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2009

Open to Public
Inspection

Form 990-EZ

Department of the Treasury
Internal Revenue ServiceShort Form
Return of Organization Exempt From Income TaxUnder section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code
(except black lung benefit trust or private foundation)
▶ Sponsoring organizations of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than \$500,000 and total assets less than \$1,250,000 at the end of the year may use this form.

▶ The organization may have to use a copy of this return to satisfy state reporting requirements

A For 2009 calendar year, or tax year beginning JUNE 01, 2009, and ending MAY 31, 2010

B Check if applicable: ☐ Address change ☐ Name change ☐ Initial return ☐ Terminated ☐ Amended return ☐ Application pending	Please use IRS label or print or type. See Specific Instructions.	C Name of organization FRATERNAL ORDER OF EAGLES	D Employer identification number 42-1089414
		Number & street (or P O box, if mail is not delivered to street addr) Room/suite PO BOX 470	E Telephone number (712) 527-3842
		City or town, state or country, and ZIP + 4 Glenwood IA 51534	F Group Exemption Number

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

G Accounting Method ☒ Cash ☐ Accrual
Other (specify) ▶

I Website: ▶ N/A

H Check ☒ if organization is not required to attach Sch B (Form 990, 990-EZ, or 990-PF).J Tax-exempt status (check only one) -- ☒ 501(c)(10) ◀ (insert no) 4947(a)(1) or 527K Check ☐ if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A Form 990-EZ or Form 990 return is not required, but if the organization chooses to file a return, be sure to file a complete return.

L Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts. If \$500,000 or more, file Form 990 instead of Form 990-EZ ▶ \$ 79,052

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

REVENUE	1	Contributions, gifts, grants, and similar amounts received	1	
	2	Program service revenue including government fees and contracts	2	
	3	Membership dues and assessments	3	2,100
	4	Investment income	4	
	5a	Gross amount from sale of assets other than inventory	5a	
	5b	Less: cost or other basis and sales expenses	5b	
	5c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	
	6	Special events and activities (complete applicable parts of Schedule G). If any amount is from gaming, check here ☒		
	6a	Gross revenue (not including \$ of contributions reported on line 1)	6a	14,356
	6b	Less: direct expenses other than fundraising expenses	6b	5,986
6c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	6c	8,370	
7a	Gross sales of inventory, less returns and allowances	7a	62,596	
7b	Less: cost of goods sold	7b	26,549	
7c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	36,047	
8	Other revenue (describe ▶)	8		
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8	9	46,517	
EXPENSES	10	Grants and similar amounts paid (attach schedule)	10	
	11	Benefits paid to or for members	11	
	12	Salaries, other compensation, and employee benefits	12	25,226
	13	Professional fees and other payments to independent contractors	13	800
	14	Occupancy, rent, utilities, and maintenance	14	12,910
	15	Printing, publications, postage, and shipping	15	1,552
	16	Other expenses (describe ▶ See attachment #2)	16	9,416
	17	Total expenses. Add lines 10 through 16	17	49,904
18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	-3,387	
NET ASSETS OR FUND BALANCES	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19	41,398
	20	Other changes in net assets or fund balances (attach explanation)	20	
	21	Net assets or fund balances at end of year. Combine lines 18 through 20	21	38,011

Part II Balance Sheets. If total assets on line 25, column (B) are \$1,250,000 or more, file Form 990 instead of Form 990-EZ

OGDEN, UT (See the instructions for Part II.)		(A) Beginning of year	(B) End of year
22	Cash, savings, and investments	23,563	25,638
23	Land and buildings		
24	Other assets (describe ▶ See attachment #3)	17,835	12,373
25	Total assets	41,398	38,011
26	Total liabilities (describe ▶)	0	0
27	Net assets or fund balances (line 27 of column (B) must agree with line 21)	41,398	38,011

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

Form 990-EZ (2009)

Expenses

(Required for section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts, optional for others)

28

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

28a

29

[illegible][illegible]

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

29a

30

(Grants \$) If this amount includes foreign grants, check here . . . ►

30a

31 Other program services (attach schedule)

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

31a

32 Total program service expenses (add lines 28a through 31a)

32

C

(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

(e) Expense
account and
other allowances

See attachment #5

Part V Other Information (Note the statement requirements in the instructions for Part V.)

	Yes	No
33 Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity	33	X
34 Were any changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the changes	34	X
35 If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported on Form 990-T, attach a statement explaining why the organization did not report the income on Form 990-T		
a Did the organization have unrelated business gross income of \$1,000 or more or was it subject to section 6033(e) notice, reporting, and proxy tax requirements?	35a	X
b If "Yes" has it filed a tax return on Form 990-T for this year?	35b	X
36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N	36	X
37a Enter amount of political expenditures, direct or indirect, as described in the instructions ▶ 37a		
b Did the organization file Form 1120-POL for this year?	37b	X
38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the period covered by this return?	38a	X
b If "Yes" complete Schedule L, Part II and enter the total amount involved	38b	
39 Section 501(c)(7) organizations Enter		
a Initiation fees and capital contributions included on line 9	39a	
b Gross receipts, included on line 9, for public use of club facilities	39b	
40a Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911 ▶ , section 4912 ▶ , section 4955 ▶		
b Section 501(c)(3) and 501(c)(4) organizations Did the organization engage in any section 4958 excess benefit transaction during the year or is it 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	40b	X
c Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶		
d Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax on line 40c reimbursed by the organization ▶		
e All organizations At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T	40e	X
41 List the states with which a copy of this return is filed ▶ NONE		
42a The organization's books are in care of ▶ See attachment #6 Telephone no ▶		
Located at ▶ ZIP + 4 ▶		
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)?	42b	X
If "Yes" enter the name of the foreign country ▶		
See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
c At any time during the calendar year, did the organization maintain an office outside of the U S ?	42c	X
If "Yes," enter the name of the foreign country ▶		
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 -- Check here ▶ ☐		
and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 43		
44 Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ	44	X
45 Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If "Yes," Form 990 must be completed instead of Form 990-EZ	45	X

Part VI **Section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts only.** All section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts must answer questions 46-49b and complete the tables for lines 50 and 51.

- 46 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I
- 47 Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II
- 48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E
- 49a Did the organization make any transfers to an exempt non-charitable related organization?
- b If "Yes" was the related organization a section 527 organization?
- 50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None"

	Yes	No
46		X
47		X
48		X
49a		X
49b		X

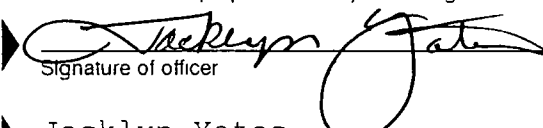
(a) Name and address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
NONE				

f Total number of other employees paid over \$100,000

- 51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None"

(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation
NONE		

d Total number of other independent contractors each receiving over \$100,000

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		8-27-10 Date	
Paid Preparer's Use Only	Jacklyn Yates Type or print name and title		Worthy Secretary	
	Preparer's signature	Date	Check if self-employed ☐	Preparer's identifying no. (See instr.)
	Firm's name (or yours if self-employed), address, and ZIP + 4		EIN	Phone no.

May the IRS discuss this return with the preparer shown above? See instructions

☒ Yes ☐ No

SCHEDULE OF GROSS PROFIT OR (LOSS) FROM SALE OF INVENTORY

Attachment 1: page 1 - 990-EZ Page 1, Part I, line 7

Keep for Your Records

Keep For
Your Records

For calendar year 2009 or tax period beginning 06-01-2009 , and ending 05-31-2010.

Name of Organization

FRATERNAL ORDER OF EAGLES

Employer Identification Number

42-1089414

Type of Inventory sold	Gross Sales	Cost of Goods	Gross Profit or (Loss)
sales	62,596	26,549	36,047
Total	62,596	26,549	36,047

SCHEDULE OF OTHER ASSETS
Attachment 3: page 1 - 990-EZ Page 1, Part I, Line 24

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Name of Organization

Employer Identification Number

Description of Other Assets	Beginning of Year	End of Year	EOY FMV (990-PF Only)
equipment	17,835	12,373	
Totals	17,835	12,373	

SCHEDULE OF OTHER EXPENSES

Attachment 2: page 1 - 990-EZ Page 1, Part I, Line 16

Open to Public Inspection	For calendar year 2009 or tax period beginning 06-01-2009, and ending 05-31-2010.
Name of Organization FRATERNAL ORDER OF EAGLES	Employer Identification Number 42-1089414

Description of Other Expenses	Amount
license	738
insurance	1,835
supplies	892
Payroll tax	2,235
charities	2,468
membership fees	1,248
Total	9,416

PRIMARY EXEMPT PURPOSE

Attachment 4: page 1 - 990-EZ Page 2, Part III

Open to Public Inspection	For calendar year 2009 or tax period beginning	06-01	, and ending	05-31-2010.
Name of Organization FRATERNAL ORDER OF EAGLES				Employer Identification Number 42-1089414

Primary Purpose

To serve the community and raise money for charities

CURRENT OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

Attachment 5: page 1 - 990-EZ Page 2, Part IV

Open to Public Inspection	For calendar year 2009 or tax period beginning 06-01-2009, and ending 05-31-2010.			
Name of Organization FRATERNAL ORDER OF EAGLES			Employer Identification Number 42-1089414	
(A) Name and Address	(B) Title and Average Hrs per Week	(C) Compensation (If not paid, enter 0)	(D) Cont to Employee Ben Plans & Def Comp	(E) Expense Account & Other Allowances
Jeff McKinney 1104 Timber Lane Glenwood, IA 51534	PRESIDENT	0	0	0
Eric Rounds 304 N Vine Glenwood, IA 51534	Treasurer	0	0	0
Jacklyn Yates 51669 237th Street Glenwood, IA 51534	TREASURER	0	0	0
Don Yates 51669 237th Street Glenwood, IA 51534	TRUSTEE	0	0	0
SHERRIE TEEGARDEN 809 mills ave Pacific Junction, IA 51561	BARTENDER	10,826	0	0
JENIFER ROENFELD 102 LOUISE AVE Glenwood, IA 51534	BARTENDER	6,373	0	0
Jeff Mckinney 1104 Timber Lane Glenwood, IA 51534	bartender	8,026	0	0

BOOKS ARE IN CARE OF

Attachment 6 - 990-EZ Page 3, Part V, Line 42a

Open to Public Inspection	For calendar year 2009 or tax period beginning 06-01, and ending 05-31-2010.
Name of Organization FRATERNAL ORDER OF EAGLES	Employer Identification Number 42-1089414
Part V - Line 42a	

Individual Name Jacklyn Yates
or
Business Name

Street Address 51669 237th Street

U S Address

Zip code 51534 City Glenwood State IA
or

Foreign Address

City _____

Province or State _____

Country _____

Postal code _____

Phone Number (712) 527-9785

Fax Number _____

GAMING/SPECIAL EVENTS BOOKS AND RECORDS

Attachment 7: Sch G Page 3, Part III, Line 14

Open to Public Inspection	For calendar year 2009 or tax period beginning 06-01-2009, and ending 05-31-2010.
Name of Organization FRATERNAL ORDER OF EAGLES	Employer Identification Number 42-1089414
Part III - Line 14	

Individual Name Jacklyn Yates
or
Business Name

Street Address 51669 237th Street

U S Address

Zip code 51534 City Glenwood State IA

or

Foreign Address

City _____

Province or State _____

Country _____

Postal code _____