
Endowment Net Assets - Beginning of Year	\$ 26,200,192	\$ 20,222,682
Investment Return (Loss), Net	(1,746,330)	7,423,332
Contributions	206,735	666,474
Other Program Revenues	6,640	233
Appropriation of Endowment Assets		
Pursuant to Spending-Rate Policy	<u>(1,341,616)</u>	<u>(2,112,529)</u>
Endowment Net Assets - End of Year	<u>\$ 23,325,621</u>	<u>\$ 26,200,192</u>

From time to time, certain donor-restricted endowment funds may have fair values less than the amount required to be maintained by donors or by law (underwater endowments). The Foundation has interpreted UPMIFA to permit spending from underwater endowments in accordance with prudent measures required under law. At June 30, 2022, funds with original gift values of \$109,812, fair values of \$99,326, and deficiencies of \$10,486 were reported in net assets with donor restrictions. At June 30, 2021, no endowment funds were underwater.

NOTE 10 CONCENTRATIONS OF CREDIT RISK

The Foundation maintains a significant portion of its cash and investments in two financial institutions located in Milwaukee, Wisconsin. Balances on deposit are insured by the Federal Deposit Insurance Corporation (FDIC) and Securities Investor Protection Corporation (SIPC), respectively, up to specified limits. Balances in excess of these limits are uninsured.

**WISCONSIN MASONIC FOUNDATION
NOTES TO FINANCIAL STATEMENTS
APRIL 30, 2022 AND 2021**

NOTE 11 SUBSEQUENT EVENTS

Management evaluated subsequent events through September 28, 2022, the date the accompanying financial statements were available to be issued. Events or transactions occurring after April 30, 2022, but prior to September 28, 2022 that provided additional evidence about conditions that existed at April 30, 2022, have been recognized in the accompanying financial statements for the year ended April 30, 2022. Events or transactions that provided evidence about conditions that did not exist at April 30, 2022 but arose before the accompanying financial statements were available to be issued have not been recognized in the accompanying financial statements for the year ended April 30, 2022.

WISCONSIN MASONIC FOUNDATION
SCHEDULES OF ACTIVITIES – WITHOUT DONOR RESTRICTIONS
YEAR ENDED APRIL 30, 2022
(SEE INDEPENDENT AUDITORS' REPORT)

	General Operations	Hiram's Helpers	Narrin Scholarship	Designated			Total
				Gift Annuity	Veterans Assistance	Soccer Program	
SUPPORT AND REVENUE							
Contributions	\$ 97,835	\$ 19,556	\$ -	\$ -	\$ 389	\$ 10,518	\$ 128,298
Interest and Dividends	37,831	69	1,003	7,149	828	50	46,930
Realized and Unrealized Losses on Investments	(122,465)	(224)	(3,325)	(16,602)	(2,660)	-	(145,296)
Other Program Revenues	2,269	-	218	-	-	-	2,487
Net Assets Released from Restrictions	1,341,616	-	-	-	-	-	1,341,616
Total Support and Revenue	1,357,066	19,401	(2,104)	(9,453)	(1,463)	10,568	1,374,035
EXPENSES							
Program Expenses:							
Wisconsin Masonic Home, Inc.	780,435	-	-	-	-	-	780,435
High School Scholarship Programs:							
Matching Program	33,950	-	1,294	-	-	-	35,244
Perpetual Scholarship Program	41,440	-	-	-	-	-	41,440
Special Funds	339,528	-	-	-	-	-	339,528
Symbolic Lodge Health Care Matching Program	221,653	-	-	-	-	-	221,653
Soccer Program	-	500	-	-	-	19,946	19,946
Other	(2,679)	500	1,294	15,420	389	13,630	13,630
Total Program Expenses	1,414,327	500	1,294	15,420	389	19,946	1,451,876
Fundraising	192	1	-	-	4	-	197
General and Administrative:							
Investment/Service Fees	-	-	-	-	-	-	-
Professional Fees	22,089	40	89	-	483	-	22,701
Administrative Fees	30,329	55	256	-	664	-	31,304
Miscellaneous Expenses	12,904	-	-	-	-	-	12,904
Total Expenses	1,479,841	596	1,639	15,420	1,540	19,946	1,518,982
CHANGE IN NET ASSETS	(122,755)	18,805	(3,743)	(24,873)	(3,003)	(9,378)	(144,947)
Net Assets - Beginning of Year	3,596,039	6,559	30,301	283,798	78,704	(42,316)	3,953,095
NET ASSETS - END OF YEAR	\$ 3,473,284	\$ 25,374	\$ 26,558	\$ 258,925	\$ 75,701	\$ (51,694)	\$ 3,808,148

WISCONSIN MASONIC FOUNDATION
SCHEDULES OF ACTIVITIES – DONOR PURPOSE RESTRICTIONS
YEAR ENDED APRIL 30, 2022
(SEE INDEPENDENT AUDITORS' REPORT)

	Special Funds											Adela E. Helwig Charitable Trust
	Eining Masonic Charitable Trust	Excelsior Tool Grant Scholarship	Excelsior School Scholarship	Haynes Masonic Scholarship	Haynes Masonic Journal Scholarship	Holman Scholarship	Rabino Scholarship	Walton Fund	Scottish Rite	Ozaukee Lodge	Humphrey Fund	
SUPPORT AND REVENUE												
Contributions	\$ 13,737	\$ 2,891	\$ -	\$ 17,050	\$ -	\$ 2,861	\$ 979	\$ 617	\$ 945	\$ 394	\$ 20,739	\$ 2,906
Interest and Dividends				1,553	3,365							
Realized and Unrealized Losses on Investments	(45,833)	(9,583)	(3,914)	(5,149)	(11,219)		(3,245)	(2,045)	(3,134)	(1,305)	(68,743)	(9,937)
Other												
Total Support and Revenue Before Net Assets Released from Restrictions	(31,796)	(6,692)	(2,733)	13,454	(7,854)	2,861	(2,266)	(1,428)	(2,189)	(911)	(48,004)	(6,939)
Net Assets Released from Restrictions:												
Program Expenses:												
Scholarships		3,767	1,538	1,971	4,411		1,276	604		513		3,906
Masonic Entities									1,235			26,858
Other												
Program Expenses		3,767	1,538	1,971	4,411		1,276	604	1,235	513	26,858	3,906
Prior Year (Over) Under Accrual												
Total Program Expenses												
Investment Service Fees												
Professional Fees	1,219	258	103	138	300	292	87	55	84	35	1,841	266
Administrative Fees	3,499	754	283	396	862	839	249	157	241	100	5,263	764
Total Net Assets Released from Restrictions	22,626	4,779	1,924	2,505	5,573	1,131	1,612	1,016	1,560	648	33,962	4,938
CHANGE IN NET ASSETS	(54,422)	(11,471)	(4,657)	10,949	(13,407)	1,730	(3,078)	(2,444)	(3,749)	(1,559)	(81,966)	(11,977)
Net Assets - Beginning of Year	275,275	88,431	34,561	48,922	102,232	(10,322)	19,571	18,636	28,556	11,891	626,404	51,817
NET ASSETS - END OF YEAR	\$ 220,853	\$ 76,960	\$ 29,904	\$ 57,871	\$ 88,825	\$ (8,592)	\$ 15,693	\$ 16,192	\$ 24,807	\$ 10,332	\$ 544,418	\$ 39,740

**WISCONSIN MASONIC FOUNDATION
SCHEDULES OF ACTIVITIES – DONOR PURPOSE RESTRICTIONS (CONTINUED)
YEAR ENDED APRIL 30, 2022
(SEE INDEPENDENT AUDITORS' REPORT)**

	Special Funds												
	George Walter Scholarship Fund	Hiram's Helpers Fund	Horsfall Fund	Hillsboro Masonic Scholarship Fund	Dopp Fund	Helborn Fund	Woods Fund	Gillett Fund	Lodge 13 Fund	Three Pillars Fund	Krause Scholarship Fund	Douman OES Fund	Poyrette Fund
SUPPORT AND REVENUE													
Contributions	\$ 4,702	\$ 12,957	\$ -	\$ 1,795	\$ 8,000	\$ 774	\$ 44,510	\$ 447	\$ 1,918	\$ 665	\$ 980	\$ 514	\$ 1,344
Interest and Dividends Realized and Unrealized Losses on Investments	(15,385)	(65,475)	(15,424)	(5,950)	(26,516)	(2,595)	(147,538)	(1,480)	(6,357)	(2,204)	(3,270)	(1,704)	(4,458)
Other	(10,883)	(32,765)	(10,771)	(4,155)	(18,516)	(1,791)	(103,028)	(1,033)	(4,439)	(1,559)	(2,284)	(1,190)	(3,112)
Total Support and Revenue Before Net Assets Released from Restrictions	6,129	-	5,538	-	10,428	-	58,002	582	2,503	-	1,286	670	1,752
Program Expenses	-	11,904	-	2,340	-	1,009	-	-	-	1,000	-	-	-
Scholarships	-	-	-	-	-	-	-	-	-	-	-	-	-
Masonic Entitles	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Net Assets Released Prior Year (Over) Under Actual	6,129	11,904	5,538	2,340	10,428	1,009	58,002	582	2,503	1,000	1,286	670	1,752
Total Program Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-
Investment Service Fees	417	1,753	413	159	710	69	3,950	40	170	59	88	46	119
Professional Fees	1,108	5,032	1,185	457	2,038	107	11,330	114	489	169	251	131	342
Administrative Fees	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Net Assets Released from Restrictions	7,744	18,689	7,136	2,956	13,176	1,275	73,291	736	3,162	1,228	1,625	847	2,213
CHANGE IN NET ASSETS	(18,627)	(51,454)	(17,907)	(7,111)	(31,692)	(3,066)	(176,319)	(1,769)	(7,601)	(2,767)	(3,909)	(2,037)	(5,325)
Net Assets - Beginning of Year	60,528	596,624	140,550	54,214	241,625	23,370	1,344,408	13,480	57,930	20,083	19,031	15,531	40,606
NET ASSETS - END OF YEAR	\$ 41,901	\$ 545,170	\$ 122,643	\$ 47,103	\$ 209,933	\$ 20,304	\$ 1,168,089	\$ 11,711	\$ 50,329	\$ 17,316	\$ 16,022	\$ 13,494	\$ 35,281

WISCONSIN MASONIC FOUNDATION
SCHEDULES OF ACTIVITIES – DONOR PURPOSE RESTRICTIONS (CONTINUED)
YEAR ENDED APRIL 30, 2022
(SEE INDEPENDENT AUDITORS' REPORT)

	Special Funds												
	Frehald Fund	Alma Fund	Myron Reed Fund	Balint Fund	Lafayette Lodge	Antigo Lodge #231	Beggs Foundation	San Prairie Lodge #143	Victory Fund	Lafin St. James Fund	Soccer Fund	John Matt Embrook	James Hayes
SUPPORT AND REVENUE													
Contributions	1,349	3,451	-	2,000	927	864	1,263	2,577	3,450	2,051	5,633	961	4,072
Interest and Dividends			3,513	860									
Realized and Unrealized Losses on Investments	(4,470)	(11,438)	(11,645)	(2,918)	(3,073)	(2,863)	(4,187)	(8,872)	(11,437)	(6,799)	(10,335)	(3,185)	(13,496)
Other													
Total Support and Revenue													
Before Net Assets Released from Restrictions	(3,121)	(7,987)	(8,132)	(38)	(2,146)	(1,999)	(2,924)	(6,195)	(7,987)	(4,746)	(13,502)	(2,224)	(9,424)
Net Assets Released from Restrictions:													
Program Expenses:													
Scholarships	1,758	4,000	4,000	1,000	1,400	1,000	1,500	3,484	4,488	2,671	7,604	1,694	7,075
Masonic Entities													
Other													
Total Net Assets Released from Restrictions	1,758	4,000	4,000	1,000	1,400	1,000	1,500	3,484	4,488	2,671	7,604	1,694	7,075
Investment Service Fees													
Professional Fees	120	306	312	78	82	77	112	238	306	162	518	85	361
Administrative Fees	344	879	895	224	236	220	322	682	879	523	1,486	245	1,037
Total Net Assets Released from Restrictions	2,222	5,185	5,207	1,302	1,716	1,297	1,934	4,404	5,683	3,376	9,608	2,024	8,473
CHANGE IN NET ASSETS													
Net Assets - Beginning of Year	(5,343)	(13,172)	(13,339)	(1,340)	(3,864)	(3,296)	(4,658)	(10,599)	(13,670)	(8,124)	(23,110)	(4,248)	(17,897)
Net Assets - End of Year	(40,733)	104,223	106,114	26,591	28,000	26,091	38,153	80,847	104,215	61,959	176,187	29,019	122,979
NET ASSETS - END OF YEAR	\$ 35,390	\$ 91,051	\$ 92,775	\$ 25,251	\$ 24,136	\$ 22,795	\$ 33,205	\$ 70,248	\$ 90,545	\$ 53,835	\$ 153,077	\$ 24,771	\$ 105,082

WISCONSIN MASONIC FOUNDATION
SCHEDULES OF ACTIVITIES – DONOR PURPOSE RESTRICTIONS (CONTINUED)
YEAR ENDED APRIL 30, 2022
(SEE INDEPENDENT AUDITORS' REPORT)

	Cook	John Matt Reed	Humphrey Smith Scholarship	Janesville	Social Lodge	St. John's Lodge 57	Eglund Lodge 358	Lesse Lodge 358	Youth Fund	Medical Fund	Home Endowment Fund	Total
SUPPORT AND REVENUE												
Contributions	\$ -	\$ -	\$ 6,850	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ 503	\$ 44,931	\$ -	\$ 194,291
Interest and Dividends	999	1,018	1,785	232	399	-	818	816	17,341	131,088	417,435	746,571
Realized and Unrealized Losses on Investments	(3,313)	(3,374)	(5,916)	(769)	(1,324)	-	(2,713)	(2,705)	(57,481)	(432,827)	(1,402,537)	(2,482,415)
Other	-	-	-	-	-	-	-	-	-	1,277	5,363	6,640
Total Support and Revenue	(2,314)	(2,356)	2,719	(537)	(925)	100,000	(1,895)	(1,889)	(39,037)	(255,021)	(979,739)	(1,544,913)
Before Net Assets Released from Restrictions												
Net Assets Released from Restrictions:												
Program Expenses:												
Scholarships	1,000	1,769	2,720	-	521	1,301	1,623	1,619	-	221,653	780,435	1,041,362
Masonic Entitles	-	-	-	-	-	-	-	-	3,362	-	-	30,220
Other	-	-	-	-	-	-	-	-	-	-	-	-
Prior Year (Over) Under Accrual	1,000	1,769	2,720	-	521	1,301	1,623	1,619	3,362	221,653	780,435	1,225,019
Total Program Expenses	-	-	-	-	-	-	-	-	-	-	-	-
Investment Service Fees	-	89	158	21	35	89	73	73	1,539	11,656	36,766	66,037
Professional Fees	255	259	455	59	102	254	209	208	4,418	-	-	50,560
Administrative Fees	-	-	-	-	-	-	-	-	-	-	-	-
Total Net Assets Released from Restrictions	1,344	2,118	3,333	80	658	1,644	1,905	1,900	9,319	233,309	817,201	1,341,616
CHANGE IN NET ASSETS	(3,658)	(4,474)	(614)	(617)	(1,983)	100,000	(3,800)	(3,789)	(48,565)	(488,030)	(1,796,940)	(2,886,529)
Net Assets - Beginning of Year	30,189	30,745	53,912	7,003	12,063	-	24,720	24,653	523,760	4,380,952	6,552,463	16,538,390
NET ASSETS - END OF YEAR	\$ 26,531	\$ 26,271	\$ 53,298	\$ 6,386	\$ 10,480	\$ 100,000	\$ 20,920	\$ 20,864	\$ 474,624	\$ 3,892,022	\$ 4,755,523	\$ 13,651,861

WISCONSIN MASONIC FOUNDATION
SCHEDULES OF ACTIVITIES – DONOR PERPETUAL RESTRICTIONS
YEAR ENDED APRIL 30, 2022
(SEE INDEPENDENT AUDITORS' REPORT)

	Special Funds							Total
	Eiring Masonic Charitable Trust	Holtan Scholarship	Rabino Scholarship	Adela E. Helwig Charitable Trust	George Walter Scholarship	Krause Scholarship	Home Endowment Fund	
SUPPORT AND REVENUE								
Contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,444	\$ 22,444
Interest and Dividends	-	432	-	-	-	-	-	432
Realized and Unrealized Gains on Investments	-	(10,918)	-	-	-	-	-	(10,918)
Total Support and Revenue	-	(10,486)	-	-	-	-	22,444	11,958
Transfer	-	-	-	-	-	-	-	-
CHANGE IN NET ASSETS	-	(10,486)	-	-	-	-	22,444	11,958
Net Assets - Beginning of Year	139,638	109,812	10,000	38,932	81,485	9,863	9,272,072	9,661,802
NET ASSETS - END OF YEAR	\$ 139,638	\$ 99,326	\$ 10,000	\$ 38,932	\$ 81,485	\$ 9,863	\$ 9,294,516	\$ 9,673,760

APPENDIX D

2021-2022

Grand Lodge Officers

Past Grand Masters

Permanent Members

District Lecturers

Area Administrators

Trustees

Board Members

Committees

Grand Lodge Budget

GRAND LODGE OFFICERS

2021-2022

ELECTED

Gary L Stang Grand Master
Paul T Tourville..... Deputy Grand Master
David R Ritchie Senior Grand Warden
Thomas W Stevens Junior Grand Warden
Jeffrey L Bryden..... Grand Treasurer
Michael A DeWolf, PGM..... Grand Secretary

APPOINTED

David O Leistra Grand Chaplain
Davey L White, Jr Grand Lecturer
Jeffrey S Schoenfeldt..... Senior Grand Deacon
Joseph E Thompson Junior Grand Deacon
Gail F Gunderson Senior Grand Steward
Jeffrey S Thiele..... Junior Grand Steward
H. Scott Paulson Grand Marshal
Richard A Rygh..... Grand Orator
Milton T Helmer..... Grand Tiler

DISTRICT DEPUTIES

Darrell O Kyle Deputy, District #1
Daniel J Hagerty Deputy, District #2
Jacob W Seever..... Deputy, District #3
Christopher J Young..... Deputy, District #4
Jacob R Schultz Deputy, District #5
James R Giese Deputy, District #6
Matthew H Ivens..... Deputy, District #7
Daniel C Brylla..... Deputy, District #8
Derek M Henze..... Deputy, District #9
Ron J Montgomery Deputy, District #10
Christopher M Luedke Deputy, District #11
Jeremy J Koss..... Deputy, District #12

PERMANENT MEMBERS

PAST GRAND MASTERS

Charles E White (1970)	Rodney A Paulsen (2006)
Herman A Friess (1977)	J B Van Hollen (2007)
Allan E Iding (1981)	Dr John W Wilke (2008)
Robert E Moore (1989)	Craig S Campbell (2009)
Carl J Wussow (1993)	Joseph B Harker (2010)
Stanley R Jagow (1994)	Davey L White, Jr. (2011)
Beecher Daniels (1995)	Dennis V Siewert (2012)
Jack C Allord (1996)	Daniel L Slavik (2013)
Bruce S Sim (1997)	William Beetcher (2014)
Lawrence L Myers (1998)	Franklin J Struble (2015)
Stephen D Willett (2000)	Donald W. Hensiak (2016)
John W Hein (2001)	L Arby Humphrey (2017)
James H Olson (2002)	Scott E Pedley (2018)
Michael A DeWolf (2003)	Robert C Strader (2019)
Roger L Magoon (2005)	Kenneth C Gorgen (2020)

Past Grand Lecturers

Davey L White Jr
John W Hein, PGM
Craig S Campbell, PGM
Kenneth C Gorgen

Past Grand Secretaries

Bruce S Sim, PGM

Past Grand Treasurers

John W Hein, PGM
John A Benedict

Past Grand Trustees

John W Demetropoulos
Herman A Friess, PGM
Stephen D Willett, PGM
Carl J Wussow, PGM
Bruce S Sim, PGM
James H Olson, PGM
Allan E Iding, PGM
Robert C Gorsuch
Guy K Gooding
Richard J Eisenmann
Scott E Pedley, PGM
Joseph B Harker, PGM
James D Goldsmith
Roger G Nitzsche

DISTRICT LECTURERS

Dist.	Name	Dist.	Name
1	Ronald D Pete	7	Eric P Pantano
2	Frank F During	8	Davey L White, Jr, PGM
3	Tony S Budaj	9	Richard J Moen
4	Moses H Adams	10	Erwin A Wuehr
5	Jason Risberg	11	David A Hanners
6	Jason E Laramee	12	James J Goodman, Jr

AREA ADMINISTRATORS

Dist	Area	Name	Dist	Area	Name
1	1	Jeffrey R Cushman	8	1	Brent C Clausius
1	2	Paul D Wharton			
1	3	James P Weaver	8	2	Darren M Jones
2	1	Kraig A Krueger	8	3	Daniel G Maughan
2	2	A Dean Monroe	8	4	Jon W Fuhlbohm
2	3	Darryl M Dahl	9	1	Petter A Nattinger
2	4	Steven A Klein	9	2	Francis E Prusansky
3	1	James (Al) Cummings	9	3	Robert E Barnett
3	2	David A Imlah			
3	3	Jesse A Furer	10	1	Steven Labus
4	1	James W Herman	10	2	Scott RL Scharnell
4	2	Mitchell A Custer	10	3	Sean M Hurley
4	3	Douglas E Morrison			
5	1	Andrew J Davis	11	1	David E Renly
5	2	Matthew J Brigson	11	2	Jeffrey L Brenner
5	3	Guy O Leavitt	11	3	Daniel S Johnson
6	1	Keith H Wohlfer	12	1	Jon A Falk
6	2	David J Shedivy	12	2	Derick D Smith
6	3	Leland Burlison	12	3	Jonathan W Schroeder
7	1	Stephen D Dake	12	4	William D Solberg
7	2	Raymond E Meilke			
7	3	Ronald LA Webster			

GRAND LODGE F. & A.M. OF WISCONSIN TRUSTEES

	Term Expires
Richard J Eisenmann	2022
Francis X McKenna	2026
Robert W Roth	2023
Kyle A Grahn	2025
Scott E Pedley	2024

WISCONSIN MASONIC BENEVOLENT ACTIVITIES BOARD

	Term Expires
L. Arby Humphrey, Chairman	2023
Jeffrey L Bryden	
Patrick D Cholka	2023
Michael A DeWolf, PGM	
Gary L Stang, GM	
Kyle A Grahn	
Jacob W Seever	2023
George T Eisenmann, III	2023
Jerry A Reick	2022
David D Larson	2022
David R Ritchie	
Monte B Steiber	2022
Paul T Tourville	
Christopher J Young	2023

WISCONSIN BOARD OF MASONIC SERVICE AND ASSISTANCE

	Term Expires
Robert D Canfield, Chair	2022
William Beetcher, PGM	2021
Michael A DeWolf, PGM	Grand Secretary
Timothy D Bauer	2021
James R Gajdosik	2021
David O Leistra	Grand Chaplain
Lester C Paulson	2023
Gail F Gunderson	GL Liaison

MASONIC SERVICE ASSOCIATION FIELD AGENTS

Arthur C Gans, Chair
Vanderwourd B Pryor
Jesse J Long

WISCONSIN MASONIC FOUNDATION

	Term Expires
Peter T Tourville, Chair	2022
Roger R Anderson	2023
Bradley E Bingheim	2023
Michael A DeWolf, PGM	Grand Secretary, Ad-Hoc
Albert W. Hulesman	2023
Lawrence R Nines	2022
Jeffrey S Schoenfeldt	GL Liaison
Joseph E Thompson	GL Liaison
Michael A Reindl	2024
Paul D Wharton	2023

WISCONSIN MASONIC JOURNAL

Richard A Rygh – Editor
Diane Igl – Advertising Manager

WISCONSIN MASONIC JOURNAL BOARD

Richard A Rygh – Ex-Officio/Editor
Paul T Tourville, GLO Liaison

	Term Expires
Lowell H Scott, Chair	2022
John A Donaldson	2023
Milton T Helmer	2023
John Donaldson	2023
Keith H Wohlfert	2023
Daniel E Lautenschleger	2023

THREE PILLARS RETIREMENT COMMUNITY

Mark A Strautman – President-CEO
Jean Freuck – CFO
Richard Mapes – COO

WISCONSIN MASONIC HOME, INC.

	Term Expires
Albert Huelsman, Chair	2022
Gary R Beier	2022
Thomas E Ewald	2021
Gary L Stang, GM	
Robert C Gorsuch	2022
Don P Jensen	2023
Thomas O Kapke	2022
Robert M Koch	2023
James Mcleer	2022
Lawrence R Nines	2022
Robert W Roth	2022
Laura Slavik	2023
Paul T Tourville, DGM	
Sharon Tourville	
David R Ritchie, GL Liason	
Thomas W Stevens, GL Liason	

WISCONSIN MASONIC CENTER BOARD

	Term Expires
Thomas E Ewald, Chair	2023
Robert C Gorsuch	2021
Matthew M Hughey	
Thomas M Kelley	2023
Scott E Pedley	2022
Travis J West	2022
David D Larson	

COMMITTEES 2021-2022

Annual Communication

Michael A DeWolf, PGM, Chair
Curt A Campagna
H Scott Paulson
Gary L Stang, GM
Matthew H Ivens
Patrick J Militzer
Gary L Stang
James R Stoebe
Kenneth C Gorgen, PGM
Paul T Tourville, DGM
David R Ritchie, SGW

Appeals & Grievances

David L Forsythe, Chair
Robert D Canfield
William H Frazier
Robert W Roth
Joseph S Schoner
Franklin J Struble, PGM

Esoteric

Davey L White, Jr, PGM, Chair
Moses H Adams
Richard J Moen
Tony S Budaj
Jason Risberg
Frank F During
James J Goodman, Jr
David A Hinnners
Jason E Laramee
Erica P Pantano
Ronald D Pete
Erwin Wuehr

Executive

Gary L Stang, GM
Jeffrey L Bryden
Michael A DeWolf
David R Ritchie
Paul T Tourville
Thomas W Stevens
Jeffrey S Schoenfeldt

Expenditures

Jeffrey L Bryden
Michael A DeWolf, PGM
David R Ritchie
Jeffrey S Schoenfeldt
Thomas W Stevens
Paul T Tourville

Foreign Relations

Allan E Iding, PGM-Chair
Michael A DeWolf, PGM-Foreign Corresp.
Craig S Campbell, PGM
Daniel L Slavik, PGM
Dr John W Wilke, PGM

Fraternal Relations with Prince Hall

Jeffrey S Schoenfeldt, Chair
Jeffrey L Bryden
Michael A DeWolf, PGM
Gary L Stang, GM
David R Ritchie
Gary L. Stang
Thomas W Stevens
Paul T Tourville
Joseph E Thompson
Gail F Gunderson
Jeffrey S Thiele
Richard A Rygh

Grand Lodge Membership

Michael A Burnham, Chair
Matthew H Ivens
Steven J. Livernash
Ryan A Mayrand
Jacob R Schultz
Thomas W Stevens

Lodge Safety Committee

Robert W Roth, Chair
Robert D Canfield
Peter Misko
Jeffrey S Thiele
Joseph E Thompson

Masonic Education

Jason E Laramee, Chair
Barry A Axelrood
Francis X McKenna
A Dean Monroe
Robert W Roth
Richard A Rygh
Christopher M Luedke

Masonic Jurisprudence

Robert Roth, Chair
Michael A DeWolf, PGM
David L Forsythe
James T Parent
David R Ritchie
Peter J Salza
Andrew T Sapinski
Paul T Tourville
Travis J West

Nominating

Paul T Tourville, Chair
David R Ritchie
Jeffrey S Schoenfeldt
Thomas W Stevens
Joseph E Thompson

Personnel

Ron J Montgomery, Chair
Jeffrey L Bryden
Michael A DeWolf, PGM
Steve Michek

Resolutions & Masonic Code Committee

Michael DeWolf, PGM, Chair
James A Olson, PGM
Patrick D Cholka
Robert C Strader, PGM

Strategic Planning

David R Ritchie, Chair
Jeffrey L Bryden
Michael A DeWolf, PGM
Gail F Gunderson
Joseph E Thompson
Jeffrey S Schoenfeldt
Gary L Stang, GM
Thomas W Stevens
Kenenth C Gorgen, PGM
Paul T Tourville
Jeffrey Thiele

UMB for DeMolay

Jeffrey S Schoenfeldt
Thomas W Stevens

Unfinished Business

Jeffrey L Bryden
Michael A DeWolf, PGM
Kenneth C Gorgen, PGM

Youth Funding

Thomas W Stevens, Chair
Jeffrey S Schoenfeldt
Joseph E Thompson
Gary R Beier
Thomas W Stevens
Gavin J DeGrave

**Grand Lodge Free and Accepted Masons of Wisconsin
2023 Fiscal Year Budget**

As of March 17, 2022

J. Bryden

	Year Ending 4/30/17 Actual	Year Ending 4/30/18 Actual	Year Ending 4/30/19 Actual	Year Ending 4/30/20 Actual	Year Ending 4/30/21 Actual	Year Ending 4/30/22 Budget	Year Ending 4/30/23 Budget
INCOME:							
Sales	64,193	51,154	48,782	52,720	45,906	50,000	50,000
Rental Income	40,838	39,256	39,744	38,793	38,793	38,793	38,793
Lease Income	155,003	155,003	155,003	155,003	155,003	155,003	155,003
Per Capita	390,431	336,795	345,919	323,205	328,305	315,000	320,000
PHP Fund Contribution	46,382	48,994	47,979	63,535	53,474	48,762	48,762
Program Income	113,531	52,940	73,628	50,000	29,240	50,000	50,000
Donations/Contributions	6,141	8,959	8,890	14,175	14,551	15,000	15,000
WI Masonic Center Assessment				91,990	103,146	91,990	91,990
R- PMP Fund						79,580	79,580
R- General Fund						39,830	39,830
R- S&A Fund						138,088	150,358
R- Youth Fund						25,642	26,665
R- Van Brunt Fund						25,750	30,000
Investment Income	155,775	219,557	308,656	301,171	259,482	200,000	265,000
Interest Income	6,895	6,224	3,773	2,674	1,522	2,000	2,000
Reimbursements	10,835	9,244	12,039	5,411	20,185	5,500	10,000
R-Meals	9,965	14,825	11,431	9,231	-	9,500	9,500
R-Bus/Transportation	-	474	880	414	-	550	550
R-Entertainment/Tours	1,682	0	0	-	-	1,000	1,500
R-Administrative Fees	13,784	2,363	2,829	2,746	3,200	3,700	3,700
R-Development Fees	24,877	0	3,852	76	-	100	100
R-Hotel	9,134	3,511	3,952	289	-	1,000	3,500
R-Wages & Benefits	-	22,335	41,455	43,572	44,394	43,500	45,000
R-Office Fees	-	11,149	12,507	13,004	14,978	13,176	15,000
Miscellaneous Income	2,006	5,939	124	-	57	500	500
Total Income	\$ 1,053,462	\$ 988,722	\$ 1,117,591	\$ 1,198,009	\$ 1,089,751	\$ 1,315,171	\$ 1,321,314
EXPENSE:							
Salary/Wages	223,404	241,251	265,986	273,614	276,665	293,250	293,250
Payroll Tax	17,527	19,007	20,961	21,443	21,620	22,434	22,434
Employee Health/Welfare	87,632	51,255	34,098	34,446	34,312	34,650	34,650
401(K) Administration	1,250	1,300	1,272	1,450	1,572	1,680	1,680
401(K) Employer Match	10,872	9,924	12,125	12,161	12,180	13,000	13,000
Temporary Contracted Services	-	17,860	-	-	-	-	-
Office Wages & Benefits	\$ 340,685	\$ 340,597	\$ 334,542	\$ 343,114	\$ 346,352	\$ 364,814	\$ 364,934
Repairs/Maintenance	10,860	19,725	3,705	23,898	16,702	44,500	44,500
Service Contracts	18,496	16,927	19,231	16,927	17,076	19,000	19,000
Utilities	12,822	13,165	12,330	11,886	11,364	13,250	13,250
Insurance - Property	19,454	7,962	9,856	22,514	19,146	15,000	20,000
Real Estate Taxes	7,695	7,172	9,917	2,810	-	7,500	-
Building Expense	\$ 69,327	\$ 64,951	\$ 55,039	\$ 78,035	\$ 65,188	\$ 99,250	\$ 96,750
Telephone	9,015	8,123	8,538	9,321	9,624	9,500	9,500
Supplies	65,118	50,972	39,262	49,917	39,560	45,000	45,000
Postage	43,421	50,981	48,135	44,003	41,000	45,000	45,000
Printing	58,214	82,990	73,241	73,603	51,257	78,000	78,000
Bank Fees	2,068	1,193	2,361	2,185	2,168	2,000	2,000
Computer/Internet	21,286	15,211	22,785	23,638	31,040	21,500	32,000
Website/Social Media	598	1,704	1,655	1,191	10,524	2,500	5,000
Public Relations	-	230	100	-	480	500	1,000
Membership	-	-	-	-	-	25,000	75,000
Equipment Lease	9,705	8,232	9,281	9,040	8,344	9,882	9,882
Insurance - Professional	6,702	6,884	6,200	5,707	5,997	4,400	6,350
Legal Fees	828	0	2,000	13,640	3,775	5,000	5,000
Accounting Fees	38,030	36,386	31,871	34,177	35,520	36,000	40,000
Other Professional Fees	13,193	18,999	47,873	54,308	64,077	10,000	10,000
Registration Fees	13,470	12,247	1,334	25,127	10,628	25,000	25,000
Development Expenses	2,000	5,889	-	-	-	1,000	1,000
Miscellaneous Expense	406	494	(17,537)	1,897	109,039	-	-
General & Administrative Expense	\$ 284,054	\$ 299,335	\$ 277,099	\$ 347,754	\$ 423,033	\$ 369,782	\$ 389,632
Travel	14,383	6,997	6,105	5,177	3,677	7,500	7,500
Meals	57,842	55,664	69,920	46,017	17,857	60,000	50,000
Hotel	81,523	83,722	89,076	71,514	10,082	85,000	70,000
Per Diem	8,280	8,602	7,500	8,640	-	8,000	8,000
Mileage	67,405	57,662	68,989	58,577	10,508	65,000	65,000
Bus/Transportation	2,103	693	967	-	-	800	800
Conference/Banquet Center	1,832	12,599	5,416	325	150	2,000	2,000
Entertainment/Tours	5,310	2,244	2,254	-	-	1,000	1,000
Guests/Visitors	-	0	-	-	-	500	500
Rental	8,836	3,311	7,544	7,776	4,365	9,500	9,500
WI Masonic Center Contribution	-	0	-	59,826	103,146	91,000	91,000
Volunteer	-	0	-	-	-	500	500
Hospitality	-	136	2,545	4,585	196	3,500	3,500
Certificates/Awards/Plaques	17,496	1,532	1,560	4,670	5,695	2,500	5,000
Photography	2,236	638	1,472	2,343	1,566	2,500	2,500
Charitable Donations	109,661	49,164	149,488	99,702	300,393	75,750	70,000
Lodge Dues: PMP	80,084	79,771	79,393	79,493	79,580	79,580	79,580
GL Per Capita: PMP	48,382	48,995	47,979	48,718	48,762	48,762	48,762
Fraternal Support Expense	\$ 505,473	\$ 411,730	\$ 540,208	\$ 497,363	\$ 585,977	\$ 543,392	\$ 561,166
Total Expenses	\$ 1,199,539	\$ 1,116,613	\$ 1,206,888	\$ 1,266,266	\$ 1,420,550	\$ 1,377,238	\$ 1,412,481
Net Income	\$ (146,077)	\$ (127,891)	\$ (89,297)	\$ (68,257)	\$ (330,799)	\$ (62,067)	\$ (91,168)

Investment Fund Allocations: 4% 4 year rolling average of the calendar year-end market value.						4 Year Ave.	Budget
	2017	2018	2019	2020	2021	at 4.0%	
General Fund	\$ 4,913,137.56	\$ 4,766,343.52	\$ 5,435,821.40	\$ 8,867,719.51	\$ 11,389,601.00	\$ 304,594.85	
Service & Assistance Fund	\$ 3,185,889.72	\$ 3,097,213.74	\$ 3,530,799.20	\$ 3,994,936.19	\$ 4,412,879.00	\$ 150,358.28	\$ 150,358.28
Youth Fund	\$ 610,017.68	\$ 593,007.86	\$ 640,250.93	\$ 720,953.79	\$ 712,326.00	\$ 26,665.39	\$ 26,665.39
Payments: Annual Realized Income:							
Van Brunt Fund	\$ 1,253,808.00	\$ 1,355,134.00	\$ 1,414,428.00	\$ 1,354,319.00	\$ 1,959,134.00		\$ 30,000.00
Contracted Payments:							
PMP Fund	\$ 128,342.00	\$ 128,342.00	\$ 128,342.00	\$ 128,342.00	\$ 128,342.00		\$ 128,342.00
							\$ 335,365.67

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