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Form **990-EZ**

Department of the Treasury
Internal Revenue Service

Short Form
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)

▶ Sponsoring organizations of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990 All other organizations with gross receipts less than $500,000 and total assets less than $1,250,000 at the end of the year may use this form

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

OMB No 1545-1150

2009

Open to Public Inspection

A For the 2009 calendar year, or tax year beginning 09-01-2009 , and ending 08-31-2010

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
THE GRAND CHAPTER OF SD OES

Number and street (or P O box, if mail is not delivered to street address) | Room/suite
513 WEST 4TH AVE

City or town, state or country, and ZIP + 4
MITCHELL, SD 57301

D Employer identification number
46-0140864

E Telephone number
(605) 996-7937

F Group Exemption Number ▶

*** *Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).***

G Accounting method ☑ Cash ☐ Accrual
Other (specify) ▶

I Website: ▶ WWW OESHUGS COM

J Tax-Exempt status (check only one)— ☑ 501(c) (10) ◀(insert no) ☐ 4947(a)(1) or ☐ 527

H Check ▶ ☑ if the organization is **not** required to attach Schedule B (Form 990, 990-EZ, or 990-PF)

K Check ▶ ☐ if the organization is not a section 509(a)(3) supporting organization **and** its gross receipts are normally **not** more than $25,000 A Form 990-EZ or Form 990 return is not required, but if the organization chooses to file a return, be sure to file a complete return

L Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts, if $500,000 or more, file Form 990 instead of Form 990-EZ ▶ $ 55,472

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See the instructions for Part I)

Revenue	1	Contributions, gifts, grants, and similar amounts received		1	19,308
	2	Program service revenue including government fees and contracts		2	11,577
	3	Membership dues and assessments		3	17,498
	4	Investment income		4	7,089
	5a	Gross amount from sale of assets other than inventory	5a		
	b	Less cost or other basis and sales expenses	5b		
	c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)		5c	
	6	Special events and activities (complete applicable parts of Schedule G) If any amount is from **gaming,** check here ▶ ☐			
	a	Gross revenue (not including $ _of contributions reported on line 1)	6a		
	b	Less direct expenses other than fundraising expenses	6b		
	c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a)		6c	
	7a	Gross sales of inventory, less returns and allowances	7a		
	b	Less cost of goods sold	7b		
	c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)		7c	
	8	Other revenue (describe ▶)		8	
	9	**Total revenue.** Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8 ▶		9	55,472
Expenses	10	Grants and similar amounts paid (attach schedule)		10	19,087
	11	Benefits paid to or for members		11	
	12	Salaries, other compensation, and employee benefits		12	9,710
	13	Professional fees and other payments to independent contractors		13	774
	14	Occupancy, rent, utilities, and maintenance		14	3,330
	15	Printing, publications, postage, and shipping		15	8,405
	16	Other expenses (describe ▶)		16	13,387
	17	**Total expenses.** Add lines 10 through 16 ▶		17	54,693
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)		18	779
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)		19	361,013
	20	Other changes in net assets or fund balances (attach explanation)		20	
	21	Net assets or fund balances at end of year Combine lines 18 through 20 ▶		21	361,792

Part II Balance Sheets—If Total assets on line 25, column (B) are $1,250,000 or more, file Form 990 instead of Form 990-EZ

(See the instructions for Part II)

		(A) Beginning of year		(B) End of year
22	Cash, savings, and investments	361,013	22	361,792
23	Land and buildings		23	
24	Other assets (describe ▶)		24	
25	**Total assets**	361,013	25	361,792
26	**Total liabilities** (describe ▶)		26	
27	**Net assets or fund balances** (line 27 of column (B) **must** agree with line 21)	361,013	27	361,792

Part III Statement of Program Service Accomplishments (See the instructions for Part III)

Expenses (Required for section 501 (c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts, optional for others)

What is the organization's primary exempt purpose?
PROVIDE FRATERNAL ACTIVITIES TO MEMBERS AND SUPPORT CHARITABLE GIVING AND SCHOLARSHIP OPPORTUNITIES IDENTIFIED BY MEMBERS TO INCLUDE THE EASTERN STAR NURSING HOME

Describe what was achieved in carrying out the organization's exempt purposes In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title

28 See Additional Data Table (Grants $) If this amount includes foreign grants, check here . . . ▶ ☐	**28a**		
29 (Grants $) If this amount includes foreign grants, check here . . . ▶ ☐	**29a**		
30 (Grants $) If this amount includes foreign grants, check here . . . ▶ ☐	**30a**		
31 Other program services (attach schedule) . . . . . . (Grants $) If this amount includes foreign grants, check here . . . ▶ ☐	**31a**		
32 Total program service expenses (add lines 28a through 31a) . . . . . ▶	**32**	28,819	

Part IV List of Officers, Directors, Trustees, and Key Employees. List each one even if not compensated (See the instructions for Part IV)

(a) Name and address	**(b)** Title and average hours per week devoted to position	**(c)** Compensation **(If not paid, enter -0-.)**	**(d)** Contributions to employee benefit plans & deferred compensation	**(e)** Expense account and other allowances

Part V Other Information (Note the statement requirements in the instructions for Part V.)

			Yes	No
33	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity	33		No
34	Were any changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the changes	34		No
35	If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but **not** reported on Form 990-T, attach a statement explaining why the organization did not report the income on Form 990-T			
a	Did the organization have unrelated business gross income of $1,000 or more or was it subject to section 6033 (e) notice, reporting, and proxy tax requirements?	35a		No
b	If "Yes," has it filed a tax return on **Form 990-T** for this year?	35b		
36	Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N	36		No
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions ▶ 37a			
b	Did the organization file **Form 1120-POL** for this year?	37b		No
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee **or** were any such loans made in a prior year and still outstanding at the end of the period covered by this return?	38a		No
b	If "Yes," complete Schedule L, Part II and enter the total amount involved 38b			
39	*Section 501(c)(7) organizations.* Enter			
a	Initiation fees and capital contributions included on line 9 39a			
b	Gross receipts, included on line 9, for public use of club facilities 39b			
40a	*Section 501(c)(3) organizations.* Enter amount of tax imposed on the organization during the year under section 4911 ▶ _____, section 4912 ▶ _____, section 4955 ▶ _____			
b	*Section 501(c)(3) and 501(c)(4) organizations.* Did the organization engage in any section 4958 excess benefit transaction during the year or is it 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	40b		
c	Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶ _____			
d	Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax on line 40c reimbursed by the organization ▶ _____			
e	*All organizations.* At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T	40e		No

41 List the states with which a copy of this return is filed ▶ _____

42a The organization's books are in care of ▶ EILEEEN HARMES Telephone no ▶ (605) 996-7937

Located at ▶ 513 WEST 4TH AVE MITCHELL, SD ZIP + 4 ▶ 57301

			Yes	No
b	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)?	42b		No
	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.**			
c	At any time during the calendar year, did the organization maintain an office outside of the U S ?	42c		No
	If "Yes," enter the name of the foreign country ▶ _____			

43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of **Form 1041**—Check here ▶ ☐ and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 43

			Yes	No
44	Did the organization maintain any donor advised funds? *If "Yes", Form 990 must be completed instead of Form 990-EZ.*	44		No
45	Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? *If "Yes", Form 990 must be completed instead of Form 990-EZ.*	45		No

Part VI **Section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts only.**
All section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts must answer questions 46-49b and complete the tables for lines 50 and 51.

		Yes	No
46	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		
47	Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II		
48	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*		
49a	Did the organization make any transfers to an exempt non-charitable related organization?		
b	If "Yes," was the related organization a section 527 organization?		

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than $100,000 of compensation from the organization If there is none, enter "None "

(a) Name and address of each employee paid more than $100,000	**(b)** Title and average hours per week devoted to position	**(c)** Compensation	**(d)** Contributions to employee benefit plans & deferred compensation	**(e)** Expense account and other allowances

50(f) Total number of other employees paid over $100,000 . . . . . ▶

51 Complete this table for the organization's five highest compensated independent contractors who each received more than $100,000 of compensation from the organization If there is none, enter "None "

(a) Name and address of each independent contractor paid more than $100,000	**(b)** Type of service	**(c)** Compensation

51(d) Total number of other independent contractors each receiving over $100,000 . . . . . ▶

Please Sign Here

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

****** — Signature of officer — 2010-11-23 — Date

EILEEN HARMES SECRETARY — 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)
JEAN SMITH CPA	2010-12-15	☐	

Firm's name (or yours if self-employed), address, and ZIP + 4: KETEL THORSTENSON LLP, PO BOX 3140, RAPID CITY, SD 577093140

EIN ▶

Phone no ▶ (605) 342-5630

May the IRS discuss this return with the preparer shown above? See instructions . . . . . ▶ ☑ Yes ☐ No

Additional Data

Software ID:
Software Version:
EIN: 46-0140864
Name: THE GRAND CHAPTER OF SD OES

Form 990EZ, Part III - Statement of Program Service Accomplishments

Describe what was achieved in carrying out the organization's exempt purposes. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.	Expenses (Required for 501(c)(3) and 501(c)(4) organizations and 4947(a)(1) trusts; optional for others.)	
28 PROVIDE CHARITABLE CONTRIBUTIONS TO THE EASTERN STAR NURSING HOME IN REDFIELD, SD (Grants $ 5,292) If this amount includes foreign grants, check here . . . ▶ ☐	**28a**	5,292
29 PROVIDE CHARITABLE CONTRIBUTIONS TO VARIOUS NOT-FOR-PROFIT ORGANIZATIONS (Grants $ 7,795) If this amount includes foreign grants, check here . . . ▶ ☐	**29a**	7,795
30 PROVIDE SCHOLARSHIPS TO SEMINARY STUDENTS BASED ON NEED (Grants $ 4,000) If this amount includes foreign grants, check here . . . ▶ ☐	**30a**	4,000
PROVIDE EDUCATIONAL SCHOLARSHIPS TO STUDENTS BASED ON NEED AND EASTERN STAR MEMBERSHIP/AFFILIATION-TOTAL 2000 PROVIDE FRATERNAL ACTIVITIES TO MEMBERS OF 9732 (Grants $ 2,000) If this amount includes foreign grants, check here . . . ▶ ☐		11,732

Form 990EZ, Part IV - List of Officers, Directors, Trustees, and Key Employees

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter -0-.)	(D) Contributions to employee benefit plans & deferred compensation	(E) Expense account and other allowances
LARRY HORNSTRA 513 WEST 4TH AVE MITCHELL, SD 57301	WORTHYGRDPAT 0	0		500
HELEN ALLEN 513 WEST 4TH AVE MITCHELL, SD 57301	GRDCONDUCT 0	0		650
EILEEN HARMES 513 WEST 4TH AVE MITCHELL, SD 57301	SECRETARY 0	4,063		
JOYCE JONES 513 WEST 4TH AVE MITCHELL, SD 57301	TREASURER 0	0		800
PATRICIA CONGER-SWEANEY 513 WEST 4TH AVE MITCHELL, SD 57301	WORTHYGRDMAT 0	0		1,250
TERI PARLET 513 WEST 4TH AVE MITCHELL, SD 57301	ASSOCGRDMAT 0	0		750
JACK FRANZ 513 WEST 4TH AVE MITCHELL, SD 57301	ASSOCGRDPAT 0	0		300
GAYLE PARMETER 513 WEST 4TH AVE MITCHELL, SD 57301	ASSOCGRDCOND 0	0		650

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TY 2009 Compensation Explanation

Name: THE GRAND CHAPTER OF SD OES

EIN: 46-0140864

Person Name	Explanation
LARRY HORNSTRA	
HELEN ALLEN	
EILEEN HARMES	
JOYCE JONES	
PATRICIA CONGERSWEANEY	
TERI PARLET	
JACK FRANZ	
GAYLE PARMETER	

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TY 2009 Grants and Similar Amounts Paid Schedule

Name: THE GRAND CHAPTER OF SD OES

EIN: 46-0140864

Item No.	1
Class of Activity	CONTRIBUTION
Donee's Name	OES NURSING HOME
Donee's Address	126 WEST 12TH AVENUE REDFIELD, SD 57469
Amount (FMV)	
Purpose of Payment to Affiliate	
Relationship	
Description	
Book Value	
How BV Determined	
How FMV Determined	
Date of Gift	

Item No.	2
Class of Activity	CONTRIBUTION
Donee's Name	VARIOUS NOT-FOR-PROFITS
Donee's Address	VARIOUS VARIOUS, SD 57701
Amount (FMV)	
Purpose of Payment to Affiliate	
Relationship	
Description	
Book Value	
How BV Determined	
How FMV Determined	
Date of Gift	

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TY 2009 Other Expenses Schedule

Name: THE GRAND CHAPTER OF SD OES

EIN: 46-0140864

Description	Amount
EXPENSES	
CONVENTION	7,868
INSURANCE	220
COMMITTEE EXPENSES	326
MISCELLANEOUS	68
MEMBERSHIP DUES	4,905