

# Wisconsin Lions Birch-Sturm Memorial Fund, Inc.

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Annual Report  
2024



•David Strudthoff, President •Brian Dulmes, Vice President •Greg Clark, Secretary

•Patty Krug, Treasurer •Pat Hart, Director

•Darrel Dwyer, Director •DG Slava Krol, 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*



*Clarence L.  
Sturm*

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

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.

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### *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

**David Strudthoff, President**



Twelve years ago, the Wisconsin Lions Birch-Sturm Memorial Fund, Inc. (BSMF) was reorganized as a separate organization. These funds support the Wisconsin Lions Foundation (WLF) and its statewide projects: Lions Camp, Eyeglass Recycling, Vision Screening, Diabetes Awareness and Hearing.

A special thank you goes out to our investment manager, David Miller of Cetera Networks, LLC. His insight regarding marketing trends and investment strategies has proved to be invaluable. His relationship with the Birch-Sturm Board of Directors has been commendable.

One of many successes has been our “Enhanced Visibility Initiative” where Board Members took turns tending to our display table. The display was present at all 10 District Conventions, as well as at our 2024 State Convention in Middleton, Wisconsin. The display showcased our Gift Remittance Program, as well as explained our Individual Candidate Fellowship and Multi-Level Fellowship process. Our Convention Booklet “Code Word” promotion brought in a number of convention attendees to our display table. We provided attendees both brochures and donation envelopes to take back to their clubs and share the BSMF mission and purpose.

In closing, I would like to thank my fellow BSMF Board Members and support staff member WLF Executive Director, PCC Lion Evett Hartvig. Her guidance and attention to detail has made my year as president a rewarding experience. I would also like to congratulate incoming President Brian Dulmes, a real superstar and invaluable member of the Wisconsin Lions Birch-Sturm Fund team.

# FINANCIALS

# Independent Auditor's Report

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

## ***Opinion***

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, 2024 and 2023, 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, 2024 and 2023, 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  
March 5, 2025

**WISCONSIN LIONS BIRCH-STURM MEMORIAL FUND, INC.**  
**State of Activities**  
**For the Year Ended December 31, 2024 and 2023**

	<u>2024</u>	<u>2023</u>
<b>OPERATING REVENUES &amp; OTHER SUPPORT</b>		
Memorials	184	306
Birch-Sturm Fellowships	107,413	119,534
Interest and Dividend Income	191,307	191,581
Net Realized and Unrealized Gain on Investments	<u>1,443,465</u>	<u>1,097,803</u>
<b>Total Operating Revenues and Other Support</b>	1,742,369	1,409,224
 Program:		
Interest Transferred to Wisconsin Lions Foundation, Inc.	300,000	400,000
Office Supplies	<u>1,513</u>	<u>1,403</u>
<b>Total Program Expenses</b>	<u>301,513</u>	<u>401,403</u>
 Management and General:		
Professional Fees	8,000	7,768
Administrative Fees	8,400	6,853
Plaques and Engraving	10,613	9,409
Promotional Items	-	1,426
Travel	<u>1,150</u>	<u>313</u>
<b>Total Management and General</b>	<u>28,163</u>	<u>25,769</u>
 <b>Total Expenses</b>	<u>329,676</u>	<u>427,172</u>
 <b>CHANGE IN NET ASSETS</b>	1,412,693	982,052
 <b>NET ASSETS - BEGINNING</b>	<u>7,948,303</u>	<u>6,966,251</u>
 <b>NET ASSETS - ENDING</b>	<u>\$9,360,996</u>	<u>\$7,948,303</u>

**WISCONSIN LIONS BIRCH-STURM MEMORIAL FUND, INC.****Statement of Financial Position****For the Year Ended December 31, 2024 and 2023**

	<u>2024</u>	<u>2023</u>
<b>ASSETS</b>		
Cash	\$ 55,648	\$ 52,505
Investments	9,305,561	7,895,798
<b>TOTAL ASSETS</b>	<u>9,361,209</u>	<u>7,948,303</u>
<b>LIABILITIES</b>		
Accounts Payable	\$ 213	\$ -
<b>NET ASSETS</b>		
Without Donor Restrictions	9,360,996	7,948,303
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<u>\$ 9,361,209</u>	<u>\$ 7,948,303</u>

**Statement of Cash Flows****For the Year Ended December 31, 2024 and 2023**

	<u>2024</u>	<u>2023</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Change in Net Assets	\$ 1,412,693	\$ 982,052
Adjustments to Reconcile Change in Net Assets to Net Cash Flows From Operating Activities:		
Interest and Dividends Reinvested	(191,307)	(191,581)
Net Realized and Unrealized Gain on Investments	(1,443,465 )	(1,097,803)
Accounts Payable	213	(2,510 )
Total Adjustments	( 1,634,559)	(1,219,894)
<b>Net Cash Flows From Operating Activities</b>	<u>(221,866)</u>	<u>(309,842)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchase of Investments	(74,991)	(99,989)
Sale of Investments	300,000	400,000
<b>Net Cash Flows From Investing Activities</b>	<u>225,009</u>	<u>300,011</u>
<b>NET CHANGE IN CASH</b>	3,143	(9,831)
<b>CASH - BEGINNING</b>	<u>52,505</u>	<u>62,336</u>
<b>CASH - ENDING</b>	<u>\$ 55,648</u>	<u>\$ 52,505</u>



# **BIRCH-STURM FELLOWSHIPS 2024**

**District 27-A1**

Belair, Marcia  
 Browne, Terry  
 Erdmann, Jennifer  
 Fiedler, Brad  
 Fliss, Brian  
 Glassman, Carl  
 Horeth, Greg J.  
 Janowitz, Talbot  
 Krau, Elaine  
 Krueger, Christian  
 Krueger, Michelle  
 Kurth, Fred  
 Pelrine, Heidi  
 Pobursky, Mark  
 (IMO)  
 Runge, Kristine A.  
 Trojanowski, Mark  
 Unger, William

**District 27-A2**

Arendt, Allan  
 Conrad, Brian  
 Edwards, Joel  
 Franzen, Lee Ann  
 Koch, Robin  
 Kozma, Rose  
 Krier, Fred  
 Krol, Slava  
 Nehls, Greg  
 Peters, Laura  
 Schueller, Mike  
 Selzler, Rob

**District 27-B1**

Doherty, Tim  
 Downs, Travis  
 Fisher, Dawn  
 Frederick, Jeffrey  
 Gruendemann,  
 Roger  
 Kaye, Gary  
 Konen, Thomas  
 Kubichka, Greg  
 Melcher, Mark  
 Messerschmidt,  
 Todd  
 Pingel, Clark  
 Renn, Henry  
 Sweere, Duane  
 Thome, Shaun

**District 27-B2**

Anderson, Rebecca  
 Bostwick, Ralph  
 "Can Man"  
 Carlson, Steve  
 DeMoulin, Terry  
 Gordon, Larry  
 Kjendalen, Dianne  
 Werner, Keith A.  
 Whitford, Ronald &  
 Dixie

**District 27-C1**

Carofli, Russ  
 Giese, Gary  
 Giles, Dan  
 Johnson, Sherry  
 Kreft, Gary  
 Miskulin, Duane  
 Roeglin, Dave  
 Ross, Tammy  
 Schlinsog, Allen (IMO)

**District 27-C2**

Kraft, Jeff  
 Lang, Randy  
 Weber, William "Bud"  
 Wierzba, Tom

**District 27-D1**

Elvekrog, John  
 Hamilton, Leonard

Olson, Dale

**District 27-D2**

Dickman, Stephen  
 Forseth, Barbara  
 Fusch, Gary  
 Gargano, Mike  
 Gronley, Bill  
 Hageman, Ed  
 Hart, Patrick  
 Krueger, Janet  
 Lang, Lee  
 Role, Bradley  
 Wuensch, Robert

**District 27-E1**

Bohl, Steve  
 Boyer, LaVonne  
 Carpentier, Mark  
 Danczyk, Tom  
 Dorn, Gary  
 Erickson, Roland  
 Fischer, Abbey  
 Foiles, Susan  
 Gullickson, Joyce  
 Meinen, Scott  
 Meyer, Ervin  
 Myers, Sally  
 Nelson, Tracy  
 PMI  
 Shakal, Susan K.  
 Zais, Jeff

**District 27-E2**

Klinkhammer,  
 Laurie  
 Koci, Gene  
 Leitch, Ryan  
 Olson, Jason  
 Salinas, Lois  
 Waznik, Brad

(IMO) = In Memory Of

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

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BIRCHSTURM.ORG