

ANNUAL REPORT
of the
GRAND SECRETARY
RICHARD C. KOMRAUS
and
GRAND TREASURER
GARY L. BALL

The Grand Lodge of Ancient
Free and Accepted Masons
of Oregon

Fiscal Year 2019-2020

One Hundred and Seventieth
Annual Communication
June 4, 2020

SALEM, OREGON

Grand Secretary's Report
170th Annual Communication of A.F. & A.M. of Oregon

Our Masonic year of 2019-2020 is one that will be talked about for years to come. Due to the COVID-19 virus, the Grand Lodge staff is working from home; doing their best to support all the members of our Jurisdiction. Hopefully things will be back to normal in a few months. In some ways, the virus has given the Grand Lodge staff enormous opportunities to better serve our members.

Due to the enormous hardship this pandemic has placed upon Oregon citizens and our members, the Trustees of the Masonic Grand Lodge of Oregon have created a new relief fund, called *The Oregon Distressed Masons Relief Fund*. This fund has made it possible to assist those Masons who have lost their incomes or are suffering from other effects of the COVID-19 virus. The policies of this relief fund will enable the Grand Lodge staff to streamline the application process to accelerate aid to our members.

During this time of crisis, it is difficult to carry on the traditions which have sustained this fraternity for centuries. Masonry is a progressive science and it will survive with its ritual and customs intact. Once we exit from the restrictions upon us, I believe our fraternity will be stronger than ever. If nothing else, we are resilient.

The Annual Communication this year will be in an abbreviated form. Delegates will be selected from our various Districts around the state to represent the voting members of our Jurisdiction. The way in which our Annual Communication is presented will be unprecedented and could set a standard for years to come.

The North American Conference of Grand Masters was held February 15-19 in Louisville, Kentucky. It offered a chance for Grand Lodge Officers to interface with other Jurisdictions from the East Coast of the United States to the Philippines. The Grand Lodge of Kentucky provided wonderful tours and entertainment. Their hospitality was unparalleled. The delegates were able to visit Churchill Downs, home of the Kentucky Derby, the Louisville Slugger Museum and Factory, as well as Maker's Mark Distillery. There is a rumor in Kentucky that there are more barrels of Bourbon in storage than there are people in the entire state.

This year, we strictly enforced our policy on Lodges completing their paperwork. Form 990 and forms 71 & 72 are often missing from the Lodge records. It is very important that we continue to provide

a clear financial record for all our Lodges. The policy will continue in that the Grand Lodge will restrict access to Lodge compensation programs if these records are not submitted. Due to the lack of the 990 filing, some of our Lodges have lost their tax-exempt status. This should be avoided at all costs. Reestablishing the tax-exempt status is difficult and time consuming.

Our Grand View program has continued to be a great asset for record keeping and communication. The Grand Lodge staff is constantly thinking of refinements that help Grand View better fit our operation and needs.

At this stage, we continue our business relationship with McMenamins Grand Lodge, although the facility is closed at this time due to the COVID-19 virus. It is our hope that the business will successfully return stronger than ever.

The Oregon Masonic Charitable Foundation (OMCF) was restructured in 2018 and has continued to flourish over the last two years. The board members of OMCF are very dedicated and have full authority over the approval of the Creating-A-Partnership program applications. OMCF is also responsible for the funding of the Masonic Model Student Assistance Program, as well as the Youth Transition program The OMCF Golf Tournament, which is its primary fundraiser, was scheduled for Friday, July 24, 2020, at the Stone Creek Golf Course in Oregon City but cancelled due to the Coronavirus restrictions.

Oregon is a member of the Masonic Communities and Services Association (MCSA) and hosted the conference, June 23-25, in Portland, Oregon. It was a great success and valuable information was shared. Unfortunately, due to the virus restrictions, the 2020 conference scheduled in Mystic, Connecticut was cancelled.

This year, we have again been fortunate to have a stable investment fund due to the hard work of our Financial Committee. They do an excellent job of turning market uncertainty into financial stability. Due to their efforts, our Jurisdiction has been able to finance projects that normally would not be possible in a Jurisdiction of our size.

We pride ourselves in being relevant. One way to determine our relevancy is by the number of young men we attract to our Blue Lodges. It is through these members that our ritual will continue. Knowing this, we must make a better effort to mentor these members and be prepared to promote them into places of authority and responsibility in our Lodge. Mentorship is just as important as leadership.

Erin Evans, the Grand Master's Executive Assistant and Communications Specialist, will be leaving at the end of the summer. While we are sad to see her depart, we are also excited at the new opportunities that await her and her husband, who has recently become a Physician's Assistant. Erin has set a high work standard and is admired by everyone. She will be missed.

Finally, the Life Membership payout this year is 9 percent.

Sincerely and Fraternaly,

A handwritten signature in cursive script that reads "Richard Komraus". The signature is fluid and elegant, with a long, sweeping tail on the final letter.

Richard C. Komraus

Grand Secretary

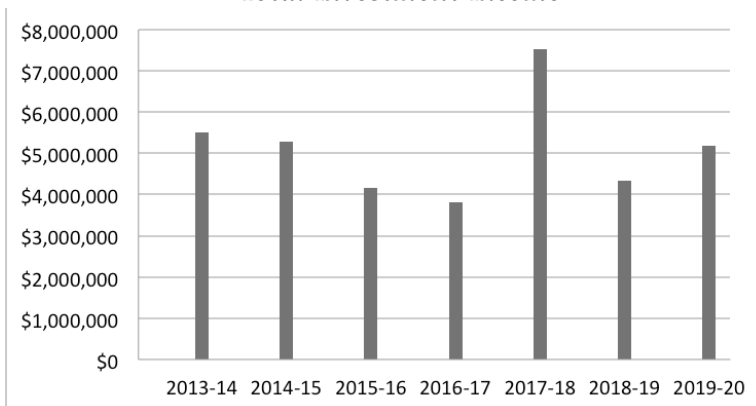
2020 Annual Communication

Grand Treasurer's Report **170th Annual Communication of A.F. & A.M. of Oregon**

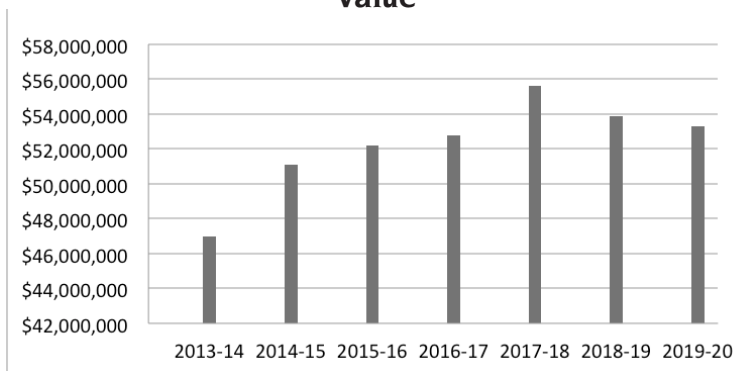
It has been an honor to serve this Grand Jurisdiction of Ancient Free and Accepted Masons as your Grand Treasurer for the 2019-2020 Masonic year. The duties of the Grand Treasurer are described in Section 111 of the Oregon Masonic Code. I have been a regular attendee at the monthly Masonic and Eastern Star Home Board and Grand Lodge Trustees meetings. I have closely followed the ongoing activities affecting the finances of the Grand Lodge and Jennings McCall Center (JMC). I have assisted the Junior Grand Warden with review of the bills and expenses of Grand Lodge and JMC. I have been reviewing the monthly checking account reports and bank reconciliations as recommended by our auditor. I have also been attending regular, and special, meetings of the Oregon Masonic Charitable Foundation as Treasurer of the foundation.

The Finance Committee has generated good income during these uncertain market times. Investment income was 19.8 percent greater than last fiscal year and return on the Life Membership fund was 9 percent. Phase 5 remodeling of JMC is complete and the Robert M. Richmond Masonic Memorial Library and Museum is complete. In addition, the McMenamins build out has been completed and is increasing and contributing to our overall earnings. The COVID-19 pandemic has adversely affected the value of the Grand Lodge Investment Fund, its value declining by 1.1 percent from its value at the end of the 2018-19 Fiscal year. At the end of March, the fund had declined by 8 percent but recovered considerably in April. The pandemic will present challenges this next fiscal year which the MESH Board and the Trustees are already tackling.

Total Investment Income



End of Fiscal Year Investment Fund Value



I wish to thank our Grand Lodge staff, the Grand Secretary, our Controller Molly Todd, and our Finance Committee for the terrific job they have done and continue to do for our fraternity. It has made my job as Grand Treasurer a pleasure.

Sincerely and fraternally,

Gary L. Ball
Grand Treasurer
2020 Annual Communication

On the following pages are consolidated reports of the financials, including the Balance Sheets as of 4/30/2020 and Statement of Revenues and Expenditures from 5/1/2019 through 4/30/2020 for our Masonic and Eastern Star Home, as well as the Grand Lodge of Oregon. More detailed reports are available upon request by contacting the Grand Lodge office.

Masonic and Eastern Star Home (Consolidated)
Balance Sheet As of 4/30/2020

	Jennings McCall Center	Home Endowment Fund	Home Building Fund	Operating & Maintenance	Total
Assets					
Current Assets					
Cash & Cash Equivalents	200.00	0.00	0.00	300.00	500.00
Accounts Receivable	42,895.38	0.00	0.00	0.00	42,895.38
Current Investments					
Investment Account	0.00	31,025,260.63	2,402,632.72	12,879,027.09	46,306,920.44
MESHare	0.00	0.00	0.00	872,273.46	872,273.46
OUTReach Services	0.00	0.00	0.00	(11,810.36)	(11,810.36)
Total Current Investments	0.00	31,025,260.63	2,402,632.72	13,739,490.19	47,167,383.54
Prepaid Expenses	243,451.03	0.00	0.00	8,942.01	252,393.04
Total Current Assets	286,546.41	31,025,260.63	2,402,632.72	13,748,732.20	47,463,171.96
Long-term Assets					
Property & Equipment					
Inventory	45,350.00	0.00	0.00	0.00	45,350.00
Vehicles	115,369.79	0.00	94,496.00	0.00	209,865.79
Equipment	643,097.24	0.00	250,639.61	0.00	893,736.85
Furniture & Fixtures	1,510,215.38	0.00	46,610.18	0.00	1,556,825.56
Buildings	0.00	0.00	161,227.20	0.00	161,227.20
Land and Improvement	11,013,354.99	0.00	24,230.35	0.00	11,037,585.34
Current Land & Improvement Work in Progress	4,861.46 25,847.20	0.00 0.00	0.00 0.00	0.00 0.00	4,861.46 25,847.20
Accum Depreciation	(3,280,286.56)	0.00	(526,271.26)	0.00	(3,806,557.82)
Total Property & Equipment	10,077,809.50	0.00	50,932.08	0.00	10,128,741.58
JMC Loan	0.00	3,531,081.24	153,579.65	217,798.78	3,902,459.67

Masonic and Eastern Star Home (Consolidated)
Balance Sheet As of 4/30/2020
 (continued from page 7)

	Jennings McCall Center	Home Endowment Fund	Home Building Fund	Operating & Maintenance	Total
Other	0.00	0.00	13,329,697.45	0.00	13,329,697.45
Total Long-term Assets	10,077,809.50	3,531,081.24	13,534,209.18	217,798.78	27,360,898.70
Total Assets	10,364,355.91	34,556,341.87	15,936,841.90	13,966,530.98	74,824,070.66
Liabilities					
Short Term Liabilities					
Payroll Liabilities	354,394.99	0.00	0.00	3,847.03	358,242.02
Family Account / Life Care	0.00	0.00	0.00	316.36	316.36
PIFF Accounts	7,465.19	0.00	0.00	0.00	7,465.19
Accrued Payables	(4,177.10)	0.00	0.00	0.00	(4,177.10)
NSF Items/Precleared	0.00	50.00	0.00	0.00	50.00
Total Short Term Liabilities	357,683.08	50.00	0.00	4,163.39	361,896.47
Long-term Liabilities					
Accum TRFR Home Bldg	13,329,697.35	0.00	0.00	0.00	13,329,697.35
Total Long-term Liabilities	13,329,697.35	0.00	0.00	0.00	13,329,697.35
Total Liabilities	13,687,380.43	50.00	0.00	4,163.39	13,691,593.82
Equity					
Retained Earnings					
Net Assets	(3,964,272.57)	37,503,390.87	16,050,481.64	12,291,913.61	61,881,513.55
Current YTD Net Income	641,248.05	(2,947,099.00)	(113,639.74)	1,670,453.98	(749,036.71)
Total Equity	(3,323,024.52)	34,556,291.87	15,936,841.90	13,962,367.59	61,132,476.84
Total Liabilities and Equity	10,364,355.91	34,556,341.87	15,936,841.90	13,966,530.98	74,824,070.66

Masonic and Eastern Star Home (Consolidated)
Statement of Revenues and Expenditures
From 5/1/2019 Through 4/30/2020

	Jennings McCall Center	Home Endowment Fund	Home Building Fund	Operating & Maintenance	Total
Operating Revenue					
Investment Income	0.00	(2,987,112.14)	(56,915.74)	2,770,044.35	(273,983.53)
Donations	(6.99)	29,708.50	1,438.00	404,610.15	435,749.66
Rental Revenue	10,089,334.13	10,304.64	0.00	75,401.30	10,175,040.07
Total Operating Revenue	10,089,327.14	(2,947,099.00)	(55,477.74)	3,250,055.80	10,336,806.20
Expenses					
Dietary	1,528,660.16	0.00	0.00	0.00	1,528,660.16
Caregiving	2,111,597.19	0.00	0.00	0.00	2,111,597.19
Nursing	619,638.55	0.00	0.00	0.00	619,638.55
Domestics/Laundry	423,366.80	0.00	0.00	0.00	423,366.80
Maintenance	428,910.33	0.00	0.00	0.00	428,910.33
Admin	618,130.44	0.00	0.00	122,043.21	740,173.65
Management Fee	492,283.78	0.00	0.00	0.00	492,283.78
Marketing	109,074.15	0.00	0.00	204.40	109,278.55
Activities	182,704.74	0.00	0.00	0.00	182,704.74
Trans/Beauty	110,892.97	0.00	0.00	0.00	110,892.97
Operation Exp	873,052.98	0.00	52,997.52	1,457,354.21	2,383,404.71
Total Expenses	7,498,312.09	0.00	52,997.52	1,579,601.82	9,130,911.43
Inc Before Deprec & Lease	2,591,015.05	(2,947,099.00)	(108,475.26)	1,670,453.98	1,205,894.77

Masonic and Eastern Star Home (Consolidated)
Statement of Revenues and Expenditures
From 5/1/2018 Through 4/30/2020

(continued from page 9)

	Jennings McCall Center	Home Endowment Fund	Home Building Fund	Operating & Maintenance	Total
Other Expense					
Other Expense					
Depreciation	821,767.00	0.00	5,164.48	0.00	826,931.48
Building Lease Expense	1,128,000.00	0.00	0.00	0.00	1,128,000.00
Total Other Expense	<u>1,949,767.00</u>	<u>0.00</u>	<u>5,164.48</u>	<u>0.00</u>	<u>1,954,931.48</u>
Net Income	641,248.05	(2,947,099.00)	(113,639.74)	1,670,453.98	(749,036.71)

Masonic Grand Lodge of Oregon
Balance Sheet
As of 4/30/2020

	Masonic Grand Lodge	Oregon Masonic Youth & Literacy Fund	Education Fund	Charity & Relief Fund	Life Membership	Oregon Masonic Charitable Foundation	Oregon Masonic Library	Total
Assets								
Current Assets								
Petty Cash	100	0	0	0	0	0	0	100
Investment Account	1,745,843	120,104	1,941,393	640,086	3,834,064	907,584	4,269	9,193,344
Capital Asset Replacement	890,368	0	0	0	0	0	0	890,368
MESHare	0	0	0	0	0	0	0	0
Holman Account	0	0	0	188,232	0	0	0	188,232
LM Income Account	0	0	0	0	234,919	0	0	234,919
OUTReach Services	0	0	0	0	0	0	0	0
Other Receivables	0	0	0	0	0	0	0	0
Total Current Investments	2,636,312	120,104	1,941,393	828,318	4,068,983	907,584	4,269	10,506,963
Prepaid Expenses	(31,514)	0	0	0	0	0	0	(31,514)
Total Current Assets	2,604,798	120,104	1,941,393	828,318	4,068,983	907,584	4,269	10,475,449
Long-term Assets								
Property & Equipment	14,197,416	0	0	0	0	0	0	14,197,416
Long Term N/R								
JMC Loan	31,934	0	199,792	51,494	440,356	61,000	0	784,577
JMC Loan- Holman	0	0	0	12,498	0	0	0	12,498
Total Long-term Assets	14,229,350	0	199,792	63,992	440,356	61,000	0	14,994,491
Total Assets	16,834,148	120,104	2,141,185	892,310	4,509,339	968,584	4,269	25,469,940

Masonic Grand Lodge of Oregon
Balance Sheet
As of 4/30/2020
(Continued from Page 11)

	Masonic Grand Lodge	Oregon Masonic Youth & Literacy Fund	Education Fund	Charity & Relief Fund	Life Membership	Oregon Masonic Charitable Foundation	Oregon Masonic Library	Total
Liabilities								
Current Liabilities								
Payroll Liabilities	(23,766)	0	0	0	0	0	0	(23,766)
North Coast Bike for Books	0	0	0	0	0	81,949	0	81,949
LM - Funds Payable	0	0	0	0	297,146	0	0	297,146
Due Youth Activities Comm	440	0	0	0	0	0	0	440
Accrued Payables	1,399	0	0	0	0	0	0	1,399
Total Current Liabilities	(21,927)	0	0	0	297,146	81,949	0	357,169
Long-term Liabilities								
Family Account / Life Care	0	0	0	0	0	0	0	0
Construction Loan JMC	4,699,534	0	0	0	0	0	0	4,699,534
Holman Trust	0	0	0	100,000	0	0	0	100,000
MGL/McMenamins Loan	3,709,662	0	0	0	0	0	0	3,709,662
Total Long-term Liabilities	8,409,196	0	0	100,000	0	0	0	8,509,196
Total Liabilities	8,387,270	0	0	100,000	297,146	81,949	0	8,866,365

Equity								
Retained Earnings	8,259,172	122,454	2,271,404	820,351	4,559,455	989,144	12,594	17,034,575
Current YTD Net Income	187,706	(2,350)	(130,219)	(28,041)	(347,262)	(102,509)	(8,325)	(431,000)
Total Equity	8,446,878	120,104	2,141,185	792,310	4,212,193	886,635	4,269	16,603,574
Total Liabilities and Equity	16,834,148	120,104	2,141,185	892,310	4,509,339	968,584	4,269	25,469,940

Masonic Grand Lodge of Oregon
Statement of Revenues and Expenditures
From 5/1/2019 Through 4/30/2020

	Masonic Grand Lodge	Oregon Masonic Youth & Literacy Fund	Education Fund	Charity & Relief Fund	Membership	Oregon Masonic Charitable Foundation	Oregon Masonic Library	Total
Operating Revenue	191,004	9,359	171,229	69,751	0	80,724	598	522,664
Investment Income	500	0	0	0	0	0	0	500
Investment Earnings	(8,916)	(161)	(1,846)		(2,795)	(385)	50	(15,069)
Investment Interest I	(224,624)	(10,260)	(183,751)	(1,017)	(385,235)	(83,633)	(359)	(964,129)
Realized Gains/Losses	5,920	0	5,313	(76,266)	0	2,504	0	15,901
Unrealized Gain/Loss	4,515	221	4,051	2,165	0	1,908	14	12,360
JMC Interest Income	(31,602)	(841)	(5,004)	1,650	(388,030)	1,118	302	(427,774)
MGL Cap Inv Loan	40,257	2,401	0	(3,717)	40,768	18,272	790	102,488
Total Investment Income	604	60	0	0	0	43,975	0	44,639
Donations	1,802,361	0	0	0	0	0	0	1,802,361
Program Revenue	1,117,689	0	0	0	0	0	0	1,117,689
Lease Income	2,929,309	1,620	(5,004)	(3,717)	(347,262)	63,365	1,092	2,639,402
Other Income								
Total Revenue								

Masonic Grand Lodge of Oregon
Statement of Revenues and Expenditures
From 5/1/2019 Through 4/30/2020

(continued from page 13)

	Masonic Grand Lodge	Oregon Masonic Youth & Literacy Fund	Education Fund	Charity & Relief Fund	Life Membership	Oregon Masonic Charitable Foundation	Oregon Masonic Library	Total
Expenditures								
Fraternal Expenses								
Officer Expenses	73,676	0	0	0	0	1,010	0	74,686
Session Expenses	89,267	0	0	0	0	0	0	89,267
Committee Expenses	40,397	0	0	0	0	0	4,371	44,768
Misc Fraternal Exp	274,387	2,238	125,215	24,324	0	105,279	139	531,582
Program Expenses	96,706	0	0	0	0	55,218	0	151,925
Publications	52,051	0	0	0	0	261	0	52,312
Total Fraternal Expenses	626,484	2,238	125,215	24,324	0	161,769	4,510	944,540
Administrative Expense								
Salary and Benefits	636,138	0	0	0	0	0	0	636,138
Office Expenses	74,327	0	0	0	0	0	0	74,327
Total Administrative	710,466	0	0	0	0	0	0	710,466
Operational Expenses								
Office and Building Exp	196,034	1,732	0	0	0	2,357	4,907	205,031
Depreciation & Interest	1,208,619	0	0	0	0	1,748	0	1,210,367
Total Operational Exp	1,404,653	1,732	0	0	0	4,105	4,907	1,415,398
Total Expenditures	2,741,603	3,970	125,215	24,324	0	165,874	9,417	3,070,403
Net Rev Over Expenditures	187,706	(2,350)	(130,219)	(28,041)	(347,262)	(102,509)	(8,325)	(431,000)

MEMBERSHIP STATISTICS

Adjusted Membership as of 01/01/2019		7,078
Raised	107	
Affiliated	63	
Reinstated	7	
Prior Year Adjustments	<u>-45</u>	
Gains		+132
Transferred	8	
Dropped NPD	94	
Demitted	3	
Deaths	257	
Withdrawn/Severed	10	
Suspended/Expelled	<u>4</u>	
Losses		-376
Net Change		<u>-244</u>
Membership as of 12/31/2019		6,834

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