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Return of Organization Exempt From Income Tax

2013

Department of the Treasury
Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

- Do not enter Social Security numbers on this form as it may be made public.
- Information about Form 990 and its instructions is at www.irs.gov/form990.

Open to Public
Inspection

A For the 2013 calendar year, or tax year beginning		JUNE 1	, 2013, and ending	MAY 31	, 2014
B Check if applicable		C Name of organization		D Employer identification number	
<input type="checkbox"/> Address change		FRATERNAL ORDER OF EAGLES 2329		61-0366886	
<input type="checkbox"/> Name change		Doing Business As DANIEL BOONE AERIE 2329		E Telephone number	
<input type="checkbox"/> Initial return		Number and street (or P O. box if mail is not delivered to street address)		606-324-7644	
<input type="checkbox"/> Terminated		701 CARTER AVE		G Gross receipts \$	
<input type="checkbox"/> Amended return		City or town, state or province, country, and ZIP or foreign postal code		ASHLAND, KY 41101	
<input type="checkbox"/> Application pending		F Name and address of principal officer:		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
		ROGER LONG, 701 CARTER AVE, ASHLAND, KY 41101		H(b) Are all subordinates included? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "No," attach a list (see instructions)	
I Tax-exempt status		<input type="checkbox"/> 501(c)(3)	<input checked="" type="checkbox"/> 501(c) (10) ► (insert no)	<input type="checkbox"/> 4947(a)(1) or	<input type="checkbox"/> 527
J Website: ►		H(c) Group exemption number ►			
K Form of organization. <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ►		L Year of formation.		1967	M State of legal domicile: KY

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: LODGE OPERATING UNDER FRATERNAL PROGRAMS					
	2 Check this box ► <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.					
Revenue	3 Number of voting members of the governing body (Part VI, line 1a)	4 Number of independent voting members of the governing body (Part VI, line 1b)	5 Total number of individuals employed in calendar year 2013 (Part V, line 2a)	6 Total number of volunteers (estimate if necessary)		
Expenses	7a Total unrelated business revenue from Part VIII, column (C), line 12	7b Net unrelated business taxable income from Form 990-T, line 34	7a	7b		
	8 Contributions and grants (Part VIII, line 1h)	9 Program service revenue (Part VIII, line 2g)	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		
	12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)			348,926 369,845	13 14,179 380,579 394,758	
	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	14 Benefits paid to or for members (Part IX, column (A), line 4)	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	16a Professional fundraising fees (Part IX, column (A), line 11e)	16b Total fundraising expenses (Part IX, column (D), line 25)	
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	19 Revenue less expenses. Subtract line 18 from line 12	224,027 373,881 -4,036	2,990 2,538 145,251 224,027 373,881 -4,036	4,447 9,023 158,800 265,263 437,533 -42,775
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	21 Total liabilities (Part X, line 26)	22 Net assets or fund balances. Subtract line 21 from line 20		Beginning of Current Year	End of Year
					709,536	662,545
					0	0
					709,536	662,545

Part II Signature Block

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	X Roger Long	11-4-14
	Signature of officer	Date
	Roger Long PRESIDENT	
	Type or print name and title	

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	TERESA SLATER	<i>Teresa Slater</i>	11-4-14		
	Firm's name ►			Firm's EIN ►	
	Firm's address ►			Phone no	

May the IRS discuss this return with the preparer shown above? (see instructions) Yes No

For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 11282Y

Form 990 (2013)

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III

1 Briefly describe the organization's mission:

LODGE OPERATING UNDER FRATERNAL PROGRAMS

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? Yes 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 services? Yes No
If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4b (Code: _____) (Expenses \$ _____) including grants of \$ _____) (Revenue \$ _____)

4c (Code: _____) (Expenses \$ _____) including grants of \$ _____) (Revenue \$ _____)

4d Other program services (Describe in Schedule O.)
(Expenses \$ including grants of \$

) (Revenue \$

4e Total program service expenses ►

Part IV Checklist of Required Schedules

	Yes	No
1	✓	
2	✓	
3	✓	
4	✓	
5	✓	
6	✓	
7	✓	
8	✓	
9	✓	
10	✓	
11		
a	✓	
b	✓	
c	✓	
d	✓	
e	✓	
f	✓	
12 a	✓	
b	✓	
13	✓	
14 a	✓	
b	✓	
15	✓	
16	✓	
17	✓	
18	✓	
19	✓	
20 a	✓	
b	✓	

Part IV Checklist of Required Schedules (continued)

		Yes	No
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	✓	
22	Did the organization report more than \$5,000 of grants or other assistance to individuals in the United States on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	✓	
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J	✓	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a	✓	
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	✓	
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	✓	
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	✓	
25a	Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	✓	
b	Is the organization 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	✓	
26	Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? If so, complete Schedule L, Part II	✓	
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part III	✓	
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
a	A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	✓	
b	A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	✓	
c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV	✓	
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	✓	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified 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, Part II, III, or IV, and Part V, line 1	✓	
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	✓	
b	If "Yes" to line 35a, 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	✓	
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 11b and 19? Note. All Form 990 filers are required to complete Schedule O	✓	

Part V Statements Regarding Other IRS Filings and Tax Compliance
 Check if Schedule O contains a response or note to any line in this Part V

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	1a	0
1b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		
1c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	✓	
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	20
2b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <i>Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)</i>	✓	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	✓	
3b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O	✓	
4a	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)?	✓	
4b	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 Financial Accounts.		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	✓	
5b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	✓	
5c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	✓	
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		
6b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	✓	
7	Organizations that may receive deductible contributions under section 170(c).		
7a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		
7b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	✓	
7c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		
7d	If "Yes," indicate the number of Forms 8282 filed during the year		
7e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	✓	
7f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	✓	
7g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	✓	
7h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	✓	
8	Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		
9	Sponsoring organizations maintaining donor advised funds.		
9a	Did the organization make any taxable distributions under section 4966?		
9b	Did the organization make a distribution to a donor, donor advisor, or related person?	✓	
10	Section 501(c)(7) organizations. Enter:		
10a	Initiation fees and capital contributions included on Part VIII, line 12		
10b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities		
11	Section 501(c)(12) organizations. Enter:		
11a	Gross income from members or shareholders		
11b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)		
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	✓	
12b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year		
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
13a	Is the organization licensed to issue qualified health plans in more than one state? <i>Note. See the instructions for additional information the organization must report on Schedule O.</i>	✓	
13b	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		
13c	Enter the amount of reserves on hand		
14a	Did the organization receive any payments for indoor tanning services during the tax year?		
14b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	✓	

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions. Check if Schedule O contains a response or note to any line in this Part VI

Section A. Governing Body and Management

1a Enter the number of voting members of the governing body at the end of the tax year. **1a 887**

If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.

1b Enter the number of voting members included in line 1a, above, who are independent. **1b 887**

2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? **2 ✓**

3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person? **3 ✓**

4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? **4 ✓**

5 Did the organization become aware during the year of a significant diversion of the organization's assets? **5 ✓**

6 Did the organization have members or stockholders? **6 ✓**

7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? **7a ✓**

b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? **7b ✓**

8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:

a The governing body? **8a ✓**

b Each committee with authority to act on behalf of the governing body? **8b ✓**

9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O. **9 ✓**

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

10a Did the organization have local chapters, branches, or affiliates? **10a ✓**

b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes? **10b ✓**

11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? **11a ✓**

b Describe in Schedule O the process, if any, used by the organization to review this Form 990. **12a ✓**

12a Did the organization have a written conflict of interest policy? If "No," go to line 13. **12b ✓**

b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? **12c ✓**

c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done. **13 ✓**

13 Did the organization have a written whistleblower policy? **14 ✓**

14 Did the organization have a written document retention and destruction policy? **15 ✓**

15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?

a The organization's CEO, Executive Director, or top management official **15a ✓**

b Other officers or key employees of the organization **15b ✓**

If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions). **16a ✓**

16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? **16b ✓**

b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements? **16b ✓**

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed ► **KY**

18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

Own website Another's website Upon request Other (explain in Schedule O)

19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization: ► **EUGENE UNRUE, SECRETARY, 701 CARTER AVE, ASHLAND, KY 41101 606-324-7644**

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

Check if Schedule O contains a response or note to any line 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.

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

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

(G)

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	Position (do not check more than one box, unless person is both an officer and a director/trustee)					(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee	Institutional trustee	Officer	Key employee	Highest compensated employee	Former		
(1) ROGER LONG PRESIDENT				✓					800.00
(2) JOHN LOUDENBACK VICE PRESIDENT				✓					175.00
(3) MIKE CONLEY VICE PRESIDENT				✓					337.50
(4) EUGENE UNRUE SECRETARY				✓					857.50
(5) JERRY BOCOOK TREASURER				✓					1150.00
(6) RANDY ROBINSON TRUSTEE		✓		✓					610.00
(7) MARK HOWARD TRUSTEE		✓		✓					600.00
(8) MARK STATEN TRUSTEE		✓		✓					475.00
(9) DALE CONLEY TRUSTEE		✓		✓					600.00
(10) RON McDOWELL TRUSTEE		✓		✓					475.00
(11) JIM CRITES CONDUCTOR				✓					395.00
(12) BILL HALE PAST PRESIDENT				✓					308.75
(13) MIKE WURTS CHAPLAIN				✓					490.00
(14) RON BROWN INSIDE GUARD				✓					341.25

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)					(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		<input type="checkbox"/> Individual director	<input type="checkbox"/> Institutional trustee	<input type="checkbox"/> Officer	<input type="checkbox"/> Key employee	<input type="checkbox"/> Highest compensated employee			
(15)									
(16)									
(17)									
(18)									
(19)									
(20)									
(21)									
(22)									
(23)									
(24)									
(25)									
1b Sub-total									7055
c Total from continuation sheets to Part VII, Section A									0
d Total (add lines 1b and 1c)									7055

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization ►

3	Did the organization list any former officer, director, or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual	Yes	No
4	For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual	Yes	No
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person	Yes	No

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization ►		

Part VIII Statement of RevenueCheck if Schedule O contains a response or note to any line in this Part VIII

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns . . .	1a					
	b Membership dues . . .	1b	14,179				
	c Fundraising events . . .	1c					
	d Related organizations . . .	1d					
	e Government grants (contributions)	1e					
	f All other contributions, gifts, grants, and similar amounts not included above	1f					
	g Noncash contributions included in lines 1a-1f: \$						
	h Total. Add lines 1a-1f . . . ►		14,179				
Program Service Revenue		Business Code					
	2a						
	b						
	c						
	d						
	e						
	f All other program service revenue .						
	g Total. Add lines 2a-2f . . . ►						
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts) . . . ►						
	4 Income from investment of tax-exempt bond proceeds ►						
	5 Royalties . . . ►						
	6a Gross rents . . .	(i) Real	(ii) Personal				
	b Less: rental expenses						
	c Rental income or (loss)						
	d Net rental income or (loss) . . . ►						
	7a Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other				
b Less: cost or other basis and sales expenses .							
c Gain or (loss) . . .							
d Net gain or (loss) . . . ►							
8a Gross income from fundraising events (not including \$. . . of contributions reported on line 1c). See Part IV, line 18	a						
b Less: direct expenses . . . b							
c Net income or (loss) from fundraising events . ►							
9a Gross income from gaming activities. See Part IV, line 19	a	177,170					
b Less: direct expenses . . . b		28,054					
c Net income or (loss) from gaming activities . . ►		149,116					
10a Gross sales of inventory, less returns and allowances . . . a		372,994					
b Less: cost of goods sold . . . b		182,223					
c Net income or (loss) from sales of inventory . . ►		190,771					
Miscellaneous Revenue	Business Code						
11a RAFFLES		10,745					
b CIGARETTE & JUKEBOX REVENUE		12,338					
c							
d All other revenue . . .		13,393					
e Total. Add lines 11a-11d . . . ►		36,476					
12 Total revenue. See instructions. . . ►		390,542					

Part IX Statement of Functional Expenses*Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).*Check if Schedule O contains a response or note to any line in this Part IX

<i>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</i>	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the United States. See Part IV, line 21				
2 Grants and other assistance to individuals in the United States. See Part IV, line 22	4,447	4,447		
3 Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16				
4 Benefits paid to or for members	9,023	9,023		
5 Compensation of current officers, directors, trustees, and key employees	8,248		8,248	
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	144,733		144,733	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes	5,819		5,819	
11 Fees for services (non-employees):				
a Management				
b Legal	50		50	
c Accounting	6,628		6,628	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)				
12 Advertising and promotion				
13 Office expenses	8,128		8,128	
14 Information technology				
15 Royalties				
16 Occupancy	36,061		36,061	
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	1,076	1,076		
20 Interest				
21 Payments to affiliates	5,107	5,107		
22 Depreciation, depletion, and amortization				
23 Insurance	16,696		16,696	
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a LICENSES, FEES & TAXES	31,815		31,815	
b CONTRACT SERVICES	70,838		70,838	
c MAINTENANCE	14,926		14,926	
d SUPPLIES	51,819		51,819	
e All other expenses	22,119		22,119	
25 Total functional expenses. Add lines 1 through 24e	437,533	19,653	417,880	
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ► <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance SheetCheck if Schedule O contains a response or note to any line in this Part X

		(A) Beginning of year	(B) End of year	
Assets	1 Cash—non-interest-bearing	54,536	1 7,545	
	2 Savings and temporary cash investments	45,000	2 45,000	
	3 Pledges and grants receivable, net	3		
	4 Accounts receivable, net	4		
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L			
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L			
	7 Notes and loans receivable, net	6		
	8 Inventories for sale or use	7		
	9 Prepaid expenses and deferred charges	8		
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	9		
	b Less: accumulated depreciation	10a	10b	610,000 10c 610,000
	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	
16 Total assets. Add lines 1 through 15 (must equal line 34)		709,536	16 662,545	
Liabilities	17 Accounts payable and accrued expenses	17		
	18 Grants payable	18		
	19 Deferred revenue	19		
	20 Tax-exempt bond liabilities	20		
	21 Escrow or custodial account liability. Complete Part IV of Schedule D	21		
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L	22		
	23 Secured mortgages and notes payable to unrelated third parties	23		
	24 Unsecured notes and loans payable to unrelated third parties	24		
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	25		
	26 Total liabilities. Add lines 17 through 25		26	
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here ► <input type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	27		
	28 Temporarily restricted net assets	28		
	29 Permanently restricted net assets	29		
	Organizations that do not follow SFAS 117 (ASC 958), check here ► <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds	30		
	31 Paid-in or capital surplus, or land, building, or equipment fund	31		
	32 Retained earnings, endowment, accumulated income, or other funds	32		
	33 Total net assets or fund balances	709,536	33	662,545
	34 Total liabilities and net assets/fund balances		34	

Part XI Reconciliation of Net AssetsCheck if Schedule O contains a response or note to any line in this Part XI

1	1	390,542
2	2	437,533
3	3	-46,991
4	4	709,536
5	5	
6	6	
7	7	
8	8	
9	9	
10	10	662,545

Part XII Financial Statements and ReportingCheck if Schedule O contains a response or note to any line in this Part XII

1 Accounting method used to prepare the Form 990: Cash Accrual Other
If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.

2a Were the organization's financial statements compiled or reviewed by an independent accountant?
If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:
 Separate basis Consolidated basis Both consolidated and separate basis

b Were the organization's financial statements audited by an independent accountant?
If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:
 Separate basis Consolidated basis Both consolidated and separate basis

c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?
If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.

3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.

	Yes	No
2a	✓	
2b	✓	
2c	✓	
3a	✓	
3b	✓	

SCHEDULE G
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

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.
► Information about Schedule G (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2013

Open to Public
Inspection

Name of the organization

FRATERNAL ORDER OF EAGLES 2329

Employer identification number

61-0366886

Part I 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.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

a <input type="checkbox"/> Mail solicitations	e <input type="checkbox"/> Solicitation of non-government grants
b <input type="checkbox"/> Internet and email solicitations	f <input type="checkbox"/> Solicitation of government grants
c <input type="checkbox"/> Phone solicitations	g <input type="checkbox"/> Special fundraising events
d <input type="checkbox"/> 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? Yes No

b If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

(I) Name and address of individual or entity (fundraiser)	(II) Activity	(III) Did fundraiser have custody or control of contributions?		(IV) Gross receipts from activity	(V) Amount paid to (or retained by) fundraiser listed in col. (I)	(VI) Amount paid to (or retained by) organization
1		Yes	No			
2						
3						
4						
5						
6						
7						
8						
9						
10						
Total						

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

Part II Fundraising Events. Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1 (event type)	(b) Event #2 (event type)	(c) Other events (total number)	(d) Total events (add col. (a) through col. (c))
Revenue	1 Gross receipts				
	2 Less: Contributions				
	3 Gross income (line 1 minus line 2)				
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses				
	10 Direct expense summary. Add lines 4 through 9 in column (d) ►				
	11 Net income summary. Subtract line 10 from line 3, column (d) ►				

Part III Gaming. Complete if the organization answered "Yes" to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
Revenue	1 Gross revenue	1,656	175,499	15	177,170
Direct Expenses	2 Cash prizes				
	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses		28,054		28,054
	6 Volunteer labor	<input type="checkbox"/> Yes % <input type="checkbox"/> No	<input type="checkbox"/> Yes % <input type="checkbox"/> No	<input type="checkbox"/> Yes % <input type="checkbox"/> No	
	7 Direct expense summary. Add lines 2 through 5 in column (d) ►				28,054
	8 Net gaming income summary. Subtract line 7 from line 1, column (d) ►				149,116

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

a Is the organization licensed to operate gaming activities in each of these states? Yes No
b If "No," explain:

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? Yes No
b If "Yes," explain:

11 Does the organization operate gaming activities with nonmembers? Yes No

12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? Yes No

13 Indicate the percentage of gaming activity operated in:

a The organization's facility 13a 100 %

b An outside facility 13b %

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

Name ► TERESA SLATER

Address ► 701 CARTER AVE , ASHLAND, KY 41101

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? Yes No

b If "Yes," enter the amount of gaming revenue received by the organization ► \$ and the amount of gaming revenue retained by the third party ► \$

c If "Yes," enter name and address of the third party:

Name ►

Address ►

16 Gaming manager information:

Name ► ROGER LONG

Gaming manager compensation ► \$

Description of services provided ► HEAD CHAIRPERSON

Director/officer

Employee

Independent contractor

17 Mandatory distributions:

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? Yes No

b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ► \$ 40%

Part IV Supplemental Information. Provide the explanations required by Part I, line 2b, columns (iii) and (v), and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also complete this part to provide any additional information (see instructions).

FY 2014, THE GROSS AMOUNT OF \$177,170 WAS MADE FROM GAMING ACTIVITIES AT THE BAR OF THIS FACILITY. THE DIRECT EXPENSE OF \$28,054 WAS SPENT TO PURCHASE GAMING SUPPLIES, WHICH GAVE US A NET INCOME OF \$149,116. KENTUCKY LAW REQUIRES THAT A MINIMUM OF 40% BE DISTRIBUTED EITHER TO OTHER NON-PROFIT ORGANIZATIONS, INDIVIDUALS OR TO THE ORGANIZATION'S OWN EXEMPT ACTIVITIES. NO ONE IS COMPENSATED FOR THE SALE OF GAMING ACTIVITIES.

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.
- Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

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**PART VI LINE 11A - THE FRATERNAL ORDER OF EAGLES ALLOWS ANY MEMBER THAT IS IN GOOD STANDING TO VIEW ANY AND ALL
RECORDS INCLUDING A COPY OF THE FORM 990 UPON REQUEST.**