

Form **990**
 Department of the Treasury
 Internal Revenue Service

Return of Organization Exempt From Income Tax
 Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
 Do not enter social security numbers on this form as it may be made public
 Information about Form 990 and its instructions is at www.irs.gov/form990

OMB No 1545-0047
2017
Open to Public Inspection

A For the 2017 calendar year, or tax year beginning 06-01-2017, and ending 05-31-2018

B Check if applicable:
 Address change
 Name change
 Initial return
 Final return/terminated
 Amended return
 Application pending

C Name of organization: GRAND AERIE FRATERNAL ORDER OF EAGLES
 Doing business as:
 Number and street (or P O box if mail is not delivered to street address): 1623 GATEWAY CIRCLE SOUTH Room/suite:
 City or town, state or province, country, and ZIP or foreign postal code: GROVE CITY, OH 43123

D Employer identification number: 39-0920675
E Telephone number: (614) 883-2194
G Gross receipts \$ 16,115,436

F Name and address of principal officer: JERRY SULLIVAN, 1623 GATEWAY CIRCLE SOUTH, GROVE CITY, OH 43123

H(a) Is this a group return for subordinates? Yes No
H(b) Are all subordinates included? Yes No
 If "No," attach a list (see instructions)
H(c) Group exemption number ▶

I Tax-exempt status: 501(c)(3) 501(c) (8) ◀ (insert no) 4947(a)(1) or 527

J Website: WWW.FOE.COM

K Form of organization: Corporation Trust Association Other ▶

L Year of formation: 1898 **M** State of legal domicile: WA

Part I Summary

1 Briefly describe the organization's mission or most significant activities:
 GRAND AERIE FRATERNAL ORDER OF EAGLES IS A MEMBERSHIP ORGANIZATION THAT PROVIDES MEMBERS THE MEANS TO HELP OTHERS THROUGH FUNDRAISING ACTIVITIES, SOCIAL GATHERINGS AND VOLUNTEERISM THE ORGANIZATION OPERATES UNDER A "LODGE" SYSTEM, THE CHARITABLE EARNINGS OF WHICH ARE DEVOTED EXCLUSIVELY TO RELIGIOUS, CHARITABLE, SCIENTIFIC, LITERARY, EDUCATIONAL AND FRATERNAL PURPOSES

2 Check this box if the organization discontinued its operations or disposed of more than 25% of its net assets

3 Number of voting members of the governing body (Part VI, line 1a)	3	5
4 Number of independent voting members of the governing body (Part VI, line 1b)	4	4
5 Total number of individuals employed in calendar year 2017 (Part V, line 2a)	5	52
6 Total number of volunteers (estimate if necessary)	6	680,000
7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
b Net unrelated business taxable income from Form 990-T, line 34	7b	0

	Prior Year	Current Year
8 Contributions and grants (Part VIII, line 1h)	330,000	330,000
9 Program service revenue (Part VIII, line 2g)	9,450,058	9,296,426
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	581,063	292,996
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	636,397	1,296,774
12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	10,997,518	11,216,196
13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0	0
14 Benefits paid to or for members (Part IX, column (A), line 4)	0	0
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	1,678,779	1,671,594
16a Professional fundraising fees (Part IX, column (A), line 11e)	0	0
b Total fundraising expenses (Part IX, column (D), line 25) ▶ 0		
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	6,502,135	6,607,192
18 Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)	8,180,914	8,278,786
19 Revenue less expenses Subtract line 18 from line 12	2,816,604	2,937,410

	Beginning of Current Year	End of Year
20 Total assets (Part X, line 16)	29,461,207	31,340,980
21 Total liabilities (Part X, line 26)	16,874,513	14,858,552
22 Net assets or fund balances Subtract line 21 from line 20	12,586,694	16,482,428

Part II Signature Block

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

Sign Here
 Signature of officer: _____ Date: 2019-04-10
 LARRY RUSH CHIEF FINANCIAL OFFICER
 Type or print name and title

Paid Preparer Use Only
 Print/Type preparer's name: TROY E MARINE CPA Preparer's signature: TROY E MARINE CPA Date: 2019-04-10
 Check if self-employed PTIN: P00187863
 Firm's name: BAKER TILLY VIRCHOW KRAUSE LLP Firm's EIN: 39-0859910
 Firm's address: 777 E WISCONSIN AVENUE 32ND FLOOR Phone no: (414) 777-5500
 MILWAUKEE, WI 53202

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III

1 Briefly describe the organization's mission

GRAND AERIE FRATERNAL ORDER OF EAGLES IS A MEMBERSHIP ORGANIZATION THAT PROVIDES MEMBERS THE MEANS TO HELP OTHERS THROUGH FUNDRAISING ACTIVITIES, SOCIAL GATHERINGS AND VOLUNTEERISM THE ORGANIZATION OPERATES UNDER A "LODGE" SYSTEM, THE CHARITABLE EARNINGS OF WHICH ARE DEVOTED EXCLUSIVELY TO RELIGIOUS, CHARITABLE, SCIENTIFIC, LITERARY, EDUCATIONAL AND FRATERNAL PURPOSES MISSION STATEMENT THE FRATERNAL ORDER OF EAGLES, AN INTERNATIONAL, NON-PROFIT ORGANIZATION, UNITES FRATERNALLY IN THE SPIRIT OF LIBERTY, TRUTH, JUSTICE AND EQUALITY TO MAKE HUMAN LIFE MORE DESIRABLE BY LESSENING ITS ILLS AND BY PROMOTING PEACE, PROSPERITY, GLADNESS AND HOPE

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? Yes No

If "Yes," describe these new services on Schedule O

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes No

If "Yes," describe these changes on Schedule O

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported

4a (Code) (Expenses \$ including grants of \$) (Revenue \$)
See Additional Data

4b (Code) (Expenses \$ including grants of \$) (Revenue \$)
See Additional Data

4c (Code) (Expenses \$ including grants of \$) (Revenue \$)
See Additional Data

4d Other program services (Describe in Schedule O)
(Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses ▶

Part IV Checklist of Required Schedules

		Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>		No
2	Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> (see instructions)?		No
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>		No
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>		
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i>		No
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>		No
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>		No
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>		No
9	Did the organization report an amount in Part X, line 21 for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>		No
10	Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>		No
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable		
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>	Yes	
b	Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>		No
c	Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>		No
d	Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>		No
e	Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>	Yes	
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>	Yes	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>	Yes	
b	Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>		No
13	Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		No
14a	Did the organization maintain an office, employees, or agents outside of the United States?		No
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>	Yes	
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i>		No
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i>		No
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I</i> (see instructions)		No
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>		No
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		No

Part IV Checklist of Required Schedules (continued)

	Yes	No
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		No
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>		No
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>		No
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>		No
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>		No
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>		
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>		
26 Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If "Yes," complete Schedule L, Part II</i>		No
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>		No
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)		
a A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		No
b A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		No
c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i>	Yes	
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>		No
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>		No
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		No
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>		No
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>		No
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>	Yes	
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	Yes	
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>	Yes	
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>		No
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O	Yes	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V

Table with columns for question ID, question text, and Yes/No response boxes. Includes sections for backup withholding, employee reporting, foreign accounts, prohibited transactions, charitable contributions, and 501(c)(7), (12), and (29) organizations.

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to lines 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O See instructions

Check if Schedule O contains a response or note to any line in this Part VI [X]

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a (5), 1b (4), 2, 3, 4, 5, 6, 7a, 7b, 8a, 8b, 9.

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

Table with 3 columns: Question, Yes, No. Rows include: 10a, 10b, 11a, 11b, 12a, 12b, 12c, 13, 14, 15a, 15b, 16a, 16b.

Section C. Disclosure

- 17 List the States with which a copy of this Form 990 is required to be filed OH, WA
18 Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
20 State the name, address, and telephone number of the person who possesses the organization's books and records. LARRY RUSH 1623 GATEWAY CIRCLE SOUTH GROVE CITY, OH 43123 (614) 883-2194

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed Report compensation for the calendar year ending with or within the organization's tax year

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation Enter -0- in columns (D), (E), and (F) if no compensation was paid
- List all of the organization's **current** key employees, if any See instructions for definition of "key employee "
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations
- List all of the organization's **former** officers, key employees, or highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations

List persons in the following order individual trustees or directors, institutional trustees, officers, key employees, highest compensated employees, and former such persons

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
(1) BRIAN ROGERS TRUSTEE	10 00	X					0	0	0	
(2) JOHN NOLDAN TRUSTEE	10 00	X					0	0	0	
(3) RICHARD E RICK POWELL TRUSTEE	2 00	X					0	0	0	
(4) DAVID SMITH TRUSTEE	10 00	X					0	0	0	
(5) RON MALZ VICE PRESIDENT	5 00			X			0	0	0	
(6) H CARL BURNETT PRESIDENT ELECT	5 00			X			0	0	0	
(7) PETER ACKERS OFFICER	2 00			X			0	0	0	
(8) JIM WEST TREASURER	12 00			X			13,645	0	4,512	
(9) CHARLES L CHUCK WEBER OFFICER	2 00			X			0	0	0	
(10) NORMAN L JOHN BOYD OFFICER	5 00			X			0	0	0	
(11) TOM MCGARTH PRESIDENT	5 00			X			77,969	0	5,023	
(12) JERRY SULLIVAN CHAIRMAN	50 00			X			73,481	0	20,052	
(13) CHARLES CUNNINGHAM SECRETARY	50 00			X			76,482	0	21,644	
(14) LARRY RUSH CFO	34 00 16 00			X			108,299	0	17,802	
(15) DAVID WOOSTER OFFICER	2 00			X			0	0	0	

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

Table with 6 main columns: (A) Name and Title, (B) Average hours per week, (C) Position, (D) Reportable compensation from the organization, (E) Reportable compensation from related organizations, (F) Estimated amount of other compensation.

Summary rows for 1b Sub-Total, 1c Total from continuation sheets, and 1d Total (add lines 1b and 1c).

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization 1

Table with 3 columns for questions 3, 4, and 5 regarding compensation reporting and thresholds, with Yes/No columns.

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization Report compensation for the calendar year ending with or within the organization's tax year

Table with 3 columns: (A) Name and business address, (B) Description of services, (C) Compensation. Lists contractors like JH Motorsports LLC, Quad Graphics Inc, etc.

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization 7

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a				
	b Membership dues	1b				
	c Fundraising events	1c				
	d Related organizations	1d				
	e Government grants (contributions)	1e				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	330,000			
	g Noncash contributions included in lines 1a-1f \$ _____					
	h Total. Add lines 1a-1f		330,000			
Program Service Revenue		Business Code				
	2a PER CAPITA TAXES AND DUES	900099	8,037,519	8,037,519		
	b APPLICATION FEES	900099	940,580	940,580		
	c CONVENTION FEES	900099	318,327	318,327		
	d _____					
	e _____					
	f All other program service revenue					
g Total. Add lines 2a-2f		9,296,426				
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		315,417		315,417	
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties		281,952		281,952	
	6a Gross rents	(i) Real				
		(ii) Personal				
		b Less rental expenses				
		c Rental income or (loss)				
	d Net rental income or (loss)					
	7a Gross amount from sales of assets other than inventory	(i) Securities	4,654,245			
		(ii) Other				
		b Less cost or other basis and sales expenses	4,676,666			
		c Gain or (loss)	-22,421			
	d Net gain or (loss)		-22,421		-22,421	
	8a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c) See Part IV, line 18	a				
	b Less direct expenses	b				
c Net income or (loss) from fundraising events						
9a Gross income from gaming activities See Part IV, line 19	a					
b Less direct expenses	b					
c Net income or (loss) from gaming activities						
10a Gross sales of inventory, less returns and allowances	a	490,441				
	b Less cost of goods sold	b	222,574			
	c Net income or (loss) from sales of inventory		267,867		267,867	
Miscellaneous Revenue	Business Code					
11a OTHER INCOME	900099	746,955		746,955		
b _____						
c _____						
d All other revenue						
e Total. Add lines 11a-11d		746,955				
12 Total revenue. See Instructions		11,216,196	9,296,426	0	1,589,770	

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, line 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	337,748			
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	938,524			
8 Pension plan accruals and contributions (include section 401 (k) and 403(b) employer contributions)	75,415			
9 Other employee benefits	193,981			
10 Payroll taxes	125,926			
11 Fees for services (non-employees)				
a Management				
b Legal	123,100			
c Accounting	21,264			
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	47,727			
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	7,646			
12 Advertising and promotion				
13 Office expenses	81,783			
14 Information technology	37,477			
15 Royalties				
16 Occupancy	112,058			
17 Travel	240,900			
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	2,380,077			
20 Interest	52,560			
21 Payments to affiliates	382,568			
22 Depreciation, depletion, and amortization	155,509			
23 Insurance	51,127			
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a MEMBERSHIP PROGRAMS	1,442,426			
b PUBLICATIONS	641,770			
c CHARITY ADMINISTRATION	611,389			
d FUNERAL BENEFIT CLAIMS	198,000			
e All other expenses	19,811			
25 Total functional expenses. Add lines 1 through 24e	8,278,786			
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part IX

		(A) Beginning of year		(B) End of year
Assets	1 Cash—non-interest-bearing	6,217,892	1	8,122,289
	2 Savings and temporary cash investments	623,249	2	437,358
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	4,675,338	4	4,515,934
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions) Complete Part II of Schedule L		6	
	7 Notes and loans receivable, net	1,400,000	7	800,000
	8 Inventories for sale or use	568,902	8	524,980
	9 Prepaid expenses and deferred charges	543,433	9	559,645
	10a Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	10a 6,247,951		
	b Less accumulated depreciation	10b 3,412,344	2,897,375	10c 2,835,607
	11 Investments—publicly traded securities	12,535,018	11	13,545,167
	12 Investments—other securities See Part IV, line 11		12	
	13 Investments—program-related See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets See Part IV, line 11		15	
16 Total assets. Add lines 1 through 15 (must equal line 34)	29,461,207	16	31,340,980	
Liabilities	17 Accounts payable and accrued expenses	1,310,923	17	1,013,644
	18 Grants payable		18	
	19 Deferred revenue	202,210	19	267,381
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability Complete Part IV of Schedule D		21	
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties	7,960,834	23	5,945,834
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24) Complete Part X of Schedule D	7,400,546	25	7,631,693
	26 Total liabilities. Add lines 17 through 25	16,874,513	26	14,858,552
Net Assets or Fund Balances	27 Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34. Unrestricted net assets	12,586,694	27	16,482,428
	28 Temporarily restricted net assets		28	
	29 Permanently restricted net assets		29	
	30 Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34. Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
	33 Total net assets or fund balances	12,586,694	33	16,482,428
	34 Total liabilities and net assets/fund balances	29,461,207	34	31,340,980

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	11,216,196
2	Total expenses (must equal Part IX, column (A), line 25)	2	8,278,786
3	Revenue less expenses Subtract line 2 from line 1	3	2,937,410
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	12,586,694
5	Net unrealized gains (losses) on investments	5	958,324
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	0
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	16,482,428

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII

		Yes	No
<p>1 Accounting method used to prepare the Form 990 <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O</p>			
<p>2a Were the organization's financial statements compiled or reviewed by an independent accountant? If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis</p>	2a		No
<p>b Were the organization's financial statements audited by an independent accountant? If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis</p>	2b	Yes	
<p>c If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O</p>	2c	Yes	
<p>3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?</p>	3a		No
<p>b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits</p>	3b		

Additional Data

Software ID:

Software Version:

EIN: 39-0920675

Name: GRAND AERIE FRATERNAL ORDER OF EAGLES

Form 990 (2017)

Form 990, Part III, Line 4a:

ANNUAL CONVENTION HELD FOR MEMBERSHIP TO REVIEW PRIOR YEAR'S ACTIVITIES, ENACT LAW CHANGES, PLAN AND SET ORGANIZATIONAL GOALS FOR FUTURE YEARS STRATEGIC PLANS AND TO JOIN IN FELLOWSHIP AND FRATERNALISM

Form 990, Part III, Line 4b:

THE ORGANIZATION PROVIDES MEMBERSHIP TOOLS FOR USE BY LOCAL CHAPTERS TO FURTHER THE MISSION OF THE FRATERNITY THIS INCLUDES MEMBERSHIP PROMOTIONAL ITEMS SUCH AS NASCAR ASSOCIATE SPONSORSHIP, TOOLKITS, TRAINING AND AWARDS FOR RECRUITING MEMBERS TO USE IN THEIR EFFORTS AND TO PROVIDE TRAINING AND GUIDANCE TO ASSIST THE LOCAL CHAPTERS IN THEIR FUNDRAISING EFFORTS AND PUBLICITY, SUPPLIES PARTICULAR TO THE FRATERNITY, TRAINING AND LEGISLATIVE RESEARCH ON ISSUES IMPORTANT TO THE FRATERNITY, PUBLICATIONS FOR MEMBERS, AND PROGRAMS TO UNITE THE LOCAL CHAPTERS TOWARDS COMMON GOALS

Form 990, Part III, Line 4c:

THE ORGANIZATION PROVIDES A MEMBER BENEFIT TO QUALIFYING AUXILIARY MEMBERS OF \$200 DEATH BENEFIT FOR FUNERAL EXPENSES

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements
▶ Complete if the organization answered "Yes," on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
▶ Attach to Form 990.
Information about Schedule D (Form 990) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047
2017
Open to Public Inspection

Name of the organization
GRAND AERIE FRATERNAL ORDER OF EAGLES

Employer identification number
39-0920675

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.
Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?	<input type="checkbox"/> Yes <input type="checkbox"/> No	
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?	<input type="checkbox"/> Yes <input type="checkbox"/> No	

Part II Conservation Easements. Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply)

Preservation of land for public use (e g , recreation or education) Preservation of an historically important land area

Protection of natural habitat Preservation of a certified historic structure

Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year

	Held at the End of the Year	
a Total number of conservation easements	2a	
b Total acreage restricted by conservation easements	2b	
c Number of conservation easements on a certified historic structure included in (a)	2c	
d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register	2d	

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ _____

4 Number of states where property subject to conservation easement is located ▶ _____

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? Yes No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ _____

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ \$ _____

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? Yes No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.
Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items

b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items

(i) Revenue included on Form 990, Part VIII, line 1 ▶ \$ _____

(ii) Assets included in Form 990, Part X ▶ \$ _____

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items

a Revenue included on Form 990, Part VIII, line 1 ▶ \$ _____

b Assets included in Form 990, Part X ▶ \$ _____

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets *(continued)*

- 3** Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply)
- a** Public exhibition
 - b** Scholarly research
 - c** Preservation for future generations
 - d** Loan or exchange programs
 - e** Other
- 4** Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII
- 5** During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Escrow and Custodial Arrangements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a** Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No
- b** If "Yes," explain the arrangement in Part XIII and complete the following table
- | | Amount |
|--|--------|
| c Beginning balance | |
| d Additions during the year | |
| e Distributions during the year | |
| f Ending balance | |
- 2a** Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No
- b** If "Yes," explain the arrangement in Part XIII Check here if the explanation has been provided in Part XIII

Part V Endowment Funds. Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

- 2** Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as
- a** Board designated or quasi-endowment ▶
 - b** Permanent endowment ▶
 - c** Temporarily restricted endowment ▶
- The percentages on lines 2a, 2b, and 2c should equal 100%
- 3a** Are there endowment funds not in the possession of the organization that are held and administered for the organization by
- | | | |
|--|---------------|----|
| | Yes | No |
| (i) unrelated organizations | 3a(i) | |
| (ii) related organizations | 3a(ii) | |
| b If "Yes" on 3a(ii), are the related organizations listed as required on Schedule R? | 3b | |
- 4** Describe in Part XIII the intended uses of the organization's endowment funds

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		754,037		754,037
b Buildings		3,373,424	1,409,999	1,963,425
c Leasehold improvements				
d Equipment		2,120,490	2,002,345	118,145
e Other				
Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c)) . . . ▶				2,835,607

Part VII Investments—Other Securities. Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other _____		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Column (b) must equal Form 990, Part X, col (B) line 12)		

Part VIII Investments—Program Related. Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Column (b) must equal Form 990, Part X, col (B) line 13)		

Part IX Other Assets. Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col (B) line 15)	

Part X Other Liabilities. Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
ACCRUED BENEFITS	1,200,000
OTHER LONG-TERM LIABILITIES	5,696,986
OTHER CURRENT LIABILITIES	734,707
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col (B) line 25)	7,631,693

2. Liability for uncertain tax positions In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740) Check here if the text of the footnote has been provided in Part XIII

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements	1	12,174,520
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12		
a	Net unrealized gains (losses) on investments	2a	958,324
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII)	2d	
e	Add lines 2a through 2d	2e	958,324
3	Subtract line 2e from line 1	3	11,216,196
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII)	4b	
c	Add lines 4a and 4b	4c	0
5	Total revenue Add lines 3 and 4c . (This must equal Form 990, Part I, line 12)	5	11,216,196

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements	1	8,278,786
2	Amounts included on line 1 but not on Form 990, Part IX, line 25		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII)	2d	
e	Add lines 2a through 2d	2e	0
3	Subtract line 2e from line 1	3	8,278,786
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII)	4b	
c	Add lines 4a and 4b	4c	0
5	Total expenses Add lines 3 and 4c . (This must equal Form 990, Part I, line 18)	5	8,278,786

Part XIII Supplemental Information

Provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part IV, lines 1b and 2b, Part V, line 4, Part X, line 2, Part XI, lines 2d and 4b, and Part XII, lines 2d and 4b Also complete this part to provide any additional information

Return Reference	Explanation
See Additional Data Table	

Part XIII Supplemental Information *(continued)*

Return Reference	Explanation

Additional Data

Software ID:

Software Version:

EIN: 39-0920675

Name: GRAND AERIE FRATERNAL ORDER OF EAGLES

Supplemental Information

Return Reference	Explanation
PART X, LINE 2	THE GRAND AERIE HAS RECEIVED NOTIFICATION THAT IT QUALIFIES AS A TAX-EXEMPT ORGANIZATION UNDER SECTION 501(C)(8) OF THE U S INTERNAL REVENUE CODE AND CORRESPONDING PROVISIONS OF STATE LAW AND, ACCORDINGLY, IS NOT SUBJECT TO FEDERAL OR STATE INCOME TAXES AS OF MAY 31, 2018 AND 2017, THE GRAND AERIE HAD NO UNCERTAIN TAX POSITIONS

**SCHEDULE F
(Form 990)**

Statement of Activities Outside the United States

OMB No 1545-0047

2017

**Open to Public
Inspection**

Department of the Treasury
Internal Revenue Service

- ▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 14b, 15, or 16.
▶ Attach to Form 990.
- ▶ Information about Schedule F (Form 990) and its instructions is at www.irs.gov/form990.

Name of the organization
GRAND AERIE FRATERNAL ORDER OF EAGLES

Employer identification number
39-0920675

Part I General Information on Activities Outside the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 14b.

1 For grantmakers. Does the organization maintain records to substantiate the amount of its grants and other assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? Yes No

2 For grantmakers. Describe in Part V the organization's procedures for monitoring the use of its grants and other assistance outside the United States

3 Activities per Region (The following Part I, line 3 table can be duplicated if additional space is needed)

(a) Region	(b) Number of offices in the region	(c) Number of employees, agents, and independent contractors in region	(d) Activities conducted in region (by type) (e.g., fundraising, program services, investments, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for and investments in region
See Add'l Data					
3a Sub-total	0	0			9,164
b Total from continuation sheets to Part I					0
c Totals (add lines 3a and 3b)	0	0			9,164

Part II Grants and Other Assistance to Organizations or Entities Outside the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 15, for any recipient who received more than \$5,000. Part II can be duplicated if additional space is needed.

1 (a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)

- 2 Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as tax-exempt by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter ▶ _____
- 3 Enter total number of other organizations or entities ▶ _____

Part IV Foreign Forms

- 1 Was the organization a U S transferor of property to a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 926, Return by a U S Transferor of Property to a Foreign Corporation (see Instructions for Form 926)* Yes No
- 2 Did the organization have an interest in a foreign trust during the tax year? *If "Yes," the organization may be required to separately file Form 3520, Annual Return to Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U S Owner (see Instructions for Forms 3520 and 3520-A, do not file with Form 990)* Yes No
- 3 Did the organization have an ownership interest in a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 5471, Information Return of U S Persons with Respect to Certain Foreign Corporations (see Instructions for Form 5471)* Yes No
- 4 Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? *If "Yes," the organization may be required to file Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund (see Instructions for Form 8621)* Yes No
- 5 Did the organization have an ownership interest in a foreign partnership during the tax year? *If "Yes," the organization may be required to file Form 8865, Return of U S Persons with Respect to Certain Foreign Partnerships (see Instructions for Form 8865)* Yes No
- 6 Did the organization have any operations in or related to any boycotting countries during the tax year? *If "Yes," the organization may be required to separately file Form 5713, International Boycott Report (see Instructions for Form 5713, do not file with Form 990)* Yes No

Part V Supplemental Information

Provide the information required by Part I, line 2 (monitoring of funds); Part I, line 3, column (f) (accounting method; amounts of investments vs. expenditures per region); Part II, line 1 (accounting method); Part III (accounting method); and Part III, column (c) (estimated number of recipients), as applicable. Also complete this part to provide any additional information (see instructions).

Return Reference	Explanation
PART I, LINE 2	THE GRAND AERIE FRATERNAL ORDER OF EAGLES HAS APPROXIMATELY 9,000 MEMBERS IN CANADA WHO PAY DUES TO THE ORGANIZATION AND PARTICIPATE IN CHARITABLE ACTIVITIES THERE IS A FUNERAL BENEFIT FOR ELIBIBLE MEMBERS OF \$200 UPON DEATH THE ORGANIZATION ALSO UTILIZES CANADIAN MEMBERS AS REPRESENTATIVES WHO ARE REIMBURSED TRAVEL EXPENSES THE CANADIAN PROVINCES SHARE A PORTION OF LOCAL CHAPTER MEMBERSHIP INITIATION FEES IN THE FORM OF A REIMBURSEMENT MONTHLY

Additional Data

Software ID:

Software Version:

EIN: 39-0920675

Name: GRAND AERIE FRATERNAL ORDER OF EAGLES

Form 990 Schedule F Part I - Activities Outside The United States

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i.e., fundraising, program services, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for region
NORTH AMERICA	0	0	PROGRAM SERVICES	MEMBER BENEFITS	3,000
NORTH AMERICA	0	0	PROGRAM SERVICES	PROVINCIAL REFUNDS	4,607

Form 990 Schedule F Part I - Activities Outside The United States

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i.e., fundraising, program services, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for region
NORTH AMERICA	0	0	PROGRAM SERVICES	TRAVEL REIMBURSEMENTS	1,557

Schedule L
(Form 990 or 990-EZ)

Transactions with Interested Persons

OMB No 1545-0047

▶ **Complete if the organization answered "Yes" on Form 990, Part IV, lines 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V, line 38a or 40b.**
 ▶ **Attach to Form 990 or Form 990-EZ.**
 ▶ **Information about Schedule L (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.**

2017

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization
GRAND AERIE FRATERNAL ORDER OF EAGLES

Employer identification number
39-0920675

Part I Excess Benefit Transactions (section 501(c)(3), section 501(c)(4), and 501(c)(29) organizations only)
 Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b

1	(a) Name of disqualified person	(b) Relationship between disqualified person and organization	(c) Description of transaction	(d) Corrected?	
				Yes	No

2 Enter the amount of tax incurred by organization managers or disqualified persons during the year under section 4958 ▶ \$ _____

3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization ▶ \$ _____

Part II Loans to and/or From Interested Persons.
 Complete if the organization answered "Yes" on Form 990-EZ, Part V, line 38a, or Form 990, Part IV, line 26, or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22

(a) Name of interested person	(b) Relationship with organization	(c) Purpose of loan	(d) Loan to or from the organization?		(e) Original principal amount	(f) Balance due	(g) In default?		(h) Approved by board or committee?		(i) Written agreement?		
			To	From			Yes	No	Yes	No	Yes	No	
Total						▶	\$						

Part III Grants or Assistance Benefiting Interested Persons.
 Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of assistance	(d) Type of assistance	(e) Purpose of assistance

Part IV Business Transactions Involving Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
(1) KEITH MCGRATH	SON OF OFFICER	70,401	WAGES AND BENEFITS		No

Part V Supplemental Information

Provide additional information for responses to questions on Schedule L (see instructions)

Return Reference	Explanation
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SCHEDULE O
(Form 990 or 990-EZ)**Supplemental Information to Form 990 or 990-EZ**

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

2017**Open to Public Inspection**

Department of the Treasury
Internal Revenue Service

Name of the organization

GRAND AERIE FRATERNAL ORDER OF EAGLES

Employer identification number

39-0920675

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 2	TOM MCGRATH AND KEITH MCGRATH - FAMILY RELATIONSHIP

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 6	THE GRAND AERIE FRATERNAL ORDER OF EAGLES IS COMPRISED OF EAGLE MEMBERS WHO HAVE ATTAINED THE STATUS OF PAST WORTHY PRESIDENT OR TEN YEAR SECRETARY

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 7A	THE GRAND AERIE FRATERNAL ORDER OF EAGLES IS COMPRISED OF EAGLE MEMBERS WHO HAVE ATTAINED THE STATUS OF PAST WORTHY PRESIDENT OR TEN YEAR SECRETARY THESE MEMBERS CONVENE ANNUALLY AT THE INTERNATIONAL CONVENTION FOR THE PURPOSE OF ELECTING OFFICERS OF THE GRAND AERIE NOMINATIONS ARE PRESENTED ON THE FLOOR OF THE CONVENTION AND VOTING IS DONE BY BALLOT WITH REPRESENTATIVES CARRYING AND SUBMITTING THE VOTES OF THE LOCAL CHAPTERS, OF THE OFFICERS ELECTED BY MAJORITY VOTE OF THE DELEGATES, FOUR TRUSTEES AND THE JUNIOR PAST GRAND WORTHY PRESIDENT COMPRISE THE VOTING BOARD MEMBERS AND ARE REFERRED TO AS THE BOARD OF GRAND TRUSTEES THE GRAND WORTHY PRESIDENT, ELECTED BY THE MEMBERSHIP, APPOINTS THE VOTING BOARDS OF EAGLE VILLAGE INC AND THE EAGLES MEMORIAL FOUNDATION, RELATED ORGANIZATIONS WHICH ARE FOE 501 (C) (3) CHARITIES THE FRATERNAL ORDER OF EAGLES FOUNDATION, THE OTHER RELATED CHARITY, HAS STATUTORILY DETERMINED BOARD MADE UP OF PAST GRAND WORTHY AND GRAND MADAM PRESIDENTS AND CURRENTLY SERVING OFFICERS OF THE FRATERNAL ORDER OF EAGLES GRAND AERIE APPOINTMENTS OF THE GRAND AERIE MEMBERS TO THESE ANCILLARY BOARDS MUST BE APPROVED BY THE BOARD OF GRAND TRUSTEES

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 7B	ALL DECISIONS MADE BY THE BOARDS OF EAGLE VILLAGE, EAGLES MEMORIAL FOUNDATION AND THE FRATERNAL ORDER OF EAGLES FOUNDATION MUST BE RATIFIED BY THE BOARD OF GRAND TRUSTEES AS THESE FOUR ORGANIZATIONS ARE INTERTWINED IN MISSION AND SCOPE, THE DECISIONS OF EACH AFFECT THE OPERATIONS OF ALL THE BUDGET FOR EACH OF THE FRATERNAL ORDER OF EAGLES RELATED ORGANIZATIONS IS VOTED UPON AND APPROVED AT THE CONVENTION BY THE MEMBERSHIP

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 11B	AFTER BEING PREPARED BY INDEPENDENT AUDITORS FROM INFORMATION PROVIDED BY MANAGEMENT, THE FORM 990 IS REVIEWED BY THE CFO, TREASURER, LEGAL COUNSEL AND THE BOARD OF TRUSTEES OF THE GRAND AERIE OF THE FRATERNAL ORDER OF EAGLES BEFORE FILING

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 12C	THE GRAND AERIE FRATERNAL ORDER OF EAGLES IS RULED BY A CONSTITUTION AND STATUTES WHICH ARE THE GOVERNING LAWS OF THE ORDER. ALL OFFICERS, DIRECTORS, TRUSTEE OR KEY EMPLOYEES (ODTK) ARE MEMBERS AND REQUIRED TO ABIDE BY THE GOVERNING RULES. ONE OF THE GOVERNING RULES IN ARTICLE VIII SECTION 4 PROHIBITS ANY ODTK FROM PROFITING FROM THE ORDER. TO ENFORCE AND MONITOR THIS POLICY THE FOLLOWING STEPS ARE TAKEN: 1) ALL ODTK ARE REQUIRED TO SIGN A CONFLICT OF INTEREST POLICY AT THE BEGINNING OF EACH FISCAL YEAR. 2) RFP'S ARE PROVIDED TO VENDORS FOR SERVICES OR GOODS NEEDED BY THE GRAND AERIE. WHERE APPLICABLE MORE THAN ONE BID IS OBTAINED FROM THESE VENDORS. THE VENDORS MAY NOT BE AFFILIATED WITH AN ODTK. 3) KEY EMPLOYEES REVIEW BIDS RECEIVED AND DETERMINE WHICH PROPOSAL BEST FITS THE NEEDS OF THE ORGANIZATION AND OBTAINS A CONTRACT OR AGREEMENT FROM THE VENDOR. 4) THE CFO REVIEWS THE CONTRACT OR AGREEMENT AND MAKES A REASONABLE ATTEMPT TO VERIFY THERE IS NO AFFILIATION BETWEEN VENDOR AND ORGANIZATION. 5) CFO FORWARDS CONTRACT OR AGREEMENT TO LEGAL COUNSEL FOR REVIEW AND APPROVAL. 6) KEY EMPLOYEES SUBMIT CONTRACT OR AGREEMENT TO BOARD OF GRAND TRUSTEES FOR APPROVAL. 7) PRIOR TO TAX RETURN PREPARATION FOR FISCAL YEAR, ALL ODTK ARE PROVIDED A QUESTIONNAIRE TO COMPLETE WHICH ASKS SPECIFICALLY IF THERE ARE ANY BUSINESS RELATIONSHIPS WHICH THE ORGANIZATION SHOULD BE MADE AWARE OF. THESE QUESTIONNAIRES ARE REQUIRED TO BE SIGNED AND KEPT ON FILE BY THE LEGAL DEPARTMENT. 8) PRIOR TO COMPLETING THE RETURN PREPARATION DOCUMENTS, CFO REVIEWS ALL RESPONSES TO VERIFY NO RELATIONSHIPS EXIST OR IF ANY ARE MADE KNOWN, THEY ARE REPORTED APPROPRIATELY ON THE 990 RETURN.

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 15	THE GRAND AERIE PROVIDES EMPLOYEES TO ALL RELATED ORGANIZATIONS EAGLE VILLAGE, EAGLES MEMORIAL FOUNDATION AND THE FRATERNAL ORDER OF EAGLES FOUNDATION ANNUALLY, A SALARY ORDINANCE IS PREPARED FOR COMPENSATION OF ALL EMPLOYEES INCLUDING THE GRAND WORTHY PRESIDENT (CEO), THE CFO AND KEY EMPLOYEES THE SALARY ORDINANCE IS REQUIRED BY STATUTE AND MUST BE APPROVED BY THE BOARD OF GRAND TRUSTEES ALL POSITIONS WITHIN THE ORGANIZATION ARE GRADED BASED ON RESPONSIBILITIES SALARY RANGES ARE SET FOR EACH GRADE THE SALARY RANGES ARE ADJUSTED ANNUALLY BASED ON THE COST OF LIVING ADJUSTMENT PUBLISHED IN JANUARY INITIAL SALARY RANGES AND JOB GRADES WERE DETERMINED AND SET WITH THE USE OF INDEPENDENT OUTSIDE COUNSEL AND ARE REVIEWED EVERY THREE YEARS AN EXTERNAL HR SERVICES COMPANY IS UTILIZED TO GATHER CURRENT MARKET RATES FOR SALARIES FOR THE POSITION CLASSIFICATIONS OF THE ORGANIZATION A REVIEW OF 990 RETURNS FOR OTHER NON-PROFIT ORGANIZATIONS IS ALSO RESEARCHED TO DETERMINE THAT THE EXECUTIVE LEVEL SALARIES ARE IN LINE WITH OTHER SIMILAR ORGANIZATIONS BOTH LOCALLY AND NATIONALLY THE ORGANIZATION HAS NO INCENTIVE COMP STRUCTURE ALL COMPENSATION IS DIRECT WAGES AND SOMETIMES BONUS, BASED ON A VOTE OF THE BOARD OF GRAND TRUSTEES, THE NUMBERS ARE ENTERED INTO THE BUDGET WHICH THE MEMBERSHIP VOTES TO APPROVE ANNUALLY

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION C, LINE 19	THE ORGANIZATION DOES NOT EXPRESSLY MAKE AVAILABLE ANY DOCUMENTS TO THE GENERAL PUBLIC, BUT DOES PROVIDE THE GOVERNING DOCUMENTS AND FINANCIAL REPORTS TO MEMBERS UPON REQUEST AND VIA THE ANNUAL MEETING. ALL MEMBERS ARE ALSO ABLE TO VIEW THE FOE GOVERNING DOCUMENTS BY MEETING WITH THEIR LOCAL FOE CHAPTER SECRETARY.

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VII, SECTION A, COLUMN (B)	LARRY RUSH'S HOURS ARE ALLOCATED TO RELATED ORGANIZATIONS - EAGLE VILLAGE, INC = 2 - THE FRATERNAL ORDER OF EAGLES FOUNDATION = 10 - EAGLES MEMORIAL FOUNDATION = 4

**SCHEDULE R
(Form 990)**

Related Organizations and Unrelated Partnerships

OMB No 1545-0047

2017

**Open to Public
Inspection**

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.
▶ Attach to Form 990.
▶ Information about Schedule R (Form 990) and its instructions is at www.irs.gov/form990.

Department of the Treasury
Internal Revenue Service

Name of the organization
GRAND AERIE FRATERNAL ORDER OF EAGLES

Employer identification number

39-0920675

Part I Identification of Disregarded Entities Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity

Part II Identification of Related Tax-Exempt Organizations Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
(1) FRATERNAL ORDER OF EAGLES FOUNDATION 1623 GATEWAY CIRCLE SOUTH GROVE CITY, OH 43123 20-2479590	RESEARCH, CARE, PREVENTION & AWARENESS OF DISEASES, AID CHILDREN & ELDERLY	OH	501(C)(3)	LINE 7	GRAND AERIE FRATERNAL ORDER OF EAGLES	Yes	
(2) EAGLES MEMORIAL FOUNDATION 1623 GATEWAY CIRCLE SOUTH GROVE CITY, OH 43123 39-6126176	SUPPORT DISADVANTAGED CHILDREN AND CERTAIN FAMILIES OF DECEASED MEMBERS	FL	501(C)(3)	LINE 7	GRAND AERIE FRATERNAL ORDER OF EAGLES	Yes	
(3) EAGLE VILLAGE INC 1623 GATEWAY CIRCLE SOUTH GROVE CITY, OH 43123 59-0938114	PROVIDE LOW COST HOUSING FOR RETIRED MEMBERS AND SURVIVING SPOUSES OF FOE	FL	501(C)(3)	LINE 10	GRAND AERIE FRATERNAL ORDER OF EAGLES	Yes	

Part III Identification of Related Organizations Taxable as a Partnership Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a partnership during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income(related, unrelated, excluded from tax under sections 512- 514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	

Part IV Identification of Related Organizations Taxable as a Corporation or Trust Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of- year assets	(h) Percentage ownership	(i) Section 512(b) (13) controlled entity?	
								Yes	No

Part V Transactions With Related Organizations Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

Note. Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule

		Yes	No
1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?			
a	Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity		No
b	Gift, grant, or capital contribution to related organization(s)		No
c	Gift, grant, or capital contribution from related organization(s)	Yes	
d	Loans or loan guarantees to or for related organization(s)	Yes	
e	Loans or loan guarantees by related organization(s)	Yes	
f	Dividends from related organization(s)		No
g	Sale of assets to related organization(s)		No
h	Purchase of assets from related organization(s)		No
i	Exchange of assets with related organization(s)		No
j	Lease of facilities, equipment, or other assets to related organization(s)		No
k	Lease of facilities, equipment, or other assets from related organization(s)		No
l	Performance of services or membership or fundraising solicitations for related organization(s)	Yes	
m	Performance of services or membership or fundraising solicitations by related organization(s)		No
n	Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	Yes	
o	Sharing of paid employees with related organization(s)	Yes	
p	Reimbursement paid to related organization(s) for expenses		No
q	Reimbursement paid by related organization(s) for expenses	Yes	
r	Other transfer of cash or property to related organization(s)		No
s	Other transfer of cash or property from related organization(s)		No

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds

See Additional Data Table

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved

Part VII **Supplemental Information**

Provide additional information for responses to questions on Schedule R (see instructions)

Additional Data

Software ID:
Software Version:
EIN: 39-0920675
Name: GRAND AERIE FRATERNAL ORDER OF EAGLES

Form 990, Schedule R, Part V - Transactions With Related Organizations

(a) Name of related organization	(b) Transaction type(a-s)	(c) Amount Involved	(d) Method of determining amount involved
FRATERNAL ORDER OF EAGLES FOUNDATION	D	61,052	COST
FRATERNAL ORDER OF EAGLES FOUNDATION	Q	93,759	COST
EAGLES MEMORIAL FOUNDATION	C	330,000	COST
EAGLES MEMORIAL FOUNDATION	Q	82,409	COST
EAGLE VILLAGE INC	Q	64,318	COST
FRATERNAL ORDER OF EAGLES FOUNDATION	D	1,100,000	COST
EAGLES MEMORIAL FOUNDATION	E	5,827,917	COST