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Form 990

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

2009

Open to Public
InspectionDepartment 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.

A For the 2009 calendar year, or tax year beginning JUNE 01		, 2009, and ending MAY 31		, 2010	
<input checked="" type="checkbox"/> Check if applicable <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending		C Name of organization FRATERNAL ORDER OF EAGLES 2421 Doing Business As Number and street (or P.O. box if mail is not delivered to street address) 114 W MAIN ST Room/suite City or town, state or country, and ZIP + 4 Vermillion SD 57069		D Employer identification number 46-0211149 E Telephone number (605) 624-9934 F Gross receipts \$ 440,498 G Gross receipts \$ 440,498	
		F Name and address of principal officer: I Tax-exempt status: <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 checked="" type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all affiliates included? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions) H(c) Group exemption number ►	
K Form of organization <input type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input checked="" type="checkbox"/> Other ► Non pr		L Year of formation		M State of legal domicile	

Part I Summary

1 Briefly describe the organization's mission or most significant activities:
See attachment #1

ACT GOV ERN CE	1	Briefly describe the organization's mission or most significant activities: See attachment #1	
	2	Check this box ► <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.	
	3	Number of voting members of the governing body (Part VI, line 1a)	
	4	Number of independent voting members of the governing body (Part VI, line 1b)	
	5	Total number of employees (Part V, line 2a)	
	6	Total number of volunteers (estimate if necessary)	
	7a	Total gross unrelated business revenue from Part VIII, column (C), line 12	
	b	Net unrelated business taxable income from Form 990-T, line 34	
REVENUE EXPENSES	8	Contributions and grants (Part VIII, line 1h)	
	9	Program service revenue (Part VIII, line 2g)	
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	
	12	Total revenue -- add lines 8 through 11 (must equal Part VIII, column (A), line 12)	
	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	
	14	Benefits paid to or for members (Part IX, column (A), line 4)	
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	
	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)	
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	
19	Revenue less expenses. Subtract line 18 from line 12		
NET BAL ANCE FUND S	20	Total assets (Part X, line 16)	
	21	Total liabilities (Part X, line 26)	
	22	Net assets or fund balances Subtract line 21 from line 20	

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge

Sign
Here

► *C. L. Devosell* President
 Signature of officer
 ► *C. L. Devosell* President
 Type or print name and title

10-6-10
DatePaid
Preparer's
Use Only

Preparer's signature	<i>Nancy Cugletoon</i>	Date 10/16/10	Check if self-employed <input type="checkbox"/>	Preparer's identifying number (see instr.) EIN ► 46-0387023
Firm's name (or yours if self-employed), address, and ZIP + 4	H and R Block 12 Center St Vermillion, SD 57069			Phone no. ► (605) 624-3551

May the IRS discuss this return with the preparer shown above? (see instructions) Yes No

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

Form 990 (2009)

Rab

Part III Statement of Program Service Accomplishments

1 Briefly describe the organization's mission:

SUNSHINE AERIE 2421 IS A SOCIAL CLUB SERVING OVER 400 MEMBERS. THE CLUB DONATES TO VARIOUS LOCAL, NATIONAL CHARITIES AND RAISES FUNDS FOR ITS SCHOLARSHIP FUND. CLUB PUBLISHES A MONTHLY MEMBER NEWSLETTER

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 \$)

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

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

4d Other program services. (Describe in Schedule O.)

) Revenue \$

1

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	1	X
2 Is the organization required to complete Schedule B, Schedule of Contributors?	2	X
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	3	X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II	N/A	4
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	N/A	5
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	6	X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7	X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III	8	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	9	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	10	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	11	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 statements for the tax year? If "Yes," complete Schedule D, Parts XI, XII, and XIII.	12	X
12A Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," completing Schedule D, Parts XI, XII, and XIII is optional	12A	X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13	X
14a Did the organization maintain an office, employees, or agents outside of the United States?	14a	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	14b	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	15	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	16	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	17	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	18	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	19	X
20 Did the organization operate one or more hospitals? If "Yes," complete Schedule H	20	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	21	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	22	X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J	23	X
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25	24a	X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c	N/A
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d	N/A
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	25a	X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	25b	X
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	26	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	27	X
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):	28a	X
a	A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28b	X
b	A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28c	X
c	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	29	X
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	30	X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M	31	X
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	32	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	33	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	34	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	35	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	36	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	X
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	38	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		

Part V Statements Regarding Other IRS Filings and Tax Compliance

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096, Annual Summary and Transmittal of U.S. Information Returns Enter -0- if not applicable	1a	0
1b	Enter the number of Forms W-2G included in line 1a Enter -0- if not applicable	1b	0
1c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	X
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	15
2b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	X
3a	Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return. (see instructions)	3a	X
3b	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	3b	
3c	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O	3c	N/A
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a	
4b	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.	4b	
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a	X
5b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b	X
5c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction?	5c	
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible?	6a	X
6b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b	
7	Organizations that may receive deductible contributions under section 170(c).	7	
7a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and and services provided to the payor?	7a	X
7b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	
7c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c	X
7d	If "Yes," indicate the number of Forms 8282 filed during the year	7d	
7e	Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e	X
7f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f	X
7g	For all contributions of qualified intellectual property, did the organization file Form 8899 as required?	7g	X
7h	For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?	7h	X
8	Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.	8	X
8	Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	8	
9	Sponsoring organizations maintaining donor advised funds.	9	
9a	Did the organization make any taxable distributions under section 4966?	9a	X
9b	Did the organization make a distribution to a donor, donor advisor, or related person?	9b	X
10	Section 501(c)(7) organizations. Enter	10	
10a	Initiation fees and capital contributions included on Part VIII, line 12.	10a	
10b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
11	Section 501(c)(12) organizations. Enter	11	
11a	Gross income from members or shareholders	11a	
11b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	11b	
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	X
12b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	

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
1a	Enter the number of voting members of the governing body.	1a 1b	13
b	Enter the number of voting members that are independent		
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?	2	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?	3	X
4	Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?	4	X
5	Did the organization become aware during the year of a material diversion of the organization's assets?	5	X
6	Does the organization have members or stockholders?	6	X
7a	Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?	7a	X
b	Are any decisions of the governing body subject to approval by members, stockholders, or other persons?	7b	X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following		
a	The governing body?	8a	X
b	Each committee with authority to act on behalf of the governing body?	8b	X
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O	9a	X

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

		Yes	No
10a	Does the organization have local chapters, branches, or affiliates?	10a	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?	10b	
11	Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form?	11	X
11a	Describe in Schedule O the process, if any, used by the organization to review this Form 990.		
12a	Does the organization have a written conflict of interest policy? If "No," go to line 13	12a	X
b	Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	
c	Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done	12c	
13	Does the organization have a written whistleblower policy?	13	X
14	Does the organization have a written document retention and destruction policy?	14	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?	15a	X
b	Other officers or key employees of the organization?	15b	X
	If "Yes" to line 15a or 15b, describe the process in Schedule O. (See instructions.)		
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a	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?	16b	

Section C. Disclosure

17	List the states with which a copy of this Form 990 is required to be filed ► NONE
18	Section 6104 requires an organization to make its Forms 1023 (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
	<input type="checkbox"/> Own website <input type="checkbox"/> Another's website <input type="checkbox"/> 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.
20	State the name, physical address, and telephone number of the person who possesses the books and records of the organization: ► See attachment #2

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

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

§ 87(2)(b) State that any of the following are not subject to § 87(2)(b):

<input checked="" type="checkbox"/> Check this box if the organization did not compensate any current officer, director, or trustee.												
(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	
		I N D U R I S T I C E R A L R	T R U S T E E R O R A L R	O F F I C E R O R A L R	K E M P L O Y E E R O R A L R	E M P L O Y E E R O R A L R	H C E G M P H E N Y E S T S A E R O R A L R	F O R M E R O R A L R				
KENT OSBORNE												
PAST WORTHY PRESIDENT	2.00			X					0	0	0	
CHRIS HECK												
WORTHY PRESIDENT	2.00			X					0	0	0	
BRAD CAMPBELL												
WORTHY VICE PRESIDENT	2.00			X					0	0	0	
D.J. BARNETT												
WORTHY CHAPLAIN	2.00			X					0	0	0	
CLIFF DEVERELL												
SECRETARY	2.00			X					0	0	0	
TOM DOOLEY, SR												
TREASURER	2.00			X					0	0	0	
SHANNON FELAND												
CONDUCTOR	2.00			X					0	0	0	
DAVE NYGAARD												
INSIDE GUARD	2.00			X					0	0	0	
D J BARNETT												
OUTSIDE GUARD	2.00			X					0	0	0	
STEVE AMERINE												
AUDITOR	2.00			X					0	0	0	
ANDY ANDERSON												
TRUSTEE	2.00			X					0	0	0	
PAUL HAGENBUCH												
TRUSTEE	2.00			X					0	0	0	
PHILLIP COMPRARY												
TRUSTEE	2.00			X					0	0	0	

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

(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
		I N D I V I D U A L	T R I S T C T O R	D U R E C E E R	I S T U T I O N A L	O F F I C E R	K E M P L O Y E E	H C E G M P H P L E E O S T S A T E D			
1b Total									► 0	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 ►

	Yes	No
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	3	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	4	X
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	5	X

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 ►		

Part VIII

Statement of Revenue

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	
G O C I T T O F H E N T S R R G S I R B A M B A N T L A R I O A N A N D M S S D T S	1a Federated campaigns	1a							
	b Membership dues	1b	13,761						
	c Fundraising events	1c							
	d Related organizations	1d							
	e Government grants (contributions)	1e							
	f All other contributions, gifts, grants, & similar amounts not included above	1f	19,771						
	g Noncash contributions included in lines 1a-1f	\$							
	h Total. Add lines 1a-1f			33,532					
P R O G R R A M I V C E E N U E	2a Entertainment Income	Business Code							
		27	3,401	3,401					
	b								
	c								
	d								
	e								
	f All other program service revenue								
	g Total. Add lines 2a-2f		3,401						
O T H E R R E V E N U E	3 Investment income (including dividends, interest, and other similar amounts)			212	212				
	4 Income from investment of tax-exempt bond proceeds								
	5 Royalties								
	6a Gross Rents	(i) Real	(ii) Personal						
		5,355							
	b Less. rental expenses								
	c Rental income or (loss)								
	d Net rental income or (loss)		►	5,355	5,355				
	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 \$ 31,445 of contributions reported on line 1c). See Part IV, line 18	a	31,445						
	b Less. direct expenses	b	13,603						
	c Net income or (loss) from fundraising events		►	17,842	17,842				
	9a Gross income from gaming activities. See Part IV, line 19	a	92,537						
	b Less: direct expenses	b	52,985						
	c Net income or (loss) from gaming activities		►	39,552	39,552				
	10a Gross sales of inventory, less returns and allowances	a	259,540						
	b Less: cost of goods sold	b	115,510						
	c Net income or (loss) from sales of inventory		►	144,030	144,030				
	Miscellaneous Revenue	Business Code							
	11a Convention Registration	27	4,420	4,420					
	b Miscellaneous	27	3,510	3,510					
	c Accts Receivables	27	3,146	3,146					
	d All other revenue	#3							
	e Total. Add lines 11a-11d		►	14,476					
	12 Total revenue. See instructions		►	258,400	221,468				

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).**

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21				
2 Grants and other assistance to individuals in the U.S. See Part IV, line 22				
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	1,000	1,000		
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	60,588	60,588		
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes	13,587	13,587		
11 Fees for services (non-employees):				
a Management				
b Legal				
c Accounting	50	50		
d Lobbying				
e Professional fundraising services See Part IV, line 17				
f Investment management fees				
g Other				
12 Advertising and promotion	6,024	6,024		
13 Office expenses	2,587	2,587		
14 Information technology				
15 Royalties				
16 Occupancy	41,357	41,357		
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	7,736	7,736		
20 Interest	5,955	5,955		
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	4,226	4,226		
23 Insurance				
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 Entertainment Expense	19,720	19,720		
b Sales Tax Expense	18,900	18,900		
c Donations	12,728	12,728		
d Supplies	6,562	6,562		
e Goodwill	3,662	3,662		
f All other expenses	#4. 7,748	7,748		
25 Total functional expenses. Add lines 1 through 24f	212,430	212,430		
26 Joint costs. Check here ► <input type="checkbox"/> 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				

Part X Balance Sheet

		(A) Beginning of year		(B) End of year
A S S E T S	1 Cash -- non-interest bearing	40,489	1	48,346
	2 Savings and temporary cash investments	5,000	2	
	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	13,556	8	13,682
	9 Prepaid expenses and deferred charges		9	
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 173,057		
	b Less: accumulated depreciation	10b 24,366	10c 113,075	148,691
	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	290,130	14	290,130
	15 Other assets. See Part IV, line 11		15	
16 Total assets. Add lines 1 through 15 (must equal line 34)	462,250	16	500,849	
L I A B I L I T E S	17 Accounts payable and accrued expenses		17	
	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	100,411	23	114,799
	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	100,411	26	114,799
N F E U N D A S B S E L T A N C O E R S	Organizations that follow SFAS 117, check here ► <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	361,839	27	386,050
	28 Temporarily restricted net assets		28	
	29 Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117, check here ► <input type="checkbox"/> 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, or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
	33 Total net assets or fund balances	361,839	33	386,050
	34 Total liabilities and net assets/fund balances	462,250	34	500,849

Part XI Financial Statements and Reporting

	Yes	No
1 Accounting method used to prepare the Form 990: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.	2a	X
2a Were the organization's financial statements compiled or reviewed by an independent accountant?	2b	X
b Were the organization's financial statements audited by an independent accountant?	2c	X
c If "Yes" to lines 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?	N/A	X
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:		
<input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> 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?	3a	X
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits	3b	N/A

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.

R E V E N U E		(a) Event #1 (event type)	(b) Event #2 (event type)	(c) Other events (total number)	(d) Total events (Add col. (a) through col. (c))
1	Gross receipts				
2	Less: Charitable contributions				
3	Gross income (line 1 minus line 2)				
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 line 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

R E V E N U E		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) thru col. (c))
1	Gross revenue		61,234	31,303	92,537
2	Cash prizes				
3	Noncash prizes				
4	Rent/facility costs				
5	Other direct expenses		51,571	1,414	52,985
6	Volunteer labor	<input type="checkbox"/> Yes _____ % <input checked="" type="checkbox"/> No _____ %	<input type="checkbox"/> Yes _____ % <input checked="" type="checkbox"/> No _____ %	<input type="checkbox"/> Yes _____ % <input checked="" type="checkbox"/> No _____ %	
7	Direct expense summary. Add lines 2 through 5 in column (d)				► (52,985)
8	Net gaming income summary. Combine line 1, column d, and line 7				► 39,552

9	Enter the state(s) in which the organization operates gaming activities: _____	Yes	No
a	Is the organization licensed to operate gaming activities in each of these states?	9a	X
b	If "No," explain: _____ _____		
10a	Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?	10a	X
b	If "Yes," explain: _____ _____		
11	Does the organization operate gaming activities with nonmembers?	11	X
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?	12	X

	Yes	No
13 Indicate the percentage of gaming activity operated in:		
a The organization's facility	13a	%
b An outside facility	13b	%
14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:		
Name ►		
Address ►		
15a Does the organization have a contract 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 information.		
Name ►		
Gaming manager compensation ► \$ _____		
Description of services provided ►		
<input type="checkbox"/> Director/officer	<input type="checkbox"/> Employee	<input type="checkbox"/> 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 ► \$		

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 2421 AERIE

no additional information

Employer Identification number

46-0211149

Depreciation and Amortization
(Including Information on Listed Property)

2009

Attachment
Sequence No. 67Department of the Treasury
Internal Revenue Service (99)

► See separate Instructions.

► Attach to your tax return.

Name(s) shown on return

FRATERNAL ORDER OF EAGLES 2421 FOR FORM 990

Business or activity to which this form relates

Identifying number
46-0211149

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1 Maximum amount See the instructions for a higher limit for certain businesses	1	\$250,000
2 Total cost of section 179 property placed in service (see instructions)	2	
3 Threshold cost of section 179 property before reduction in limitation (see instructions)	3	\$800,000
4 Reduction in limitation. Subtract line 3 from line 2 If zero or less, enter -0-	4	
5 Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	250,000

(a) Description of property	(b) Cost (busn. use only)	(c) Elected cost	
7 Listed property. Enter the amount from line 29	7		
8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8		
9 Tentative deduction Enter the smaller of line 5 or line 8	9		
10 Carryover of disallowed deduction from line 13 of your 2008 Form 4562	10		
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	250,000	
12 Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12		
13 Carryover of disallowed deduction to 2010. Add lines 9 and 10, less line 12	13		

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions.)

14 Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15 Property subject to section 168(f)(1) election	15	
16 Other depreciation (including ACRS)	16	

Part III MACRS Depreciation (Do not include listed property) (See instructions.)

Section A

17 MACRS deductions for assets placed in service in tax years beginning before 2009	17	3,829
18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here		

Section B -- Assets Placed in Service During 2009 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depr. (business/investment use only -- see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
			27.5 yrs.	MM	S/L	
I Nonresidential real property	02-2010	36,344	39 yrs	MM	S/L	272
				MM	S/L	

Section C -- Assets Placed in Service During 2009 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 40-year			40 yrs	MM	S/L	

Part IV Summary (See instructions.)

21 Listed property. Enter amount from line 28	21	
22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return Partnerships and S corporations -- see instructions	22	4,226
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate Instructions.

Form 4562 (2009)

PRIMARY EXEMPT PURPOSE

Attachment 1: Form 990 Page 1, Part I

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 2421 AERIE	Employer Identification Number 46-0211149		

Primary Purpose

SUNSHINE AERIE 2421 IS A SOCIAL CLUB SERVING OVER 400 MEMBERS. THE CLUB DONATES TO VARIOUS LOCAL, NATIONAL CHARITIES AND RAISES FUNDS FOR ITS SCHOLARSHIP FUND. CLUB PUBLISHES A MONTHLY MEMBER NEWSLETTER

BOOKS ARE IN CARE OF

Attachment 2: Form 990 Page 6, Part VI, Section C, Line 20

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 2421 AERIE			Employer Identification Number 46-0211149	
Part VI - Line 91a				

Individual Name BOARD OF TRUSTEES

or

Business Name:

Street Address 114 W MAIN ST

U.S Address

Zip code 57069 City Vermillion State SD

or

Foreign Address

City

Province or State

Country

Postal code

Phone Number (605) 624-9934

Fax Number

PART VIII – OTHER REVENUE

Attachment 3: Form 990 Page 9, Line 11 - Miscellaneous Revenue

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 2421 AERIE				Employer Identification Number 46-0211149	
Miscellaneous revenue	business code	(a) Total revenue	(b) Related or exempt function revenue	(c) Unrelated business revenue	(d) Revenue excluded from tax under IRC 512, 513, or 514
Refunds/Reimbursement	27	1,836	1,836		
Bad Check Recovery	27	805	805		
Auxiliary	27	322	322		
Eagle Riders	27	240	240		
Cash over/short	27	197	197		
Totals		3,400	3,400		

SCHEDULE OF OTHER EXPENSES

Attachment 4: Form 990 Page 10, Line 24 - Other Expenses

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 2421 AERIE			Employer Identification Number 46-0211149
Other Expenses	(A) Total	(B) Program Services	(C) Management and General
Dues	2,939	2,939	
Licenses/Fees	2,753	2,753	
Credit Card Charge	1,016	1,016	
Games Expense	648	648	
Bank Charges	317	317	
Misc	75	75	
Total	7,748	7,748	