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Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

▶ The organization may have to use a copy of this return to satisfy state reporting requirements

OMB No 1545-0047

2009

Open to Public Inspection

A For the 2009 calendar year, or tax year beginning 11-01-2009 and ending 10-31-2010

B Check if applicable
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Terminated
- ☐ Amended return
- ☐ Application pending

Please use IRS label or print or type. See Specific Instructions.

C Name of organization
Grand Lodge of Free and Accepted Masons of California

Doing Business As

Number and street (or P O box if mail is not delivered to street address) | Room/suite
1111 California St

City or town, state or country, and ZIP + 4
San Francisco, CA 94108

D Employer identification number
94-0487790

E Telephone number
(415) 776-7000

G Gross receipts $ 7,682,157

F Name and address of principal officer
Thomas Boyer
1111 California St
San Francisco, CA 94108

H(a) Is this a group return for affiliates? ☐ Yes ☑ No

H(b) Are all affiliates included? ☐ Yes ☐ No
If "No," attach a list (see instructions)

H(c) Group exemption number ▶ 0214

I Tax-exempt status ☑ 501(c) (10) ◀ (insert no) ☐ 4947(a)(1) or ☐ 527

J Website: ▶ http //www freemason org

K Form of organization ☐ Corporation ☐ Trust ☐ Association ☑ Other ▶ fraternal organization | **L** Year of formation 1936 | **M** State of legal domicile CA

Part I Summary

1 Briefly describe the organization's mission or most significant activities
See Schedule O

2 Check this box ▶ ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets

3	Number of voting members of the governing body (Part VI, line 1a)	3	6
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	5
5	Total number of employees (Part V, line 2a)	5	65
6	Total number of volunteers (estimate if necessary)	6	33
7a	Total gross unrelated business revenue from Part VIII, column (C), line 12	7a	0
b	Net unrelated business taxable income from Form 990-T, line 34	7b	0

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	250,000	202,517
9	Program service revenue (Part VIII, line 2g)	2,232,317	2,148,597
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	-92,938	362,019
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	157,021	176,363
12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	2,546,400	2,889,496
13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	5,000	5,000
14	Benefits paid to or for members (Part IX, column (A), line 4)		0
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	1,040,564	868,788
16a	Professional fundraising fees (Part IX, column (A), line 11e)		0
b	Total fundraising expenses (Part IX, column (D), line 25) ▶0		
17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24f)	1,856,171	1,909,339
18	Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	2,901,735	2,783,127
19	Revenue less expenses Subtract line 18 from line 12	-355,335	106,369

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	7,625,843	7,938,932
21	Total liabilities (Part X, line 26)	4,191,862	4,329,886
22	Net assets or fund balances Subtract line 21 from line 20	3,433,981	3,609,046

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge

Sign Here

****** | 2011-06-15
Signature of officer | Date

Thomas Boyer CFO
Type or print name and title

Paid Preparer's Use Only

Preparer's signature | Date | Check if self-empolyed ☐ | Preparer's identifying number (see instructions)

Firm's name (or yours if self-employed), address, and ZIP + 4: Moss Adams LLP, 3121 W March Lane Suite 100, Stockton, CA 95219 | EIN ▶ | Phone no ▶ (209) 955-6100

May the IRS discuss this return with the preparer shown above? (see instructions) ☑ Yes ☐ No

Part III Statement of Program Service Accomplishments

1 Briefly describe the organization's mission

See Schedule O

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? . . . . . ☐ Yes ☑ No

If "Yes," describe these new services on Schedule O

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? . . . . . ☐ Yes ☑ No

If "Yes," describe these changes on Schedule O

4 Describe the exempt purpose achievements for each of the organization's three largest program services by expenses Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported

4a (Code) (Expenses $ including grants of $) (Revenue $)

CURRENTLY, THERE ARE MORE THAN 330 LODGES THROUGHOUT CALIFORNIA WITH MORE THAN 60,000 MEMBERS THE GRAND LODGE PROVIDES PROGRAMS,EDUCATION, TRAINING AND SUPPORT SERVICES TO THE LODGES, THEIR OFFICERS AND INDIVIDUAL MASONS THESE SERVICES INCLUDE INSURANCE COVERAGE FOR LODGES, CERTIFICATION PROGRAMS FOR LODGE OFFICERS, MASONIC EDUCATION FOR MEMBERS, AND NUMEROUS OTHER SERVICES AND EDUCATION OPPORTUNITIES THE GRAND LODGE ALSO PROVIDES DIRECT MONETARY SUPPORT IN THE FORM OF GRANTS TO AFFILIATED YOUTH ORGANIZATIONS, INCLUDING DEMOLAY, JOB'S DAUGHTERS AND RAINBOW GIRLS AND TO OTHER MASONIC ORGANIZATIONS AND INDIVIDUAL MASONS IN TIME OF NEED FINALLY, THE GRAND LODGE PROVIDES SUPPORT, EDUCATION,AND ADMINISTRATIVE SERVICES TO ITS RELATED ENTITIES

4b (Code) (Expenses $ including grants of $) (Revenue $)

4c (Code) (Expenses $ including grants of $) (Revenue $)

4d Other program services (Describe in Schedule O)

(Expenses $ including grants of $) (Revenue $)

4e **Total program service expenses** ▶ $

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	1		No
2	Is the organization required to complete Schedule B, Schedule of Contributors?	2	Yes	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I*	3		No
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities? *If "Yes," complete Schedule C, Part II*	4		
5	**Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations.** Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? *If "Yes," complete Schedule C, Part III*	5		
6	Did the organization maintain any donor advised funds or any similar funds or accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D, Part I*	6		No
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas or historic structures? *If "Yes," complete Schedule D, Part II*	7		No
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8	Yes	
9	Did the organization report an amount in Part X, line 21, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV*	9		No
10	Did the organization, directly or through a related organization, hold assets in term, permanent,or quasi-endowments? *If "Yes," complete Schedule D, Part V*	10	Yes	
11	Is the organization's answer to any of the following questions "Yes"? *If so,complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.*	11	Yes	
	● Did the organization report an amount for land, buildings, and equipment in Part X, line10? *If "Yes," complete Schedule D, Part VI.*			
	● Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VII.*			
	● Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VIII.*			
	● Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part IX.*			
	● Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X.*			
	● Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48? *If "Yes," complete Schedule D, Part X.*			
12	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI, XII, and XIII*	12		No
12A	Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," completing Schedule D, Parts XI, XII, and XIII is optional* — **12A** Yes			
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		No
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		No
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, and program service activities outside the United States? *If "Yes," complete Schedule F, Part I*	14b		No
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or assistance to any organization or entity located outside the U S ? *If "Yes," complete Schedule F, Part II*	15		No
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or assistance to individuals located outside the U S ? *If "Yes," complete Schedule F, Part III*	16		No
17	Did the organization report a total of more than $15,000, of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I*	17		No
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	18		No
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19		No
20	Did the organization operate one or more hospitals? *If "Yes," complete Schedule H*	20		No

Part IV Checklist of Required Schedules *(continued)*

21	Did the organization report more than $5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	**21**		No
22	Did the organization report more than $5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	**22**		No
23	Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Yes," complete Schedule J*	**23**	Yes	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer questions 24b–24d and complete Schedule K. If "No," go to line 25*	**24a**		No
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	**24b**		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	**24c**		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	**24d**		
25a	**Section 501(c)(3) and 501(c)(4) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I*	**25a**		
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If "Yes," complete Schedule L, Part I*	**25b**		
26	Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? *If "Yes," complete Schedule L, Part II*	**26**		No
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor, or a grant selection committee member, or to a person related to such an individual? *If "Yes," complete Schedule L, Part III*	**27**		No
28	Was the organization a party to a business transaction with one of the following parties? (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)			
a	A current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV*	**28a**		No
b	A family member of a current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV*	**28b**		No
c	An entity of which a current or former officer, director, trustee, or key employee of the organization (or a family member) was an officer, director, trustee, or owner? *If "Yes," complete Schedule L, Part IV*	**28c**		No
29	Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M*	**29**		No
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	**30**		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	**31**		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	**32**		No
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301 7701-2 and 301 7701-3? *If "Yes," complete Schedule R, Part I*	**33**		No
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1*	**34**	Yes	
35	Is any related organization a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2*	**35**	Yes	
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	**36**		
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*	**37**		No
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? **Note.** All Form 990 filers are required to complete Schedule O	**38**	Yes	

Part V Statements Regarding Other IRS Filings and Tax Compliance

				Yes	No
1a	Enter the number reported in Box 3 of Form 1096, *Annual Summary and Transmittal of U.S. Information Returns. Enter -0-* if not applicable	1a	53		
b	Enter the number of Forms W-2G included in line 1a *Enter -0-* if not applicable	1b	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c		Yes	
2a	Enter the number of employees reported on Form W-3, *Transmittal of Wage and Tax Statements* filed for the calendar year ending with or within the year covered by this return	2a	65		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? **Note:** If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return (see instructions)	2b		Yes	
3a	Did the organization have unrelated business gross income of $1,000 or more during the year covered by this return?	3a			No
b	If "Yes," has it filed a Form 990-T for this year? *If "No," provide an explanation in Schedule O*	3b			
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a			No
b	If "Yes," enter the name of the foreign country ▶ _____ See the instructions for exceptions and filing requirements for Form TD F 90-22 1, Report of Foreign Bank and Financial Accounts				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? . .	5a			No
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b			No
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction?	5c			
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible?	6a			No
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b			
7	**Organizations that may receive deductible contributions under section 170(c).**				
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?	7a			No
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b			
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c			No
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d			
e	Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e			No
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? . .	7f			No
g	For all contributions of qualified intellectual property, did the organization file Form 8899 as required? . . .	7g			
h	For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?	7h			
8	**Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.** Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	8			
9	**Sponsoring organizations maintaining donor advised funds.**				
a	Did the organization make any taxable distributions under section 4966?	9a			
b	Did the organization make a distribution to a donor, donor advisor, or related person?	9b			
10	**Section 501(c)(7) organizations.** Enter				
a	Initiation fees and capital contributions included on Part VIII, line 12 . . .	10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b			
11	**Section 501(c)(12) organizations.** Enter				
a	Gross income from members or shareholders	11a			
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	11b			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?	12a			
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b			

Part VI **Governance, Management, and Disclosure** For each "Yes" response to lines 2 through 7b below, and for a "No" response to lines 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

Section A. Governing Body and Management

			Yes	No
1a	Enter the number of voting members of the governing body . .	1a: 6		
b	Enter the number of voting members that are independent . .	1b: 5		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2		No
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person? . .	3		No
4	Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?	4		No
5	Did the organization become aware during the year of a material diversion of the organization's assets? . .	5		No
6	Does the organization have members or stockholders?	6	Yes	
7a	Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?	7a	Yes	
b	Are any decisions of the governing body subject to approval by members, stockholders, or other persons? . .	7b	Yes	
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following			
a	The governing body?	8a	Yes	
b	Each committee with authority to act on behalf of the governing body?	8b	Yes	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O	9		No

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

			Yes	No
10a	Does the organization have local chapters, branches, or affiliates?	10a	Yes	
b	If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization?	10b	Yes	
11	Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form?	11	Yes	
11A	Describe in Schedule O the process, if any, used by the organization to review the Form 990			
12a	Does the organization have a written conflict of interest policy? *If "No," go to line 13*	12a	Yes	
b	Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	Yes	
c	Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done	12c	Yes	
13	Does the organization have a written whistleblower policy?	13	Yes	
14	Does the organization have a written document retention and destruction policy?	14	Yes	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
a	The organization's CEO, Executive Director, or top management official	15a	Yes	
b	Other officers or key employees of the organization	15b	Yes	
	If "Yes" to line a or b, describe the process in Schedule O (See instructions)			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a		No
b	If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?	16b		

Section C. Disclosure

17 List the States with which a copy of this Form 990 is required to be filed ▶ CA

18 Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection Indicate how you make these available Check all that apply

☐ Own website ☐ Another's website ☑ Upon request

19 Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public See Additional Data Table

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization ▶

Maribel Pasamic
1111 California St
San Francisco, CA 94108
(415) 292-9126

Part VII Compensation of Officers, Directors,Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed Report compensation for the calendar year ending with or within the organization's tax year Use Schedule J-2 if additional space is needed

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation, and **current** key employees Enter -0- in columns (D), (E), and (F) if no compensation was paid
- List all of the organization's **current** key employees See instructions for definition of "key employee "
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than $100,000 from the organization and any related organizations
- List all of the organization's **former** officers, key employees, or highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations

List persons in the following order individual trustees or directors, institutional trustees, officers, key employees, highest compensated employees, and former such persons

☐ Check this box if the organization did not compensate any current or former officer, director, trustee or key employee

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
William J Bray III Grand Master	1 00	X		X				0	0	0
Frank Loui DEPUTY GRAND MASTER	1 00	X						0	0	0
John Frederick Lowe SENIOR Grand Warden	1 00	X						0	0	0
John L Cooper III JUNIOR Grand Warden	1 00	X						0	0	0
Glenn Woody Grand Treasurer	1 00	X		X				0	0	0
Allan Casalou Grand Secretary	9 60	X		X				178,768	0	16,296
Thomas J Boyer CHIEF FINANCIAL OFFICER	4 80			X				198,882	0	35,477
Douglas Ismail CHIEF PHILANTHROPY OFFICER	80			X				180,684	0	19,285
Linda Schomaker Chief HUMAN RESOURCES Officer	40 00			X				167,352	0	24,505
Terry Mendez CHIEF COMMUNICATION OFFICER	40 00			X				124,680	0	18,399
John Wickey Chief IT Officer	40 00			X				158,558	0	5,771
Khalil Sweidy DirECTOR of FinANCIAL Planning	40 00					X		143,373	0	16,147
Yolanda Wasniewski Business UNIT Controller	40 00					X		115,015	0	21,032
BRENT MARKWOOD DIRECTOR OF TECHNOLOGY DEVELOPMENT	40 00					X		104,726	0	21,548
BRAD COLBY BOARD GOVERNANCE MANAGER	40 00					X		123,770	0	16,739
MICHAEL FORSYTH IT OPERATIONS MANAGER	40 00					X		104,878	0	15,380

1b Total . . . . . ▶	1,600,686	0	210,579

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 in reportable compensation from the organization ▶ 12

			Yes	No
3	Did the organization list any **former** officer, director or trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*	**3**		No
4	For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If "Yes," complete Schedule J for such individual*	**4**	Yes	
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization for services rendered to the organization? *If "Yes," complete Schedule J for such person*	**5**		No

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than $100,000 of compensation from the organization

(A) Name and business address	(B) Description of services	(C) Compensation
Judith a Player 38660 Pickering Terrace Fremont, CA 94536	legal	313,213
Moss Adams One California St 4th Floor San Francisco, CA 94111	AUDIT AND TAX	293,141
KAISER FOUNDATION HEALTH PLAN PO Box 60000 SAN Francisco, CA 941603029	EMPLOYEE HEALTH/MEDICAL PAYMENT	288,392
Health Net HMO File 52617 Los Angeles, CA 90074	EMPLOYEE HEALTH/MEDICAL PAYMENT	228,743
Pacific Standard Press 2629 Fifth Street Sacramento, CA 95818	Printing	176,822
2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 in compensation from the organization ▶ 13		

Part VIII Statement of Revenue

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
Contributions, gifts, grants and other similar amounts	1a	Federated campaigns . . 1a				
	b	Membership dues 1b				
	c	Fundraising events 1c				
	d	Related organizations . . . 1d 202,517				
	e	Government grants (contributions) 1e				
	f	All other contributions, gifts, grants, and similar amounts not included above 1f				
	g	Noncash contributions included in lines 1a-1f $				
	h	**Total.** Add lines 1a-1f . . . . . ▶	202,517			
Program Service Revenue		Business Code				
	2a	Membership dues 900,099	1,885,679	1,885,679		
	b	Warden's Retreat 900,099	182,108	182,108		
	c	SECRETARIES RETREAT 900,099	66,582	66,582		
	d	Lodge Mgmt Ldrshp DEV 900,099	14,105	14,105		
	e	Other Program Revenue 900,099	123	123		
	f	All other program service revenue				
	g	**Total.** Add lines 2a–2f . . . . . ▶	2,148,597			
	3	Investment income (including dividends, interest and other similar amounts) . . . . . ▶	153,155			153,155
	4	Income from investment of tax-exempt bond proceeds . . ▶				
	5	Royalties . . . . . ▶				
		(i) Real / (ii) Personal				
	6a	Gross Rents				
	b	Less rental expenses				
	c	Rental income or (loss)				
	d	Net rental income or (loss) . . . . . ▶				
		(i) Securities / (ii) Other				
	7a	Gross amount from sales of assets other than inventory 4,859,165				
	b	Less cost or other basis and sales expenses 4,650,301				
	c	Gain or (loss) 208,864				
	d	Net gain or (loss) . . . . . ▶	208,864			208,864
Other Revenue	8a	Gross income from fundraising events (not including $ _____ of contributions reported on line 1c) See Part IV, line 18 . . . a				
	b	Less direct expenses . . . b				
	c	Net income or (loss) from fundraising events . . ▶				
	9a	Gross income from gaming activities See Part IV, line 19 . . . a				
	b	Less direct expenses . . . b				
	c	Net income or (loss) from gaming activities . . . ▶				
	10a	Gross sales of inventory, less returns and allowances . a 132,624				
	b	Less cost of goods sold . . b 142,360				
	c	Net income or (loss) from sales of inventory . . ▶	-9,736	-9,736		
		Miscellaneous Revenue / Business Code				
	11a	Reimb to manage Invstm 900,099	186,099			186,099
	b					
	c					
	d	All other revenue				
	e	**Total.** Add lines 11a–11d . . . . . ▶	186,099			
	12	**Total revenue.** See Instructions . . . ▶	2,889,496	2,138,861	0	548,118

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns.
All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D).

	Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to governments and organizations in the U S See Part IV, line 21	5,000			
2	Grants and other assistance to individuals in the U S See Part IV, line 22				
3	Grants and other assistance to governments, organizations, and individuals outside the U S See Part IV, lines 15 and 16				
4	Benefits paid to or for members				
5	Compensation of current officers, directors, trustees, and key employees	178,310			
6	Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7	Other salaries and wages	327,330			
8	Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	145,518			
9	Other employee benefits	169,087			
10	Payroll taxes	48,543			
11	Fees for services (non-employees)				
a	Management				
b	Legal	15,242			
c	Accounting	53,745			
d	Lobbying				
e	Professional fundraising *See Part IV, line 17*				
f	Investment management fees	15,217			
g	Other	27,893			
12	Advertising and promotion	379,222			
13	Office expenses	83,687			
14	Information technology	12,012			
15	Royalties				
16	Occupancy	39,349			
17	Travel	72,491			
18	Payments of travel or entertainment expenses for any federal, state, or local public officials				
19	Conferences, conventions, and meetings	129,410			
20	Interest				
21	Payments to affiliates				
22	Depreciation, depletion, and amortization	125,118			
23	Insurance	131,943			
24	Other expenses Itemize expenses not covered above (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below)				
a	development expense	505,581			
b	OFFICER & inspector exp	210,399			
c	RITUAL EXPENSE	78,397			
d	REGALIA	12,794			
e	trial review	5,293			
f	All other expenses	11,546			
25	**Total functional expenses.** Add lines 1 through 24f	2,783,127			
26	**Joint costs.** Check here ▶ ☐ if following SOP 98-2 Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

Part X Balance Sheet

				(A) Beginning of year		(B) End of year
Assets	1	Cash—non-interest-bearing		287,735	1	415,899
	2	Savings and temporary cash investments		1,199,429	2	2,969,798
	3	Pledges and grants receivable, net			3	
	4	Accounts receivable, net		92,834	4	213,319
	5	Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L			5	
	6	Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) Complete Part II of Schedule L			6	
	7	Notes and loans receivable, net		665,115	7	665,115
	8	Inventories for sale or use		106,371	8	9,402
	9	Prepaid expenses and deferred charges		469,886	9	395,898
	10a	Land, buildings, and equipment cost or other basis *Complete Part VI of Schedule D*	10a 1,325,381			
	b	Less accumulated depreciation	10b 1,126,277	405,879	10c	199,104
	11	Investments—publicly traded securities		3,739,412	11	2,291,233
	12	Investments—other securities See Part IV, line 11		10,000	12	335,187
	13	Investments—program-related See Part IV, line 11			13	
	14	Intangible assets			14	
	15	Other assets See Part IV, line 11		649,182	15	443,977
	16	**Total assets.** Add lines 1 through 15 (must equal line 34)		7,625,843	16	7,938,932
Liabilities	17	Accounts payable and accrued expenses		1,501,123	17	1,286,324
	18	Grants payable			18	
	19	Deferred revenue		1,810,028	19	1,847,307
	20	Tax-exempt bond liabilities			20	
	21	Escrow or custodial account liability *Complete Part IV of Schedule D*			21	
	22	Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons *Complete Part II of Schedule L*			22	
	23	Secured mortgages and notes payable to unrelated third parties			23	
	24	Unsecured notes and loans payable to unrelated third parties			24	
	25	Other liabilities Complete Part X of Schedule D		880,711	25	1,196,255
	26	**Total liabilities.** Add lines 17 through 25		4,191,862	26	4,329,886
Net Assets or Fund Balances		**Organizations that follow SFAS 117, check here ▶ ☑ and complete lines 27 through 29, and lines 33 and 34.**				
	27	Unrestricted net assets		3,102,752	27	3,268,088
	28	Temporarily restricted net assets		331,229	28	340,958
	29	Permanently restricted net assets			29	
		Organizations that do not follow SFAS 117, check here ▶ ☐ and complete lines 30 through 34.				
	30	Capital stock or trust principal, or current funds			30	
	31	Paid-in or capital surplus, or land, building or equipment fund			31	
	32	Retained earnings, endowment, accumulated income, or other funds			32	
	33	Total net assets or fund balances		3,433,981	33	3,609,046
	34	Total liabilities and net assets/fund balances		7,625,843	34	7,938,932

Part XI Financial Statements and Reporting

			Yes	No
1	Accounting method used to prepare the Form 990 ☐ Cash ☑ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2a		No
b	Were the organization's financial statements audited by an independent accountant?	2b	Yes	
c	If "Yes," to 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O	2c	Yes	
d	If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a consolidated basis, separate basis, or both ☐ Separate basis ☑ Consolidated basis ☐ Both consolidated and separated basis			
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	3a		No
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits	3b		

Additional Data

Software ID:

Software Version:

EIN: 94-0487790

Name: Grand Lodge of Free and Accepted Masons of California

Form 990, Part VIII - Statement of Revenue - 2a - 2g Program Service Revenue -

	Business Code	(A) Total Revenue	(B) Related or Exempt Function Revenue	(C) Unrelated Business Revenue	(D) Revenue Excluded from Tax under IRC 512, 513, or 514
Membership dues	900,099	1,885,679	1,885,679		
Warden's Retreat	900,099	182,108	182,108		
SECRETARIES RETREAT	900,099	66,582	66,582		
Lodge Mgmt Ldrshp DEV	900,099	14,105	14,105		
Other Program Revenue	900,099	123	123		

Form 990, Part IX - Statement of Functional Expenses - 24a - 24e Other Expenses

Do not include amounts reported on line 6b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
development expense	505,581			
OFFICER & inspector exp	210,399			
RITUAL EXPENSE	78,397			
REGALIA	12,794			
trial review	5,293			

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SCHEDULE D (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11, or 12.
▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047

2009

Open to Public Inspection

Name of the organization
Grand Lodge of Free and Accepted Masons of California

Employer identification number
94-0487790

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year		
2	Aggregate contributions to (during year)		
3	Aggregate grants from (during year)		
4	Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds may be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit ☐ Yes ☐ No

Part II Conservation Easements. Complete if the organization answered "Yes" to Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply)
☐ Preservation of land for public use (e g , recreation or pleasure)
☐ Preservation of an historically importantly land area
☐ Protection of natural habitat
☐ Preservation of a certified historic structure
☐ Preservation of open space

2 Complete lines 2a–2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year

			Held at the End of the Year
a	Total number of conservation easements	2a	
b	Total acreage restricted by conservation easements	2b	
c	Number of conservation easements on a certified historic structure included in (a)	2c	
d	Number of conservation easements included in (c) acquired after 8/17/06	2d	

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the taxable year ▶ _____

4 Number of states where property subject to conservation easement is located ▶ _____

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting and enforcing conservation easements during the year ▶ _____

7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ▶ $ _____

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIV, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items

b If the organization elected, as permitted under SFAS 116, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items

(i) Revenues included in Form 990, Part VIII, line 1 ▶ $ _____

(ii) Assets included in Form 990, Part X ▶ $ 28,368

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 relating to these items

a Revenues included in Form 990, Part VIII, line 1 ▶ $ _____

b Assets included in Form 990, Part X ▶ $ _____

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets *(continued)*

3 Using the organization's accession and other records, check any of the following that are a significant use of its collection items (check all that apply)

- a ☐ Public exhibition
- b ☐ Scholarly research
- c ☐ Preservation for future generations
- d ☐ Loan or exchange programs
- e ☑ Other used in lodge ceremonies

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIV

5 During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☑ No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIV and complete the following table

		Amount
c Beginning balance	1c	
d Additions during the year	1d	
e Distributions during the year	1e	
f Ending balance	1f	

2a Did the organization include an amount on Form 990, Part X, line 21? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIV

Part V Endowment Funds. Complete if the organization answered "Yes" to Form 990, Part IV, line 10.

	(a) Current Year	(b) Prior Year	(c) Two Years Back	(d) Three Years Back	(e) Four Years Back
1a Beginning of year balance	1,815,033	1,691,127			
b Contributions					
c Investment earnings or losses	264,832	242,682			
d Grants or scholarships					
e Other expenditures for facilities and programs	101,271	118,776			
f Administrative expenses					
g End of year balance	1,978,594	1,815,033			

2 Provide the estimated percentage of the year end balance held as

- a Board designated or quasi-endowment ▶ **100.000 %**
- b Permanent endowment ▶
- c Term endowment ▶

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by

		Yes	No
(i) unrelated organizations	3a(i)		No
(ii) related organizations	3a(ii)		No
b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?	3b		

4 Describe in Part XIV the intended uses of the organization's endowment funds

Part VI Investments—Land, Buildings, and Equipment. See Form 990, Part X, line 10.

Description of investment	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements		160,415	160,415	0
d Equipment		1,044,412	873,670	170,742
e Other		120,554	92,192	28,362
Total. Add lines 1a-1e *(Column (d) should equal Form 990, Part X, column (B), line 10(c).)* ▶				199,104

Part VII Investments—Other Securities. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation Cost or end-of-year market value
Financial derivatives		
Closely-held equity interests		
Other		
Total. *(Column (b) should equal Form 990, Part X, col (B) line 12)* ▶		

Part VIII Investments—Program Related. See Form 990, Part X, line 13.

(a) Description of investment type	(b) Book value	(c) Method of valuation Cost or end-of-year market value
Total. *(Column (b) should equal Form 990, Part X, col (B) line 13)* ▶		

Part IX Other Assets. See Form 990, Part X, line 15.

(a) Description	(b) Book value
Intercompany transfers	415,609
inventory of fine arts	28,368
Total. *(Column (b) should equal Form 990, Part X, col.(B) line 15.)* . . . . . ▶	443,977

Part X Other Liabilities. See Form 990, Part X, line 25.

1 (a) Description of Liability	(b) Amount
Federal Income Taxes	
Due to George Washington Memorial Fund	31,665
Minimum Pension Liability	1,159,964
ADVANCED DEPOSITS	4,626
Total. *(Column (b) should equal Form 990, Part X, col (B) line 25)* ▶	1,196,255

2. Fin 48 Footnote In Part XIV, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48

Part XI Reconciliation of Change in Net Assets from Form 990 to Financial Statements

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	
3	Excess or (deficit) for the year Subtract line 2 from line 1	3	
4	Net unrealized gains (losses) on investments	4	
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV)	8	
9	Total adjustments (net) Add lines 4 - 8	9	
10	Excess or (deficit) for the year per financial statements Combine lines 3 and 9	10	

Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

1	Total revenue, gains, and other support per audited financial statements			1	
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12				
a	Net unrealized gains on investments	2a			
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIV)	2d			
e	Add lines **2a** through **2d**			2e	
3	Subtract line **2e** from line **1**			3	
4	Amounts included on Form 990, Part VIII, line 12, but not on line **1**				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIV)	4b			
c	Add lines **4a** and **4b**			4c	
5	Total Revenue Add lines **3** and **4c.** (This should equal Form 990, Part I, line 12)			5	

Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

1	Total expenses and losses per audited financial statements			1	
2	Amounts included on line 1 but not on Form 990, Part IX, line 25				
a	Donated services and use of facilities	2a			
b	Prior year adjustments	2b			
c	Other losses	2c			
d	Other (Describe in Part XIV)	2d			
e	Add lines **2a** through **2d**			2e	
3	Subtract line **2e** from line **1**			3	
4	Amounts included on Form 990, Part IX, line 25, but not on line **1:**				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIV)	4b			
c	Add lines **4a** and **4b**			4c	
5	Total expenses Add lines **3** and **4c.** (This should equal Form 990, Part I, line 18)			5	

Part XIV Supplemental Information

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part IV, lines 1b and 2b, Part V, line 4, Part X, Part XI, line 8, Part XII, lines 2d and 4b, and Part XIII, lines 2d and 4b Also complete this part to provide any additional information

Identifier	Return Reference	Explanation
Part III, Line 4		Grand Master Jewel and Altar Jewels
Part V, Line 4	Description of Intended Use of Endowment Funds	To support Masonic fraternal activities of California Masons
Part X	Description of Uncertain Tax Positions Under FIN 48	On July 1, 2008, the Grand Lodge adopted ASC 740, "Income Taxes " This statement is effective for fiscal years beginning after December 15, 2006 The interpretation establishes a single model to address accounting for uncertainty in income tax positions It prescribes a minimum recognition threshold that an income tax position is required to meet before being recognized in the financial statements To recognize the position, the filing position would be sustained upon examination The interpretation also provides guidance on derecognition, measurement, classification, interest and penalties, accounting in interim periods, disclosures and transition of uncertain tax positions There was no impact as a result of adopting the provisions of the interpretation

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Schedule J (Form 990)

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

▶ Complete if the organization answered "Yes" to Form 990, Part IV, question 23.

▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047

2009

Open to Public Inspection

Name of the organization
Grand Lodge of Free and Accepted Masons of California

Employer identification number
94-0487790

Part I Questions Regarding Compensation

			Yes	No
1a	Check the appropiate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a Complete Part III to provide any relevant information regarding these items			
	☐ First-class or charter travel	☐ Housing allowance or residence for personal use		
	☐ Travel for companions	☐ Payments for business use of personal residence		
	☐ Tax idemnification and gross-up payments	☐ Health or social club dues or initiation fees		
	☐ Discretionary spending account	☐ Personal services (e g , maid, chauffeur, chef)		
b	If any of the boxes in line 1a are checked, did the organization follow a written policy regarding payment or reimbursement orprovision of all the expenses described above? If "No," complete Part III to explain	**1b**		
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all officers, directors, trustees, and the CEO/Executive Director, regarding the items checked in line 1a?	**2**		
3	Indicate which, if any, of the following the organization uses to establish the compensation of the organization's CEO/Executive Director Check all that apply			
	☐ Compensation committee	☑ Written employment contract		
	☑ Independent compensation consultant	☑ Compensation survey or study		
	☐ Form 990 of other organizations	☑ Approval by the board or compensation committee		
4	During the year, did any person listed in Form 990, Part VII, Section A, line 1a with respect to the filing organization or a related organization			
a	Receive a severance payment or change-of-control payment?	**4a**		No
b	Participate in, or receive payment from, a supplemental nonqualified retirement plan?	**4b**		No
c	Participate in, or receive payment from, an equity-based compensation arrangement?	**4c**		No
	If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III			
	Only 501(c)(3) and 501(c)(4) organizations only must complete lines 5-9.			
5	For persons listed in form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of			
a	The organization?	**5a**		
b	Any related organization?	**5b**		
	If "Yes," to line 5a or 5b, describe in Part III			
6	For persons listed in form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of			
a	The organization?	**6a**		
b	Any related organization?	**6b**		
	If "Yes," to line 6a or 6b, describe in Part III			
7	For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III	**7**		
8	Were any amounts reported in Form 990, Part VII, paid or accured pursuant to a contract that was subject to the initial contract exception described in Regs section 53 4958-4(a)(3)? If "Yes," describe in Part III	**8**		
9	If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53 4958-6(c)?	**9**		

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use Schedule J-1 if additional space needed.

For each individual whose compensation must be reported in Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions on row (ii) Do not list any individuals that are not listed on Form 990, Part VII

Note. The sum of columns (B)(i)-(iii) must equal the applicable column (D) or column (E) amounts on Form 990, Part VII, line 1a

(A) Name		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported in prior Form 990 or Form 990-EZ
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
Allan Casalou	(i)	178,768	0	0	10,342	5,954	195,064	0
	(ii)	0	0	0	0	0	0	0
Thomas J Boyer	(i)	198,882	0	0	16,609	18,868	234,359	0
	(ii)	0	0	0	0	0	0	0
Douglas Ismail	(i)	180,684	0	0	12,164	7,121	199,969	0
	(ii)	0	0	0	0	0	0	0
Linda Schomaker	(i)	167,352	0	0	11,958	12,547	191,857	0
	(ii)	0	0	0	0	0	0	0
John Wickey	(i)	158,558	0	0	3,924	1,847	164,329	0
	(ii)	0	0	0	0	0	0	0
Khalil Sweidy	(i)	143,373	0	0	10,162	5,985	159,520	0
	(ii)	0	0	0	0	0	0	0

Part III Supplemental Information

Complete this part to provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 4c, 5a, 5b, 6a, 6b, 7, and 8 Also complete this part for any additional information

Identifier	Return Reference	Explanation

Additional Data

Software ID:
Software Version:
EIN: 94-0487790
Name: Grand Lodge of Free and Accepted Masons of California

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SCHEDULE O (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990

Complete to provide information for responses to specific questions on Form 990 or to provide any additional information.
▶ Attach to Form 990.

OMB No 1545-0047

2009

Open to Public Inspection

Name of the organization
Grand Lodge of Free and Accepted Masons of California

Employer identification number
94-0487790

Identifier	Return Reference	Explanation
Form 990, Part VI, Section A, line 6		Voting members include Elective and appointive Grand Lodge Officers except the Grand Tiler and the Assistant Grand Tiler, Past Grand Officers, Masters, Senior Wardens and Junior Wardens of chartered Lodges, and Past Masters collectively of each chartered Lodge Members of Grand Lodge shall meet in Communications to conduct w hatever business may properly come before them

Identifier	Return Reference	Explanation
Form 990, Part VI, Section A, line 7a		Elected officers shall be elected by w ritten ballot as the final item of business before the installation of said officers at each Annual Communication

Identifier	Return Reference	Explanation
Form 990, Part VI, Section A, line 7b		Members of Grand Lodge shall meet in Communications to conduct w hatever business may properly come before them The officers or representatives of at least 20% of the Lodges chartered and constituted by this Grand Lodge shall be present in order to transact any business in Grand Lodge at an Annual or Special Communication Except as provided in Section 50 000 of the Constitution regarding the vote required to amend the Constitution of Grand Lodge, in Section 402 020 regarding the vote required to amend the Ritual or in Section 1500 000 regarding the vote required to amend these Ordinances, the transaction of business shall be decided by a majority of the votes cast Proposed amendments to the Constitution of the Grand Lodge of California must be adopted at an Annual or Special Communication of Grand Lodge by five-sixths of the votes cast

Identifier	Return Reference	Explanation
Form 990, Part VI, Section B, line 11		THE SENIOR ACCOUNTANTS PREPARE THE FORM 990 SUPPORTING SCHEDULES/DATA, THEN THE CONTROLLER REVIEWS THE SCHEDULES/DATA AND SUBMITS TO THE TAX CONSULTANT FOR THE PREPARATION OF THE FORM 990 THE TAX CONSULTANT SUBMITS THE COMPLETED 990 TO THE CONTROLLER AND CFO FOR REVIEW AND APPROVAL CFO AND TAX CONSULTANT PRESENTED THE FORM 990 TO THE AUDIT COMMITTEE FOR FINAL APPROVAL The Form is then posted to an internal w ebsite accessible to all voting members of the board ONCE APPROVED, CFO SIGNS THE FORM 990 AND FILES WITH THE IRS

Identifier	Return Reference	Explanation
Form 990, Part VI, Section B, line 12c		AS REQUIRED, ANNUALLY, EACH MEMBER OF THE BOARD EXECUTES AND SIGNS A CONFLICT OF INTEREST DISCLOSURE STATEMENT IN THIS STATEMENT, THE BOARD AND THE BOARD LEVEL COMMITTEE DISCLOSES KNOWN, EXISTING, POTENTIAL AND POSSIBLE CONFLICTS OF INTEREST IF NO SUCH INTERESTS OR ACTIVITIES EXIST, THE PARTY WRITES THE WORD "NONE" IN THE SPACE PROVIDED IN ADDITION, THESE STATEMENTS ARE UPDATED WHEN AN INTERESTED PARTY SUBSEQUENTLY BECOMES A MATTER OF BOARD ACTION THE INTERESTED PARTY DISCLOSES THE CIRCUMSTANCES TO THE PRESIDENT OF THE BOARD OF DIRECTORS IN THE EVENT THE INTERESTED PARTY IN QUESTION IS THE PRESIDENT OF THE BOARD, THE POTENTIAL CONFLICT IS DISCLOSED TO THE FULL BOARD THE CONFLICT OF INTEREST DISCLOSURE STATEMENT FOR BOARD AND NON-BOARD COMMITTEE MEMBERS IS SUBMITTED TO THE PRESIDENT OF THE BOARD FOR REVIEW THE PLANS FOR MITIGATION OF ANY CONFLICT RELATING TO BOARD MEMBERS OR NON-BOARD COMMITTEE MEMBERS ARE PRESENTED BY THE PRESIDENT TO THE BOARD AND THE GRAND MASTER FOLLOWING THEIR REVIEW, ALL CONFLICT OF INTEREST DISCLOSURE STATEMENTS ARE KEPT ON FILE WITH THE GRAND SECRETARY

Identifier	Return Reference	Explanation
Form 990, Part VI, Section B, line 15		BENCHMARKING IS COMPLETED ON ALL POSITIONS BY AN INDEPENDENT THIRD PARTY COMPENSATION CONSULTANT REVIEW IS DONE BY THE INDEPENDENT VOLUNTEER LEADERSHIP BOARD OF TRUSTEES AND APPROVED BY THE PRESIDENT OF THE BOARD SALARY BENCHMARKING IS CONDUCTED BY AN INDEPENDENT THIRD PARTY COMPENSATION CONSULTANT UTILIZING NUMEROUS PUBLISHED SALARY SURVEYS FOR EACH POSITION BASED ON TITLE AND JOB DESCRIPTION

Identifier	Return Reference	Explanation
Form 990, Part VI, Section C, line 19		The audited financial statements, conflict of interest policy, and governing/organizing documents ARE available to the public at THE Corporate Office

Identifier	Return Reference	Explanation
FORM 990, PART VII, SECTION A, COLUMN B	HOURS PER WEEK DEVOTED TO RELATED ORGANIZATIONS	Glenn D Woody'S TIME IS DIVIDED AS FOLLOWS MASONIC HOMES OF CALIFORNIA 1 HRS Acacia Creek UNION CITY 1 HRS CALIFORNIA MASONIC FOUNDATION 1 HRS CALIFORNIA MASONIC MEMORIAL TEMPLE 1 HRS Grand Lodge of Free and Accepted Masons of California 1 HRS

Identifier	Return Reference	Explanation
FORM 990, PART vII, SECTION A, COLUMN B	HOURS PER WEEK DEVOTED TO RELATED ORGANIZATIONS	ALLAN L CASALOU'S TIME IS DIVIDED AS FOLLOWS MASONIC HOMES OF CALIFORNIA 6 4 HRS Acacia Creek UNION CITY 6 4 HRS CALIFORNIA MASONIC FOUNDATION 4 8 HRS CALIFORNIA MASONIC MEMORIAL TEMPLE 6 4 HRS Grand Lodge of Free and Accepted Masons of California 9 6 HRS NOB HILL MASONIC CENTER 6 4 HRS

Identifier	Return Reference	Explanation
FORM 990, PART vII, SECTION A, COLUMN B	HOURS PER WEEK DEVOTED TO RELATED ORGANIZATIONS	John L Cooper III'S TIME IS DIVIDED AS FOLLOWS MASONIC HOMES OF CALIFORNIA 1 HRS Grand Lodge of Free and Accepted Masons of California 1 HRS

Identifier	Return Reference	Explanation
FORM 990, PART VII, SECTION A, COLUMN B	HOURS PER WEEK DEVOTED TO RELATED ORGANIZATIONS	FRANK LOUI'S TIME IS DIVIDED AS FOLLOWS MASONIC HOMES OF CALIFORNIA 1 HRS CALIFORNIA MASONIC FOUNDATION 1 HRS CALIFORNIA MASONIC MEMORIAL TEMPLE 1 HRS Grand Lodge of Free and Accepted Masons of California 1 HRS

Identifier	Return Reference	Explanation
FORM 990, PART VII, SECTION A, COLUMN B	HOURS PER WEEK DEVOTED TO RELATED ORGANIZATIONS	THOMAS BOYER'S TIME IS DIVIDED AS FOLLOWS MASONIC HOMES OF CALIFORNIA 22 8 HRS Acacia Creek UNION CITY 8 8 HRS CALIFORNIA MASONIC FOUNDATION 1 2 HRS CALIFORNIA MASONIC MEMORIAL TEMPLE 0 8 HRS Grand Lodge of Free and Accepted Masons of California 4 8 HRS NOB HILL MASONIC CENTER 1 6 HRS

Identifier	Return Reference	Explanation
FORM 990, PART VII, SECTION A, COLUMN B	HOURS PER WEEK DEVOTED TO RELATED ORGANIZATIONS	DOUG ISMAIL'S TIME IS DIVIDED AS FOLLOWS CALIFORNIA MASONIC FOUNDATION 5 4 HRS Grand Lodge of Free and Accepted Masons of California 0 8 HRS MASONIC HOMES OF CALIFORNIA 33 8 HRS

Identifier	Return Reference	Explanation
FORM 990, PART VII, SECTION A, COLUMN B	HOURS PER WEEK DEVOTED TO RELATED ORGANIZATIONS	JOHN F LOWE'S TIME IS DIVIDED AS FOLLOWS Acacia Creek UNION CITY 1 HRS Grand Lodge of Free and Accepted Masons of California 1 HRS

Identifier	Return Reference	Explanation
FORM 990, PART XI, LINE 2C	AUDIT COMMITTEE AND OVERSIGHT	THERE HAVE BEEN NO CHANGES TO THIS PROCESS FROM PRIOR YEAR

Identifier	Return Reference	Explanation
Form 990, Part III, LIne 1	MISSION STATEMENT	A man w ho strives to improve himself can also improve his community and the w orld at large Through Masonic principles and tradition, w e foster personal grow th and improve the lives of others Our Vision Masonry in California is a relevant and respected organization - both inside and outside of the fraternity We make a profound difference in the lives of our members and in California communities We are engaged in the w orldw ide principles and fellow ship of Freemasonry Our values Our mission is guided by the enduring and relevant tenets of our fraternity brotherly love, relief, and truth--and our core values, w hich include -Ethics Our lives are based on honor and integrity, and w e believe that honesty, compassion, trust, and know ledge are important -Tolerance The fraternity values religious, ethnic, cultural, social, and educational differences We respect the opinions of others and strive to improve and develop as human beings -Personal grow th Our continuous pursuit of know ledge, ethics, spirituality, and leadership brings more meaning to our lives -Philanthropy We make a difference in our communities through charitable giving, community service, and volunteerism -Family We strive to be better spouses, parents, and family members We are committed to protecting the w ell-being of members and their families, especially w hen they are in need -Freedom Masons value the liberties outlined in the U S Constitution and continually promote freedom of speech and expression, freedom to w orship a Supreme Being in an individual w ay, and other important liberties We believe it is our duty to vote in public elections and to exercise all of our liberties w ithin proper

Identifier	Return Reference	Explanation
990, Part I, Line 1	Description of Organization Mission	A man w ho strives to improve himself can also improve his community and the w orld at large Through Masonic principles and tradition, w e foster personal grow th and improve the lives of others Our Vision Masonry in California is a relevant and respected organization - both inside and outside of the fraternity We make a profound difference in the lives of our members and in California communities We are engaged in the w orldw ide principles and fellow ship of Freemasonry Our values Our mission is guided by the enduring and relevant tenets of our fraternity brotherly love, relief, and truth--and our core values, w hich include -Ethics Our lives are based on honor and integrity, and w e believe that honesty, compassion, trust, and know ledge are important -Tolerance The fraternity values religious, ethnic, cultural, social, and educational differences We respect the opinions of others and strive to improve and develop as human beings -Personal grow th Our continuous pursuit of know ledge, ethics, spirituality, and leadership brings more meaning to our lives -Philanthropy We make a difference in our communities through charitable giving, community service, and volunteerism -Family We strive to be better spouses, parents, and family members We are committed to protecting the w ell-being of members and their families, especially w hen they are in need -Freedom Masons value the liberties outlined in the U S Constitution and continually promote freedom of speech and expression, freedom to w orship a Supreme Being in an individual w ay, and other important liberties We believe it is our duty to vote in public elections and to exercise all of our liberties w ithin proper

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SCHEDULE R (Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 33, 34, 35, 36, or 37.
▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047

2009

Open to Public Inspection

Name of the organization
Grand Lodge of Free and Accepted Masons of California

Employer identification number
94-0487790

Part I Identification of Disregarded Entities (Complete if the organization answered "Yes" on Form 990, Part IV, line 33.)

(a) Name, address, and EIN of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity

Part II Identification of Related Tax-Exempt Organizations (Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.)

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity
Masonic Homes of California 1111 california street san francisco, CA 94108 94-1156564	Continuing Care and retirement activity	CA	501(c)(3)	7	N/A
California Masonic Memorial Temple 1111 california street san francisco, CA 94108 94-1266937	supporting organization	CA	501(c)(3)	11b	N/A
California Masonic Foundation 1111 california street san francisco, CA 94108 23-7013074	A charitable foundation supporting educational and community-based programs	CA	501(c)(3)	7	N/A
Acacia Creek A Masonic Senior Living Community at Union City 34400 mission blvd union city, CA 94587 20-4688615	Continuing Care and retirement activity	CA	501(c)(3)	9	Masonic Homes of California

Part III **Identification of Related Organizations Taxable as a Partnership** (Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a partnership during the tax year.)

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations? Yes	(h) No	(i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner? Yes	(j) No

Part IV **Identification of Related Organizations Taxable as a Corporation or Trust** (Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year.)

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership
nob hill masonic center inc 1111 california street san francisco, CA94108 61-1511651	Operation of Masonic Temple parking facility	CA	N/A	C	1,205,623	381,596	100 000 %

Part V Transactions With Related Organizations (Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35, or 36.)

Note. Complete line 1 if any entity is listed in Parts II, III or IV

		Yes	No
1 During the tax year, did the orgranization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?			
a Receipt of **(i)** interest **(ii)** annuities **(iii)** royalties **(iv)** rent from a controlled entity	1a		No
b Gift, grant, or capital contribution to other organization(s)	1b		No
c Gift, grant, or capital contribution from other organization(s)	1c	Yes	
d Loans or loan guarantees to or for other organization(s)	1d	Yes	
e Loans or loan guarantees by other organization(s)	1e		No
f Sale of assets to other organization(s)	1f		No
g Purchase of assets from other organization(s)	1g		No
h Exchange of assets	1h		No
i Lease of facilities, equipment, or other assets to other organization(s)	1i		No
j Lease of facilities, equipment, or other assets from other organization(s)	1j	Yes	
k Performance of services or membership or fundraising solicitations for other organization(s)	1k	Yes	
l Performance of services or membership or fundraising solicitations by other organization(s)	1l		No
m Sharing of facilities, equipment, mailing lists, or other assets	1m		No
n Sharing of paid employees	1n	Yes	
o Reimbursement paid to other organization for expenses	1o	Yes	
p Reimbursement paid by other organization for expenses	1p	Yes	
q Other transfer of cash or property to other organization(s)	1q		No
r Other transfer of cash or property from other organization(s)	1r	Yes	

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds

(a) Name of other organization	(b) Transaction type(a-r)	(c) Amount involved
(1) See Additional Data Table		
(2)		
(3)		
(4)		
(5)		
(6)		

Part VI **Unrelated Organizations Taxable as a Partnership** (Complete if the organization answered "Yes" on Form 990, Part IV, line 37.)

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization See instructions regarding exclusion for certain investment partnerships

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Are all partners section 501(c)(3) organizations?		(e) Share of end-of-year assets	(f) Disproprtionate allocations?		(g) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(h) General or managing partner?	
			Yes	No		Yes	No		Yes	No

Additional Data

Return to Form

Software ID:
Software Version:
EIN: 94-0487790
Name: Grand Lodge of Free and Accepted Masons of California

Form 990, Schedule R, Part V - Transactions With Related Organizations

	(a) Name of other organization	(b) Transaction type(a-r)	(c) Amount Involved ($)
(1)	California Masonic temple	D	665,115
(2)	California Masonic Temple	J	52,006
(3)	california Masonic foundation	C	202,517
(4)	California Masonic Homes	K	415,960
(5)	California Masonic foundation	K	86,515
(6)	acacia creek a masonic senior living community at union city	N	632,469
(7)	California Masonic Homes	N	3,545,712
(8)	california Masonic foundation	N	127,334
(9)	California Masonic temple	N	172,351
(10)	nob hill masonic center	N	103,446
(11)	acacia creek a masonic senior living community at union city	P	168,445
(12)	California Masonic Homes	P	983,171
(13)	california Masonic foundation	P	158,372
(14)	California Masonic temple	P	98,865
(15)	nob hill masonic center	P	68,350