



See a Social Security Number? Say Something!
Report Privacy Problems to <https://public.resource.org/privacy>
Or call the IRS Identity Theft Hotline at 1-800-908-4490



0102
OMB No. 1545-1150
2009
Open to Public Inspection

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)

▶ 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.

Department of the Treasury
Internal Revenue Service

A For the 2009 calendar year, or tax year beginning JUNE 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 <u>FRATERNAL ORDER OF EAGLES</u>	D Employer identification number <u>87-0241227</u>
		Number and street (or P.O. box, if mail is not delivered to street address) Room/suite <u>P.O. BOX 484</u>	E Telephone number <u>(435) 752-8776</u>
		City or town, state or country, and ZIP + 4 <u>LOGAN, UT 84323</u>	F Group Exemption Number ▶

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

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

I Website: ▶

J Tax-exempt status (check only one) — ☒ 501(c) (8) ◀ (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 ▶ \$ 226,201

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	<u>6204</u>
	4	Investment income	4	<u>1</u>
	5a	Gross amount from sale of assets other than inventory	5a	
	b	Less: cost or other basis and sales expenses	5b	
	c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	
	6	Special events and activities (complete applicable parts of Schedule G). If any amount is from gaming, check here ☐		
	a	Gross revenue (not including \$ of contributions reported on line 1)	6a	
	b	Less: direct expenses other than fundraising expenses	6b	
c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	6c		
7a	Gross sales of inventory, less returns and allowances	7a	<u>218,623</u>	
b	Less: cost of goods sold	7b	<u>84,582</u>	
c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	<u>134,041</u>	
8	Other revenue (describe ▶ <u>FUND RAISING</u>)	8	<u>7373</u>	
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8	9	<u>141,619</u>	
Expenses	10	Grants and similar amounts paid (attach schedule)	10	
	11	Benefits paid to or for members	11	
	12	Salaries, other compensation, and employee benefits	12	<u>58,147</u>
	13	Professional fees and other payments to independent contractors	13	
	14	Occupancy, rent, utilities, and maintenance	14	<u>34,532</u>
	15	Printing, publications, postage, and shipping	15	<u>469</u>
	16	Other expenses (describe ▶ <u>SEE ATTACHED</u>)	16	<u>54,324</u>
17	Total expenses. Add lines 10 through 16	17	<u>147,432</u>	
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	<u>(5813)</u>
	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	<u>130,039</u>
	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	<u>124,226</u>

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	<u>21,026</u>	22 <u>8724</u>
23 Land and buildings	<u>129,956</u>	23 <u>133,697</u>
24 Other assets (describe ▶)		24
25 Total assets	<u>150,982</u>	25 <u>142,421</u>
26 Total liabilities (describe ▶ <u>BANK LOAN</u>)	<u>26,943</u>	26 <u>18,195</u>
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	<u>124,039</u>	27 <u>124,226</u>

SCANNED NOV 01 2010

P
12

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		☒
34 Were any changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the changes		☒
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?		☒
b If "Yes," has it filed a tax return on Form 990-T for this year?		
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		☒
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?		☒
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?		☒
b If "Yes," complete Schedule L, Part II and enter the total amount involved		
39 Section 501(c)(7) organizations. Enter:		
a Initiation fees and capital contributions included on line 9		
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 ▶ 0 ; section 4912 ▶ 0 ; section 4955 ▶ 0		
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		☒
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.		☒
41 List the states with which a copy of this return is filed. ▶ <u>UTAH</u>		
42a The organization's books are in care of ▶ <u>JEANNIE BELL</u> Telephone no. ▶ <u>(208) 852-3329</u> Located at ▶ <u>3433 SO. 400 W. PRESTON, ID</u> ZIP + 4 ▶ <u>83263</u>		
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)?		☒
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.?		☒
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		☒
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		☒

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.

	Yes	No
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."

(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 <u>Jeannie W Bell</u>		Date <u>10-12-10</u>		Preparer's identifying number (See instructions) <u>200205534</u>
	Type or print name and title <u>Jeannie W Bell</u>				
Paid Preparer's Use Only	Preparer's signature <u>Craig Thomas</u>	Date <u>10-8-10</u>	Check if self-employed ☒	Preparer's identifying number (See instructions) <u>200205534</u>	
	Firm's name (or yours if self-employed), address, and ZIP + 4 <u>VERIS TRUSTS</u> <u>240 N 3rd E PRESTON ID 83203</u>	EIN <u>83-203</u>			

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

FRATERNAL ORDER OF EAGLES

Other Expenses 2009

Accounting	265
Advertising	40
Banking	6454
Donations	2122
Dues	2124
Entertainment	2801
Gifts	361
Insurance	9033
Interest	1147
Licenses	1850
Misc.	2630
Office Supplies	133
Taxes, Payroll	5476
Taxes, Property	8225
Taxes, Sales	9690
Taxes, Tourist	1973
Total	54324

FRATERNAL ORDER OF EAGLES AERIE 3114
OFFICER LIST FOR 2009/2010

Worthy Past President

Worthy Inside Guard

Worthy President
Clint Crockett
PO Box 484
Logan, UT 84323

Worthy Outside Guard
JoDee Johnson
191 West 1100 North
Logan, UT 84341

Worthy Vice President

Worthy Trustee (2 year)
Clair Jones
649 East Center
Logan, UT 84321

Worthy Treasurer

Worthy Trustee
Dustin Law
203 East 100 South
Smithfield, UT 84335

Worthy Secretary
Jeannie Bell
3433 South 400 West
Preston, ID 83263

Worthy Trustee
Travis Brakefield
60 South 800 East
Hyrum, UT 84319

Worthy Chaplain
James Johnson
191 West 1100 North
Logan, UT 84341

Worthy Conductor
Roger Atkinson
200 Sterling Place
North Logan, UT 84341