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

OMB No. 1545-0052

2014

Open to Public Inspection

Department of the Treasury
Internal Revenue Service▶ Do not enter social security numbers on this form as it may be made public.
▶ Information about Form 990-PF and its separate instructions is at www.irs.gov/form990pf.

For calendar year 2014 or tax year beginning

, 2014, and ending

, 20

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) 1465 Tremont Ave. c/o Paul L. Hevner	Room/suite	B Telephone number (see instructions) 304-292-0793
City or town, state or province, country, and ZIP or foreign postal code Morgantown, WV 26505-5335		C If exemption application is pending, check here ☐
G Check all that apply: ☐ Initial return ☐ Initial return of a former public charity ☐ Final return ☐ Amended return ☐ Address change ☐ Name change		D 1. Foreign organizations, check here ☐ 2. Foreign organizations meeting the 85% test, check here and attach computation ☐
H Check type of organization: ☒ Section 501(c)(3) exempt private foundation ☐ Section 4947(a)(1) nonexempt charitable trust ☐ Other taxable private foundation		E If private foundation status was terminated under section 507(b)(1)(A), check here ☐
I Fair market value of all assets at end of year (from Part II, col. (c), line 16) ▶ \$ 473313	J Accounting method: ☒ Cash ☐ Accrual ☐ Other (specify) _____ (Part I, column (d) must be on cash basis.)	
F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ☐		

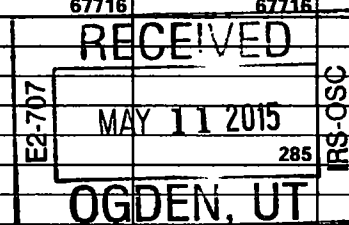
Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions).)		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1 Contributions, gifts, grants, etc., received (attach schedule)	250			
	2 Check ☐ if the foundation is not required to attach Sch. B				
	3 Interest on savings and temporary cash investments	8	8	8	
	4 Dividends and interest from securities	67702	67702	67702	
	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)	6	6	6		
12 Total. Add lines 1 through 11	67966	67716	67716		
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)	285		285	
	c Other professional fees (attach schedule)				
	17 Interest				
	18 Taxes (attach schedule) (see instructions)	1221		1221	
	19 Depreciation (attach schedule) and depletion				
	20 Occupancy				
	21 Travel, conferences, and meetings	226		226	
	22 Printing and publications				
	23 Other expenses (attach schedule)	120		120	
	24 Total operating and administrative expenses. Add lines 13 through 23	1852	-0-	1852	-0-
	25 Contributions, gifts, grants paid	51600			51600
26 Total expenses and disbursements. Add lines 24 and 25	53452	-0-	1852	51600	
27 Subtract line 26 from line 12:					
a Excess of revenue over expenses and disbursements	14514				
b Net investment income (if negative, enter -0-)		67716			
c Adjusted net income (if negative, enter -0-)			65864		

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 11289X

Form **990-PF** (2014)

SCANNED MAY 18 2015



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	72665	87179	87179
	2 Savings and temporary cash investments			
	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 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)			
	b Investments—corporate stock (attach schedule)	49292	49292	29292
	c Investments—corporate bonds (attach schedule)	240000	240000	240000
	11 Investments—land, buildings, and equipment: basis ▶			
Liabilities	Less: accumulated depreciation (attach schedule) ▶			
	12 Investments—mortgage loans			
	13 Investments—other (attach schedule)	96830	96842	96842
	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)	458787	473313	473313
	17 Accounts payable and accrued expenses			
Net Assets or Fund Balances	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-	
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	454350	458787	
	28 Paid-in or capital surplus, or land, bldg., and equipment fund			
	29 Retained earnings, accumulated income, endowment, or other funds	4437	14526	
	30 Total net assets or fund balances (see instructions)	458787	473313	
	31 Total liabilities and net assets/fund balances (see instructions)	458787	473313	

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	458787
2	Enter amount from Part I, line 27a	2	14514
3	Other increases not included in line 2 (itemize) ▶ Appreciation on investments	3	12
4	Add lines 1, 2, and 3	4	473313
5	Decreases not included in line 2 (itemize) ▶	5	-0-
6	Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 30	6	473313

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 "NONE"				
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				
(i) FMV as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any	(l) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h))	
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 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 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.

(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))
2013			
2012			
2011			
2010			
2009			
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 2014 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 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.			8

Part VI Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948—see 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	1354	32
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		-0-
3	Add lines 1 and 2	3	1354	32
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	4		-0-
5	Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-	5	1354	32
6	Credits/Payments:			
a	2014 estimated tax payments and 2013 overpayment credited to 2014	6a		-0-
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		-0-
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	1354	32
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 2015 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?		✓
b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see Instructions for the 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 foundation in connection with the activities.</i>		✓
c Did the foundation file Form 1120-POL for this year?		✓
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? <i>If "Yes," attach a detailed description of the activities.</i>	2	✓
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? <i>If "Yes," attach a conformed copy of the changes</i>	3	✓
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?	4a	✓
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? <i>If "Yes," attach the statement required by General Instruction T.</i>	5	✓
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	
7 Did the foundation 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>	7	✓
8a Enter the states to which the foundation reports or with which it is registered (see 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 <i>General Instruction G</i> ? <i>If "No," attach explanation</i>	8b	✓
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 2014 or the taxable year beginning in 2014 (see instructions for Part XIV)? <i>If "Yes," complete Part XIV</i>	9	✓
10 Did any persons become substantial contributors during the tax year? <i>If "Yes," attach a schedule listing their names and addresses</i>	10	✓

Part VII-A Statements Regarding Activities (continued)

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 instructions)	11		✓
12	Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If "Yes," attach statement (see instructions)	12		✓
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	13	✓	
Website address ▶				
14	The books are in care of ▶ Paul L. Hevner	Telephone no. ▶	304 292-0793	
	Located at ▶ 1465 Termont Ave., Morgantown, WV	ZIP+4 ▶	26505-5335	
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041—Check here.	15		N/A
16	At any time during calendar year 2014, 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	Yes	No
	See the instructions for exceptions and filing requirements for FinCEN Form 114, (formerly 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 instructions)? ☐ Yes ☒ No	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 2014?	1c	✓
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 2014, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2014? ☐ 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 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 2014 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 2014.)	3b	
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a	✓
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 2014?	4b	✓

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 4945(d)(4)(A)? (see 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 instructions)?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? ☐ Yes ☒ No

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? ☐ Yes ☒ No**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 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
Edwin C. Runner Kingwood, WV 26537	President 1	-0-	-0-	-0-
Dickey J. Weekley Finleyville, PA 15332-3822	Vice President 1	-0-	-0-	-0-
Carl 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 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 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

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 "NONE"	
2	
3	
4	

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

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2

Amount

1 N/A	
2	
All other program-related investments. See instructions.	
3	

Total. Add lines 1 through 3 ▶

Part X Minimum Investment Return (All domestic foundations must complete this part. Foreign foundations, see 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	320906
b	Average of monthly cash balances	1b	86967
c	Fair market value of all other assets (see instructions)	1c	-0-
d	Total (add lines 1a, b, and c)	1d	407873
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	407873
4	Cash deemed held for charitable activities. Enter 1 1/2 % of line 3 (for greater amount, see instructions)	4	6118
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	401755
6	Minimum investment return. Enter 5% of line 5	6	20088

Part XI Distributable Amount (see 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	20088
2a	Tax on investment income for 2014 from Part VI, line 5	2a	1354
b	Income tax for 2014. (This does not include the tax from Part VI.)	2b	-0-
c	Add lines 2a and 2b	2c	1354
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	18734
4	Recoveries of amounts treated as qualifying distributions	4	-0-
5	Add lines 3 and 4	5	18734
6	Deduction from distributable amount (see instructions)	6	-0-
7	Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1	7	18734

Part XII Qualifying Distributions (see 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	51600
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	51600
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 instructions)	5	
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	51600

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 instructions)

	(a) Corpus	(b) Years prior to 2013	(c) 2013	(d) 2014
1 Distributable amount for 2014 from Part XI, line 7				18734
2 Undistributed income, if any, as of the end of 2014:				
a Enter amount for 2013 only			4438	
b Total for prior years: 20____, 20____, 20____				
3 Excess distributions carryover, if any, to 2014:				
a From 2009				942
b From 2010				9965
c From 2011				0
d From 2012				360
e From 2013				4438
f Total of lines 3a through e	15705			
4 Qualifying distributions for 2014 from Part XII, line 4: ► \$ _____				
a Applied to 2013, but not more than line 2a			4438	
b Applied to undistributed income of prior years (Election required—see instructions)		-0-		
c Treated as distributions out of corpus (Election required—see instructions)	-0-			
d Applied to 2014 distributable amount				4438
e Remaining amount distributed out of corpus	-0-			
5 Excess distributions carryover applied to 2014 (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	15705			
b Prior years' undistributed income. Subtract line 4b from line 2b		4437		
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 instructions		-0-		
e Undistributed income for 2013. Subtract line 4a from line 2a. Taxable amount—see instructions			-0-	
f Undistributed income for 2014. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2015				23172
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (Election may be required—see instructions)	-0-			
8 Excess distributions carryover from 2009 not applied on line 5 or line 7 (see instructions)	-0-			
9 Excess distributions carryover to 2015. Subtract lines 7 and 8 from line 6a	-0-			
10 Analysis of line 9:				
a Excess from 2010	-0-			
b Excess from 2011	-0-			
c Excess from 2012	-0-			
d Excess from 2013	-0-			
e Excess from 2014				

Part XIV Private Operating Foundations (see 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 2014, 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				(e) Total
	(a) 2014	(b) 2013	(c) 2012	(d) 2011	
2a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed	20088	19726	19332	18941	78087
b 85% of line 2a	17075	16767	16432	16100	66374
c Qualifying distributions from Part XII, line 4 for each year listed	51600	54000	57000	53000	215600
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	67716	59814	59186	53667	240382

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 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 instructions) to individuals or organizations under other conditions, complete items 2a, b, c, and d.

a The name, address, and telephone number or e-mail address of the person to whom applications should be addressed:

Carl C. Williams, 371 Thorn Stop Circle, 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 <i>Paid during the year</i>				
SEE LIST ATTACHED	"NONE"	I	Higher Education	
Total				3a 51600.00
b <i>Approved for future payment</i>				
Total				3b "NONE"

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated.

Enter gross amounts unless otherwise indicated.		Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or exempt function income (See 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						8
4 Dividends and interest from securities						67702
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)						67710
13 Total. Add line 12, columns (b), (d), and (e)						67710

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

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

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

- | | | | |
|---|--------------|------------|-----------|
| 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? | | Yes | No |
| a Transfers from the reporting foundation to a noncharitable exempt organization of: | | | |
| (1) Cash | 1a(1) | | ✓ |
| (2) Other assets | 1a(2) | | ✓ |
| b Other transactions: | | | |
| (1) Sales of assets to a noncharitable exempt organization | 1b(1) | | ✓ |
| (2) Purchases of assets from a noncharitable exempt organization | 1b(2) | | ✓ |
| (3) Rental of facilities, equipment, or other assets | 1b(3) | | ✓ |
| (4) Reimbursement arrangements | 1b(4) | | ✓ |
| (5) Loans or loan guarantees | 1b(5) | | ✓ |
| (6) Performance of services or membership or fundraising solicitations | 1b(6) | | ✓ |
| c Sharing of facilities, equipment, mailing lists, other assets, or paid employees | 1c | | ✓ |
| 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. | | | |

[illegible]

- 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) is based on all information of which preparer has any knowledge.

Signature of officer or trustee: David L. Heener Date: 5/1/15

Treasurer
Title

May the IRS discuss this return with the preparer shown below (see instructions)? ☐ Yes ☐ No

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
	Firm's name ▶			Firm's EIN ▶	
	Firm's address ▶			Phone no	

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

23-7003391

Page 1 of 2

Form 990PF 2014

Part I

1. Contributions, gifts, grants, etc.:

E. C. Runner	200.00
Harry Scott - PGM Assoc. Memorial	25.00
Sam Clark - Kanawha #25 Memorial	25.00
Total	250.00

11. Other Income:

Bank Service Charge Refund	6.00
Total	6.00

16b. Accounting Fees:

Auditing and preparation of IRS Form 990PF	285.00
Total	285.00

18. Taxes:

Federal Excise Tax	1,196.28
WV Corporation License Tax	25.00
Total	1,221.28

23. Other Expenses:

Postage	92.00
Advertising	24.67
Bank Service Charges	3.00
Total	119.67

Part II Balance Sheets

Assets	Beginning Of year Book Value	End of Year Book Value	Fair Market Value
10b. Investments corporate stocks:			
35 Shs New Com 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.	<u>1368</u>	<u>1368</u>	<u>1368</u>
Total Corporate Stocks	49292	49292	49292

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

23-7003391

Page 2 of 2

Form 990PF 2014

Part II Balance Sheets

	Beginning Of year Book Value	End of Year Book Value	Fair Market Value
10c. Investments Corporate Bonds:			
Goldman Sachs Corp. Step-up Med Term Notes		83000	83000
JP Morgan Chase & Co. Step up Bond	60000		
Goldman Sachs GRP, Inc.		60000	60000
CE Capital Corp Med Term internote		37000	37000
Bank of America Corp. Step-up Coupon Med Term Notes		<u>60000</u>	<u>60000</u>
Total Corporate Bonds		240000	240000
13 Investments Other:			
Certificates of Deposit:			
BB&T CD		<u>11842</u>	<u>11842</u>
Total Certificates of Deposit		11830	11830
Foreign Bonds:			
Barclay Bank PLC		20000	20000
Lloyds TSB Bank PLC		<u>65000</u>	<u>65000</u>
Total foreign Note/Bonds		85000	85000
Total Other Investments		96842	96842

EDUCATIONAL GRANTS ISSUED IN JANUARY 2014

- | | |
|--|----------------|
| 1. Ryne William Bonnell Route 3, Box 186-B, Elkins, WV 26241 | WVU |
| 2. Aaron Dennis Dunkle, PO Box 1324, Ceredo, WV 25507 | Marshall |
| 3. Andrea Morgan Jones, 6 Foxridge Lane, Elkins, WV 26241 | WV Wesleyan |
| 4. Jacklin Sue Moats, PO Box 1226, Elkins, WV 26241 | Davis & Elkins |

EDUCATIONAL GRANTS ISSUED IN APRIL 2014

- | | |
|---|----------------------|
| 1. Kaylee Nikole LaPosta, 3524 Williams Dr, Weirton, WV 26062 | Chatham Univ |
| 2. Kevan Vincent LaPosta, 3524 Williams Dr. Weirton, WV 26062 | Eastern Gateway Comm |

EDUCATIONAL GRANTS ISSUED IN JULY 2014

- | | |
|--|----------------------|
| 1. Michael Dorsey Amos, 1608 Chestnut St., Kenova, WV 25530 | Marshall |
| 2. Eliza Grace Amos, 1608 Chestnut St., Kenova, WV 25530 | Marshall |
| 3. Ethan Richard Boyd, 1903 Oakridge Dr., Charleston 25311 | WVU |
| 4. Shelby Lee Boyd, PO Box 7409, Cross Lanes, WV 25356 | WV Wesleyan |
| 5. Ashley DaNee Coburn, Route 1, Box 231-A, Chapmanville 25508 | So WV Comm Col |
| 6. Benjamin Allen DeWeese, 2841 Aplin Rd, Gay, WV 25244 | WVU-Parkersburg |
| 7. Elena Kaitlyn Dugan, PO BOX 4653, Morgantown, WV 26504 | WVU |
| 8. Alexis C. Ertl, 2505 Grant Ave., St. Albans 25177 | Kanawha Valley Col |
| 9. Roy Adrian Hager, 85 Hager Rd., Danville, WV 25053 | Bridgemont Comm, Col |
| 10. Brandon Lee Haggerty, PO Box 366, Shinnston 26431 | Fairmont State |
| 11. Kristin Nicole Haggerty, PO Box 366, Shinnston 26431 | West Liberty U |
| 12. Levi Jackson Hanna, 7504 Six Mile Rd., Danville 25053 | Bridgemont C&T |
| 13. Samantha Jo Harrison, PO Box 232, Peytona, WV 25154 | WVU |
| 14. Allyson Kathryn Johnson, 263 Coal Ave., Madison 25130 | West Liberty U |
| 15. Shane Robert Light, 25 Elderberry Lane, Hewett 25108 | WVU |
| 16. Ashley Nicole Miller, 63 McGuire Ave, Cowen, WV 26206 | Glenville State Coll |
| 17. Jennifer Nicole Miller, 325 1st St West, Madison 25130 | Marshall |
| 18. Samantha Jo Miller, 63 McGuire Ave, Cowen, WV 26206 | Concord Univ |
| 19. Katherine Pauline Moore, 101 Charleston Dr., Ripley WV 25271 | WVU |
| 20. Zachary Matthew Paitsel, 1328 Country Estates Rd., Danville WV 25053 | WVU |
| 21. Kaitlan Paige Raby, 9083 Daniel Boone Parkway, Foster WV 25081 | WV State U |
| 22. Taylor Morgan Raby, 9083 Daniel Boone Parkway, Foster, WV 25081 | Fairmont State U |
| 23. Raice Anthony Stevens, 1125 Lakeview Ct., Huntington WV 25704 | Marshall |
| 24. Shane Skyler Stevens, 1125 Lakeview Ct., Huntington WV 25704 | Marshall |
| 25. Colleen Nicole Webley, 305 Grant St. Elkins, WV 26241 | Univ of Charleston |
| 26. Nicholas Christopher Weeks, 578 Country Estates Rd. Danville, 25053 | U of Charleston |

EDUCATIONAL GRANTS FOR OCTOBER 10, 2014

- | | |
|---|--------------------|
| 1. John Paul Abbott, 168 Riverside Dr., Madison, WV 25130 | So WV Comm College |
| 2. Dimitrios Akis, PO Box 133, Weirton, WV 26062 | WVU |
| 3. Yoanna E. Akis, PO Box 133, Weirton, WV 26062 | Rider University |
| 4. Tommy D. Dooley, 300 1st Street West, Madison 25130 | WVU |

5. Nicholas A. Jones, Route 1, Box 331, Elkins, WV 26241	WV Wesleyan
6. Logan Allen Phillips, HC 61, Box 54B, Coalton, WV 26257	WV Wesleyan
7. Michael David Phillips, HC 61, Box 58A, Coalton, 26257	WVU
8. Melissa Dawn Morrison, 245 Saluda St., Ninety-Six, SC 29666	Marshall
9. Peyton Scott Sheets, 117 Sunset Dr., Elkins, WV 26241	WV Wesleyan
10. Spencer Alan Webley, 305 Granmt St., Elkins, WV 26241	WV Wesleyan
11. Paige Alexandria Phillips, HC 61, Box 54B, Coalton 26257	Fairmont State
12. Chelsea Lynae Yeager, RT.2, Box 30, Beverly 26253	WVU

**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. _____

PUBLISHER'S CERTIFICATE

VS

STATE OF WEST VIRGINIA
COUNTY OF MONONGALIA

I, Eric Wilson Advertising Director of
THE DOMINION POST, a newspaper of general circulation
published in the City of Morgantown, County and State
aforesaid, do hereby certify that the annexed

Legal Notice

010062507

April 27

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 any 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

was published in the said THE DOMINION POST once a week

for 1 successive weeks commencing on the

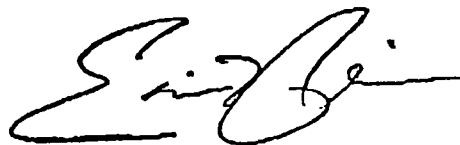
27th day of Apr., 2015 and ending on the

27th day of Apr., 2015

The publisher's fee for said publication is \$19.69

Given under my hand this 27th day of

April, 2015

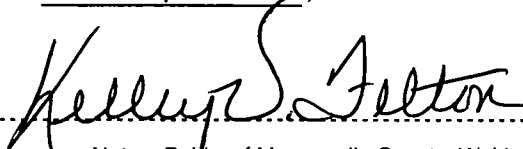


(SEAL)

Advertising Director of THE DOMINION POST

Subscribed and sworn to before me this 27th

day of April, 2015



Notary Public of Monongalia County, W. Va

My commission expires on the 13th day of

December 2019



Official Seal
Notary Public, State of West Virginia
Kelley V. Felton
500 Mylan Park Lane
Morgantown WV 26501
My Commission Expires December 13, 2019