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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 private foundation)

Do not enter Social Security numbers on this form as it may be made public. By law, the IRS generally cannot redact the information on the form.

Information about Form 990-EZ and its instructions is at www.irs.gov/form990.

OMB No 1545-1150

2013

Open to Public Inspection

A For the 2013 calendar year, or tax year beginning 09-01-2013, and ending 08-31-2014

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 province, country, and ZIP or foreign postal code
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 Form of organization ☒ Corporation ☐ Trust ☐ Association ☐ Other _____

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, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ. \$ 51,030

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	16,013
	2	Program service revenue including government fees and contracts	2	12,136
	3	Membership dues and assessments	3	22,331
	4	Investment income	4	550
	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	51,030
Expenses	10	Grants and similar amounts paid (list in Schedule O)	10	43,776
	11	Benefits paid to or for members	11	
	12	Salaries, other compensation, and employee benefits	12	8,816
	13	Professional fees and other payments to independent contractors	13	1,738
	14	Occupancy, rent, utilities, and maintenance	14	3,605
	15	Printing, publications, postage, and shipping	15	6,132
	16	Other expenses (describe in Schedule O)	16	7,533
	17	Total expenses. Add lines 10 through 16	17	71,600
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	-20,570
	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	361,903
	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	341,333

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	361,903	22	341,333
23 Land and buildings		23	
24 Other assets (describe in Schedule O)		24	
25 Total assets	361,903	25	341,333
26 Total liabilities (describe in Schedule O)		26	
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	361,903	27	341,333

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

29

(Grants \$) If this amount includes foreign grants, check here

30

(Grants \$) If this amount includes foreign grants, check here

31 Other program services (describe in Schedule O)
(Grants \$) If this amount includes foreign grants, check here

32 Total program service expenses (add lines 28a through 31a)

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

28a

29a

30a

31a

32 49,440

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 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				

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	(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 business address of each independent contractor	(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	*****	2014-12-10				
	Signature of officer	Date				
Paid Preparer Use Only	KAREN STEPTOE SECRETARY					
	Type or print name and title					
	Print/Type preparer's name JEAN SMITH CPA	Preparer's signature	Date 2014-12-10	Check ☐ if self-employed	PTIN P00479382	
	Firm's name ▶ KETEL THORSTENSON LLP			Firm's EIN ▶ 46-0257538		
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 \$ 346) If this amount includes foreign grants, check here . . . ☐		28a	346
29 PROVIDE CHARITABLE CONTRIBUTIONS TO VARIOUS NOT-FOR-PROFIT ORGANIZATIONS AND TO ASSISTING CHILDREN TO SMILE, INC TO ASSIST CHILDREN WITH ORTHODONTIC COSTS BASED ON FINANCIAL NEED AND EXPENDITURES INCURRED (Grants \$ 37,430) If this amount includes foreign grants, check here . . . ☐		29a	37,430
30 PROVIDE SCHOLARSHIPS TO SEMINARY STUDENTS AND COLLEGE STUDENTS IN NEED (Grants \$ 6,000) If this amount includes foreign grants, check here . . . ☐		30a	6,000
PROVIDE FRATERNAL ACTIVITIES TO MEMBERS IN THE AMOUNT OF 5,664 (Grants \$) If this amount includes foreign grants, check here . . . ☐			5,664

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
SANDY VANNEMAN ASSOC GRAND	4 00	0		500
PERRY ANDERSON WORTHY GRAND	6 00	0		350
ELLEN HELMING GRAND TREASU	6 00	0		800
RUBY SANFTNER GRAND CONDUCT	6 00	0		500
KAREN STEPTOE GRAND SECRET	4 00	4,063		
BONNIE KOCH WORTHY GRAND	6 00	0		1,100
KRISTIE ERICKSON ASSOC GRAND	4 00	0		600
DAVID TRUE ASSOC GRAND	4 00	0		150

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.
 Information about Schedule O (Form 990 or 990-EZ) and its instructions is at
www.irs.gov/form990.

OMB No 1545-0047

2013

Open to Public
 Inspection

Name of the organization
 THE GRAND CHAPTER OF SD OES

Employer identification number

 46-0140864

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990-EZ, PART I, LINE 10	NONE SCHOLARSHIP 08/30/2014 6,000 0 0
FORM 990-EZ, PART I, LINE 10	ASSISTING CHILDREN TO SMILE, INC CONTRIBUTION 410 VISTA DRIVE MILLER, SD 57362 34,208 0 0
FORM 990-EZ, PART I, LINE 16	EXPENSES INFORMATION TECHNOLOGY 118 CONVENTION 6,395 INSURANCE 220 COMMITTEE EXPENSES 60 MISCELLANEOUS 228 MEMBERSHIP DUES 512 TOTAL 7,533
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
FORM 990-EZ, PART III, LINE 31	PROVIDE FRATERNAL ACTIVITIES TO MEMBERS IN THE AMOUNT OF 5,664

TY 2013 Compensation Explanation

Name: THE GRAND CHAPTER OF SD OES

EIN: 46-0140864

Person Name	Explanation
SANDY VANNEMAN	
PERRY ANDERSON	
ELLEN HELMING	
RUBY SANFTNER	
KAREN STEPTOE	
BONNIE KOCH	
KRISTIE ERICKSON	
DAVID TRUE	