

Return of Organization Exempt From Income Tax

2004

Open to Public Inspection

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

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 **JUNE 1**, 2004, and ending **MAY 31**, 2005

B Check if applicable: 3-DIGIT 347

Address change: 29 JA YH 59-2326442 200305
 Name change: FRATERNAL ORDER OF EAGLES
 Initial return: FLORIDA STATE AERIE
 Final return: 2317 BUTLER ST
 Amended return: LEESBURG FL 34748-5402 P-7 P99

D Employer identification number: 59-2326442

E Telephone number: (352) 360-2326

F Accounting method: Cash Accrual
 Other (specify) _____

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

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

G Website: _____

I Group Exemption Number: _____

J Organization type (check only one): 501(c)(10) (insert no.) 4947(a)(1) or 527

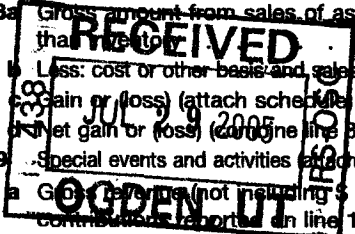
M Check if the organization is not required to attach Sch. B (Form 990, 990-EZ, or 990-PF).

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: 141960

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

1 Contributions, gifts, grants, and similar amounts received:				
a Direct public support		1a		
b Indirect public support		1b		
c Government contributions (grants)		1c		
d Total (add lines 1a through 1c) (cash \$ _____ noncash \$ _____)		1d		
2 Program service revenue including government fees and contracts (from Part VII, line 93)		2		
3 Membership dues and assessments		3		12572
4 Interest on savings and temporary cash investments		4		
5 Dividends and interest from securities		5		
6a Gross rents		6a		
b Less: rental expenses		6b		
c Net rental income or (loss) (subtract line 6b from line 6a)		6c		
7 Other investment income (describe _____)		7		
Revenue	8a Gross amount from sales of assets other than real estate	(A) Securities	(B) Other	
	b Less: cost or other basis and sales expenses	8a	8b	
	c Net gain or (loss) (attach schedule)	8c		
d Net gain or (loss) (combine line 8c, columns (A) and (B))		8d		
9 Special events and activities (attach schedule). If any amount is from gaming, check here <input type="checkbox"/>				
a Gross receipts (not including contributions reported on line 1a)		9a	36989	
b Less: direct expenses other than fundraising expenses		9b	36580	
c Net income or (loss) from special events (subtract line 9b from line 9a)		9c		409
10a Gross sales of inventory, less returns and allowances		10a		
b Less: cost of goods sold		10b		
c Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)		10c		
11 Other revenue (from Part VII, line 103)		11		105380
12 Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)		12		118361
Expenses	13 Program services (from line 44, column (B))	13		
	14 Management and general (from line 44, column (C))	14		
	15 Fundraising (from line 44, column (D))	15		
	16 Payments to affiliates (attach schedule)	16		
	17 Total expenses (add lines 16 and 44, column (A))	17		108283
Net Assets	18 Excess or (deficit) for the year (subtract line 17 from line 12)	18		10078
	19 Net assets or fund balances at beginning of year (from line 73, column (A))	19		112078
	20 Other changes in net assets or fund balances (attach explanation)	20		-5542
	21 Net assets or fund balances at end of year (combine lines 18, 19, and 20)	21		116614



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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	5750		
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	300		
32	Legal fees	32			
33	Supplies	33	70		
34	Telephone	34	897		
35	Postage and shipping	35	1980		
36	Occupancy	36			
37	Equipment rental and maintenance	37	220		
38	Printing and publications	38	1644		
39	Travel	39	33428		
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 SEE ATTACHED	43b	63994		
	c	43c			
	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	108283		

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? ▶	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
Note: Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.				
Assets	45 Cash—non-interest-bearing	112078	45	94614
	46 Savings and temporary cash investments		46	22000
	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 Total assets (add lines 45 through 58) (must equal line 74)	112078	59	116614	
Liabilities	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 Total liabilities (add lines 60 through 65)	0	66	0	
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74.			
	67 Unrestricted	112078	67	116614
	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 Total net assets or fund balances (add lines 67 through 69 or lines 70 through 72; column (A) must equal line 19; column (B) must equal line 21)		73		
74 Total liabilities and net assets / fund balances (add lines 66 and 73)	112078	74	116614	

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.)

a Total revenue, gains, and other support per audited financial statements ▶ **a**

b Amounts included on line a but not on line 12, Form 990:

(1) Net unrealized gains on investments . . . \$ _____

(2) Donated services and use of facilities \$ _____

(3) Recoveries of prior year grants . . . \$ _____

(4) Other (specify):

 _____ \$ _____

Add amounts on lines (1) through (4) ▶ **b**

c Line a minus line b ▶ **c**

d Amounts included on line 12, Form 990 but not on line a:

(1) Investment expenses not included on line 6b, Form 990. . . \$ _____

(2) Other (specify):

 _____ \$ _____

Add amounts on lines (1) and (2) ▶ **d**

e Total revenue per line 12, Form 990 (line c plus line d). ▶ **e**

Part IV-B Reconciliation of Expenses per Audited Financial Statements with Expenses per Return

a Total expenses and losses per audited financial statements . . ▶ **a**

b Amounts included on line a but not on line 17, Form 990:

(1) Donated services and use of facilities \$ _____

(2) Prior year adjustments reported on line 20, Form 990. \$ _____

(3) Losses reported on line 20, Form 990. \$ _____

(4) Other (specify):

 _____ \$ _____

Add amounts on lines (1) through (4) ▶ **b**

c Line a minus line b ▶ **c**

d Amounts included on line 17, Form 990 but not on line a:

(1) Investment expenses not included on line 6b, Form 990 . . . \$ _____

(2) Other (specify):

 _____ \$ _____

Add amounts on lines (1) and (2) ▶ **d**

e Total expenses per line 17, Form 990 (line c plus line d). ▶ **e**

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
JOE MANZO SARASOTA FLORIDA	PRESIDENT 8	0	0	0
NICK COSTELLO DAYTONA BEACH FLORIDA	PRESIDENT ELECT 8	0	0	0
A. N. SARGENT LEESBURG FLORIDA	SECRETARY 25	5750	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.		✓
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.		✓
78a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?		✓
78b	b If "Yes," has it filed a tax return on Form 990-T for this year?		✓
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement		✓
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?		✓
	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 81a		
81b	b Did the organization file Form 1120-POL for this year?		✓
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?		✓
	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.) 82b		
83a	Did the organization comply with the public inspection requirements for returns and exemption applications?		✓
83b	b Did the organization comply with the disclosure requirements relating to quid pro quo contributions?		
84a	Did the organization solicit any contributions or gifts that were not tax deductible?		✓
	b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
85	501(c)(4), (5), or (6) organizations. a Were substantially all dues nondeductible by members?		
	b Did the organization make only in-house lobbying expenditures of \$2,000 or less?		
	If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year.		
	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	501(c)(7) orgs. Enter: a Initiation fees and capital contributions included on line 12. 86a		
	b Gross receipts, included on line 12, for public use of club facilities 86b		
87	501(c)(12) orgs. 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		✓
89a	501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under: section 4911 ▶ _____ ; section 4912 ▶ _____ ; section 4955 ▶ _____		
	b 501(c)(3) and 501(c)(4) orgs. 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		
	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.) 90b		
91	The books are in care of ▶ A N SARGENT Telephone no. ▶ (352) 360-2326		
	Located at ▶ 2317 BUTLER ST LEESBURG FLORIDA ZIP + 4 ▶ 34748		
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 ▶ 92		

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

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).

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, and believe, it is true, correct, and complete. Declaration of preparer (other than the taxpayer) is based on all information of which preparer has any knowledge.

Please Sign Here

Signature of officer: Abner N. Sargent

Type or print name and title: Abner N. Sargent, Secretary

Paid Preparer's Use Only

Preparer's signature: Thomas E. Lally

Firm's name (or yours if self-employed), address, and ZIP + 4: THOMAS E. LALLY
4251 S. PELICAN ISLE DR LEE

F.O.E. FLORIDA STATE AERIE # 59-2326442

Attachment to Form 990

Fiscal Year Ended May 31, 2005

Part I, Line (9a / 9b):

		Gross	Direct	
Revenue Events		Receipts	Expenses	Net
	State Convention	23,050	23,330	(280)
	State Golf Tournament	2,709	2,884	(175)
	State Youth Rally	4,430	3,488	942
	Club Operations School	6,800	6,878	(78)
		36,989	36,580	409

Part II, line 43a Other Expenses:

	Attorney Representation		3,400	
	Hurricane Relief		10,250	
	Mid-winter Conference		1,053	
	Miscellaneous		2,086	
	Scholarship Fund		9,500	
	State President Charity		25,504	
	Ways and Means		4,805	
	Grand Aerie Bond Fund		139	
	President Elect		2,120	
	Office		350	
	Awards		4,787	
			63,994	

Part VII, Line 103 Other Revenue:

	Attorney Representartion	3,600	
	Hurricane Relief	18,366	
	Mid-winter Conference	2,027	
	National Convention	1,463	
	Newsletter Boosters	1,460	
	Scholarship Fund	6,174	
	Past Presidents Club	1,315	
	State Per Capita	30,231	
	State Picnic	901	
	State President Charity	33,124	
	Ways and Means	6,719	
		105,380	

F.O.E. FLORIDA STATE AERIE # 59-2326442
Attachment to Form 990
Fiscal Year Ended May 31, 2005

Part I, Line 20 Change in Net Assets:

The Cash at the Beginning of the year was determined to have been overstated by \$ 5,542 as proven by the following:

Cash receipts for the year	\$	155,772
Cash disbursements for the year		<u>145,693</u>
Net change		10,079
Ending cash balances (bank reconciled)		<u>116,603</u>
Correct Opening Cash Balance		106,524
Form 990 Beginning of Year Cash Balance		<u>112,078</u>
Difference	\$	5,554
Rounded to	\$	5,542

NOTE: The 'general ledger' is 'single entry' format.