

**The Grand Lodge of Free and Accepted Masons of Ohio
TREASURER'S ANNUAL INSPECTION REPORT**

2016

for the Fiscal Year beginning and ending
and the Membership Year beginning and ending
8/1/2014 and ending 7/31/2015

General Information

Lodge Name	Lodge Number
Meeting Location Street Address (No P.O. Boxes)	
City, State, ZIP	

<Select District>

<County>

Inspection in the

<Select Degree>

LODGE OPERATING ACCOUNT

Balance Forward

1 Enter the ending cash balance from last year's report: \$ _____

Receipts

2 Dues

a Standard membership dues (including reinstatements) Number paid: _____ \$ _____
Number remitted: _____

b Endowed membership dues paid by Grand Lodge Number paid: _____

c Plural and dual membership affiliation fees Number paid: _____

3 Fees for degrees (including OMH and Geo.W. Nat'l Mem. contributions) _____

4 New endowed membership application fees received from members _____

5 Receipts for OMH Endowment Fund (in excess of candidate contributions) _____

6 Receipts for Grand Lodge charities (Special Olympics, Scholarship, MMSAP, etc.) _____

7 Receipts for non-Grand Lodge charities _____

8 Rents received _____

9 Interest and dividends paid into lodge's operating account _____

10 Transfers from investments other than interest and dividends _____

11 All other receipts _____

12 **Total receipts** (add Lines 2 through 11) _____ -

13 **Gross Operating Funds** (add Lines 1 and 12) \$ _____ -

Disbursements

14 Grand Lodge per capita _____

15 New endowed membership application fees paid to Grand Lodge _____

16 Disbursements to OMH Endowment Fund (in excess of candidate contributions) _____

17 Disbursements to Grand Lodge charities (Special Olympics, Scholarship, MMSAP, etc.) _____

18 Disbursements to non-Grand Lodge charities _____

19 Rents paid _____

20 Transfers to investments _____

21 All other disbursements _____

22 **Total disbursements** (add Lines 14 through 21) _____ -

Available Operating Funds

23 Current year's ending cash balance (subtract Line 22 from Line 13 and carry result to Line 30) \$ _____ -

If Line 23 is a negative number, explain below. Include a separate attachment if necessary.

OTHER ASSETS

Other Accounts and Investments

	Value
24 a Certificate(s) of Deposit	_____
b Savings Accounts - Endowed Membership payment plans, etc.	_____
c Savings Accounts - Other	_____
d Brokerage Accounts - Stocks, Bonds, Mutual Funds, etc.	_____
e Stocks and Bonds held in certificate form	_____

State location of certificates. If any security is a bearer instrument, attach a written justification for this risk.

25 **Total** _____ -

Real Estate (including buildings and other fixtures to real estate)

	Value
26 a Property 1 Location _____	\$ _____
b Property 2 _____	_____
c Others See attachment (if any) _____	_____

27 **Total** _____ -

OTHER ASSETS - CONTINUED

Personal Property Other Than Money		Value
28 a Furnishings and artwork		_____
b Rare books and other contents of libraries		_____
c Maintenance equipment, office equipment, tools and supplies		_____
d Ritual paraphernalia		_____
e Other tangible personal property		_____
29 Total		_____

RECAPITULATION

Available Operating Funds		
30 Enter current year's ending cash balance from Line 23		_____
31 GROSS ASSETS (add Lines 25, 27, 29 and 30)	\$	_____

Temple Company Stock

32 Temple Company stock is not considered an asset of the lodge for purposes of this report and should not appear as an item in the lodge's report above. The following statement is to be used instead:
 The Lodge owns _____ shares valued at \$ _____ per share, totaling: _____

FINANCIAL MANAGEMENT

Mortgage Debt

33 a Is there a mortgage or other long-term debt greater than \$1,000 which is a direct liability of the Lodge?
 Indicate "None" or provide description, interest rate, current approximate payoff, and estimated payoff date.

Personal Property and Insurance

34 a Do the trustees have a written inventory, less than three years old, of the lodge's personal property (e.g., artwork, furnishings, equipment, ritual paraphernalia, etc.) showing its current replacement value?
 If yes, attach copy and indicate date of inventory: Yes _____ No _____ Date _____
 Otherwise, indicate expected it will be completed and forwarded to inspecting deputy: _____

b What is the current replacement value of the Lodge's property per the most recent inventory? _____

c Insurance Coverage (identify underwriting insurer and amounts for contents and building)
 General Liability (minimum \$1,000,000 per occurrence, \$2,000,000 aggregate) Does policy meet coverage minimums?
 Insurer _____ Yes _____ No _____
 Personal Property (Building Contents or Renters) Amt: _____
 Insurer _____
 Fire and Extended Coverage (Building) Amt: _____
 Insurer _____

Respectfully submitted,
 _____, Treasurer

AUDIT COMMITTEE REPORT AND CERTIFICATION

- | | | |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|
| 1 Did you verify the receipts of the Lodge as reported on the Treasurer's Annual Report? | Yes _____ | No _____ |
| 2 Did you verify the disbursements of the Lodge as reported on the Treasurer's Annual Report? | Yes _____ | No _____ |
| 3 Did you verify the balances of the cash and checking accounts from actual bank statements? | Yes _____ | No _____ |
| 4 Did you verify the balances of bank investment accounts (CD's) from actual statements? | Yes _____ | No _____ |
| 5 Did you verify the balances of other investments (stocks, bonds, &c) from actual statements? | Yes _____ | No _____ |
| 6 Were the lodge's investments compared to the previously reported figures and all variations beyond the normal expected investment returns properly accounted for? | Yes _____ | No _____ |
| 7 How many signatures are required on checks? | | _____ |
| 8 How many checks does the lodge permit to be pre-signed for future use? | | _____ |
| 9 Who are the authorized signers (e.g., Master, Treasurer, etc.)? | _____ | |

We, your undersigned audit committee, having reviewed the transactions for the period of this report and, after examining all accounts of the Lodge, find all funds of the Lodge to be deposited in the name of the Lodge, and that the Treasurer's Report is a fair representation of the Lodge's financial condition.

This report was received, read, and made a part of the minutes of the stated meeting held on _____, Chairman

INSERT SIGNATURE FIELD HERE _____, Member

INSERT SIGNATURE FIELD HERE _____, Member

INSTRUCTIONS – GRAND LODGE INSPECTION REPORTS

Where a report calls for attachments, deliver the attachments to the inspecting officer. Only the PDF need be uploaded.

SECRETARY’S REPORT

Most areas of the Secretary’s Report are self-explanatory.

Due to constraints within Acrobat, the percentage of ownership of temple company stock (Part B, Line 2.b.) must be entered as a decimal between 0 and 1. For example, if your lodge owns 50% of temple company stock, enter **.5** and Acrobat will then display your entry as 50%.

Support of Masonic youth groups is a Grand Lodge priority and one of the best ways to bring in new, young members who have already had a quality “masonic” experience. Please note, though, that while our youth groups will always welcome money, an investment of the lodge’s time will result in a far greater return which can directly benefit your lodge for decades to come.

TREASURER’S REPORT

Most areas of the Treasurer’s Report are self-explanatory. Some items were previously reported on the Secretary’s Report but are more appropriately reported here.

As always, *all* money receipts must first be reported as receipts in the Lodge’s operating account. Once accounted for there, receipts may be transferred to other assets such as CD’s, savings, etc. *No money receipts should ever be received directly in or disbursed directly from any account other than the Lodge’s operating account.*

Being a balance sheet, all investment assets (CD’s, brokerage accounts, real estate, building furnishings, etc.) appearing on the Treasurer’s Report should be listed at the same value until sold or otherwise disposed of.

The preceding paragraph does not apply to the Lodge’s inventory, one purpose of which is to aid the Lodge in obtaining insurance at replacement value. The inventory should reflect the full, current *replacement cost* of the assets listed. As a matter of record-keeping, it is permissible for the Lodge’s inventory to report both the value shown by the treasurer and the replacement value.

IN GENERAL

Beginning in 2015 *copies* of the lodge’s and deputy’s inspection reports will be submitted electronically. This requires that date fields be completed uniformly by all submitters. The format is **m/d/yyyy** - i.e., four digit years with no leading zeros. Some date fields may be irrelevant; leave those blank. All other fields must contain a response. If the answer is irrelevant or doesn’t apply, simply enter **N/A**.

Submitting “electronically” also means that the only fully-executed versions of the reports will be the ones in the lodge’s own records. Consequently, do not submit your reports to the deputy until they have been appropriately signed on paper. *After that has been done, and not before*, the secretary shall TYPE the various signers’ names and dates in the appropriate fields, save the reports, and **submit the saved PDF files to the lodge’s assigned deputy. Do not send a scan or submit on paper. Scanned and paper reports will be rejected.** The WM and secretary are responsible for making sure there are no differences between the signed reports and the electronic copies submitted to the deputy.

Some users are reporting problems with totals not updating. If this happens, try tabbing through the fields in the group one by one and this should force the total to update.