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Form **990-EZ**

Short Form

Return of Organization Exempt From Income Tax

OMB No. 1545-1150

2015

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

Open to Public Inspection

▶ 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.

Department of the Treasury
Internal Revenue Service

A For the 2015 calendar year, or tax year beginning May 1, 2015, and ending Apr 30, 2016

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): 410 9th Ave SW
 Room/suite: _____
 City or town, state or province, country, and ZIP or foreign postal code: Aberdeen, SD 57401

D Employer identification number: 46-0159830

E Telephone number: 605-225-5185

F Group Exemption Number ▶ 0002

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: ▶ _____

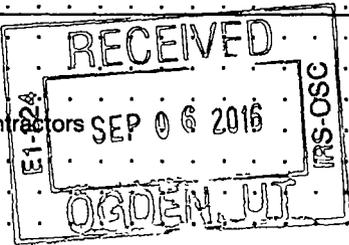
J Tax-exempt status (check only one) - 501(c)(3) 501(c) () ◀ (insert no.) 4947(a)(1) or 527

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. ▶ \$ _____

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

| | | 1 | 2 | 3 | 4 | 5a | 5b | 5c | 6a | 6b | 6c | 6d | 7a | 7b | 7c | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | | |
|------------|--|--|---|-------|---|----|----|----|-------|-------|----|-------|----|----|----|---|---|----|----|----|----|----|----|----|----|----|----|----|----|--|--|
| Revenue | 1 | Contributions, gifts, grants, and similar amounts received | | 11251 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 2 | Program service revenue including government fees and contracts | | 86890 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 3 | Membership dues and assessments | | 2772 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 4 | Investment income | | 10 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 5a | Gross amount from sale of assets other than inventory | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | b | Less: cost or other basis and sales expenses | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | c | Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) | | | | | | | 0 | | | | | | | | | | | | | | | | | | | | | | |
| | 6 | Gaming and fundraising events | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | a | Gross income from gaming (attach Schedule G if greater than \$15,000) | | | | | | | | 31560 | | | | | | | | | | | | | | | | | | | | | |
| | b | Gross income from fundraising events (not including \$ 11251 of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000) | | | | | | | | 11998 | | | | | | | | | | | | | | | | | | | | | |
| c | Less: direct expenses from gaming and fundraising events | | | | | | | | 17953 | | | | | | | | | | | | | | | | | | | | | | |
| d | Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c) | | | | | | | | | | | 25605 | | | | | | | | | | | | | | | | | | | |
| 7a | Gross sales of inventory, less returns and allowances | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| b | Less: cost of goods sold | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| c | Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 8 | Other revenue (describe in Schedule O) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 9 | Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Expenses | 10 | Grants and similar amounts paid (list in Schedule O) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 11 | Benefits paid to or for members | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 12 | Salaries, other compensation, and employee benefits | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 13 | Professional fees and other payments to independent contractors | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 14 | Occupancy, rent, utilities, and maintenance | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 15 | Printing, publications, postage, and shipping | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 16 | Other expenses (describe in Schedule O) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 17 | Total expenses. Add lines 10 through 16 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Net Assets | 18 | Excess or (deficit) for the year (Subtract line 17 from line 9) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 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) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 20 | Other changes in net assets or fund balances (explain in Schedule O) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 21 | Net assets or fund balances at end of year. Combine lines 18 through 20 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |



SCANNED SEP 26 2016

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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 | 13953 | 22 26858 |
| 23 Land and buildings | 329378 | 23 337804 |
| 24 Other assets (describe in Schedule O) | 7245 | 24 7089 |
| 25 Total assets | 350576 | 25 371751 |
| 26 Total liabilities (describe in Schedule O) | 1652 | 26 1948 |
| 27 Net assets or fund balances (line 27 of column (B) must agree with line 21) | 348924 | 27 373699 |

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

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

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.

| | |
|---|-----|
| 28 <u>The organization unites its members in the bonds of fraternity, benevolence, and charity. This is accomplished thru a year round schedule of events, social and recreational activities for the</u> (Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/> | 28a |
| 29 <u>membership and their families. estimated 134</u> (Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/> | 29a |
| 30 (Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/> | 30a |
| 31 Other program services (describe in Schedule O) (Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/> | 31a |
| 32 Total program service expenses (add lines 28a through 31a) | 32 |

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 |
|-------------------------------|--|--|---|--|
| Richard Davis, Governor | 25 | 0 | 0 | 0 |
| Barry Parkin, Jr. Governor | 6 | 0 | 0 | 0 |
| Timothy Kearns, Past Governor | 20 | 0 | 0 | 0 |
| Kelly Brugman, Administrator | 25 | 0 | 0 | 0 |
| George Lemer, Prelate | 2 | 0 | 0 | 0 |
| Mike Denought, Treasurer | 10 | 0 | 0 | 0 |
| Doug Bruse, Trustee | 20 | 0 | 0 | 0 |
| Brian Smith, Trustee | 20 | 0 | 0 | 0 |
| Ron Beckler, Trustee | 7 | 0 | 0 | 0 |
| | | | | |
| | | | | |
| | | | | |

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

Table with columns for question number, question text, and Yes/No checkboxes. Includes questions 33 through 45b regarding organizational activities, financials, and compliance.

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**

| | |
|-----|----|
| Yes | 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

| | | | | |
|--|------------|-----|--|----|
| 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 | Yes | | No |
| 48 Is the organization a school as 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 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 ▶ 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 | ▶ <u>Kelly R. Brugman</u> Signature of officer | ▶ <u>8/15/16</u> Date |
| | ▶ <u>Kelly R. Brugman Administrator</u> 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 ▶ | Firm's 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" on 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

2015

Open 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" on 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 |
|---|---------------|--|----|-----------------------------------|---|---|
| | | Yes | No | | | |
| 1 | | | | | | |
| 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" on 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 <i>Charity Night</i> (event type) | (b) Event #2 <i>Legion Turkey Shoot</i> (event type) | (c) Other events (total number) | (d) Total events (add col. (a) through col. (c)) |
|-----------------|--|---|--|------------------------------------|---|
| Revenue | 1 | Gross receipts | 4943 | 64 | 5007 |
| | 2 | Less: Contributions | | | |
| | 3 | Gross income (line 1 minus line 2) | 4943 | 64 | 5007 |
| Direct Expenses | 4 | Cash prizes | | | |
| | 5 | Noncash prizes | | | |
| | 6 | Rent/facility costs | | | |
| | 7 | Food and beverages | | | |
| | 8 | Entertainment | | | |
| | 9 | Other direct expenses | 1086 | 344 | 1430 |
| | 10 | Direct expense summary. Add lines 4 through 9 in column (d) ▶ | | | |
| 11 | Net income summary. Subtract line 10 from line 3, column (d) ▶ | | | | 3577 |

Part III Gaming. Complete if the organization answered "Yes" on 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 | 16453 | 2865 | 14604 | 31560 |
| Direct Expenses | 2 | Cash prizes | 750 | | | 750 |
| | 3 | Noncash prizes | | | | |
| | 4 | Rent/facility costs | | | | |
| | 5 | Other direct expenses | 3171 | 1747 | 7795 | 12713 |
| | 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) ▶ | | | | 13463 |
| | 8 | Net gaming income summary. Subtract line 7 from line 1, column (d) ▶ | | | | 18097 |

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

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 Administrator*
 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, Administrator*
 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

2015

**Open to Public
Inspection**

Name of the organization

Aberdeen Moose Lodge #590 Loyal Order of Moose

Employer identification number

46-0159830

| | | | |
|------------------------------------|--|------------------|-----------|
| Line 10: Moose Charities | | \$ 746.00 | |
| Line 16: Cost of Goods Sold | | \$ 3,258.00 | |
| Supplies & Misc Exp | | 683.00 | |
| Social Quarters Supplies | | 2107.00 | |
| Kitchen Supplies | | 2811.00 | |
| General Administrative | | <u>12,728.00</u> | |
| | | | 50,915.00 |
| Line 24: Social Quarters Inventory | | \$ 5,075.00 | |
| Kitchen Inventory | | 1,434.00 | |
| Gaming Inventory | | <u>580.00</u> | |
| | | | 7,089.00 |
| Line 26: Accounts Payable | | -2,675.00 | |
| Due to Other Fraternal Units | | <u>727.00</u> | |
| | | | -1,948.00 |