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Return of Organization Exempt From Income Tax

OMB No 1545-0047

2009Department of the Treasury
Internal Revenue ServiceUnder 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

Open to Public Inspection

For the 2009 calendar year, or tax year beginning 6/01, 2009, and ending 5/31, 2010

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 FRATERNAL ORDER OF EAGLES AERIE NO. 2451 PO BOX 387 MANDAN, ND 58554-0387	D Employer Identification Number 45-0216461 E Telephone number 701-663-3645 G Gross receipts \$ 1,026,233.
F Name and address of principal officer JOHN PAUL SAME AS C ABOVE		H(a) Is this a group return for affiliates? ☐ Yes ☒ No H(b) Are all affiliates included? ☐ Yes ☒ No If 'No,' attach a list (see instructions)	
I Tax-exempt status ☒ 501(c) (10) (insert no) ☐ 4947(a)(1) or ☐ 527		H(c) Group exemption number ▶ 0102	
J Website: ▶ N/A		K Form of organization ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶	
L Year of Formation 1945		M State of legal domicile ND	

Part I Summary

7	Activities & Governance	1 Briefly describe the organization's mission or most significant activities <u>DOMESTIC FRATERNAL LODGE, CLUB FOR MEMBERS, SUPPORT LOCAL CHARITIES.</u>	
		2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its assets	
		3 Number of voting members of the governing body (Part VI, line 1a)	3 7
		4 Number of independent voting members of the governing body (Part VI, line 1b)	4 7
		5 Total number of employees (Part V, line 2a)	5 48
		6 Total number of volunteers (estimate if necessary)	6 12
		7a Total gross unrelated business revenue from Part VIII, column (C), line 12	7a 320,057.
		7b Net unrelated business taxable income from Form 990-T, line 34	7b -109,877.
	Revenue		
		8 Contributions and grants (Part VIII, line 1h)	Prior Year 155. Current Year 149.
		9 Program service revenue (Part VIII, line 2g)	39,621. 22,668.
		10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	2,016. 17.
		11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	365,958. 392,391.
		12 Total revenue — add lines 8 through 11 (must equal Part VIII, column (A), line 12)	407,750. 415,225.
	Expenses		
		13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	39,518. 24,943.
		14 Benefits paid to or for members (Part IX, column (A), line 4)	2,150. 2,000.
		15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	163,496. 175,572.
		16a Professional fundraising fees (Part IX, column (A), line 11e)	
		b Total fundraising expenses (Part IX, column (D), line 25) ▶	
		17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f)	184,820. 277,567.
		18 Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)	389,984. 480,082.
		19 Revenue less expenses Subtract line 18 from line 12	17,766. -64,857.
	Net Assets or Fund Balances		
		20 Total assets (Part X, line 16)	Beginning of Year 683,821. End of Year 638,255.
		21 Total liabilities (Part X, line 26)	200,261. 219,552.
		22 Net assets or fund balances Subtract line 21 from line 20	483,560. 418,703.

Part II Signature Block

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.	
	▶ <u>John Paul</u> Signature of officer	3/3/11 Date
	▶ JOHN PAUL Type or print name and title	TREASURER
Paid Preparer's Use Only	Preparer's signature ▶ JON GOODHART Firm's name (or yours if self-employed), address, and ZIP + 4 ▶ MAHLUM GOODHART, PC 204 E MAIN STREET MANDAN, ND 58554	Date Check if self-employed ☐ Preparer's identifying number (see instructions) N/A EIN ▶ N/A Phone no ▶ (701) 663-9345

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

☒ Yes ☐ No

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

TEEA0113L 12/29/09 Form 990 (2009)

Part III Statement of Program Service Accomplishments

1 Briefly describe the organization's mission:

DOMESTIC FRATERNAL LODGE, CLUB FOR MEMBERS, SUPPORT LOCAL CHARITIES.

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 exempt purpose achievements for each of the organization's three largest program services by expenses. Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts 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 \$)

SOCIAL ACTIVITIES FOR MEMBERS SUCH AS DANCES, STAGS, AND CHARITABLE GAMING. FUNDS ARE USED TO SUPPORT NON-PROFIT CHARITABLE ORGANIZATIONS, SUCH AS SENIOR CLUSTER, MEALS ON WHEELS, HOME ON THE RANGE, SCHOOLS AND MANY OTHERS.

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

4d Other program services (Describe in Schedule O)

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

4e Total program service expenses ►

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)? If 'Yes,' complete Schedule A		X
2 Is the organization required to complete Schedule B, Schedule of Contributors?		X
3 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		X
4 Section 501(c)(3) organizations Did the organization engage in lobbying activities? If 'Yes,' complete Schedule C, Part II		
5 Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations. Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? If 'Yes,' complete Schedule C, Part III		
6 Did the organization maintain any donor advised funds or any similar funds or accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If 'Yes,' complete Schedule D, Part I		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? If 'Yes,' complete Schedule D, Part II		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If 'Yes,' complete Schedule D, Part III		X
9 Did the organization report an amount in Part X, line 21, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? If 'Yes,' complete Schedule D, Part IV		X
10 Did the organization, directly or through a related organization, hold assets in term, permanent, or quasi-endowments? If 'Yes,' complete Schedule D, Part V		X
11 Is the organization's answer to any of the following questions 'Yes'? If so, complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable	X	
• Did the organization report an amount for land, buildings and equipment in Part X, line 10? If 'Yes,' complete Schedule D, Part VI		
• 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? If 'Yes,' complete Schedule D, Part VII		
• 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? If 'Yes,' complete Schedule D, Part VIII		
• 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? If 'Yes,' complete Schedule D, Part IX		
• Did the organization report an amount for other liabilities in Part X, line 25? If 'Yes,' complete Schedule D, Part X		
• 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? If 'Yes,' complete Schedule D, Part X		
12 Did the organization obtain separate, independent audited financial statement for the tax year? If 'Yes,' complete Schedule D, Parts XI, XII, and XIII		X
12A Was the organization included in consolidated, independent audited financial statement for the tax year? If 'Yes,' completing Schedule D, Parts XI, XII, and XIII is optional	Yes	No
		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the United States? If 'Yes,' complete Schedule F, Part I		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? If 'Yes,' complete Schedule F, Part II		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? If 'Yes,' complete Schedule F, Part III		X
17 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? If 'Yes,' complete Schedule G, Part I		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If 'Yes,' complete Schedule G, Part II		X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If 'Yes,' complete Schedule G, Part III	X	
20 Did the organization operate one or more hospitals? If 'Yes,' complete Schedule H		X

Part IV Checklist of Required Schedules (continued)

		Yes	No
21	Did the organization report more than \$5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? If 'Yes,' complete Schedule I, Parts I and II	X	
22	Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? If 'Yes,' complete Schedule I, Parts I and III		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		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, and that was issued after December 31, 2002? If 'Yes,' answer lines 24b through 24d and complete Schedule K. If 'No,' go to line 25		X
24b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
24c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
24d	Did the organization act as an 'on behalf of' issuer for bonds outstanding at any time during the year?		
25a	Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If 'Yes,' complete Schedule L, Part I		
25b	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		
26	Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? If 'Yes,' complete Schedule L, Part II		X
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor, or a grant selection committee member, or to a person related to such an individual? If 'Yes,' complete Schedule L, Part III		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)		
28a	A current or former officer, director, trustee, or key employee? If 'Yes,' complete Schedule L, Part IV		X
28b	A family member of a current or former officer, director, trustee, or key employee? If 'Yes,' complete Schedule L, Part IV		X
28c	An entity of which a current or former officer, director, trustee, or key employee of the organization (or a family member) was an officer, director, trustee, or direct or indirect owner? If 'Yes,' complete Schedule L, Part IV		X
29	Did the organization receive more than \$25,000 in non-cash contributions? If 'Yes,' complete Schedule M		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If 'Yes,' complete Schedule M		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? If 'Yes,' complete Schedule N, Part I		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		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		X
34	Was the organization related to any tax-exempt or taxable entity? If 'Yes,' complete Schedule R, Parts II, III, IV, and V, line 1		X
35	Is any related organization a controlled entity within the meaning of section 512(b)(13)? If 'Yes,' complete Schedule R, Part V, line 2		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		
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		X
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? Note. All Form 990 filers are required to complete Schedule O	X	

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Form 990 (2009)

Part V Statements Regarding Other IRS Filings and Tax Compliance

		Yes	No
1 a	Enter the number reported in Box 3 of form 1096, Annual Summary and Transmittal of U S Information Returns. Enter -0- if not applicable. 4		
1 b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable. 0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	
2 a	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. 48		
2 b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return (see instructions)	X	
3 a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	X	
3 b	If 'Yes' has it filed a Form 990-T for this year? If 'No,' provide an explanation in Schedule O	X	
4 a	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)?		X
b	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		
5 a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
5 b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
5 c	If 'Yes,' to line 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction?		
6 a	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?		X
6 b	If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not deductible?		
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?		X
b	If 'Yes,' did the organization notify the donor of the value of the goods or services provided?		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
d	If 'Yes,' indicate the number of Forms 8282 filed during the year. 7d		
e	Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
g	For all contributions of qualified intellectual property, did the organization file Form 8899 as required?		
h	For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?		
8	Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the organization make any taxable distributions under section 4966?		
b	Did the organization make any distribution to a donor, donor advisor, or related person?		
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 other 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		
12 a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?		
b	If 'Yes,' enter the amount of tax-exempt interest received or accrued during the year. 12b		

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Form 990 (2009)

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 in Schedule O. See instructions.

Section A. Governing Body and Management

	Yes	No
1 a Enter the number of voting members of the governing body	7	
1 b Enter the number of voting members that are independent	7	
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 or trustees, or key employees to a management company or other person?		X
4 Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?		X
5 Did the organization become aware during the year of a material diversion of the organization's assets?		X
6 Does the organization have members or stockholders? SEE SCHEDULE O	X	
7 a Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body? SEE SCHEDULE O	X	
7 b Are any decisions of the governing body subject to approval by members, stockholders, or other persons? SEE SCHEDULE O	X	
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a The governing body?	X	
b Each committee with authority to act on behalf of the governing body?	X	
9 Is there any officer, director or 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 in Schedule O		X

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

	Yes	No
10 a Does the organization have local chapters, branches, or affiliates?		X
b If 'Yes,' does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization?		
11 Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form?		X
11 A Describe in Schedule O the process, if any, used by the organization to review this Form 990 SEE SCHEDULE O		
12 a Does the organization have a written conflict of interest policy? If 'No,' go to line 13		X
b Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?		
c Does the organization regularly and consistently monitor and enforce compliance with the policy? If 'Yes,' describe in Schedule O how this is done		
13 Does the organization have a written whistleblower policy?		X
14 Does 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 of key employees of the organization		X
If 'Yes' to line 15a or 15b, describe the process in Schedule O (See instructions)		
16 a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		X
b If 'Yes,' has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?		

Section C. Disclosures

17 List the states with which a copy of this Form 990 is required to be filed ND

18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply.
☐ Own website ☐ Another's website ☒ Upon request

19 Describe in Schedule O whether (and if so, how) the organization makes its governing documents, conflict of interest policy, and financial statements available to the public SEE SCHEDULE O

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization
JOHN PAUL 1400 COLLINS AVENUE MANDAN ND 58554 701-663-3645

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

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 organizations's tax year. Use Schedule J-2 if additional space is needed

- 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. See instructions for definition of "key employees."
- 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.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons

☐ Check this box if the organization did not compensate any current officer, director, or trustee

[illegible]

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

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
1 b Total								7,170.	0.	0.

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

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

	Yes	No
3		X
4		X
5		X

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 for services rendered to the organization? If 'Yes,' complete Schedule J for such person

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

(A) Name and business address	(B) Description of Services	(C) Compensation

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

Part VIII Statement of Revenue

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
CONTRIBUTIONS, GIFTS, GRANTS AND OTHER SIMILAR AMOUNTS	1a Federated campaigns	1a				
	b Membership dues	1b				
	c Fundraising events	1c				
	d Related organizations	1d				
	e Government grants (contributions)	1e				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	149.			
	g Noncash contribns included in lns 1a-1f	\$				
h Total. Add lines 1a-1f			149.			
PROGRAM SERVICE REVENUE	2a MEMBERSHIP DUES & ASSESSMENTS		Business Code 900099	22,668.	22,668.	
	b					
	c					
	d					
	e					
	f All other program service revenue					
	g Total. Add lines 2a-2f			22,668.		
OTHER REVENUE	3 Investment income (including dividends, interest and other similar amounts)			17.		17.
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
	6a Gross Rents	(i) Real (ii) Personal				
	b Less rental expenses					
	c Rental income or (loss)					
	d Net rental income or (loss)					
	7a Gross amount from sales of assets other than inventory	(i) Securities (ii) Other				
	b Less cost or other basis and sales expenses					
	c Gain or (loss)					
	d Net gain or (loss)					
	8a Gross income from fundraising events (not including \$ of contributions reported on line 1c) See Part IV, line 18	a				
	b Less direct expenses	b				
	c Net income or (loss) from fundraising events					
	9a Gross income from gaming activities See Part IV, line 19	a	588,267.			
	b Less direct expenses	b	493,265.			
	c Net income or (loss) from gaming activities			95,002.		95,002.
10a Gross sales of inventory, less returns and allowances	a	415,132.				
b Less cost of goods sold	b	117,743.				
c Net income or (loss) from sales of inventory			297,389.	297,389.		
Miscellaneous Revenue		Business Code				
11a						
b						
c						
d All other revenue						
e Total. Add lines 11a-11d						
12 Total revenue. See instructions			415,225.	0.	320,057.	95,019.

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) but are not required to complete columns (B), (C), and (D).

<i>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</i>	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21	24,443.			
2 Grants and other assistance to individuals in the U.S. See Part IV, line 22	500.			
3 Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16				
4 Benefits paid to or for members	2,000.			
5 Compensation of current officers, directors, trustees, and key employees	7,170.			
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1) and persons described in section 4958(c)(3)(B))	0.			
7 Other salaries and wages	154,383.			
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes	14,019.			
11 Fees for services (non-employees)				
a Management				
b Legal				
c Accounting	1,230.			
d Lobbying				
e Prof fundraising svcs See Part IV, ln 17				
f Investment management fees				
g Other	50.			
12 Advertising and promotion	5,664.			
13 Office expenses	2,817.			
14 Information technology				
15 Royalties				
16 Occupancy	75,773.			
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest	12,942.			
21 Payments to affiliates	8,141.			
22 Depreciation, depletion, and amortization	26,208.			
23 Insurance	7,298.			
24 Other expenses. Itemize expenses not covered above. (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below.)				
a OPERATING SUPPLIES	101,933.			
b OTHER	14,347.			
c PROGRAM EXPENSES	7,161.			
d PERMITS, DUES, & FEES	5,215.			
e BANK FEES	3,653.			
f All other expenses	5,135.			
25 Total functional expenses. Add lines 1 through 24f	480,082.			
26 Joint costs. Check here ☐ if following SOP 98-2. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

BAA

Form 990 (2009)

Part X Balance Sheet

		(A) Beginning of year		(B) End of year
ASSETS	1 Cash -- non-interest-bearing	33,487.	1	21,757.
	2 Savings and temporary cash investments	82,412.	2	72,957.
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net		4	
	5 Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L		5	
	6 Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) Complete Part II of Schedule L		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use	20,158.	8	23,221.
	9 Prepaid expenses and deferred charges		9	
	10a Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	10a 1,204,768.		
	b Less accumulated depreciation.	10b 684,448.	546,528.	10c 520,320.
	11 Investments -- publicly-traded securities		11	
	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	1,236.	15	
16 Total assets Add lines 1 through 15 (must equal line 34)	683,821.	16	638,255.	
LIABILITIES	17 Accounts payable and accrued expenses	19,479.	17	8,962.
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability Complete Part IV of Schedule D		21	
	22 Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties	180,782.	23	210,590.
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities Complete Part X of Schedule D		25	
	26 Total liabilities. Add lines 17 through 25	200,261.	26	219,552.
NET ASSETS OR FUND BALANCES	Organizations that follow SFAS 117, check here ☐ and complete lines 27 through 29 and lines 33 and 34.			
	27 Unrestricted net assets		27	
	28 Temporarily restricted net assets		28	
	29 Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117, check here ☒ and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building, and equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds	483,560.	32	418,703.
	33 Total net assets or fund balances	483,560.	33	418,703.
	34 Total liabilities and net assets/fund balances.	683,821.	34	638,255.

BAA

Form 990 (2009)

Part XI Financial Statements and Reporting

1 Accounting method used to prepare the Form 990 ☐ Cash ☒ Accrual ☐ Other

If the organization changed its method of accounting from a prior year or checked 'Other,' explain in Schedule O

2a Were the organization's financial statements compiled or reviewed by an independent accountant?

b Were the organization's financial statements audited by an independent accountant?

c 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?

If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O

d If 'Yes' to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a consolidated basis, separate basis, or both

☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis

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?

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 in Schedule O and describe any steps taken to undergo such audits

	Yes	No
2a		X
2b		X
2c		
3a		X
3b		

BAA

Form 990 (2009)

**SCHEDULE D
(Form 990)**Department of the Treasury
Internal Revenue Service**Supplemental Financial Statements**

- ▶ **Complete if the organization answered 'Yes,' to Form 990, Part IV, lines 6, 7, 8, 9, 10, 11, or 12.**
▶ **Attach to Form 990. ▶ See separate instructions**

OMB No 1545-0047

2009**Open to Public
Inspection**

Name of the organization

FRATERNAL ORDER OF EAGLES AERIE NO. 2451

Employer identification number

45-0216461

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

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate contributions to (during year)		
3 Aggregate 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?		☐ Yes ☐ No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds may 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?		☐ Yes ☐ No

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

1 Purpose(s) of conservation easements held by the organization (check all that apply)

☐ Preservation of land for public use (e g , recreation or pleasure)	☐ Preservation of an historically important land area
☐ Protection of natural habitat	☐ Preservation of certified historic structure
☐ 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 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 8/17/06	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 easement it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ▶ _____

7 Amount of expenses incurred in monitoring, inspecting, 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 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIV, 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' to Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116, 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 XIV, the text of the footnote to its financial statements that describes these items

b If the organization elected, as permitted under SFAS 116, 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) Revenues included in 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 SFAS 116 relating to these items

a Revenues included in Form 990, Part VIII, line 1 ▶ \$ _____

b Assets included in Form 990, Part X ▶ \$ _____

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 are a significant use of its collection items (check all that apply)

a ☐ Public exhibition

d ☐ Loan or exchange programs

b ☐ Scholarly research

e ☐ Other _____

c ☐ Preservation for future generations

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

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 organization answered 'Yes' to 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 XIV and complete the following table

	Amount
1c	
1d	
1e	
1f	

c Beginning balance

d Additions during the year

e Distributions during the year

f Ending balance

2a Did the organization include an amount on Form 990, Part X, line 21?

☐ Yes ☐ No

b If 'Yes,' explain the arrangement in Part XIV

Part V Endowment Funds Complete if organization answered 'Yes' to Form 990, Part IV, line 10.

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

2 Provide the estimated percentage of the year end balance held as

a Board designated or quasi-endowment ☐ %

b Permanent endowment ☐ %

c Term endowment ☐ %

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

	Yes	No
3a(i)		
3a(ii)		
3b		

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

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

Part VI Investments—Land, Buildings, and Equipment. See Form 990, Part X, line 10.

Description of investment	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated Depreciation	(d) Book Value
1a Land		72,200.		72,200.
b Buildings		974,321.	533,846.	440,475.
c Leasehold improvements		9,764.	8,413.	1,351.
d Equipment		148,483.	142,189.	6,294.
e Other				
Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c))				520,320.

BAA

Schedule D (Form 990) 2009

Part VII	Investments—Other Securities See Form 990, Part X, line 12.	N/A
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[illegible]

Part VIII	Investments—Program Related (See Form 990, Part X, line 13)	N/A
------------------	--	-----

(a) Description of investment type	(b) Book value	(c) Method of valuation Cost or end-of-year market value
Total (Column (b) must equal Form 990, Part X, Col. (B) line 13.) ▶		

Part IX	Other Assets (See Form 990, Part X, line 15)	N/A
----------------	---	-----

(a) Description	(b) Book value
Total. (Column (b) must equal Form 990, Part X, col (B), line 15)	

Part X	Other Liabilities (See Form 990, Part X, line 25)
---------------	--

(a) Description of Liability	(b) Amount
Federal Income Taxes	
Total. (Column (b) must equal Form 990, Part X, col (B) line 25) ▶	

2. FIN 48 Footnote In Part XIV, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48

Part XI	Reconciliation of Change in Net Assets from Form 990 to Financial Statements
----------------	---

N/A

- | | | |
|----|---|--|
| 1 | Total revenue (Form 990, Part VIII, column (A), line 12) | |
| 2 | Total expenses (Form 990, Part IX, column (A), line 25) | |
| 3 | Excess or (deficit) for the year. Subtract line 2 from line 1 | |
| 4 | Net unrealized gains (losses) on investments | |
| 5 | Donated services and use of facilities | |
| 6 | Investment expenses | |
| 7 | Prior period adjustments | |
| 8 | Other (Describe in Part XIV) | |
| 9 | Total adjustments (net) Add lines 4 through 8 | |
| 10 | Excess or (deficit) for the year per audited financial statements Combine lines 3 and 9 | |

Part XII	Reconciliation of Revenue per Audited Financial Statements With Revenue per Return	N/A
-----------------	---	------------

N/A

- 1** Total revenue, gains, and other support per audited financial statements
- 2** Amounts included on line 1 but not on Form 990, Part VIII, line 12
 - a** Net unrealized gains on investments
 - b** Donated services and use of facilities
 - c** Recoveries of prior year grants
 - d** Other (Describe in Part XIV)
 - e** Add lines **2a** through **2d**
- 3** Subtract line **2e** from line **1**
- 4** Amounts included on Form 990, Part VIII, line 12, but not on line **1**
 - a** Investments expenses not included on Form 990, Part VIII, line 7b
 - b** Other (Describe in Part XIV)
 - c** Add lines **4a** and **4b**
- 5** Total revenue. Add lines **3** and **4c**. (This must equal Form 990, Part I, line 12.)

Part XIII	Reconciliation of Expenses per Audited Financial Statements With Expenses per Return	N/A
------------------	---	------------

rn N/A

- 1** Total expenses and losses per audited financial statements.
- 2** Amounts included on line 1 but not on Form 990, Part IX, line 25
 - a** Donated services and use of facilities
 - b** Prior year adjustments
 - c** Other losses
 - d** Other (Describe in Part XIV)
 - e** Add lines **2a** through **2d**
- 3** Subtract line **2e** from line **1**
- 4** Amounts included on Form 990, Part IX, line 25, but not on line **1**:
 - a** Investments expenses not included on Form 990, Part VIII, line 7b
 - b** Other (Describe in Part XIV)
 - c** Add lines **4a** and **4b**
- 5** Total expenses. Add lines **3** and **4c** (This must equal Form 990, Part I, line 18.)

Part XIV	Supplemental Information
-----------------	---------------------------------

Complete this part to 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, line 8, Part XII, lines 2d and 4b, and Part XIII, lines 2d and 4b. Also complete this part to provide any additional information.

Part XIV Supplemental Information (continued)[illegible]

Department of the Treasury
Internal Revenue Service

Complete if the organization answered 'Yes' to Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.
▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

2009

Open to Public Inspection

FRATERNAL ORDER OF EAGLES AERIE NO. 2451

45-0216461

Part I

Fundraising Activities. Complete if the organization answered 'Yes' to Form 990, Part IV, line 17.
Form 990EZ filers are not required to complete this part

- ☐
- Mail solicitations

- ☐ Internet and email solicitations

- ☐
- Phone solicitations

- In-person solicitations

- ☐ Solicitation of non-government grants

- ☐
- Solicitation of government grants

- ☐
- Special fundraising events

- 2a** Did the organization have written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services?

☐ Yes ☒ No

- b** If 'Yes,' list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization

(i) Name of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
Total						0.

- 3 List all states in which the organization is registered or licensed to solicit funds or has been notified it is exempt from registration or licensing

Part II Fundraising Events. Complete if the organization answered 'Yes' to Form 990, Part IV, line 18, or reported more than \$15,000 on Form 990-EZ, line 6a. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other Events	(d) Total Events
		(event type)	(event type)	(total number)	(Add col. (a) through col. (c))
REVENUE	1 Gross receipts				
	2 Less Charitable contributions				
	3 Gross income (line 1 minus line 2)				
DIRECT EXPENSES	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses				
	10 Direct expense summary Add lines 4- through 9 in column (d)				
	11 Net income summary Combine lines 3, column (d) and line 10				

Part III Gaming. Complete if the organization answered 'Yes' to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming
					(Add col. (a) through col. (c))
REVENUE	1 Gross revenue	74,032.	396,996.	117,239.	588,267.
DIRECT EXPENSES	2 Cash prizes	42,793.	314,422.	88,333.	445,548.
	3 Non-cash prizes				
	4 Rent/facility costs				
	5 Other direct expenses	6,885.	29,929.	10,903.	47,717.
	6 Volunteer labor	☐ Yes <u>0</u> % ☒ No	☐ Yes <u>0</u> % ☒ No	☐ Yes <u>0</u> % ☒ No	
	7 Direct expense summary Add lines 2 through 5 in column (d)				493,265.
	8 Net gaming income summary Combine lines 1, column (d) and line 7				95,002.

9 Enter the state(s) in which the organization operates gaming activities ND

a Is the organization licensed to operate gaming activities in each of these states?

b If 'No,' explain

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?

b If 'Yes,' explain

11 Does the organization operate gaming activities with nonmembers?

12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming?

	YES	NO
9a	X	
10a		X
11		X
12		X

13 Indicate the percentage of gaming activity operated in**a** The organization's facility**13a** 100.0 %**b** An outside facility**13b** %**14** Enter the name and address of the person who prepares the organization's gaming/special events books and recordsName ▶ MARY BERGERAddress ▶ 1400 COLLINS AVE, MANDAN, ND 58554**15a** Does the organization have a contact with a third party from whom the organization receives gaming revenue?**15a**

X

b If 'Yes,' enter the amount of gaming revenue received by the organization \$ _____ and the amount of gaming revenue retained by the third party \$ _____**c** If 'Yes,' enter name and address of the third party

Name ▶ _____

Address ▶ _____

16 Gaming manager informationName ▶ MARY BERGERGaming manager compensation ▶ \$ 6,190.Description of services provided ▶ MAINTAIN GAMING RECORDS, SCHEDULE STAFF☐ Director/officer☒ Employee☐ Independent contractor**17** Mandatory distributions**a** Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?**17a**

X

b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ 35,523. SEE SUPPLEMENTAL

2009

SCHEDULE G - SUPPLEMENTAL INFORMATION

PAGE 4

CLIENT 40

FRATERNAL ORDER OF EAGLES AERIE NO. 2451

45-0216461

3/03/11

08 57AM

PART III, LINE 17B
DISTRIBUTIONS REQUIRED UNDER STATE LAW

NORTH DAKOTA

	\$	35,523.
TOTAL	\$	<u>35,523.</u>

Grants and Other Assistance to Organizations, Governments and Individuals in the United States

OMB No 1545-0047

2009

Complete if the organization answered 'Yes,' to Form 990, Part IV, lines 21 or 22.
▶ Attach to Form 990.

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization

Name of the organization
FRATERNAL ORDER OF EAGLES AERIE NO. 2451

Part I	General Information on Grants and Assistance
--------	--

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance?

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States

Part II Grants and Other Assistance to Governments and Organizations in the United States. Complete if the organization answered 'Yes' to Form 990, Part IV, line 21 for any recipient that received more than \$5,000. Check this box if no one recipient received more than \$5,000. Use Part IV and Schedule I-1 (Form 990) if additional space is needed

☒ Yes ☐ No

[illegible]

2 Enter total number of section 501(c)(3) and government organizations

3 Enter total number of other organizations

BAA For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990.

TEEA3901L 02/10/10

Schedule I (Form 990) 2009

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990

Complete to provide information for responses to specific questions on
Form 990 or to provide any additional information.
▶ Attach to Form 990.

OMB No 1545-0047

2009

Open to Public
Inspection

Name of the organization

FRATERNAL ORDER OF EAGLES AERIE NO. 2451

Employer identification number

45-0216461

FORM 990, PART VI, LINE 6 - EXPLANATION OF CLASSES OF MEMBERS OR SHAREHOLDERS

INDIVIDUALS ARE APPROVED FOR MEMBERSHIP.

FORM 990, PART VI, LINE 7A - HOW MEMBERS OR SHAREHOLDERS ELECT GOVERNING BODY

MEMBERS ELECT THE BOARD. THE BOARD DETERMINES ACTIONS THAT WILL BE VOTED BY THE
MEMBERS.

FORM 990, PART VI, LINE 7B - DECISIONS OF GOVERNING BODY APPROVAL BY MEMBERS OR SHAREHOLDERS

THE BOARD DETERMINES THE MOTIONS TO BE VOTED BY THE MEMBERSHIP.

FORM 990, PART VI, LINE 11 - FORM 990 REVIEW PROCESS

THE FORM WILL BE AVAILABLE TO THE BOARD FOR REVIEW AFTER FILING.

FORM 990, PART VI, LINE 19 - OTHER ORGANIZATION DOCUMENTS PUBLICLY AVAILABLE

COPIES AVAILABLE UPON REQUEST FROM THE OFFICE OR BOARD.

5/31/10

2009 FEDERAL BOOK DEPRECIATION SCHEDULE

PAGE 1

CLIENT 40

FRATERNAL ORDER OF EAGLES AERIE NO. 2451

45-0216461

3/03/11

08:57AM

NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/ BASIS	BUS. PCT.	CUR 179 BONUS	SPECIAL DEPR ALLOW.	PRIOR 179/ BONUS/ SP. DEPR.	PRIOR DEC. BAL DEPR.	SALVAGE /BASIS REDUCT.	DEPR BASIS	PRIOR DEPR.	METHOD	LIFE	RATE	CURRENT DEPR.
FORM 990/990-PF																
AMORTIZATION																
60	LOAN REFINANCING FEES	12/01/01		700							700	700		S/L	5	0
TOTAL AMORTIZATION																
				700		0	0	0	0	0	700	700				0
BUILDINGS																
1	BUILDING	7/01/88		974,321							974,321	509,488		S/L	40	24,358
TOTAL BUILDINGS																
				974,321		0	0	0	0	0	974,321	509,488				24,358
IMPROVEMENTS																
56	UPPER KITCHEN WIRING	1/25/89		2,550							2,550	2,550		S/L	15	0
58	LANDSCAPING	7/08/96		714							714	616		S/L	15	48
59	PAVEMENT	6/10/98		6,500							6,500	4,766		S/L	15	433
TOTAL IMPROVEMENTS																
				9,764		0	0	0	0	0	9,764	7,932				481
LAND																
57	LAND	7/01/88		72,200							72,200				99	0
TOTAL LAND																
				72,200		0	0	0	0	0	72,200	0				0
MACHINERY AND EQUIPMENT																
2	DISHWASHER & TABLE	10/01/88		6,500							6,500	6,500		S/L	10	0
3	MAIN BAR	10/01/88		11,900							11,900	11,900		S/L	10	0

5/31/10

2009 FEDERAL BOOK DEPRECIATION SCHEDULE

PAGE 2

CLIENT 40

FRATERNAL ORDER OF EAGLES AERIE NO. 2451

45-0216461

3/03/11

08:57AM

NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/ BASIS	BUS PCT.	CUR 179 BONUS	SPECIAL DEPR ALLOW	PRIOR 179/ BONUS/ SP. DEPR.	PRIOR DEC BAL DEPR	SALVAGE /BASIS REDUCT	DEPR BASIS	PRIOR DEPR	METHOD	LIFE	RATE	CURRENT DEPR
4	BAR COLLER W/ REFRIG	10/01/88		16,000							16,000	16,000	S/L	10		0
5	COOLER DOORS	10/01/88		3,500							3,500	3,500	S/L	10		0
6	MISC & LABOR	10/01/88		6,850							6,850	6,850	S/L	10		0
7	DISHWASHER	10/01/88		4,120							4,120	4,120	S/L	10		0
8	SOILED/CLEAN DISHTB	10/01/88		3,530							3,530	3,530	S/L	10		0
9	DISPOSER	10/01/88		720							720	720	S/L	10		0
10	BOOSTER HEATER	10/01/88		580							580	580	S/L	10		0
11	PRE-RINSE	10/01/88		182							182	182	S/L	10		0
12	CARTS (3)	10/01/88		750							750	750	S/L	10		0
13	55 COUNTER TOP	10/01/88		3,200							3,200	3,200	S/L	10		0
14	BASE CABINET	10/01/88		3,200							3,200	3,200	S/L	10		0
15	GRIDDLE	10/01/88		2,100							2,100	2,100	S/L	10		0
16	OVEN, SINGLE CONNECT	10/01/88		2,500							2,500	2,500	S/L	10		0
17	RANGE & BURNER	10/01/88		1,700							1,700	1,700	S/L	10		0
18	FUGENS	10/01/88		2,400							2,400	2,400	S/L	10		0
19	ULTRASHAMS	10/01/88		4,200							4,200	4,200	S/L	10		0
20	FREEZER	10/01/88		2,600							2,600	2,600	S/L	10		0
21	REFRIGERATOR	10/01/88		4,350							4,350	4,350	S/L	10		0
22	MOBILE CARTS	10/01/88		500							500	500	S/L	10		0
23	FREEZER 8X8	10/01/88		5,500							5,500	5,500	S/L	10		0
24	8' TABLES (60)	10/01/88		3,000							3,000	3,000	S/L	10		0
25	OVEN, GRILL & CASTER	10/01/88		550							550	550	S/L	10		0
26	TABLE	10/01/88		260							260	260	S/L	10		0
27	GRILL W/ STAND	10/01/88		425							425	425	S/L	10		0
28	BLVD BROWN UPHOL 225	10/01/88		3,026							3,026	3,026	S/L	10		0
29	BARSTOOLS (12)	10/01/88		528							528	528	S/L	10		0
30	6' TABLES (1)	10/01/88		209							209	209	S/L	10		0

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FRATERNAL ORDER OF EAGLES AERIE NO. 2451

45-0216461

3/03/11

08:57AM

NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/ BASIS	BUS PCT.	CUR 179 BONUS	SPECIAL DEPR ALLOW.	PRIOR 179/ BONUS/ SP. DEPR.	PRIOR DEC BAL DEPR.	SALVAGE /BASIS REDUCT.	DEPR. BASIS	PRIOR DEPR.	METHOD	LIFE	RATE	CURRENT DEPR.
31	WHEAT CHAIR (300)	10/01/88		5,100							5,100	5,100	S/L	10		0
32	BUS CART (2)	10/01/88		177							177	177	S/L	10		0
33	TABLE TRACK (3)	10/01/88		1,770							1,770	1,770	S/L	10		0
34	WELLS FRYER	10/01/88		1,398							1,398	1,398	S/L	10		0
35	DIMMER SWITCH	1/25/89		122							122	122	S/L	10		0
36	COOLER LIGHTS	1/25/89		155							155	155	S/L	10		0
37	EXHAUST FANS	1/25/89		372							372	372	S/L	10		0
38	GRILL	1/25/89		61							61	61	S/L	10		0
39	TELEPHONE SYSTEM	2/17/89		1,235							1,235	1,235	S/L	10		0
40	TELEPHONE	2/17/89		1,109							1,109	1,109	S/L	10		0
41	TRIPLE COMPARTMENT S	2/03/89		1,799							1,799	1,799	S/L	10		0
42	MOBILE CART	2/03/89		274							274	274	S/L	10		0
43	PLATE DISPENSER	2/03/89		1,315							1,315	1,315	S/L	10		0
44	SPEED RAIL (3)	2/03/89		147							147	147	S/L	10		0
45	STAINLESS WORKBOARD	2/03/89		798							798	798	S/L	10		0
46	MAIN BAR WORKBOARD	2/03/89		6,110							6,110	6,110	S/L	10		0
47	GLASS CHILLER	2/03/89		965							965	965	S/L	10		0
48	WALK-IN COOLER	2/03/89		12,930							12,930	12,930	S/L	10		0
49	LABOR	2/03/89		1,000							1,000	1,000	S/L	10		0
50	8314 NOB HIEL	10/01/91		115							115	115	S/L	10		0
51	ELECTRIC ROASTER	9/16/91		228							228	228	S/L	10		0
52	REFRIGERATOR	11/13/91		995							995	995	S/L	10		0
53	ROASTER OVEN	12/07/91		75							75	75	S/L	10		0
54	TABLE SINK	12/15/91		680							680	680	S/L	10		0
55	BINGO BOARD	8/12/97		300							300	300	S/L	7		0
61	ICE MACHINE	1/07/03		1,955							1,955	1,955	S/L	10		196
62	VIDEO CAMERA	3/27/03		1,295							1,295	1,295	S/L	7		92

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CLIENT 40

FRATERNAL ORDER OF EAGLES AERIE NO. 2451

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NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/ BASIS	BUS PCT.	CUR 179 BONUS	SPECIAL DEPR ALLOW.	PRIOR 179/ BONUS/ SP. DEPR.	PRIOR DEC. BAL DEPR.	SALVAGE /BASIS REDUCT.	DEPR BASIS	PRIOR DEPR.	METHOD	LIFE	RATE	CURRENT DEPR.
63	COMPUTER	11/26/03		750							750	750	S/L	5		0
64	EAGLE STATUE	6/01/04		1,000							1,000	643	S/L	7		143
65	DESK	6/21/04		100							100	45	S/L	10		10
66	WATER HEATER	11/13/04		4,971							4,971	2,237	S/L	10		497
67	VACCUUM	1/18/06		515							515	181	S/L	10		52
68	ELECTRIC RANGE	5/20/08		3,787							3,787	379	S/L	10		379
TOTAL MACHINERY AND EQUIPME																
				148,483			0	0	0	0	148,483	140,820				1,369
TOTAL DEPRECIATION																
				1,204,768			0	0	0	0	1,204,768	658,240				26,208
GRAND TOTAL AMORTIZATION																
				700			0	0	0	0	700	700				0
GRAND TOTAL DEPRECIATION																
				1,204,768			0	0	0	0	1,204,768	658,240				26,208