### EXTENDED TO MAY 15, 2019

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.

Open to Public Inspection

OMB No. 1545-0047

Department of the Treasury Internal Revenue Service

Go to www.irs.gov/Form990 for instructions and the latest information.

АГ	OI LITE	e 2017 calendar year, or tax year beginning 000 1, 2017 and 0	ending 0	UN 30, 2016	<u> </u>				
B c	heck if oplicabl	C Name of organization		D Employer identif	cation number				
	Addre chang	SOARING EAGLE, A PUBLIC CHARITY							
	Name chang	Doing business as		84-1	409114				
	Initial  return	· · · · · · · · · · · · · · · · · · ·	Room/suite						
	Final return termin	_		(406)256-8500					
	ated Amen	City or town, state or province, country, and ZIP or foreign postal code		G Gross receipts \$	10,360,751.				
	⊿return	BILLINGS, MI 39101		H(a) Is this a group r					
	Application pendi	F Name and address of principal officer:MIKE SKAGGS  SAME AS C ABOVE	for subordinates? Yes X No						
			1	re all subordinates included? Yes No					
		empt status: X 501(c)(3) 501(c) ( ) ( (insert no.) 4947(a)(1) c te: ► WWW • SOARINGEAGLE • ORG	or 527	┪ ′	list. (see instructions)				
		organization: X Corporation Trust Association Other	I Voor	of formation: 1997	M State of legal domicile: MT				
	rt I	Summary	L Teal	oriorniation, ±007	VI State of legal dominione, 111				
П		Briefly describe the organization's mission or most significant activities: SOAR	ING EA	GLE WAS FOR	MED IN 1997				
Activities & Governance	•	AS A NONPROFIT CORPORATION WITH THE OBJEC	CTIVE	OF BUILDING	AND				
l a		Check this box if the organization discontinued its operations or dispose							
Š				3	5				
Ğ		Number of independent voting members of the governing body (Part VI, line 1b)			4				
es 8		Total number of individuals employed in calendar year 2017 (Part V, line 2a)			0				
ĬĮ		Total number of volunteers (estimate if necessary)			5				
Ę	7 a	Total unrelated business revenue from Part VIII, column (C), line 12		7a	0.				
		Net unrelated business taxable income from Form 990-T, line 34			0.				
				Prior Year	Current Year				
e	8	Contributions and grants (Part VIII, line 1h)		4,691,051.					
en		Program service revenue (Part VIII, line 2g)		41,800.					
Revenue		Investment income (Part VIII, column (A), lines 3, 4, and 7d)		159,620.					
		Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		51,957.					
		Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)		4,944,428.	5,372,399.				
		Grants and similar amounts paid (Part IX, column (A), lines 1-3)		0.	0.				
		Benefits paid to or for members (Part IX, column (A), line 4)		1,505,350.					
ses		Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10).		0.	0.				
Expenses	ioa h	Professional fundraising fees (Part IX, column (A), line 11e)  Total fundraising expenses (Part IX, column (D), line 25)  923,49	93.		· ·				
<u>×</u>		Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)		2,030,559.	2,146,542.				
		Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)		3,535,909.					
		Revenue less expenses. Subtract line 18 from line 12		1,408,519.					
es Sec				ginning of Current Year	End of Year				
Net Assets or und Balances	20	Total assets (Part X, line 16)		11,097,665.	11,909,313.				
d Big	21	Total liabilities (Part X, line 26)		665,454.	643,825.				
		Net assets or fund balances. Subtract line 21 from line 20		10,432,211.	11,265,488.				
	rt II	Signature Block							
		lties of perjury, I declare that I have examined this return, including accompanying schedules			y knowledge and belief, it is				
true,	correc	t, and complete. Declaration of preparer (other than officer) is based on all information of wh	iich preparer	has any knowledge.					
o:		Signature of officer		I Date					
Sign		DAVID FITZSIMMONS, TREASURER		Duto					
Here	9	Type or print name and title							
		Print/Type preparer's name Preparer's signature	1	Date Check	PTIN				
Paid		MATTHEW BURKE	lo	1/25/19 self-employ	P00760659				
Prep		Firm's name CERINI & ASSOCIATES, LLP		Firm's EIN	11-3066459				
Use		Firm's address 3340 VETERANS MEMORIAL HWY							
		BOHEMIA, NY 11716		Phone no.63	1 582-1600				
May	the II	RS discuss this return with the preparer shown above? (see instructions)			X Yes No				

Pai	t 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:
	TO MEET THE MANY NEEDS OF THE TRIBAL MEMBERS WE SERVE AND TO CONTINUE
	OUR MISSION OF PROTECTING THE CULTURAL HERITAGE OF NATIVE AMERICAN
	PEOPLES.
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 X No
_	If "Yes," describe these new services on Schedule O.  Did the organization cease conducting, or make significant changes in how it conducts, any program services?  Yes X No
3	0, 0 0
	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.  (Code: ) (Expenses \$ 2,151,919 • including grants of \$ ) (Revenue \$ 46,700 • )
4a	(Code:) (Expenses \$
	OF ASHLAND, MT AND THE SURROUNDING AREA OF THE NORTHERN CHEYENNE INDIAN
	RESERVATION. THIS IS THE ONLY LICENSED ASSISTED LIVING FACILITY WITHIN
	100 MILES OF THE NORTHERN CHEYENNE INDIAN RESERVATION. THE FACILITY
	PROVIDES PERSONAL CARE, MEALS, LAUNDRY, MEDICAL TRANSPORTATION AND
	OPPORTUNITIES FOR GROUP SOCIALIZATION. THE FACILITY HAS 40 UNITS TO
	ACCOMMODATE RESIDENTS WITH VARYING LEVELS OF NEED.
	Independent in the state of the
4b	(Code: ) (Expenses \$ 399,733 • including grants of \$ ) (Revenue \$
	THE SOARING EAGLE FUNDRAISING OPERATION HAS THE PRIMARY OBJECTIVE OF
	RAISING FUNDS FOR THE OPERATION, MAINTENANCE, AND FUTURE EXPANSION OF
	THE HERITAGE LIVING CENTER. ADDITIONALLY, THE FUNDRAISING OPERATION
	ENGAGES IN CULTURAL AND HISTORICAL ACTIVITIES, NAMELY TO RECORD THE
	HERITAGE OF NORTHERN CHEYENNE PEOPLE. THIS INCLUDES THE PREPARATION OF
	AUDIO TAPES, TRANSLATIONS, AND TRANSCRIPTIONS OF LEGENDS, ORAL HISTORY
	AND TRADITIONS OF THE TRIBE.
4c	(Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )
70	(Code:) (Expenses \$
4d	Other program services (Describe in Schedule O.)
	(Expenses \$ \text{including grants of \$} \text{) (Revenue \$} \text{)}
<u>4e</u>	Total program service expenses ► 2,551,652.  Form 990 (2017)
	Form <b>990</b> (2017)

### 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)?		37	
	If "Yes," complete Schedule A	1	X	
2	Is the organization required to complete Schedule B, Schedule of Contributors?	2	Λ	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	3		Х
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect	3		- 21
4	during the tax year? If "Yes," complete Schedule C, Part II	4		х
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or	4		21
5		5		Х
6	similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III	5		21
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? If "Yes," complete Schedule D, Part I	6		х
7	Did the organization receive or hold a conservation easement, including easements to preserve open space,	0		- 21
•	the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7		х
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete			
0	Schedule D, Part III	8		Х
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?			
	If "Yes," complete Schedule D, Part IV	9		Х
10	Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent			
	endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V	10		X
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.			
а	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D,			
	Part VI	11a	Х	
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? If "Yes," complete Schedule D, Part VII	11b		X
С	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? If "Yes," complete Schedule D, Part VIII	11c		X
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			37
	Part X, line 16? If "Yes," complete Schedule D, Part IX	11d	v	X
	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e	X	
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses		х	
40	the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X	11f	Λ	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII	12a	Х	
h	Schedule D, Parts XI and XII  Was the organization included in consolidated, independent audited financial statements for the tax year?	ıza		
b	If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	12b		х
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13		X
		14a		X
	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business,	ITU		
	investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000			
	or more? If "Yes," complete Schedule F, Parts I and IV	14b		Х
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? If "Yes," complete Schedule F, Parts II and IV	15		Х
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? If "Yes," complete Schedule F, Parts III and IV	16		Х
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? If "Yes," complete Schedule G, Part I	17		Х
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines			
	1c and 8a? If "Yes," complete Schedule G, Part II	18		X
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes,"			
	complete Schedule G, Part III	19		Х
			000	

### Part IV Checklist of Required Schedules (continued)

			Yes	No
<b>20</b> a	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
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? If "Yes," complete Schedule I, Parts I and II	21		X
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? If "Yes," complete Schedule I, Parts I and III	22		X
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? If "Yes," complete			
	Schedule J	23		X
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? If "Yes," answer lines 24b through 24d and complete			
	Schedule K. If "No", go to line 25a	24a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease			
	any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
	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? If "Yes," complete Schedule L, Part I	25a		Х
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? If "Yes," complete			
	Schedule L, Part I	25b		Х
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? If "Yes,"			
	complete Schedule L, Part II	26		Х
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? If "Yes," complete Schedule L, Part III	27		Х
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):			
а	A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28a	Х	
	A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28b		X
	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? If "Yes," complete Schedule L, Part IV	28c		Х
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation			
	contributions? If "Yes," complete Schedule M	30		Х
31	Did the organization liquidate, terminate, or dissolve and cease operations?			
	If "Yes," complete Schedule N, Part I	31		Х
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete			
_	Schedule N, Part II	32		Х
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? If "Yes," complete Schedule R, Part I	33		Х
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and			
-	Part V, line 1	34		Х
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		X
	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)? If "Yes," complete Schedule R, Part V, line 2	35b		
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization?			
	If "Yes," complete Schedule R, Part V, line 2	36		Х
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? If "Yes," complete Schedule R, Part VI	37		Х
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19?	<u> </u>		
	Note. All Form 990 filers are required to complete Schedule O	38	Х	

### 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		<u></u>					
					Yes	No		
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	1a	91					
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b	0					
С	Did the organization comply with backup withholding rules for reportable payments to vendors and r							
	(gambling) winnings to prize winners?	i		1c	X			
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements,		0					
	filed for the calendar year ending with or within the year covered by this return	2a	0					
b	If at least one is reported on line 2a, did the organization file all required federal employment tax retu			2b				
_	Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions	s)				v		
				3a		<u> </u>		
	If "Yes," has it filed a Form 990-T for this year? If "No," to line 3b, provide an explanation in Schedule			3b				
4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?								
<b>L</b>		accou	ıt)?	4a		X		
b	If "Yes," enter the name of the foreign country:  See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial A		to (EDAD)					
52	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?			5a		Х		
	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction at any time during the tax year?			5b		X		
	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?			5c				
	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the							
-	any contributions that were not tax deductible as charitable contributions?	-		6a		х		
b	If "Yes," did the organization include with every solicitation an express statement that such contributions and the statement of the statement							
	were not tax deductible?		-	6b				
7	Organizations that may receive deductible contributions under section 170(c).							
а	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and se	rvices p	rovided to the payor?	7a		Х		
b	<b>b</b> If "Yes," did the organization notify the donor of the value of the goods or services provided?							
С	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it w	as req	uired					
	to file Form 8282?			7с		X		
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d						
е	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit of	contrac	t?	7e		X		
f	f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?							
g	If the organization received a contribution of qualified intellectual property, did the organization file F			7g	N/			
	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization		,_	7h	N/	<u>A</u>		
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained							
_	sponsoring organization have excess business holdings at any time during the year?			8				
9	Sponsoring organizations maintaining donor advised funds.		N/A	0-				
	Did the sponsoring organization make any taxable distributions under section 4966?  Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?			9a 9b				
	Section 501(c)(7) organizations. Enter:			ອນ				
	Initiation fees and capital contributions included on Part VIII, line 12 N/A	10a						
	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10a						
	Section 501(c)(12) organizations. Enter:							
	Gross income from members or shareholders N/A	11a						
	Gross income from other sources (Do not net amounts due or paid to other sources against							
	amounts due or received from them.)	11b						
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form	10413		12a				
	If "Yes," enter the amount of tax-exempt interest received or accrued during the year $\frac{N}{A}$	12b						
13	Section 501(c)(29) qualified nonprofit health insurance issuers.							
а	Is the organization licensed to issue qualified health plans in more than one state?		N/A	13a				
	<b>Note.</b> See the instructions for additional information the organization must report on Schedule O.							
b	Enter the amount of reserves the organization is required to maintain by the states in which the	, ,						
	organization is licensed to issue qualified health plans	13b						
	Enter the amount of reserves on hand	13c				37		
				14a		X		
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedul	e O		14b	000	(0043)		
				Form	330	(2017)		

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 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								
Sec	tion A. Governing Body and Management								
			Yes	No					
1a	Enter the number of voting members of the governing body at the end of the tax year								
	If there are material differences in voting rights among members of the governing body, or if the governing								
	body delegated broad authority to an executive committee or similar committee, explain in Schedule O.								
b	Enter the number of voting members included in line 1a, above, who are independent 1b 4								
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other								
	officer, director, trustee, or key employee?	2		Х					
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision								
	of officers, directors, or trustees, or key employees to a management company or other person?	3		Х					
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		X					
5									
6	Did the organization have members or stockholders?	6		Х					
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or								
	more members of the governing body?	7a		Х					
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or								
	persons other than the governing body?	7b		Х					
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:								
а	The governing body?	8a	Х						
b	Each committee with authority to act on behalf of the governing body?	8b		X					
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the								
	organization's mailing address? If "Yes," provide the names and addresses in Schedule O	9		X					
Sec	tion B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)								
			Yes	No					
10a	Did the organization have local chapters, branches, or affiliates?	10a		Х					
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates,								
	and branches to ensure their operations are consistent with the organization's exempt purposes?	10b							
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	Х						
b	Describe in Schedule O the process, if any, used by the organization to review this Form 990.								
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	12a	Х						
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	Х						
С									
	in Schedule O how this was done	12c	Х						
13	Did the organization have a written whistleblower policy?	13	Х						
14	Did the organization have a written document retention and destruction policy?	14	Х						
15	Did the process for determining compensation of the following persons include a review and approval by independent								
	persons, comparability data, and contemporaneous substantiation of the deliberation and decision?								
а	The organization's CEO, Executive Director, or top management official	15a	Х						
b	Other officers or key employees of the organization	15b		Х					
	If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).								
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a			.,,					
	taxable entity during the year?	16a		X					
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation								
	in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's								
	exempt status with respect to such arrangements?	16b							
	tion C. Disclosure								
17	List the states with which a copy of this Form 990 is required to be filed MT								
18	Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only)	availab	le						
	for public inspection. Indicate how you made these available. Check all that apply.								
	X Own website Another's website X Upon request X Other (explain in Schedule O)								
19	Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and	d finan	cial						
	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: ► KIMBURLEY FLAGEN - (406) 256-8500								
	922 WYOMING AVENUE, BILLINGS, MT 59101								

## 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, and 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 r	(B)	(C)					iioat	(D)	(E)	(F)	
Name and Title	Average			Posi	ition	١		Reportable	Reportable	Estimated	
Name and Title	hours per	(do not check more box, unless persor			rson i	son is both an		compensation	compensation	amount of	
	week	offic	cer ar	er and a director/trustee)		tee)	from	from related	other		
	(list any	ector						the	organizations	compensation	
	hours for	or dir	g,			ated		organization	(W-2/1099-MISC)	from the	
	related	ustee	truste		9 0	suadı		(W-2/1099-MISC)		organization and related	
	organizations below	ual tr	tional		yoldı	st con				organizations	
	line)	Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	orme			organizations	
(1) TERRY BEARTUSK	20.00										
CHAIRMAN		Х		X				0.	0.	0.	
(2) CONRAD E. SUMP, ESQ.	10.00								_	_	
VICE CHAIRMAN & SECRETARY		Х		Х				0.	0.	0.	
(3) DAVID P. FITZSIMMONS, CPA	20.00										
TREASURER	1 00	X		X				0.	0.	60,000.	
(4) JAMIE OLSON	1.00	77	M.			ľ			0	0	
DIRECTOR	1.00	Х					-	0.	0.	0.	
(5) JOHN J. ROBINSON	1.00	x						0.	0.	0.	
DIRECTOR (6) MICHAEL SKAGGS	40.00	Δ						0.	0.	0.	
PRESIDENT & CEO	40.00			х				129,018.	0.	0.	
TRESIDENT & CEO								125,010.	0.	0.	
		1									
	<b>——</b>	1	l	i i	1	I	ı	I			

Part VII Section A. Officers, Directors, Trus		ploy 	ees			ghe	st C			1	<b>/</b> E\	
<b>(A)</b> Name and title	(B) Average	(C) Position			1		<b>(D)</b> Reportable	<b>(E)</b> Reportable		(F)	tod	
ічатте апо ппе	hours per		not c	heck r ss per	more	than					Estima amoun	
	week			d a di				from	from related		othe	
	(list any	ector						the	organization		compens	
	hours for related	or dir	96			ated		organization	(W-2/1099-MIS	SC)	from t	
	organizations	ustee	trust		96	ubeus		(W-2/1099-MISC)			organiza and rela	
	below	Individual trustee or director	Institutional trustee	_	Key employee	st cor	la la				organiza	
	line)	Indivi	Institi	Officer	Key eı	Highest compensated employee	Form					
										Ì		
		4										
		┨										
		1										
		1										
							7					
						L						
		1										
					-		$\perp$					
		┨										
		1										
1b Sub-total							<b>-</b>	129,018.		0.	60,0	000.
c Total from continuation sheets to Part V							<b>•</b>	0.		0.		0.
d Total (add lines 1b and 1c)								129,018.		0.	60,0	000.
2 Total number of individuals (including but n								eceived more than \$100	,000 of reportab	le		
compensation from the organization		9		$\overline{}$								1
										г	Yes	No
3 Did the organization list any <b>former</b> officer,												\ v
line 1a? If "Yes," complete Schedule J for s										·····	3	X
4 For any individual listed on line 1a, is the su and related organizations greater than \$15	•							•	the organization		4	x
5 Did any person listed on line 1a receive or a									dual for services	·····	4	1
rendered to the organization? If "Yes," com	•				•			ica organization or marv	dual for scrinces		5	х
Section B. Independent Contractors	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		-	,								<u> </u>
1 Complete this table for your five highest co	mpensated in	depe	ende	nt c	onti	racto	ors t	that received more than	\$100,000 of con	npensa	ation from	
the organization. Report compensation for	the calendar y	ear (	endi	ng w	/ith	or w	ithi	n the organization's tax	year.			
(A)								(B)			(C)	
Name and business		<del></del>			· · · ·			Description of s	ervices	C	ompensati	on
AVITUS GROUP, 175 NORTH	Z/TH STI	KEI	ST,	, ε	9'T'1	Ľ	ļ	MEDCIME DEVI	TODMENT		160	100
800, BILLINGS, MT 59101 WEBSITE DEVELOPMENT 1							160,4	ŧUU•				
							-		<del></del>			
							_					

Total number of independent contractors (including but not limited to those listed above) who received more than

\$100,000 of compensation from the organization

Form	n 990	(2017) SOARI	NG EAGLE	, A PUBL	IC CHARITY		84-1409	114 Page 9
	rt VI		nue					-
		Check if Schedule O cont	ains a response	or note to any lir	ne in this Part VIII			
			·	,	<b>(A)</b> Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	( <b>D)</b> Revenue excluded from tax under sections 512 - 514
nts nts	1 a	Federated campaigns	1a					
irar oun		Membership dues						
Å,G		Fundraising events						
ar /		Related organizations						
s, C		Government grants (contribut	·····					
ion Si		All other contributions, gifts, gran						
but		similar amounts not included abo		4,085,111.				
Contributions, Gifts, Grants and Other Similar Amounts	a	Noncash contributions included in lines		· · · ·				
ang G	_	Total. Add lines 1a-1f			4,085,111.			
		Totall / Gd III i G Td TT		Business Code				
o	2 a	HERITAGE LIVING CENTER		900099	46,700.	46,700.		
, ki	2 b							
Ser	C							
Program Service Revenue	d							
Re	0							
Pro	f	All other program service reve	2010					
		Total. Add lines 2a-2f			46,700.			
	3	Investment income (including			₹0,700.			
	3				130,474.			130,474.
	4	other similar amounts)			130,171.			130,171.
	4	Income from investment of tax						
	5	Royalties						
	_		(i) Real	(ii) Personal				
		Gross rents						
		Less: rental expenses						
		Rental income or (loss)						
			·····	······				
	7 a	Gross amount from sales of	(i) Securities	(ii) Other				
		assets other than inventory	6,095,272.					
	b	Less: cost or other basis						
		and sales expenses						
	С	Gain or (loss)	1,106,920.					
	d	Net gain or (loss)		<u></u>	1,106,920.	1,106,920.		
ō	8 a	Gross income from fundraising	g events (not					
enc		including \$	of					
ě		contributions reported on line	1c). See					
μ		Part IV, line 18	а					
Other Revenue	b	Less: direct expenses						
O	С	Net income or (loss) from fund	draising events					
	9 a	Gross income from gaming ac	ctivities. See					
		Part IV, line 19	а					
	b	Less: direct expenses						
		Net income or (loss) from gam						
	10 a	Gross sales of inventory, less	returns					
		and allowances						
	b	Less: cost of goods sold						
		: Net income or (loss) from sale						
		Miscellaneous Revenu		Business Code				
	11 a	OTHER INCOME		900099	27,411.	27,411.		
	b			900099	-24,217.	-24,217.		
	c				, -	, 1		
		All other revenue						
		Total. Add lines 11a-11d			3,194.			
	12	Total revenue. See instructions.			5,372,399.		0.	130,474.
					<u> </u>	, , ,		

#### 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 (D) (B) (C) Do not include amounts reported on lines 6b. Program service expenses Total expenses Management and general expenses Fundraising 7b, 8b, 9b, and 10b of Part VIII. expenses Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 Grants and other assistance to domestic individuals. See Part IV, line 22 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 Benefits paid to or for members ..... Compensation of current officers, directors, 136,107. 47,637. 34,027. 54,443. trustees, and key employees Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) 915,013. 804,506. 26,743. 83,764. 7 Other salaries and wages Pension plan accruals and contributions (include 27,825 23,145 1,607. 3,073. section 401(k) and 403(b) employer contributions) 366,745. 366,745. Other employee benefits 9 192,906. 158,805. 10,237. 23,864. Payroll taxes 10 Fees for services (non-employees): a Management ..... Legal Accounting Lobbying Professional fundraising services. See Part IV, line 17 Investment management fees Other, (If line 11g amount exceeds 10% of line 25, 301,430. 45,671. 107,659 148,100. column (A) amount, list line 11g expenses on Sch O.) 8,960. 8,960. Advertising and promotion 12 Office expenses 13 49,610. 49,610. 14 Information technology 15 Royalties 3,704. 150,387. 138,258. 8,425. 16 Occupancy 51,198. 33,312. 17,886. 17 Travel 18 Payments of travel or entertainment expenses for any federal, state, or local public officials Conferences, conventions, and meetings 19 5,066. 5,066. 20 Payments to affiliates 21 315,739. 13,546. 302,193. Depreciation, depletion, and amortization ..... 22 6,352. 3,230. 3,122. 23 Other expenses. Itemize expenses not covered 24 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.) 524,169. 229,706. 8,120. 286,343. PRINTING POSTAGE 418,662. 127,079. 27,676. 263,907. 115,499. FOOD 115,499. d REPAIRS AND MAINTENANCE 89,038. 25,398. 63,640. 110,432. 25,202. 83,266. 1,964. e All other expenses 3,785,138. 2,551,652. 309,993. 923,493. Total functional expenses. Add lines 1 through 24e 25 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 if following SOP 98-2 (ASC 958-720)

Pa	rt X	Balance Sheet			
		Check if Schedule O contains a response or note to any line in this Part X			
			<b>(A)</b> Beginning of year		<b>(B)</b> End of year
	1	Cash - non-interest-bearing	153,522.	1	195,751.
	2	Savings and temporary cash investments	1,202,815.	2	1,318,445.
	3	Pledges and grants receivable, net	1,172,489.	3	809,806.
	4	Accounts receivable, net	7,436.	4	10,013.
	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			
δ		employees' beneficiary organizations (see instr). Complete Part II of Sch L		6	
Assets	7	Notes and loans receivable, net		7	
¥	8	Inventories for sale or use		8	
	9	Prepaid expenses and deferred charges	34,483.	9	64,231.
	10a	Land, buildings, and equipment: cost or other			
		basis. Complete Part VI of Schedule D 10a 8,128,088.			
	b	Less: accumulated depreciation 10b 4,564,410.	3,768,895.	10c	3,563,678.
	11	Investments - publicly traded securities	4,758,025.	11	5,947,389.
	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)	11,097,665.	16	11,909,313.
	17	Accounts payable and accrued expenses	242,442.	17	258,975.
	18	Grants payable		18	
	19	Deferred revenue		19	
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
S	22	Loans and other payables to current and former officers, directors, trustees,			
≝		key employees, highest compensated employees, and disqualified persons.			
Liabilities		Complete Part II of Schedule L		22	
	23	Secured mortgages and notes payable to unrelated third parties		23	
	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	423,012.	25	384,850.
	26	Total liabilities. Add lines 17 through 25	665,454.	26	643,825.
		Organizations that follow SFAS 117 (ASC 958), check here ▶ X and			
es		complete lines 27 through 29, and lines 33 and 34.			
Fund Balances	27	Unrestricted net assets	10,432,211.	27	11,265,488.
3al	28	Temporarily restricted net assets		28	
βE	29	Permanently restricted net assets		29	
표		Organizations that do not follow SFAS 117 (ASC 958), check here			
ō		and complete lines 30 through 34.			
ets	30	Capital stock or trust principal, or current funds		30	
Ass	31	Paid-in or capital surplus, or land, building, or equipment fund		31	
Net Assets or	32	Retained earnings, endowment, accumulated income, or other funds	40 100 111	32	44 44
Z	33	Total net assets or fund balances	10,432,211.	33	11,265,488.
	34	Total liabilities and net assets/fund balances	11,097,665.	34	11,909,313.

Pa	rt XI Reconciliation of Net Assets							
	Check if Schedule O contains a response or note to any line in this Part XI							
1 2	Total revenue (must equal Part VIII, column (A), line 12) Total expenses (must equal Part IX, column (A), line 25)	1 2	5,37 3,78					
3	Revenue less expenses. Subtract line 2 from line 1	3	1,58					
4	10							
5								
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,	10 1	1,26	5.4	88.			
Pa	rt XII Financial Statements and Reporting	10   -	_,	<del>- , -</del>				
	Check if Schedule O contains a response or note to any line in this Part XII				X			
	Chock in Controlling & Controlling & 100 portion of those to any line in this i art / in			Yes	No			
1	Accounting method used to prepare the Form 990: Cash X Accrual Other							
	If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule	O.						
2a	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	d on a						
	separate basis, consolidated basis, or both:							
	Separate basis Consolidated basis Both consolidated and separate basis							
b	Were the organization's financial statements audited by an independent accountant?		2b	X				
	If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separat	e basis,						
	consolidated basis, or both:							
	Separate basis Consolidated basis Both consolidated and separate basis							
С	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the	e audit,						
	review, or compilation of its financial statements and selection of an independent accountant?		. 2c	_X_	L			
	If the organization changed either its oversight process or selection process during the tax year, explain in Sch							
За	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Si	ngle Audit						
	Act and OMB Circular A-133?		. 3a		X			
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required	ired audit						
	or audits, explain why in Schedule O and describe any steps taken to undergo such audits		. 3b					
			Form	990	(2017)			

#### **SCHEDULE A**

(Form 990 or 990-EZ)

Department of the Treasury Internal Revenue Service

### **Public Charity Status and Public Support**

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

► Attach to Form 990 or Form 990-EZ.

► Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

**Employer identification number** Name of the organization SOARING EAGLE, A PUBLIC CHARITY 84-1409114 Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions. The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.) 1 A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i). 2 A school described in section 170(b)(1)(A)(ii). (Attach Schedule E (Form 990 or 990-EZ).) 3 A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii). A medical research organization operated in conjunction with a hospital described in section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state: An organization operated for the benefit of a college or university owned or operated by a governmental unit described in section 170(b)(1)(A)(iv). (Complete Part II.) A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v). 7 X An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in section 170(b)(1)(A)(vi). (Complete Part II.) 8 A community trust described in section 170(b)(1)(A)(vi). (Complete Part II.) An agricultural research organization described in section 170(b)(1)(A)(ix) operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: 10 An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Complete Part III.) 11 An organization organized and operated exclusively to test for public safety. See section 509(a)(4). An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or 12 more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See section 509(a)(3). Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g. ☐ Type I. A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. You must complete Part IV, Sections A and B. ☐ Type II. A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). You must complete Part IV. Sections A and C. its supported organization(s) (see instructions). You must complete Part IV, Sections A, D, and E. Type III non-functionally integrated. A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). You must complete Part IV, Sections A and D, and Part V. Check this box if the organization received a written determination from the IRS that it is a Type I, Type III, Type III functionally integrated, or Type III non-functionally integrated supporting organization. f Enter the number of supported organizations Provide the following information about the supported organization(s). (iv) Is the organization listed (i) Name of supported (ii) EIN (iii) Type of organization (v) Amount of monetary (vi) Amount of other in your governing document? (described on lines 1-10 organization support (see instructions) support (see instructions) Yes above (see instructions))

Total

### Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Sec	ction A. Public Support										
Cale	ndar year (or fiscal year beginning in)	(a) 2013	<b>(b)</b> 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total				
1	Gifts, grants, contributions, and										
	membership fees received. (Do not										
	include any "unusual grants.")	2771931.	3603142.	4026746.	4691051.	4085111.	19177981.				
2	Tax revenues levied for the organ-										
	ization's benefit and either paid to										
	or expended on its behalf										
3	The value of services or facilities										
	furnished by a governmental unit to										
	the organization without charge										
4	Total. Add lines 1 through 3	2771931.	3603142.	4026746.	4691051.	4085111.	19177981.				
5	The portion of total contributions										
	by each person (other than a										
	governmental unit or publicly										
	supported organization) included										
	on line 1 that exceeds 2% of the										
	amount shown on line 11,										
	column (f)						43,323.				
	Public support. Subtract line 5 from line 4.						19134658.				
	ction B. Total Support										
Cale	ndar year (or fiscal year beginning in) 🕨	(a) 2013	<b>(b)</b> 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total				
7	Amounts from line 4	2771931.	3603142.	4026746.	4691051.	4085111.	19177981.				
8	Gross income from interest,										
	dividends, payments received on										
	securities loans, rents, royalties,		. 43.								
	and income from similar sources $\dots$	1530411.	1670104.	124,139.	121,393.	130,474.	3576521.				
9	Net income from unrelated business										
	activities, whether or not the										
	business is regularly carried on										
10	Other income. Do not include gain										
	or loss from the sale of capital					0.5.444					
	assets (Explain in Part VI.)				51,957.	27,411.					
11	<b>Total support.</b> Add lines 7 through 10						22833870.				
12	Gross receipts from related activities,	•	,			12					
13	First five years. If the Form 990 is for	-			•		. $\square$				
800	organization, check this box and stor	here	roontogo				<b>▶</b> └				
	ction C. Computation of Publ			. (0)			83.80 %				
	Public support percentage for 2017 (					14	0000				
15	Public support percentage from 2016					15					
Ioa	33 1/3% support test - 2017. If the content have The experience qualifies										
h	stop here. The organization qualifies 33 1/3% support test - 2016. If the o										
D											
170	and <b>stop here.</b> The organization qual <b>10%</b> -facts-and-circumstances tes										
17 a		· ·					*				
	and if the organization meets the "fact			-	•	-					
h											
O		ū				*					
	,		•		•						
18											
b 18	meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization										

### Part III | Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support	ow, piease comp	piete i art ii.j				
Calendar year (or fiscal year beginning in)	(a) 2012	(b) 2014	(a) 201E	(4) 2016	(a) 2017	(f) Total
	(a) 2013	<b>(b)</b> 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
1 Gifts, grants, contributions, and						
membership fees received. (Do not						
include any "unusual grants.")					+	
2 Gross receipts from admissions,						
merchandise sold or services per- formed, or facilities furnished in						
any activity that is related to the						
organization's tax-exempt purpose						
3 Gross receipts from activities that						
are not an unrelated trade or bus-						
iness under section 513						
4 Tax revenues levied for the organ-						
ization's benefit and either paid to						
or expended on its behalf						
5 The value of services or facilities						
furnished by a governmental unit to						
the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and					1	1
3 received from disqualified persons						
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that		-				
exceed the greater of \$5,000 or 1% of the						
amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						
Section B. Total Support						
Calendar year (or fiscal year beginning in) 🕨 🔼	(a) 2013	<b>(b)</b> 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
9 Amounts from line 6						
10a Gross income from interest,						
dividends, payments received on securities loans, rents, royalties,						
and income from similar sources						
<b>b</b> Unrelated business taxable income						
(less section 511 taxes) from businesses						
acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business					1	<del> </del>
activities not included in line 10b,						
whether or not the business is						
regularly carried on					+	<del> </del>
or loss from the sale of capital						
assets (Explain in Part VI.)					+	-
13 Total support. (Add lines 9, 10c, 11, and 12.)		<u> </u>	<u> </u>	<u>l</u> .	504(.)(0)	L
14 First five years. If the Form 990 is for t	· ·			•	. , . , .	
check this box and stop here  Section C. Computation of Public						<b>P</b>
·			. (6)		Tarl	
15 Public support percentage for 2017 (lin					15	9
16 Public support percentage from 2016 Section D. Computation of Invest					16	9
Section D. Computation of Invest					147	
17 Investment income percentage for 201					17	9
Investment income percentage from 20					18	9
19a 33 1/3% support tests - 2017. If the o	-					
more than 33 1/3%, check this box and						
<b>b 33 1/3% support tests - 2016.</b> If the o	•			•	·	
line 18 is not more than 33 1/3%, chec						
20 Private foundation. If the organization	did not check a	box on line 14, 19	a, or 19b, check th	nis box and see in	nstructions	

### Part IV | Supporting Organizations

(Complete only if you checked a box in line 12 on Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d of Part I, complete Sections A and D, and complete Part V.)

#### Section A. All Supporting Organizations

- 1 Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.
- 2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in **Part VI** how the organization determined that the supported organization was described in section 509(a)(1) or (2).
- **3a** Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer (b) and (c) below.
- **b** Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in **Part VI** when and how the organization made the determination.
- c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use.
- **4a** Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes," and if you checked 12a or 12b in Part I, answer (b) and (c) below.
- **b** Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in **Part VI** how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.
- c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in **Part VI** what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.
- 5a Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).
- **b** Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?
- c Substitutions only. Was the substitution the result of an event beyond the organization's control?
- 6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in Part VI.
- 7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).
- 8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).
- **9a** Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in **Part VI.**
- **b** Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in Part VI.
- c Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in Part VI.
- 10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer 10b below.
  - **b** Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)

		Yes	No
	1		
	•		
	2		
	3a		
	3b		
	3с		
	4a		
	4b		
	4-		
	4c		
	F		
	5a		
	5b		
	5c		
	6		
	7		
	8		
	9a		
	9b		
	9c		
	10a		
	10b		
n 0	90 or 99	0-FZ	2017

Pa	rt IV   Supporting Organizations <sub>(continued)</sub>			
			Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?			
а	A person who directly or indirectly controls, either alone or together with persons described in (b) and (c)			
	below, the governing body of a supported organization?	11a		
b	A family member of a person described in (a) above?	11b		
	A 35% controlled entity of a person described in (a) or (b) above? If "Yes" to a, b, or c, provide detail in Part VI.	11c		
	tion B. Type I Supporting Organizations			
	71 11 0 0		Yes	No
1	Did the directors, trustees, or membership of one or more supported organizations have the power to			
•	regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the			
	tax year? If "No," describe in <b>Part VI</b> how the supported organization(s) effectively operated, supervised, or			
	controlled the organization's activities. If the organization had more than one supported organization,			
	describe how the powers to appoint and/or remove directors or trustees were allocated among the supported			
	organizations and what conditions or restrictions, if any, applied to such powers during the tax year.	1		
2	Did the organization operate for the benefit of any supported organization other than the supported			
2				
	organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in			
	Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated,			
<u></u>	supervised, or controlled the supporting organization.	2		
Sec	tion C. Type II Supporting Organizations			
			Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors			
	or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control			
	or management of the supporting organization was vested in the same persons that controlled or managed			
	the supported organization(s).	1		
Sec	tion D. All Type III Supporting Organizations			
			Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the			
	organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax			
	year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the			
	organization's governing documents in effect on the date of notification, to the extent not previously provided?	1		
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported			
	organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how			
	the organization maintained a close and continuous working relationship with the supported organization(s).	2		
3	By reason of the relationship described in (2), did the organization's supported organizations have a			
	significant voice in the organization's investment policies and in directing the use of the organization's			
	income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's			
	supported organizations played in this regard.	3		
Sec	tion E. Type III Functionally Integrated Supporting Organizations			
1	Check the box next to the method that the organization used to satisfy the Integral Part Test during the yea(see instructions	).		
а	The organization satisfied the Activities Test. Complete line 2 below.			
b	The organization is the parent of each of its supported organizations. Complete line 3 below.			
С	The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see ins	tructions	s).	
2	Activities Test. Answer (a) and (b) below.		Yes	No
а	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of			
	the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify			
	those supported organizations and explain how these activities directly furthered their exempt purposes,			
	how the organization was responsive to those supported organizations, and how the organization determined			
	that these activities constituted substantially all of its activities.	2a		
b	Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more			
-	of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the			
	reasons for the organization's position that its supported organization(s) would have engaged in these			
	activities but for the organization's involvement.	2b		
3	Parent of Supported Organizations. Answer (a) and (b) below.			
а				
u	trustees of each of the supported organizations? <i>Provide details in Part VI</i> .	3a		
b				
~	of its supported organizations? If "Yes," describe in <b>Part VI</b> the role played by the organization in this regard.	3b		

Pa	rt V Type III Non-Functionally Integrated 509(a)(3) Supporting	g Orga	nizations		
1	Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI.) See instructions. All				
	other Type III non-functionally integrated supporting organizations must cor	nplete S	Sections A through E.		
Sect	ion A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)	
1	Net short-term capital gain	1			
2	Recoveries of prior-year distributions	2			
3	Other gross income (see instructions)	3			
4	Add lines 1 through 3	4			
5	Depreciation and depletion	5			
6	Portion of operating expenses paid or incurred for production or				
	collection of gross income or for management, conservation, or				
	maintenance of property held for production of income (see instructions)	6			
7	Other expenses (see instructions)	7			
_8_	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8			
Sect	ion B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)	
1	Aggregate fair market value of all non-exempt-use assets (see				
	instructions for short tax year or assets held for part of year):				
а	Average monthly value of securities	1a			
b	Average monthly cash balances	1b			
С	Fair market value of other non-exempt-use assets	1c			
d	Total (add lines 1a, 1b, and 1c)	1d			
е	Discount claimed for blockage or other				
	factors (explain in detail in <b>Part VI</b> ):	1			
2	Acquisition indebtedness applicable to non-exempt-use assets	2			
_3	Subtract line 2 from line 1d	3			
4	Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount,	Ĭ			
	see instructions)	4			
_5_	Net value of non-exempt-use assets (subtract line 4 from line 3)	5			
_6	Multiply line 5 by .035	6			
7	Recoveries of prior-year distributions	7			
_8_	Minimum Asset Amount (add line 7 to line 6)	8			
Sect	ion C - Distributable Amount			Current Year	
_1_	Adjusted net income for prior year (from Section A, line 8, Column A)	1			
2	Enter 85% of line 1	2			
_3_	Minimum asset amount for prior year (from Section B, line 8, Column A)	3			
4	Enter greater of line 2 or line 3	4			
5	Income tax imposed in prior year	5			
6	Distributable Amount. Subtract line 5 from line 4, unless subject to	]			
	emergency temporary reduction (see instructions)	6			
7	Check here if the current year is the organization's first as a non-functionally	/ integra	ated Type III supporting org	ganization (see	
	instructions).				

Schedule A (Form 990 or 990-EZ) 2017

Par	t V	Type III Non-Functionally Integrated 509	(a)(3) Supporting Orga	anizations (continued)	
Secti	ion D -	Distributions		,	Current Year
1	Amou	nts paid to supported organizations to accomplish exe	mpt purposes		
2	Amou	nts paid to perform activity that directly furthers exemp			
	organ				
3	Admir	nistrative expenses paid to accomplish exempt purpose	ns		
4		nts paid to acquire exempt-use assets	•		
5	Qualif	ied set-aside amounts (prior IRS approval required)			
6	Other	distributions (describe in <b>Part VI</b> ). See instructions.			
7	Total	annual distributions. Add lines 1 through 6.			
8		outions to attentive supported organizations to which the	ne organization is responsive	<del></del>	
		de details in <b>Part VI</b> ). See instructions.	3		
9		outable amount for 2017 from Section C, line 6			
10		amount divided by line 9 amount			
<del></del>	<u> </u>	y amount arriaged by line o amount	(i)	(ii)	(iii)
Secti	ion E -	Distribution Allocations (see instructions)	Excess Distributions	Underdistributions Pre-2017	Distributable Amount for 2017
1	Distrib	outable amount for 2017 from Section C, line 6			
2	Unde	rdistributions, if any, for years prior to 2017 (reason-			
	able c	ause required- explain in <b>Part VI</b> ). See instructions.			
3	Exces	s distributions carryover, if any, to 2017			
а					
b	From	2013			
С	From	2014			
d	From	2015			
е	From	2016			
f	Total	of lines 3a through e			
		ed to underdistributions of prior years			
		ed to 2017 distributable amount			
i		over from 2012 not applied (see instructions)			
i		inder. Subtract lines 3g, 3h, and 3i from 3f.			
4		outions for 2017 from Section D,			
	line 7:				
а		ed to underdistributions of prior years			
		ed to 2017 distributable amount			
		inder. Subtract lines 4a and 4b from 4.			
5		ining underdistributions for years prior to 2017, if			
_		Subtract lines 3g and 4a from line 2. For result greater			
		zero, explain in <b>Part VI.</b> See instructions.			
6		ining underdistributions for 2017. Subtract lines 3h			
-		b from line 1. For result greater than zero, explain in			
		/I. See instructions.			
7		ss distributions carryover to 2018. Add lines 3j			
•	and 4				
8		down of line 7:			
		ss from 2013			
		ss from 2014			
		ss from 2014			
		ss from 2016 ss from 2017			
е	EXCES	5 IIUII 4 I I			

Schedule A (Form 990 or 990-EZ) 2017

## Schedule A

# Identification of Excess Contributions Included on Part II, Line 5

2017

\*\* Do Not File \*\*

\*\*\* Not Open to Public Inspection \*\*\*

Contributor's Name	Co	Total ontributions	Excess Contributions
RANCES SHINE		500,000.	43,323
	,		
otal Excess Contributions to Schedule A, Part II, Line 5			43,323

#### Schedule B (Form 990, 990-EZ, or 990-PF)

Department of the Treasury Internal Revenue Service

Filers of:

Name of the organization

Organization type (check one):

#### **Schedule of Contributors**

Attach to Form 990, Form 990-EZ, or Form 990-PF.
 Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

**2017** 

Section:

SOARING EAGLE, A PUBLIC CHARITY

Employer identification number

84-1409114

Form 990 or 990-EZ

\$\frac{\textbf{X}}{\textbf{X}}\$ 501(c)(\$\frac{3}{\textbf{y}}\$) (enter number) organization

\$\frac{4947(a)(1) nonexempt charitable trust \not treated as a private foundation

\$\frac{527}{\text{ political organization}}\$

Form 990-PF

\$\frac{501(c)(3)}{\text{ exempt private foundation}}\$

\$\frac{4947(a)(1) nonexempt charitable trust treated as a private foundation}{\text{ 501(c)(3) taxable private foundation}}\$

Check if your organization is covered by the General Rule or a Special Rule.

Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h;

#### Special Rules

or (ii) Form 990-EZ, line 1. Complete Parts I and II.
For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I, II, and III.
For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions <i>exclusively</i> for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an <i>exclusively</i> religious, charitable, etc., purpose. Don't complete any of the parts unless the <b>General Rule</b> applies to this organization because it received <i>nonexclusively</i>

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990, 990-EZ, or 990-PF), but it must answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

religious, charitable, etc., contributions totaling \$5,000 or more during the year

LHA For Paperwork Reduction Act Notice, see the instructions for Form 990, 990-EZ, or 990-PF. Schedule B (Form 990, 990-EZ, or 990-PF) (2017)

Name of organization

Employer identification number

#### SOARING EAGLE, A PUBLIC CHARITY

84 - 1409114

Part I	Contributors (see instructions). Use duplicate copies of Part I if additional	I space is needed.	
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	FRANCES SHINE  439 WORCESTER ROAD  FRAMINGHAM, MA 01701	\$ 500,000.	Person X Payroll
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
2	RICHARD & ANNA DINKINS  19 TAMARADE DRIVE  LITTLETON, CO 80127	\$ 348,799.	Person X Payroll
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
3	CHARLES ABELA  114 DEL CASA DRIVE  MILL VALLEY, CA 94941	\$104,316.	Person X Payroll
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
4	CHARLOTTE COLLINS  3271 S GRANT STREET  ENGLEWOOD, CO 80113	\$93,746.	Person X Payroll
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
5	MITZI GOWARD  1145 JERUSALEM ROAD  BRISTOL, VT 05443	\$ 91,716.	Person X Payroll
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
723452 11-0		\$Schodulo B / Form	Person Payroll Noncash (Complete Part II for noncash contributions.)

### SOARING EAGLE, A PUBLIC CHARITY

84 - 1409114

ncash Property (see instructions). Use duplicate copies of Part II i	f additional space is needed.	
(b)  Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
	- - - - \$	
(b)  Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
	\$	
(b)  Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
	- - - - - \$	
(b)  Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
	- - - - - \$	
(b)  Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
	- - - - - \$	
(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
	- - -	
		(See instructions.)  \$ Schedule B (Form 9)

Name of orga	anization			Employer identification nu	ımber
COADIM	C EXCLE A DUDI TO CUAR	TMV		84-1409114	
Part III	G EAGLE, A PUBLIC CHAF  Exclusively religious, charitable, etc., con the year from any one contributor. Complete	tributions to organizations desci	ribed in section 5	01(c)(7), (8), or (10) that total more than \$	1,000 for
	the year from any one contributor. Complete completing Part III, enter the total of exclusively religio	columns (a) through (e) and the us. charitable, etc., contributions of \$1.	following line ent 200 or less for the ve	ry. For organizations	
	Use duplicate copies of Part III if addition				
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift		(d) Description of how gift is he	ld
			-		
_		(e) Transfer o	f gift		
	Transferee's name, address, a	and ZIP + 4	Rela	tionship of transferor to transferee	
(-) N -					
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift		(d) Description of how gift is he	ld
		(e) Transfer o	of gift		
	Transferee's name, address, a			tionship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift		(d) Description of how gift is he	ld
_		(a) Tuanafau a	£:£1		
		(e) Transfer o	т діπ		
_	Transferee's name, address, a	and ZIP + 4	Rela	tionship of transferor to transferee	
(a) No.					
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift		(d) Description of how gift is he	ld
		(e) Transfer o	f gift		
-	Transferee's name, address, a	and ZIP + 4	Rela	tionship of transferor to transferee	
		<i>_</i>			

#### **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.

►Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047 Open to Public Inspection

Name of the organization

SOARING EAGLE, A PUBLIC CHARITY

**Employer identification number** 84-1409114

Pai	t I Organizations Maintaining Donor Advise	ed Funds or Other Similar Funds o	r Accounts.Complete if the			
	organization answered "Yes" on Form 990, Part IV, lir	ne 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?	Yes No			
6	Did the organization inform all grantees, donors, and donor a	advisors in writing that grant funds can be use	ed only			
	for charitable purposes and not for the benefit of the donor	or donor advisor, or for any other purpose co	nferring			
Pai	·		t IV, line 7.			
1	Purpose(s) of conservation easements held by the organizat					
	Preservation of land for public use (e.g., recreation or					
	Protection of natural habitat	Preservation of a certified	d historic structure			
	Preservation of open space					
2	Complete lines 2a through 2d if the organization held a quali	ified conservation contribution in the form of a				
	day of the tax year.		Held at the End of the Tax Year			
	Total number of conservation easements					
	Total acreage restricted by conservation easements					
	Number of conservation easements on a certified historic st					
a	Number of conservation easements included in (c) acquired		l I			
•	listed in the National Register					
3	Number of conservation easements modified, transferred, re	eleased, extinguished, or terminated by the or	ganization during the tax			
4	year ▶ Number of states where property subject to conservation ea	respect to located				
4 5	Does the organization have a written policy regarding the pe					
3	violations, and enforcement of the conservation easements		Yes No			
6	Staff and volunteer hours devoted to monitoring, inspecting					
Ū	b	, marding of violations, and emoroning conser-	vation casements during the year			
7	Amount of expenses incurred in monitoring, inspecting, hand	dling of violations, and enforcing conservation	n easements during the year			
-	<b>▶</b> \$		r cacomeme aaning and year			
8	Does each conservation easement reported on line 2(d) abo	ve satisfy the requirements of section 170(h)(	(4)(B)(i)			
	and section 170(h)(4)(B)(ii)?					
9	In Part XIII, describe how the organization reports conservat					
	include, if applicable, the text of the footnote to the organiza	tion's financial statements that describes the	e organization's accounting for			
	conservation easements.					
Pai	t III Organizations Maintaining Collections o	of Art, Historical Treasures, or Oth	er Similar Assets.			
	Complete if the organization answered "Yes" on Forn	n 990, Part IV, line 8.				
1a	If the organization elected, as permitted under SFAS 116 (AS	SC 958), not to report in its revenue statemer	nt and balance sheet works of art,			
	historical treasures, or other similar assets held for public ex	hibition, education, or research in furtherance	e 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 (AS	SC 958), to report in its revenue statement ar	nd balance sheet works of art, historical			
	treasures, or other similar assets held for public exhibition, e	ducation, 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 tre	easures, or other similar assets for financial ga	ain, provide			
	the following amounts required to be reported under SFAS 1					
	Revenue included on Form 990, Part VIII, line 1					
	Assets included in Form 990, Part X					
LHA	For Paperwork Reduction Act Notice, see the Instruction	s for Form 990.	Schedule D (Form 990) 2017			

732051 10-09-17

Pai	t III Organizations Maintaining C	ollections of Art	t, Historical T	reasures,	or Othe	r Similar As	sets(continued)
3	Using the organization's acquisition, accession	on, and other records	s, check any of th	e following tha	at are a sig	nificant use of	its collection items
	(check all that apply):						
а	Public exhibition	d	Loan or ex	change progr	ams		
b	b Scholarly research e Other						
С	c Preservation for future generations						
4	Provide a description of the organization's co	ollections and explain	how they further	the organizat	ion's exem	pt purpose in	Part XIII.
5	During the year, did the organization solicit o	r receive donations of	f art, historical tre	asures, or oth	er similar a	assets	
	to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No						
Pai	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, Par	t X, line 21.	_				
1a	Is the organization an agent, trustee, custodi	an or other intermedi	ary for contribution	ons or other as	ssets not i	ncluded	
	on Form 990, Part X?						Yes No
b	If "Yes," explain the arrangement in Part XIII						
							Amount
С	Beginning balance					1c	
	Additions during the year						
	Distributions during the year						
f	Ending balance						
2a	Did the organization include an amount on Fo						Yes No
b	If "Yes," explain the arrangement in Part XIII.	Check here if the exp	olanation has bee	n provided or	Part XIII		
Pai	T V Endowment Funds. Complete it	f the organization ans	wered "Yes" on I	orm 990, Par	t IV, line 10	).	
		(a) Current year	(b) Prior year	(c) Two yea	rs back (d	d) Three years ba	ack (e) Four years back
1a	Beginning of year balance						
b	Contributions						
С	Net investment earnings, gains, and losses						
d	Grants or scholarships			7			
е	Other expenditures for facilities						
	and programs						
f	Administrative expenses						
g	End of year balance						
2	Provide the estimated percentage of the curr	rent year end balance	(line 1g, column	(a)) held as:			•
а	Board designated or quasi-endowment		%				
b	Permanent endowment	%	-				
С	Temporarily restricted endowment ▶						
	The percentages on lines 2a, 2b, and 2c sho	uld equal 100%.					
За	Are there endowment funds not in the posse		tion that are held	and administe	ered for the	e organization	
	by:	•				· ·	Yes No
	(i) unrelated organizations						3a(i)
	(ii) related organizations						
b	If "Yes" on line 3a(ii), are the related organiza	tions listed as require	ed on Schedule R	?			3b
4	Describe in Part XIII the intended uses of the						·····
Pai	t VI Land, Buildings, and Equipm						
	Complete if the organization answered	d "Yes" on Form 990,	Part IV, line 11a.	See Form 99	0, Part X, li	ne 10.	
	Description of property	(a) Cost or oth	ner (b) Cos	st or other	(c) Acc	cumulated	(d) Book value
	,	basis (investm		s (other)		reciation	` ,
1a	Land		5	07,274.			507,274.
	Buildings			76,419.	3,6	60,783.	2,815,636.
	Leasehold improvements						
d	Equipment		1,1	09,645.	9	03,627.	206,018.
	Other			34,750.			34,750.
	. Add lines 1a through 1e. (Column (d) must e		(, column (B), line	10c.)			3,563,678.

Schedule D (Form 990) 2017

(E) (F) (G) (H)

Part VIII IIIVestillelits - Other Securities.		
Complete if the organization answered "Yes" of	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)		

Total. (Col. (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. (Col. (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 9	990, Part X, col. (B) line 15.)	<b>&gt;</b>

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		
(2)	CHARITABLE GIFT ANNUITY OBLIG	379,950.	
(3)	CAPITAL LEASE PAYABLE	4,900.	
(4)			
(5)			
(6)			
(7)			
(8)			
(9)			
Total.	(Column (b) must equal Form 990, Part X, col. (B) line 25.)	384,850.	

<sup>2.</sup> 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 X

Schedule D (Form 990) 2017

Par	t XI Reconciliation of Revenue per Audited Financial S		n Revenue per R	eturn	<b>).</b>
	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	4,618,415.
	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
	Net unrealized gains (losses) on investments		-753,984.		
	Donated services and use of facilities				
	Recoveries of prior year grants				
	Other (Describe in Part XIII.)	2d			752 004
	Add lines 2a through 2d			2e	-753,984
	Subtract line 2e from line 1			3	5,372,399
	Amounts included on Form 990, Part VIII, line 12, but not on line 1:	1.1			
	Investment expenses not included on Form 990, Part VIII, line 7b				
	Other (Describe in Part XIII.)			4-	0.
	Add lines 4a and 4b			4c 5	5,372,399
5 Par	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 1 TXII Reconciliation of Expenses per Audited Financial S	<i>∠.)</i> Statements Wit	h Fynenses ner		
. u.	Complete if the organization answered "Yes" on Form 990, Part IV,		ar Expended per	Hota	
1	Total expenses and losses per audited financial statements			1	3,785,138.
	Amounts included on line 1 but not on Form 990, Part IX, line 25:			•	
	Donated services and use of facilities	2a			
	Prior year adjustments				
	Other losses				
	Other (Describe in Part XIII.)				
	Add lines 2a through 2d			2e	0.
	Subtract line <b>2e</b> from line <b>1</b>			3	3,785,138
	Amounts included on Form 990, Part IX, line 25, but not on line 1:				
а	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
С	Add lines 4a and 4b			4c	0.
	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line	18.)		5	3,785,138.
Par	t XIII Supplemental Information.				
	de the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a an			4; Part	X, line 2; Part XI,
lines 2	2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide	any additional infol	mation.		
PAR	RT X, LINE 2:				
SOA	ARING EAGLE EVALUATED ITS ACTIVITIES F	OR UNCERTA	AIN TAX POS	ITI	ONS AND HAD
DET	TERMINED THAT THERE WERE NO UNCERTAIN	TAX POSIT	IONS FOR 20	18 2	AND ARE
ONL	LY REQUIRED TO FILE THE IRS FORM 990.				

#### **SCHEDULE L**

### **Transactions With Interested Persons**

(Form 990 or 990-EZ) ► Complete if the organization answered "Yes" on Form 990, Part IV, line 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.

► Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

**Open To Public** Inspection

Name of the organization

Department of the Treasury Internal Revenue Service

**Employer identification number** 

	S	OARING	G E	AGLE, A	PUB	BLIC	CHARITY			84	-14	091	14		
Part I	Excess Bene	fit Trans	actio	ons (section 50	01(c)(3	3), secti	ion 501(c)(4), and 50	)1(c)	(29) organization	ns only	/).				
	Complete if the o	rganization	answ	vered "Yes" on	Form 9	990, Pa	art IV, line 25a or 25b	o, or	Form 990-EZ, P	art V, I	ine 40	Db.			
1 (a) Name of disqualified person		(b) Relationship between disqualified			ified	•) D	escription of tran	sactio				(d) Corrected?			
(a) Nai	ne or disqualified p	613011		person and or	rganiza	ation	,,	, De	escription of train	Sactio	11		Y	es	No
														_	
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O F	*h		41						<b>4</b> 10 0 1 10 0 11 11 11 11 11 11 11 11 11 1						
		•		•	•		qualified persons du	•	•		•				
							ganization				▶ \$ ▶ \$				
3 Enter	ine amount of tax,	ii ariy, ori iii	⊓ <del>e</del> ∠, a	above, reimburs	eu by	ti le Orț	gariizatiori				φ				
Part II	Loans to and	l/or Fron	n Inte	erested Per	sons										
	Complete if the o	rganization	n answ	vered "Yes" on	Form 9	990-EZ	, Part V, line 38a or I	Forn	n 990. Part IV. lin	ne 26:	or if th	ne orga	nizati	on	
	reported an amou						,,,			,	<b>.</b> .	9.			
(a	) Name of	(b) Relation		(c) Purpose	(d) Lo	an to or	(e) Original	(f	) Balance due	(g)	In	(h) App by boa	proved	(i) W	ritten
intere	ested person	with organiz	zation	of loan		n the zation?	principal amount			default?		committee? agre		agree	ment?
					То	From				Yes	No	Yes	No	Yes	No
Гotal					-		<b>&gt;</b> \$								
Part III	Grants or As	sistance	Ben	efitina Inte	reste	d Pei	rsons.								
	I Complete if the o			_											
(a) N	ame of interested p			b) Relationship			(c) Amount of		(d) Type	of		(e)	) Purp	ose of	 f
` '			`	interested pers	son an		assistance		assistan			` 6	assista	ance	
				the organiza	ation										
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			+								-+				
			+												

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule L (Form 990 or 990-EZ) 2017

#### SCHEDULE O (Form 990 or 990-EZ)

Department of the Treasury

Internal Revenue Service

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 Go to www.irs.gov/Form990 for the latest information. Open to Public

OMB No. 1545-0047

Inspection

Name of the organization

SOARING EAGLE, A PUBLIC CHARITY

**Employer identification number** 84-1409114

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

OPERATING A NONDISCRIMINATORY ASSISTED LIVING FACILITY LOCATED OUTSIDE

THE CHEYENNE INDIAN RESERVATION IN ASHLAND, MONTANA.

FORM 990, PART VI, SECTION A, LINE 8B:

THERE ARE NO ADDITIONAL SUB COMMITTEES THAT CAN ACT ON BEHALF OF THE BOARD OF DIRECTORS.

FORM 990, PART VI, SECTION B, LINE 11B:

THE 990 IS PREPARED AND A PDF COPY IS EMAILED TO EACH MEMBER FOR COMMENTS. DUE TO THE TIMELINESS OF THE RETURN'S DUE DATE, SOMETIMES THE MEMBERS' COMMENTS COULD BE RECEIVED AFTER THE RETURN WAS FILED. IN THOSE CASES, RETURN WOULD BE AMENDED AS NEEDED. THIS HAS NOT HAPPENED TO DATE.

RETURN IS REVIEWED BEFORE SUBMISSION.

FORM 990, PART VI, SECTION B, LINE 12C:

THE BOARD REVIEWS CURRENT BUSINESS RELATIONSHIPS AND ADDRESSES ISSUES OR POTENTIAL ISSUES AS THEY ARISE.

FORM 990, PART VI, SECTION B, LINE 15A:

THE COMPENSATION OF THE PERSON IS REVIEWED AND APPROVED BY THE BOARD OF DIRECTORS OR COMPENSATION COMMITTEE OF THE ORGANIZATION, PROVIDED THAT PERSONS WITH CONFLICTS OF INTEREST WITH RESPECT TO THE COMPENSATION ARRANGEMENT AT ISSUE ARE NOT INVOLVED IN THIS REVIEW AND APPROVAL.

THE COMPENSATION OF THE PERSON IS REVIEWED AND APPROVED USING DATA AS TO LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ. Schedule O (Form 990 or 990-EZ) (2017)

732211 09-07-17

SOARING EAGLE, A PUBLIC CHARITY	84-1409114
COMPARABLE COMPENSATION FOR SIMILARLY QUALIFIED PERSONS I	N FUNCTIONALLY
COMPARABLE POSITIONS AT SIMILARLY SITUATED ORGANIZATIONS.	
THERE IS CONTEMPORANEOUS DOCUMENTATION AND RECORDKEEPING	WITH RESPECT TO
THE DELIBERATIONS AND DECISIONS REGARDING THE COMPENSATION	N ARRANGEMENT.
FORM 990, PART VI, SECTION C, LINE 18:	
THE FORM 990 IS ALSO AVAILABLE UPON REQUEST, ON	
WWW.CHARITYNAVIGATOR.ORG.ORG, AND ON WWW.GUIDESTAR.ORG.	
FORM 990, PART VI, SECTION C, LINE 19:	
THE POLICIES WERE IMPLEMENTED IN 2010 AND WILL BE POSTED	ON THE WEBSITE IN
THE NEAR FUTURE.	
FORM 990, PART XII, LINE 2C:	
THE PROCESS HAS NOT CHANGED SINCE THE PRIOR YEAR.	