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Form **990-EZ**Department of the Treasury
Internal Revenue Service**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)

▶ 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.

OMB No 1545-1150

2009

Open to Public Inspection

A For the 2009 calendar year, or tax year beginning **JUN 1, 2009** and ending **MAY 31, 2010**

B Check if applicable: ☐ Address change ☐ Name change ☐ Initial return ☐ Terminated ☐ Amended return ☐ Application pending	Please use IRS label or print or type. See Specific Instructions.	C Name of organization		D Employer identification number
		Fraternal Order of Eagles		55-0295884
		Kingwood Aerie #2391		
		Number and street (or P.O. box, if mail is not delivered to street address)		Room/suite
		P.O. Box 86		E Telephone number
		City or town, state or country, and ZIP + 4		(304) 329-2267
		Kingwood, WV 26537		F Group Exemption Number ▶ 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 ☐ Accrual
Other (specify) ▶

I Website: ▶ N/A

H Check ☒ if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)

J Tax-exempt status (check only one) — ☒ 501(c) (7) ◀ (insert no) ☐ 4947(a)(1) or ☐ 527

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 ▶ \$ **264,169.****Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances** (See the instructions for Part I)

Revenue	1	Contributions, gifts, grants, and similar amounts received		1	
	2	Program service revenue including government fees and contracts		2	
	3	Membership dues and assessments		3	8,959.
	4	Investment income		4	4,955.
	5a	Gross amount from sale of assets other than inventory			
	5b	Less cost or other basis and sales expenses			
	5c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)			
	6	Special events and activities (complete applicable parts of Schedule G) If any amount is from gaming, check here ☐			
	6a	Gross revenue (not including \$ of contributions)			
	6b	Less direct expenses other than fundraising expenses			
Expenses	7a	Net income or (loss) from special events and activities (Subtract line 6b from line 6a)		6c	
	7b	Gross sales of inventory, less returns and allowances	249,166.	7c	219,972.
	7c	Less cost of goods sold	29,194.	8	1,089.
	8	Other revenue (describe) ▶ See Statement 4		9	234,975.
	9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8		10	24,479.
	10	Grants and similar amounts paid (attach schedule)		11	10,365.
	11	Benefits paid to or for members		12	92,659.
	12	Salaries, other compensation, and employee benefits		13	1,040.
	13	Professional fees and other payments to independent contractors		14	54,705.
	Net Assets	14	Occupancy, rent, utilities, and maintenance		15
15		Printing, publications, postage, and shipping		16	25,849.
16		Other expenses (describe) ▶ See Statement 1		17	209,097.
17		Total expenses. Add lines 10 through 16		18	25,878.
18		Excess or (deficit) for the year (Subtract line 17 from line 9)		19	331,999.
19		Net assets or fund balances at beginning of year (from line 27, column (A))		20	
20		Other changes in net assets or fund balances (attach explanation)		21	357,877.
21		Net assets or fund balances at end of year. Combine lines 18 through 20			

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	43,600.	62,082.
23 Land and buildings	142,397.	148,745.
24 Other assets (describe) ▶ See Statement 2	151,272.	152,174.
25 Total assets	337,269.	363,001.
26 Total liabilities (describe) ▶ See Statement 3	5,270.	5,124.
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	331,999.	357,877.

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

Form **990-EZ** (2009)

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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	33	X
34 Were any changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the changes	34	X
35 If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported on Form 990-T, attach a statement explaining why the organization did not report the income on Form 990-T		
a Did the organization have unrelated business gross income of \$1,000 or more or was it subject to section 6033(e) notice, reporting, and proxy tax requirements?	35a	X
b If "Yes," has it filed a tax return on Form 990-T for this year?	35b	N/A
36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Sch N	36	X
37a Enter amount of political expenditures, direct or indirect, as described in the instructions	37a	0.
b Did the organization file Form 1120-POL for this year?	37b	X
38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the period covered by this return?	38a	X
b If "Yes," complete Schedule L, Part II and enter the total amount involved	38b	1,500.
39 Section 501(c)(7) organizations Enter	39a	0.
a Initiation fees and capital contributions included on line 9	39b	4,460.
b Gross receipts, included on line 9, for public use of club facilities		
40a Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911		N/A
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	N/A
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		N/A
d Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax on line 40c reimbursed by the organization		N/A
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		Donald R. Calvert
Located at		2391 Eagle Lane, Kingwood, WV
Telephone no		(304) 329-2267
ZIP + 4		26537
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	N/A
44 Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ	44	X
45 Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If "Yes," Form 990 must be completed instead of Form 990-EZ	45	X

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

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

	Yes	No
46		
47		
48		
49a		
49b		

(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
N/A				

- 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: *Donald R. Calvert* Date: *07/21/2011*

Donald R. Calvert, Secretary
Type or print name and title

Paid Preparer's Use Only Preparer's signature: *Joseph L. Smith* Date: *7-26-11* Check if self-employed: ☐ Preparer's identifying number (See instr.): *3043292790*

Firm's name (or yours if self-employed), address, and ZIP + 4: **Joseph L. Smith, CPA, AC**
104 North Price Street
Kingwood, WV 26537-1114

EIN: **55-0295884** Phone no: **(304) 329-2790**

May the IRS discuss this return with the preparer shown above? See instructions ☒ Yes ☐ No

Form 990-EZ (2009)

SCHEDULE L
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Transactions With Interested Persons

▶ **Complete if the organization answered**
"Yes" on Form 990, Part IV, line 25a, 25b, 26, 27, 28a, 28b, or 28c,
or Form 990-EZ, Part V, line 38a or 40b.
▶ **Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.**

OMB No 1545-0047

2009

**Open To Public
Inspection**

Name of the organization **Fraternal Order of Eagles
Kingwood Aerie #2391**

Employer identification number
55-0295884

Part I Excess Benefit Transactions (section 501(c)(3) and section 501(c)(4) organizations only).

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b

1	(a) Name of disqualified person	(b) Description of transaction	(c) Corrected?	
			Yes	No

2 Enter the amount of tax imposed on the organization managers or disqualified persons during the year under section 4958

▶ \$

3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization

▶ \$

Part II Loans to and/or From Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 26, or Form 990-EZ, Part V, line 38a.

(a) Name of interested person and purpose	(b) Loan to or from the organization?		(c) Original principal amount	(d) Balance due	(e) In default?		(f) Approved by board or committee?		(g) Written agreement?	
	To	From			Yes	No	Yes	No	Yes	No
Donald R. Calvert	X		1,500.	1,500.		X	X			X
Total				▶ \$ 1,500.						

Part III Grants or Assistance Benefiting Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount and type of assistance

Part IV Business Transactions Involving Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No

LHA For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule L (Form 990 or 990-EZ) 2009

See General Explanation for Schedule L Continuations

Form 990-EZ	Other Expenses	Statement	1
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Description	Amount
Advertising	1,817.
Insurance	7,735.
Office Supplies	528.
Other Expenses	2,835.
Other Taxes and Licenses	1,683.
Payroll Taxes	8,631.
Telephone	2,620.
Total to Form 990-EZ, line 16	25,849.

Form 990-EZ	Other Assets	Statement	2
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Description	Beg. of Year	End of Year
Marketable Securities	137,039.	137,535.
Tax Overpayment	0.	1,078.
Unfinished Building Improvements	5,000.	0.
Other Depreciable Assets	9,233.	13,561.
Total to Form 990-EZ, line 24	151,272.	152,174.

Form 990-EZ	Other Liabilities	Statement	3
-------------	-------------------	-----------	---

Description	Beg. of Year	End of Year
Accrued Expenses	3,770.	3,624.
Loan Payable	1,500.	1,500.
Total to Form 990-EZ, line 26	5,270.	5,124.

Form 990-EZ	Other Revenue	Statement	4
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Description	Amount
Bad Checks Collected and Fees	1,011.
Micellaneous	78.
Total to Form 990-EZ, line 8	1,089.

Form 990-EZ	Occupancy, Rent, Utilities and Maintenance	Statement	5
-------------	--	-----------	---

Description	Amount
Depreciation	11,569.
Other Expenses	43,136.
Total to Form 990-EZ, line 14	54,705.

Form 990-EZ	Rental Income	Statement	6
-------------	---------------	-----------	---

Kind and Location of Property	Activity Number	Gross Rental Income
Hall Rental, Kingwood, WV	1	4,460.
Total incuded on Form 990-EZ, Part I, line 4		4,460.

Form 990-EZ

Income and Cost of Goods Sold
Included on Part I, Line 7a

Statement 7

Income

1. Gross receipts	249,166	
2. Returns and allowances		
3. Line 1 less line 2		249,166
4. Cost of goods sold (line 13)	29,194	
5. Gross profit (line 3 less line 4)		219,972

Cost of Goods Sold

6. Inventory at beginning of year		
7. Merchandise purchased	26,244	
8. Cost of labor		
9. Materials and supplies		
10. Other costs	2,950	
11. Add lines 6 through 10		29,194
12. Inventory at end of year		
13. Cost of goods sold (line 11 less line 12). .		29,194

Form 990-EZ	Cost of Goods Sold - Other Costs	Statement	8
-------------	----------------------------------	-----------	---

Description	Amount
Dances Costs	2,950.
Total included on Form 990-EZ, Part I, line 7b	2,950.

FORM 990-EZ

Information Regarding Transfers
Associated with Personal Benefit Contracts

Statement 9

- A) Did the organization, during the year, receive any funds,
directly or indirectly, to pay premiums on a personal
benefit contract? [] Yes [X] No
- B) Did the organization, during the year, pay premiums,
directly or indirectly, on a personal benefit contract? . . [] Yes [X] No

General Explanation Overflow

General Explanation Attachment

Name of the organization	Fraternal Order of Eagles Kingwood Aerie #2391	Employer identification number 55-0295884
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Schedule L, Part II, Loans To and From Interested Persons:

(a) Name of Person: Donald R. Calvert

(a) Purpose of Loan: Working Capital

Form **4562**Department of the Treasury
Internal Revenue Service (99)**Depreciation and Amortization 990EZ**
(Including Information on Listed Property)

OMB No 1545-0172

2009Attachment
Sequence No 67

▶ See separate instructions. ▶ Attach to your tax return.

Name(s) shown on return

Business or activity to which this form relates

Identifying number

Fraternal Order of Eagles
Kingwood Aerie #2391

Form 990-EZ Page 1

55-0295884

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	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	
6	(a) Description of property	(b) Cost (business 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	11	
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)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year	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	
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 depreciation (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	
i Nonresidential real property	/		39 yrs	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 instr.	22	11,569.
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	

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11-04-09

LHA For Paperwork Reduction Act Notice, see separate instructions.

Form 4562 (2009)

Kingwood FOE
Depreciation Expense Report
As of May 31, 2010

Book = Tax
FYE Month = May

Sys No	In Svc Date	Acquired Value	P T	Depr Meth	Est Life	Salv/168 Allow Sec 179	Depreciable Basis	Prior Thru	Prior Accum Depreciation	Depreciation This Run	Current YTD Depreciation	Current Accum Depreciation	Key Code
Class = 10													
000001	Land												
	01/01/77	64,711.00	R	NoDep	00 00	0.00	64,711.00		0.00	0.00	0.00	0.00	
000002	Land Improvements												
	01/01/77	14,458.00	R	NoDep	00 00	0.00	14,458.00		0.00	0.00	0.00	0.00	
000074	Storm Drain Replacement												
	11/20/00	2,782.68	R	SLMM	15 00	0.00	2,782.68		1,576.85	1,762.36	185.51	1,762.36	
000086	Paving- Parking Lot												
	10/15/03	25,993.00	R	SLMM	20 00	0.00	25,993.00		7,364.68	8,664.33	1,299.65	8,664.33	
	Class = 10	107,944.68				0.00	107,944.68		8,941.53	10,426.69	1,485.16	10,426.69	
	Less disposals and transfers	0.00				0.00	0.00		0.00			0.00	
	Count = 0												
	Net Subtotal	107,944.68				0.00	107,944.68		8,941.53	10,426.69	1,485.16	10,426.69	
	Count = 4												
Class = 40													
000005	Building												
	11/01/78	236,301.00	R	SLMM	30 00	0.00	236,301.00	05/31/10	236,287.16	0.00	13.84	236,301.00	
000007	2 Honeywell Air Cleaners												
	06/01/85	2,270.00	R	SLMM	15 00	0.00	2,270.00	05/31/04	2,270.00	0.00	0.00	2,270.00	
000008	3 Honeywell Air Cleaners												
	06/01/86	3,936.00	R	SLMM	15 00	0.00	3,936.00	05/31/04	3,936.00	0.00	0.00	3,936.00	
000010	Lighting-Pavilion												
	08/01/91	297.00	R	SLMM	15 00	0.00	297.00	05/31/92	297.00	280.00	0.00	297.00	
000011	Windows & Doors												
	04/01/92	2,254.00	R	SLMM	15 00	0.00	2,254.00	05/31/92	2,254.00	2,229.00	0.00	2,254.00	
000057	A/C & Heating System												
	10/14/96	32,450.00	R	SLMM	20 00	0.00	32,450.00		20,551.67	22,174.17	1,622.50	22,174.17	
000067	Carpet- Offices & Card Room												
	04/09/97	668.94	P	SLMM	05 00	0.00	668.94		668.94	668.94	0.00	668.94	
000068	Fire Suppression System (K)												
	05/07/97	1,450.00	P	SLMM	15 00	0.00	1,450.00		1,168.10	1,264.77	96.67	1,264.77	
000076	Bathroom Remodeling												
	02/14/01	1,050.63	R	SLMM	20 00	0.00	1,050.63		437.75	490.28	52.53	490.28	
000083	Ballroom Floor												
	09/23/02	10,416.46	R	SLMM	20 00	0.00	10,416.46		3,472.14	3,992.96	520.82	3,992.96	
000087	Security/Alarm System												
	01/20/04	2,365.00	R	SLMM	15 00	0.00	2,365.00		840.92	998.59	157.67	998.59	
000088	Air Conditioner												
	06/09/03	3,250.00	R	SLMM	15 00	0.00	3,250.00		1,300.02	1,516.69	216.67	1,516.69	
000089	Hot Water Tank												
	01/19/04	1,454.38	R	SLMM	15 00	0.00	1,454.38		517.13	614.09	96.96	614.09	
000097	Carpet-poker mach rm, pool table & stage areas												
	08/29/05	3,388.30	R	SLMM	05 00	0.00	3,388.30		2,541.23	3,218.89	677.66	3,218.89	
000101	Hot Water Tank												
	05/01/06	675.00	R	SLMM	15 00	0.00	675.00	05/31/06	139.31	180.00	45.00	184.31	
000102	Bar Room Ceiling Lights												
	05/01/06	725.00	R	SLMM	15 00	0.00	725.00		149.02	197.35	48.33	197.35	
000114	Alarm System Upgrade												
	08/27/07	3,685.47	P	SLMM	05 00	0.00	3,685.47		1,289.91	2,027.00	737.09	2,027.00	
000119	Electrical Improvements												
	02/25/08	3,765.68	P	SLMM	15 00	0.00	3,765.68		313.81	564.86	251.05	564.86	

Kingwood FOE
Depreciation Expense Report
As of May 31, 2010

Book = Tax

FYE Month = May

Sys No	In Svc Date	Acquired Value	P T	Depr Meth	Est Life	Salv/168 Allow Sec 179	Depreciable Basis	Prior Thru	Prior Accum Depreciation	Depreciation This Run	Current YTD Depreciation	Current Accum Depreciation	Key Code
Class = 40													
000122	Heating Unit												
	12/17/08	2,555.00	P	SLMM	15 00	0 00	2,555.00		70.97	241.30	170.33	241.30	
000125	Restroom Remodeling-Handicap Accessible												
	06/05/09	7,500.00	R	SLMM	20 00	0.00	7,500.00		0.00	375.00	375.00	375.00	
000126	Ceiling Fans, Lights, Etc.												
	06/05/09	517.28	R	SLMM	15 00	0.00	517.28		0.00	34.49	34.49	34.49	
000129	Furnace												
	02/24/10	3,506.00	R	SLMM	15 00	0 00	3,506.00		0 00	58.43	58.43	58.43	
Class = 40		324,481.14				0 00	324,481.14		278,505.08	41,126.81	5,175.04	283,680.12	
Less disposals and transfers		0.00				0 00	0.00		0 00			0.00	
Count = 0													
Net Subtotal		324,481.14				0 00	324,481.14		278,505.08	41,126.81	5,175.04	283,680.12	
Count = 22													

Class = 50													
000012	Table & Chairs												
	12/01/77	572.00	P	SLMM	10 00	0.00	572.00	05/31/92	572.00	0.00	0.00	572.00	
000013	Bar Equipment												
	06/01/77	1,780.00	P	SLMM	10 00	0.00	1,780.00	05/31/92	1,780.00	0.00	0.00	1,780.00	
000014	Whiskey Dispensers												
	06/01/77	660.00	P	SLMM	10 00	0.00	660.00	05/31/92	660.00	0.00	0.00	660.00	
000015	Glass Washer												
	07/01/77	363.00	P	SLMM	10 00	0.00	363.00	05/31/92	363.00	0.00	0.00	363.00	
000016	Stools												
	12/01/77	270.00	P	SLMM	10 00	0.00	270.00	05/31/92	270.00	0.00	0.00	270.00	
000017	Bar Equipment												
	03/01/78	240.00	P	SLMM	10 00	0.00	240.00	05/31/92	240.00	0.00	0.00	240.00	
000018	Kitchen, Bar & D.R. Equipment												
	11/01/78	43,031.00	P	SLMM	15 00	0 00	43,031.00	05/31/92	43,031.00	4,062.00	0 00	43,031.00	
000019	Bar Equipment												
	05/01/79	130.00	P	SLMM	15 00	0.00	130.00	05/31/92	130.00	14.00	0.00	130.00	
000020	Pool Table												
	01/01/79	800.00	P	SLMM	05 00	0.00	800.00	05/31/92	800.00	0.00	0.00	800.00	
000021	Ice Maker												
	03/01/79	350.00	P	SLMM	10 00	0.00	350.00	05/31/92	350.00	0.00	0.00	350.00	
000022	Key Card System												
	11/01/78	563.00	P	SLMM	15 00	0.00	563.00	05/31/92	563.00	50.00	0.00	563.00	
000023	Fire Extinguishers												
	11/01/78	396.00	P	SLMM	10 00	0.00	396.00	05/31/92	396.00	0.00	0 00	396.00	
000024	Sound System												
	01/01/79	2,118.00	P	SLMM	10 00	0.00	2,118.00	05/31/92	2,118.00	0.00	0.00	2,118.00	
000025	Bar Equipment												
	03/01/79	91.00	P	SLMM	15 00	0.00	91.00	05/31/95	91.00	0 00	0 00	91.00	
000026	Bronze Plaque												
	01/01/79	183.00	P	SLMM	15 00	0 00	183.00	05/31/95	183.00	0.00	0.00	183.00	
000027	Coat Rack												
	09/01/79	400.00	P	SLMM	15 00	0.00	400.00	05/31/92	400.00	58.00	0.00	400.00	
000029	Ice Maker (K)												
	10/01/82	1,777.00	P	SLMM	05 00	0.00	1,777.00	05/31/92	1,777.00	0.00	0 00	1,777.00	
000033	Storage Cabinet												
	05/01/85	100.00	P	SLMM	10 00	0.00	100.00	05/31/92	100.00	29.00	0.00	100.00	

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Class = 50													
000034	Bar Addition												
	03/01/87	16,043.00	P	SLMM	15 00	0.00	16,043.00	05/31/04	16,043.00	0.00	0.00	16,043.00	
000035	2' Cocktail Unit												
	03/01/87	220.00	P	SLMM	10 00	0.00	220.00	05/31/92	220.00	104.00	0.00	220.00	
000036	6' Beer Cooler												
	03/01/87	1,333.00	P	SLMM	10 00	0.00	1,333.00	05/31/98	1,333.00	0.00	0.00	1,333.00	
000037	4' Work Board-Bar												
	03/01/87	300.00	P	SLMM	15 00	0.00	300.00	05/31/92	300.00	195.00	0.00	300.00	
000038	12 Bar Stools												
	03/01/87	900.00	P	SLMM	10 00	0.00	900.00	05/31/92	900.00	427.00	0.00	900.00	
000040	Manitowoc Ice Maker												
	08/27/91	1,403.00	P	SLMM	05 00	0.00	1,403.00	05/31/98	1,403.00	0.00	0.00	1,403.00	
000042	Royal Cash Register												
	04/08/92	201.00	P	SLMM	05 00	0.00	201.00	05/31/92	201.00	194.00	0.00	201.00	
000054	Cash Register												
	12/15/94	158.97	P	SLMM	05 00	0.00	158.97		158.97	158.97	0.00	158.97	
000059	Convenience Phone												
	12/18/96	510.00	P	SLMM	05 00	0.00	510.00		510.00	510.00	0.00	510.00	
000061	Royal Cash Register												
	01/17/97	211.98	P	SLMM	05 00	0.00	211.98		211.98	211.98	0.00	211.98	
000062	35" Toshiba TV												
	01/23/97	1,059.99	P	SLMM	05 00	0.00	1,059.99		1,059.99	1,059.99	0.00	1,059.99	
000069	Beer Cooler												
	06/23/97	250.00	P	SLMM	07 00	0.00	250.00		250.00	250.00	0.00	250.00	
000070	12 Bar Stools												
	04/03/00	1,105.00	P	SLMM	10 00	0.00	1,105.00		1,012.92	1,105.00	92.08	1,105.00	
000071	8 Folding Tables 96" x 30"												
	10/01/00	878.40	P	SLMM	10 00	0.00	878.40		761.28	849.12	87.84	849.12	
000072	6 Folding Tables 60" x 30"												
	10/04/00	529.20	P	SLMM	10 00	0.00	529.20		458.64	511.56	52.92	511.56	
000073	36 Folding Chairs												
	10/04/00	900.00	P	SLMM	10 00	0.00	900.00		780.00	870.00	90.00	870.00	
000075	Kitchen Refrigerator, 2 Doors												
	11/13/00	1,871.01	P	SLMM	10 00	0.00	1,871.01		1,605.94	1,793.04	187.10	1,793.04	
000077	Whirlpool Microwave												
	02/19/01	152.99	P	SLMM	10 00	0.00	152.99		126.23	141.53	15.30	141.53	
000078	Mantiwoc Ice Machine												
	05/21/01	1,565.23	P	SLMM	10 00	0.00	1,565.23		1,252.16	1,408.68	156.52	1,408.68	
000079	Beverage-Air Beer Cooler												
	05/21/01	971.70	P	SLMM	10 00	0.00	971.70	05/31/01	777.36	874.53	97.17	874.53	
000080	Draft Beer Cooler												
	09/24/01	1,496.92	P	SLMM	10 00	0.00	1,496.92		1,147.63	1,297.32	149.69	1,297.32	
000081	Gas Fryer												
	11/12/01	901.00	P	SLMM	10 00	0.00	901.00		683.26	773.36	90.10	773.36	
000082	12 Red Bar Stools												
	12/10/01	731.40	P	SLMM	05 00	0.00	731.40		731.40	731.40	0.00	731.40	
000084	Bar Stools												
	10/14/02	739.44	P	SLMM	05 00	0.00	739.44		739.44	739.44	0.00	739.44	
000090	Popcorn Popper												
	03/27/04	507.36	P	SLMM	10 00	0.00	507.36		262.17	312.91	50.74	312.91	
000091	Cash Register												
	03/24/04	206.45	P	SLMM	05 00	0.00	206.45		206.45	206.45	0.00	206.45	

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Class = 50													
000093	Beer Cooler, 80" Black												
	11/13/04	1,403.47	P	SLMM	10 00	0.00	1,403.47		643.27	783.62	140.35	783.62	
000094	Amplifier & wireless mic												
	11/20/04	465.33	P	SLMM	05 00	0.00	465.33		418.81	465.33	46.52	465.33	
000095	Ice Machine												
	05/09/05	1,645.00	P	SLMM	10 00	0.00	1,645.00		671.71	836.21	164.50	836.21	
000096	Whirlpool Deep Freeze												
	07/16/05	677.34	P	SLMM	10 00	0.00	677.34		259.64	327.37	67.73	327.37	
000098	Deep Fryer												
	11/01/05	1,454.69	P	SLMM	10 00	0.00	1,454.69		521.27	666.74	145.47	666.74	
000099	Lighted Arrow Sign												
	12/19/05	332.26	P	SLMM	05 00	0.00	332.26		227.04	293.49	66.45	293.49	
000103	11 Folding 6' Banquet Tables												
	09/25/06	498.12	P	SLMM	10 00	0.00	498.12		132.83	182.64	49.81	182.64	
000104	Cash Register XE-A203												
	10/23/06	224.71	P	SLMM	05 00	0.00	224.71		116.10	161.04	44.94	161.04	
000105	42" Panasonic Plasma TV												
	12/25/06	750.00	P	SLMM	05 00	0.00	750.00		362.50	512.50	150.00	512.50	
000106	53" Panasonic TV												
	12/25/06	600.00	P	SLMM	05 00	0.00	600.00		290.00	410.00	120.00	410.00	
000107	Cash Register												
	02/26/07	219.49	P	SLMM	05 00	0.00	219.49		98.79	142.69	43.90	142.69	
000108	2 Door Commercial Refrigerator												
	03/12/07	2,254.16	P	SLMM	10 00	0.00	2,254.16		507.19	732.61	225.42	732.61	
000109	Huskee 46" Lawn Tractor												
	05/28/07	1,007.00	P	SLMM	05 00	0.00	1,007.00		402.80	604.20	201.40	604.20	
000110	Portable Dishwasher												
	02/19/07	468.98	P	SLMM	10 00	0.00	468.98		105.54	152.44	46.90	152.44	
000111	Upnight Freezer												
	02/19/07	699.00	P	SLMM	10 00	0.00	699.00		157.28	227.18	69.90	227.18	
000112	Refrigerator												
	02/19/07	629.00	P	SLMM	10 00	0.00	629.00		141.53	204.43	62.90	204.43	
000113	Refrigerator												
	06/11/07	2,234.74	P	SLMM	10 00	0.00	2,234.74		446.94	670.41	223.47	670.41	
000115	Bar Storage Cooler												
	09/17/07	1,724.53	P	SLMM	10 00	0.00	1,724.53		287.42	459.87	172.45	459.87	
000116	Cash Register												
	11/26/07	238.83	P	SLMM	05 00	0.00	238.83		71.65	119.42	47.77	119.42	
000117	Television												
	02/04/08	1,787.82	P	SLMM	05 00	0.00	1,787.82		476.75	834.31	357.56	834.31	
000118	Home Theater System												
	02/04/08	269.22	P	SLMM	05 00	0.00	269.22		71.79	125.63	53.84	125.63	
000120	TV Cabinet												
	03/03/08	911.73	P	SLMM	10 00	0.00	911.73		113.96	205.13	91.17	205.13	
000123	Bar Stools												
	01/07/09	1,092.00	P	SLMM	05 00	0.00	1,092.00		91.00	309.40	218.40	309.40	
000127	Ice Machine												
	09/17/09	2,153.18	P	SLMM	10 00	0.00	2,153.18		0.00	143.55	143.55	143.55	
000128	Security Cameras												
	01/27/10	6,592.17	P	SLMM	05 00	0.00	6,592.17		0.00	439.49	439.49	439.49	
000130	3 Televisions												
	03/30/10	1,291.04	P	SLMM	05 00	0.00	1,291.04		0.00	43.05	43.05	43.05	

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Class = 50													
000131	2 Cash Registers												
	05/26/10	685.69	P	SLMM	05 00	0.00	685.69		0.00	0.00	0.00	0.00	
	Class = 50	121,280.54				0.00	121,280.54		93,575.63	28,991.03	4,506.40	98,082.03	
	Less disposals and transfers	0.00				0.00	0.00		0.00			0.00	
	Count = 0												
	Net Subtotal	121,280.54				0.00	121,280.54		93,575.63	28,991.03	4,506.40	98,082.03	
	Count = 71												

Class = 81

000043	Calculator												
	12/01/77	80.00	P	SLMM	05 00	0.00	80.00	05/31/92	80.00	0.00	0.00	80.00	
000044	Calculator												
	12/01/77	80.00	P	SLMM	05 00	0.00	80.00	05/31/92	80.00	0.00	0.00	80.00	
000045	Adding Machine												
	06/01/77	50.00	P	SLMM	05 00	0.00	50.00	05/31/92	50.00	0.00	0.00	50.00	
000047	Desk & 2 Chairs												
	09/01/78	406.00	P	SLMM	15 00	0.00	406.00	05/31/95	406.00	0.00	0.00	406.00	
000048	2 Filing Cabinets												
	09/01/78	230.00	P	SLMM	15 00	0.00	230.00	05/31/95	230.00	0.00	0.00	230.00	
000050	Floor Mats												
	11/01/78	118.00	P	SLMM	05 00	0.00	118.00	05/31/92	118.00	0.00	0.00	118.00	
000051	File Folders & Hand Truck												
	12/01/78	241.00	P	SLMM	15 00	0.00	241.00	05/31/92	241.00	24.00	0.00	241.00	
000053	Desk												
	07/11/92	150.00	P	SLMM	15 00	0.00	150.00		150.00	150.00	0.00	150.00	
000055	486 Computer												
	09/15/95	1,919.25	P	SLMM	05 00	0.00	1,919.25		1,919.25	1,919.25	0.00	1,919.25	
000056	2 Floor Safes												
	09/03/96	312.00	P	SLMM	15 00	0.00	312.00		265.20	286.00	20.80	286.00	
000060	Software- Member Count												
	01/15/97	595.00	Z	SLMM	03 00	0.00	595.00		595.00	595.00	0.00	595.00	
000063	Computer Desk												
	03/15/97	105.99	P	SLMM	15 00	0.00	105.99		86.61	93.68	7.07	93.68	
000064	Panasonic Pnnter												
	03/21/97	519.34	P	SLMM	05 00	0.00	519.34		519.34	519.34	0.00	519.34	
000065	2 Office Chairs												
	04/10/97	211.96	P	SLMM	05 00	0.00	211.96		211.96	211.96	0.00	211.96	
000085	Cannon Copier/Pnnter												
	01/16/03	369.34	P	SLMM	05 00	0.00	369.34		369.34	369.34	0.00	369.34	
000092	Computer												
	07/24/04	1,037.40	P	SLMM	05 00	0.00	1,037.40		1,002.82	1,037.40	34.58	1,037.40	
000100	Computer & Pnnter												
	04/03/06	776.06	P	SLMM	05 00	0.00	776.06		491.50	646.71	155.21	646.71	
000121	Computer												
	09/10/08	598.50	P	SLMM	05 00	0.00	598.50		89.78	209.48	119.70	209.48	
000124	Computer Equipment												
	01/15/09	325.00	P	SLMM	05 00	0.00	325.00		27.08	92.08	65.00	92.08	

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	Class = 81	8,124.84				0.00	8,124.84		6,932.88	6,154.24	402.36	7,335.24	
	Less disposals and transfers	0.00				0.00	0.00		0.00			0.00	
	Count = 0												
	Net Subtotal	8,124.84				0.00	8,124.84		6,932.88	6,154.24	402.36	7,335.24	
	Count = 19												
	Grand Total	561,831.20				0.00	561,831.20		387,955.12	86,698.77	11,568.96	399,524.08	
	Less disposals and transfers	0.00				0.00	0.00		0.00			0.00	
	Count = 0												
	Net Grand Total	561,831.20				0.00	561,831.20		387,955.12	86,698.77	11,568.96	399,524.08	
	Count = 116												

----- **Report Assumptions** -----

Report Name: Depreciation Expense

Source Report: <Standard Report>

Calculation Assumptions.

Short Year none

Include Sec 168 Allowance & Sec 179 No

Adjustment Convention None

Key Codes:

- a A depreciation adjustment amount is included in the reporting period
- b The asset's business-use percentage is less than 100%.
- d The asset has been disposed.
- f The asset has switched from a MACRS table calculation to the MACRS formula calculation
- l The asset's depreciation has been limited by luxury auto rules.
- m The asset's depreciation was calculated using the mid-quarter convention
- r The asset's acquired value was reduced to arrive at the depreciable basis
- s The asset has switched from declining-balance to a straight-line
- v The asset has switched to remaining value over remaining life due to ACE

Group/Sorting Criteria

Group = Active Assets

Include Assets that meet the following conditions

Activity is currently A,D,F,J,K,L,M,N

Sorted by Class (with subtotals), System No

**Fraternal Order of Eagles
Kingwood Aerie #2391**

55-0295884

Cash Grants and Allocations

<u>Classification</u>	<u>Donee's Name</u>	<u>Donee's Relationship</u>	<u>Amount</u>
Individuals	Various Assistance	None	3,210.00
Civic Activities	City of Kingwood	None	100.00
Civic Activities	Community Christmas Party	None	366.96
Civic Activities	Community Easter Treat	None	249.97
Civic Activities	Main Street Kingwood	None	500.00
Civic Activities	Preston County Chamber of Commerce	None	300.00
Education	Central Preston Middle School	None	100.00
Education	Kyle/Scott Memorial Golf Classic	None	100.00
Education	Literacy Volunteers	None	1,000.00
Education	People to People	None	1,000.00
Family Resources	Kingwood Assembly of God	None	300.00
Family Resources	Make-A-Wish Foundation of Northern WV	None	300.00
Family Resources	Preston Food Bank	None	3,951.64
Family Resources	Rape & Domestic Violence	None	1,000.00
Family Resources	St. Vincent de Paul Society	None	500.00
Family Resources	The Salvation Army	None	1,250.00
Fire Protection	Albright Volunteer Fire Department	None	650.00
Health Care	American Cancer Society	None	1,000.00
Health Care	Avon Walk for Breast Cancer	None	500.00
Health Care	Breast Cancer 3 Day	None	300.00
Health Care	Chelsea's Hope-Lafora Children Research Fund	None	300.00
Health Care	Foundation of Monongalia General Hospital	None	500.00
Health Care	Preston Memorial Hospital	None	100.00
Health Care	Preston Memorial Hospital Foundation	None	300.00
Health Care	Progressive Safety Day Camp	None	500.00
Health Care	St. Baldrick's Foundation	None	200.00
Other	FOE 1083 Baton Rouge	None	200.00
Other	Vietnam Veterans of America	None	800.00
Other	WV Army National Guard	None	600.00
Youth Activities	American Legion Post 56	None	500.00
Youth Activities	Boy Scouts of America	None	300.00
Youth Activities	Kingwood Hotshots Basketball Assoc	None	500.00

**Fraternal Order of Eagles
Kingwood Aerie #2391**

55-0295884

Cash Grants and Allocations

<u>Classification</u>	<u>Donee's Name</u>	<u>Donee's Relationship</u>	<u>Amount</u>
Youth Activities	Preston County Youth Basketball	None	500.00
Youth Activities	Preston County Youth Bowling League	None	500.00
Youth Activities	Preston High Cheerleaders	None	300 00
Youth Activities	Preston High School JROTC	None	1,000.00
Youth Activities	Preston Traveling Ball Club	None	300.00
Youth Activities	Sally Ann Dance Company	None	100.00
Youth Activities	Tunnelton Youth League T Ball	None	300.00
			<u>\$ 24,478.57</u>