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Return of Organization Exempt From Income Tax

2014

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

- Do not enter social security numbers on this form as it may be made public.
- Information about Form 990-EZ and its instructions is at www.irs.gov/form990.

A For the 2014 calendar year, or tax year beginning May 1, 2014, and ending Apr 31, 2015

B Check if applicable

- Address change
- Name change
- Initial return
- Final return/terminated
- Amended return
- Application pending

C Name of organization

Aberdeen Moose Lodge #590 Loyal Order of Moose

Number and street (or P.O. box, if mail is not delivered to street address)

Room/suite

410 9th Ave SW

City or town, state or province, country, and ZIP or foreign postal code

Aberdeen, SD 57401-5932

D Employer identification number

46-0159830

E Telephone number

605-225-5185

F Group Exemption

Number ► 0002G Accounting Method: Cash Accrual Other (specify) ► _____

I Website: ► _____

J Tax-exempt status (check only one) — 501(c)(3) 501(c) () ◀ (insert no.) 4947(a)(1) or 527K 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. ► \$ _____

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

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 <u>10612</u>
	2 Program service revenue including government fees and contracts	2 <u>74336</u>
	3 Membership dues and assessments	3 <u>2360</u>
	4 Investment income	4 <u>8</u>
	5a Gross amount from sale of assets other than inventory	5a <u>5a</u>
	b Less: cost or other basis and sales expenses	5b <u>5b</u>
	c Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c <u>∅</u>
	6 Gaming and fundraising events	
	a Gross income from gaming (attach Schedule G if greater than \$15,000)	6a <u>26060</u>
Expenses	b Gross income from fundraising events (not including \$ <u>10612</u>) 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 <u>19509</u>
	c Less: direct expenses from gaming and fundraising events	6c <u>17611</u>
	d Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d <u>27958</u>
	7a Gross sales of inventory, less returns and allowances	7a <u>7a</u>
	b Less: cost of goods sold	7b <u>7b</u>
	c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c <u>∅</u>
	8 Other revenue (describe in Schedule O)	8 <u>∅</u>
	9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9 <u>115274</u>
	10 Grants and similar amounts paid (list in Schedule O)	10 <u>2223</u>
Net Assets	11 Benefits paid to or for members	11 <u>∅</u>
	12 Salaries, other compensation, and employee benefits	12 <u>29047</u>
	13 Professional fees and other payments to independent contractors	13 <u>3456</u>
	14 Occupancy, rent, utilities, and maintenance	14 <u>27124</u>
	15 Printing, publications, postage, and shipping	15 <u>2382</u>
	16 Other expenses (describe in Schedule O)	16 <u>49519</u>
	17 Total expenses. Add lines 10 through 16	17 <u>113757</u>
Net Assets	18 Excess or (deficit) for the year (Subtract line 17 from line 9)	18 <u>1523</u>
	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 <u>347401</u>
	20 Other changes in net assets or fund balances (explain in Schedule O)	20 <u>∅</u>
	21 Net assets or fund balances at end of year. Combine lines 18 through 20	21 <u>348924</u>

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	15570	13953
23	Land and buildings	329378	329378
24	Other assets (describe in Schedule O)	7244	7245
25	Total assets	352192	350576
26	Total liabilities (describe in Schedule O)	4791	1652
27	Net assets or fund balances (line 27 of column (B) must agree with line 21) . . .	347401	348924

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? Fraternalism

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.

Expenses

(Required for section 501(c)(3) and 501(c)(4) organizations; optional for others.)

28 The organization unites its members in the bonds of fraternity, benevolence and charity. This is accomplished through a year round schedule of social and recreational activities for the membership and their families - estimated 126

(Grants \$) If this amount includes foreign grants, check here ▶ 28a

29

(Grants \$) If this amount includes foreign grants, check here . . . ► **29a**

30

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

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
Timothy Kearns, Governor	25	Ø	Ø	Ø
Phil Davis, Jr. Governor	2	Ø	Ø	Ø
Kelly Brugman, Past Governor	2	Ø	Ø	Ø
Barry Parkin, Administrator	20	Ø	Ø	Ø
Mark Rahm, Prelate	2	Ø	Ø	Ø
Nick Westphal, Trustee	10	Ø	Ø	Ø
Lexie Skinner, Lodge Manager	40	21120	Ø	Ø

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

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

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

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

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

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

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

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

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 ► _____ 40b

b Section 501(c)(3), 501(c)(4), and 501(c)(29) 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), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 40b

d Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization 40b

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

41 List the states with which a copy of this return is filed ► South Dakota

42a The organization's books are in care of ► Kelly Brugman
Located at ► 410 9th Ave SW Aberdeen SD

Telephone no. ► 605-225-5185
ZIP + 4 ► 57401

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 FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).

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: ► _____

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

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

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

c Did the organization receive any payments for indoor tanning services during the year? 44c

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

b 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

	Yes	No
33		✓
34		✓
35a		✓
35b		
35c		✓
36		✓
37a		∅
37b		✓
38a		✓
38b		
39a		
39b		
40b		
40e		
42b		✓
42c		✓
44a		✓
44b		✓
44c		✓
44d		
45a		✓
45b		✓

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	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
		46	✓

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

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	<input type="checkbox"/> Yes	<input type="checkbox"/> No
48	Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	47	
49a	Did the organization make any transfers to an exempt non-charitable related organization?	48	
b	If "Yes," was the related organization a section 527 organization?	49a	
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."	49b	

(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 ►

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 ►

52	Did the organization complete Schedule A? Note. All section 501(c)(3) organizations must attach a completed Schedule A ►	<input type="checkbox"/> Yes	<input type="checkbox"/> 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	<i>Kelly R Brugman</i>	<i>11/14/15</i>
	Signature of officer	Date

<i>Kelly R Brugman, Past Governor</i>
Type or print name and title

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ►		Firm's EIN ►		
	Firm's address ►		Phone no.		

May the IRS discuss this return with the preparer shown above? See instructions ► Yes No

SCHEDULE G
(Form 990 or 990-EZ)Department of the Treasury
Internal Revenue Service**Supplemental Information Regarding Fundraising or Gaming Activities**

Complete if the organization answered "Yes" to Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.

► Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2014Open to Public
Inspection

Name of the organization

Aberdeen Moose Lodge #590 Loyal Order of Moose

Employer identification number

46-0159830

Part I Fundraising Activities. Complete if the organization answered "Yes" to Form 990, Part IV, line 17.

Form 990-EZ filers are not required to complete this part.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- a Mail solicitations
- b Internet and email solicitations
- c Phone solicitations
- d In-person solicitations
- e Solicitation of non-government grants
- f Solicitation of government grants
- g Special fundraising events

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? Yes No

b If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
1		Yes	No			
2						
3						
4						
5						
6						
7						
8						
9						
10						
Total						

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

Part II Fundraising Events. Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1 <u>Charity Night</u> (event type)	(b) Event #2 <u>Spring Fever</u> (event type)	(c) Other events (total number)	(d) Total events (add col. (a) through col. (c))
Revenue	1 Gross receipts	9407	2471		11878
	2 Less: Contributions				
	3 Gross income (line 1 minus line 2)	9407	2471		11878
Direct Expenses	4 Cash prizes	225			225
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses	1381	1386		2767
	10 Direct expense summary. Add lines 4 through 9 in column (d) ►				2992
	11 Net income summary. Subtract line 10 from line 3, column (d) ►				8886

Part III Gaming. Complete if the organization answered "Yes" to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
Revenue	1 Gross revenue	15906	503	9652	26060
Direct Expenses	2 Cash prizes	70		2887	3057
	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses	7513	52	2493	10058
	6 Volunteer labor	<input checked="" type="checkbox"/> Yes 100 % <input type="checkbox"/> No	<input checked="" type="checkbox"/> Yes 100 % <input type="checkbox"/> No	<input checked="" type="checkbox"/> Yes 100 % <input type="checkbox"/> No	
	7 Direct expense summary. Add lines 2 through 5 in column (d) ►				13115
	8 Net gaming income summary. Subtract line 7 from line 1, column (d) ►				16003

9 Enter the state(s) in which the organization conducts gaming activities: South Dakota

a Is the organization licensed to conduct gaming activities in each of these states? Yes No
b If "No," explain:

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? . . . Yes No
b If "Yes," explain:

11 Does the organization conduct gaming activities with nonmembers? Yes No

12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? Yes No

13 Indicate the percentage of gaming activity conducted in:

a The organization's facility 13a 100 %

b An outside facility 13b %

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name ► *Kelly Brugman, Post Governor*

Address ► *410 9th Ave SW Aberdeen, SD 57401*

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? Yes No

b If "Yes," enter the amount of gaming revenue received by the organization ► \$ and the amount of gaming revenue retained by the third party ► \$

c If "Yes," enter name and address of the third party:

Name ►

Address ►

16 Gaming manager information:

Name ► *Kelly Brugman, Post Governor*

Gaming manager compensation ► \$

Description of services provided ► *Administration*

Director/officer

Employee

Independent contractor

17 Mandatory distributions:

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? Yes No

b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ► \$

Part IV Supplemental Information. Provide the explanations required by Part I, line 2b, columns (iii) and (v), and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information (see instructions).

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 990-EZ 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

2015Open to Public
Inspection

Name of the organization

Aberdeen Moose Lodge #590 Loyal Order of Moose

Employer Identification number

46-0159830

Line 10 Moose Charities \$ 2223

Line 16	Cost of Goods Sold	\$ 28953
	Supplies & Misc Expense	62
	Social Qtrs Supplies	1159
	Kitchen Supplies	1299
	General Administrative	<u>18046</u>
		\$ 49519

Line 24	Social Quarters Inventory	\$ 5075
	Kitchen Inventory	1590
	Gaming Inventory	<u>580</u>
		\$ 7245

Line 26	Accounts Payable	\$ 782
	Due to Other Fraternal Units	<u>870</u>
		<u>1652</u>