



GRAND LODGE FREE AND ACCEPTED MASONS OF WISCONSIN



**ANNUAL FINANCIAL STATEMENT
PROCEDURE**
REV: ~ January 2016

SCOPE:

The following outline is provided to help you properly follow the procedure for completing the Annual Financial Statement which is required by Section 52.02 of the Wisconsin Masonic Code.

CODE DEFINATIONS

Preamble of the WI Masonic Code

Whereas, the Grand Lodge Free and Accepted Masons of Wisconsin is an absolute sovereign body with inherent power to form a Constitution as its fundamental law and to enact laws for its own government and that of its constituent lodges, subject to the Ancient Landmarks of Freemasonry; Therefore, this Grand Lodge does hereby ordain, establish and promulgate this Constitution, and every Mason within this Grand Jurisdiction is obligated to obey and conform to the provisions thereof and the laws enacted pursuant thereto.

52.02 Annual Reports. Each lodge shall file its Annual Report with the Grand Secretary by February 15th in each year. In case of its failure so to do it shall be charged two dollars for each day's delay commencing on February 16th, unless such default is excused by the Grand Lodge. The Grand Secretary shall have this regulation printed on the report blanks furnished to the lodge Secretaries.

52.03 Affiliated Foundations Each lodge shall attach and file with its Annual Report complete information relating to all affiliated foundations organized in connection with said lodge or by its members. Said information shall include detailed operating statements, balance sheet and copies of income tax returns.

Excel: Software developed and manufactured by Microsoft Corporation that allows users to organize, format, and calculate data with formulas using a spreadsheet system broken up by rows and columns. Available for PC or MAC.

PROCEDURE:

EZ Form: The EZ Format was developed for those lodges who have gross receipts under \$50,000 per year. The Annual Financial Statement is presented in an Excel format. Areas in light gray can be filled in by the user, those areas enclosed with a **Heavy Outlined Box** are auto calculating. The sheet is locked so that the user cannot change embedded formulas.

The first sheet must be completed in full noting the year just finished. On page 2 complete the Statement of Activity and Statement of Financial Position as they pertain to your lodge. If there is a Foundation or Lodge Association connected with your Lodge then you must follow the Code requirements noted in 52.03. Complete the entire last page making sure the Worshipful Master and Secretary sign the document. Electronic Signatures are permitted. The completed form can be emailed or mailed to the Grand Lodge Office. Due date for return is February 1 of each year.



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LONG Form: The Long Format was developed for those lodges who have gross receipts over \$50,000 per year and need to be included in the Group 990 Grand Lodge Tax Return. The Annual Financial Statement is presented in an Excel format. Areas in light gray can be filled in by the user, those areas enclosed with a **Heavy Outlined Box** are auto calculating. The sheet is locked so that the user cannot change embedded formulas.

The first sheet must be completed in full noting the year just finished. Complete items as they pertain to your situation on the statement of Activity and Financial position. The various Schedules when completed will auto update the Statement of Activity and Financial position. Please make sure the General Information Page, Sarbanes-Oxly Declaration and Authorization for inclusion in the Group 990 are completed and signed by the appropriate officers.

Electronic Signatures are permitted. The completed form can be emailed or mailed to the Grand Lodge Office. Due date for return is February 1 of each year.

Note: Should you have a one-time influx of cash, for example the sale of a building, this may force the use of the Long Form for one year.

Form Location: A hard copy of each format will be sent to each Constituent Lodge in Wisconsin. The electronic (Excel) copy can be found on the Grand Lodge Website under the Header Annual Financial Statement. Both forms are located in one workbook with the respective sheets/tabs noted **EZ Form** and **Long Form**. You may download them from the site to complete them. It is recommended that each lodge save a copy for future reference.

Mail to:

Grand Masonic Center
P.O. Box 67
Dousman, WI 53118

Email to:

alicia@wisc-freemasonry.org, or
grandsecretary@wisc-freemasonry.org

END PROCEDURE