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Short Form
Return of Organization Exempt From Income Tax
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

2009

Open to Public
Inspection

► Sponsoring organizations of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than \$500,000 and total assets less than \$1,250,000 at the end of the year may use this form.

► The organization may have to use a copy of this return to satisfy state reporting requirements.

A For the 2009 calendar year, or tax year beginning		and ending	
B Check if applicable <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending		C Name of organization OAKES ENHANCEMENT INC. Number and street (or P.O. box, if mail is not delivered to street address) PO BOX 365 City or town, state or country, and ZIP + 4 OAKES, ND 58474-0365	
		D Employer identification number 45-0416366	
		E Telephone number 701-742-3508	
		F Group Exemption Number ►	

• Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

G Accounting method: Cash Accrual
Other (specify) ►

I Website: ► **WWW.OAKESND.COM**

J Tax-exempt status (check only one) — 501(c) (4) (insert no.) 4947(a)(1) or 527

K Check ► if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A return is not required, but if the organization chooses to file a return, be sure to file a complete return.

L Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts; if \$500,000 or more, file Form 990 instead of Form 990-EZ ► **\$ 184,772.**

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See the instructions for Part I.)

Revenue	1 Contributions, gifts, grants, and similar amounts received	1	85,035.
	2 Program service revenue including government fees and contracts	2	16,552.
	3 Membership dues and assessments	3	50.
	4 Investment income	4	13,574.
	5a Gross amount from sale of assets other than inventory	5a	
	b Less: cost or other basis and sales expenses	5b	
	c Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	
	6 Special events and activities (complete applicable parts of Schedule G). If any amount is from gaming, check here ► <input checked="" type="checkbox"/>	6a	68,326.
	a Gross revenue (not including \$ _____ of contributions reported on line 1)	6b	36,378.
	b Less: direct expenses other than fundraising expenses	6c	31,948.
c Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	7a		
7a Gross sales of inventory, less returns and allowances	7b		
b Less: cost of goods sold	7c		
c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	8	1,235.	
8 Other revenue (describe ► LAND LEASE)	9	148,394.	
9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8			
Expenses	10 Grants and similar amounts paid (attach schedule)	10	
	11 Benefits paid to or for members	11	
	12 Salaries, other compensation, and employee benefits	12	127.
	13 Professional fees and other payments to independent contractors	13	1,647.
	14 Occupancy, rent, utilities, and maintenance	14	11,008.
	15 Printing, publications, postage, and shipping	15	38.
	16 Other expenses (describe ► RECEIVED)	16	115,369.
	17 Total expenses. Add lines 10 through 16	17	128,189.
	18 Excess or (deficit) for the year (Subtract line 17 from line 9)	18	20,205.
	19 Net assets or fund balances at beginning of year (from line 27, column (A)) FEB 01 2009	19	478,078.
	20 Other changes in net assets or fund balances (attach explanation)	20	
	21 Net assets or fund balances at end of year. Combine lines 18 through 20	21	498,283.

Part II Balance Sheets. If total assets on line 25, column (B) are \$1,250,000 or more, file Form 990 instead of Form 990-EZ.

(See the instructions for Part II.)

2009 Net Assets	22 Cash, savings, and investments	(A) Beginning of year	(B) End of year
	23 Land and buildings	374,071.22	373,452.
	24 Other assets (describe ► SEE STATEMENT 2)	33,000.23	33,000.
	25 Total assets	93,991.24	96,415.
	26 Total liabilities (describe ► SEE STATEMENT 3)	501,062.25	502,867.
	27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	22,984.26	4,584.
		478,078.27	498,283.

Part V Other Information (Note the statement requirements in the instructions for Part VI)

33 Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity
 34 Were any changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the changes
 35 If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported on Form 990-T, attach a statement explaining why the organization did not report the income on Form 990-T.

a Did the organization have unrelated business gross income of \$1,000 or more or was it subject to section 6033(e) notice, reporting, and proxy tax requirements?

b If "Yes," has it filed a tax return on Form 990-T for this year?

36 Did the organization undergo a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," complete applicable parts of Sch. N

37a Enter amount of political expenditures, direct or indirect, as described in the instructions. ► 37a | 0.

b Did the organization file Form 1120-POL for this year?

38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the period covered by this return?

b If "Yes," complete Schedule L, Part II and enter the total amount involved

39 Section 501(c)(7) organizations. Enter:

a Initiation fees and capital contributions included on line 9

b Gross receipts, included on line 9, for public use of club facilities

40a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under:

section 4911 ► N/A ; section 4912 ► N/A ; section 4955 ► N/A

b Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or is it 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

c Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ► 0.

d Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization ► 0.

e All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T

41 List the states with which a copy of this return is filed. ► NONE

42a The organization's books are in care of ► OAKES ENHANCEMENT, INC. Telephone no. ► 701-742-3508
 Located at ► 412 MAIN AVE, OAKES, ND ZIP + 4 ► 58474

b 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)?

If "Yes," enter the name of the foreign country: ► See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.

c At any time during the calendar year, did the organization maintain an office outside of the U.S.?

If "Yes," enter the name of the foreign country: ►

43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 - Check here and enter the amount of tax-exempt interest received or accrued during the tax year ► 43 | N/A

44 Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ

45 Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If "Yes," Form 990 must be completed instead of Form 990-EZ

	Yes	No
33		X
34		X
35a		X
35b	N/A	
36		X
37b		X
38a		X
38b	N/A	
39a	N/A	
39b	N/A	
40b		X
40e		X

	Yes	No
42b		X
42c		X

	Yes	No
44		X
45		X

Form 990-EZ (2009)

Part VI

Section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts only. All section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts must answer questions 46-49b and complete the tables for lines 50 and 51.

46 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 Yes No
46
47
48
49a
49b

47 Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II

48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E

49a Did the organization make any transfers to an exempt non-charitable related organization?
b If "Yes," was the related organization a section 527 organization?

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

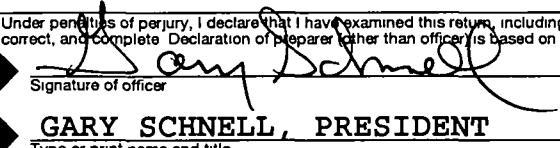
(a) Name and address of each employee paid more than \$100,000 N/A	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances

f Total number of other employees paid over \$100,000 ►
51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

N/A

(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation

d Total number of other independent contractors each receiving over \$100,000 ►

Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge		1-26-10 Date
	► Signature of officer 	Type or print name and title ► GARY SCHNELL, PRESIDENT	

Paid Preparer's Use Only	Preparer's signature ► 	Date 1/26/10	Check if self-employed <input type="checkbox"/>	Preparer's identifying number (See instr) EIN ► Phone no. ► 701-742-2179
	Firm's name (or yours if self-employed), address, and ZIP + 4 ► PTACEK FINANCIAL SERVICES, PC PO BOX 412 OAKES ND 58474-0412			

May the IRS discuss this return with the preparer shown above? See instructions

► Yes No

990-EZ Form (2009)

Part II Fundraising Events. Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 on Form 990-EZ, line 6a. List events with gross receipts greater than \$5,000.

Revenue		(a) Event #1	(b) Event #2	(c) Other Events	(d) Total Events (Add col. (a) through col. (c))
		(event type)	(event type)	(total number)	
1	Gross receipts				
2	Less: Charitable contributions				
3	Gross revenue (line 1 minus line 2)				
4	Cash prizes				
5	Non-cash prizes				
6	Rent/facility costs				
7	Food and beverages				
8	Entertainment				
9	Other direct expenses				
10	Direct expense summary. Add lines 4 through 9 in column (d)				► ()
11	Net income summary. Combine lines 3 and 10 in column (d)				► ()

Part III Gaming. Complete if the organization answered "Yes" to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

Revenue		(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (Add col. (a) through col. (c))
1	Gross revenue		68,236.		68,236.
2	Cash prizes				
3	Non-cash prizes				
4	Rent/facility costs		3,450.		3,450.
5	Other direct expenses		32,928.		32,928.
6	Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input checked="" type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	
7	Direct expense summary. Add lines 2 through 5 in column (d)				► (36,378)
8	Net gaming income summary. Combine lines 1 and 7 in column (d)				► (31,858)

9 Enter the state(s) in which the organization operates gaming activities: ND

a Is the organization licensed to operate gaming activities in each of these states?

b If "No," Explain:

	Yes	No
9a	X	
10a		X
11	X	

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?

b If "Yes," Explain:

11 Does the organization operate gaming activities with nonmembers?

12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming?

12	X
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13 Indicate the percentage of gaming activity operated in:

a The organization's facility
 b An outside facility

13a	100.00	%
13b		%

14 Provide the name and address of the person who prepares the organization's gaming/special events books and records:

Name ► **EYVONNE STEUCK**Address ► **PO BOX 365 - OAKES, ND 58474**

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue?

b If "Yes," enter the amount of gaming revenue received by the organization ► \$ _____ and the amount of gaming revenue retained by the third party ► \$ _____.

c If "Yes," enter name and address

Name ► _____

Address ► _____

16 Gaming manager information:

Name ► _____

Gaming manager compensation ► \$ _____

Description of services provided ► _____

Director/officer Employee Independent contractor

17 Mandatory distributions:

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?

b Enter the amount of distributions required under state law distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ► \$ **17,150.**

17a X

FORM 990-EZ

OTHER EXPENSES

STATEMENT 1

DESCRIPTION	AMOUNT
PAYROLL TAXES	11.
MEETING EXPENSES	405.
ADVERTISING	960.
DUES & SUBSCRIPTIONS	315.
INTEREST EXPENSE	398.
PROJECT EXPENSES	79,785.
CONTRIBUTIONS	21,560.
REGISTRATION FEES	1,600.
DEVELOPER EXPENSES	3,417.
BAD DEBTS	6,918.
TOTAL TO FORM 990-EZ, LINE 16	115,369.

FORM 990-EZ

OTHER ASSETS

STATEMENT 2

DESCRIPTION	BEG. OF YEAR	END OF YEAR
NOTES RECEIVABLE	87,993.	91,484.
OTHER DEPRECIABLE ASSETS	5,998.	4,931.
TOTAL TO FORM 990-EZ, LINE 24	93,991.	96,415.

FORM 990-EZ

OTHER LIABILITIES

STATEMENT 3

DESCRIPTION	BEG. OF YEAR	END OF YEAR
ACCRUED TAXES	4,763.	4,584.
NOTE PAYABLE TO CITY	18,221.	0.
TOTAL TO FORM 990-EZ, LINE 26	22,984.	4,584.

FORM 990-EZ	OCCUPANCY, RENT, UTILITIES AND MAINTENANCE	STATEMENT 4
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DESCRIPTION	AMOUNT
DEPRECIATION	1,067.
OTHER EXPENSES	9,941.
TOTAL TO FORM 990-EZ, LINE 14	11,008.

FORM 990-EZ

INFORMATION REGARDING TRANSFERS
ASSOCIATED WITH PERSONAL BENEFIT CONTRACTS

STATEMENT 5

THIS ORGANIZATION'S EXEMPT PURPOSE IS TO ENCOURAGE & ASSIST WITH THE INDUSTRIAL & COMMERCIAL GROWTH & DEVELOPMENT OF THE CITY OF OAKES.