

**Return of Organization Exempt From Income Tax**

**2004**

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

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

**A For the 2004 calendar year, or tax year beginning** , 2004, and ending , 20

**B** Check if applicable:

- Address change
- Name change
- Initial return
- Final return
- Amended return
- Application pending



33232 \*\*\*\*\*AUTO\*\*3-DIGIT 329  
ROYAL ORDER OF JESTERS  
0188 MELBOURNE CT  
2850 SUNSET RD  
MELBOURNE FL 32904-8815

I  
P 45 R  
B 119 S

**D** Employer identification number

59:2182563

**E** Telephone number

321, 725-9795

**F** Accounting method:  Cash  Accrual

Other (specify) ▶

I are not applicable to section 527 organizations:

**H(a)** Is this a group return for affiliates?  Yes  No

**H(b)** If "Yes," enter number of affiliates ▶

**H(c)** Are all affiliates included?  Yes  No  
(If "No," attach a list. See instructions.)

**H(d)** Is this a separate return filed by an organization covered by a group ruling?  Yes  No

**I** Group Exemption Number ▶ 0512

**M** Check  if the organization is not required to attach Sch. B (Form 990, 990-EZ, or 990-PF).

**G** Website: ▶

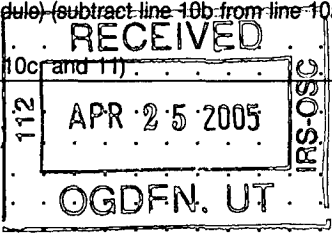
**J** Organization type (check only one) ▶  501(c) ( / 0 ) ◀ (insert no.)  4947(a)(1) or  527

**K** Check here  if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS; but if the organization received a Form 990 Package in the mail, it should file a return without financial data. **Some states require a complete return.**

**L** Gross receipts: Add lines 6b, 8b, 9b, and 10b to line 12 ▶

**Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances** (See page 18 of the instructions.)

Revenues	<b>1</b> Contributions, gifts, grants, and similar amounts received:			
	<b>a</b> Direct public support	1a		
	<b>b</b> Indirect public support	1b		
	<b>c</b> Government contributions (grants)	1c		
	<b>d</b> Total (add lines 1a through 1c) (cash \$ _____ noncash \$ _____)	1d		
	<b>2</b> Program service revenue including government fees and contracts (from Part VII, line 93)	2		
	<b>3</b> Membership dues and assessments	3		68,405
	<b>4</b> Interest on savings and temporary cash investments	4		
	<b>5</b> Dividends and interest from securities	5		
	<b>6a</b> Gross rents	6a		
	<b>b</b> Less: rental expenses	6b		
	<b>c</b> Net rental income or (loss) (subtract line 6b from line 6a)	6c		
	<b>7</b> Other investment income (describe ▶)	7		
<b>8a</b> Gross amount from sales of assets other than inventory	(A) Securities		(B) Other	
	8a			
	<b>b</b> Less: cost or other basis and sales expenses	8b		
	<b>c</b> Gain or (loss) (attach schedule)	8c		
<b>d</b> Net gain or (loss) (combine line 8c, columns (A) and (B))	8d			
<b>9</b> Special events and activities (attach schedule). If any amount is from gaming, check here <input type="checkbox"/>	<b>a</b> Gross revenue (not including \$ _____ of contributions reported on line 1a)	9a		
	<b>b</b> Less: direct expenses other than fundraising expenses	9b		
	<b>c</b> Net income or (loss) from special events (subtract line 9b from line 9a)	9c		
<b>10a</b> Gross sales of inventory, less returns and allowances	10a			
	<b>b</b> Less: cost of goods sold	10b		
	<b>c</b> Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)	10c		
<b>11</b> Other revenue (from Part VII, line 103)	11			
<b>12</b> Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c and 11)	12		68,405	
Expenses	<b>13</b> Program services (from line 44, column (B))	13		
	<b>14</b> Management and general (from line 44, column (C))	14		6,102
	<b>15</b> Fundraising (from line 44, column (D))	15		
	<b>16</b> Payments to affiliates (attach schedule)	16		
	<b>17</b> Total expenses (add lines 16 and 44, column (A))	17		6,102
Net Assets	<b>18</b> Excess or (deficit) for the year (subtract line 17 from line 12)	18		7,393
	<b>19</b> Net assets or fund balances at beginning of year (from line 73, column (A))	19		4,727
	<b>20</b> Other changes in net assets or fund balances (attach explanation)	20		
	<b>21</b> Net assets or fund balances at end of year (combine lines 18, 19, and 20)	21		12,120



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**Part II Statement of Functional Expenses**

All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others. (See page 22 of the instructions.)

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22	Grants and allocations (attach schedule) . . . . . (cash \$ _____ noncash \$ _____)	22			
23	Specific assistance to individuals (attach schedule)	23			
24	Benefits paid to or for members (attach schedule)	24			
25	Compensation of officers, directors, etc. . . . .	25			
26	Other salaries and wages . . . . .	26			
27	Pension plan contributions . . . . .	27			
28	Other employee benefits . . . . .	28			
29	Payroll taxes . . . . .	29			
30	Professional fundraising fees . . . . .	30			
31	Accounting fees . . . . .	31			
32	Legal fees . . . . .	32			
33	Supplies . . . . .	33			
34	Telephone . . . . .	34			
35	Postage and shipping . . . . .	35			
36	Occupancy . . . . .	36			
37	Equipment rental and maintenance . . . . .	37			
38	Printing and publications . . . . .	38			
39	Travel . . . . .	39			
40	Conferences, conventions, and meetings . . . . .	40			
41	Interest . . . . .	41			
42	Depreciation, depletion, etc. (attach schedule)	42			
43	Other expenses not covered above (itemize): a	43a			
b	MEETINGS & GENERAL FUNCTION	43b		57209	
c	ADMINISTRATION EXPENSE	43c		3803	
d	.....	43d			
e	.....	43e			
44	Total functional expenses (add lines 22 through 43). Organizations completing columns (B)-(D), carry these totals to lines 13-15.	44		61,012	

**Joint Costs.** Check  if you are following SOP 98-2.

Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services?  Yes  No  
 If "Yes," enter (i) the aggregate amount of these joint costs \$ \_\_\_\_\_; (ii) the amount allocated to Program services \$ \_\_\_\_\_; (iii) the amount allocated to Management and general \$ \_\_\_\_\_; and (iv) the amount allocated to Fundraising \$ \_\_\_\_\_

**Part III Statement of Program Service Accomplishments** (See page 25 of the instructions.)

What is the organization's primary exempt purpose? <i>FRATERNAL</i>	Program Service Expenses (Required for 501(c)(3) and (4) orgs., and 4947(a)(1) trusts; but optional for others.)
a	
(Grants and allocations \$ _____)	
b	
(Grants and allocations \$ _____)	
c	
(Grants and allocations \$ _____)	
d	
(Grants and allocations \$ _____)	
e Other program services (attach schedule) (Grants and allocations \$ _____)	
f Total of Program Service Expenses (should equal line 44, column (B), Program services).	

**Part IV Balance Sheets** (See page 25 of the instructions.)

		(A) Beginning of year		(B) End of year	
<i>Note: Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.</i>					
<b>Assets</b>	45	Cash—non-interest-bearing . . . . .	4727	45	12120
	46	Savings and temporary cash investments . . . . .		46	
	47a	Accounts receivable . . . . .	47a		
	b	Less: allowance for doubtful accounts . . . . .	47b	47c	
	48a	Pledges receivable . . . . .	48a		
	b	Less: allowance for doubtful accounts . . . . .	48b	48c	
	49	Grants receivable . . . . .		49	
	50	Receivables from officers, directors, trustees, and key employees (attach schedule) . . . . .		50	
	51a	Other notes and loans receivable (attach schedule) . . . . .	51a		
	b	Less: allowance for doubtful accounts . . . . .	51b	51c	
	52	Inventories for sale or use . . . . .		52	
	53	Prepaid expenses and deferred charges . . . . .		53	
	54	Investments—securities (attach schedule) . . . . .	<input type="checkbox"/> Cost <input type="checkbox"/> FMV	54	
	55a	Investments—land, buildings, and equipment: basis . . . . .	55a		
	b	Less: accumulated depreciation (attach schedule) . . . . .	55b	55c	
56	Investments—other (attach schedule) . . . . .		56		
57a	Land, buildings, and equipment: basis . . . . .	57a			
b	Less: accumulated depreciation (attach schedule) . . . . .	57b	57c		
58	Other assets (describe ► _____ )		58		
59	<b>Total assets</b> (add lines 45 through 58) (must equal line 74) . . . . .	4727	59	12120	
<b>Liabilities</b>	60	Accounts payable and accrued expenses . . . . .		60	
	61	Grants payable . . . . .		61	
	62	Deferred revenue . . . . .		62	
	63	Loans from officers, directors, trustees, and key employees (attach schedule) . . . . .		63	
	64a	Tax-exempt bond liabilities (attach schedule) . . . . .		64a	
	b	Mortgages and other notes payable (attach schedule) . . . . .		64b	
	65	Other liabilities (describe ► _____ )		65	
66	<b>Total liabilities</b> (add lines 60 through 65) . . . . .		66		
<b>Net Assets or Fund Balances</b>	Organizations that follow SFAS 117, check here ► <input type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74.				
	67	Unrestricted . . . . .	4727	67	12120
	68	Temporarily restricted . . . . .		68	
	69	Permanently restricted . . . . .		69	
	Organizations that do not follow SFAS 117, check here ► <input type="checkbox"/> and complete lines 70 through 74.				
	70	Capital stock, trust principal, or current funds . . . . .		70	
	71	Paid-in or capital surplus, or land, building, and equipment fund . . . . .		71	
	72	Retained earnings, endowment, accumulated income, or other funds . . . . .		72	
73	<b>Total net assets or fund balances</b> (add lines 67 through 69 or lines 70 through 72; column (A) must equal line 19; column (B) must equal line 21) . . . . .	4727	73	12120	
74	<b>Total liabilities and net assets / fund balances</b> (add lines 66 and 73)	4727	74	12120	

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

Part IV-A Reconciliation of Revenue per Audited Financial Statements with Revenue per Return (See page 27 of the instructions.)	Part IV-B Reconciliation of Expenses per Audited Financial Statements with Expenses per Return
<p><b>a</b> Total revenue, gains, and other support per audited financial statements . . . ▶</p> <p><b>b</b> Amounts included on line a but not on line 12, Form 990:</p> <p>(1) Net unrealized gains on investments . . . \$ _____</p> <p>(2) Donated services and use of facilities \$ _____</p> <p>(3) Recoveries of prior year grants . . . \$ _____</p> <p>(4) Other (specify): _____ \$ _____</p> <p>Add amounts on lines (1) through (4) ▶</p> <p><b>c</b> Line a minus line b . . . . . ▶</p> <p><b>d</b> Amounts included on line 12, Form 990 but not on line a:</p> <p>(1) Investment expenses not included on line 6b, Form 990. . . \$ _____</p> <p>(2) Other (specify): _____ \$ _____</p> <p>Add amounts on lines (1) and (2) ▶</p> <p><b>e</b> Total revenue per line 12, Form 990 (line c plus line d). . . . . ▶</p>	<p><b>a</b> Total expenses and losses per audited financial statements . . . ▶</p> <p><b>b</b> Amounts included on line a but not on line 17, Form 990:</p> <p>(1) Donated services and use of facilities \$ _____</p> <p>(2) Prior year adjustments reported on line 20, Form 990. . . . . \$ _____</p> <p>(3) Losses reported on line 20, Form 990 . . . \$ _____</p> <p>(4) Other (specify): _____ \$ _____</p> <p>Add amounts on lines (1) through (4) ▶</p> <p><b>c</b> Line a minus line b . . . . . ▶</p> <p><b>d</b> Amounts included on line 17, Form 990 but not on line a:</p> <p>(1) Investment expenses not included on line 6b, Form 990 . . . \$ _____</p> <p>(2) Other (specify): _____ \$ _____</p> <p>Add amounts on lines (1) and (2) ▶</p> <p><b>e</b> Total expenses per line 17, Form 990 (line c plus line d) . . . . . ▶</p>

**Part V List of Officers, Directors, Trustees, and Key Employees** (List each one even if not compensated; see page 27 of the instructions.)

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (if not paid, enter -0-)	(D) Contributions to employee benefit plans & deferred compensation	(E) Expense account and other allowances
KENNETH H. KELLEY 2850 SUNSET Rd. WEST MELBOURNE, FL. 32904	IMPRESARIO 2	0	0	0
ROBERT COOPER 2094 MAJESTIC PINE CT. N.E. PALMBAY FL 32903	PRESIDENT 2	0	0	0
WILLIAM H. SCHROEDER 2245 POROBISE STREET. MERRITT ISLAND, FL. 32952	1ST V.P. 1	0	0	0
JIMMY G. POE 528 LEE CT. WEST MELBOURNE FL. 32904	2ND V.P. 1	0	0	0
JOHN MAYNARD 1128 SLEAZY HOLLOW Rd. MELBOURNE, FL. 32901	TREASURER 1	0	0	0

**75** Did any officer, director, trustee, or key employee receive aggregate compensation of more than \$100,000 from your organization and all related organizations, of which more than \$10,000 was provided by the related organizations?  Yes  No  
If "Yes," attach schedule—see page 28 of the instructions.

**Part VI Other Information** (See page 28 of the instructions.)

		Yes	No
76	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity.	76	<input checked="" type="checkbox"/>
77	Were any changes made in the organizing or governing documents but not reported to the IRS? . . . If "Yes," attach a conformed copy of the changes.	77	<input checked="" type="checkbox"/>
78a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	78a	<input checked="" type="checkbox"/>
b	If "Yes," has it filed a tax return on <b>Form 990-T</b> for this year? . . . . .	78b	<input checked="" type="checkbox"/>
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement	79	<input checked="" type="checkbox"/>
80a	Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization? . . .	80a	<input checked="" type="checkbox"/>
b	If "Yes," enter the name of the organization ▶ _____ _____ and check whether it is <input type="checkbox"/> exempt or <input type="checkbox"/> nonexempt.		
81a	Enter direct and indirect political expenditures. See line 81 instructions <b>81a</b> _____		
b	Did the organization file <b>Form 1120-POL</b> for this year? . . . . .	81b	<input checked="" type="checkbox"/>
82a	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value? . . . . .	82a	<input checked="" type="checkbox"/>
b	If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions in Part III.) <b>82b</b> _____		
83a	Did the organization comply with the public inspection requirements for returns and exemption applications?	83a	<input checked="" type="checkbox"/>
b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions? . . .	83b	<input checked="" type="checkbox"/>
84a	Did the organization solicit any contributions or gifts that were not tax deductible? . . . . .	84a	<input checked="" type="checkbox"/>
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? . . . . .	84b	
85	<b>501(c)(4), (5), or (6) organizations.</b> a Were substantially all dues nondeductible by members? . . . . .	85a	
b	Did the organization make only in-house lobbying expenditures of \$2,000 or less? . . . . . If "Yes" was answered to either 85a or 85b, <b>do not</b> complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year.	85b	
c	Dues, assessments, and similar amounts from members. . . . .	85c	
d	Section 162(e) lobbying and political expenditures. . . . .	85d	
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices. . . . .	85e	
f	Taxable amount of lobbying and political expenditures (line 85d less 85e) . . . . .	85f	
g	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f? . . . . .	85g	
h	If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year? . . . . .	85h	
86	<b>501(c)(7) orgs.</b> Enter: a Initiation fees and capital contributions included on line 12. <b>86a</b> _____		
b	Gross receipts, included on line 12, for public use of club facilities . . . . .	86b	
87	<b>501(c)(12) orgs.</b> Enter: a Gross income from members or shareholders . . . . .	87a	
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) . . . . .	87b	
88	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX . . . . .	88	<input checked="" type="checkbox"/>
89a	<b>501(c)(3) organizations.</b> Enter: Amount of tax imposed on the organization during the year under: section 4911 ▶ _____ ; section 4912 ▶ _____ ; section 4955 ▶ _____		
b	<b>501(c)(3) and 501(c)(4) orgs.</b> Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction . . . . .	89b	
c	Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 . . . . . ▶ _____		
d	Enter: Amount of tax on line 89c, above, reimbursed by the organization . . . . . ▶ _____		
90a	List the states with which a copy of this return is filed ▶ _____		
b	Number of employees employed in the pay period that includes March 12, 2004 (See instructions.) <b>90b</b> _____		
91	The books are in care of ▶ <u>KENNETH H. KELLEY</u> Telephone no. ▶ <u>(321) 725-9795</u> Located at ▶ <u>2850 SUNSET Pk. WEST MELBOURNE FL</u> ZIP + 4 ▶ <u>32904 8815</u>		
92	Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041—Check here. . . . . ▶ <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year . . . ▶ <b>92</b> _____		

**Part VII Analysis of Income-Producing Activities** (See page 33 of the instructions.)

**Note:** Enter gross amounts unless otherwise indicated.

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
<b>93</b> Program service revenue:					
<b>a</b> _____					
<b>b</b> _____					
<b>c</b> _____					
<b>d</b> _____					
<b>e</b> _____					
<b>f</b> Medicare/Medicaid payments . . . . .					
<b>g</b> Fees and contracts from government agencies					
<b>94</b> Membership dues and assessments . . . . .					68405
<b>95</b> Interest on savings and temporary cash investments					
<b>96</b> Dividends and interest from securities . . . . .					
<b>97</b> Net rental income or (loss) from real estate:					
<b>a</b> debt-financed property . . . . .					
<b>b</b> not debt-financed property . . . . .					
<b>98</b> Net rental income or (loss) from personal property					
<b>99</b> Other investment income . . . . .					
<b>100</b> Gain or (loss) from sales of assets other than inventory					
<b>101</b> Net income or (loss) from special events . . . . .					
<b>102</b> Gross profit or (loss) from sales of inventory					
<b>103</b> Other revenue: <b>a</b> _____					
<b>b</b> _____					
<b>c</b> _____					
<b>d</b> _____					
<b>e</b> _____					
<b>104</b> Subtotal (add columns (B), (D), and (E)) . . . . .					68405
<b>105</b> Total (add line 104, columns (B), (D), and (E)) . . . . .					68405

**Note:** Line 105 plus line 1d, Part I, should equal the amount on line 12, Part I.

**Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes** (See page 34 of the instructions.)

Line No.	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes).
<b>94</b>	To PROMOTE BROTHERHOOD & Goodwill WITHIN THE FRATERNITY

**Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities** (See page 34 of the instructions.)

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
	%			
	%			
	%			
	%			

**Part X Information Regarding Transfers Associated with Personal Benefit Contracts** (See page 34 of the instructions.)

- (a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?  Yes  No
  - (b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?  Yes  No
- Note:** If "Yes" to (b), file Form 8870 and Form 4720 (see instructions).

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.

**Please Sign Here**

Signature of officer: *John Maynard* Date: *3/29/05*

Type or print name and title: **JOHN MAYNARD TREASURER**

**Paid Preparer's Use Only**

Preparer's signature: \_\_\_\_\_ Date: \_\_\_\_\_ Check if self-employed:

Firm's name (or yours if self-employed), address, and ZIP + 4: \_\_\_\_\_ Preparer's SSN or PTIN (See Gen. Inst. W): \_\_\_\_\_

EIN: \_\_\_\_\_ Phone no.: \_\_\_\_\_

*Q*