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Form **990-EZ**

Short Form Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code
(except black lung benefit trust or private foundation)

OMB No 1545-1150

2009**Open to Public
Inspection**Department of the Treasury
Internal Revenue Service

- ▶ Sponsoring organizations of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than \$500,000 and total assets less than \$1,250,000 at the end of the year may use this form.
- ▶ The organization may have to use a copy of this return to satisfy state reporting requirements.

A For the 2009 calendar year, or tax year beginning **06/01/09**, and ending **05/31/10****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
Instruc-
tions.**C** Name of organization**FRATERNAL ORDER OF EAGLES
1834 AERIE**

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

P.O. BOX 1336

Room/suite

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

COLUMBUS**NE 68602-1336****D** Employer identification number**47-0793135****E** Telephone number**402-564-7550****F** Group ExemptionNumber **▶ 0102**

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

G Accounting method ☒ Cash ☐ AccrualOther (specify) **▶****I** Website: **▶ N/A****J** Tax-exempt status (check only one) — ☒ 501(c) (**10**) (insert no.) ☐ 4947(a)(1) or ☐ 527**H** Check ☒ if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF).

K Check ☐ if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A Form 990-EZ or Form 990 return is not required, but if the organization chooses to file a return, be sure to file a complete return.

L Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts, if \$500,000 or more, file Form 990 instead of Form 990-EZ **▶ \$ 305,593****Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances** (See the instructions for Part I.)

Revenue	1	Contributions, gifts, grants, and similar amounts received	1	
	2	Program service revenue including government fees and contracts	2	13,198
	3	Membership dues and assessments	3	17,272
	4	Investment income	4	30
	5a	Gross amount from sale of assets other than inventory	5a	
	b	Less: cost or other basis and sales expenses	5b	1,097
	c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	-1,097
	6	Special events and activities (complete applicable parts of Schedule G). If any amount is from gaming, check here <input checked="" type="checkbox"/>		SEE STMT 2
	a	Gross revenue (not including \$ _____ of contributions reported on line 1)	6a	58,459
	b	Less: direct expenses other than fundraising expenses	6b	29,972
c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	6c	28,487	
7a	Gross sales of inventory, less returns and allowances	7a	216,216	
b	Less: cost of goods sold	7b	118,953	
c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	97,263	
8	Other revenue (describe ▶ SEE STATEMENT 3)	8	418	
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8	9	155,571	
Expenses	10	Grants and similar amounts paid (attach schedule STMT 4)	10	15,185
	11	Benefits paid to or for members	11	
	12	Salaries, other compensation, and employee benefits	12	86,890
	13	Professional fees and other payments to independent contractors	13	2,300
	14	Occupancy, rent, utilities, and maintenance	14	42,406
	15	Printing, publications, postage, and shipping	15	
	16	Other expenses (describe ▶ SEE STATEMENT 6)	16	72,663
	17	Total expenses. Add lines 10 through 16	17	219,444
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	-63,873
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19	418,736
	20	Other changes in net assets or fund balances (attach explanation)	20	
	21	Net assets or fund balances at end of year. Combine lines 18 through 20	21	354,863

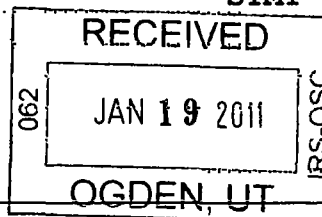
Part II Balance Sheets. If Total assets on line 25, column (B) are \$1,250,000 or more, file Form 990 instead of Form 990-EZ.

(See the instructions for Part II.)

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments	48,787	19,778
23 Land and buildings	340,668	327,211
24 Other assets (describe ▶ SEE STATEMENT 7)	29,281	7,874
25 Total assets	418,736	354,863
26 Total liabilities (describe ▶)	0	0
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	418,736	354,863

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

Form 990-EZ (2009)



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

	Yes	No
33 Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity		X
34 Were any changes made to the organizing or governing documents? If "Yes," attached a conformed copy of the changes		X
35 If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported on Form 990-T, attach a statement explaining why the organization did not report the income on Form 990-T		
a Did the organization have unrelated business gross income of \$1,000 or more or was it subject to section 6033(e) notice, reporting, and proxy tax requirements?	X	
b If "Yes," has it filed a tax return on Form 990-T for this year?	X	
36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N		X
37a Enter amount of political expenditures, direct or indirect, as described in the instr ▶ 37a		
b Did the organization file Form 1120-POL for this year?		X
38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the period covered by this return?		X
b If "Yes," complete Schedule L, Part II and enter the total amount involved 38b		
39 Section 501(c)(7) organizations Enter 39a		
a Initiation fees and capital contributions included on line 9 39a		
b Gross receipts, included on line 9, for public use of club facilities 39b		
40a Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under: section 4911 ▶ _____, section 4912 ▶ _____, section 4955 ▶ _____		
b Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or is it aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I 40b		
c Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶ _____		
d Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization ▶ _____		
e All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T 40e		X
41 List the states with which a copy of this return is filed. ▶ NONE		
42a The organization's books are in care of ▶ DENNIS MICEK Telephone no. ▶ 402-564-7550		
3205 12TH STREET		
Located at ▶ COLUMBUS, NE ZIP + 4 ▶ 68602-1336		
b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? 42b		X
If "Yes," enter the name of the foreign country. ▶ _____		
See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts .		
c At any time during the calendar year, did the organization maintain an office outside of the U.S.? 42c		X
If "Yes," enter the name of the foreign country ▶ _____		
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 —Check here and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 43		
44 Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ 44		X
45 Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If "Yes," Form 990 must be completed instead of Form 990-EZ 45		X

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

- 46 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I
- 47 Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II
- 48 Is the organization operating a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E
- 49a Did the organization make any transfers to an exempt non-charitable related organization?
- b If "Yes," was the related organization a section 527 organization?

	Yes	No
46		
47		
48		
49a		
49b		

- 50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None"

(a) Name and address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances

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

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

(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation

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

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

Signature of officer: Dennis Micek Date: 1-14-11

Type or print name and title: Dennis Micek - Secretary

Paid Preparer's Use Only

Preparer's signature: [Signature] Date: 1/14/11 Check if self-employed: ☐

Firm's name (or yours if self-employed), address, and ZIP + 4: KRUSE, SCHUMACHER, SMEJKAL, BROCKHAUS PC
P. O. BOX 280, 3403 27TH STREET
COLUMBUS, NE 68602-0280

Preparer's identifying number (See instr.): P00429344

EIN: 47-0552214

Phone no: 402-564-1366

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

☒ Yes ☐ No

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

Employer identification number
47-0793135

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

- a ☐ Mail solicitations
- b ☐ Internet and email solicitations
- c ☐ Phone solicitations
- d ☐ In-person solicitations
- e ☐ Solicitation of non-government grants
- f ☐ Solicitation of government grants
- g ☐ Special fundraising events

- ☐ 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						

- 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)	NONE (total number)	(add col (a) through col (c))
Revenue	1 Gross receipts				
	2 Less Charitable contributions				
	3 Gross revenue (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 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.

	(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (Add col (a) through col (c))
1 Gross revenue	57,126			57,126
2 Cash prizes				
3 Noncash prizes				
4 Rent/facility costs				
5 Other direct expenses	25,445			25,445
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)				25,445
8 Net gaming income summary Combine line 1, column d, and line 7				31,681

9 Enter the state(s) in which the organization operates gaming activities: **NE**

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	<input checked="" type="checkbox"/>	
10a		<input checked="" type="checkbox"/>
11		<input checked="" type="checkbox"/>
12		<input checked="" type="checkbox"/>

13 Indicate the percentage of gaming activity operated in**a** The organization's facility**b** An outside facility

13a	100.00 %
13b	%

14 Provide the name and address of the person who prepares the organization's gaming/special events books and records

Name ► **DENNIS MICEK**
3205 12TH STREET
 Address ► **COLUMBUS**

NE 68602-1336**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 informationName ► **HEATHER FURBY**Gaming manager compensation ► \$ **4,400**Description of services provided ► **CHAIRMAN**
☐ 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 distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ► \$

Federal Statements**Statement 1 - Form 990-EZ, Part I, Line 3 - Membership Dues and Assessments**

<u>Description</u>	<u>Amount</u>
GENERAL-DUES	\$ <u>17,272</u>
TOTAL	\$ <u><u>17,272</u></u>

Federal Statements

Statement 2 - Form 990-EZ, Part I, Line 5c - Sale of Assets Other than Inventory - Other

Description		How Received	Whom Sold	Date Acquired	Date Sold	Sale Price	Cost & Expense	Depreciation	Gain / Loss
MISCELLANEOUS PURCHASE				6/01/90	5/31/10	\$	36,546 \$	35,449 \$	-1,097
PURCHASE						\$			
TOTAL						\$ 0 \$	36,546 \$	35,449 \$	-1,097

Statement 3 - Form 990-EZ, Part I, Line 8 - Other Revenue

<u>Description</u>	<u>Amount</u>
MISCELLANEOUS	\$ <u>418</u>
TOTAL	\$ <u><u>418</u></u>

Federal Statements

Statement 4 - Form 990-EZ, Part I, Line 10 - Payments to Affiliates

Name and Address	Purpose	Amount of Payment
GRAND AERIE	MEMBERSHIP	8,732
TOTAL		8,732

Statement 5 - Form 990-EZ, Part I, Line 10 - Grants and Similar Amounts Paid to Organizations

Name and Address	Date of Gift	Description of Property	Class of Activity	Cash Contribution	Noncash Contribution	Book Value	Book Value Explanation	FMV Explanation
OTHERS LESS THAN \$5,000 EACH				6,453				
TOTAL				6,453				

Federal Statements

Statement 6 - Form 990-EZ, Part I, Line 16 - Other Expenses

Description	Amount
EXPENSES	\$
ADVERTISING	6,697
OFFICE EXPENSES	8,666
GENERAL - CONFERENCES	728
INSURANCE	7,642
MUSIC	3,400
REPAIRS & MAINTENANCE	8,092
LICENSES	1,573
TAXES	12,439
SECURITY	405
BANK CHARGES	331
SUPPLIES	2,539
JANITORIAL	150
EQUIPMENT	865
AWARDS	75
MISCELLANEOUS	19,061
TOTAL	\$ <u>72,663</u>

Statement 7 - Form 990-EZ, Part II, Line 24 - Other Assets

Description	Beginning of Year	End of Year
INVENTORIES FOR SALE OR USE	\$ <u>29,281</u>	\$ <u>7,874</u>
	<u>29,281</u>	<u>7,874</u>