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Department of the Treasury Internal Revenue Service

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)

► The organization may have to use a copy of this return to satisfy state reporting requirements

OMB No 1545-0047

Open to Public Inspection

<u>A</u> _	For the 20	10 calendar year, or tax year beginning $6/01$, 2010, and end	ing 5/.		, 201			
В	Check if appl	ıcable		D Employe	r Identification	Number		
	Address	change FRATERNAL ORDER OF EAGLES		93-0	1497322			
	Name d	ίρος ΝΕ ΑΦΟ ΟΦΡΕΡΦ		E Telephor				
		PRINEVILLE OR 97754		· ·		0		
	Initial re	wrn		341-	447-765	9		
	Termina	ted		,				
	Amende	d return		G Gross re	ceipts \$	230,845.		
	Applicat	tion pending F Name and address of principal officer	H(a) Is this	a group return	for affiliates?	Yes X No		
	_	Same As C Above	1	affiliates inclu		Yes No		
1	Tax-exem		IF No,	attach a list	(see instructions	s) — —		
j	Website		H/s) Crown	exemption nu	mbar Þ			
						· OD		
K		ganization Corporation Trust Association Other ► L Year of Form	nation	IN S	ate of legal don	nicile OR		
Pa		Summary						
		fly describe the organization's mission or most significant activities: SUPPORT						
•	_ <u>_C0</u>	<u>UNTRY, AND PROVIDE FUNDING FOR MEDICAL RESEARCH IN</u>	<u>SUCH_A</u> I	<u>REAS AS</u>	_SPINAL	_CORD		
Activities & Governance	IN	JURIES, KIDNEY DISEASE, DIABETES, AND ALZHEIMER'S.						
Ĕ	_"P	EOPLE HELPING PEOPLE".	. _					
ĕ	2 Che	eck this box Fig. 1 if the organization discontinued its operations or disposed of m	ore than 25	% of its ne	et assets			
g	3 Nur	nber of voting members of the governing body (Part VI, line 1a).			3	11		
6	4 Nur	nber of independent voting members of the governing body (Part VI, line 1b)			4	11		
흝	5 Tota	al number of individuals employed in calendar year 2010 (Part V, line 2a)			5	3		
흦	6 Tota	al number of volunteers (estimate if necessary)			6	200		
ĕ	7a Tota	al unrelated business revenue from Part VIII, column (C), line 12			7a	0.		
	b Net	unrelated business taxable income from Form 990-T, line 34			7b	0.		
			F	Prior Year	С	urrent Year		
	8 Cor	ntributions and grants (Part VIII, line 1h)		19,7		11,827.		
θĦ		gram service revenue (Part VIII, line 2g).		11,9		26,272.		
Revenue		estment income (Part VIII, column (A), lines 3, 4, and 7d)			-	3.		
é		er revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		50,5	42	38,789.		
_		al revenue — add lines 8 through 11 (must equal Part VIII, column (A), line 12)		82,2		76,891.		
				02,2		70,001.		
		ints and similar amounts paid (Part IX, column (A), lines 1-3)	ļ	1 0				
	i	nefits paid to or for members (Part IX, column (A), line 4)		1,8 28,3				
•		aries, other compensation, employee benefits (Part IX, column (A), lines 5-10)						
Expenses	16a Pro	fessional fundraising fees (Part IX, column (A), line 116 ECEIVED		1,6	75.			
ĕ	h Tot	al fundraising expenses (Part IX, column (D), line 25)	7- 5- 2		* ' , ·			
ă		S 10		50,0		72 717		
		er expenses (Part IX, column (A), lines 11a-1155 11f-2010 T 1 7 2011	<u> </u>			73,717.		
	18 Tot	al expenses. Add lines 13-17 (must equal Part IX column (A), line 25)	<u> </u>	81,9		73,717.		
	19 Rev	venue less expenses Subtract line 18 from line 12 OGDEN, UT		3	25.	3,174.		
ក់ ខ្លឹ			Beginni	ng of Curren		End of Year		
흉	20 Tot	al assets (Part X, line 16)		327,5	83.	332,752.		
Net Assets Fund Balan	21 Tot	al liabilities (Part X, line 26)			0.	1,995.		
žš	22 Net	assets or fund balances Subtract line 21 from line 20		327,5	83	330,757.		
		Signature Block		021,70				
Ц.								
Und	ler penalties iplete Declar	of perjury, I declare that I have examined this return, including accompanying schedules and statements, at ation of preparer (other than officer) is based on all information of which preparer has any knowledge	nd to the best o	t my knowled	ge and belief, it	is true, correct, and		
		Days & Cin . And		10	141-1	1		
٠.		Signature of officer		ate	/ -	<u> </u>		
Si	gn	, · · · · · · · · · · · · · · · · · · ·						
He	re	GARY CULPEPPER Wer	Pres	<u>ident</u>				
		Type or print name and title	//					
		Print/Type preparer's name Preparer's signature Date	, ,	Check 2	If PTIN			
Pa	id	Victor L. Bartlett	1/14	self-employe		147674		
	eparer	Firm's name Evans & Bartlett CPAs LLP						
	e Only	Firm's address > 180 NW 2nd St		 	▶ 93-101	5677		
-				1				
		Prineville, OR 97754		Phone no		47-6565		
_		discuss this return with the preparer shown above? (see instructions)			X	Yes No		
BA	A For Pa	perwork Reduction Act Notice, see the separate instructions.	TEEA0113L 1	2/21/10		Form 990 (2010)		

Form 990 (2010) FRATERNAL ORDER OF EAGLES	93-0497322	Page 2
Part III Statement of Program Service Accomplishments		<u></u> _
Check if Schedule O contains a response to any question in this Part III		\Box
1 Briefly describe the organization's mission: SUPPORT FOR LOCAL COMMUNITY AND COUNTRY, AND PROVIDE FUNDING SUCH AREAS AS SPINAL CORD INJURIES, KIDNEY DISEASE, DIABETES,		_ <u>IN</u> _
"PEOPLE HELPING PEOPLE".		
2 Did the organization undertake any significant program services during the year which were not liste	ud on the prior	
Form 990 or 990-EZ?	Yes X	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 If 'Yes,' describe these changes on Schedule O	n services? Yes X	No
4 Describe the exempt purpose achievements for each of the organization's three largest program ser and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants expenses, and revenue, if any, for each program service reported.	vices by expenses Section 5010 s and allocations to others, the to	(c)(3) otal
4a (Code (Expenses \$ 73,717. including grants of \$) (Revenue \$ 76,8	391.)
SUPPORT ALZHEIMER RESEARCH, DIABETES EDUCATION, CANCER SUPPOR ACTIVITIES. LOCAL COMMUNITY SUPPORT.		
	\	·
4b (Code) (Revenue \$)
		 -
		
4c (Code (Expenses \$) (Revenue \$)
4d Other program services. (Describe in Schedule O.)		<u></u>
(Expenses \$ including grants of \$) (Revenue	ie \$)_	
4e Total program service expenses ► 73,717.	Engar N	90 (2010)

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? (see instructions)	2		Х
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		Х
4	Section 501(c)(3) organizations Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If 'Yes,' complete Schedule C, Part II	4		
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If 'Yes,' complete Schedule C, Part III	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		Х
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		Х
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If 'Yes,' complete Schedule D, Part III	8		Х
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		Х
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		Х
17	If the organization's answer to any of the following questions is 'Yes', then complete Schedule D, Parts VI, VIII, IX, or X as applicable.	· · ·	1 1 1 1 1	
•	a Did the organization report an amount for land, buildings and equipment in Part X, line 10? If 'Yes,' complete Schedule D, Part VI	11a	X	
ļ	b 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	11 b		Х
,	c 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	11 c		Х
•	d 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	11 d		X
	e Did the organization report an amount for other liabilities in Part X, line 25? If 'Yes,' complete Schedule D, Part X	11 e		X
1	f 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 (ASC 740)? If 'Yes,' complete Schedule D, Part X	11 f	_	Х
12	a Did the organization obtain separate, independent audited financial statements for the tax year? If 'Yes,' complete Schedule D, Parts XI, XII, and XIII	12a		Х
	b Was the organization included in consolidated, independent audited financial statements for the tax year? If 'Yes,' and if the organization answered 'No' to line 12a, then completing Schedule D, Parts XI, XII, and XIII is optional	12b		X
	Is the organization a school described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E	13		X
	a 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, Parts I and IV	14b		X
	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, Parts II and IV	15		X
	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, Parts III and IV	16		Х
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 (see instructions)	17		Х
	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		Х
	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	Х	
20	a Did the organization operate one or more hospitals? If 'Yes,' complete Schedule H	20		X
	b If 'Yes' to line 20a, did the organization attach its audited financial statements to this return? Note. Some Form 990 filers that operate one or more hospitals must attach audited financial statements (see instructions)	20 b		

Form	n 990 (2010) FRATERNAL ORDER OF EAGLES	93-0497322	P	age 4
Par	rt 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 organizunited States on Part IX, column (A), line 1? If 'Yes,' complete Schedule I, Parts I and II	zations in the		Χ
22	Did the organization report more than \$5,000 of grants and other assistance to individuals in the United IX, column (A), line 2? If 'Yes,' complete Schedule I, Parts I and III	States on Part 22		X
23	Did the organization answer 'Yes' to Part VII, Section A, line 3, 4, or 5 about compensation of the organ and former officers, directors, trustees, key employees, and highest compensated employees? If 'Yes,' Schedule J	nization's current complete 23		Х
242	a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$ the last day of the year, and that was issued after December 31, 2002? If 'Yes,' answer lines 24b throug complete Schedule K. If 'No,'go to line 25			Х
ŧ	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 y any tax-exempt bonds?	vear to defease		
c	d Did the organization act as an 'on behalf of' issuer for bonds outstanding at any time during the year?	24d		
25 a	a Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transact disqualified person during the year? If 'Yes,' complete Schedule L, Part I	tion with a 25a		
I	b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If 'Y Schedule L, Part I			
26	Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated emdisqualified person outstanding as of the end of the organization's tax year? If 'Yes,' complete Schedule			Х
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, s contributor, or a grant selection committee member, or to a person related to such an individual? If 'Yes Schedule L, Part III			Х
28	Was the organization a party to a business transaction with one of the following parties (see Schedule Linstructions for applicable filing thresholds, conditions, and exceptions):	_, Part IV	100 100 100 100 100 100 100 100 100 100	2 8
	a A current or former officer, director, trustee, or key employee? If 'Yes,' complete Schedule L, Part IV	28a		X
1	b A family member of a current or former officer, director, trustee, or key employee? <i>If 'Yes,' complete Schedule L, Part IV</i>	28b		Х
(c An entity of which a current or former officer, director, trustee, or key employee (or a family member th officer, director, trustee, or direct or indirect owner? If 'Yes,' complete Schedule L, Part IV	ereof) was an		X
29	Did the organization receive more than \$25,000 in non-cash contributions? If 'Yes,' complete Schedule	M 29		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified	d conservation		

contributions? If 'Yes,' complete Schedule M

31 Did the organization liquidate, terminate, or dissolve and cease operations? If 'Yes,' complete Schedule N, Part I

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 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 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 Is any related organization a controlled entity within the meaning of section 512(b)(13)?

a Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If 'Yes,' complete Schedule R, Part V, line 2

Yes X No

36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If 'Yes,' complete Schedule R, Part V, line 2

37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If 'Yes,' complete Schedule R, Part VI

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

Form 990 (2010)

X

X

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	Check if Schedule O contains a response to any question in this Part V				
				Yes	No
1 a	Enter the number reported in Box 3 of Form 1096 Enter -0- if not applicable	1a	0		_
b	Enter the number of Forms W-2G included in line 1a Enter -0- if not applicable	1 b	0-		/
С	Did the organization comply with backup withholding rules for reportable payments to vendors (gambling) winnings to prize winners?	and reportable gaming	1c		-
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	3	4- (*) 3- (*)	vî.
b	If at least one is reported on line 2a, did the organization file all required federal employment	tax returns?	2b	Х	
	Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file. (see ins	structions)	-		_
3а	Did the organization have unrelated business gross income of \$1,000 or more during the year	?	3a		X
b	If 'Yes' has it filed a Form 990-T for this year? If 'No,' provide an explanation in Schedule O		3b	<u> </u>	<u> </u>
4a	At any time during the calendar year, did the organization have an interest in, or a signature financial account in a foreign country (such as a bank account, securities account, or other fit	or other authority over, a nancial account)?	4a		х
b	If 'Yes,' enter the name of the foreign country'				- · ,
	See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Fi		1,15		
	Was the organization a party to a prohibited tax shelter transaction at any time during the tax		5a		X
	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelte	r transaction?	5 b	ļ	Х
C	if 'Yes,' to line 5a or 5b, did the organization file Form 8886-T?		5c	<u> </u>	
6 a	Does the organization have annual gross receipts that are normally greater than \$100,000, as solicit any contributions that were not tax deductible?	nd did the organization	6a		Х
b	If 'Yes,' did the organization include with every solicitation an express statement that such conot tax deductible?	ntributions or gifts were	6ь		
7	Organizations that may receive deductible contributions under section 170(c).		5.		
а	Did the organization receive a payment in excess of \$75 made partly as a contribution and page 25.	artly for goods and	*	,	
	services provided to the payor?	, ,	7a	<u> </u>	X
b	If 'Yes,' did the organization notify the donor of the value of the goods or services provided?		7b		<u> </u>
	Did the organization sell, exchange, or otherwise dispose of tangible personal property for where the organization sell, exchange, or otherwise dispose of tangible personal property for where the organization is a self-dispose of tangible personal property for whether the organization is a self-dispose of tangible personal property for whether the organization is a self-dispose of tangible personal property for whether the organization is a self-dispose of tangible personal property for whether the organization is a self-dispose of tangible personal property for whether the organization is a self-dispose of tangible personal property for whether the organization is a self-dispose of tangible personal property for whether the organization is a self-dispose of tangible personal property for which is a self-dispose of tangible personal property for which is a self-dispose of tangible personal property for the organization is a self-dispose of tangible personal property for the organization is a self-dispose of tangible personal property for the organization of the organiza	,	7с		Х
	If 'Yes,' indicate the number of Forms 8282 filed during the year	7d	- 1	40	(.g.
	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal l			ļ	Х
	Did the organization, during the year, pay premiums, directly or indirectly, on a personal ben-		7 f		X
_	If the organization received a contribution of qualified intellectual property, did the organization as required?		7 <u>g</u>		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the Form 1098-C?	organization file a	7h		
8	Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting supporting organization, or a donor advised fund maintained by a sponsoring organization, holdings at any time during the year?	g organizations. Did the ave excess business	8	- 3	i i je
9	Sponsoring organizations maintaining donor advised funds.				٫. ٠,
а	Did the organization make any taxable distributions under section 4966?		9 a		
b	Did the organization make a distribution to a donor, donor advisor, or related person?		9 b		İ
10	Section 501(c)(7) organizations. Enter:	1 (C ****	1 '
	Initiation fees and capital contributions included on Part VIII, line 12	10a			,
	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b		2.	= 7 7
	Section 501(c)(12) organizations. Enter	1 1		150	·
	Gross income from members or shareholders	11a	- '-		
	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	116	ائلىپ ئەتقاتا	-3 3	1
	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of	1 1	12a	ļ	<u> </u>
	olf 'Yes,' enter the amount of tax-exempt interest received or accrued during the year	12b			, .
	Section 501(c)(29) qualified nonprofit health insurance issuers.			1	`
а	Is the organization licensed to issue qualified health plans in more than one state?		13a	ļ	
	Note. See the instructions for additional information the organization must report on Schedul	e O	1.7		
	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b			33
	Enter the amount of reserves on hand	13c			-
	Did the organization receive any payments for indoor tanning services during the tax year?		14a	ļ	X
t	olf 'Yes,' has it filed a Form 720 to report these payments? If 'No,' provide an explanation in S	Schedule O	14b	1	<u>L_</u>

Par	Governance, Management and Disclosure For each 'Yes' response to lines 2 throug a 'No' response to line 8a, 8b, or 10b below, describe the circumstances, processes,	
	Schedule O See instructions. Check if Schedule O contains a response to any question in this Part VI	X
Sec	ction A. Governing Body and Management	<u></u>
		Yes No
	a Enter the number of voting members of the governing body at the end of the tax year b Enter the number of voting members included in line 1a, above, who are independent 1b	11
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any ott officer, director, trustee or key employee?	her 2 X
3	Did the organization delegate control over management duties customarily performed by or under the direct super 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 governing documents since the prior Form 990 was filed?	4 X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5 X
6	Does the organization have members or stockholders?	6 X
78	a Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?	7a X
t	b Are any decisions of the governing body subject to approval by members, stockholders, or other persons?	7b X
8	the following.	
	a The governing body?	8a X
t	b Each committee with authority to act on behalf of the governing body?	8ь Х
9	Is there any officer, director or trustee, or key employee listed in Part VII, Section A, who cannot be reached at thorganization's mailing address? If 'Yes,' provide the names and addresses in Schedule O	9 X
Sec	ction B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.	
		Yes No
	a 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, affiliation and branches to ensure their operations are consistent with those of the organization?	10 Б
	a Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form?	
	b Describe in Schedule O the process, if any, used by the organization to review this Form 990 See Schedu	16 0
	a 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 X
	c Does the organization regularly and consistently monitor and enforce compliance with the policy? If 'Yes,' describe Schedule O how this is done	12c X
	Does the organization have a written whistleblower policy?	13 X 14 X
	Does the organization have a written document retention and destruction policy?	1:
	Did the process for determining compensation of the following persons include a review and approval by independ persons, comparability data, and contemporaneous substantiation of the deliberation and decision?	
	a The organization's CEO, Executive Director, or top management official	15a X 15b X
'	b Other officers of key employees of the organization. If 'Yes' to line 15a or 15b, describe the process in Schedule O (See instructions)	
16	a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a X
١	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
Sec	ction 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 of inspection. Indicate how you make these available. Check all that apply. Own website Another's website Upon request	only) available for public
	Describe in Schedule O whether (and if so, how) the organization makes its governing documents, conflict of interstatements available to the public See Schedule 0	
	State the name, physical address, and telephone number of the person who possesses the books and records of SECRETARY 235 NE 4TH STREET PRINEVILLE OR 97754 541-447-7659	ule organization

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

Check if Schedule O contains a response to any question in this Part VII

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
- 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, if any 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 all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

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

(A)	(B)			((•	-d	(D)	(E)	(F)
Name and title	Average Position (check all that apply)					hat appl		Reportable	Reportable	Estimated
	per week (describe hours for related organiza- tions in Schedule O)	Individuat trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	compensation from the organization (W-2/1099-MISC)	compensation from related organizations (W-2/1099-MISC)	amount of other compensation from the organization and related organizations
(1) KEITH GEPPNER										
Past Worthy Pre	0						<u>_</u> .	0.	0.	0.
(2) GARY CULPEPPER]									
President	0			<u> </u>	1			0.	0.	0.
(3) KEVIN BEARDSLEY										
Secretary	0			<u> </u>	<u> </u>	<u></u>		0.	0.	0.
(4) BILL GOSNELL]		[ļ	ļ				
Trustee	0							0.	0.	0.
(5) CARL DUBISAR										
Chaplan	0							0.	0.	0.
(6) RON BEARDSLEY										
Vice President	0							0.	0.	0.
(7) KEITH SMITH										
Conductor	0							0.	0.	0.
(8) AL WINTERMUTE				ļ		Ì				
Inside Guard	0							0.	0.	0.
(9) VERN KLEBER				ĺ						
Outside Guard	00							0.	0.	0.
(10) AL KLEIN]	Ì								
Trustee	0				L	<u></u>		0.	0.	0.
(11) FRANK SMITH		ĺ				}				
Trustee	0			<u></u>				0.	0.	0.
(12)										· · · · · · · · · · · · · · · · · · ·
(13)	1									
							-			
(15)	-									
(16)	 	-	-	-						
(17)		1								
	J	1	1		L	1	Щ.	L	L	

TEEA0107L 12/21/10

, (A)	(B)			(0	c)			(D)	(E)		(F)	
Name and title	Average hours per week							Reportable compensation from the organization	Reportable compensation from related organizations	l amoun	mated t of othe	
	hours per week (describe hours for related organi- zations in Sch O)	dividual trustee director	stitutional trustee	Officer	ey employee	Highest compensated employee	Former	(W-2/1099-MISC)	(W 2/1099-MISC)	froi orgai and	ensation in the nization related nizations	
18)											·	
9)												_
20)								·	<u> </u>		·. <u></u>	
21)								:				
22)												_
23)												_
24)											-	_
25)												_
26)									-			_
27)												_
28)												
29)												_
1 b Sub-total							>	0.	().		(
c Total from continuation sheets to Part VII, Section A d Total (add lines 1b and 1c)	1						>	0.).		-(
2 Total number of individuals (including but not limited from the organization ► 0	to thos	e lis	ted	abo	ve)	who	rece	eived more than \$	5100,000 in report	able compe	ensatio	n
3 Did the organization list any former officer, director	or truste	e, k	.ey 6	emp	loye	e, o	r hic	lhest compensate	d employee		Yes	N
 on line 1a? If 'Yes,' complete Schedule J for such in For any individual listed on line 1a, is the sum of repetitive organization and related organizations greater the 	nd <i>ividuai</i> portable	com	nper	nsatı	ion a	and o	othe	r compensation fr	-	3		<u>}</u>
such individualDid any person listed on line 1a receive or accrue or	ompens	ation	ı fro	m a	nv t	Inrel	atec	f organization or i	ndıvıdual	4		
for services rendered to the organization? If 'Yes,' a section B. Independent Contractors	omplete	Sci	hedi	ıle .	J for	SUC	h pe	erson		5		}
Complete this table for your five highest compensation from the organization	ed indep	end	ent	con	trac	tors	that	received more th	an \$100,000 of			
(A) Name and business addres	SS							Description	of services	(C Comper) nsation	
												_
											_	_
												_
2 Total number of independent contractors (including \$100,000 in compensation from the organization ►		lımıt	ed to	o the	ose	liste	d at	oove) who receive	d more than		13 17 15 34	

Pa	irt V	III Statement of Re	evenue						r age .
				100 m		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
GRANTS	ı	a Federated campaigns. b Membership dues c Fundraising events		1 a 1 b	6,105.			A. A. B.	=
S, GIFTS, MILAR AN		d Related organizations. Government grants (contribut	ions)	1 c 1 d 1 e					
CONTRIBUTIONS, GIFTS, AND OTHER SIMILAR AM	i i	All other contributions, gifts, similar amounts not included	orants and	1 f	5,722.				
		g Noncash contributions includ n Total. Add lines 1a-1f	ed in Ins 1a-	lf \$_	-	11,827.			
Š	i			ļ	Business Code	4, 7, 7,		0 -	
E.	2 8	BREAKFAST/MEAL	_INCOM	E{		21,851.	21,851.	1	
32	k	MEAT RAFFLE				1,937.	1,937.		
Š	0	DANCE FUND				1,579.			
Ě		ATM INCOME				905.	905.		
S.	ء ا	, 				303.	903.		
PROGRAM SERVICE REVENUE	f	All other program servi							
Š		Total. Add lines 2a-2f	Ce revenue	= L		26 272	12		
	ı —	Investment income (incother similar amounts)	luding divi	dends	_ 	26,272.	3.		
	4	Income from investmen	nt of tax-ex	emnt	hand proceeds ►	<u></u>	 		
	5	Royalties	it or tax ox	cinpe	bona proceeds		 		
	-	Noyunics	(ı) Re		(ii) Personal				
	_	Oraca Danta	(1) FRE				The same of the sa	4 - 7 - 7	g Selly segan
	ı	Gross Rents		610	•				
	1	Less: rental expenses					1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -		
		Rental income or (loss)	L	610		13. 3. 23. 3	Part Marie Con		
	d	Net rental income or (lo	ss)		>	610.	24 22 24 25 22	, , , , , , , , , , , , , , , , , , , ,	610.
	7a	Gross amount from sales of assets other than inventory	(ı) Secu	nbes	(ii) Other				
	b	Less cost or other basis and sales expenses							
		: Gain or (loss) I Net gain or (loss)			<u> </u>	1 m 1 m 2 m 2 m 2 m 2 m 2 m 2 m 2 m 2 m	J. J. 188	the state of the s	
ENUE	8a	Gross income from fund (not including \$							
Ĕ		of contributions reported	d on line 1	c)					5 1 7
8		See Part IV, line 18		а	10,246.	- ()	2 - 1 - 2 - 2 - 2 - 2 - 2 - 2 - 2 - 2 -		
OTHER REVENU		Less direct expenses		b	5,339.		, ; ;		$F_{ij} = F_{ij}$
0	C	Net income or (loss) fro	m fundrais	sing ev	vents ►	4,907.	سيت المسيد المسكر ولك	* * *	4,907.
		Gross income from garr See Part IV, line 19			100.075			2.6	4,307.
- 1	b	Less direct expenses		b		And the second			
	С	Net income or (loss) fro	m gamino	activit		35,622.	•	^ -	סר כמה
						33,022.			35,622.
		Gross sales of inventory and allowances Less cost of goods sold		ırns a b	1 7 7 7 7 7				
İ		-		_		7.07		Caralle 1 Barrel	
}	<u> </u>	Net income or (loss) from Miscellaneous Revenie		inven		-7,587.			<u>-7,5</u> 87.
ŀ	11		ue		Business Code	x = 2 1 2 1	7. Tar		
ļ		MISC INCOME				3,691.	3,691.		
- 1	b	KITCHEN USE		L		1,546.	1,546.		
İ	C								
ł	d	All other revenue				·			
ŀ		Total. Add lines 11a-11d	j	L_	>	5,237.		·, · · ·	, , , , , , , , , , , , , , , , , , ,
		Total revenue. See instr			.	76,891.	21 512		22
BAA	_		20110110				31,512.	0.	33,552.
					TEEA	0109L 10/11/10			Form 990 (2010)

Part IX | Statement of Functional Expenses

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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)

(B) (D) Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII. Program service Management and Fundraising Total expenses expenses general expenses expenses Grants and other assistance to governments and organizations in the U.S. See Part IV, 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. Compensation of current officers, directors, 0 0 0 0. trustees, and key employees Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) 0. 0 0 0. Other salaries and wages Pension plan contributions (include section 401(k) and section 403(b) employer contributions) Other employee benefits Payroll taxes 11 Fees for services (non-employees) a Management **b** Legal c Accounting 978 878 100 d Lobbying e Professional fundraising services. See Part IV, line 17 f Investment management fees g Other 12 Advertising and promotion 4,882 3,906 976 13 Office expenses Information technology 15 Royalties 20,187 16,150 4,037 16 Occupancy 17 Travel Payments of travel or entertainment expenses for any federal, state, or local public officials Conferences, conventions, and meetings 19 20 Payments to affiliates 22 Depreciation, depletion, and amortization 3,158 2,527 23 631 Insurance 24 Other expenses litemize expenses not covered above (List miscellaneous expenses in line 24f. If line 24f amount exceeds 10% of line 25, column (A) amount, list line 24f 50 3. 50 1 expenses on Schedule O.) 20,836. 20,836 a FOOD COSTS 3,739. 3,739. **b** KITCHEN EXPENSES 3,504 c ENTERTAINMENT 3,504. d REPAIRS & MAINT 3,320. 3,320. e SECRETARY/OFFICER EXP 2,904. 904 10,209 10,072 137 See Sch. O f All other expenses 64,932 8,785 73,717. 0. 25 Total functional expenses. Add lines 1 through 24f Joint costs. Check here SOP 98-2 (ASC 958-720). Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation

Form 990 (2010)

Part >	Ralance Sheet			
		(A) Beginning of year		(B) End of year
1	Cash – non-interest-bearing	37,806.	1	42,224.
2	Savings and temporary cash investments		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	persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary		- 11	
A	organizations (see instructions)		6	
A 7 S 8 T 9	Notes and loans receivable, net		7	
Ĕ 8	Inventories for sale or use	5,560.	8	5,560.
ŝ 9	Prepaid expenses and deferred charges		9	
10	a Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D 284, 966	6. [22]	, '	
	b Less. accumulated depreciation 10 b	284,217.	10 c	284,966.
11	Investments – publicly traded securities		11	
12	Investments – other securities See Part IV, line 11		12	
13	Investments – program-related See Part IV, line 11		13	
14	Intangible assets	14		
15	Other assets See Part IV, line 11		15	2.
16	Total assets Add lines 1 through 15 (must equal line 34)	327,583.	16	332,752.
17			17	1,995.
18	Grants payable		18	
19	Deferred revenue		19	
누 20	Tax-exempt bond liabilities		20	
Á 21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
L 22	Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L.	22		
E 23			23	
1			24	
24	, ,		25	
26	·	0.		1 005
	Total liabilities. Add lines 17 through 25 Organizations that follow SFAS 117, check here ▶ and complete lines	0.	26	1,995.
Ĕ	27 through 29 and lines 33 and 34.		,	1 - 4 - 3 - 5 - 5
·	-		27	
\$ 27 E 28			28	
				·
S 29	· · · · · · · · · · · · · · · · · · ·		29	
F 30	Organizations that do not follow SFAS 117, check here ► X and complete lines 30 through 34.		-	,
B 30	Capital stock or trust principal, or current funds.		30	
<u>в</u> 31	Paid-in or capital surplus, or land, building, or equipment fund		31	
ૂર્દે 32	Retained earnings, endowment, accumulated income, or other funds	327,583.	32	330,757.
BA 31 AN 32 NC 33	Total net assets or fund balances.	327,583.	33	330,757.
ু ই 3∕	Total liabilities and net assets/fund balances.	327,583.	34	332,752.

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Form 990 (2010)

Form 990 (2010) FRATERNAL ORDER OF EAGLES	93-0497322	Page 12
Part XI Reconciliation of Net Assets		
Check if Schedule O contains a response to any question in this Part XI		
·		
1 Total revenue (must equal Part VIII, column (A), line 12)	1	76,891.
2 Total expenses (must equal Part IX, column (A), line 25)	2	73,717.
3 Revenue less expenses Subtract line 2 from line 1	3	3,174.
4 Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	327,583.
5 Other changes in net assets or fund balances (explain in Schedule O)	5	0.
6 Net assets or fund balances at end of year Combine lines 3, 4, and 5 (must equal Part X, line 33, column (B))	6	330,757.
Part XII Financial Statements and Reporting		
Check if Schedule O contains a response to any question in this Part XII		
1 Accounting method used to prepare the Form 990. X Cash Accrual Other If the organization changed its method of accounting from a prior year or checked 'Other,' explain in Schedule O 2 a Were the organization's financial statements compiled or reviewed by an independent accountant? b Were the organization's financial statements audited by an independent accountant?		Yes No 2a X 2b X
c If 'Yes' to line 2a or 2b, does the organization have a committee that assumes responsibility for overs review, or compilation of its financial statements and selection of an independent accountant?	ight of the audit,	2c
If the organization changed either its oversight process or selection process during the tax year, explain Schedule O d If 'Yes' to line 2a or 2b, check a box below to indicate whether the financial statements for the year was separate basis, consolidated basis, or both Separate basis Consolidated basis Both consolidated and separate basis		
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth Audit Act and OMB Circular A-133?	n in the Single	3a X
b If 'Yes,' did the organization undergo the required audit or audits? If the organization did not undergo or audits, explain why in Schedule O and describe any steps taken to undergo such audits.	the required audit	3b
BAA		Form 990 (2010)

SCHEDULE D

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered 'Yes,' to Form 990, Part IV, lines 6, 7, 8, 9, 10, 11, or 12.

► Attach to Form 990. ► See separate instructions.

OMB No 1545-0047

Open to Public Inspection

Employer identification number

Name of the organization FRATERNAL ORDER OF EAGLES 93-0497322 Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered 'Yes' to Form 990, Part IV, line 6. (a) Donor advised funds (b) Funds and other accounts 1 Total number at end of year 2 Aggregate contributions to (during year) 3 Aggregate grants from (during year) 4 Aggregate value at end of year Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? Part II | Conservation Easements. Complete if the organization answered 'Yes' to Form 990, 1 Purpose(s) of conservation easements held by the organization (check all that apply). Preservation of land for public use (e.g., recreation or education) Preservation of an historically important land area Preservation of a certified historic structure Protection of natural habitat Preservation of open space Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year. Held at the End of the Tax Year 2a a Total number of conservation easements 2b **b** Total acreage restricted by conservation easements c Number of conservation easements on a certified historic structure included in (a) 2c d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register 2d Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year > Number of states where property subject to conservation easement is located > Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? In Part XIV, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for Part III. Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered 'Yes' to Form 990, Part IV, line 8. 1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items: ► S (i) Revenues included in Form 990, Part VIII, line 1 (ii) Assets included in Form 990, Part X ▶\$ 2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items: a Revenues included in Form 990. Part VIII, line 1 ▶\$ b Assets included in Form 990, Part X

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply) Public exhibition Loan or exchange programs b Scholarly research c Preservation for future generations Provide a description of the organization's collections and explain how they further the organization's exempt purpose in During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Part IV Escrow and Custodial Arrangements. Complete if organization answered 'Yes' to Form 990, Part IV, line or reported an amount on Form 990. Part X, line 21. 1a Is the organization an agent, trustee, custodian, or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No b if 'Yes,' explain the arrangement in Part XIV and complete the following table Amount c Beginning balance 1 c d Additions during the year 1d e Distributions during the year 1e f Ending balance 1f 2a Did the organization include an amount on Form 990, Part X, line 21? Yes No b If 'Yes,' explain the arrangement in Part XIV Part V Endowment Funds. Complete if the organization answered 'Yes' to Form 990, Part IV, line 10 (a) Current year (b) Prior year (c) Two years back (d) Three years back (e) Four years back 1 a Beginning of year balance 3<u>0</u>7 , **b** Contributions 100 c Net investment earnings, gains, ٠,, and losses d Grants or scholarships. e Other expenditures for facilities 11 and programs والمراجع والمراجع f Administrative expenses g End of year balance 2 Provide the estimated percentage of the year end balance held as a Board designated or quasi-endowment **b** Permanent endowment ► 왕 c Term endowment 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by: Yes No (i) unrelated organizations 3a(ı) (ii) related organizations 3a(ii) b If 'Yes' to 3a(ii), are the related organizations listed as required on Schedule R? 3ь 4 Describe in Part XIV the intended uses of the organization's endowment funds. Part VI Land, Buildings, and Equipment. See Form 990, Part X, line 10. Description of investment (a) Cost or other basis (b) Cost or other (c) Accumulated (d) Book value (investment) basis (other) depreciation 1a Land 284,966 284,966 **b** Buildings c Leasehold improvements d Equipment e Other

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Schedule D (Form 990) 2010

284,966.

Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c)

Part VII Investments-Other Se	ecurities. See Form 990, Part X	I, line 12. N/A	
(a) Description of security or c (including name of securi	category (b) Book value	(c) Method of valuation. Cost or end-of-year market value	
(1) Financial derivatives	-97	Obstar Sita or your market value	
(2) Closely-held equity interests			
(3) Other			
(A)			
(B)			
(C)			
(D)			
<u>(E)</u>			
<u> </u>			
(G)			
<u>H</u>			
Total (Column (b) must equal Form 990 Part X, col			—
Part VIII Investments-Program			
(a) Description of investmen	nt type (b) Book value	(c) Method of valuation. Cost or end-of-year market value	
(1)			
(2)			
(3)			
(4)			
(5)			
(6)			
(7)			
(8)			
(9)			
(10)			
Total (Column (b) must equal Form 990, Part X, co	olumn (B) line 13.)	1,	
Part IX Other Assets. (See Fo		I/A	
/1)	(a) Description	(b) Book value	
(1)			
(2)		····	
(4)			
(5)			
(6)	· · · · · · · · · · · · · · · · · · ·		
(7)			
(8)			
(9)		-	
(10)			
Total. (Column (b) must equal Form 990), Part X, column(B), line 15)	>	
	Form 990, Part X, line 25)		_
(a) Description of liab	oility (b) Amour	nt	
(1) Federal income taxes			- ,
(2)			
(3)			
(5)			
(6)			
(7)			
(8)			<u>-</u> -
(9)			
(10)			
(11)			
Total. (Column (b) must equal Form 990, Part X, co	olumn (B) line 25)		

Schedule D (Form 990) 2010 FRATERNAL ORDER			3-049/322	Page 4
Part XI: Reconciliation of Change in Net Assets fro	m Form 990 to Audited Fina	ncial Statements	N/A	
1 Total revenue (Form 990, Part VIII, column (A), line	12)			
2 Total expenses (Form 990, Part IX, column (A), line	÷ 25).			
3 Excess or (deficit) for the year Subtract line 2 from	line 1			
4 Net unrealized gains (losses) on investments				
5 Donated services and use of facilities				
6 Investment expenses				
7 Prior period adjustments				
8 Other (Describe in Part XIV)				
9 Total adjustments (net) Add lines 4 through 8			ļ	
10 Excess or (deficit) for the year per audited financial				
Part XII Reconciliation of Revenue per Auc		ents With Revenue per	Return N/A	
 Total revenue, gains, and other support per audited 	l financial statements		1	
2 Amounts included on line 1 but not on Form 990, P	art VIII, line 12		1	
a Net unrealized gains on investments		2a		
b Donated services and use of facilities		2b	_ .	
c Recoveries of prior year grants		2c	<u> </u>	
d Other (Describe in Part XIV)		2d	」 。	
e Add lines 2a through 2d			2e	
3 Subtract line 2e from line 1			3	
4 Amounts included on Form 990, Part VIII, line 12, t	out not on line 1		-	
a investments expenses not included on Form 990, F	'art VIII, line 7b	4a	_]	
b Other (Describe in Part XIV.)		46		
c Add lines 4a and 4b			4c	
5 Total revenue Add lines 3 and 4c. (This must equa	al Form 990, Part I, line 12)		5	
Part XIII Reconciliation of Expenses per Aud	ited Financial Statement	s With Expenses per Re	turn N/A	
1 Total expenses and losses per audited financial sta	itements		1	
2 Amounts included on line 1 but not on Form 990, P	art IX, line 25		-:	_
a Donated services and use of facilities		2a		
b Prior year adjustments		2b		
c Other losses		2c		
d Other (Describe in Part XIV)		2d		
e Add lines 2a through 2d			2e	
3 Subtract line 2e from line 1			3	
4 Amounts included on Form 990, Part IX, line 25, bi	ut not on line 1:		"	
a Investments expenses not included on Form 990, F		4a	[] [
b Other (Describe in Part XIV)		4b] - 1	
c Add lines 4a and 4b			4c	
5 Total expenses Add lines 3 and 4c. (This must eq	ual Form 990, Part I, line 18))	5	
Part XIV Supplemental Information	<u> </u>			
Complete this part to provide the descriptions required for Part V, line 4, Part X, line 2, Part XI, line 8; Part XII, line any additional information	or Part II, lines 3, 5, and 9; Pa es 2d and 4b, and Part XIII, III	art III, lines 1a and 4, Part IV, nes 2d and 4b Also complete	, lines 1b and 2b, e this part to provide	e
				
		·		000:
BAA	TEEA3304L 02/11/11		Schedule D (For	m 990) 2010

Schedule D	(Form 990) 2010	FRATERNAL	ORDER OF	EAGLES		 93-0497322	Page 5
Part XIV	(Form 990) 2010 Supplementa	Information	(continued)				
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					-	 	
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SCHEDULE G (Form 990 or 990-EZ)

Supplemental Information Regarding Fundraising or Gaming Activities

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.

OMB No 1545-0047

2010 Open to Public

Inspection

Department of the Treasury Internal Revenue Service Employer identification number Name of the organization 93-0497322 FRATERNAL ORDER OF EAGLES Part L: 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 Indicate whether the organization raised funds through any of the following activities. Check all that apply Mail solicitations Solicitation of non-government grants f Solicitation of government grants b Internet and email solicitations Phone solicitations Special fundraising events c d In-person solicitations 2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? X 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 (iii) Did fundraiser (ii) Activity (i) Name and address of individual (iv) Gross receipts (v) Amount paid to (vi) Amount paid to or entity (fundraiser) have custody or control from activity (or retained by) (or retained by) of contributions? fundraiser listed in organization column (i) Yes No 1 2 3 4 5 6 7 8 9 10 0. Total List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration 3 or licensing

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Page 2

Par	t II	Fundraising Events. Complete if	the organization a	inswered 'Yes' to F	orm 990, Part IV, I	ine 18, or
		reported more than \$15,000 of fu and 6a. List events with gross re	indraising event co ceipts greater than	\$5,000.	oss income on Form	1 990-E∠, lines 1
R			(a) Event #1 OTHER SPECIAL (event type)	(b) Event #2	(c) Other events	(d) Total events (add column (a) through column (c))
REVENUE		0		(erain type)	(total ridinaci)	10.246
U E		Gross receipts	10,246.			10,246.
		Less: Charitable contributions				
	3_	Gross income (line 1 minus line 2)	10,246.			10,246.
	4	Cash prizes				
D	5	Noncash prizes				
DIRECT	6	Rent/facility costs				
	7	Food and beverages				
X	8	Entertainment				
EXPENSES	9	Other direct expenses	5,339.			5,339.
5	10 11	Direct expense summary. Add lines 4- the Net income summary. Combine line 3, combine 2, combine line 3, combine 2, combine 2, combine 2, combine 2, combine 2, combine 2, combine 2, combine 2, combine 2, combine 2, combine 2, combine 2, combine 2, combine 2, combine 2, combine 2, combine 2, combine 2, combine 3, combin	-		>	5,339. 4,907.
Par	t-JII		zation answered 'Ye	es' to Form 990, Pa	art IV, line 19, or re	
R E V E N U E		\$13,300 Off 1 Off 1 330 E2, file of	(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add column (a) through column (c))
	1	Gross revenue	13,919.		109,356.	123,275.
-	2	Cash prizes			85,770.	85,770.
D I PENSES	3	Non-cash prizes				
C S T E S	4	Rent/facility costs				
	5	Other direct expenses	1,883.			1,883.
	6	Volunteer labor	Yes 0%	Yes0 % No	Yes 0 %	
	7	Direct expense summary Add lines 2 thr	ough 5 in column (d)		-	87,653.
	8	Net gaming income summary Combine	lines 1, column (d) and	line 7	>	35,622.
	ls t	er the state(s) in which the organization of the organization licensed to operate gaming No,' explain:	g activities in each of the	ese states?		X Yes No
		re any of the organization's gaming license (es,' explain:	•	-	-	Yes XNo
BAA			TEEA3702L	01/13/11	Schedule G (Fo	rm 990 or 990-EZ) 2010

Schedule G (Form 990 or 9	990-EZ) 2010 FRATERNAL	ORDER OF EAGLES	93	-0497322	Page 3
11 Does the organization	n operate gaming activities w	ith nonmembers?		Ye	10-1
12 Is the organization a administer charitable	grantor, beneficiary or truster gaming?	e of a trust or a member of a partnershi	p or other entity form	ed to Ye	es XNo
13 Indicate the percentage	ge of gaming activity operate	ed in.			
a The organization's fac				13a	૪
b An outside facility	•			13b	100.0%
14 Enter the name and a	address of the person who pr	repares the organization's gaming/speci	al events books and r	ecords [,]	
Name ►					
Address ►					
b If 'Yes,' enter the among of gaming revenue re					Yes X No
Address ►					
16 Gamıng manager ınfo	ormation				
Name ► <u>Secreta</u>	ry/President				
Gaming manager cor	mpensation ► \$				
Description of service	es provided • Oversee	Operations		-	
X Director/officer	Employee	Independent contra	actor		
17 Mandatory distribution	ns				
a is the organization re	equired under state law to ma	ake charitable distributions from the gam	ning proceeds to retail		vaa Vu
state gaming license		state law to be distributed to other exem	nt organizations or so	اــــا	Yes X No
	xempt activities during the ta		prorgameadono or op	751 K 117 G 15	
Part IV Suppleme columns (i	ntal Information. Computer and (v), and Part III	plete this part to provide the ex, , lines 9, 9b, 10b, 15b, 15c, 16, il information (see instructions).	and 17b, as appl	ed by Part I cable. Also	, line 2b, complete
	ditional Information LICENSED BY OREGON	N STATE LOTTERY			
ALL PROCEEDS	USED TO SUPPORT OF	RGANIZATIONS PROGRAM ACTI	VITIES.		
					
			·		
					
BAA		TEEA3703L 01/13/11	Schedule	G (Form 990 o	or 990-EZ) 2010

SCHEDULE O (Form 990 or 990-EZ)

Supplemental Information to Form 990 or 990-EZ

OMB No 1545-0047

2010

Open to Public Inspection

Department of the Treasury Internal Revenue Service Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.

► Attach to Form 990 or 990-EZ.

Name of the organization	Employer identification number
FRATERNAL ORDER OF EAGLES	93-0497322
Form 990, Part VI, Line 11b - Form 990 Review Process	
990 IS REVIEWED BY PRESIDENT AND SECRETARY BEFORE FILING. COPY	OF 990 IS PRESENTED
TO THE BOARD FOR APPROVAL.	
Form 990, Part VI, Line 19 - Other Organization Documents Publicly Available	
No documents available to the public.	
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2010	Schedule O - Supple	mental Inform	ation	Page 2	
Client EA7322	Client EA7322 FRATERNAL ORDER OF EAGLES				
10/13/11				05 57AN	
Form 990, Part IX, Line 24 Other Expenses	f				
	(A)	(B) Program	(C) Management	(D)	
	Total	Services	& General	<u>Fundraising</u>	
BANK CHARGES CHARITIES CONVENTION EXP. DUES & SUBSCRIPTIONS	2,68 45	50. 860. 88. 2,688. 50. 450. 92. 892.			
LADIES AUXILIARY EXP LICENSE & PERMITS MEAT RAFFLE EXPENSE	76	50. 760. 12. 542.			
PER CAPITA DUES Postage and Shipping	1,59	95. 1,595. 34547.	137.		