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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, organizations that operate one or more hospital facilities, and certain controlling organizations as defined in section 512(b)(13) must file Form 990 (see instructions).
All other organizations with gross receipts less than $200,000 and total assets less than $500,000 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

2012

Open to Public Inspection

A For the 2012 calendar year, or tax year beginning 06/01 , 2012, and ending 05/31 , 20 13

B Check if applicable.
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization
FRATERNAL ORDER OF EAGLES

Number and street (or P.O box, if mail is not delivered to street address) | Room/suite
PO Box 470

City or town, state or country, and ZIP + 4
Glenwood, IA 51534

D Employer identification number
42-1089414

E Telephone number
712-527-3842

F Group Exemption Number ▶

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

I Website: ▶

J Tax-exempt status (check only one) – ☐ 501(c)(3) ☑ 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 or a section 527 organization **and** its gross receipts are normally **not** more than $50,000. A Form 990-EZ or Form 990 return is not required though Form 990-N (e-postcard) may be required (see instructions). But if the organization chooses to file a return, be sure to file a complete return

L Add lines 5b, 6c, and 7b, to line 9 to determine gross receipts. If gross receipts are $200,000 or more, or if total assets (Part II, line 25, column (B) below) are $500,000 or more, file Form 990 instead of Form 990-EZ ▶ $ 56,662

Part I **Revenue, Expenses, and Changes in Net Assets or Fund Balances** (see the instructions for Part I)
Check if the organization used Schedule O to respond to any question in this Part I ☑

Revenue	1	Contributions, gifts, grants, and similar amounts received			1 380
	2	Program service revenue including government fees and contracts			2 0
	3	Membership dues and assessments			3 2,316
	4	Investment income			4 17
	5a	Gross amount from sale of assets other than inventory	5a 0		
	b	Less: cost or other basis and sales expenses	5b 0		
	c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)			5c 0
	6	Gaming and fundraising events			
	a	Gross income from gaming (attach Schedule G if greater than $15,000)	6a 1,309		
	b	Gross income from fundraising events (not including $ 0 of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds $15,000)	6b 13,860		
	c	Less: direct expenses from gaming and fundraising events	6c 9,254		
	d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)			6d 5,915
	7a	Gross sales of inventory, less returns and allowances	7a 38,432		
	b	Less: cost of goods sold	7b 9,559		
	c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)			7c 28,873
	8	Other revenue (describe in Schedule O) See Schedule O, Statement 1			8 348
	9	**Total revenue.** Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 ▶			9 37,849
Expenses	10	Grants and similar amounts paid (list in Schedule O)			10 0
	11	Benefits paid to or for members			11 0
	12	Salaries, other compensation, and employee benefits			12 13,194
	13	Professional fees and other payments to independent contractors			13 610
	14	Occupancy, rent, utilities, and maintenance			14 12,257
	15	Printing, publications, postage, and shipping			15 638
	16	Other expenses (describe in Schedule O) See Schedule O, Statement 2			16 17,212
	17	**Total expenses.** Add lines 10 through 16 ▶			17 43,911
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)			18 -6,062
	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 54,812
	20	Other changes in net assets or fund balances (explain in Schedule O)			20 0
	21	Net assets or fund balances at end of year. Combine lines 18 through 20 ▶			21 48,750

2P

Part II Balance Sheets (see the instructions for Part II)
Check if the organization used Schedule O to respond to any question in this Part II . . . . . ☑

		(A) Beginning of year		(B) End of year
22	Cash, savings, and investments	34,981	22	28,376
23	Land and buildings	0	23	0
24	Other assets (describe in Schedule O)	19,831	24	20,374
25	**Total assets**	54,812	25	48,750
26	**Total liabilities** (describe in Schedule O)	0	26	0
27	**Net assets or fund balances** (line 27 of column (B) **must** agree with line 21)	54,812	27	48,750

Part III Statement of Program Service Accomplishments (see the instructions for Part III)
Check if the organization used Schedule O to respond to any question in this Part III . . ☐

Expenses (Required for section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts, optional for others)

What is the organization's primary exempt purpose? **To serve the community and raise money for charities**

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

28	**Diabetes Research Center Fundraising and contributions to ongoing research for the cure of diabetes**		
	(Grants $ 0) If this amount includes foreign grants, check here ▶ ☐	28a	0
29	**Heart Fund Fundraising and contributions to ongoing research for heart diseases**		
	(Grants $ 0) If this amount includes foreign grants, check here ▶ ☐	29a	0
30	**Children's Aids Fund Fundraising and contributions to research and prevention of children's aids**		
	(Grants $ 0) If this amount includes foreign grants, check here ▶ ☐	30a	0
31	Other program services (describe in Schedule O)		
	(Grants $ 0) If this amount includes foreign grants, check here ▶ ☐	31a	0
32	**Total program service expenses** (add lines 28a through 31a) ▶	32	0

Part IV List of Officers, Directors, Trustees, and Key Employees List each one even if not compensated (see the instructions for Part IV)
Check if the organization used Schedule O to respond to any question in this Part IV . . . . . ☐

(a) Name and title	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC) (if not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
Jeff McKinney **Secretary**	3	0	0	1226
Jeff Dean **President**	1	0	0	0
Kelly Anderson **Vice President**	0	0	0	0
Lance Jackson **Trustee**	1	0	0	0
Stan Winquist **Trustee**	1	0	0	0
Melanie Huffman **Trustee**	1	0	0	0
Harry Leisure **Trustee**	1	0	0	0

Part V **Other Information** (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V) Check if the organization used Schedule O to respond to any question in this Part V . ☐

			Yes	No
33	Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O	33		✓
34	Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions)	34		✓
35a	Did the organization have unrelated business gross income of $1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?	35a		✓
b	If "Yes," to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O	35b		
c	Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III	35c		✓
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	36		✓
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		✓
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 tax year covered by this return?	38a		✓
b	If "Yes," complete Schedule L, Part II and enter the total amount involved 38b			
39	Section 501(c)(7) organizations. Enter:			
a	Initiation fees and capital contributions included on line 9 39a			
b	Gross receipts, included on line 9, for public use of club facilities 39b			
40a	Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ▶ ; section 4912 ▶ ; section 4955 ▶			
b	Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	40b		
c	Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶			
d	Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization ▶			
e	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T	40e		✓
41	List the states with which a copy of this return is filed ▶			
42a	The organization's books are in care of ▶ **Jeff McKinney** Telephone no. ▶ **712-520-1866** Located at ▶ **426 1st St, Glenwood, IA 51534** ZIP + 4 ▶ **51534**			
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		✓
	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 the U.S.?	42c		✓
	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			

			Yes	No
44a	Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44a		✓
b	Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44b		✓
c	Did the organization receive any payments for indoor tanning services during the year?	44c		✓
d	If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? *If "No," provide an explanation in Schedule O*	44d		
45a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	45a		✓
45b	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," Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions)	45b		✓

			Yes	No
46	Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	46		✓

Part VI Section 501(c)(3) organizations only

All section 501(c)(3) organizations must answer questions 47–49b and 52, and complete the tables for lines 50 and 51

Check if the organization used Schedule O to respond to any question in this Part VI ☐

			Yes	No
47	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	47		
48	Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	48		
49a	Did the organization make any transfers to an exempt non-charitable related organization?	49a		
b	If "Yes," was the related organization a section 527 organization?	49b		

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

(a) Name and title of each employee paid more than $100,000	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
None				

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
None		

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

52 Did the organization complete Schedule A? **Note:** All section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A . . . . . ▶ ☐ Yes ☐ No

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 Jeff McKinney Date 9-13-13

▶ Jeff McKinney, Secretary
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☒ if self-employed	PTIN
Lorrie Rasmussen	Lorrie Rasmussen	9/13/13		P00016458

Firm's name ▶ Rasmussen Accounting — Firm's EIN ▶ 46-3055893

Firm's address ▶ 1009 N Walnut Glenwood, IA 51534 — Phone no 712-527-9353

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

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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.**

OMB No 1545-0047

2012

Open to Public Inspection

Name of the organization

FRATERNAL ORDER OF EAGLES

Employer identification number

42-1089414

Form 990-EZ, Part II, Line 24 - Equipment

Schedule O, Statement 1
Form: 990-EZ
Page: 1
Line Number: Part I Line 8

FRATERNAL ORDER OF EAGLES
42-1089414

Other Revenue Structured Explanation

Description	Amount
Can Redemption	230
Grease Recycling	118
Total:	**348**

Other Expenses Structured Explanation

Description	Amount
Advertising	601
Dues and Subscriptions	50
Insurance	2,261
License and Permits	889
Membership Fees	300
Per Capita Tax	1,815
Repairs	901
Safety Deposit Box	9
Supplies	5,189
Donations	1,500
Secretary Payment	1,226
Payroll Taxes	1,089
Sales Tax	1,382
Total:	**17,212**