

990

Return of Organization Exempt From Income Tax

OMB No 1545-0047

2005

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 2005 calendar year, or tax year beginning JUNE 1, 2005, and ending MAY 31, 20 06

- B Check if applicable: Address change, Name change, Initial return, Final return, Amended return, Application pending

Please use IRS label or print or type. See Specific Instructions

C Name of organization: FRATERNAL ORDER OF EAGLES FLORIDA STATE AERIE, 2317 BUTLER STEET, LEESBURG FLORIDA 34748-5402

D Employer identification number: 59 2326442, E Telephone number: (352) 360-2326, F Accounting method: Cash

G Website:

J Organization type (check only one): 501(c) (10)

K Check here if the organization's gross receipts are normally not more than \$25,000.

H and I are not applicable to section 527 organizations. H(a) Is this a group return for affiliates? H(b) If "Yes," enter number of affiliates. H(c) Are all affiliates included? H(d) Is this a separate return filed by an organization covered by a group ruling?

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

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 the instructions.)

SCANNED AUG 24 2006

Table with columns for Revenue, Expenses, and Net Assets. Rows include Contributions, Program service revenue, Membership dues, Dividends, Other investment income, Special events, and Total revenue/expenses.

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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 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
<b>22</b> Grants and allocations (attach schedule) . . . . . (cash \$ _____ noncash \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	<b>22</b>			
<b>23</b> Specific assistance to individuals (attach schedule) . . . . .	<b>23</b>			
<b>24</b> Benefits paid to or for members (attach schedule) . . . . .	<b>24</b>			
<b>25</b> Compensation of officers, directors, etc. . . . .	<b>25</b>	5000		
<b>26</b> Other salaries and wages . . . . .	<b>26</b>			
<b>27</b> Pension plan contributions . . . . .	<b>27</b>			
<b>28</b> Other employee benefits . . . . .	<b>28</b>			
<b>29</b> Payroll taxes . . . . .	<b>29</b>			
<b>30</b> Professional fundraising fees . . . . .	<b>30</b>			
<b>31</b> Accounting fees . . . . .	<b>31</b>	300		
<b>32</b> Legal fees . . . . .	<b>32</b>	1200		
<b>33</b> Supplies . . . . .	<b>33</b>	949		
<b>34</b> Telephone . . . . .	<b>34</b>	1100		
<b>35</b> Postage and shipping . . . . .	<b>35</b>	2254		
<b>36</b> Occupancy . . . . .	<b>36</b>			
<b>37</b> Equipment rental and maintenance . . . . .	<b>37</b>	2709		
<b>38</b> Printing and publications . . . . .	<b>38</b>	2524		
<b>39</b> Travel . . . . .	<b>39</b>	29824		
<b>40</b> Conferences, conventions, and meetings . . . . .	<b>40</b>	1165		
<b>41</b> Interest . . . . .	<b>41</b>			
<b>42</b> Depreciation, depletion, etc. (attach schedule)	<b>42</b>			
<b>43</b> Other expenses not covered above (itemize):				
<b>a</b> see attached . . . . .	<b>43a</b>	65932		
<b>b</b> . . . . .	<b>43b</b>			
<b>c</b> . . . . .	<b>43c</b>			
<b>d</b> . . . . .	<b>43d</b>			
<b>e</b> . . . . .	<b>43e</b>			
<b>f</b> . . . . .	<b>43f</b>			
<b>g</b> . . . . .	<b>43g</b>			
<b>44</b> <b>Total functional expenses.</b> Add lines 22 through 43. (Organizations completing columns (B)-(D), carry these totals to lines 13-15) . . . . .	<b>44</b>	<b>112957</b>		

**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 the instructions.)

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.

What is the organization's primary exempt purpose? ▶ All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable. (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)	<b>Program Service Expenses</b> <small>(Required for 501(c)(3) and (4) orgs. and 4947(a)(1) trusts, but optional for others.)</small>
<b>a</b> ..... ..... ..... ..... ..... ..... ..... ..... ..... (Grants and allocations \$ ..... ) If this amount includes foreign grants, check here ▶ <input type="checkbox"/>	
<b>b</b> ..... ..... ..... ..... ..... ..... ..... ..... ..... (Grants and allocations \$ ..... ) If this amount includes foreign grants, check here ▶ <input type="checkbox"/>	
<b>c</b> ..... ..... ..... ..... ..... ..... ..... ..... ..... (Grants and allocations \$ ..... ) If this amount includes foreign grants, check here ▶ <input type="checkbox"/>	
<b>d</b> ..... ..... ..... ..... ..... ..... ..... ..... ..... (Grants and allocations \$ ..... ) If this amount includes foreign grants, check here ▶ <input type="checkbox"/>	
<b>e</b> Other program services (attach schedule) (Grants and allocations \$ ..... ) If this amount includes foreign grants, check here ▶ <input type="checkbox"/>	
<b>f Total of Program Service Expenses</b> (should equal line 44, column (B), Program services). . . . ▶	

**Part IV Balance Sheets (See the instructions.)**

**Note:** Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.

		(A) Beginning of year		(B) End of year	
<b>Assets</b>	<b>45</b> Cash—non-interest-bearing . . . . .	94614	<b>45</b>	116751	
	<b>46</b> Savings and temporary cash investments . . . . .	22000	<b>46</b>	25737	
	<b>47a</b> Accounts receivable . . . . .	47a			
	<b>b</b> Less: allowance for doubtful accounts . . . . .	47b		47c	
	<b>48a</b> Pledges receivable . . . . .	48a			
	<b>b</b> Less: allowance for doubtful accounts . . . . .	48b		48c	
	<b>49</b> Grants receivable . . . . .			49	
	<b>50</b> Receivables from officers, directors, trustees, and key employees (attach schedule) . . . . .			50	
	<b>51a</b> Other notes and loans receivable (attach schedule) . . . . .	51a			
	<b>b</b> Less: allowance for doubtful accounts . . . . .	51b		51c	
	<b>52</b> Inventories for sale or use . . . . .			52	
	<b>53</b> Prepaid expenses and deferred charges . . . . .			53	
	<b>54</b> Investments—securities (attach schedule) . . . . . <input type="checkbox"/> Cost <input type="checkbox"/> FMV			54	
	<b>55a</b> Investments—land, buildings, and equipment: basis . . . . .	55a			
	<b>b</b> Less: accumulated depreciation (attach schedule) . . . . .	55b		55c	
	<b>56</b> Investments—other (attach schedule) . . . . .			56	
	<b>57a</b> Land, buildings, and equipment: basis . . . . .	57a			
	<b>b</b> Less: accumulated depreciation (attach schedule) . . . . .	57b		57c	
	<b>58</b> Other assets (describe ► . . . . .)			58	
<b>59 Total assets</b> (must equal line 74). Add lines 45 through 58. . . . .		116614	<b>59</b>	142488	
<b>Liabilities</b>	<b>60</b> Accounts payable and accrued expenses . . . . .		60		
	<b>61</b> Grants payable . . . . .		61		
	<b>62</b> Deferred revenue . . . . .		62		
	<b>63</b> Loans from officers, directors, trustees, and key employees (attach schedule) . . . . .		63		
	<b>64a</b> Tax-exempt bond liabilities (attach schedule) . . . . .		64a		
	<b>b</b> Mortgages and other notes payable (attach schedule) . . . . .		64b		
	<b>65</b> Other liabilities (describe ► . . . . .)		65		
<b>66 Total liabilities.</b> Add lines 60 through 65 . . . . .		116614	<b>66</b>	142488	
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow SFAS 117, check here</b> <input type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74.				
	<b>67</b> Unrestricted . . . . .	116614	<b>67</b>	142488	
	<b>68</b> Temporarily restricted . . . . .		68		
	<b>69</b> Permanently restricted . . . . .		69		
	<b>Organizations that do not follow SFAS 117, check here</b> <input type="checkbox"/> and complete lines 70 through 74.				
	<b>70</b> Capital stock, trust principal, or current funds . . . . .		70		
	<b>71</b> Paid-in or capital surplus, or land, building, and equipment fund . . . . .		71		
	<b>72</b> Retained earnings, endowment, accumulated income, or other funds . . . . .		72		
	<b>73 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) . . . . .		116614	<b>73</b>	
	<b>74 Total liabilities and net assets/fund balances.</b> Add lines 66 and 73. . . . .		116614	<b>74</b>	142488





Part VI Other Information (continued)

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 Yes No [check]
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? 83a Yes No [check]
b Did the organization comply with the disclosure requirements relating to quid pro quo contributions? 83b Yes No [check]
84a Did the organization solicit any contributions or gifts that were not tax deductible? 84a Yes No [check]
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? 84b Yes No [check]
85 501(c)(4), (5), or (6) organizations. a Were substantially all dues nondeductible by members? 85a
b Did the organization make only in-house lobbying expenditures of \$2,000 or less? 85b
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 88 Yes No [check]
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 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, 2005 (See instructions.) 90b 0
91a The books are in care of A. N. SARGENT Telephone no. (. 352 ) 360-2326
Located at 2317 BUTLER ST. LEESBURG, FL ZIP + 4 34748
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)? 91b Yes No [check]
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 of the United States? 91c Yes No [check]
If "Yes," enter the name of the foreign country
92 Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041—Check here and enter the amount of tax-exempt interest received or accrued during the tax year 92

**Part VII Analysis of Income-Producing Activities (See 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 <b>see attached</b> _____					103920
c _____					
d _____					
e _____					
104 Subtotal (add columns (B), (D), and (E)) . . . . .					103290
105 Total (add line 104, columns (B), (D), and (E)) . . . . .					103920

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

**Please Sign Here**

Signature of officer: *A.N. Sargent*

Type or print name and title: **A.N. SARGENT, SECRETARY**

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**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  
LEESBURG, FL 34748**



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

**Attachment to Form 990**

Fiscal Year Ended May 31, 2006

<b>Part I, Line (9a / 9b):</b>				<b>Gross</b>	<b>Direct</b>	
<b>Revenue Events</b>				<b>Receipts</b>	<b>Expenses</b>	<b>Net</b>
		State Convention		26,501	26,501	0
		State Golf Tournament		4,342	0	4,342
		State Youth Rally		3,863	1,478	2,385
		Club Operations School		2,240	3,455	(1,215)
		No 32 Car Sponsor		1,223	2,000	(777)
				<b>38,169</b>	<b>33,434</b>	<b>4,735</b>
<b>Part II, line 43a Other Expenses:</b>						
		Disaster Relief			2,500	
		Mid-winter Conference			1,495	
		National Convention-Other			5,930	
		Scholarship Fund			5,500	
		Past Presidents Club			1,000	
		Miscellaneous			2,671	
		State President Charity			42,827	
		Ways and Means			825	
		President Elect			1,000	
		Secretarys Office			465	
		New Aerie Committee			234	
		Awards			1,485	
					<b>65,932</b>	
<b>Part VII, Line 103 Other Revenue:</b>						
		Attorney Representartion		1,600		
		Disaster Relief		11,029		
		Mid-winter Conference		2,048		
		National Convention		2,683		
		Newsletter Boosters		1,480		
		Scholarship Fund		6,228		
		Past Presidents Club		1,178		
		State Per Capita		27,552		
		State Picnic		642		
		State President Charity		49,480		
				<b>103,920</b>		