

# Wisconsin Lions Birch-Sturm Memorial Fund, Inc.

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## Annual Report 2022



•Dan Montaine, President •Conrad Dreyer, Vice President •Dave Strudthoff, Secretary

•Pat Hart, Treasurer •Larry Testa, Director

•Brad Behrens, Director •DG Brian Dulmes, Council Representative

# *Wisconsin Lions*

## *Birch-Sturm Fellowship*

The Birch-Sturm Fellowship was created to honor those individuals who exemplify undying dedication and commitment to Lionism. The Fellowship is named after Wisconsin's only two International Presidents - Frank V. Birch and Clarence L. Sturm



*Frank V.  
Birch*

1924	Joined the Milwaukee Central Lions Club
1929-30	District Governor
1931	Elected to International Board of Directors
1934	Elected Third Vice President
1937-38	President of Lions International



*Clarence L.  
Sturm*

1929	Joined the Manawa Lions Club
1941-42	District Governor
1948	Elected to International Board of Directors
1956	Elected Third Vice President
1959-60	President of Lions International

The Birch-Sturm Fellowship is a way for districts, clubs or individuals to honor a person who displays dedication and commitment to Lionism.

In order to become a Birch-Sturm Fellow, a district, club or individual must donate \$1,000 to the Wisconsin Lions Birch-Sturm Memorial Fund, Inc.

### *The Birch-Sturm Fellow will receive:*

- Lapel pin •Plaque •Patch
- Name inscribed on the Master Plaque, honoring all recipients- located at the Wisconsin Lions Foundation Office.

### *Multi-Level Fellowships*

Once a recipient has received the initial award, Multi-Level Fellowships are available in \$1,000 increments. For each additional \$1,000, a recipient will receive a diamond added to their lapel pin and a star added to their name on the Birch-Sturm Master Plaque.

### *Monies Are Used For*

All revenue received from the Birch-Sturm Fellowship Program is placed into the Birch-Sturm Memorial Fund. Currently, only interest from the Fund is used to support the operating budget of the Wisconsin Lions Foundation.

### *A Special Note*

This donation should be over and above a club's Annual Donation to the Wisconsin Lions Foundation, Inc.

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# Presidential Message

**Dan Montaine, President**



I would like to thank all the clubs and individuals who donated to the Birch-Sturm Fund, whether it was giving a Birch-Sturm Fellowship to a club member or a non-Lion. The money you donate helps support the five statewide projects the Wisconsin Lions Foundation administers for the Lions of Wisconsin. Those projects include Lions Camp, Eyeglass Recycling, Vision Screening, Diabetes Awareness and Hearing. Thank you!

One of our challenges this year was to get the word out to the clubs about who we are and what our mission is. The Board felt the only way to do that was have a member of the Board attend all the District Conventions and have them tend to the exhibit table to answer any questions that may come up.

It's been an honor to serve on the Birch-Sturm Memorial Fund (BSMF) Board for the last three years, especially as President this last year. I would be remiss if I did not thank our Wisconsin Lions Foundation Executive Director, Evett Hartvig, and her staff for all they do for the Birch-Sturm Memorial Fund, along with the BSMF Board of Directors. I could have not done this job without them. Thank you!

I would encourage you to continue giving to the Birch-Sturm Memorial Fund. I'm sure you all know someone who is worthy of this Fellowship and just think how honored they would be to become a Birch-Sturm Fellow.

# FINANCIALS

# Independent Auditor's Report

Board of Directors  
Wisconsin Lions Birch Sturm Memorial Fund, Inc.  
Rosholt, Wisconsin

We have audited the accompanying financial statements of the Wisconsin Lions Birch-Sturm Memorial Fund, Inc. (a nonprofit organization), which comprise the statements of financial position as of December 31, 2022 and 2021, and the related statements of activities and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Wisconsin Lions Birch-Sturm Memorial Fund, Inc. as of December 31, 2022 and 2021, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

## ***Basis for Opinion***

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Wisconsin Lions Birch-Sturm Memorial Fund, Inc. and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

## ***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Wisconsin Lions Birch-Sturm Memorial Fund, Inc.'s ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

## ***Auditor's Responsibility for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements, including omissions, are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- ☒ Exercise professional judgment and maintain professional skepticism throughout the audit.
- ☐ Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- ☐ Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Wisconsin Lions Birch-Sturm Memorial Fund, Inc.'s internal control. Accordingly, no such opinion is expressed.
- ☐ Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- ☐ Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Wisconsin Lions Birch-Sturm Memorial Fund, Inc.'s ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

**KerberRose SC**  
**Certified Public Accountants**  
Shawano, Wisconsin  
April 11, 2023

**WISCONSIN LIONS BIRCH-STURM MEMORIAL FUND, INC.**  
**State of Activities**  
**For the Year Ended December 31, 2022**

	<u>2022</u>	<u>2021</u>
<b>REVENUES AND OTHER SUPPORT</b>		
Memorials	180	410
Birch-Sturm Fellowships	106,210	83,675
Interest and Investment Income, Net of Investment Fees of \$45,853	127,459	208,464
<b>Total Revenues and Other Support</b>	<u>233,849</u>	<u>292,549</u>
<b>EXPENSES</b>		
Program:		
Interest Transferred to Wisconsin Lions Foundation, Inc.	300,000	-
Office Supplies	1,167	717
<b>Total Program Expenses</b>	<u>301,167</u>	<u>717</u>
Management and General:		
Professional Fees	7,920	7,000
Administrative Fees	3,804	3,750
Plaques and Engraving	7,167	12,483
Bank Fees	10	-
<b>Total Management and General</b>	<u>18,901</u>	<u>23,233</u>
<b>Total Expenses</b>	<u>320,068</u>	<u>23,950</u>
<b>CHANGE IN NET ASSETS FROM OPERATIONS</b>	(86,219)	268,599
<b>NON-OPERATING ACTIVITIES</b>		
Realized and Unrealized Gain (Loss) on Investments	(1,433,327)	835,041
<b>CHANGE IN NET ASSETS</b>	(1,519,546)	1,103,640
<b>NET ASSETS - BEGINNING</b>	<u>8,485,797</u>	<u>7,382,157</u>
<b>NET ASSETS - ENDING</b>	<u>\$ 6,966,251</u>	<u>\$ 8,485,797</u>

**WISCONSIN LIONS BIRCH-STURM MEMORIAL FUND, INC.**  
**Statement of Financial Position**  
**For the Year Ended December 31, 2022**

	<u>2022</u>	<u>2021</u>
<b>ASSETS</b>		
Cash	62,336	75,150
Investments	6,906,425	8,412,320
<b>TOTAL ASSETS</b>	<u>6,968,761</u>	<u>8,487,470</u>
<b>LIABILITIES</b>		
Accounts Payable	2,510	1,673
<b>NET ASSETS</b>		
Unrestricted	6,966,251	8,485,797
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<u>6,968,761</u>	<u>8,487,470</u>

**Statement of Cash Flows**  
**For the Year Ended December 31, 2022**

	<u>2022</u>	<u>2021</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Change in Net Assets	\$ (1,519,546)	\$ 1,103,640
Adjustments to Reconcile Change in Net Assets to Net Cash Flows From Operating Activities:		
Interest and Dividends Reinvested	(173,312)	(277,073)
Net Realized and Unrealized Loss (Gain) on Investments	1,433,327	835,041
Fees Paid From Investments	45,853	68,609
Change in Operating Liabilities:		
Accounts Payable	837	(46)
Total Adjustments	1,306,705	(1,043,551)
<b>Net Cash Flows From Operating Activities</b>	<u>(212,841)</u>	<u>60,089</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchase of Investments	(99,973)	(80,051)
Transfer to Wisconsin Lions Foundation, Inc.	300,000	-
<b>Net Cash Flows From Investing Activities</b>	<u>200,027</u>	<u>(80,051)</u>
<b>NET CHANGE IN CASH</b>	(12,814)	(19,962)
<b>CASH - BEGINNING</b>	<u>75,150</u>	<u>95,112</u>
<b>CASH - ENDING</b>	<u>\$ 62,336</u>	<u>\$ 75,150</u>



# **BIRCH-STURM FELLOWSHIPS 2022**

**District 27-A1**

Abstetar, David M.  
 Biersack, John  
 Froh, Orville  
 Hempel, Darlene  
 Keller, Kim  
 Nuccio, Richard  
 Pugh, Bruce  
 Rivard, Ed  
 Rusk-Nowak, Lisa  
 Schafer, Steven J.  
 Schultz, Don  
 Standlee, Norman "Chris"  
 Sullivan, Kathy  
 Sweno, Robin  
 Vasudevan, Sri  
 Wranovsky, Bruce

**District 27-A2**

Bryde, Tom  
 Ganske, Robert L.  
 Giese, Lori  
 Krueger, John  
 Luck, Randy & Cheri

**District 27-B1**

Corson, Paul  
 Garnier, Charles  
 Grube, Wes  
 Hielke, Joan  
 Jochmann, Shirley  
 Olson, Lynn  
 Possel, Ronald  
 Priebusch, Blaine  
 Prill, Daniel  
 Propson, Taylor  
 Scovronski, Scott  
 Thiel, David  
 Wieser, Warren \*

**District 27-B2**

Bender, Chuck  
 Joski, Bob  
 Krueger, Ron\*  
 Makuck, Jon  
 Olson, Kathy  
 Passuntino, Peter  
 Peters, John R.  
 Selner, Susan  
 Swenson, Rand  
 Tuss, Mike

**District 27-C1**

Ensign, Richard  
 Helke, Eugene D.  
 Nelson, Linda  
 Rosandick, Louis (IMO)  
 Ross, Cheryl  
 Savage, Richard & Jenny Bitner  
 Schultz, Richard  
 Scott, Diane  
 Thompson, James P.  
 Witkowski, Patricia A.

**District 27-C2**

Berglund, Ron  
 Berns, Bob  
 Bybee, Jerry  
 Duke, Dennis J.  
 Fricke, Brian  
 Hatz, Lyman  
 McCoy, Doug  
 Minisan, Louise  
 Nimsgern, Jamie  
 Slizewski, Keith

**District 27-D1**

Davis, Mike  
 Fraundorf, Stuart  
 "Stu"  
 Ledermann, Linn  
 Parker, Milo  
 Tiber, Michael

**District 27-D2**

Fryseth, Scott  
 Hauser, James  
 Kerska, Robert

**District 27-E1**

Corbin, Jennifer  
 Dugal, John\*  
 Eisold, Barb  
 Gideo, Robert  
 Grey, Vivian  
 Hubbard, Jeff  
 Meyers, Jim  
 Niccum, Darold  
 Richter, John  
 Schmidt, Jim  
 Zwiefelhofer, Jason

**District 27-E2**

Gavin, Scott  
 Sinz, Mitchell  
 Sinz, Todd  
 Strasburg, Curt

\* = Progressive

(IMO) = In Memory Of

**WISCONSIN LIONS BIRCH-STURM MEMORIAL FUND, INC.**

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BIRCHSTURM.ORG