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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, organizations that operate one or more hospital facilities, and certain controlling organizations as defined in section 512(b)(13) must file Form 990 (see instructions)
All other organizations with gross receipts less than $200,000 and total assets less than $500,000 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

2011

Open to Public Inspection

A For the 2011 calendar year, or tax year beginning 09-01-2011 , and ending 08-31-2012

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

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
410 VISTA DRIVE

City or town, state or country, and ZIP + 4
MILLER, SD 57362

D Employer identification number
46-0140864

E Telephone number
(605) 996-7937

F Group Exemption Number ▶

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

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

I Website: ▶ WWW OESHUGS COM

J Tax-Exempt status (check only one) — ☐ 501(c)(3) ☑ 501(c)(10) ◀ (insert no) ☐ 4947(a)(1) or ☐ 527

K Check ▶ ☐ if the organization is not a section 509(a)(3) supporting organization or a section 527 organization **and** its gross receipts are normally **not** more than $50,000 A Form 990-EZ or Form 990 return is not required though Form 990-N (e-postcard) may be required (see instructions) But if the organization chooses to file a return, be sure to file a complete return

L Add lines 5b, 6c, and 7b, to line 9 to determine gross receipts, If gross receipts are $200,000 or more, or if total assets (Part II, line 25, column (B) below) are $500,000 or more, file Form 990 instead of Form 990-EZ ▶ $ 54,297

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

Check if the organization used Schedule O to respond to any question in this Part I . . . . . ☑

Revenue	1	Contributions, gifts, grants, and similar amounts received	1	17,031
	2	Program service revenue including government fees and contracts	2	9,453
	3	Membership dues and assessments	3	25,603
	4	Investment income	4	2,210
	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	Gaming and fundraising events		
	a	Gross income from gaming (attach Schedule G if greater than $15,000) — 6a		
	b	Gross income from fundraising events (not including $ _of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds $15,000) — 6b		
	c	Less direct expenses from gaming and fundraising events — 6c		
	d	Net income or (loss) from gaming and fundraising events (Add lines 6a and 6b and subtract line 6c)	6d	
	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 in Schedule O)	8	
	9	**Total revenue.** Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	54,297
Expenses	10	Grants and similar amounts paid (list in Schedule O)	10	15,824
	11	Benefits paid to or for members	11	
	12	Salaries, other compensation, and employee benefits	12	9,622
	13	Professional fees and other payments to independent contractors	13	3,445
	14	Occupancy, rent, utilities, and maintenance	14	3,752
	15	Printing, publications, postage, and shipping	15	6,102
	16	Other expenses (describe in Schedule O)	16	8,213
	17	**Total expenses.** Add lines 10 through 16	17	46,958
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	7,339
	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	350,518
	20	Other changes in net assets or fund balances (explain in Schedule O)	20	
	21	Net assets or fund balances at end of year Combine lines 18 through 20 ▶	21	357,857

Part II Balance Sheets

Check if the organization used Schedule O to respond to any question in this Part II . . . . . ☐

(See the instructions for Part II)	(A) Beginning of year		(B) End of year
22 Cash, savings, and investments	350,518	22	357,857
23 Land and buildings		23	
24 Other assets (describe in Schedule O)		24	
25 **Total assets**	350,518	25	357,857
26 **Total liabilities** (describe in Schedule O)		26	
27 **Net assets or fund balances** (line 27 of column (B) **must** agree with line 21)	350,518	27	357,857

Part III Statement of Program Service Accomplishments

Check if the organization used Schedule O to respond to any question in this 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 the organization's program service accomplishments for each of its three largest program services, as measured by expenses 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 (describe in Schedule O) (Grants $) If this amount includes foreign grants, check here . . . ☐		**31a**	
32 Total program service expenses (add lines 28a through 31a)		**32**	19,824

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

Check if the organization used Schedule O to respond to any question in this 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
See Additional Data Table				

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

Check if the organization used Schedule O to respond to any question in this Part V . . . . ☐

			Yes	No
33	Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O	33		No
34	Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name Otherwise, explain the change on Schedule O (see instructions)	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, explain in Schedule O 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 during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?	35a		No
b	If 'Yes' to line 35a, has the organization filed a **Form 990-T** for the year? If 'No,' provide an explanation in Schedule O	35b		
c	Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If 'Yes,' complete Schedule C, Part III . .	35c		No
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 tax year 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 did it engage in an excess benefit transaction in a prior year that has not been reported on any of its 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 ▶ KAREN STEPTOE Telephone no ▶ (605) 893-0158			
	Located at ▶ 410 VISTA DRIVE MILLER, SD ZIP + 4 ▶ 57362			
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
44a	Did the organization maintain any donor advised funds? *If "Yes", Form 990 must be completed instead of Form 990-EZ.*	44a		No
b	Did the organization operate one or more hospital facilities during the year? *If 'Yes,' Form 990 must be completed instead of Form990-EZ*	44b		No
c	Did the organization receive any payments for indoor tanning services during the year?	44c		No
d	If 'Yes' to line 44c, has the organization filed a Form 720 to report these payments? *If 'No,' provide an explanation in Schedule O*	44d		
45a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	45a		No
45b	Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If 'Yes,' Form 990 and Schedule R may need to be completed instead of Form990-EZ (see instructions)	45b		

		Yes	No
46 Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	**46**		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 47-49b and 52.

Check if the organization used Schedule O to respond to any question in this Part VI . . . . . ☐

			Yes	No
47	Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II	**47**		
48	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	**48**		
49a	Did the organization make any transfers to an exempt non-charitable related organization?	**49a**		
b	If "Yes," was the related organization a section 527 organization?	**49b**		

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

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

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

52 Did the organization complete Schedule A? **NOTE:** All Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A . . . . . ☐ **Yes** ☐ **No**

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	****** Signature of officer	2012-10-25 Date
	KAREN STEPTOE SECRETARY Type or print name and title	

Paid Preparer's Use Only	Preparer's signature: JEAN SMITH CPA	Date 2012-12-10	Check if self-employed ☐	Preparer's taxpayer identification number (See instructions)
	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 990-EZ, Special Condition Description:

Special Condition Description

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 $ 7,025) If this amount includes foreign grants, check here . . . ▶ ☐	**28a**	7,025
29 PROVIDE CHARITABLE CONTRIBUTIONS TO VARIOUS NOT-FOR-PROFIT ORGANIZATIONS AND TO SD DENTAL ASSOCIATION TO ASSIST CHILDREN WITH ORTHODONTIC COSTS BASED ON FINANCIAL NEED AND EXPENDITURES INCURRED) (Grants $ 2,199) If this amount includes foreign grants, check here . . . ▶ ☐	**29a**	2,199
30 PROVIDE SCHOLARSHIPS TO SEMINARY STUDENTS AND COLLEGE STUDENTS IN NEED (Grants $ 6,600) If this amount includes foreign grants, check here . . . ▶ ☐	**30a**	6,600
PROVIDE FRATERNAL ACTIVITIES TO MEMBERS IN THE AMOUNT OF 4000 (Grants $) If this amount includes foreign grants, check here . . . ▶ ☐		4,000

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
HELEN ALLEN 513 WEST 4TH AVE MITCHELL, SD 57301	WORTHY GRAND 6 00	0		
KENNY IRELAND 513 WEST 4TH AVE MITCHELL, SD 57301	ASSOC GRAND 4 00	0		
JOYCE JONES 513 WEST 4TH AVE MITCHELL, SD 57301	TREASURER 6 00	0		
KRISTIE ERICKSON 513 WEST 4TH AVE MITCHELL, SD 57301	ASSOC GRAND 4 00	0		
KAREN STEPTOE 513 WEST 4TH AVE MITCHELL, SD 57301	GRAND SECRET 4 00	4,400		
GAYLE PARMETER 513 WEST 4TH AVE MITCHELL, SD 57301	ASSOC GRAND 4 00	0		
BILL CAREY 513 WEST 4TH AVE MITCHELL, SD 57301	WORTHY GRAND 6 00	0		
BONNIE KOCH 513 WEST 4TH AVE MITCHELL, SD 57301	GRAND CONDUC 6 00	0		

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SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

OMB No 1545-0047

2011

Open to Public Inspection

Name of the organization
THE GRAND CHAPTER OF SD OES

Employer identification number
46-0140864

Identifier	Return Reference	Explanation
GRANTS AND SIMILAR AMTS PAID TO INDIVIDUALS	FORM 990-EZ, PART I, LINE 10	NONE SCHOLARSHIP 08/30/2012 6,600 0 0
GRANTS AND SIMILAR AMTS PAID TO ORGANIZATIONS	FORM 990-EZ, PART I, LINE 10	OES NURSING HOME CONTRIBUTION 08/31/2012 126 WEST 12TH AVENUE REDFIELD, SD 57469 7,025 0 0
OTHER EXPENSES	FORM 990-EZ, PART I, LINE 16	EXPENSES INFORMATION TECHNOLOGY 168 CONVENTION 5,850 INSURANCE 220 COMMITTEE EXPENSES 77 MISCELLANEOUS 446 MEMBERSHIP DUES 1,452 TOTAL 8,213
PRIMARY EXEMPT PURPOSE	FORM 990-EZ, PART III	PROVIDE FRATERNAL ACTIVITIES TO MEMBERS AND SUPPORT CHARITABLE GIVING AND SCHOLARSHIP OPPORTUNITIES IDENTIFIED BY MEMBERS TO INCLUDE THE EASTERN STAR NURSING HOME
ALL OTHER ACCOMPLISHMENT	FORM 990-EZ, PART III, LINE 31	PROVIDE FRATERNAL ACTIVITIES TO MEMBERS IN THE AMOUNT OF 4000

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TY 2011 Compensation Explanation

Name: THE GRAND CHAPTER OF SD OES

EIN: 46-0140864

Person Name	Explanation
HELEN ALLEN	
KENNY IRELAND	
JOYCE JONES	
KRISTIE ERICKSON	
KAREN STEPTOE	
GAYLE PARMETER	
BILL CAREY	
BONNIE KOCH	