



# Work & Lectures

## A Metropolitan Atlanta Masonic Newsletter



news @ morelight . org

May, 2008  
Lodge Finances

http://news.morelight.org

DeKalb County Masonic Association Report

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### DCMA This Month



Join us at Lithonia 84 on Thursday, 22 May; 6:30 meal, 7:30 meeting. *This month's program has not yet been announced.* Lithonia 84 meets at 7282 Conyers Street, Lithonia, GA 30058-4423.

### PGM Joe Suttles: 60 Years!

On Tuesday, 22 April, Ted Collins, the MWGM of Masons in Georgia, presented PGM Joe Suttles with an award honoring his 60 years as a living example of Freemasonry.

Ben Hill Lodge No. 674 was literally packed beyond capacity as over 80 brethren and ladies came out to participate in the celebration.

### DCMA Next Month

Next month's meeting will be hosted by Grant Park 604 on Thursday 12 June; 6:30 meal and 7:30 meeting. *Next month's program has not yet been announced.*

### DCMA Last Month

If you missed our last meeting, you missed an evening in suburban Decatur, where the brethren of Masters Lodge treated us to food and fellowship. Bro. Albert Martin spoke to us about the Atlanta Masonic Library and Bro. Richard Sims briefed us on the upcoming GACHIP event at the GBI. Afterwards, at the Masters Lodge meeting, Bro. Sims was presented with two MELD certificates.

### Grand Master's Visits to the 5<sup>th</sup>

On Tuesday, 13 May, the Grand Master will make an official visit to Clarkston 492. Lodge meets at 4162 East Ponce de Leon Avenue, Clarkston, GA 30021-1818.

On Thursday, 15 May, the Grand Master will make an official visit to Roswell 165. Lodge meets at 1054 Alpharetta Street, Roswell, GA 30077.

At each of these visits, the lodge will have dinner at 6:30, lodge meeting at 7:30. All brethren are encouraged to attend.

Maps and directions to all Metro Atlanta lodges are available from the Fifth District website, <http://5dist.morelight.org> under "Member Lodges".



### DCMA This Year

- President: Mike Wilson, Lithonia 84 & EA Minor 603  
mikew @ morelight . org or 770 482 3338
- 1st VP: David Herman, Chamblee-Sardis 444 & Internet 9659, EC  
davidh @ morelight . org or 404 310 8541
- 2nd VP: Ray Skiles, Glenwood Hills 703  
rays @ morelight . org or 678 313 0802
- Sec/Treas: Bill Eleazer, Glenwood Hills 703  
bille @ morelight.org or 770 922 5412

*The DCMA... Determined to Cover Masonry in Atlanta!  
We'd like for your lodge to join us - ask one of us how.*

### GACHIP Mega-Event!

Brethren, as you may be aware, on Saturday May 17th 2008, in conjunction with National Missing Child Day, Georgia Masons will partner with the GBI and local Law Enforcement and Emergency Services to prepare GACHIP packages for as many children as possible. We will be holding the event in the GBI parking lot at 3121 Panthersville Rd. Decatur, 30037.

There will be free food and beverages (supplied by the GBI), and plenty of entertainment (helicopters, canine units, fire trucks, ambulances, demonstrations, etc.).

It is our expectation to have 800 to 1000 children at this event. With that said, we need as many volunteers as possible. Brethren of the 5<sup>th</sup> District, let's show the other districts what we can do when we turn out in force. Please contact Richard Sims, [atlanta\\_mason@yahoo.com](mailto:atlanta_mason@yahoo.com) to confirm your participation.

### Standard Disclaimer

This publication is created to inform the brethren. Any views or opinions that manage to sneak in are solely those of the editor, who does **NOT** speak for any organization whatsoever. Really.

### Where's YOUR News?

We'd be honored to support the community by publishing *your* news and events - all you have to do is let us know by emailing [news @ morelight . org](mailto:news @ morelight . org) with all the information you'd like listed.

# Old Tiler Talks

by Carl H. Claudy  
PGM, District of Columbia

## On a Lodge Budget

IT IS an outrage! That committee should be indicted for defaming the fair fame of Masonry!" The NewBrother was indignant.

"Sounds terrible to me," agreed the Old Tiler, sympathetically. "What committee and what did it do?"

"That committee on the budget. They brought in a report which is to lie over a month before discussion, and I am just seething with indignation!"

"Seethe out loud. Maybe I can seethe, too, and then there will be two of us!" suggested the Old Tiler without a smile.

"Oh, You'll seethe all right!" assured the New Brother. "The committee averaged our income from past years to find what we can expect this year. Then they laid aside a fund of \$1,000, subtracted the fixed charges from what is left, and apportioned the remainder among our other activities."

"Isn't that all right?" asked the Old Tiler.

"You don't understand! This committee has dared to say that we should spend only so much for entertainment, only so much for relief and charity, only so much for education!"

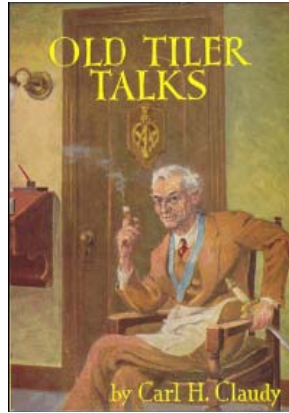
"I must be stupid or something," puzzled the Old Tiler. "That sounds reasonable to me!"

"Reasonable to decide beforehand that we can't spend more than a certain amount for charity? For entertainment? For education? Masonry is built on the thought of relief! Now can we function if we must circumscribe our charities?"

"Softly, softly!" countered the Old Tiler. "You forget that Masonry is founded not only on relief but also on brotherly love and truth. If we spend all our resources on relief, where do we get the money to spend on truth and on cementing the ties of brotherly love?"

"Fine words!" derided the New Brother. "But this report says that only such and such a percentage of our receipts can be spent in charity . . ."

"Wait a minute!" the Old Tiler spoke sharply. "Either you didn't listen or you couldn't understand the report. Evidently you don't know that the Master did me the honor to make me



a member of that budget committee, so I know all about it. The budget committee says nothing about confining charity to the amount stated. It said that the average expended for charity during the past five years was so-and-so much, so that we could reasonably look forward to spending a similar amount in the coming year. The figure was given to allow a basis of comparison and a decision as to how much could be spent for other purposes.

"Running a lodge without a budget is like running an automobile without gasoline. By the budget we determine how and where and when we are to function. Without a budget we overplay our hand, spend too much in entertainment, not enough in relief. Without a budget we may rob our future brethren by encroaching upon our capital assets. A budget is an adviser constantly saying, 'Go slow!' Not all worthy projects are within our means."

"You still don't explain what we can do when our charity calls exceed the average of the past five years." The New Brother spoke less excitedly.

"We will meet them, of course," snapped the Old Tiler. "No Masonic Lodge refuses a call for charity when it has the means. But if the calls for charity are twice as big as expected, then we cut down on entertainment. If we have no budget line to which to hew, we spend as much for entertainment as before, and so come out at the end of the year a loser."

"But this budget cuts down on so much. We must use less or cheaper printed matter, and only a certain sum for ladies' night instead of . . ."

"Instead of giving a committee of three authority to loot the lodge treasury of all that's in it to provide free entertainment for wives and sweethearts! You said it! No man loves his wife more than I love mine, yet I am content to have the lodge entertain her once a year with a sandwich and a cup of coffee, and undertake her entertainment on more elaborate lines myself. Don't forget, my brother, that our primary purpose is neither charity nor entertainment, and that when we make either or both the principal parts of our Masonic activities, we work against the best interests of the fraternity.

"Masonry is a cultivation of love between man and man; it is education, as between heart and heart. It stands for



patriotism, for freedom of thought and conscience, for a simple devoutness, for reverence, as well as for fun and frolic. Our ancient brethren found 'refreshment' necessary, but only when the 'work' was done. The 'pay as you please' system of too many lodges always skimps something, and it's usually the work, not the refreshment. So I'm for the budget, and for it strong!"

"So am I!" agreed the New Brother, in a very small voice.



## List of Special Events - May, 2008

- 30 Apr, Wed - 5<sup>th</sup> District Meeting - Atlanta Masonic Center, 7:00. All Masons welcome.
- 3 May, Sat - Pancake Breakfast - Stone Mountain 449. 7:30 - 10:30.
- 4 May, Sun - BBQ Lunch - Lithonia 84, 11:00 - 2:00.
- 10 May, Sat - Spring BBQ - Lawrenceville 131. 11:00 - 7:00.
- 10 May, Sat - Gwinnett County Masonic Association - at Grayson 549. 6:30 dinner, 7:30 meeting. Open meeting.
- 13 May, Tue - DeMolay Program - at Jonesboro 87. 6:30 dinner, 7:30 meeting.
- 17 May, Sat - GACHIP Program - at GBI Headquarters, 3121 Panthersville Rd, Decatur. 8:30 - 5:30.
- 17 May, Sat - Pancake Breakfast - at Palmetto 74. 7:00 - 11:00, \$5.00.
- 22 May, Thu - DeKalb County Masonic Association - Lithonia 84. 6:30 meal, 7:30 meeting. Open meeting.
- 24 May, Sat - GACHIP Fun Run - Motorcycle Ride / Fund Raiser. Arrive Al Sihah, Macon, for 2:00 presentation. For details, contact Mark Dugger, md7792 @ att . com.
- 24 May, Sat - Entered Apprentice Conferral - Jonesboro 87. 6:30 meal, 7:30 meeting.
- 28 May, Wed - Southside Memorial Assn. & Lodge of Inst. - Lakewood 443. 6:30 Mem. Assn., 7:30 Lodge of Inst., 9:00 meal. Led by WBro. Ed Shaw, State Chairman of District Custodians.
- 30 May, Fri - Georgia Lodge of Research - Atlanta Masonic Center. 7:00 meeting.
- 21 May, Sat - Children's Home Work Day - Children's Home, Macon. 7:00 registration, 8:00 work session, 12:00 meal.
- 12 Jun, Thu - DeKalb County Masonic Association - Grant Park 604. 6:30 meal, 7:30 meeting. Open meeting.
- 14 Jun, Sat - GACHIP Program - Fulton 216. 8:00 - 4:00 at the Atlanta Masonic Center..
- 14 Jun, Sat - Gwinnett County Masonic Association - at Norcross 228. 6:30 dinner, 7:30 meeting. Open meeting



### Masonic Graveside Services

Brethren, this is the **last call** for any contact information about Masonic Memorial groups in and around the Metro Atlanta area. So far I only have the DeKalb Masonic Memorial Club and the Southside Memorial Association.

Please contact me at news @ morelight . org or 404 310 8541 with the following details:  
Group Name, area of coverage, and contact person's name and phone number (and email).

### Traveling Trophy Roundup

4 <sup>th</sup> District SW of Atlanta	Carroll 69 Traveling Gavel : Carroll 69, Carrollton Bowdon 206 Traveling Gavel : Temple 322, Temple Buck Creek 639 Traveling Gavel : Buck Creek 639, Carrollton Tyus 671 Traveling Gavel : Tyus 671, Tyus
5 <sup>th</sup> District Includes Atlanta	5 <sup>th</sup> District Traveling Gavel : Gate City 2, Atlanta Clarkston 492 Traveling Gavel : Gate City 2, Atlanta
6 <sup>th</sup> District South of Atlanta	Jonesboro 87 Traveling Gavel : Riverdale 709, Riverdale Rex 251 Traveling Gavel : Rex 251, Ellenwood East Point 288 Traveling Gavel : Mickey Fuller 720, Bryon Lakewood 443 Traveling Hat : Hapeville 590, Hapeville
9 <sup>th</sup> District NE of Atlanta	Gwinnett County Donkey : Mountain Park 729, Stone Mtn.

*If you know of any other Metro Atlanta area traveling trophies or any published trophy acquisition rules, please let us know.*

5<sup>th</sup> District Gavel rules at <http://5dist.morelight.org/>  
Clarkston 492 Gavel rules at <http://www.clarkston492.com/>



Sunday

Monday

Tuesday

Wednesday

Thursday

Friday

Saturday

Schedule of Regular Communications for Lodges meeting within about 10 miles of I-285 and/or in DeKalb County.

All meetings start at 7:30 pm unless otherwise noted.

Fifth District Lodges

DeKalb County Masonic Association Lodges (part of the Fifth District)

Nearby Lodges of the Sixth, Seventh and Ninth Districts

Pythagoras 41  
Roswell 165  
Mountain Park 729

1

2

3

Samuel S. Lawrence 721

4

Snellville 99  
Stone Mountain 449  
Union City 600

5

Latham 12  
Kennesaw 33  
Palmetto 74  
Norcross 228  
Masters 295  
Panthersville 543  
Capitol City 642  
North DeKalb 714  
Metro Daylight 743, 10:30 am

6

Fulton 216  
DeKalb Masonic Memorial Club at Clarkston 492, 2 pm

7

Atlanta-Peachtree 59  
Lithonia 84  
Mableton 171  
Bolton 416  
Chamblee-Sardis 444  
Zingara 519  
Palestine 486, 7:00 pm  
Grant Park 604  
Capitol View 640

8

Rex 251  
Leroy Duncan 262  
Glenwood Hills 703

9

Campbellton 76, 8:00 pm  
Nelms 323  
Palmetto Daylight 755, 8:00 am  
Gwinnett CMA, Grayson 549

10

11

Tucker 42  
Philologia 178  
Flint Hill 371  
Piedmont 447  
College Park 454  
Hapeville 590

12

Gate City 2  
Sandy Springs 124  
Springville 153  
Fairburn 180, 7:00 pm  
Alpharetta 235  
Clarkston 492  
E. A. Minor 603  
Ben Hill 674

13

James E. Sledge Daylight 742, 11:00 am

14

Pythagoras 41  
Roswell 165  
Mountain Park 729  
Charity Daylight 754, 10:30 am

15

16

Samuel S. Lawrence 721  
GACHIP at GBI

17

18

Snellville 99  
Stone Mountain 449  
Union City 600

19

Latham 12  
Kennesaw 33  
Georgia 96  
Norcross 228  
Masters 295  
Forest Park 399  
Panthersville 543  
Capitol City 642

20

Fulton 216

21

Lithonia 84 - DeKalb CMA  
Mableton 171  
Douglasville 289  
Bolton 416  
Sweetwater 421  
Chamblee-Sardis 444  
Zingara 519  
Palestine 486, 7:00 pm  
Capitol View 640

22

23

Campbellton 76, 8:00 pm  
Nelms 323  
Palmetto Daylight 755, 8:00 am

24

25

Tucker 42  
Philologia 178  
Flint Hill 371  
Piedmont 447  
College Park 454  
Hapeville 590

26

Gate City 2  
Sandy Springs 124  
Springville 153  
Fairburn 180, 7:00 pm  
Alpharetta 235  
E. A. Minor 603

27

Southside Memorial Assn. (location varies), 6:30 pm

28

29

30

31



# The Necessity of Lodge Audits

WBro. Tim Bryce, PM, MPS

"The audit is an essential part of the checks and balances in the Lodge." - Bryce's Law

Like any organization, be it a public corporation or a nonprofit institution, it is necessary to periodically review the financial status of the entity which is typically performed on an annual basis (such as at the end of the financial year). In accounting there are fundamentally three levels of review: a "compilation" to check if the numbers add up correctly; a "financial review" which checks the numbers and comments accordingly, and; an "audit" which is an extensive review of numbers and procedures (and a costly undertaking I might add).

Remarkably, I have seen Lodges who haven't a clue as to how to perform a Lodge Audit and, as a result, shy away from performing it or do a superficial job. Actually, the process is not that difficult and can be performed in a reasonably short period of time assuming you know what to look for.

There are basically two things to examine in performing a Lodge Audit: procedures and data. Procedurally, all income and expenses typically begin with the Secretary who records both in a ledger of some kind, either a cash book or using computer software. For every expense, large or small, the Secretary is to write a voucher; all expenses require an authorized voucher.

Money is collected by the Secretary (and recorded as mentioned), before being transferred to the Treasurer for deposit in a financial institution. The Treasurer should then record all transactions (both debits and credits) either using a register (check book) or using an electronic banking system.

The Treasurer should also have on hand an organized set of bank statements which the Finance Committee should examine carefully and compare to the transactions as recorded by both the Treasurer and Secretary.

To summarize the items to be reviewed by the Finance Committee:

- \* Secretary's ledger.
- \* Vouchers as issued by the Secretary.
- \* Lodge minutes (optional) - should contain some insight about financial transactions.
- \* Treasurer's register (check book or electronic banking system).
- \* Statements with all financial institutions the Lodge does business with, should be filed chronologically.
- \* Canceled checks - this may be optional as many banks no longer return canceled checks.
- \* Paid bills.
- \* A Chart of Accounts (if the Lodge has one) denoting how finances are to be categorized and recorded.
- \* A copy of the current Budget (if the Lodge has one).

The Finance Committee should now be in a position to write the Lodge Audit. This should be done fairly and impartially with no malice or favoritism. The audit should address the following considerations:

1. Are all expenses being properly recorded by the Secretary? (Are they being posted to a standard Chart of Accounts?)
2. For each individual expense, was an authorized voucher properly issued (and signed)?
3. Are all moneys received being properly recorded by the Secretary?
4. Are there any incompatibilities between the transactions recorded by the Secretary and the Lodge minutes?
5. Are all financial transactions being properly recorded by the Treasurer?
6. Does the income and expenses recorded by both the Secretary and the Treasurer match? Are there any inconsistencies?
7. Does the Treasurer maintain organized copies of all bank statements?
8. Does the income and expenses recorded by both the Treasurer and the bank statements match?
9. Does the Treasurer maintain organized copies of all paid bills?
10. How well do the financial transactions match the operating Budget of the Lodge?

The final report should mention what was examined and itemize any problems that require correction. Bottom-line, the Finance Committee should determine if the Lodge's finances are being properly recorded and managed. Keep the report short and to the point. Do not be vindictive or complimentary, keep it all "matter of fact" and professional. If necessary, recommendations for improving the management of finances should also be noted. There may be other elements and formal reports required by your Grand Jurisdiction to complete, what I have mentioned here represents the basics.

The Lodge Audit represents an essential part of the "checks and balances" in managing the financial resources of the Lodge. It is a serious responsibility to perform, one that should not be taken lightly. We may not like what the audit has to say, but it is an invaluable safety valve which all Lodge officers should take to heart.

Keep the Faith.

*Article excerpted and reprinted with permission of the author and [FreemasonInformation.com](http://FreemasonInformation.com)*



## Richard Reflects: About A Lodge Budget

J. Richard Sims, SW, Masters 295 | 5<sup>th</sup> District GACHIP Director

Budgets, what are they good for, absolutely nothing, say it again! Wait, was that a song? As I sit in the West this year, I have pondered what will be needed for next year? What type of events will be needed and funded that will entertain and lure the Brothers to Lodge. Then I think, wait I need to first consider the business of running the Lodge. You think that the Lodge is run like a business? Well it must be run like one with a new CEO and President every year that can make it hard to formulate a budget since some of the goals to accomplish change year to year.

What goes in to a budget? First let us look at those things we must do. Do we owe any rent or mortgage payments for the Lodge structure? What about unities, lights, power, water, and sanitation. What about those officers that are paid like the Secretary and Tyler. Are the lodge meals covered or supported by the Lodge? Relief, what relief, we must have a fund to support our Brothers or their families in a time of need. How many mailings will be sent out to the Members? Well the dues notices and then cards, any news letters going out this year? Prices continue to rise on postage, wait you have to pay some one to print what you mail out, another cost. Does the Lodge provide a gift to the out going Master, if so how much? These are a few of the expenditures of running a Lodge. Others may include birthday cards, Community development, Members phone book, Grand Lodge expenses, and of course those dreaded miscellaneous funds that pop up.

Just have the Treasurer write checks to all that need one, right? Whoa there Brother, that check book has a balance just like yours does. Right now, my planed budget for next year totals just under 15K needed to support the Lodge and all the goals I have. I can trim a portion of that, remove 2K for the Scholarship fund, another 2K for printing and mailing the monthly newsletter. 1K for community development and 2K for the relief fund. Hey, that wasn't hard I just slashed 7K from the budget without breaking a sweat. Now I only need 8K to run the Lodge, that is about 650.00 a month, not bad right. I don't recall any minutes read, where that sum of money was put in the dinner can or donated by a wealthy Brother. Oh yea dues, that will take care of those pesky bills, right?

In my lodge we have 259 members and our dues are \$50.00, simple enough, that \$12,950.00 in dues. We have more than enough I can add back several of the things I just took out, that's GREAT, as Tony use to say. Wait, what do you mean some of our members are Emeritus?

Okay not a problem they deserve that honor, how many? Almost 90 members and they don't pay dues any more, that is \$4,500.00 of my budget, get the Tyler's sword back out, cut the budget again. Anything else I should know, what do you mean we are sending out notices to members that have not paid their dues for a while? How many, 16 you say, that is another \$800.00 bucks out of the budget. What registered mail, we have to notify each of those 16 by registered mail at \$5.50 each, that another \$88.00 out of the budget. Help! Somebody put a finger in the budget bucket; it has a serious leak of funds. It cost money to run a Lodge and it must be handled like a business in order to be successful.

We will just have fund raisers to offset those cost. Over the last few years our Lodge only clears about 1K per event after expenses, if that, we have had some that were only 6-7 hundred after a full day. I know some lodges that clear upwards of 5K per event; those days for my Lodge are past. Why that, participation is the biggest key to a successful Lodge or fund raiser. If you Membership dues fall below the monetary level that is required to support the yearly budget requirements, fund raisers are not only needed but required to survive. What happens when Membership and fund raisers no longer support the funding requirements of the Lodge? You can answer that question yourself. As you can see the Master of a Lodge must have a budget and he must stick to it in order to hand the Lodge over to the next Master in better shape than he received it.

What is the key to a good budget? I feel membership participation, keeping all members abreast of the financial requirements for the Lodge is important. Also, members should have a say about programs they want but are not necessarily required to actually run the lodge. A quarterly update should be provided, to show members that funds are needed or not and how to best obtain those funds or not. How can a Master provide the necessary instructions to the Lodge unless he truly knows the needs of the Lodge? The first order of business to a successful year for any lodge is a well thought out budget. So, what's in a budget, each Lodge is different, no matter how you figure it or implement it, without it, a successful Lodge is harder to achieve. I have most of mine in place, but I still must sit down and consult with those that will follow me for at least the next two years. When do you start you looking at your budget, I think when you enter the South is the best time. Every person is different and has their own ideas of what their Lodge needs. Just remember that at some point you will need to set up a budget for your year in the East.

## Davo Digresses?

David Herman, PM, Chamblee-Sardis 444 | District Deputy to the Grand Master

Where's my article? Well, Richard's piece was so well written that I elected to give him all the space he needed. The goal with this issue was to express how important it is to manage your lodge finances properly. I hope I've done that.

Next month will focus on Masonic Funerals and their importance, and will include contact information that I have collected for Metro-area Memorial Associations that can help when a lodge needs it.

