

Form 990
(Rev. January 2020)
Department of the Treasury
Internal Revenue Service

Extended to November 16, 2020
Return of Organization Exempt From Income Tax

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

- Do not enter social security numbers on this form as it may be made public.
► Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2019

Open to Public
Inspection

A For the 2019 calendar year, or tax year beginning _____ and ending _____

B Check if applicable
Address change
 Name change
 Initial return
 Final return/terminated
 Amended return
 Application pending

C Name of organization
The Grand Lodge of North Dakota of the
Independent Order of Odd Fellows

Doing business as

Number and street (or P.O. box if mail is not delivered to street address) 1107 Walnut St E
Room/suite

City or town, state or province, country, and ZIP or foreign postal code
Devils Lake, ND 58301

F Name and address of principal officer John Dumont
same as C above

I Tax-exempt status 501(c)(3) 501(c)(8) (insert no.) 4947(a)(1) or 527

J Website: ► n/a

K Form of organization: Corporation Trust Association Other ►

L Year of formation: 1890 M State of legal domicile: ND

D Employer identification number

45-0140310

E Telephone number

701-662-3330

G Gross receipts \$ 335,094.

H(a) Is this a group return for subordinates? Yes No

H(b) Are all subordinates included? Yes No

If "No," attach a list (see instructions)

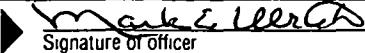
H(c) Group exemption number ► 0028

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities	To promote the principles of Odd Fellowship throughout the world and seek to improve and elevate the	
	2 Check this box ► <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets	3	10
	3 Number of voting members of the governing body (Part VI, line 1a)	4	10
	4 Number of independent voting members of the governing body (Part VI, line 1b)	5	9
	5 Total number of individuals employed in calendar year 2019 (Part V, line 2a)	6	18
	6 Total number of volunteers (estimate if necessary)	7a	9,377.
	7 a Total unrelated business revenue from Part VIII, column (C), line 12 b Net unrelated business taxable income from Form 990-T, line 39	7b	759.
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	47,055.	1,141.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	277,974.	267,229.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	2,882.	1,455.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	58,041.	59,113.
		385,952.	328,938.
		12,202.	75.
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0.	0.
	14 Benefits paid to or for members (Part IX, column (A), line 4)	148,026.	141,660.
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	0.	0.
	16a Professional fundraising fees (Part IX, column (A), line 11e)	208,954.	216,671.
	b Total fundraising expenses (Part IX, column (D), line 25) ► 0.	369,182.	358,406.
	17 Other expenses (Part IX, column (A), lines 11a 11d, 11f-24e)	16,770.	-29,468.
	18 Total expenses Add lines 13 17 (must equal Part IX, column (A), line 25)	Beginning of Current Year	End of Year
Net Assets or Fund Balances	19 Revenue less expenses Subtract line 18 from line 12	2,286,083.	1,943,123.
	20 Total assets (Part X, line 16)	45,580.	19,933.
	21 Total liabilities (Part X, line 26)	2,240,503.	1,923,190.
	22 Net assets or fund balances. Subtract line 21 from line 20		

Part II Signature Block

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	11-15-2020
	► Mark Ulrich, Grand Secretary	Date
	Type or print name and title	
Paid	Print/Type preparer's name Lisa Chaffee, CPA	Preparer's signature Lisa Chaffee, CPA
Preparer	Date 11/11/20	Check if self-employed <input type="checkbox"/> PTIN P00193453
Use Only	Firm's name ► Eide Bailly LLP	Firm's EIN ► 45-0250958
	Firm's address ► 1730 Burnt Boat Loop, Ste. 100 Bismarck, ND 58503-0886	Phone no. 701-255-1091

May the IRS discuss this return with the preparer shown above? (see instructions)

932001 01-20-20 LHA For Paperwork Reduction Act Notice, see the separate instructions.

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See Schedule O for Organization Mission Statement Continuation

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Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III

- 1 Briefly describe the organization's mission

As an organization, the Independent Order of Odd Fellows aims to provide a framework that promotes personal and social development. Lodge degrees and activities aim to improve and elevate every person to a higher, nobler plane; to extend sympathy and aid to those in

- 2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?
-
- Yes
-
- No

If "Yes," describe these new services on Schedule O

- 3 Did the organization cease conducting, or make significant changes in how it conducts, any program services?
-
- Yes
-
- No
-
- If "Yes," describe these changes on Schedule O

- 4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported

4a (Code _____) (Expenses \$ _____) including grants of \$ _____) (Revenue \$ _____)
To improve and elevate the character of mankind by promoting the principles of friendship, love, truth, faith, hope, charity and universal justice.

To help make the world a better place to live by aiding each other, the community, the less fortunate, the youth, the elderly, the environment and the community in every way possible.

To promote good will and harmony amongst peoples and nations through the principle of universal fraternity, holding the belief that all men and women regardless of race, nationality, religion, social status, gender, rank and station are brothers and sisters.

4b (Code _____) (Expenses \$ _____) including grants of \$ _____) (Revenue \$ _____)
To provide affordable housing for the low income elderly person.

4c (Code _____) (Expenses \$ _____) including grants of \$ _____) (Revenue \$ _____)

- 4d Other program services (Describe on Schedule O)

(Expenses \$ _____) including grants of \$ _____) (Revenue \$ _____)

- 4e Total program service expenses ►

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P R 8

Part IV Checklist of Required Schedules

- | | Yes | No |
|---|-----|----|
| 1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)?
<i>If "Yes," complete Schedule A</i> | 1 | X |
| 2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ? | 2 | X |
| 3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i> | 3 | X |
| 4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i> | 4 | |
| 5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i> | 5 | X |
| 6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i> | 6 | X |
| 7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i> | 7 | X |
| 8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i> | 8 | X |
| 9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i> | 9 | X |
| 10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? <i>If "Yes," complete Schedule D, Part V</i> | 10 | X |
| 11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable <ul style="list-style-type: none"> a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i> b Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i> c Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i> d Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i> e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i> f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i> | 11a | X |
| 12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i> | 11b | X |
| 12b Was the organization included in consolidated, independent audited financial statements for the tax year?
<i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i> | 11c | X |
| 13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i> | 11d | X |
| 14a Did the organization maintain an office, employees, or agents outside of the United States? <ul style="list-style-type: none"> b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i> c Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i> d Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i> e Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I</i> f Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i> g Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i> | 11e | X |
| 14b | 11f | X |
| 15 | 12a | X |
| 16 | 12b | X |
| 17 | 13 | X |
| 18 | 14a | X |
| 19 | 14b | X |
| 20a | 15 | X |
| 20b | 16 | X |
| 21 | 17 | X |
| | 18 | X |
| | 19 | X |
| | 20a | X |
| | 20b | |
| | 21 | X |

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Part IV Checklist of Required Schedules (continued)

- | | Yes | No |
|---|-----|----|
| 22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III | 22 | X |
| 23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J | 23 | X |
| 24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a | 24a | X |
| b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? | 24b | |
| c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? | 24c | |
| d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? | 24d | |
| 25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I | 25a | |
| b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I | 25b | |
| 26 Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II | 26 | X |
| 27 Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, Part III | 27 | X |
| 28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions, for applicable filing thresholds, conditions, and exceptions) | | |
| a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If "Yes," complete Schedule L, Part IV | 28a | X |
| b A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV | 28b | X |
| c A 35% controlled entity of one or more individuals and/or organizations described in lines 28a or 28b? If "Yes," complete Schedule L, Part IV | 28c | X |
| 29 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M | 29 | X |
| 30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M | 30 | X |
| 31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I | 31 | X |
| 32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II | 32 | X |
| 33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301 7701-2 and 301 7701-3? If "Yes," complete Schedule R, Part I | 33 | X |
| 34 Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1 | 34 | X |
| 35a Did the organization have a controlled entity within the meaning of section 512(b)(13)? | 35a | X |
| b If "Yes" to line 35a, 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," complete Schedule R, Part V, line 2 | 35b | X |
| 36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2 | 36 | |
| 37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI | 37 | X |
| 38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? | 38 | |

Note: All Form 990 filers are required to complete Schedule O

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V

- | | Yes | No |
|--|-----|----|
| 1a Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable | 1a | 1 |
| b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable | 1b | 0 |
| c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? | 1c | X |

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Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

	Yes	No
2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	9
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <i>Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)</i>	2b	X
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	X
b If "Yes," has it filed a Form 990 T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b	X
4a 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)?	4a	X
b If "Yes," enter the name of the foreign country ► See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR)		
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a	X
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b	X
c If "Yes" to line 5a or 5b, did the organization file Form 8886 T?	5c	
6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a	X
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b	X
7 Organizations that may receive deductible contributions under section 170(c).		
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a	
b If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c	
d If "Yes," indicate the number of Forms 8282 filed during the year	7d	
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e	
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f	
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g	
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h	
8 Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8	
9 Sponsoring organizations maintaining donor advised funds.		
a Did the sponsoring organization make any taxable distributions under section 4966?	9a	
b Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b	
10 Section 501(c)(7) organizations. Enter		
a Initiation fees and capital contributions included on Part VIII, line 12	10a	
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
11 Section 501(c)(12) organizations. Enter		
a Gross income from members or shareholders	11a	
b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	11b	
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	
13 Section 501(c)(29) qualified nonprofit health insurance issuers.		
a Is the organization licensed to issue qualified health plans in more than one state? <i>Note: See the instructions for additional information the organization must report on Schedule O</i>	13a	
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b	
c Enter the amount of reserves on hand	13c	
14a Did the organization receive any payments for indoor tanning services during the tax year?	14a	X
b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b	
15 Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? <i>If "Yes," see instructions and file Form 4720, Schedule N</i>	15	X
16 Is the organization an educational institution subject to the section 4968 excise tax on net investment income? <i>If "Yes," complete Form 4720, Schedule O.</i>	16	X

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Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions

Check if Schedule O contains a response or note to any line in this Part VI

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.	10	
1b	Enter the number of voting members included on line 1a, above, who are independent	10	
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	X	
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	X	
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6	Did the organization have members or stockholders?	X	
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	X	
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?		
b	Each committee with authority to act on behalf of the governing body?		
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O		X
9			

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

	Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	X
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	X
b	Describe in Schedule O the process, if any, used by the organization to review this Form 990	
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	X
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	X
13	Did the organization have a written whistleblower policy?	X
14	Did the organization have a written document retention and destruction policy?	X
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?	
a	The organization's CEO, Executive Director, or top management official	X
b	Other officers or key employees of the organization	X
	If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions)	
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	X
16b		

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed ► None
- 18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website Upon request Other (explain on Schedule O)
- 19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year
- 20 State the name, address, and telephone number of the person who possesses the organization's books and records ►
Pam Kraft - 701-602-3330
1107 Walnut Street E, Devils Lake, ND 58301

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Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's current officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation

Enter **-0-** in columns (D), (E), and (F) if no compensation was paid.

- List all of the organization's current key employees, if any. See instructions for definition of "key employee".

- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations

- List all of the organization's former officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.

- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations

See instructions for the order in which to list the persons above.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

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Part VII **Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)**

1b Subtotal

c Total from continuation sheets to Part VII, Section A

d Total (add lines 1b and 1c)

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization ►

3 Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual.

4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual

5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person.

Section B. Independent Contractors

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
NONE		

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization ► 0

Form 990 (2019)

**The Grand Lodge of North Dakota of the
Independent Order of Odd Fellows**

Form 990 (2019)

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Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns b Membership dues c Fundraising events d Related organizations e Government grants (contributions) f All other contributions, gifts, grants, and similar amounts not included above g Noncash contributions included in lines 1a-1f	1a 1b 1c 1d 1e 1f 1,141. 1g \$			
	h Total. Add lines 1a-1f	► 1,141.			
Program Service Revenue	2 a Retirement Service Ren b Prairie Links Manageme c Membership Dues d e f All other program service revenue g Total. Add lines 2a-2f	Business Code 623000 900099 900099 812900 ► 267,229.	234,271. 10,482. 6,166. 16,310. 16,310.	234,271. 1,105. 6,166. 16,310. 16,310.	9,377.
	3 Investment income (including dividends, interest, and other similar amounts) 4 Income from investment of tax-exempt bond proceeds 5 Royalties		1,455. 3,249.		1,455. 3,249.
	6 a Gross rents b Less. rental expenses c Rental income or (loss) d Net rental income or (loss)	(i) Real 6a 40,408. 6b 6,156. 6c 34,252. ► 34,252.			34,252.
	7 a Gross amount from sales of assets other than inventory b Less: cost or other basis and sales expenses c Gain or (loss) d Net gain or (loss)	(i) Securities 7a 7b 7c ►			
	8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18 b Less. direct expenses c Net income or (loss) from fundraising events	8a 8b ►			
	9 a Gross income from gaming activities See Part IV, line 19 b Less. direct expenses c Net income or (loss) from gaming activities	9a 9b ►			
	10 a Gross sales of inventory, less returns and allowances b Less. cost of goods sold c Net income or (loss) from sales of inventory	10a 10b ►			
Miscellaneous Revenue	11 a Related Party Interest b c d All other revenue e Total. Add lines 11a-11d	Business Code 900099 ►	21,612. 21,612.	21,612.	
	12 Total revenue See instructions	► 328,938.	279,464.	9,377.	38,956.

The Grand Lodge of North Dakota of the
Independent Order of Odd Fellows

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Form 990 (2019)

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A)

Check if Schedule O contains a response or note to any line in this Part IX

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	75.			
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	31,227.			
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	105,369.			
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes	5,064.			
11 Fees for services (nonemployees)				
a Management	7,106.			
b Legal				
c Accounting	5,686.			
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	4,447.			
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)	2,698.			
12 Advertising and promotion				
13 Office expenses	13,656.			
14 Information technology				
15 Royalties				
16 Occupancy	166,055.			
17 Travel	4,666.			
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates	3,831.			
22 Depreciation, depletion, and amortization	3,125.			
23 Insurance	2,049.			
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a <u>Bad Debt</u>	47.			
b _____				
c _____				
d _____				
e All other expenses	3,305.			
25 Total functional expenses Add lines 1 through 24e	358,406.			
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

Check here if following SOP 88-2 (ASC 958-720)

**The Grand Lodge of North Dakota of the
Independent Order of Odd Fellows**

Form 990 (2019)

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Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing		1	
	2 Savings and temporary cash investments	345,033.	2	119,611.
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	10,430.	4	
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges		9	
	10a Land, buildings, and equipment, cost or other basis Complete Part VI of Schedule D	10a 915,231.		
	b Less accumulated depreciation	10b 1,021,864.	10c	915,231.
	11 Investments - publicly traded securities	377,033.	11	354,946.
	12 Investments - other securities See Part IV, line 11		12	
	13 Investments - program-related See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets See Part IV, line 11	531,723.	15	553,335.
	16 Total assets. Add lines 1 through 15 (must equal line 33)	2,286,083.	16	1,943,123.
Liabilities	17 Accounts payable and accrued expenses	34,610.	17	16,565.
	18 Grants payable		18	
	19 Deferred revenue	3,368.	19	3,368.
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability Complete Part IV of Schedule D	7,602.	21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24) Complete Part X of Schedule D		25	
	26 Total liabilities. Add lines 17 through 25	45,580.	26	19,933.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here ► <input checked="" type="checkbox"/>			
	and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	2,229,902.	27	1,912,589.
	28 Net assets with donor restrictions	10,601.	28	10,601.
	Organizations that do not follow FASB ASC 958, check here ► <input type="checkbox"/>			
	and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	2,240,503.	32	1,923,190.
	33 Total liabilities and net assets/fund balances	2,286,083.	33	1,943,123.

Form 990 (2019)

The Grand Lodge of North Dakota of the
Independent Order of Odd Fellows

Form 990 (2019)

45-0140310 Page 12

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI

1 Total revenue (must equal Part VIII, column (A), line 12)	1	328,938.
2 Total expenses (must equal Part IX, column (A), line 25)	2	358,406.
3 Revenue less expenses Subtract line 2 from line 1	3	-29,468.
4 Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	2,240,503.
5 Net unrealized gains (losses) on investments	5	37,365.
6 Donated services and use of facilities	6	
7 Investment expenses	7	
8 Prior period adjustments	8	
9 Other changes in net assets or fund balances (explain on Schedule O)	9	-325,210.
10 Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	1,923,190.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII

	Yes	No
1 Accounting method used to prepare the Form 990 <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____		
If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O		
2a Were the organization's financial statements compiled or reviewed by an independent accountant?	2a	X
If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both		
<input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		
2b Were the organization's financial statements audited by an independent accountant?	2b	X
If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both		
<input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		
2c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	2c	X
If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.		
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A 133?	3a	X
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits	3b	

Form 990 (2019)

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

► Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.

► Attach to Form 990.

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

OMB No. 1545-0047

2019

Open to Public
Inspection

Name of the organization **The Grand Lodge of North Dakota of the
Independent Order of Odd Fellows** Employer identification number **45-0140310**

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" on Form 990, Part IV, line 6

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?		<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?		<input type="checkbox"/> Yes <input type="checkbox"/> No

Part II Conservation Easements. Complete if the organization answered "Yes" on Form 990, Part IV, line 7

1 Purpose(s) of conservation easements held by the organization (check all that apply)	
<input type="checkbox"/> Preservation of land for public use (for example, recreation or education)	<input type="checkbox"/> Preservation of a historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> Preservation of open space	
2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register	2d
3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ►	
4 Number of states where property subject to conservation easement is located ►	
5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?	<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ►	
7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ► \$	
8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?	<input type="checkbox"/> Yes <input type="checkbox"/> No
9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements	

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items	► \$ _____
b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items.	► \$ _____
(i) Revenue included on Form 990, Part VIII, line 1	► \$ _____
(ii) Assets included in Form 990, Part X	► \$ _____
2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items.	► \$ _____
a Revenue included on Form 990, Part VIII, line 1	► \$ _____
b Assets included in Form 990, Part X	► \$ _____

The Grand Lodge of North Dakota of the
Independent Order of Odd Fellows

45-0140310, Page 2

Schedule D (Form 990) 2019

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

- 3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply)

- a Public exhibition
b Scholarly research
c Preservation for future generations

- d Loan or exchange program
e Other _____

- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII

- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21

- 1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No

- b If "Yes," explain the arrangement in Part XIII and complete the following table

- c Beginning balance
d Additions during the year
e Distributions during the year
f Ending balance

	Amount
1c	
1d	
1e	
1f	

- 2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No

- b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII

Part V Endowment Funds. Complete if the organization answered "Yes" on Form 990, Part IV, line 10

- 1a Beginning of year balance
b Contributions
c Net investment earnings, gains, and losses
d Grants or scholarships
e Other expenditures for facilities and programs
f Administrative expenses
g End of year balance

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a					
b					
c					
d					
e					
f					
g					

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as

- a Board designated or quasi-endowment ► _____ %
b Permanent endowment ► _____ %
c Term endowment ► _____ %

The percentages on lines 2a, 2b, and 2c should equal 100%

- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization

by

- (i) Unrelated organizations
(ii) Related organizations

- b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?

- 4 Describe in Part XIII the intended uses of the organization's endowment funds

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land	915,231.			915,231.
b Buildings				
c Leasehold improvements				
d Equipment				
e Other				

Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10c.) ► 915,231.

Schedule D (Form 990) 2019

**The Grand Lodge of North Dakota of the
Independent Order of Odd Fellows**

45-0140310 Page 3

Schedule D (Form 990) 2019

Part VII Investments - Other Securities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation. Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.) ►		

Part VIII Investments - Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.) ►		

Part IX Other Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1) Home Loan	436,275.
(2) Interest Receivable - Related Party	117,060.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) ►	553,335.

Part X Other Liabilities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ►	

2. Liability for uncertain tax positions In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII X

The Grand Lodge of North Dakota of the
Independent Order of Odd Fellows

Schedule D (Form 990) 2019

45-0140310 Page 4

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a

1	Total revenue, gains, and other support per audited financial statements	1	364,999.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12		
a	Net unrealized gains (losses) on investments	2a	37,365.
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	-3,020.
e	Add lines 2a through 2d	2e	34,345.
3	Subtract line 2e from line 1	3	330,654.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	4,447.
b	Other (Describe in Part XIII.)	4b	-6,163.
c	Add lines 4a and 4b	4c	-1,716.
5	Total revenue Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	328,938.

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a

1	Total expenses and losses per audited financial statements	1	357,095.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	6,156.
e	Add lines 2a through 2d	2e	6,156.
3	Subtract line 2e from line 1	3	350,939.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	4,447.
b	Other (Describe in Part XIII.)	4b	3,020.
c	Add lines 4a and 4b	4c	7,467.
5	Total expenses Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	358,406.

Part XIII Supplemental Information.

Provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part IV, lines 1b and 2b; Part V, line 4, Part X, line 2, Part XI, lines 2d and 4b, and Part XII, lines 2d and 4b Also complete this part to provide any additional information

Part IV, line 2b:

The organization held tenant security deposits in escrow. The funds held for the year ending December 31, 2018 and December 31, 2019 were \$7,602 and \$0 respectively.

Part X, Line 2:

The Organization believes that it has appropriate support for any tax positions taken affecting its annual filing requirements, and as such, does not have any uncertain tax positions that are material to the financial statements. The Organization would recognize future accrued interest and penalties related to unrecognized tax benefits and liabilities in income tax expense if such interest and penalties are

Part XIII Supplemental Information (continued)

incurred.

Part XI, Line 2d - Other Adjustments:

Expenses Reported in Expenses on Form 990 -3,020.

Part XI, Line 4b - Other Adjustments:

Rental Expenses Reported in Expenses on Financial

Statements -6,156.

Partnership Book To Tax Difference -7.

Total to Schedule D, Part XI, Line 4b -6,163.

Part XII, Line 2d - Other Adjustments:

Rental Expenses Reported in Revenue on Form 990 6,156.

Part XII, Line 4b - Other Adjustments:

Expenses Reported in Revenue on Financial Statement 3,020.

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

2019

Open to Public
Inspection

Name of the organization

The Grand Lodge of North Dakota of the
Independent Order of Odd Fellows

Employer identification number
45-0140310

Form 990, Part I, Line 1, Description of Organization Mission:

character of man.

Form 990, Part III, Line 1, Description of Organization Mission:

need, making their burdens lighter, relieving the darkness of despair;

to war against vice in every form, and to be a great moral power and

influence for the good of humanity. For members, the degrees in Odd

Fellowship emphasizes a leaving of the old life and the start of a

better one, of welcoming travelers, and of helping those in need. The

command of the IOOF is to visit the sick, relieve the distressed, bury

the dead and educate the orphan. Specifically, IOOF today are dedicated

to the following purposes:

To improve and elevate the character of mankind by promoting the

principles of friendship, love, truth, faith, hope, charity and

universal justice.

To help make the world a better place to live by aiding each other, the

community, the less fortunate, the youth, the elderly, the environment

and the community in every way possible.

To promote good will and harmony amongst peoples and nations through

the principle of universal fraternity, holding the belief that all men

and women regardless of race, nationality, religion, social status,

gender, rank and station are brothers and sisters.

Ideally, an Odd Fellows lodge is a place for fellowship in all its

forms, from hanging out and just having fun, to discussion, to

networking, to collaboration on creative and constructive projects, all

with an eye not only on our own satisfaction but on what we might offer

Name of the organization The Grand Lodge of North Dakota of the Independent Order of Odd Fellows

Employer identification number
45-0140310

to the community at large. An ideal lodge is a great venue for a lot of positive energy and all members are encouraged to contribute their share. In Addition, lodges provide an international social network of brothers and sisters that extends to more than 26 countries worldwide. If travelling is an interest, membership can provide a valuable network that will very much welcome an international visitor, and assist in their enterprises, and certainly their travels wherever possible.

Form 990, Part III, Line 3, Changes in Program Services:

During September 2019 the membership for the Independent Order of Odd Fellows Retirement Village (The Village) was transferred from The Grand Lodge of North Dakota of the Independent Order of Odd Fellows (Grand Lodge) to the related organization, Odd Fellows and Rebekah Home of North Dakota, Inc., dba Odd Fellows Home. Although the transfer occurred in 2019, all of the income and expenses were reported on filing organization Form 990. The transfer of net assets reported in Form 990, Part XII reflects the transfer of net assets to the Odd Fellows Home.

Form 990, Part VI, Section A, line 2:

Mark Ulrich has a business relationship with Janice Sandberg, Harry Lenz, Robert Bell, Mark MacDonald, and Don Gudmunsen.

Janice Sandberg and Justin Sandberg have a family relationship.

Form 990, Part VI, Section A, line 4:

ARTICLE V

MISCONDUCT OF MEMBERS

Name of the organization	The Grand Lodge of North Dakota of the Independent Order of Odd Fellows
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Employer identification number	45-0140310
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Section 1. Exclusion practices at the time of membership application or after membership has been established based on age (other than that of minimum to join the Order), disability, ethnicity, gender, race, sex, sexual orientation, religion or other social identity is deemed an offense against the Order and shall be cited as specification under the charge of conduct unbecoming an Odd Fellow.

Section 2. This Grand Lodge shall have the power, by vote of two-thirds of the members present, to punish by reprimand, suspension or expulsion, any of its members who shall offend against its laws, or who shall be guilty of conduct, either in or out of the Grand Lodge, derogatory to the character of the Order: provided, that no member shall be thus punished without first being furnished with a copy of the charges against him, and having a reasonable opportunity to defend himself before the Grand Lodge. Suspension or expulsion from the Grand Lodge shall not affect the standing in his Odd Fellows Lodge of a member thus suspended or expelled.

Form 990, Part VI, Section A, line 6:

The Grand Lodge of North Dakota of the Independent Order of Odd Fellows is made up of past noble grand, leaders of the local lodges, so once you have been the Noble Grand of a lodge, then you are eligible to become a member of the The Grand Lodge of North Dakota of the Independent Order of Odd Fellows.

Form 990, Part VI, Section A, line 7a:

Once a member of the The Grand Lodge of North Dakota of the Independent Order of Odd Fellows, you have a voice and vote on matters that come before the Grand Lodge.

Name of the organization The Grand Lodge of North Dakota of the Independent Order of Odd Fellows

Employer identification number
45-0140310

Form 990, Part VI, Section A, line 7b:

All items that come before the The Grand Lodge of North Dakota of the Independent Order of Odd Fellows need to be voted on by the membership.

i.e. budget, bylaw changes, appointments etc. Amendments to the constitution must be approved by vote of two-thirds of the members present at the regular annual meeting and the Sovereign Grand Lodge.

Form 990, Part VI, Section A, line 8b:

There are no committees with the authority to act on behalf of the Board.

Form 990, Part VI, Section B, line 11b:

The Grand Secretary reviews the Form 990 and provides a copy to the governing body prior to it being filed.

Form 990, Part VI, Section B, Line 12c:

The Board continually monitors compliance with the conflict of interest policy. All board members and key employees are covered under the policy; if there are any determinations found, the Board reviews and takes proper action. Board members with conflicts will recuse themselves from voting on issues in which they have a conflict.

Form 990, Part VI, Section B, Line 15:

The Bylaws of the Independent Order of Odd Fellows includes a policy regarding compensation. The compensation paid to the Grand Secretary is determined based on budgetary needs. The Grand Secretary determines the wages of all other employees.

Name of the organization	The Grand Lodge of North Dakota of the Independent Order of Odd Fellows
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Employer identification number	45-0140310
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Form 990, Part VI, Section C, Line 19:

The Governing documents, conflict of interest policy, and financial statements are available upon request.

Form 990, Part XI, line 9, Changes in Net Assets:

Partnership K-1 Book to Tax Difference

7.

Transfer to Related Party

-14,827.

Transfer of Retirement Village End of Year Net Assets to

Related Party

-310,390.

Total to Form 990, Part XI, Line 9

-325,210.

Part II Continuation of Identification of Related Tax-Exempt Organizations

(a)	Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled organization?
Independent Order of Odd Fellows 23-7145893, PO Box 584, Dickinson, ND	58601 Fraternal Organization	North Dakota	501(c)(8) & (c)(10)	The Grand Lodge of North Dakota of the	X	The Grand Lodge of North Dakota of the	Yes
Independent Order of Odd Fellows - 23-7610910, PO Box 1382, Minot, ND	58702 Fraternal Organization	North Dakota	501(c)(8) & (c)(10)	The Grand Lodge of North Dakota of the	X	The Grand Lodge of North Dakota of the	No
Independent Order of Odd Fellows - 45-0366081, 414 3rd Ave NE, Devils Lake, ND	58301 Fraternal Organization	North Dakota	501(c)(8) & (c)(10)	The Grand Lodge of North Dakota of the	X	The Grand Lodge of North Dakota of the	Yes

Part III **Identification of Related Organizations Taxable as a Partnership.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a partnership during the tax year

Part IV **Identification of Related Organizations Taxable as a Corporation or Trust.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a corporation or trust during the tax year.

**The Grand Lodge of North Dakota of the
Independent Order of Odd Fellows**

Part V **Transactions With Related Organizations.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36

Note: Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule

- 1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?
- a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity
 - b Gift, grant, or capital contribution to related organization(s)
 - c Gift, grant, or capital contribution from related organization(s)
 - d Loans or loan guarantees to or for related organization(s)
 - e Loans or loan guarantees by related organization(s)
 - f Dividends from related organization(s)
 - g Sale of assets to related organization(s)
 - h Purchase of assets from related organization(s)
 - i Exchange of assets with related organization(s)
 - j Lease of facilities, equipment, or other assets to related organization(s)
 - k Lease of facilities, equipment, or other assets from related organization(s)
 - l Performance of services or membership or fundraising solicitations for related organization(s)
 - m Performance of services or membership or fundraising solicitations by related organization(s)
 - n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)
 - o Sharing of paid employees with related organization(s)
 - p Reimbursement paid to related organization(s) for expenses
 - q Reimbursement paid by related organization(s) for expenses
 - r Other transfer of cash or property to related organization(s)
 - s Other transfer of cash or property from related organization(s)

- 2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.
- 2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

	(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				

Part VI Unrelated Organizations Taxable as a Partnership.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

Schedule R (Form 990) 2019

Part VII Supplemental Information

Provide additional information for responses to questions on Schedule R. See instructions.

Part I, Identification of Disregarded Entities:

Name of Disregarded Entity:

Independent Order of Odd Fellows Retirement Village

(Jan-Sep)

Direct Controlling Entity: The Grand Lodge of North Dakota of the

Independent Order of Odd Fellows

Part II, Identification of Related Tax-Exempt Organizations:

Name of Related Organization:

Independent Order of Odd Fellows

Direct Controlling Entity: The Grand Lodge of North Dakota of the

Independent Order of Odd Fellows

Name of Related Organization:

Independent Order of Odd Fellows

Direct Controlling Entity: The Grand Lodge of North Dakota of the

Independent Order of Odd Fellows

Name of Related Organization:

Independent Order of Odd Fellows

Direct Controlling Entity: The Grand Lodge of North Dakota of the

Independent Order of Odd Fellows

Name of Related Organization:

Independent Order of Odd Fellows

Direct Controlling Entity: The Grand Lodge of North Dakota of the

Part VII Supplemental Information

Provide additional information for responses to questions on Schedule R. See instructions

Independent Order of Odd Fellows

Name of Related Organization:

Independent Order of Odd Fellows

Direct Controlling Entity: The Grand Lodge of North Dakota of the

Independent Order of Odd Fellows

Name of Related Organization:

Independent Order of Odd Fellows

Direct Controlling Entity: The Grand Lodge of North Dakota of the

Independent Order of Odd Fellows

Part III, Identification of Related Organizations Taxable as Partnership:

Name of Related Organization:

Prairie Links Limited Partnership

Direct Controlling Entity: The Grand Lodge of North Dakota of the

Independent Order of Odd Fellows

Part IV, Identification of Related Organizations Taxable as Corp or Trust:

Name of Related Organization:

Prairie Heights, Inc.

Direct Controlling Entity: The Grand Lodge of North Dakota of the

Independent Order of Odd Fellows

Name of Related Organization:

Walnut Street Development Inc

Part VII Supplemental Information

Provide additional information for responses to questions on Schedule R. See instructions.

Direct Controlling Entity: Odd Fellows and Rebekah Home of North Dakota

Inc