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Form 990

Department of the Treasury  
Internal Revenue Service

## 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)

OMB No 1545-0047

2007

Open to Public  
Inspection

A For the 2007 calendar year, or tax year beginning

JUN 1, 2007

and ending MAY 31, 2008

B Check if applicable

<input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Termination <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization <b>FRATERNAL ORDER OF EAGLES AERIE 186</b>		D Employer identification number <b>83-0118785</b>		
	Number and street (or P.O. box if mail is not delivered to street address) <b>P. O. BOX 2031</b>		Room/suite	E Telephone number <b>307-674-6881</b>	
	City or town, state or country, and ZIP + 4 <b>SHERIDAN, WY 82801</b>		F Accounting method <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Other (specify) ►		
	G Website: ► <b>N/A</b>				H and I are not applicable to section 527 organizations.
	J Organization type (check only one) ► <input checked="" type="checkbox"/> 501(c)(8) (insert no) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527				H(a) Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
	K Check here ► <input type="checkbox"/> 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.				H(b) If "Yes," enter number of affiliates ► <b>N/A</b>

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

L Gross receipts: Add lines 6b, 8b, 9b, and 10b to line 12 ► **180,859.**

## Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances

RECEIVED NONCASH \$ (from Part VI, line 93) JUN 06 2010 IRS OS SEE STATEMENT 1 UGDEN, UT	1 Contributions, gifts, grants, and similar amounts received: a Contributions to donor advised funds b Direct public support (not included on line 1a) c Indirect public support (not included on line 1a) d Government contributions (grants) (not included on line 1a) e Total (add lines 1a through 1d) (cash \$ <b>0.</b> )	1a 1b 1c 1d	1e <b>0.</b>
	2 Program service revenue including government fees and contracts (from Part VI, line 93)	2	2 <b>6,245.</b>
	3 Membership dues and assessments	3	3 <b>50.</b>
	4 Interest on savings and temporary cash investments	4	4
	5 Dividends and interest from securities	5	5
	6 a Gross rents b Less: rental expenses c Net rental income or (loss). Subtract line 6b from line 6a	6a 6b	<b>9,600.</b>
	7 Other investment income (describe ►)	7	7
	8 a Gross amount from sales of assets other than inventory b Less: cost or other basis and sales expenses c Gain or (loss) (attach schedule) d Net gain or (loss). Combine line 8c, columns (A) and (B)	(A) Securities 8a 8b 8c	(B) Other <b>9,600.</b>
	9 Special events and activities (attach schedule). If any amount is from gaming, check here ► <input checked="" type="checkbox"/>	9a 9b	<b>25,091.</b> <b>27,079.</b>
	10 a Gross sales of inventory, less returns and allowances b Less: cost of goods sold c Gross profit or (loss) from sales of inventory (attach schedule). Subtract line 10b from line 10a	10a 10b	<b>139,873.</b> <b>43,271.</b>
	11 Other revenue (from Part VI, line 103)	11	11
	12 Total revenue. Add lines 1e, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11	12	<b>110,509.</b>
SEE STATEMENT 2 STMT 3 10c 11 12 13 14 15 16 17 18 19 20 21	13 Program services (from line 44, column (B))	13	<b>123,832.</b>
	14 Management and general (from line 44, column (C))	14	14
	15 Fundraising (from line 44, column (D))	15	15
	16 Payments to affiliates (attach schedule)	16	16
	17 Total expenses. Add lines 16 and 44, column (A)	17	<b>123,832.</b>
	18 Excess or (deficit) for the year. Subtract line 17 from line 12	18	<b>&lt;13,323. &gt;</b>
	19 Net assets or fund balances at beginning of year (from line 73, column (A))	19	<b>519,026.</b>
	20 Other changes in net assets or fund balances (attach explanation)	20	20 <b>0.</b>
	21 Net assets or fund balances at end of year. Combine lines 18, 19, and 20	21	<b>505,703.</b>

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12-27-07

LHA For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

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8/10

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.	(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
		Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.			
22a Grants paid from donor advised funds (attach schedule)					
(cash \$ 0 . noncash \$ 0 .)	22a				
If this amount includes foreign grants, check here ► <input type="checkbox"/>					
22b Other grants and allocations (attach schedule)					
(cash \$ 0 . noncash \$ 0 .)	22b				
If this amount includes foreign grants, check here ► <input type="checkbox"/>					
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	0 .	0 .	0 .	0 .
b Compensation of former officers, directors, key employees, etc. listed in Part V-B	25b	0 .	0 .	0 .	0 .
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	23,490 .	23,490 .		
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	7,881 .	7,881 .		
30 Professional fundraising fees	30				
31 Accounting fees	31				
32 Legal fees	32				
33 Supplies	33	19,248 .	19,248 .		
34 Telephone	34				
35 Postage and shipping	35				
36 Occupancy	36	27,614 .	27,614 .		
37 Equipment rental and maintenance	37	3,696 .	3,696 .		
38 Printing and publications	38				
39 Travel	39	414 .	414 .		
40 Conferences, conventions, and meetings	40	5,570 .	5,570 .		
41 Interest	41	1,434 .	1,434 .		
42 Depreciation, depletion, etc. (attach schedule)	42				
43 Other expenses not covered above (itemize):					
a <u>DUES PAID</u>	43a	3,236 .	3,236 .		
b <u>DONATIONS</u>	43b	499 .	499 .		
c <u>CONTRACT LABOR</u>	43c	18,795 .	18,795 .		
d <u>BAD DEBTS</u>	43d	3,665 .	3,665 .		
e <u>ADVERTISING</u>	43e	8,290 .	8,290 .		
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	123,832 .	123,832 .	0 .	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  NoIf "Yes," enter (i) the aggregate amount of these joint costs \$ N/A ; (ii) the amount allocated to Program services \$ N/A ;(iii) the amount allocated to Management and general \$ N/A ; and (iv) the amount allocated to Fundraising \$ N/A

**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 4**

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 THE CLUB SERVED 219 MEMBERS**


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(Grants and allocations \$

) If this amount includes foreign grants, check here ► 

123,832.

**b**

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(Grants and allocations \$

) If this amount includes foreign grants, check here ► 

**c**

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(Grants and allocations \$

) If this amount includes foreign grants, check here ► 

**d**

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(Grants and allocations \$

) If this amount includes foreign grants, check here ► 

**e** Other program services (attach schedule)

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(Grants and allocations \$

) If this amount includes foreign grants, check here ► 

**f** **Total of Program Service Expenses** (should equal line 44, column (B), Program services) ► **123,832.**

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## Part IV Balance Sheets (See the instructions.)

		(A) Beginning of year		(B) End of year
	<b>45</b> Cash - non-interest-bearing	<b>561.</b>	<b>45</b>	<b>4,543.</b>
	<b>46</b> Savings and temporary cash investments	<b>863.</b>	<b>46</b>	<b>871.</b>
	<b>47 a</b> Accounts receivable	<b>47a</b>		
	<b>b</b> Less: allowance for doubtful accounts	<b>47b</b>		<b>47c</b>
	<b>48 a</b> Pledges receivable	<b>48a</b>		<b>48c</b>
	<b>b</b> Less: allowance for doubtful accounts	<b>48b</b>		
	<b>49</b> Grants receivable			<b>49</b>
	<b>50 a</b> Receivables from current and former officers, directors, trustees, and key employees			<b>50a</b>
	<b>b</b> Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)			<b>50b</b>
	<b>51 a</b> Other notes and loans receivable	<b>51a</b>		<b>51c</b>
	<b>b</b> Less: allowance for doubtful accounts	<b>51b</b>		
	<b>52</b> Inventories for sale or use			<b>52</b>
	<b>53</b> Prepaid expenses and deferred charges			<b>53</b>
	<b>54 a</b> Investments - publicly-traded securities	► <input type="checkbox"/> Cost <input type="checkbox"/> FMV		<b>54a</b>
	<b>b</b> Investments - other securities	► <input type="checkbox"/> Cost <input type="checkbox"/> FMV		<b>54b</b>
	<b>55 a</b> Investments - land, buildings, and equipment: basis	<b>55a</b>	<b>518,598.</b>	
	<b>b</b> Less: accumulated depreciation	<b>55b</b>	<b>518,000.</b>	<b>55c</b>
	<b>56</b> Investments - other			<b>56</b>
	<b>57 a</b> Land, buildings, and equipment: basis	<b>57a</b>		
	<b>b</b> Less: accumulated depreciation	<b>57b</b>		<b>57c</b>
	<b>58</b> Other assets, including program-related investments (describe ► )			<b>58</b>
	<b>59</b> <b>Total assets</b> (must equal line 74) Add lines 45 through 58		<b>519,424.</b>	<b>59</b>
	<b>60</b> Accounts payable and accrued expenses			<b>60</b>
	<b>61</b> Grants payable			<b>61</b>
	<b>62</b> Deferred revenue			<b>62</b>
	<b>63</b> Loans from officers, directors, trustees, and key employees			<b>63</b>
	<b>64 a</b> Tax-exempt bond liabilities			<b>64a</b>
	<b>b</b> Mortgages and other notes payable			<b>64b</b>
	<b>65</b> Other liabilities (describe ► )	<b>SEE STATEMENT 5</b>	<b>398.</b>	<b>65</b>
	<b>66</b> <b>Total liabilities</b> . Add lines 60 through 65		<b>398.</b>	<b>66</b>
	<b>67</b> <b>Unrestricted</b>			<b>67</b>
	<b>68</b> <b>Temporarily restricted</b>			<b>68</b>
	<b>69</b> <b>Permanently restricted</b>			<b>69</b>
	<b>70</b> Capital stock, trust principal, or current funds			<b>519,026.</b>
	<b>71</b> Paid-in or capital surplus, or land, building, and equipment fund		<b>0.</b>	<b>71</b>
	<b>72</b> Retained earnings, endowment, accumulated income, or other funds		<b>0.</b>	<b>72</b>
	<b>73</b> <b>Total net assets or fund balances</b> . Add lines 67 through 69 or lines 70 through 72. (Column (A) must equal line 19 and column (B) must equal line 21)		<b>519,026.</b>	<b>73</b>
	<b>74</b> <b>Total liabilities and net assets/fund balances</b> . Add lines 66 and 73		<b>519,424.</b>	<b>74</b>

**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	N/A
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
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

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

a	Total expenses and losses per audited financial statements	a	N/A
b	Amounts included on line a but not on 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		
c	Subtract line b from line a		
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		
e	Total expenses (Part I, line 17) Add lines c and d		►
			e

**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
<u>RANDY KRAMER</u>	WORTHY PRESIDENT	5.00	0.	0.
<u>JODY CLARK</u>	PAST WORTHY PRESIDENT	5.00	0.	0.
<u>MICHAEL ABRUCCI</u>	VICE PRESIDENT	5.00	0.	0.
<u>ROGER CALKINS</u>	SECRETARY	5.00	0.	0.

**Part V-A Current Officers, Directors, Trustees, and Key Employees (continued)**

**Yes** **No**

75 a Enter the total number of officers, directors, and trustees permitted to vote on organization business at board meetings ► 219

b Are any officers, directors, trustees, or key employees listed in Form 990, Part V-A, or highest compensated employees listed in Schedule A, Part I, or highest compensated professional and other independent contractors listed in Schedule A, Part II-A or II-B, related to each other through family or business relationships? If "Yes," attach a statement that identifies the individuals and explains the relationship(s) 75b

c Do any officers, directors, trustees, or key employees listed in Form 990, Part V-A, or highest compensated employees listed in Schedule A, Part I, or highest compensated professional and other independent contractors listed in Schedule A, Part II-A or II-B, receive compensation from any other organizations, whether tax exempt or taxable, that are related to the organization? See the instructions for the definition of "related organization." 75c

If "Yes," attach a statement that includes the information described in the instructions.

d Does the organization have a written conflict of interest policy? 75d

**Part V-B** **Former Officers, Directors, Trustees, and Key Employees That Received Compensation or Other Benefits** (If any former officer, director, trustee, or key employee received compensation or other benefits (described below) during the year, list that person below and enter the amount of compensation or other benefits in the appropriate column. See the instructions.)

**Part VI Other Information (See the instructions.)**

**Yes** **No**

76	Did the organization make a change in its activities or methods of conducting activities? If "Yes," attach a detailed statement of each change	76	X
77	Were any changes made in the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes	77	X
78 a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	78a	
b	If "Yes," has it filed a tax return on Form 990-T for this year?	78b	
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement	79	X
80 a	Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization?	80a	
b	If "Yes," enter the name of the organization ► <b>N/A</b>		X
81 a	Enter direct and indirect political expenditures. (See line 81 instructions.)	and check whether it is <input type="checkbox"/> exempt or <input type="checkbox"/> nonexempt	
b	Did the organization file Form 1120-POL for this year?	81a   0.	
		81b	X

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## Part VI Other Information (continued)

		Yes	No
82 a 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?	82a		X
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	N/A	
83 a Did the organization comply with the public inspection requirements for returns and exemption applications?	83a	X	
b Did the organization comply with the disclosure requirements relating to <i>quid pro quo</i> contributions?	83b	X	
84 a Did the organization solicit any contributions or gifts that were not tax deductible?	84a	X	
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	84b	N/A	
85 a 501(c)(4), (5), or (6). Were substantially all dues nondeductible by members?	85a	N/A	
b Did the organization make only in-house lobbying expenditures of \$2,000 or less?	85b	N/A	
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.			
c Dues, assessments, and similar amounts from members	85c	N/A	
d Section 162(e) lobbying and political expenditures	85d	N/A	
e Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	85e	N/A	
f Taxable amount of lobbying and political expenditures (line 85d less 85e)	85f	N/A	
g Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?	85g	N/A	
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?	85h	N/A	
86 501(c)(7) organizations Enter. a Initiation fees and capital contributions included on line 12	86a	N/A	
b Gross receipts, included on line 12, for public use of club facilities	86b	N/A	
87 501(c)(12) organizations. Enter a Gross income from members or shareholders	87a	N/A	
b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	87b	N/A	
88 a 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	88a	X	
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	88b	X	
89 a 501(c)(3) organizations. Enter Amount of tax imposed on the organization during the year under section 4911 ► N/A ; section 4912 ► N/A ; section 4955 ► N/A	89b		
b 501(c)(3) and 501(c)(4) organizations. 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	N/A		
c Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958	90	0.	
d Enter: Amount of tax on line 89c, above, reimbursed by the organization	90	0.	
e All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction?	89e	X	
f All organizations. Did the organization acquire a direct or indirect interest in any applicable insurance contract?	89f	X	
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?	89g	X	
90 a List the states with which a copy of this return is filed ► <u>NONE</u>	90b	3	
b Number of employees employed in the pay period that includes March 12, 2007	90b	3	
91 a The books are in care of ► <u>CHRISTOPHER KAWULOK</u> Located at ► <u>1620 N. HEIGHTS AVENUE, SHERIDAN, WY</u>	Telephone no. ► 307-673-0261	ZIP + 4 ► 82801	
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 ► <u>N/A</u>	91b	Yes No	
See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts			

## Part VI Other Information (continued)

Yes  No 

c At any time during the calendar year, did the organization maintain an office outside of the United States?

91c

X

If "Yes," enter the name of the foreign country ► **N/A**

92 Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041- Check here

and enter the amount of tax-exempt interest received or accrued during the tax year

► | 92 |

**N/A**

## Part VII Analysis of Income-Producing Activities (See the instructions.)

Note: Enter gross amounts unless otherwise indicated.

93 Program service revenue.

a \_\_\_\_\_  
b \_\_\_\_\_  
c \_\_\_\_\_  
d \_\_\_\_\_  
e \_\_\_\_\_

f Medicare/Medicaid payments

g Fees and contracts from government agencies

94 Membership dues and assessments

**6,245.**

95 Interest on savings and temporary cash investments

50.

96 Dividends and interest from securities

97 Net rental income or (loss) from real estate

a debt-financed property

16

**9,600.**

b not debt-financed property

98 Net rental income or (loss) from personal property

99 Other investment income

100 Gain or (loss) from sales of assets

other than inventory

101 Net income or (loss) from special events

102 Gross profit or (loss) from sales of inventory

103 Other revenue.

a \_\_\_\_\_  
b \_\_\_\_\_  
c \_\_\_\_\_  
d \_\_\_\_\_  
e \_\_\_\_\_

104 Subtotal (add columns (B), (D), and (E))

0. 7,612. 102,897.

► 110,509.

105 Total (add line 104, columns (B), (D), and (E))

Note: Line 105 plus line 1e, Part I, should equal the amount on line 12, Part I.

## Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes (See the instructions.)

Line No. ▼	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes).			

## Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See the instructions.)

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
	%			
<b>N/A</b>	%			
	%			
	%			

## Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See the instructions.)

(a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?

 Yes  No

(b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?

 Yes  No

Note: If "Yes" to (b), file Form 8870 and Form 4720 (see instructions).

## 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).

N/A

Yes No

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.

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

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

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

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 ► Roger D. Calkins	Position ► Aeris Secretary	Date ► 6/30/2010	Date ►
Type or print name and title ► Roger D. Calkins Aeris Secretary				
Paid Preparer's Use Only	Preparer's Signature ► Sam D. Green	Date 06/29/10	Check if self-employed ► <input checked="" type="checkbox"/>	Preparer's SSN or PTIN (See Gen. Inst. X) EIN ►
	Firm's name (or yours if self-employed), address, and ZIP + 4 ► SAM D. GREEN, CPA ► 954 NORTH MAIN ► SHERIDAN, WY 82801			Phone no. ► 307-674-7310

Form 990 (2007)

FORM 990

RENTAL INCOME

STATEMENT 1

KIND AND LOCATION OF PROPERTY	ACTIVITY NUMBER	GROSS RENTAL INCOME
OFFICE AND PARKING SPACES	1	9,600.
TOTAL TO FORM 990, PART I, LINE 6A		9,600.

FORM 990

SPECIAL EVENTS AND ACTIVITIES

STATEMENT 2

DESCRIPTION OF EVENT	GROSS RECEIPTS	CONTRIBUT. INCLUDED	GROSS REVENUE	DIRECT EXPENSES	NET INCOME OR (LOSS)
BINGO AND PULLTABS	25,091.		25,091.	27,079.	<1,988. >
TO FM 990, PART I, LINE 9	25,091.		25,091.	27,079.	<1,988. >

FORM 990

INCOME AND COST OF GOODS SOLD  
INCLUDED ON PART I, LINE 10

STATEMENT 3

## INCOME

1. GROSS RECEIPTS . . . . .	139,873
2. RETURNS AND ALLOWANCES . . . . .	
3. LINE 1 LESS LINE 2 . . . . .	139,873
4. COST OF GOODS SOLD (LINE 13) . . . . .	43,271
5. GROSS PROFIT (LINE 3 LESS LINE 4) . . . . .	96,602

## COST OF GOODS SOLD

6. INVENTORY AT BEGINNING OF YEAR . . . . .	
7. MERCHANDISE PURCHASED . . . . .	43,271
8. COST OF LABOR . . . . .	
9. MATERIALS AND SUPPLIES . . . . .	
10. OTHER COSTS . . . . .	
11. ADD LINES 6 THROUGH 10 . . . . .	43,271
12. INVENTORY AT END OF YEAR . . . . .	
13. COST OF GOODS SOLD (LINE 11 LESS LINE 12) . . .	43,271

FORM 990 STATEMENT OF ORGANIZATION'S PRIMARY EXEMPT PURPOSE STATEMENT 4  
PART III

## EXPLANATION

THIS ORGANIZATION IS AFFILIATED WITH THE FRATERNAL ORDER OF EAGLES WHICH UNITES IN THE SPIRIT OF LIBERTY, TRUTH, JUSTICE AND EQUALITY TO MAKE HUMAN LIFE MORE DESIREABLE BY LESSENING ITS ILLS AND BY PROMOTING PEACE, PROSPERITY, GLADNESS AND HOPE FOR THE HOME, COUNTRY AND GOD

FORM 990	OTHER LIABILITIES	STATEMENT	5
DESCRIPTION	BEGINNING OF YEAR	END OF YEAR	
PAYROLL TAX PAYABLE	398.	408.	
SALES TAX PAYABLE		150.	
TOTAL TO FORM 990, PART IV, LINE 65	398.	558.	