

C&F
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Form 990-EZ

2949232817500 8

OMB No 1545-1150

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 foundations)

2017

Open to Public
InspectionDepartment of the Treasury
Internal Revenue Service

- Do not enter social security numbers on this form as it may be made public.
- Go to www.irs.gov/Form990EZ for instructions and the latest information.

A For the 2017 calendar year, or tax year beginning		, 2017, and ending	, 20
<input checked="" type="checkbox"/> Check if applicable <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending		C Name of organization GRAND COUNCIL OF KENTUCKY- RSM Number and street (or P O box, if mail is not delivered to street address) 400 NORTH FOURTH STREET City or town, state or province, country, and ZIP or foreign postal code DANVILLE, KY 40422	
		D Employer identification number 61-0326335 E Telephone number (859) 209-4120 F Group Exemption Number ► 08	
G Accounting Method <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual Other (specify) ► 		H Check ► <input checked="" type="checkbox"/> 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) — <input type="checkbox"/> 501(c)(3) <input checked="" type="checkbox"/> 501(c) () □ (insert no) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527			
K Form of organization <input type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> 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 <input type="checkbox"/>			
Revenue	1 Contributions, gifts, grants, and similar amounts received	1	
	2 Program service revenue including government fees and contracts	2	
	3 Membership dues and assessments	3	35,569
	4 Investment income	4	4,943
	5a Gross amount from sale of assets other than inventory	5a	34,403
	b Less cost or other basis and sales expenses	5b	31,534
	c Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	2,869
	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	17,859	
9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	61,240	
Expenses	10 Grants and similar amounts paid (list in Schedule O)	10	
	11 Benefits paid to or for members	11	
	12 Salaries, other compensation, and employee benefits	12	8,700
	13 Professional fees and other payments to independent contractors	13	7,063
	14 Occupancy, rent, utilities, and maintenance	14	4,547
	15 Printing, publications, postage, and shipping	15	3,750
	16 Other expenses (describe in Schedule O)	16	46,186
17 Total expenses. Add lines 10 through 16	17	70,246	
Net Assets	18 Excess or (deficit) for the year (Subtract line 17 from line 9)	18	-9,006
	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	155,494
	20 Other changes in net assets or fund balances (explain in Schedule O)	20	3,642
	21 Net assets or fund balances at end of year. Combine lines 18 through 20	21	150,130

For Paperwork Reduction Act Notice, see the separate instructions.

Cat No 10642I

Form 990-EZ (2017)

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	155,845	22 151,142
23 Land and buildings	1,329	23 958
24 Other assets (describe in Schedule O)	686	24 0
25 Total assets	157,860	25 152,100
26 Total liabilities (describe in Schedule O)	2,366	26 1,970
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	155,494	27 150,130

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? _____

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			
(Grants \$) If this amount includes foreign grants, check here . . . ► <input type="checkbox"/>	28a		
29			
(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
JAMES KING				
GRAND RECORDER	15		0	0
NOEL STEWART				
OFFICE SECRETARY	40		0	0
CHARLES DURHAM				
GRAND MASTER	1	0	0	0
THOMAS BUSTLE				
DEPUTY GRAND MASTER	1	0	0	0
MIKE MCQUARRY				
GRAND PRINCIPLE CONDUCTOR OF WORK	1	0	0	0
LARRY CARTE				
GRAND CAPTAIN OF THE GUARD	1	0	0	0
J.B.HITT				
GRAND TREASURER	1	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

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

	Yes	No
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

34	✓
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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

35a	✓
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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

35b	✓
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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

35c	✓
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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

36	✓
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37a Enter amount of political expenditures, direct or indirect, as described in the instructions ► 37a

37a	
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b Did the organization file Form 1120-POL for this year? 37b

37b	✓
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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

38a	✓
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b If "Yes," complete Schedule L, Part II and enter the total amount involved 38b

38b	
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39 Section 501(c)(7) organizations. Enter: 39a

39a	
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a Initiation fees and capital contributions included on line 9 39b

39b	
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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

40b	
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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 40c

40c	
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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 40d

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

40e	✓
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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 40f

40f	
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41 List the states with which a copy of this return is filed 41a

41a	
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42a The organization's books are in care of ► JAMES KING Telephone no. ► (859) 209-4120 Located at ► 400 NORTH FOURTH STREET, DANVILLE, KY ZIP + 4 ► 40422 42b

42b	✓
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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)? 42c

42c	✓
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If "Yes," enter the name of the foreign country: 42d

42d	
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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 United States? If "Yes," enter the name of the foreign country: 42e

42e	
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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

43	
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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

44a	✓
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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

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

44c	✓
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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

44d	✓
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45a Did the organization have a controlled entity within the meaning of section 512(b)(13)? 45a

45a	✓
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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

45b	✓
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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 Yes 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

		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 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."		

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	 Signature of officer JAMES KNG, RECORDER/SECRETARY Type or print name and title	11-13-18 Date
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Paid Preparer Use Only	Print/Type preparer's name LAFE WHEELER, CPA	Preparer's signature 	Date 11/2/15	Check <input type="checkbox"/> if self-employed	PTIN P00649195
	Firm's name ► WHEELER FINANCIAL SOLUTIONS, PLLC			Firm's EIN ►	20-5421654
	Firm's address ► 535 WELINGTON WAY, STE 240, LEXINGTON, KY 40502			Phone no.	859-219-2400

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

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.
► Go to www.irs.gov/Form990 for the latest information.

OMB No 1545-0047

2017**Open to Public
Inspection**

Name of the organization

GRAND COUNCIL OF KENTUCKY - RSM

Employer identification number

61-0326335**DESCRIPTION OF OTHER REVENUE (PART I, LINE 8)****DESCRIPTION** **AMOUNT**

RITULS \$ 409

MISC. 769

TICKET SALES 16,681

DESCRIPTION OF OTHER EXPENSES (PART I, LINE 16)**DESCRIPTION** **AMOUNT**

OFFICER EXPENSE \$ 6,829

MILEAGE AND PER DIEM 5,929

TAXES AND INSURANCE 1,082

APRON AND JEWELS 795

GENERAL GRAND CHAPTER DUES 6,432

MEETING EXPENSE 3,600

YORK RITE EXPENSE 16,827

DEPRECIATION 371

MISC. 4,321

OTHER CHANGES IN NET ASSETS OR FUND BALANCES (PART I, LINE 20)

UNREALIZED GAIN \$3,642

DESCRIPTION OF OTHER ASSETS (PART II, LINE 26)**CATEGORY** **BEGINNING OF YEAR** **END OF YEAR**

PAYROLL TAX PAYABLE \$2,366 \$1,970