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Form **990-PF**

Department of the Treasury
Internal Revenue Service

Return of Private Foundation
or Section 4947(a)(1) Nonexempt Charitable Trust Treated as a Private Foundation

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

OMB No. 1545-0052

2010

For calendar year 2010, or tax year beginning , 2010, and ending , 20

G Check all that apply: ☐ Initial return ☐ Initial return of a former public charity ☐ Final return
☐ Amended return ☐ Address change ☐ Name change

Name of foundation
I.O.O.F. GRAND LODGE EDUCATIONAL FUND

A Employer identification number
23-7003391

Number and street (or P O. box number if mail is not delivered to street address) | Room/suite
1465 Tremont Ave. c/o Paul L. Hevner

B Telephone number (see page 10 of the instructions)
304 292-0793

City or town, state, and ZIP code
Morgantown, WV 26505-5335

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 ▶ ☐

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)* ▶ $ 454871

J Accounting method: ☒ Cash ☐ Accrual
☐ Other (specify)
(Part I, column (d) must be on cash basis.)

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).)*

	Line	Description	(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)	250			
	2	Check ▶ ☐ if the foundation is not required to attach Sch. B				
	3	Interest on savings and temporary cash investments	14	14	14	
	4	Dividends and interest from securities	48510	48510	48510	
	5a	Gross rents				
	b	Net rental income or (loss)				
	6a	Net gain or (loss) from sale of assets not on line 10				
	b	Gross sales price for all assets on line 6a				
	7	Capital gain net income (from Part IV, line 2)				
	8	Net short-term capital gain				
	9	Income modifications				
	10a	Gross sales less returns and allowances				
	b	Less: Cost of goods sold				
	c	Gross profit or (loss) (attach schedule)				
	11	Other income (attach schedule)	0	0	0	
	12	**Total.** Add lines 1 through 11	48774	48524	48524	
Operating and Administrative Expenses	13	Compensation of officers, directors, trustees, etc.				
	14	Other employee salaries and wages				
	15	Pension plans, employee benefits				
	16a	Legal fees (attach schedule)				
	b	Accounting fees (attach schedule)	345		345	
	c	Other professional fees (attach schedule)				
	17	Interest				
	18	Taxes (attach schedule) (see page 14 of the instructions)	1006		1006	
	19	Depreciation (attach schedule) and depletion				
	20	Occupancy				
	21	Travel, conferences, and meetings	241		241	
	22	Printing and publications				
	23	Other expenses (attach schedule)	132		132	
	24	**Total operating and administrative expenses.** Add lines 13 through 23	1724		1724	
	25	Contributions, gifts, grants paid	55200			55200
	26	**Total expenses and disbursements.** Add lines 24 and 25	56924		1724	55200
	27	Subtract line 26 from line 12:				
	a	**Excess of revenue over expenses and disbursements**	(8150)			
	b	**Net investment income** (if negative, enter -0-)		48524		
	c	**Adjusted net income** (if negative, enter -0-)			46800	

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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	76958	68808	68808
	2	Savings and temporary cash investments	175655		
	3	Accounts receivable ▶			
		Less: allowance for doubtful accounts ▶			
	4	Pledges receivable ▶			
		Less: allowance for doubtful accounts ▶			
	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 ▶			
	8	Inventories for sale or use			
	9	Prepaid expenses and deferred charges			
	10a	Investments—U.S. and state government obligations (attach schedule)	143000		
	b	Investments—corporate stock (attach schedule)	49293	49293	49293
	c	Investments—corporate bonds (attach schedule)		140000	140000
	11	Investments—land, buildings, and equipment: basis ▶			
		Less: accumulated depreciation (attach schedule) ▶			
	12	Investments—mortgage loans			
	13	Investments—other (attach schedule)		196771	196771
	14	Land, buildings, and equipment: basis ▶			
		Less: accumulated depreciation (attach schedule) ▶			
	15	Other assets (describe ▶)			
	16	**Total assets** (to be completed by all filers—see the instructions. Also, see page 1, item I)	444906	454871	454871
Liabilities	17	Accounts payable and accrued expenses			
	18	Grants payable			
	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)	0	0	
Net Assets or Fund Balances		**Foundations that follow SFAS 117, check here ▶ ☐ and complete lines 24 through 26 and lines 30 and 31.**			
	24	Unrestricted			
	25	Temporarily restricted			
	26	Permanently restricted			
		Foundations that do not follow SFAS 117, check here ▶ ☐ and complete lines 27 through 31.			
	27	Capital stock, trust principal, or current funds	443964	444906	
	28	Paid-in or capital surplus, or land, bldg., and equipment fund			
	29	Retained earnings, accumulated income, endowment, or other funds	942	9965	
	30	**Total net assets or fund balances** (see page 17 of the instructions)	444906	454871	
	31	**Total liabilities and net assets/fund balances** (see page 17 of the instructions)	444906	454871	

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	444906
2	Enter amount from Part I, line 27a	2	(8150)
3	Other increases not included in line 2 (itemize) ▶ Appreciation of investments	3	18115
4	Add lines 1, 2, and 3	4	454871
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	454871

Part IV Capital Gains and Losses for Tax on Investment Income NONE

	(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				
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**

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 NONE

(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 foundation liable for the section 4942 tax on the distributable amount of any year in the base period? ☐ Yes ☐ No
If "Yes," the foundation 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))
2009			
2008			
2007			
2006			
2005			

2	**Total** of line 1, column (d)	2	
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	
4	Enter the net value of noncharitable-use assets for 2010 from Part X, line 5	4	
5	Multiply line 4 by line 3	5	
6	Enter 1% of net investment income (1% of Part I, line 27b)	6	
7	Add lines 5 and 6	7	
8	Enter qualifying distributions from Part XII, line 4	8	

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.

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

1a	Exempt operating foundations described in section 4940(d)(2), check here ▶ ☐ and enter "N/A" on line 1. Date of ruling or determination letter: ______ (attach copy of letter if necessary—see instructions)			
b	Domestic foundations that meet the section 4940(e) requirements in Part V, check here ▶ ☐ and enter 1% of Part I, line 27b	1	970	48
c	All other domestic foundations 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		
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	4		
5	**Tax based on investment income.** Subtract line 4 from line 3. If zero or less, enter -0-	5		
6	Credits/Payments:			
a	2010 estimated tax payments and 2009 overpayment credited to 2010 — 6a: 04			
b	Exempt foreign organizations—tax withheld at source — 6b			
c	Tax paid with application for extension of time to file (Form 8868) — 6c			
d	Backup withholding erroneously withheld — 6d			
7	Total credits and payments. Add lines 6a through 6d	7		04
8	Enter any **penalty** for underpayment of estimated tax. Check here ☐ 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	970	44
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 2011 estimated tax** ▶ | **Refunded** ▶	11		

Part VII-A Statements Regarding Activities

			Yes	No
1a	During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?	1a		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)?	1b		X
	*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 foundation in connection with the activities.*			
c	Did the foundation file **Form 1120-POL** for this year?	1c		X
d	Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: **(1)** On the foundation. ▶ $ ______ **(2)** On foundation managers. ▶ $ ______			
e	Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. ▶ $ ______			
2	Has the foundation engaged in any activities that have not previously been reported to the IRS? *If "Yes," attach a detailed description of the activities.*	2		X
3	Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? *If "Yes," attach a conformed copy of the changes*	3		X
4a	Did the foundation have unrelated business gross income of $1,000 or more during the year?	4a		X
b	If "Yes," has it filed a tax return on **Form 990-T** for this year?	4b		
5	Was there a liquidation, termination, dissolution, or substantial contraction during the year? *If "Yes," attach the statement required by General Instruction T.*	5		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?	6		NA
7	Did the foundation have at least $5,000 in assets at any time during the year? *If "Yes," complete Part II, col. (c), and Part XV*	7	X	
8a	Enter the states to which the foundation reports or with which it is registered (see page 19 of the instructions) ▶			
b	If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by *General Instruction G? If "No," attach explanation*	8b	X	
9	Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2010 or the taxable year beginning in 2010 (see instructions for Part XIV on page 27)? *If "Yes," complete Part XIV*	9	X	
10	Did any persons become substantial contributors during the tax year? *If "Yes," attach a schedule listing their names and addresses*	10		X

Part VII-A Statements Regarding Activities *(continued)*

			Yes	No
11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see page 20 of the instructions)	11		X
12	Did the foundation acquire a direct or indirect interest in any applicable insurance contract before August 17, 2008?	12		X
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	13	X	

Website address ▶

14 The books are in care of ▶ Paul L. Hevner Telephone no. ▶ 304 292-0793
Located at ▶ 1465 Tremont Ave., Morgantown, WV 26505-5335 ZIP+4 ▶ 26505-5335

15 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of **Form 1041**—Check here ▶ ☐
and enter the amount of tax-exempt interest received or accrued during the year ▶ 15 NA

			Yes	No
16	At any time during calendar year 2010, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country?	16		X
	See page 20 of the instructions for exceptions and filing requirements for Form TD F 90-22.1. If "Yes," enter the name of the foreign country ▶			

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.		Yes	No
1a	During the year did the foundation (either directly or indirectly):			
	(1) Engage in the sale or exchange, or leasing of property with a disqualified person? ☐ Yes ☒ No			
	(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? ☐ Yes ☒ No			
	(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? ☐ Yes ☒ No			
	(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? ☐ Yes ☒ No			
	(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? ☐ Yes ☒ No			
	(6) Agree to pay money or property to a government official? (**Exception.** Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days.) ☐ Yes ☒ No			
b	If any answer is "Yes" to 1a(1)-(6), did **any** of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see page 22 of the instructions)?	1b		
	Organizations relying on a current notice regarding disaster assistance check here ▶☐			
c	Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2010?	1c		X
2	Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5)):			
a	At the end of tax year 2010, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2010? ☐ Yes ☐ No If "Yes," list the years ▶ 20___ , 20___ , 20___ , 20___			
b	Are there any years listed in 2a for which the foundation is **not** applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to **all** years listed, answer "No" and attach statement—see page 22 of the instructions.)	2b		
c	If the provisions of section 4942(a)(2) are being applied to **any** of the years listed in 2a, list the years here. ▶ 20___ , 20___ , 20___ , 20___			
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? ☐ Yes ☐ No			
b	If "Yes," did it have excess business holdings in 2010 as a result of **(1)** any purchase by the foundation or disqualified persons after May 26, 1969; **(2)** the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest; or **(3)** the lapse of the 10-, 15-, or 20-year first phase holding period? *(Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2010.)*	3b		
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a		X
b	Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2010?	4b		X

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Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required *(continued)*

5a During the year did the foundation pay or incur any amount to:

(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))? ☐ Yes ☒ No

(2) Influence the outcome of any specific public election (see section 4955); or to carry on, directly or indirectly, any voter registration drive? ☐ Yes ☒ No

(3) Provide a grant to an individual for travel, study, or other similar purposes? ☐ Yes ☒ No

(4) Provide a grant to an organization other than a charitable, etc., organization described in section 509(a)(1), (2), or (3), or section 4940(d)(2)? (see page 22 of the instructions) ☐ Yes ☒ No

(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals? ☐ Yes ☒ No

b If any answer is "Yes" to 5a(1)–(5), did **any** of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance (see page 22 of the instructions)? **5b**

Organizations relying on a current notice regarding disaster assistance check here ▶ ☐

c If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant? ☐ Yes ☐ No

If "Yes," attach the statement required by Regulations section 53.4945–5(d).

6a Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? ☐ Yes ☒ No

b Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? **6b** No: x

If "Yes" to 6b, file Form 8870.

7a At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction? ☐ Yes ☒ No

b If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction? **7b**

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 22 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
E.C. Runner Kingwood,WV 26537	President 1	0	0	0
D.J. Weekley Finleyville, PA 15332	Vice-Pres. 1	0	0	0
C.C. Williams Clarksburg, WV 26301	Secretary 3	0	0	0
Paul L. Hevner Morgantown, WV 26505-5335	TReasurer 2	0	0	0

2 Compensation of five highest-paid employees (other than those included on line 1—see page 23 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
None				

Total number of other employees paid over $50,000 ▶ 0

Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors *(continued)*

3 Five highest-paid independent contractors for professional services (see page 23 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
NONE		
Total number of others receiving over $50,000 for professional services ▶		

Part IX-A Summary of Direct Charitable Activities NONE

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	
2	
3	
4	

Part IX-B Summary of Program-Related Investments (see page 24 of the instructions) N/A

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2	Amount
1	
2	
All other program-related investments. See page 24 of the instructions. 3	
Total. Add lines 1 through 3 ▶	

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Part X Minimum Investment Return (All domestic foundations must complete this part. Foreign foundations, see page 24 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	317983
b	Average of monthly cash balances	1b	75679
c	Fair market value of all other assets (see page 25 of the instructions)	1c	0
d	**Total** (add lines 1a, b, and c)	1d	393662
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	0
3	Subtract line 2 from line 1d	3	393662
4	Cash deemed held for charitable activities. Enter 1 ½ % of line 3 (for greater amount, see page 25 of the instructions)	4	5905
5	**Net value of noncharitable-use assets.** Subtract line 4 from line 3. Enter here and on Part V, line 4	5	387757
6	**Minimum investment return.** Enter 5% of line 5	6	19388

Part XI Distributable Amount (see page 25 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	19388
2a	Tax on investment income for 2010 from Part VI, line 5	2a	970		
b	Income tax for 2010. (This does not include the tax from Part VI.)	2b	0		
c	Add lines 2a and 2b			2c	970
3	Distributable amount before adjustments. Subtract line 2c from line 1			3	18418
4	Recoveries of amounts treated as qualifying distributions			4	0
5	Add lines 3 and 4			5	18418
6	Deduction from distributable amount (see page 25 of the instructions)			6	0
7	**Distributable amount** as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1			7	18418

Part XII Qualifying Distributions (see page 25 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	55200
b	Program-related investments—total from Part IX-B	1b	0
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	2	
3	Amounts set aside for specific charitable projects that satisfy the:		
a	Suitability test (prior IRS approval required)	3a	
b	Cash distribution test (attach the required schedule)	3b	
4	**Qualifying distributions.** Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4	4	55200
5	Foundations 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 26 of the instructions)	5	
6	**Adjusted qualifying distributions.** Subtract line 5 from line 4	6	55200

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 26 of the instructions)

		(a) Corpus	(b) Years prior to 2009	(c) 2009	(d) 2010
1	Distributable amount for 2010 from Part XI, line 7				18418
2	Undistributed income, if any, as of the end of 2010:				
a	Enter amount for 2009 only			942	
b	Total for prior years: 2008 ,2007 ,2006				
3	Excess distributions carryover, if any, to 2010:				
a	From 2005 . . . (8659)				
b	From 2006 . . . 3336				
c	From 2007 . . . 11909				
d	From 2008 . . . 12021				
e	From 2009 . . . 0				
f	**Total** of lines 3a through e	18607			
4	Qualifying distributions for 2010 from Part XII, line 4: ▶ $				
a	Applied to 2009, but not more than line 2a			942	
b	Applied to undistributed income of prior years (Election required—see page 26 of the instructions)		0		
c	Treated as distributions out of corpus (Election required—see page 26 of the instructions)	0			
d	Applied to 2010 distributable amount				942
e	Remaining amount distributed out of corpus	0			
5	Excess distributions carryover applied to 2010 *(If an amount appears in column (d), the same amount must be shown in column (a).)*	0			
6	**Enter the net total of each column as indicated below:**				
a	Corpus. Add lines 3f, 4c, and 4e. Subtract line 5	18606			
b	Prior years' undistributed income. Subtract line 4b from line 2b		942		
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		0		
d	Subtract line 6c from line 6b. Taxable amount—see page 27 of the instructions		0		
e	Undistributed income for 2009. Subtract line 4a from line 2a. Taxable amount—see page 27 of the instructions			0	
f	Undistributed income for 2010. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2011				17476
7	Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see page 27 of the instructions)	0			
8	Excess distributions carryover from 2005 not applied on line 5 or line 7 (see page 27 of the instructions)	0			
9	**Excess distributions carryover to 2011.** Subtract lines 7 and 8 from line 6a	0			
10	Analysis of line 9:				
a	Excess from 2006 . . . 0				
b	Excess from 2007 . . . 0				
c	Excess from 2008 . . . 0				
d	Excess from 2009 . . . 0				
e	Excess from 2010 . . .				

Part XIV Private Operating Foundations (see page 27 of the instructions and Part VII-A, question 9)

1a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2010, enter the date of the ruling . . . . . . ▶

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

	Tax year	Prior 3 years			
	(a) 2010	(b) 2009	(c) 2008	(d) 2007	(e) Total
2a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed	19388	18086	20241	19130	76845
b 85% of line 2a	16479	15373	17205	16260	65318
c Qualifying distributions from Part XII, line 4 for each year listed	55200	46800	34900	32900	169800
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	48524	49044	48003	46028	191599

Part XV Supplementary Information (Complete this part only if the foundation had $5,000 or more in assets at any time during the year—see page 28 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 foundation only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds. If the foundation makes gifts, grants, etc. (see page 28 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:

Carl C. Williams, Rt6, Box 295, Clarksburg, WV 26301

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

Formal application attached

c Any submission deadlines:

No. Directors meet quarterly.

d Any restrictions or limitations on awards, such as by geographical areas, charitable fields, kinds of institutions, or other factors: Grants for higher education available to members of the Independent Order of Odd Fellows of West Virginia and their children.

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
a *Paid during the year*				
SEE LIST ATTACHED				
Total ▶ 3a				55200
b *Approved for future payment*				
Total ▶ 3b				None

I.O.O.F. GRAND LODGE EDICATIONAL FUND

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated.	Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or exempt function income (See page 28 of the instructions.)
	(a) Business code	(b) Amount	(c) Exclusion code	(d) Amount	
1 Program service revenue:					
a					
b					
c					
d					
e					
f					
g Fees and contracts from government agencies					
2 Membership dues and assessments					
3 Interest on savings and temporary cash investments					14
4 Dividends and interest from securities					48510
5 Net rental income or (loss) from real estate:					
a Debt-financed property					
b Not debt-financed property					
6 Net rental income or (loss) from personal property					
7 Other investment income					
8 Gain or (loss) from sales of assets other than inventory					
9 Net income or (loss) from special events					
10 Gross profit or (loss) from sales of inventory					
11 Other revenue: a					
b					
c					
d					
e					
12 Subtotal. Add columns (b), (d), and (e)					48524

13 **Total.** Add line 12, columns (b), (d), and (e) 13 48524

(See worksheet in line 13 instructions on page 29 to verify calculations.)

Part XVI-B Relationship of Activities to the Accomplishment of Exempt Purposes

Line No. ▼	Explain below how each activity for which income is reported in column (e) of Part XVI-A contributed importantly to the accomplishment of the foundation's exempt purposes (other than by providing funds for such purposes). (See page 29 of the instructions.)
	Paid 58 Educational Grants during 2010. See schedule attached.

Part XVII Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations

			Yes	No
1	Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?			
a	Transfers from the reporting foundation to a noncharitable exempt organization of:			
	(1) Cash	1a(1)		X
	(2) Other assets	1a(2)		X
b	Other transactions:			
	(1) Sales of assets to a noncharitable exempt organization	1b(1)		X
	(2) Purchases of assets from a noncharitable exempt organization	1b(2)		X
	(3) Rental of facilities, equipment, or other assets	1b(3)		X
	(4) Reimbursement arrangements	1b(4)		X
	(5) Loans or loan guarantees	1b(5)		X
	(6) Performance of services or membership or fundraising solicitations	1b(6)		X
c	Sharing of facilities, equipment, mailing lists, other assets, or paid employees	1c		X

d If the answer to any of the above is "Yes," complete the following schedule. Column **(b)** should always show the fair market value of the goods, other assets, or services given by the reporting foundation. If the foundation received less than fair market value in any transaction or sharing arrangement, show in column **(d)** the value of the goods, other assets, or services received.

(a) Line no	(b) Amount involved	(c) Name of noncharitable exempt organization	(d) Description of transfers, transactions, and sharing arrangements

2a Is the foundation directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527? ☒ Yes ☐ No

b If "Yes," complete the following schedule.

(a) Name of organization	(b) Type of organization	(c) Description of relationship
I.O.O.F. GRAND LODGE OF WEST VIRGINIA	FRATERNAL	ORGANIZED BY MEMBERS ATTENDING GRAND LODGE SESSION.

Sign Here

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 taxpayer or fiduciary) is based on all information of which preparer has any knowledge

[signature] 5/ /11 TReasurer
Signature of officer or trustee — Date — Title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☒ if self-employed	PTIN
Harry S. Scott	Harry S Scott	5/9/11		234-03-0696

Firm's name ▶ Harry S. Scott — Firm's EIN ▶
Firm's address ▶ 3265 University Ave., Morgantown, WV 26505-2241 — Phone no. 304 599-0687

I.O.O.F. GRAND LODGE EDUCATIONAL FUND 23-7003391
1465 TRemont Ave. c/o Paul L. Hevner
Morgantown, WV 26505-5335

Form 990PF 2010

Part I

1. Contributions, gifts, grants, etc.:	
E. C. Runner	200.00
Wheeling Lodge No. 9, I.O.O.F.	50.00
Total	250.00
16b. Accounting Fees:	
Auditing and preparation of IRS Form 990PF	345.00
18. Taxes:	
Federal Excise Tax	981.00
WV Corporation License Tax	25.00
Total	1006.00
23. Other Expenses:	
Postage	106.33
Advertising	25.35
Total	131.68

Part II Balance Sheets

	Beginning of year Book Value	End of Year Book Value	Fair Market Value
Assets			
10a. Investments U.S.and State Governments:			
FREDDIE MAC STEP CPN FREDDIE NOTES	60000	.00	
FEDERAL NATL MGT ASSN STEP CPN NOTES	83000	.00	
	143000		
10b. Investments corporate stocks:			
107 shs Duke Energy Corp.	2150	2150	2150
19968 Shs Exxon Mobil Corp.	43630	43630	43630
349 Shs Pepsico Inc.	2144	2144	2144
53 Shs Spectra Energy Corp.	1368	1368	1368
Total Corporate Stocks	49292	49292	49292
10c. Investments Corporate Bonds:			
Morgan Stanley Step-up notes		83000	83000
Bank of America Corp. Step-up Coupon Med Term Notes		57000	57000
Total Corporate Bonds		140000	140000
13. Investments Other:			
Certificates of Deposit:			
MI Bank FSB		87000	87000
Lehman Bros. Bank FSB		20000	20000
BB&T CD		11772	11771
Total Certificates of Deposit		118771	118771
Foreign Bonds:			
Barclay Bank PLC		18000	18000
Barclay Bank PLC		60000	60000
Total Foreign Bonds		78000	78000
Total Other Investments		196771	196771

2010 Educational Grants

1. Brett Cameron Bowles, HC81, Box 82-A, Foster, WV 25081	Marshall U.
2. Justin Eli Bucher, PO Box 73, Reader, WV 26167	Fairmont Univ
3. Daniel Scott Bucher, PO Box 73, Reader, WV 26167	WVU
4. Deven Wayne Clark, HC 81, Box 118, Foster, WV 25081	Fairmont Univ
5. Jordain Dean Crain, PO Box 2733, Elkins, WV 26241	Fairmont Univ
6. Alyssa K. Fehrenbach, Rt 1, Box 179, Beverly, WV 26253	Alderson Broaddus
7. Christopher Channing Highley, 92 Ross St, New Martinsville, WV 26155	Glenville State
8. Chelsey Lavonne Hughes, Rt. E, Box 251 – Glenmore, Elkins, WV 26241	Marshall U.
9. Marcus Allen Linville, 15 Hickory Lane, Madison, WV 25130	U Of Charleston
10. Caitlyn Marie Nelson, 252 Coal Ave Madison, WV 25130	Marshall U
11. Adrienne Kristine Ours, PO Box 754, Petersburg, WV 26847	Marshall U
12. Joel Jesse Richardson, 100 Campus Dr, Elkins, WV 26241	Davis & Elkins Col
13. Alan Keith Snodgrass, Rt. 1, Box 31 A2, Harrisville, WV 26362	WV Wesleyan Col
14. Joshua Michael Tallman, Rt. 2, Box 258-1, Elkins, WV 26241	Glenville State.
15. Philip James Turske, 100 Campus Dr, Elkins, WV 26241	Davis & Elkins C
16. Dustin Allan White, 329 So Court St, Harrisville, WV 26362	WVU
17. Elizabeth Suzanne Clark,Rt1,Box 129, Proctor, WV 26055	West Liberty U
18. Geoffrey Thomas Clark, Rt1, Box 129, Proctor, WV 26055	Bethany Col
19. Julie Ann Kirkpatrick, PO Box 34, Belington, WV 26250	Fairmont State
20. Daniel O. Kwafo, 100 Campus Drive, Elkins, WV 26241	Davis & Elkins
21. Kevan Vincent LaPosta, 239 Springs Dr, Weirton, WV 26062	WVU
22. Emily Rose Bonnell, Rt 3, Box 186B, Elkins, WV 26241	WVU
23. Miranda Christine Bonnell, Rt 3, Box 186B, Elkins, WV 26241	WVU
24. Brian Nicholas Mullins, 407 Hill St, Madison, WV 25130	WV State U
25. Eugene Earl Workman, 5151 Coal River Rd, Tornado, 25202	WV State U
26. Megan Lee Damron, 3234 Cox's Fork Rd, Danville, WV 25053	Southern WV Comm
27. Andrew Zachriah Green, 3013 Pond Fork Rd, Madison, WV 25130	Eastern KY U
28. Zachary Grant Harris, 179 Pond Fork Rd, Foster, WV 25081	Bridgemont Comm
29. Jacob Tyler Kitchen, 465 3rd Ave, Madison, WV 25130	Marshall
30. Hunter Wilson Lilly, 75 Oakwood Dr, Madison, WV 25130	WVU
31. Chelsey Mae Phillips, 102 Creek Side Dr, Elkins, WV Elkins, WV 26241	WVU
32. Whitney Marie Philips, HC 61, Box 38, Coalton, WV 26257	WV Wesleyan
33. Tayler Victoria Ross, HC 61, Box 60A, Coalton, WV 26257	WVU
34. Franklin Patrick Smith, 2657 Rock Creek Rd, Foster, WV 25081	Southern Comm
35. Benjamin Michael Clark,Rt 1, Box 129, Proctor, WV 26055	WVU
36. Stacey Brooke Lewis, 1622 South Davis Ave, Elkins, WV 26241	Davis & Elkins
37. Nicole M. Bright, HC 86, Box 413, Fort Ashby, WV 26719	Marshall U
38. Michael Ray Pancake Jr., 205 16th St, Kenova, WV 25530	Ashland Tech Col
39. Cody Hansbrough Thompson, HC68, Box 45, Bowden, WV 26254	Marshall U
40. Brittany Nicole Boyd, 1903 Oakridge Dr., Charleston, WV 25311	WVU
41. Charles Douglas Cox III, 128 Sailor Way, Uneeda, WV 25205	Shephard Univ
42. Stephanie Jo Ferrell, 245 Oakwood Dr, Madison, WV 25130	Marshall U
43. Lesli Ann Hager, 627 Country Estates, Danville, WV 25053	Southern WV Col
44. Brandon Lee Haggerty, PO Box 366, Shinnston, WV 26431	Fairmont State
45. Chase Jeffrey Nelson, 252 Coal Ave, Madison, WV 25130	Marshall U
46. Janet Louise Roush, Rt. 1, Box 531C, Mt. Clare, WV 26408	Fairmont State
47. Viloris G. Sullivan, 73 Pine Drive, Evans, WV 25341	Fairmont State
48. Amirra S. Umpenhour, 227 Evergreen Drive, Elkins, WV 26241	Fairmont State
49. Megan Elizabeth Weikle, PO Box 126, Racine, WV 25165	Concord University
50. Margie Yolanda Williams, 1395 Cranberry Ridge Rd, Camden on Gauley, 26208	New River Com. Col.
51. Allison L Bruce, Box 105, 100 Campus Dr., Elkins, WV 26241	Davis & Elkins

52. Emily Rose Bonnell, Rt. 3, Box 186B, Elkins, WV 26241 — WVU
53. Andrea Morgan Jones, 6 Foxridge Lane, Elkins, WV 26241 — WV Wesleyn
54. Janet N. Kalar, 450 Ferguson Road, Elkins, WV 26241 — WVU
55. Natasa Pupic, Box 105, 100 Campus Drive, Elkins, WV 26241 — Davis & Elkins
56. Ian Sterling Shaw, Rt. 3, Box 178BB, Wheeling, WV 26003 — WVU
57. Robin Marie Shaw, Rt. 3, Box 199A, Wheeling, WV 26003 — WV Northern Col.
58. Shannon Lee Tallman, Rt. 2, Box 258-1, Elkins, WV 26241 — WV Weselyn

NATION BRIEFS

Associated Press

911 tape highlights lost woman's plight

MOUNTAIN CITY, Nev. — A dispatcher notified that a woman had spent seven weeks in the Nevada wilderness alone in a van expressed shock and disbelief that she survived.

A clearly incredulous Elko County law enforcement dispatcher asked, "She's been in it for a month?" when hunters called after finding 56-year-old Rita Chretien last Friday afternoon.

The hunters had just ridden ATVs nine miles over snow and mud to a ranch house to find a phone. They weren't optimistic about the survival of Chretien's husband, who left the van March 22 and disappeared.

She is now in Canada, recovering in a hospital. Searchers resumed the hunt for her husband Wednesday.

Lawsuit says Vatican covered up child sex-abuse

CHICAGO — The Vatican was named Wednesday in a lawsuit that claims the Holy See ultimately was responsible for covering up child sexual abuse by a now-imprisoned Chicago priest when church officials overlooked complaints about abuse and kept him in a position to continue molesting children.

The lawsuit, filed in U.S. District Court in Chicago on behalf of a woman whose son was molested by Father Daniel McCormack, is an attempt to "hold those most responsible for the global problem and the problem in this community to account in a way they have never been," said St. Paul, Minn.-based attorney Jeff Anderson.

McCormack pleaded guilty in 2007 to abusing five children while he was parish priest at St. Agatha Catholic Church.

Father doesn't fault police in Pa. girl's death

SOUDERTON, Pa. — The father of a suburban Philadelphia girl found slain in a neighbor's basement doesn't fault police for not arresting the suspect after a previous encounter with his daughter.

Eric Kauffman said 9-year-old Skyler might have been killed Monday even if police had detained him after his daughter and her friend found themselves locked in the suspect's apartment.

The girl and her mother lived in Harleysville with Kauffman and his parents until January. Police have charged a neighbor, 24-year-old James Lee Troutman, with raping and killing the girl.

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019003 MAY 12

PUBLIC NOTICE

The Annual Report of the I.O.O.F. Grand Lodge Educational Fund, Inc. is available at the address noted below for inspection during normal business hours by a citizen who so requests within 10 days after publication of this notice of availability.

I.O.O.F. Grand Lodge
Educational Fund, Inc.
1465 Tremont Ave.
Morgantown, W.Va. 26505

May 12

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018997 May 12, 19

MONONGALIA COUNTY BOARD OF EDUCATION
STATEMENT OF ESTIMATED REVENUES AND EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

STATE OF WEST VIRGINIA

MONONGALIA COUNTY, to wit:

In accordance with West Virginia Code SS11-8-12 as amended, the Monongalia County Board of Education proceeded to make an estimate of the amounts necessary to be raised by a levy of taxes for the 2012 fiscal year, and doth determine and estimate the several amounts to be as follows.

The amount due and the amount that will become due and collectible from every source during the fiscal year INC[illegible] is as follows:

APPLICATION FOR SCHOLARSHIP FROM I.O.O.F.
GRAND LODGE EDUCATIONAL FUND, INC.

I do hereby certify that I am a high school graduate and desire to attend college. That I am the son or daughter of a West Virginia Odd Fellow member now, deceased, or, if living, in good standing in the Lodge of which he is a member or that I am a member of a West Virginia Odd Fellow's Lodge.

Name of Applicant ____
First Middle Last

Address (street, box or route) ____

City and State ______________________________ Zip Code ______________

Date and Place of Birth ____

Fathers Name ____

Address (street, box or route) ____

City and State ______________________________ Zip Code ______________

I.O.O.F. Lodge of which he is, or if deceased, was a member:

____

I Graduated from ____________________ High School, ____________________,

West Virginia, ____________________ Date.

I am now attending or will attend ______________________________________
(Name of College)

My standing as to the academic year is ______________, and I have successfully

completed ____________________ semester hours.

1. Please set forth on a separate paper the reasons that you feel you should be awarded a scholarship from this fund.
2. Furnish a transcript of your high school, or if enrolled in college, your grades to be attached and considered as a part of this application.
3. Furnish a letter from the Lodge of I.O.O.F., under seal of Lodge, stating that you are eligible for a scholarship.

I further certify that if awarded a Scholarship by the I.O.O.F. Grand Lodge Educational Fund, Inc., that I will furnish a transcript of my college grades at the end of each term or semester for complying with all necessary regulations. I do hereby further agree that in the event, I should withdraw without completing the term for which the award is given, that, in the event, the fund should be re-imbursed prorata to the amount of the award granted. I do hereby further certify that I will comply with the rules and regulations of the fund, the Grand Lodge of West Virginia, and all state and federal laws and standards regulating the granting of said scholarship. I understand that awards are on a yearly basis, based upon the number of eligible applicants and funds available.

I certify that I have personally read and completed this application and understand the terms and conditions set forth.

Given under my hand this the ________ day of ____________________, 19______.

____
NAME OF APPLICANT

Social Security No. ____________________

PLEASE RETURN APPLICATION TO:

CARL C. WILLIAMS, SECRETARY
ROUTE 6, BOX ~~624~~ 295
CLARKSBURG, W.V. 26301