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Return of Organization Exempt From Income Tax
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)
The organization may have to use a copy of this return to satisfy state reporting requirements

0805
OMB No. 1545-0047
2007
Open to Public Inspection

A For the 2007 calendar year, or tax year beginning **6/01/07**, and ending **5/31/08**

- B** Check if applicable:
☐ Address change
☐ Name change
☐ Initial return
☐ Termination
☐ Amended return
☐ Application pending

Please use IRS label or print or type See Specific Instructions

C Name of organization

FRATERNAL ORDER OF EAGLES #830

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

PO BOX 292

Room/suite

City or town, state or country, and ZIP + 4

JUNCTION CITY

KS 66441

D Employer identification number

48-1174053

E Telephone number

F Accounting method: ☒ Cash

☐ Accrual ☐ Other (specify)

• Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

H and **I** are not applicable to section 527 organizations

H(a) Is this a group return for affiliates? ☐ Yes ☒ No

H(b) If "Yes," enter number of affiliates **▶**

H(c) Are all affiliates included? ☐ Yes ☐ No

(If "No," attach a list. See instructions.)

H(d) Is this a separate return filed by an organization covered by a group ruling? ☐ Yes ☐ No

I Group Exemption Number **▶**

M Check ☐ if the organization is not required to attach Sch. B (Form 990, 990-EZ, or 990-PF)

G Website: **WWW.FOE.COM**

J Organization type

(check only one) ☒ 501(c) (**8**) (insert no.) ☐ 4947(a)(1) or ☐ 527

K Check here ☐ if the organization is not a 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A return is not required, but if the organization chooses to file a return, be sure to file a complete return.

L Gross receipts. Add lines 6b, 8b, 9b, and 10b to line 12 **▶** **437,195**

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See the instructions.)

1	Contributions, gifts, grants, and similar amounts received			
a	Contributions to donor advised funds	1a		
b	Direct public support (not included on line 1a)	1b	81,200	
c	Indirect public support (not included on line 1a)	1c		
d	Government contributions (grants) (not included on line 1a)	1d		
e	Total (add lines 1a through 1d) (cash \$ 81,200 noncash \$)	1e	81,200	
2	Program service revenue including government fees and contracts (from Part VII, line 93)	2	351,623	
3	Membership dues and assessments	3	4,219	
4	Interest on savings and temporary cash investments	4	153	
5	Dividends and interest from securities	5		
6a	Gross rents	6a		
b	Less rental expenses	6b		
c	Net rental income or (loss). Subtract line 6b from line 6a	6c		
7	Other investment income (describe ▶)	7		
8a	Gross amount from sales of assets other than inventory	(A) Securities	8a	(B) Other
b	Less cost or other basis and sales expenses	8b		
c	Gain or (loss) (attach schedule)	8c		
d	Net gain or (loss). Combine line 8c, columns (A) and (B)	8d		
9	Special events and activities (attach schedule). If any amount is from gaming, check here <input type="checkbox"/>			
a	Gross revenue (not including \$ of contributions reported on line 1b)	9a		
b	Less direct expenses other than fundraising expenses	9b		
c	Net income or (loss) from special events. Subtract line 9b from line 9a	9c		
10a	Gross sales of inventory, less returns and allowances	10a		
b	Less cost of goods sold	10b		
c	Gross profit or (loss) from sales of inventory (attach schedule). Subtract line 10b from line 10a	10c		
11	Other revenue (from Part VII, line 103)	11		
12	Total revenue. Add lines 1e, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11	12	437,195	
13	Program services (from line 44, column (B))	13	235,842	
14	Management and general (from line 44, column (C))	14	20,039	
15	Fundraising (from line 44, column (D))	15		
16	Payments to affiliates (attach schedule)	16	3,593	
17	Total expenses. Add lines 16 and 44, column (A)	17	259,474	
18	Excess or (deficit) for the year. Subtract line 17 from line 12	18	177,721	
19	Net assets or fund balances at beginning of year (from line 73, column (A))	19		
20	Other changes in net assets or fund balances (attach explanation)	20	53,481	
21	Net assets or fund balances at end of year. Combine lines 18, 19, and 20	21	231,202	

Part II Statement of Functional Expenses

All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others. (See the instructions.)

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.	(A) Total	(B) Program services	(C) Management and general	(D) Fundraising	
22a Grants paid from donor advised funds (attach schedule) (cash \$ _____ non-cash \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	22a				
22b Other grants and allocations (attach schedule) Stmt 4 (cash \$ 14,132 non-cash \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	22b	14,132	14,132		
23 Specific assistance to individuals (attach schedule)	23				
24 Benefits paid to or for members (attach schedule)	24				
25a Compensation of current officers, directors, key employees, etc. listed in Part V-A	25a				
b Compensation of former officers, directors, key employees, etc. listed in Part V-B	25b				
c Compensation and other distributions, not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	25c				
26 Salaries and wages of employees not included on lines 25a, b, and c	26	32,081	32,081		
27 Pension plan contributions not included on lines 25a, b, and c	27				
28 Employee benefits not included on lines 25a - 27	28				
29 Payroll taxes	29	2,927	2,927		
30 Professional fundraising fees	30				
31 Accounting fees	31	1,010	1,010		
32 Legal fees	32				
33 Supplies	33	104,658	102,660	1,998	
34 Telephone	34	1,242	1,242		
35 Postage and shipping	35	593	593		
36 Occupancy	36	24,472	24,472		
37 Equipment rental and maintenance	37	11,914	11,914		
38 Printing and publications	38				
39 Travel	39	753	753		
40 Conferences, conventions, and meetings	40				
41 Interest	41				
42 Depreciation, depletion, etc. (attach schedule)	42				
43 Other expenses not covered above (itemize) a See Statement 5	43a	62,099	47,656	14,443	
b	43b				
c	43c				
d	43d				
e	43e				
f	43f				
g	43g				
44 Total functional expenses. Add lines 22a through 43g. (Organizations completing columns (B)-(D), carry these totals to lines 13-15)	44	255,881	235,842	20,039	0

Joint Costs. Check ☐ if you are following SOP 98-2

Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services?

▶ ☐ Yes ☒ No

If "Yes," enter (i) the aggregate amount of these joint costs \$ _____, (ii) the amount allocated to Program services \$ _____,

(iii) the amount allocated to Management and general \$ _____, and (iv) the amount allocated to Fundraising \$ _____

Part III Statement of Program Service Accomplishments (See the instructions.)

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

What is the organization's primary exempt purpose?

► See Statement 6

All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)

Program Service Expenses

(Required for 501(c)(3) and (4) orgs., and 4947(a)(1) trusts, but optional for others.)

a GRANDVIEW PLAZA FIRE DEPARTMENT

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

b FUNERAL EXPENSE FOR MEMBER

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

c ALZHEIMERS ASSOCIATION

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

d DEATH BENEFITS FOR MEMBERS

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

e Other program services (attach schedule) See Stmt 7

(Grants and allocations \$ **14,132**) If this amount includes foreign grants, check here ☐

f Total of Program Service Expenses (should equal line 44, column (B), Program services)**235,842****235,842**Form **990** (2007)

Part IV Balance Sheets (See the instructions.)

Note: Where required, attached schedules and amounts within the description column should be for end-of-year amounts only

		(A) Beginning of year	(B) End of year
Assets	45 Cash—non-interest-bearing		45 29,273
	46 Savings and temporary cash investments		46 1,928
	47a Accounts receivable	47a	47c
	b Less allowance for doubtful accounts	47b	
	48a Pledges receivable	48a	48c
	b Less allowance for doubtful accounts	48b	
	49 Grants receivable		49
	50a Receivables from current and former officers, directors, trustees, and key employees (attach schedule)		50a
	b Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) (attach schedule)		50b
	51a Other notes and loans receivable (attach schedule)	51a	51c
	b Less allowance for doubtful accounts	51b	
	52 Inventories for sale or use		52
	53 Prepaid expenses and deferred charges		53
	54a Investments—publicly-traded securities	<input type="checkbox"/> Cost <input type="checkbox"/> FMV	54a
	b Investments—other securities (attach schedule)	<input type="checkbox"/> Cost <input type="checkbox"/> FMV	54b
	55a Investments—land, buildings, and equipment basis	55a	55c
	b Less accumulated depreciation (attach schedule)	55b	
	56 Investments—other (attach schedule)		56
57a Land, buildings, and equipment basis	57a 200,001	57c	
b Less accumulated depreciation (attach schedule) See Statement 8	57b		
58 Other assets, including program-related investments (describe <input type="checkbox"/>)		58	
59 Total assets (must equal line 74) Add lines 45 through 58		0 59 231,202	
Liabilities	60 Accounts payable and accrued expenses		60
	61 Grants payable		61
	62 Deferred revenue		62
	63 Loans from officers, directors, trustees, and key employees (attach schedule)		63
	64a Tax-exempt bond liabilities (attach schedule)		64a
	b Mortgages and other notes payable (attach schedule)		64b
	65 Other liabilities (describe <input type="checkbox"/>)		65
	66 Total liabilities. Add lines 60 through 65		0 66 0
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74		
	67 Unrestricted		67
	68 Temporarily restricted		68
	69 Permanently restricted		69
	Organizations that do not follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 70 through 74		
	70 Capital stock, trust principal, or current funds		70
	71 Paid-in or capital surplus, or land, building, and equipment fund		71
	72 Retained earnings, endowment, accumulated income, or other funds		72 231,202
73 Total net assets or fund balances. Add lines 67 through 69 or lines 70 through 72 (Column (A) must equal line 19 and column (B) must equal line 21)		0 73 231,202	
74 Total liabilities and net assets/fund balances. Add lines 66 and 73		0 74 231,202	

Part IV-A Reconciliation of Revenue per Audited Financial Statements With Revenue per Return (See the instructions.)

a	Total revenue, gains, and other support per audited financial statements	a	437,195
b	Amounts included on line a but not on Part I, line 12		
1	Net unrealized gains on investments	b1	
2	Donated services and use of facilities	b2	
3	Recoveries of prior year grants	b3	
4	Other (specify)	b4	
	Add lines b1 through b4	b	
c	Subtract line b from line a	c	437,195
d	Amounts included on Part I, line 12, but not on line a :		
1	Investment expenses not included on Part I, line 6b	d1	
2	Other (specify)	d2	
	Add lines d1 and d2	d	
e	Total revenue (Part I, line 12) Add lines c and d	e	437,195

Part IV-B Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

a	Total expenses and losses per audited financial statements	a	259,474
b	Amounts included on line a but not Part I, line 17		
1	Donated services and use of facilities	b1	
2	Prior year adjustments reported on Part I, line 20	b2	
3	Losses reported on Part I, line 20	b3	
4	Other (specify)	b4	
	Add lines b1 through b4	b	
c	Subtract line b from line a	c	259,474
d	Amounts included on Part I, line 17, but not on line a :		
1	Investment expenses not included on Part I, line 6b	d1	
2	Other (specify)	d2	
	Add lines d1 and d2	d	
e	Total expenses (Part I, line 17) Add lines c and d	e	259,474

Part V-A Current Officers, Directors, Trustees, and Key Employees (List each person who was an officer, director, trustee, or key employee at any time during the year even if they were not compensated.) (See the instructions.)

(A) Name and address		(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter -0-.)	(D) Contributions to employee benefit plans & deferred compensation plans	(E) Expense account and other allowances
Dave Hill	Junction City				
PO Box 292	KS 66441	0	0	0	0
Tom Regelman	Junction City				
PO Box 292	KS 66441	0	0	0	0
Mike Corley	Junction City				
PO Box 292	KS 66441	0	0	0	0
Paul Helton	Junction City				
PO Box 292	KS 66441	0	0	0	0
Kirk Bunn	Junction City	Secretary			
PO Box 292	KS 66441	0	0	0	0
Randy Holding	Junction City	President			
PO Box 292	KS 66441	0	0	0	0
Gary Oppenlander	Junction City	V President			
PO Box 292	KS 66441	0	0	0	0
Larry Ebel	Junction City	Treasurer			
PO Box 292	KS 66441	0	0	0	0

Part VI Other Information (continued)

		Yes	No
82a	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?		X
82a			
b	If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II (See instructions in Part III)		
82b			
83a	Did the organization comply with the public inspection requirements for returns and exemption applications?	X	
83a			
b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	N/A	
83b			
84a	Did the organization solicit any contributions or gifts that were not tax deductible?		X
84a			
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	N/A	
84b			
85a	501(c)(4), (5), or (6). Were substantially all dues nondeductible by members?	N/A	
85a			
b	Did the organization make only in-house lobbying expenditures of \$2,000 or less? If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year	N/A	
85b			
c	Dues, assessments, and similar amounts from members		
85c			
d	Section 162(e) lobbying and political expenditures		
85d			
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices		
85e			
f	Taxable amount of lobbying and political expenditures (line 85d less 85e)		
85f			
g	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?	N/A	
85g			
h	If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?	N/A	
85h			
86a	501(c)(7) orgs. Enter a Initiation fees and capital contributions included on line 12		
86a			
b	Gross receipts, included on line 12, for public use of club facilities		
86b			
87a	501(c)(12) orgs. Enter a Gross income from members or shareholders		
87a			
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)		
87b			
88a	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX		X
88a			
b	At any time during the year, did the organization, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Part XI		X
88b			
89a	501(c)(3) organizations. Enter Amount of tax imposed on the organization during the year under section 4911, section 4912, section 4955		
89a			
b	501(c)(3) and 501(c)(4) orgs. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction		
89b			
c	Enter Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958		
89c			
d	Enter Amount of tax on line 89c, above, reimbursed by the organization		
89d			
e	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction?		X
89e			
f	All organizations. Did the organization acquire a direct or indirect interest in any applicable insurance contract?		X
89f			
g	For supporting organizations and sponsoring organizations maintaining donor advised funds. Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		X
89g			
90a	List the states with which a copy of this return is filed		
90a			
b	Number of employees employed in the pay period that includes March 12, 2007 (See instructions)	90b	2
91a	The books are in care of TIM SCHMIDT 203 E 10TH Located at JUNCTION CITY, KS	Telephone no	
91a		ZIP + 4	66441
b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country		
91b			
	See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts		

Part XI

Information Regarding Transfers To and From Controlled Entities. Complete only if the organization is a controlling organization as defined in section 512(b)(13).

106 Did the reporting organization **make** any transfers to a controlled entity as defined in section 512(b)(13) of the Code? If "Yes," complete the schedule below for each controlled entity

Yes	No
	X

	(A) Name, address, of each controlled entity	(B) Employer ID Number	(C) Description of transfer	(D) Amount of transfer
a				
b				
c				
	Totals			

107 Did the reporting organization **receive** any transfers from a controlled entity as defined in section 512(b)(13) of the Code? If "Yes," complete the schedule below for each controlled entity

Yes	No
	X

	(A) Name, address, of each controlled entity	(B) Employer ID Number	(C) Description of transfer	(D) Amount of transfer
a				
b				
c				
	Totals			

108 Did the organization have a binding written contract in effect on August 17, 2006, covering the interest, rents, royalties, and annuities described in question 107 above?

Yes	No

**Please
Sign
Here**

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.

Signature of officer *Timothy Schmidt* Date 10/14/2010
Type or print name and title Secretary

**Paid
Preparer's
Use Only**

Preparer's signature *Dale L. Ramsey* Date 10/14/10 Check if self-employed ☐
Firm's name (or yours if self-employed), address, and ZIP + 4 Dale L. Ramsey CPA, Inc. EIN 20-0530952
123 West 7th Street Phone 785-762-7658
Junction City, KS 66441 no 785-762-7658

Statement 1 - Form 990, Part I, Line 3 - Membership Dues and Assessments

<u>Description</u>	<u>Amount</u>
MEMBERSHIP	\$ <u>4,219</u>
Total	\$ <u><u>4,219</u></u>

Federal Statements

Statement 2 - Form 990, Part I, Line 16 - Payments to Affiliates

Bus Name Address	Purpose	Amount
GRAND AERIE		\$ 3,593
Total		\$ 3,593

Statement 3 - Form 990, Line 20 - Other Changes in Net Assets or Fund Balances

Description	Amount
Other Increases	\$ 53,481
Total	\$ 53,481

Federal Statements

Statement 4 - Form 990, Part II, Line 22b - Other Grants and Allocations

Name Address	Date of Gift	Description of Property	Relationship to Org	Class of Activity			BV Expl	FMV Expl
				Cash Contrib	NonCash Contrib	Book Value		
			\$ 14,132	\$		\$		
			\$ 14,132	\$	0	\$	0	0
Total								

Federal Statements

Statement 5 - Form 990, Part II, Line 43 - Other Functional Expenses

Description	Total Expenses	Program Service	Mgt & General	Fund- Raising
	\$	\$	\$	\$
BINGO				
PRIZES PAID OUT	18,500	18,500		
LOTTERY EXPENSE	20,607	20,607		
CLUB				
ENTERTAINMENT	150	150		
LICENSES AND PERMITS	550	550		
TOURNAMENT EXPENSES	3,833	3,833		
Advertising	1,056	1,056		
Bad Debts	2,960	2,960		
Expenses				
BANK CHARGES	215		215	
INSURANCE	12,366		12,366	
MEMBER APPRECIATION	153		153	
PROPERTY TAX	1,709		1,709	
Total	\$ 62,099	\$ 47,656	\$ 14,443	\$ 0

Statement 6 - Form 990, Part III - Organization's Primary Exempt Purpose

Description

TO PROVIDE SOCIAL AND RECREATIONAL FACILITIES AND
ACTIVITIES FOR ITS MEMBERS. TO PROVIDE ASSISTANCE TO ITS
MEMBERS IN NEED AND VARIOUS COMMUNITY ORGANIZATIONS.

Statement 7 - Form 990, Part III, Line e - Other Program Services

Description

MISCELLANEOUS

Federal Statements

Statement 8 - Form 990, Part IV, Line 57 - Land, Buildings, and Equipment

<u>Description</u>	<u>Beginning of Year</u>	<u>Accum Depr</u>	<u>End of Year</u>	<u>Accum Depr</u>
BUILDING	\$	\$	\$ 191,813	\$
EQUIPMENT			8,188	
Total	\$ <u>0</u>	\$ <u>0</u>	\$ <u>200,001</u>	\$ <u>0</u>