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Lodge Financial Responsibilities

All Masonic Lodges have Financial Responsibilities

A particular Lodge can determine its financial responsibilities from End of Year Reports of the Secretary and Treasurer, Audits, etc. Title 102, Section 102.12 states that “Every lodge under the jurisdiction of this Grand Lodge shall have or cause its accounts to be audited at least once each year.”



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Disbursements

A majority of a Lodge's Financial Responsibilities are often referred to as Stated Bills. Stated Bills are bills that are not going to go away. They are bills that the lodge must pay to exist. A few Examples of these Disbursements or bills are as follows:



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Per Capita Tax and Assessments

1. Per Capita Tax and Assessments. This amount is paid to the Grand Lodge punctually at the close of each Masonic Quarter, quarters ending September 30, December 31, March 31 and June 20 (Title 102, Section 102.01:05)



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Monthly Rent or Mortgage

2. Payments in accordance with contractual agreements of Monthly Rent or Mortgage to Building Management where lodges hold or conduct monthly meetings. Also, Renters Insurance should be acquired as stated in the renter's agreement or contract.



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Bonding & Other Insurance Measures

3. Bonding in accordance with Masonic Code, Title 102, Section 102.09, "Every Lodge under the jurisdiction of this Grand Lodge shall provide in its By-Laws that the Secretary and Treasurer of the lodge shall give a good and sufficient bond in such sums as shall be required by the lodge, the expense of the bond to be borne by the lodge".



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Charitable Donations

4. Charitable Donations - Lodges may and are encouraged to donate to a Charitable cause. Per Title 103, Section 103.02, “Any lodge under the jurisdiction of this Grand Lodge may, by vote of the lodge, donate to any worthy charitable cause.”



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Masonic Relief

5. Masonic Relief payments may or may not be a part of stated bills. Death is not something that can be predicted or counted on. This payment is for immediate relief to the family of a deceased Brother and is refunded to the Lodge by the Grand Lodge once the process is complete.



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Disbursements (Budget)

All of the previous listed Disbursement items should be included as a part of the upcoming Budget as stated bills that will never change or go away during the year that the budget is being prepared for.

It depends on each individual lodge and their stated bills as approved by its members. Each lodge will be different.



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INCOME

The Lodge always need and should have a steady source of Income to meet its Financial responsibilities (Pay Bills). These income sources can be obtained through several means as identified, but not limited to the following:



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Annual Dues

1. The Annual Dues assessed by a lodge shall be uniform, each member paying the same amount as prescribed by its By-Laws. (Title 102, Section 102.04).

Some lodges have not increased their dues structure in decades. Increases in dues may have to be explored by these Lodges in order to help meet their financial responsibilities. Many lodges have developed some creative ideas to increase dues without hardship being placed on their membership.



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Fund Raisers

2. Fund Raisers as a source of generating revenue for the organization must be done in accordance with the laws and regulations of the State of Washington and/or the area in which the lodge is located. No fundraising activities shall be conducted in violation of any U.S. Government laws and regulations. All applicable forms, etc. in connection with fund raising activities must be completed and submitted to the satisfaction of the Government Agency requesting said information.



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Donations

3. Donations from members and other organizations are an acceptable means of increasing income. If it is reportable income to some government agency, ensure that the proper forms are completed and submitted.



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Conclusion

In the end, when it is all said and done, the lodge's Income should be equal to or greater than the lodge's Disbursements each year. When making budget adjustments and balancing the projections of Income to Expensed, the committee must account for any shortfalls and work to eliminate them.



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Conclusion

Once a lodge has a successful plan in place that covers all its financial responsibilities, it should be continuously monitoring the budget for updates and necessary adjustments to ensure that the lodge is operating in the “Black”.

