

Note: The organization may be able to use a copy of this return to satisfy state reporting requirements

For calendar year 2005, or tax year beginning , 2005, and ending

G Check all that apply: Initial return Final return Amended return Address change Name change

Use the IRS label. Otherwise, print or type. See Specific Instructions.

Name of organization: **FIRST COMMAND EDUCATIONAL FOUNDATION**

Number and street (or P O box number if mail is not delivered to street address): **P.O. BOX 2387**

Room/suite: **FORT WORTH, TX 76113-2387**

City or town, state, and ZIP code: **FORT WORTH, TX 76113-2387**

A Employer identification number: **75-1973894**

B Telephone number (see page 10 of the instructions): **(817) 731-8621**

H Check type of organization: Section 501(c)(3) exempt private foundation

Section 4947(a)(1) nonexempt charitable trust Other taxable private foundation

I Fair market value of all assets at end of year (from Part II, col. (c), line 16) ▶ \$ **1,092,516.**

J Accounting method: Cash Accrual Other (specify) _____

(Part I, column (d) must be on cash basis)

C If exemption application is pending, check here

D 1 Foreign organizations, check here

2 Foreign organizations meeting the 85% test, check here and attach computation

E If private foundation status was terminated under section 507(b)(1)(A), check here

F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see page 11 of the instructions))		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1 Contributions, gifts, grants, etc., received (attach schedule)	1,455,234.			
	2 Check <input type="checkbox"/> if the foundation is not required to attach Sch B				
	3 Interest on savings and temporary cash investments	7,671.	7,671.		STMT 1
	4 Dividends and interest from securities				
	5a Gross rents				
	b Net rental income or (loss) _____				
	6a Net gain or (loss) from sale of assets not on line 10	17,064.			
	b Gross sales price for all assets on line 6a 217,064.				
	7 Capital gain net income (from Part IV, line 2)		17,064.		
	8 Net short-term capital gain				
	9 Income modifications				
	10 a Gross sales less returns and allowances				
b Less Cost of goods sold					
c Gross profit or (loss) (attach schedule)					
11 Other income (attach schedule)					
12 Total. Add lines 1 through 11	1,479,969.	24,735.			
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc	115,818.			88,487.
	14 Other employee salaries and wages	267,478.			195,034.
	15 Pension plans, employee benefits				
	16a Legal fees (attach schedule)				
	b Accounting fees (attach schedule) STMT 2	6,625.	NONE	NONE	NONE
	c Other professional fees (attach schedule) STMT 3	10,415.			5,000.
	17 Interest				
	18 Taxes (attach schedule) (see page 14 of the instructions)				
	19 Depreciation (attach schedule) and depletion	10,726.			
	20 Occupancy				
	21 Travel, conferences, and meetings	10,552.			9,686.
	22 Printing and publications	8,964.			1,042.
	23 Other expenses (attach schedule) STMT 4	115,404.			77,107.
	24 Total operating and administrative expenses. Add lines 13 through 23	545,982.	NONE	NONE	376,356.
	25 Contributions, gifts, grants paid . STMT 5	150,776.			142,776.
26 Total expenses and disbursements. Add lines 24 and 25	696,758.	NONE	NONE	519,132.	
27 Subtract line 26 from line 12					
a Excess of revenue over expenses and disbursements	783,211.				
b Net investment income (if negative, enter -0-)		24,735.			
c Adjusted net income (if negative, enter -0-)			-0-		

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Part II Balance Sheets		Attached schedules and amounts in the description column should be for end-of-year amounts only (See instructions)		Beginning of year	End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value		
Assets	1	Cash - non-interest-bearing		94,779.	175,837.	175,837.
	2	Savings and temporary cash investments			500,000.	500,000.
	3	Accounts receivable ▶ Less allowance for doubtful accounts ▶				
	4	Pledges receivable ▶ 99,000. Less allowance for doubtful accounts ▶		169,750.	99,000.	99,000.
	5	Grants receivable				
	6	Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see page 15 of the instructions)				
	7	Other notes and loans receivable (attach schedule) ▶ * Less allowance for doubtful accounts ▶ NONE		6,757.	* 40,700. 40,700.	40,700.
	8	Inventories for sale or use				
	9	Prepaid expenses and deferred charges				
	10 a	Investments - U S and state government obligations (attach schedule)				
	b	Investments - corporate stock (attach schedule)				
	c	Investments - corporate bonds (attach schedule)				
	11	Investments - land, buildings, and equipment basis ▶ Less accumulated depreciation (attach schedule) ▶				
	12	Investments - mortgage loans				
	13	Investments - other (attach schedule) STMT 6 .		50,000.	269,601.	268,760.
	14	Land, buildings, and equipment basis ▶ 13,553. Less accumulated depreciation (attach schedule) ▶ 5,334.		10,068.	8,219.	8,219.
15	Other assets (describe ▶)					
16	Total assets (to be completed by all filers - see page 16 of the instructions Also, see page 1, item I)		331,354.	1,093,357.	1,092,516.	
Liabilities	17	Accounts payable and accrued expenses		79,362.	70,854.	
	18	Grants payable		19,859.	8,000.	
	19	Deferred revenue				
	20	Loans from officers, directors, trustees, and other disqualified persons				
	21	Mortgages and other notes payable (attach schedule)				
	22	Other liabilities (describe ▶)				
23	Total liabilities (add lines 17 through 22)		99,221.	78,854.		
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 24 through 26 and lines 30 and 31.					
	24	Unrestricted		182,133.	173,280.	
	25	Temporarily restricted			75,000.	
	26	Permanently restricted		50,000.	766,223.	
	Organizations that do not follow SFAS 117, check here and complete lines 27 through 31. <input type="checkbox"/>					
	27	Capital stock, trust principal, or current funds				
	28	Paid-in or capital surplus, or land, bldg, and equipment fund				
	29	Retained earnings, accumulated income, endowment, or other funds				
30	Total net assets or fund balances (see page 17 of the instructions)		232,133.	1,014,503.		
31	Total liabilities and net assets/fund balances (see page 17 of the instructions)		331,354.	1,093,357.		

Part III Analysis of Changes in Net Assets or Fund Balances

1	Total net assets or fund balances at beginning of year - Part II, column (a), line 30 (must agree with end-of-year figure reported on prior year's return)	1	232,133.
2	Enter amount from Part I, line 27a	2	783,211.
3	Other increases not included in line 2 (itemize) ▶ SEE STATEMENT 8	3	-841.
4	Add lines 1, 2, and 3	4	1,014,503.
5	Decreases not included in line 2 (itemize) ▶	5	
6	Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 30	6	1,014,503.

Part IV Capital Gains and Losses for Tax on Investment Income

(a) List and describe the kind(s) of property sold (e.g., real estate, 2-story brick warehouse, or common stock, 200 shs MLC Co)		(b) How acquired P-Purchase D-Donation	(c) Date acquired (mo, day, yr)	(d) Date sold (mo, day, yr)
1a SEE PART IV SCHEDULE				
b				
c				
d				
e				
(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)	
a				
b				
c				
d				
e				
Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))	
(i) F M V as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any		
a				
b				
c				
d				
e				
2 Capital gain net income or (net capital loss)	{ If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7 }		2	17,064.
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6) If gain, also enter in Part I, line 8, column (c) (see pages 13 and 17 of the instructions). If (loss), enter -0- in Part I, line 8	}		3	

Part V Qualification Under Section 4940(e) for Reduced Tax on Net Investment Income

(For optional use by domestic private foundations subject to the section 4940(a) tax on net investment income)

If section 4940(d)(2) applies, leave this part blank

Was the organization liable for the section 4942 tax on the distributable amount of any year in the base period? . . . Yes No
 If "Yes," the organization does not qualify under section 4940(e) Do not complete this part

1 Enter the appropriate amount in each column for each year, see page 18 of the instructions before making any entries

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col (b) divided by col (c))
2004	598,296.	132,039.	4.53120668893
2003	670,727.	63,920.	10.49322590738
2002	751,641.	128,155.	5.86509305138
2001	428,168.	70,725.	6.05398373984
2000	150,894.	15,945.	9.46340545626
2 Total of line 1, column (d)			2 36.40691484379
3 Average distribution ratio for the 5-year base period - divide the total on line 2 by 5, or by the number of years the foundation has been in existence if less than 5 years			3 7.28138296876
4 Enter the net value of noncharitable-use assets for 2005 from Part X, line 5			4 258,477.
5 Multiply line 4 by line 3			5 1,882,070.
6 Enter 1% of net investment income (1% of Part I, line 27b)			6 247.
7 Add lines 5 and 6			7 1,882,317.
8 Enter qualifying distributions from Part XII, line 4			8 519,132.

If line 8 is equal to or greater than line 7, check the box in Part VI, line 1b, and complete that part using a 1% tax rate See the Part VI instructions on page 18

Part VI Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948 - see page 18 of the instructions)

1 a	Exempt operating foundations described in section 4940(d)(2), check here <input type="checkbox"/> and enter "N/A" on line 1 Date of ruling letter _____ (attach copy of ruling letter if necessary - see instructions)		
b	Domestic organizations that meet the section 4940(e) requirements in Part V, check here <input type="checkbox"/> and enter 1% of Part I, line 27b	1	495.
c	All other domestic organizations enter 2% of line 27b Exempt foreign organizations enter 4% of Part I, line 12, col (b)		
2	Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)	2	
3	Add lines 1 and 2	3	495.
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)	4	NONE
5	Tax based on investment income. Subtract line 4 from line 3 If zero or less, enter -0-	5	495.
6	Credits/Payments		
a	2005 estimated tax payments and 2004 overpayment credited to 2005	6a	11.
b	Exempt foreign organizations - tax withheld at source	6b	NONE
c	Tax paid with application for extension of time to file (Form 8868)	6c	400.
d	Backup withholding erroneously withheld	6d	
7	Total credits and payments Add lines 6a through 6d	7	411.
8	Enter any penalty for underpayment of estimated tax Check here <input type="checkbox"/> if Form 2220 is attached	8	
9	Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed	9	84.
10	Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10	
11	Enter the amount of line 10 to be Credited to 2006 estimated tax <input type="checkbox"/> NONE Refunded <input type="checkbox"/>	11	

Part VII-A Statements Regarding Activities

	Yes	No
1 a During the tax year, did the organization attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?		X
b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see page 19 of the instructions for definition)? <i>If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the organization in connection with the activities</i>		X
c Did the organization file Form 1120-POL for this year?		X
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year (1) On the organization \$ _____ (2) On organization managers \$ _____		
e Enter the reimbursement (if any) paid by the organization during the year for political expenditure tax imposed on organization managers \$ _____		
2 Has the organization engaged in any activities that have not previously been reported to the IRS? <i>If "Yes," attach a detailed description of the activities</i>		X
3 Has the organization made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? <i>If "Yes," attach a conformed copy of the changes</i>		X
4 a Did the organization have unrelated business gross income of \$1,000 or more during the year?		X
b If "Yes," has it filed a tax return on Form 990-T for this year?		X
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? <i>If "Yes," attach the statement required by General Instruction T</i>		X
6 Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	X	
7 Did the organization have at least \$5,000 in assets at any time during the year? <i>If "Yes," complete Part II, col (c), and Part XV</i>	X	
8 a Enter the states to which the foundation reports or with which it is registered (see page 19 of the instructions) <input type="checkbox"/> TX,		
b If the answer is "Yes" to line 7, has the organization furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? <i>If "No," attach explanation</i>	X	
9 Is the organization claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2005 or the taxable year beginning in 2005 (see instructions for Part XIV on page 26)? <i>If "Yes," complete Part XIV</i>		X
10 Did any persons become substantial contributors during the tax year? <i>If "Yes," attach a schedule listing their names and addresses</i>		X
11 Did the organization comply with the public inspection requirements for its annual returns and exemption application? Web site address <input type="checkbox"/> WWW.FIRSTCOMMAND.COM	X	
12 The books are in care of <input type="checkbox"/> MIRA MURRAY Telephone no <input type="checkbox"/> 817-731-8621 Located at <input type="checkbox"/> 1 FIRSTCOMM PLAZA FORT WORTH, TX ZIP+4 <input type="checkbox"/> 76109-4999		
13 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 - Check here <input type="checkbox"/> N/A and enter the amount of tax-exempt interest received or accrued during the year <input type="checkbox"/>		

Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required

File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.

Table with columns for question descriptions, Yes/No checkboxes, and a summary table with Yes/No columns. Rows include questions 1a through 6b regarding disqualifying activities, taxes on failure to distribute income, and propaganda.

Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors

1 List all officers, directors, trustees, foundation managers and their compensation (see page 21 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 and deferred compensation	(e) Expense account, other allowances
SEE STATEMENT 9		115,818.	19,723.	13,312.

2 Compensation of five highest-paid employees (other than those included on line 1 - see page 21 of the instructions). If none, enter "NONE."

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
SEE STATEMENT 10		66,235.	NONE	6,538.

Total number of other employees paid over \$50,000 ► NONE

3 Five highest-paid independent contractors for professional services - (see page 21 of the instructions). If none, enter "NONE."

(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
N/A		

Total number of others receiving over \$50,000 for professional services ► NONE

Part IX-A Summary of Direct Charitable Activities

List the foundation's four largest direct charitable activities during the tax year. Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc	Expenses
1 EDUCATIONAL SCHOLARSHIPS-RECIPIENT INFORMATION AVAILABLE UPON REQUEST	150,776.
2	
3	
4	

Part IX-B Summary of Program-Related Investments (see page 22 of the instructions)

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2	Amount
1 NONE	
2	
All other program-related investments See page 22 of the instructions	
3 NONE	
Total. Add lines 1 through 3	

Part X Minimum Investment Return (All domestic foundations must complete this part. Foreign foundations, see page 22 of the instructions)

1 Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes		
a Average monthly fair market value of securities	1a	60,400.
b Average of monthly cash balances	1b	153,094.
c Fair market value of all other assets (see page 23 of the instructions)	1c	48,919.
d Total (add lines 1a, b, and c)	1d	262,413.
e Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	1e	
2 Acquisition indebtedness applicable to line 1 assets	2	NONE
3 Subtract line 2 from line 1d	3	262,413.
4 Cash deemed held for charitable activities Enter 1 1/2 % of line 3 (for greater amount, see page 23 of the instructions)	4	3,936.
5 Net value of noncharitable-use assets. Subtract line 4 from line 3 Enter here and on Part V, line 4	5	258,477.
6 Minimum investment return. Enter 5% of line 5	6	12,924.

Part XI Distributable Amount (see page 23 of the instructions) (Section 4942(j)(3) and (j)(5) private operating foundations and certain foreign organizations check here and do not complete this part)

1 Minimum investment return from Part X, line 6	1	12,924.
2a Tax on investment income for 2005 from Part VI, line 5	2a	495.
b Income tax for 2005 (This does not include the tax from Part VI)	2b	
c Add lines 2a and 2b	2c	495.
3 Distributable amount before adjustments Subtract line 2c from line 1	3	12,429.
4 Recoveries of amounts treated as qualifying distributions	4	
5 Add lines 3 and 4	5	12,429.
6 Deduction from distributable amount (see page 24 of the instructions)	6	
7 Distributable amount as adjusted Subtract line 6 from line 5 Enter here and on Part XIII, line 1	7	12,429.

Part XII Qualifying Distributions (see page 24 of the instructions)

1 Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes		
a Expenses, contributions, gifts, etc - total from Part I, column (d), line 26	1a	519,132.
b Program-related investments - total from Part IX-B	1b	NONE
2 Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	2	NONE
3 Amounts set aside for specific charitable projects that satisfy the		
a Suitability test (prior IRS approval required)	3a	NONE
b Cash distribution test (attach the required schedule)	3b	NONE
4 Qualifying distributions. Add lines 1a through 3b Enter here and on Part V, line 8, and Part XIII, line 4	4	519,132.
5 Organizations that qualify under section 4940(e) for the reduced rate of tax on net investment income Enter 1% of Part I, line 27b (see page 24 of the instructions)	5	N/A
6 Adjusted qualifying distributions. Subtract line 5 from line 4	6	519,132.

Note: The amount on line 6 will be used in Part V, column (b), in subsequent years when calculating whether the foundation qualifies for the section 4940(e) reduction of tax in those years.

Part XIII Undistributed Income (see page 24 of the instructions)

	(a) Corpus	(b) Years prior to 2004	(c) 2004	(d) 2005
1 Distributable amount for 2005 from Part XI, line 7				12,429.
2 Undistributed income, if any, as of the end of 2004				
a Enter amount for 2004 only				
b Total for prior years				
3 Excess distributions carryover, if any, to 2005				
a From 2000	150,099.			
b From 2001	424,678.			
c From 2002	745,293.			
d From 2003	667,551.			
e From 2004	591,713.			
f Total of lines 3a through e	2,579,334.			
4 Qualifying distributions for 2005 from Part XII, line 4 ▶ \$ 519,132.				
a Applied to 2004, but not more than line 2a . . .				
b Applied to undistributed income of prior years (Election required - see page 25 of the instructions) . .				
c Treated as distributions out of corpus (Election required - see page 25 of the instructions) . . .				
d Applied to 2005 distributable amount				12,429.
e Remaining amount distributed out of corpus . . .	506,703.			
5 Excess distributions carryover applied to 2005 (If an amount appears in column (d), the same amount must be shown in column (a))				
6 Enter the net total of each column as indicated below:				
a Corpus Add lines 3f, 4c, and 4e Subtract line 5	3,086,037.			
b Prior years' undistributed income Subtract line 4b from line 2b				
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed				
d Subtract line 6c from line 6b Taxable amount - see page 25 of the instructions				
e Undistributed income for 2004 Subtract line 4a from line 2a Taxable amount - see page 25 of the instructions				
f Undistributed income for 2005 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2006				
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(E) or 4942(g)(3) (see page 25 of the instructions)				
8 Excess distributions carryover from 2000 not applied on line 5 or line 7 (see page 25 of the instructions)	150,099.			
9 Excess distributions carryover to 2006. Subtract lines 7 and 8 from line 6a	2,935,938.			
10 Analysis of line 9				
a Excess from 2001	424,678.			
b Excess from 2002	745,293.			
c Excess from 2003	667,551.			
d Excess from 2004	591,713.			
e Excess from 2005	506,703.			

Part XIV Private Operating Foundations (see page 26 of the instructions and Part VII-A, question 9) **NOT APPLICABLE**

1 a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2005, enter the date of the ruling

b Check box to indicate whether the organization is a private operating foundation described in section 4942(j)(3) or 4942(j)(5)

	Tax year	Prior 3 years			(e) Total
	(a) 2005	(b) 2004	(c) 2003	(d) 2002	
2 a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed					
b 85% of line 2a					
c Qualifying distributions from Part XII, line 4 for each year listed					
d Amounts included in line 2c not used directly for active conduct of exempt activities					
e Qualifying distributions made directly for active conduct of exempt activities Subtract line 2d from line 2c					
3 Complete 3a, b, or c for the alternative test relied upon					
a "Assets" alternative test - enter					
(1) Value of all assets					
(2) Value of assets qualifying under section 4942(j)(3)(B)(i).					
b "Endowment" alternative test - enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed					
c "Support" alternative test - enter					
(1) Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties)					
(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii)					
(3) Largest amount of support from an exempt organization					
(4) Gross investment income					

Part XV Supplementary Information (Complete this part only if the organization had \$5,000 or more in assets at any time during the year - see page 26 of the instructions.)

1 Information Regarding Foundation Managers:

a List any managers of the foundation who have contributed more than 2% of the total contributions received by the foundation before the close of any tax year (but only if they have contributed more than \$5,000) (See section 507(d)(2).)

NONE

b List any managers of the foundation who own 10% or more of the stock of a corporation (or an equally large portion of the ownership of a partnership or other entity) of which the foundation has a 10% or greater interest

NONE

2 Information Regarding Contribution, Grant, Gift, Loan, Scholarship, etc., Programs:

Check here if the organization only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds. If the organization makes gifts, grants, etc. (see page 26 of the instructions) to individuals or organizations under other conditions, complete items 2a, b, c, and d

a The name, address, and telephone number of the person to whom applications should be addressed

SEE STATEMENT 11

b The form in which applications should be submitted and information and materials they should include

AVAILABLE UPON REQUEST

c Any submission deadlines

NONE

d Any restrictions or limitations on awards, such as by geographical areas, charitable fields, kinds of institutions, or other factors

SEE STATEMENT 12

Part XV Supplementary Information (continued)

3 Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
<p>a <i>Paid during the year</i></p> <p>SEE STATEMENT 13</p>				
Total ▶ 3a				142,776.
<p>b <i>Approved for future payment</i></p> <p>SEE STATEMENT 14</p>				
Total ▶ 3b				8,000.

Schedule of Contributors

2005

Supplementary Information for
line 1 of Form 990, 990-EZ, and 990-PF (see instructions)

Name of organization
FIRST COMMAND EDUCATIONAL FOUNDATION

Employer identification number
75-1973894

Organization type (check one)

Filers of:

Section:

Form 990 or 990-EZ

501(c)() (enter number) organization

4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**. (Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule - see instructions.)

General Rule -

For organizations filing Form 990, 990-EZ, or 990-PF that received, during the year, \$5,000 or more (in money or property) from any one contributor (Complete Parts I and II)

Special Rules -

For a section 501(c)(3) organization filing Form 990, or Form 990-EZ, that met the 33 1/3% support test under Regulations sections 1.509(a)-3/1.170A-9(e) and received from any one contributor, during the year, a contribution of the greater of \$5,000 or 2% of the amount on line 1 of these forms (Complete Parts I and II)

For a section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990-EZ, that received from any one contributor, during the year, aggregate contributions or bequests of more than \$1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals (Complete Parts I, II, and III.)

For a section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990-EZ, that received from any one contributor, during the year, some contributions for use *exclusively* for religious, charitable, etc., purposes, but these contributions did not aggregate to more than \$1,000 (If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose Do not complete any of the Parts unless the **General Rule** applies to this organization because it received nonexclusively religious, charitable, etc., contributions of \$5,000 or more during the year) ▶ \$ _____

Caution: Organizations that are not covered by the General Rule and/or the Special Rules do not file Schedule B (Form 990, 990-EZ, or 990-PF), but they **must** check the box in the heading of their Form 990, Form 990-EZ, or on line 2 of their Form 990-PF, to certify that they do not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Name of organization **FIRST COMMAND EDUCATIONAL FOUNDATION**

Employer identification number

75-1973894

Part I Contributors (See Specific Instructions.)

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
1	AIM INVESTMENTS 11 GREENWAY PLAZA, SUITE 100 HOUSTON, TX 77046-1173	11,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
2	ANDRES CONSTRUCTION SERVICES 3838 OAKLAWN AVE, SUITE 1414 DALLAS, TX 75219	6,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
3	FIRST COMMAND BANK PO BOX 901041 FORT WORTH, TX 76101-2041	25,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
4	FIRST COMMAND FINANCIAL PLANNING 1 FIRSTCOMM PLAZA FORT WORTH, TX 76109	375,975.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
5	NAOMI K. PAYNE 423 GLEASON FALLS ROAD HILLSBORO, TX 03244	500,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
6	CARROLL H. PAYNE, II PO BOX 11331 FORT WORTH, TX 76110	210,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)

Name of organization **FIRST COMMAND EDUCATIONAL FOUNDATION**

Employer identification number

75-1973894

Part I Contributors (See Specific Instructions.)

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
7	LAMAR C. SMITH 6201 WESTOVER DRIVE FORT WORTH, TX 76107	15,310.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
			Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
			Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
			Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
			Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
			Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)

FORM 990PF, PART I - INTEREST ON TEMPORARY CASH INVESTMENTS

DESCRIPTION	REVENUE AND EXPENSES PER BOOKS	NET INVESTMENT INCOME
INTEREST	7,671.	7,671.
TOTAL	7,671.	7,671.

FORM 990PF, PART I - ACCOUNTING FEES
=====

DESCRIPTION -----	REVENUE AND EXPENSES PER BOOKS -----	NET INVESTMENT INCOME -----	ADJUSTED NET INCOME -----	CHARITABLE PURPOSES -----
AUDIT EXPENSE	6,625.			
TOTALS	6,625.	NONE	NONE	NONE

FORM 990PF, PART I - OTHER PROFESSIONAL FEES

DESCRIPTION	REVENUE AND EXPENSES PER BOOKS	CHARITABLE PURPOSES
PAYROLL PROCESSING	5,415.	NONE
CONSULTANT FEE	5,000.	5,000.
TOTALS	10,415.	5,000.

FORM 990PF, PART I - OTHER EXPENSES

DESCRIPTION	REVENUE AND EXPENSES PER BOOKS	CHARITABLE PURPOSES
FUNDRAISING	26,523.	26,523.
MEALS & ENTERTAINMENT	9,265.	5,790.
STAFF TRAINING	4,244.	3,519.
TRANSPORTATION	42,755.	33,802.
OFFICE SUPPLIES	7,859.	792.
POSTAGE & FREIGHT	5,131.	NONE
CLUB DUES	6,682.	NONE
TELEPHONE	813.	NONE
MISCELLANEOUS	5,451.	NONE
PROMOTIONAL & SPONSORSHIP	6,681.	6,681.
TOTALS	115,404.	77,107.

FORM 990PF, PART I - CONTRIBUTIONS, GIFTS, GRANTS PAID

RELATIONSHIP TO SUBSTANTIAL CONTRIBUTOR
AND
FOUNDATION STATUS OF RECIPIENT

RECIPIENT NAME AND ADDRESS	PURPOSE OF GRANT OR CONTRIBUTION	AMOUNT
GRANTS PAID		
VARIOUS STUDENTS ATTENDING DIFFERENT UNIVERSITIES INFO AVAILABLE UPON REQUEST	EDUCATIONAL SCHOLARSHIPS	142,776.
GRANTS ACCRUED	TOTAL CONTRIBUTIONS PAID	142,776.
VARIOUS STUDENTS ATTENDING DIFFERENT UNIVERSITIES INFO AVAILABLE UPON REQUEST	EDUCATIONAL SCHOLARSHIPS	8,000.
	TOTAL APPROVED CONTRIBUTIONS ACCRUED	8,000.
	TOTAL CONTRIBUTIONS PAID AND ACCRUED	150,776.

FORM 990PF, PART II - OTHER INVESTMENTS

ENDING
BOOK VALUE

DESCRIPTION

SECURITIES
SECURITIES - RESTRICTED

3,378.
266,223.

TOTALS

269,601.
=====

LAND, BUILDINGS, EQUIPMENT NOT HELD FOR INVESTMENT

		FIXED ASSET DETAIL			ACCUMULATED DEPRECIATION DETAIL				
ASSET DESCRIPTION	METHOD/ CLASS	BEGINNING BALANCE	ADDITIONS	DISPOSALS	ENDING BALANCE	BEGINNING BALANCE	ADDITIONS	DISPOSALS	ENDING BALANCE
DESKPRO EVO COMPUT	M5	1,167.			1,167.	598.	133.		731.
PROLIANT SERVER	M5	5,438.			5,438.	2,267.	744.		3,011.
HP CLR LJ4600	M5	2,638.			2,638.	620.	601.		1,221.
COMPUTER EQUIPMENT	M5		4,310.		4,310.		1,638.		1,638.
TOTALS		9,243.			13,553.	3,485.			6,601.

FORM 990PF, PART III - OTHER INCREASES IN NET WORTH OR FUND BALANCES
=====

DESCRIPTION

AMOUNT

UNREALIZED GAIN/(LOSS) ON INVESTMENTS

-841.

TOTAL

-841.
=====

FORM 990PF, PART VIII - LIST OF OFFICERS, DIRECTORS, AND TRUSTEES

NAME AND ADDRESS	TITLE AND TIME DEVOTED TO POSITION	COMPENSATION	CONTRIBUTIONS TO EMPLOYEE BENEFIT PLANS	EXPENSE ACCT AND OTHER ALLOWANCES
DONALDSON D. FRIZZELL P.O. BOX 2387 FORT WORTH, TX 76113-2387	PRESIDENT/DIRECTOR 40	115,818.	19,723.	13,312.
GEORGE C. TALLEY, JR P.O. BOX 2387 FORT WORTH, TX 76113-2387	DIRECTOR 1	NONE	NONE	NONE
HARRY E. BARTEL P.O. BOX 2387 FORT WORTH, TX 76113-2387	DIRECTOR 1	NONE	NONE	NONE
MARTHA E. GRAY P.O. BOX 2387 FORT WORTH, TX 76113-2387	DIRECTOR 1	NONE	NONE	NONE
MARIANNE D'AQUILA P.O. BOX 2387 FORT WORTH, TX 76113-2387	DIRECTOR 1	NONE	NONE	NONE
GRAND TOTALS		115,818.	19,723.	13,312.

990PF, PART VIII - COMPENSATION OF THE FIVE HIGHEST PAID EMPLOYEES

EXPENSE ACCT
AND OTHER
ALLOWANCES

NAME AND ADDRESS	TITLE AND TIME DEVOTED TO POSITION	COMPENSATION	EXPENSE ACCT AND OTHER ALLOWANCES
VICKI MAULDIN P.O. BOX 2387 FORT WORTH, TX 76113	DEPUTY DIRECTOR 40	66,235.	6,538.

TOTAL COMPENSATION

66,235.

6,538.

FORM 990PF, PART XV - NAME, ADDRESS AND PHONE FOR APPLICATIONS
=====

OFFICERS' WIVES CLUB OF LOCAL
MILITARY

990PF, PART XV - RESTRICTIONS OR LIMITATIONS ON AWARDS
=====

THERE IS A MAXIMUM OF \$3,000 PER SCHOLARSHIP FOR UNDERGRADUATE COLLEGE EDUCATION. SCHOLARSHIPS ARE LIMITED TO STUDENTS WHO ARE CHILDREN OF AN ACTIVE DUTY, RETIRED OR DECEASED MILITARY PERSON.

FORM 990PF, PART XV - GRANTS AND CONTRIBUTIONS PAID DURING THE YEAR

RELATIONSHIP TO SUBSTANTIAL CONTRIBUTOR

AND

FOUNDATION STATUS OF RECIPIENT

RECIPIENT NAME AND ADDRESS

PURPOSE OF GRANT OR CONTRIBUTION

AMOUNT

VARIOUS STUDENTS ATTENDING DIFFERENT UNIVERSITIES NONE

EDUCATIONAL SCHOLARSHIPS

142,776.

INFO AVAILABLE UPON REQUEST

TOTAL CONTRIBUTIONS PAID

142,776.

FORM 990PF, PART XV - CONTRIBUTIONS APPROVED FOR FUTURE PAYMENT

RELATIONSHIP TO SUBSTANTIAL CONTRIBUTOR
AND

FOUNDATION STATUS OF RECIPIENT

RECIPIENT NAME AND ADDRESS

PURPOSE OF GRANT OR CONTRIBUTION

AMOUNT

VARIOUS STUDENTS ATTENDING DIFFERENT UNIVERSITIES
INFO AVAILABLE UPON REQUEST

NONE

EDUCATIONAL SCHOLARSHIPS

8,000.

TOTAL CONTRIBUTIONS APPROVED

8,000.

**FORM 990-PF - PART IV
CAPITAL GAINS AND LOSSES FOR TAX ON INVESTMENT INCOME**

Kind of Property		Description				P or D	Date acquired	Date sold
Gross sale price less expenses of sale	Depreciation allowed/ allowable	Cost or other basis	FMV as of 12/31/69	Adj basis as of 12/31/69	Excess of FMV over adj basis		Gain or (loss)	
217,064.		200,000.				P	06/06/2005	12/27/2005
		VARIOUS SECURITY INVESTMENTS						
		PROPERTY TYPE: SECURITIES						
							17,064.	

TOTAL GAIN (LOSS)							17,064.	
							=====	