



The Trestle Board

A Monthly Publication of
Santa Cruz-San Lorenzo Valley Lodge #38
Free and Accepted Masons
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APRIL 2011

TIME-DATED MATERIAL

Stated Meeting Dinner

**Stated Meeting Dinner on Tuesday, April 5,
6:30 PM**

Brother **Dick Tippett** has stepped in as our April chef of the month. He will be preparing a traditional Spring dinner of baked ham with appropriate accompaniments. Sounds yummy! Please make reservations by calling or e-mailing Brother Dick at **831-722-5307** or rtippett@got.net.



Brother **George Turegano** has made arrangements to have a bicycle presentation during our April Stated Meeting Dinner, so this will be an exciting time for a young student. Please plan to attend to cheer on this deserving student!

From the East

At our **April Stated Meeting**, we will be voting upon the recommendations set forth by the **Lodge Development Committee**. We will need to vote on one or two of the recommendations for the committee to further investigate. This will not commit the Lodge to any course of action, other than a more detailed analysis of the chosen recommendations. *We will e-mail an article detailing the recommendations.* This article will be prepared by Junior Past Master **Scott Mitchell**.

If you are interested in receiving Worshipful Scott's article and you have not gotten it yet, please notify our Secretary Brother **Todd Williams** with your current e-mail address.

Santa Cruz Masonic Activities for APRIL 2011

April, 2011							Expand All	Collapse All	1 Day	7 Week	31 Month
Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday					
27	28 7:30 PM OES Meeting	29	30	31 7:00 PM Lodge Development Committee Meeting	1 11:30 AM Daughters of the Nile - Installation of Officers	2					
3	4 6:00 PM Paideia Lodge No. 852	5 6:30 PM Stated Meeting Dinner 8:00 PM Lodge Stated Meeting	6	7 7:00 PM Rainbow Meeting	8	9 9:00 AM Job's Daughters Rummage Sale 7:00 PM Job's Daughters Meeting					
10	11 7:30 PM OES Meeting	12 7:30 PM Lodge Activity	13 7:30 PM Paideia Lodge No. 852 7:30 PM Temple Board Meeting	14 7:00 PM DeMolay Meeting 7:00 PM Lodge Development Committee Meeting	15	16 9:00 AM (in Soquel) Scottish Rite Club (monthly breakfast)					
17	18 6:00 PM Paideia Lodge No. 852	19 7:30 PM Lodge Activity	20	21 7:00 PM Rainbow meeting	22 11:00 AM Electa Circle	23					
24	25 7:30 PM OES Meeting	26 7:30 PM Lodge Activity	27 7:00 PM Job's Daughters Meeting	28 7:00 PM Lodge Development Committee Meeting 7:00 PM DeMolay Meeting	29	30					

If you would like to have something added to the Lodge Calendar, please contact Todd Williams by [email](mailto:todd@sc-slv38.org) or phone 831-423-8904.

If you would like to rent the Masonic Temple, go online to www.sc-slv38.org and click on "Lodge Calendar" to see if your preferred date is available. Then contact Todd Williams at 831-423-8904 to book the Center.

*If you have not received this newsletter via e-mail,
please send your e-mail address to the Lodge secretary: todd@sc-slv38.org*



The Trestle Board

Santa Cruz-San Lorenzo Valley #38 F. & A.M.
828 N. Branciforte Ave., Santa Cruz, California

APRIL 2011
831-423-5988

www.sc-slv38.org

From the East

Our April Stated Meeting Dinner will be traditional ham cooked by **Bother Dick Tippett**.

April is **Grand Lodge Public Schools Month**. Brother

Turegano has made arrangements to have a bicycle presentation during our April Stated Meeting Dinner.



Lodge Development Committee Vote

We will be voting upon the recommendations set forth by the **Lodge Development Committee** at the April Stated Meeting. We will need to vote on one or two of the recommendations for the committee to further investigate. This will not commit the Lodge to any course of action, other than a more detailed analysis of the chosen recommendations. *We will e-mail an article detailing the recommendations.* This article will be prepared by Junior Past Master **Scott Mitchell**.

We may find, after more detailed exploration, that the chosen course will not work for us. In this case we will review the choices and move on. The longer we take to make any decision will bring us closer to a point where we no longer have any options. If you are interested in receiving Worshipful Scott's article and you have not gotten

it yet, please notify our Secretary Brother **Todd Williams** with your current e-mail address.

Resignation of Office

Our Junior Warden, Past Master **George Turegano**, has had to resign his office. His health is preventing him from continuing in his position. Unfortunately this creates a hole in a very important place in our corps of officers. We are saddened to lose the benefits of George's vast Masonic experience. He promises to continue on with his work with the Bicycle Fund and occasional assistance with third degree ceremonies as time and health allow. You will be missed, George!

Opening for Officers

In addition to the hole at Junior Warden, we are in need of someone who is able to fill the **Senior Deacon position** as we prepare Brother **James Helton** to move into the Junior Warden's station for next year. We are most interested in newer brothers that either have never been an officer and are able to quickly learn, or someone that has had some officer experience and is interested in coming back to help out the lodge. It is important that these officers be able to *continue on to become Master* of the Lodge. Other cooking arrangements can be made for anyone interested in the Junior Warden position, but concerned about cooking expectations.



Recuperation

March has been a special month for health! While our Junior Warden needed to resign for health reasons, I was grounded for a while with a detached



retina. The new procedures for repairing a detached retina are quite remarkable. There is laser surgery and cold fusion to reattach the retina to the eye. What is not

much mentioned is the method of recovery. It is necessary to keep your head down approximately 24 hours a day for about a week or two minimum! Keeping the head down helps to make a solid attachment. After having surgery on March 2nd, my doctor has released me from the back-breaking bent-over position!



I would like to thank Brother **Bryan Cupps, Senior Warden**, for all of his assistance in running the lodge and helping me with appointments during my down time.

Please notice that we have three third degrees scheduled for April. The candidate for each degree may change from the posted schedule as none have given a proficiency at the time of publishing. As always, your attendance is greatly appreciated by the candidates and Lodge officers.



Sincerely,
Bill Rodden
Worshipful Master



Upcoming Events

- Apr 5 6:30 pm - Stated Meeting Dinner -
8:00 pm - Stated Meeting
 - Apr 12 3rd Degree - Brother **Speziale**
 - Apr 19 3rd Degree - Brother **Donavan**
 - Apr 26 Apr 11 OAM/Officers' School
of Instruction -at Santa Cruz
Lodge
 - May 3 Stated Meeting
 - May 10 3rd Degree - Brother **Huckabee**
- ### Planned Giving Services Program

Are you aware that some of your donations to Lodge Charities may be tax deductible? Our Masonic Lodge is classified by the IRS as 501-c-10, which gives tax preference to donations made for the purpose of aiding children (think Scholarship) and certain other purposes. If you have questions talk to your tax advisor or Bro. **Jeff Bosshard, PM**, about our Planned Giving Services Program, **831-688-9012**.



Fraternally,
Bill Rodden
Worshipful Master

**2011 Dues of \$152.00
were payable by
December 31, 2010**

Your Masonic Member Benefits

An important reminder

You're entitled to the following support services no matter where you reside - whether in California or out of state.

Member 60 years or older and in good standing for five consecutive years, or his wife or widow:

Referrals to senior care providers, financial assistance, and/or care management in your home community, provided by Masonic Senior Outreach, admission to a Masonic Homes of California continuing care retirement community, located in Covina and Union City

Member of any age and degree level:

Help dealing with family issues, such as the impact of divorce, the stresses of a special needs child, and other challenges, provided by Masonic Family Outreach

Contact Masonic Assistance at **888-466-3642** or masonicassistance@mhcuc.org for information and support.

Some other member and widow benefits:

Monthly lodge *Trestle board*

Inclusion on lodge phone tree and mailings

Bimonthly California Freemason magazine

Access to the Member Center on freemason.org (members only)

Masonic funeral or memorial service (members only, at the request of family)

Contact Lodge Secretary **Todd Williams** at twilliams@BasicItSupport.com or **831-427-2000** with specific questions.

For general information, contact **Grand Lodge** at **415/292-9180** or memberservices@freemason.org.

Visit masonichome.org for information about all of these support services.

Youth Groups

Our future leaders can be found in the youth groups we sponsor. **DeMolay International**, **Job's Daughters International**, and the **International Order of Rainbow for Girls** rely on lodges and adult leaders for support and mentoring. Please consider supporting these organizations which our lodge sponsors by attending their meetings.

OUR MASONIC YOUTH GROUPS APPRECIATE YOUR SUPPORT!



Santa Cruz Bethel #216

Job's Daughters
Meet 2nd Saturday
and 4th
Wednesday
7:00 pm



**Santa Cruz
DeMolay**
Meet 2nd and 4th
Thursdays
7:00 pm



Santa Cruz Assembly #28

Rainbow for Girls
Meet 1st and 3rd
Thursdays
7:00 pm

Refer to the calendar for Youth Order
activities planned for the month.

Job's Daughters Activities for Spring

- April 9 Rummage sale from 9 am - 3 pm. Santa Cruz Masonic Temple. To donate rummage or for more information, contact **Lisa Slater (831-345-8693)**.
- April 9 7:00 pm – Bethel meeting. Deputy Grand Guardian's Official Visit; initiation.
- April 23 Easter theme breakfast at Paradise Park Social Hall
- April 27 7:00 pm - Non-regalia meeting
- May 14 7:00 pm - Grand Bethel Officer Reception for **Lisa Slater**, Grand Bethel Inner Guard
- May 25 7:00 pm – Farewell meeting for Shannon Swanson, Honored Queen
- June 11 7:00 pm – Installation of Officers

Dues Report from our Secretary

The Treasurer made his annual report and those that were at the February meeting heard the results of last year's financial situation. What wasn't made really clear was that not all of our members paid their fair share of the operating cost of the lodge last year. In fact, eleven members didn't even cover the money that the lodge has to pay to the Grand Lodge for the privilege of continuing to call you "Brothers."

Dues for 2010 (\$151.00) were due on **December 31, 2009**. There are still 11 of you who do not have your **2010 dues** cards because the lodge secretary still has them for non-payment of dues.

It will be necessary to start the suspension procedure for the 11 of you, so that we do not needlessly pay Grand Lodge per capita this year on members who are not current with their dues.

Suspension is not all that bad. You can always come back and rejoin the lodge. All you need to do is make a request to have your membership restored. Of course, your request will need to be accompanied with all owed dues.

There are still a number of you who owe your dues for this year --- 2011. Dues for 2011 were due on December 31, 2010. **Dues for 2011 are \$152**. Yes, our dues increased by \$1.00. Won't you please pay your dues for this year? If you are having financial problems, please give the secretary or the Master a call so that the Committee can consider remission of your dues.

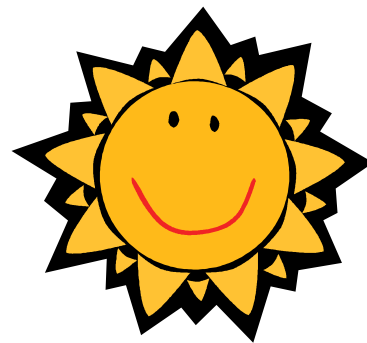


The nation should have a tax system
that looks like someone
designed it on purpose.

~William Simon

Sick and Shut-ins

Remember to take a few moments and say hello to a Brother who may be ailing or unable to get out and about. Send a card, an e-mail, or make a phone call. It will be hugely appreciated to be thought of by your Brother Masons



If you make any money, the government
shoves you in the creek once a year
with it in your pockets,
and all that don't get wet
you can keep.

~Will Rogers

Fun Facts About Taxes

by Jim Wang (internet)

- **Drug Tax Stamps** – In at least 23 states there is a tax on **illegal** drugs. When you buy an illegal drug, like marijuana or even moonshine, in Tennessee, you have 48 hours to report it to the Department of Revenue to pay your tax and get a stamp for the substance. No identification is needed, though there are a dozen cop cars sitting outside the office. (Just kidding about the cop cars, I have no idea.)
- “Jock tax” – Levied on athletes who earn an income competing in a particular city or state. California first levied this tax on athletes from Chicago in 1991 after the Chicago Bulls beat the LA Lakers in the [1991 NBA Finals](#). What a bunch of sore losers.
- Alabama has a 10 cent tax on a deck of playing cards.
- Blueberries from Maine are subject to specific tax too; anyone who grows, purchases, sells, handles, or processes blueberries in Maine has to pay a penny and a half tax per pound.
- “Fountain soda drinks” in Chicago are taxed at 9%, if it comes in a bottle or can then it’s only taxed at 3%.
- In the UK, everyone under the age of 75 pays a TV license fee £126.50 for color TVs and £42.00 for black and white TVs (it in part pays for state run networks like the BBC). If you are legally blind, you only owe half that fee.
- According to the UK’s Tax Avoidance Schemes Regulations 2006, “it is illegal not to tell the taxman anything you don’t want him to know, though you don’t have to tell him anything you don’t mind him knowing.” *What!?*
- Royal Navy ships that enter the Port of London must pay a barrel of rum in tax to the Constable of the Tower of London. All visitors to my house must pay a case of beer in tax to me.



2011 Officers of Santa Cruz – San Lorenzo Valley Lodge #38

Worshipful Master	Bill Rodden, PM (Brodden279@aol.com).....	831-688-1482
Senior Warden	Bryan Cupps (bryan_t_cupps@yahoo.com).....	831-479-7070
Junior Warden.....	George Turegano, PM (georgeturegano@sbcglobal.net	831-423-5144
Treasurer	Scott Mitchell, PM (scott_mitchell09@comcast.net).....	408-210-0519
Secretary.....	Todd Williams, PM (twilliams@basicsupport.com)	831-427-2000
Assistant Secretary	Frank Young, PM (frankry@ix.netcom.com).....	831-429-8266
Chaplain.....	Michael Boyd	
Senior Deacon	James Helton (j_a_helton@yahoo.com).....	831-423-5912
Junior Deacon.....	David Olsen (oneoutof6.6bill@yahoo.com)	831-600-6599
Marshal	Donald Darst	
Senior Steward	Mark Zevanove (zevanove.mark@gmail.com)	831-706-7047
Junior Steward	Michael Ray	
Tiler.....	Ray Hoffman, PM (RaveranH@sbcglobal.net).....	831-426-2819
Organist	John Yost, PM (yostjohn@comcast.net)	831-438-5144
Officers’ Coach	Earl Kieser, PM) (ekieser@pacbell.net).....	
Masonic Inspector.....	Robert Morgan, PM (bobmorgansmail@aol.com).....	831-421-9166

The taxpayer – that's someone who works for the federal government but doesn't have to take the civil service examination.

~Ronald Reagan

Why does a slight tax increase cost you two hundred dollars and a substantial tax cut saves you thirty cents?

~Peg Bracken

Be wary of strong drink.
It can make you shoot at tax collectors...
and miss.

~Robert Heinlein

Did you ever notice that when you put the words "The" and "IRS" together, it spells "THEIRS?"

~Author Unknown

People who complain about taxes can be divided into two classes: men and women.

~Author Unknown

You must pay taxes.
But there's no law that says
you gotta leave a tip.

~ Morgan Stanley advertisement

Tax History and Facts

- The first income tax ever was in 1404 in England.
- The first property tax in the United States was in 1798 and it was on land, houses, and slaves.
- The first US income tax started during in the Civil War to help raise money back in 1862.
- The first federal tax office in the US was the Office of the Commissioner of Internal Revenue in 1862, what a coincidence!
- The 16th Amendment, ratified in 1913, established the first permanent US income tax.
- Four states rejected the amendment: Connecticut, Florida, Rhode Island, and Utah.
- Two never considered/discussed it: Pennsylvania, Virginia
- There are over 7 million words in the tax law and regulations. That beats the Gettysburg address, the Declaration of Independence, and the Holy Bible all rolled into one (269+1,337+773k).
- There were 402 tax forms in 1990, by 2002 that number had jumped to a staggering 526.
- According to CCH, the number of pages in the tax code and regulations went from 26,300 in 1984 to an astonishing 54,846 in 2003. Those 1.2M tax preparers are smiling every year.
- The IRS sends out over 8 billion pages in forms and instructions every single year, that's nearly 300,000 trees (now they use recycled paper).
- The easiest form, the 1040EZ, has **thirty-three** pages of instructions.
- Tax Freedom Day was April 23rd in 2008, a few days earlier than the previous year because of the tax stimulus rebate.

Lodge Development Committee Information

Santa Cruz – San Lorenzo Valley Lodge No. 38 is in serious financial trouble!

Unfortunately for Masonry in general, our lodge is not unique in this predicament. Nor are we much different from our concordant bodies such as Eastern Star, etc... and our three youth groups.

To be fair, there are lodges in California that are financially sound with five-year strategic plans and realistic budgets to support their endeavors. The present financial condition of our lodge is not due to the downturn in the current economic cycle but rather due to the lack of vision, leadership and management in our lodge since the mid to late 1970's and the significant attrition in lodge membership since the 1980's.

I do not believe any past master has intentionally led our lodge in the wrong direction. Nor do I believe that management of lodge assets or programs has been intentionally improper. I do believe that some of our past masters and lodge managers have done a poor job of leadership and management because they did not know any better. The simple fact to support this belief is our present financial condition.



The Past is Past

If our past lodge leadership had a five-year plan, with goals to support the short term and long term objectives of the lodge, and a realistic budget that supported the five-year plan, we would not be in our present predicament. That being said, blaming others for our present problems is not the focus of this letter nor is it beneficial since we cannot change what has already occurred. We can, however, plan for the future and improve our present condition.

Leadership and management best practices have evolved during the past fifty years. Recognizing a deficiency in leadership and management skills at the lodge level, approximately eight years ago, the Grand Lodge of California developed leadership and management programs to rectify this issue. **It is imperative that our future lodge leaders attend the lodge management programs as well as the wardens' retreats** at lodge expense. Not everyone is born a natural leader or manager, and these programs provide

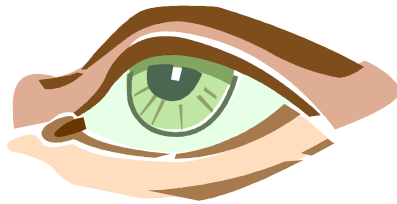
education and tools to help the unaware in how to lead and manage a lodge. The most important tool to have is a plan.



Crafting a Lodge Vision

Prior to 2009, I had several thoughts of what I wanted to accomplish during my year as master. In early 2009 as Senior Warden, I began the process of crafting a lodge vision as well as the lodge calendar, plan and budget for 2010. My management experience had taught me that before I could move forward, I needed to clearly understand the past. Therefore, I began a comprehensive review of our lodge demographics; how many members do we have, where do they live, what are the ages of our members, what is the average age, how many members do we gain or lose on an annual basis and why? I also reviewed the Grand Lodge per-capita cost, lodge dues and the combined amounts, and compared these to inflation rates since 1960. I have attached graphs in the appendix to this letter which support my findings. These findings were also presented to the lodge during several lengthy meetings in the fall of 2008.

What I found was not very surprising. Since 1960 grand lodge per-capita and inflation were relatively in sync with each other until 2005 when per-capita costs started to rise more rapidly than inflation. Since the amount of lodge dues was discretionary, and people have an adverse reaction to increasing costs, lodge dues tended to lag



inflation with a reactionary increase approximately every ten years. Additionally, since per capita increased annually with inflation and lodge dues did not, the net result was that total lodge dues did not keep up with inflation as more money from lodge dues went to pay for per-capita costs each year.

It is wrong to blame Grand Lodge for increased per-capita costs as the graph clearly shows that per capita has been relatively consistent with inflation. The fault, if any lies with us in not keeping lodge dues consistent with inflation; however, that is not the complete solution. As lodge membership continues to decline and lodge expenses remain constant or increase, then lodge dues must be raised to keep up with increased costs or make up the losses incurred by fewer members who are paying dues.



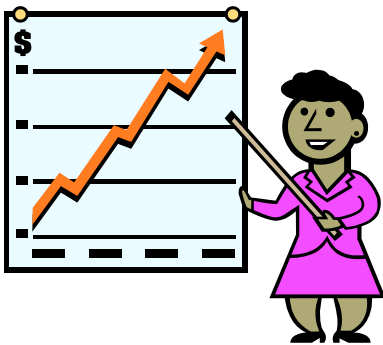
Sources of Income

Dues are the primary source of income for Santa Cruz – San Lorenzo Valley Lodge No. 38. If membership continues to decline due to older members moving to the Great Celestial Lodge faster than newer members are joining the fraternity then lodge, at our present rate, **it is conceivable that annual dues could exceed \$400.00** per member. We have had to raise our dues significantly

in the past several years. *This trend cannot continue.*

Per the California Masonic Code, there are only a handful of ways that lodges are allowed to receive income. The most common of these are: *Dues from members and application fees, Interest, dividends, royalties and other forms of investment incomes, rents from investment property, contributions and other financial assistance from its own members and proceeds from the sale or exchange of assets.* These are the primary ways lodges receive income.

As I mentioned in the opening of this letter, there are some lodges that are financially sound; most of these lodges that are



financially sound have an outside source of income, which is predominantly rent from property the

lodge owns through their respective Hall Associations. There are lodges that own property who rent to government organizations, commercial enterprises, residential properties, etc... All of which provide a non-dues generated income source which allow them to keep their dues low and still meet their annual operating expenses as well as provide for fraternal, social and scholarship expenses.

Since **outside income is the predominate source of funds for most financially sound lodges** and our members do not want to continue to see their dues raised, it would make sense for Santa Cruz- San Lorenzo Valley Lodge to **convene a committee and review options available to us improve the financial health of the lodge.** In early 2010, our lodge convened the **Lodge Development Committee.**



This committee was charged with the following goal; “Develop a *non-Masonic outside source of income that will support the annual operating budget of the lodge (and the hall association) in the short term and provide for long term financial growth to meet its scholarship and charitable objectives.*”

Work of the Committee

The committee met on a regular basis for the first nine months of 2010. In the fall of 2010 the Committee started holding informational meetings with lodge members with the intent of presenting the committee’s finding and eventually obtaining approval from the lodge regarding what direction to proceed in order to prepare a more detailed plan for final approval from the lodge.

It is important to note that the lodge development committee is composed of volunteers who do not have the time, energy or resources to develop a fully drafted business plan for all options and variations

of those options. It just can't be done given our present means and would probably result in analysis paralysis.

The bottom line is the lodge cannot continue on the path we are presently on.

We, the present members of Santa Cruz – San Lorenzo Valley Lodge, have an obligation to place our personal needs aside and consider the long term needs of the lodge. The lodge development committee with the consent of the lodge is not pursuing this path because we are concerned about the next ten years. We are pursuing this path because we

are concerned about the **next 50 to 100 years.** Many of us will not even be alive at that time, *but we have an obligation* to



consider the future of our lodge just as those past masters on the wall in our reception room have considered since 1854.

April Stated Meeting Vote

During the April Stated Meeting, the lodge development committee will **ask the lodge to vote, indicating where the lodge development committee should focus** its efforts in developing a plan for the future of the lodge. The lodge development committee *is not asking for final approval* on a plan because that plan does not exist yet. We are asking for *direction.*

The options available are as follows:

1. Do nothing
2. Develop a joint venture partnership with a commercial business that will jointly use the property with the lodge.
3. Sell the lodge property and buy another property.
4. Enter into a joint venture with a developer and obtain entitlements to improve the property, then sell the property at a higher value and purchase another property.
5. Mortgage the lodge and build a new lodge on existing property.
6. Purchase an income producing property by cross collateralizing the income property mortgage with a mortgage on the lodge property.
7. Sell Lodge property, purchase income producing property and lease-back the existing lodge property form the new owner of the lodge property.
8. Sell Lodge property, purchase income producing property and lease new lodge property elsewhere.
9. Subdivide Property and sell house.
10. Combine options 4 and 8.

There are pro and cons for each of the above items. We have provided this information at previous meetings and will be glad to provide them again at the April Stated Meeting.

Please remember that *we are not asking for final approval on this plan*. We are only asking for direction regarding how to proceed. Depending upon the direction provided, the lodge development committee will then prepare a fully detailed plan for approval by the lodge. This plan would probably be ready in about nine months or the **first quarter of 2012**.



Some additional thoughts to consider, Santa Cruz-San Lorenzo Valley Lodge is not just thinking of itself. Whatever plan we decide upon will **include all of our present Masonic renters and possibly all of our other renters**. Should the lodge decide to move, all of our renters would move with us and the relationship between the Santa Cruz Hall Association and our renters would remain the same. *I assure you no one will be left behind.*

The lodge development committee is not trying to destroy the lodge but rather improve our experience as well as financial condition. Think of all the things at our present location that you would like to see changed, improved or remain the same. Make a mental list of what you think that would cost. At what point do all of your possible changes and improvements make sense to purchase a new lodge property?

I am aware that change is difficult for many people; however, if we do not change, there is a very strong possibility that we will not be able to function as a lodge within the next five to eight years due to lack of funds.

Please attend the April Stated meeting and let the lodge development committee meeting know how you would like to proceed.

You may also contact the lodge development committee members and discuss your concerns. The members are: **Om Anand, George Turegano, Bill Rodden, Bryan Cupps, Todd Williams and Scott Mitchell**.

Fraternally,

Scott Mitchell

Lodge Development Committee Chairman

