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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

2012

Open to Public Inspection

A For the 2012 calendar year, or tax year beginning 09-01-2012, and ending 08-31-2013

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

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)

☐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

\$ 57,922

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	19,461
	2	Program service revenue including government fees and contracts	8,669
	3	Membership dues and assessments	22,664
	4	Investment income	7,128
	5a	Gross amount from sale of assets other than inventory	5c
	5b	Less cost or other basis and sales expenses	
	5c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	
	6	Gaming and fundraising events	6d
	6a	Gross income from gaming (attach Schedule G if greater than \$15,000)	
	6b	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)	
Expenses	6c	Less direct expenses from gaming and fundraising events	
	6d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	
	7a	Gross sales of inventory, less returns and allowances	7c
	7b	Less cost of goods sold	
	7c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	
	8	Other revenue (describe in Schedule O)	8
	9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	57,922
	10	Grants and similar amounts paid (list in Schedule O)	23,314
	11	Benefits paid to or for members	11
	12	Salaries, other compensation, and employee benefits	9,642
Net Assets	13	Professional fees and other payments to independent contractors	3,498
	14	Occupancy, rent, utilities, and maintenance	3,386
	15	Printing, publications, postage, and shipping	5,017
	16	Other expenses (describe in Schedule O)	9,019
	17	Total expenses. Add lines 10 through 16	53,876
	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	4,046
	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)	357,857
	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	361,903

Part II

Balance Sheets (see the instructions for Part II)

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

	(A) Beginning of year		(B) End of year
22 Cash, savings, and investments	357,857	22	361,903
23 Land and buildings		23	
24 Other assets (describe in Schedule O)		24	
25 Total assets	357,857	25	361,903
26 Total liabilities (describe in Schedule O)		26	
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	357,857	27	361,903

Part III

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

Check if the organization used Schedule O to respond to any question in this Part III

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)

3226,774

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

Part IV

List of Officers, Directors, Trustees, and Key Employees (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 title	(b) Average hours per week devoted to position	(c)Reportable compensation (Forms W-2/1099-MISC) (if not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
See Additional Data Table				

Form 990-EZ (2012)

Part V

Other Information (Note the Schedule A and personal benefit contract 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
35a	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)? 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.	42b	No
c	At any time during the calendar year, did the organization maintain an office outside the U S ? If "Yes," enter the name of the foreign country	42c	No
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 during the year? 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 Form 990-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 Form 990-EZ (see instructions)	45b	No

		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		No

Part VI

Section 501(c)(3) organizations only

All section 501(c)(3) organizations must answer questions 47-49b and 52, and complete the tables for lines 50 and 51

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		
48	Is the organization a school as 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?		
49b	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 title of each employee paid more than \$100,000	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation

f	Total number of other employees paid over \$100,000	▶	
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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.	▶	
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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
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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	*****	2014-04-07			
	Signature of officer	Date			
Paid Preparer Use Only	KAREN STEPTOE SECRETARY				
	Type or print name and title				
	Print/Type preparer's name	Preparer's signature JEAN SMITH CPA	Date 2014-04-07	Check ☐ if self-employed	PTIN
	Firm's name ▶ KETEL THORSTENSON LLP			Firm's EIN ▶	
Firm's address ▶ PO BOX 3140 RAPID CITY, SD 577093140			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 \$ 6,282) If this amount includes foreign grants, check here . . . ☐	28a	6,282
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 \$ 11,232) If this amount includes foreign grants, check here . . . ☐	29a	11,232
30 PROVIDE SCHOLARSHIPS TO SEMINARY STUDENTS AND COLLEGE STUDENTS IN NEED (Grants \$ 5,800) If this amount includes foreign grants, check here . . . ☐	30a	5,800
PROVIDE FRATERNAL ACTIVITIES TO MEMBERS IN THE AMOUNT OF 3,460 (Grants \$) If this amount includes foreign grants, check here . . . ☐		3,460

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

(a) Name and title	(b) Average hours per week devoted to position	(c)Reportable compensation (Forms W-2/1099-MISC) (if not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
RUBY SANFTNER  ASSOC GRAND	4 00	0		650
KENNY IRELAND  WORTHY GRAND	6 00	0		500
ELLEN HELMING  GRAND TREASU	6 00	0		800
KRISTIE ERICKSON  GRAND CONDUCT	6 00	0		650
KAREN STEPTOE  GRAND SECRET	4 00	4,063		
GAYLE PARMETER  WORTHY GRAND	6 00	0		1,250
BONNIE KOCH  ASSOC GRAND	4 00	0		750
DAVID TRUE  ASSOC GRAND	4 00	0		300

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

2012**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 08/30/2013 5,800 0 0
GRANTS AND SIMILAR AMTS PAID TO ORGANIZATIONS	FORM 990-EZ, PART I, LINE 10	OES NURSING HOME CONTRIBUTION 08/30/2013 126 WEST 12TH AVENUE REDFIELD, SD 57469 6,282 0 0 SD DENTAL ASSOCIATION CONTRIBUTION 804 NORTH EUCLID AVENUE PIERRE, SD 57501 5,640 0 0 VAR IOUS NOT-FOR-PROFITS CONTRIBUTION VARIOUS VARIOUS, SD 57701 5,592 0 0
OTHER EXPENSES	FORM 990-EZ, PART I, LINE 16	EXPENSES INFORMATION TECHNOLOGY 118 CONVENTION 5,630 INSURANCE 220 COMMITTEE EXPENSES 89 M ISCELLANEOUS 289 MEMBERSHIP DUES 2,673 TOTAL 9,019
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 3,460

TY 2012 Compensation Explanation**Name:** THE GRAND CHAPTER OF SD OES**EIN:** 46-0140864

Person Name	Explanation
RUBY SANFTNER	
KENNY IRELAND	
ELLEN HELMING	
KRISTIE ERICKSON	
KAREN STEPTOE	
GAYLE PARMETER	
BONNIE KOCH	
DAVID TRUE	