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

2012

Department of the Treasury
Internal Revenue Service

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

For calendar year 2012, or tax year beginning 2, 2012, and ending ,

Name of foundation The Ross Foundation		A Employer identification number 71-6060574
Number and street (or P.O. box number if mail is not delivered to street address) P. O. Box 335		B Telephone number (see the instructions) (870) 246-9881
City or town Arkadelphia		C If exemption application is pending, check here ☐
State ZIP code AR 71923		D 1 Foreign organizations, check here ☐
G Check all that apply: ☐ Initial return ☐ Initial Return of a former public charity ☐ Final return ☐ Amended return ☐ Address change ☐ Name change		E 2 Foreign organizations meeting the 85% test, check here and attach computation ☐
H Check type of organization: ☒ Section 501(c)(3) exempt private foundation		F If private foundation status was terminated under section 507(b)(1)(A), check here ☐
☐ Section 4947(a)(1) nonexempt charitable trust ☐ Other taxable private foundation		G If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ☐
I Fair market value of all assets at end of year (from Part II, column (c), line 16) \$ 91,891,580.	J Accounting method: ☒ Cash ☐ Accrual ☐ Other (specify) _____ (Part I, column (d) must be on cash basis)	

Part II Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions).)		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
REVENUE	1 Contributions, gifts, grants, etc., received (att sch)				
	2 Check ☒ if the foundn is not req to att Sch B				
	3 Interest on savings and temporary cash investments	2,347.	2,347.		
	4 Dividends and interest from securities	121.	121.		
	5a Gross rents	60,956.	60,956.		
	b Net rental income or (loss) 60,956.				
	6a Net gain/(loss) from sale of assets not on line 10	1,746,741.	L-6a Stmt		
	b Gross sales price for all assets on line 6a 3,160,796.				
	7 Capital gain net income (from Part IV, line 2)		1,746,741.		
	8 Net short-term capital gain				
	9 Income modifications				
	10a Gross sales less returns and allowances				
b Less Cost of goods sold					
c Gross profit/(loss) (att sch)					
11 Other income (attach schedule)					
See Line 11 Stmt	89,460.	5,051.			
12 Total. Add lines 1 through 11	1,899,625.	1,815,216.			
ADMINISTRATIVE AND OPERATING EXPENSES	13 Compensation of officers, directors, trustees, etc	282,885.			282,885.
	14 Other employee salaries and wages	206,479.			206,479.
	15 Pension plans, employee benefits	88,598.			88,598.
	16a Legal fees (attach schedule) 9325	9,325.			9,325.
	b Accounting fees (attach sch) 20500	20,500.			20,500.
	c Other prof fees (attach sch)				
	17 Interest	308,642.	308,642.		
	18 Taxes (attach schedule) (see instrs) See Line 18 Stmt	193,471.	181,157.		
	19 Depreciation (attach sch) and depletion	28,277.			
	20 Occupancy	10,766.	10,766.		
	21 Travel, conferences, and meetings	1,245.			1,245.
	22 Printing and publications				
	23 Other expenses (attach schedule) See Line 23 Stmt	244,950.	81,455.		158,773.
	24 Total operating and administrative expenses. Add lines 13 through 23	1,395,138.	582,020.		767,805.
	25 Contributions, gifts, grants paid	610,617.			610,617.
26 Total expenses and disbursements. Add lines 24 and 25	2,005,755.	582,020.		1,378,422.	
27 Subtract line 26 from line 12:					
a Excess of revenue over expenses and disbursements	-106,130.				
b Net investment income (if negative, enter -0-)		1,233,196.			
c Adjusted net income (if negative, enter -0-)					

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Part II Balance Sheets

Attached schedules and amounts in the description column should be for end-of-year amounts only (See instructions.)

		Beginning of year	End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value
ASSETS	1 Cash – non-interest-bearing	41,321.	47,862.	47,862.
	2 Savings and temporary cash investments	785,883.	1,031,699.	1,031,699.
	3 Accounts receivable			
	Less: allowance for doubtful accounts			
	4 Pledges receivable			
	Less: allowance for doubtful accounts			
	5 Grants receivable			
	6 Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see instructions)			
	7 Other notes and loans receivable (attach sch)			
	Less: allowance for doubtful accounts			
	8 Inventories for sale or use			
	9 Prepaid expenses and deferred charges	38,314.	30,562.	30,562.
	10a Investments – U.S. and state government obligations (attach schedule)			
	b Investments – corporate stock (attach schedule)	1,070.	1,070.	3,190.
	c Investments – corporate bonds (attach schedule)			
	11 Investments – land, buildings, and equipment: basis			
LIABILITIES	Less: accumulated depreciation (attach schedule)	33,436,530.	32,048,007.	89,561,569.
	12 Investments – mortgage loans			
	13 Investments – other (attach schedule)			
	14 Land, buildings, and equipment: basis	1,103,181.		
	Less: accumulated depreciation (attach schedule)	427,318.		
	15 Other assets (describe ▶ <u>L-15 Stmt</u>)	562,392.	540,835.	540,835.
	16 Total assets (to be completed by all filers – see the instructions. Also, see page 1, item I)	35,544,039.	34,375,898.	91,891,580.
	17 Accounts payable and accrued expenses	140,131.	145,677.	
	18 Grants payable	425,584.	398,499.	
	19 Deferred revenue			
NET ASSETS OR FUND BALANCES	20 Loans from officers, directors, trustees, & other disqualified persons			
	21 Mortgages and other notes payable (attach schedule)	7,365,000.	6,765,000.	
	22 Other liabilities (describe ▶ <u>L-22 Stmt</u>)	491,517.	23,960.	
	23 Total liabilities (add lines 17 through 22)	8,422,232.	7,333,136.	
	Foundations that follow SFAS 117, check here and complete lines 24 through 26 and lines 30 and 31. ☒			
	24 Unrestricted	27,121,807.	27,042,762.	
	25 Temporarily restricted			
	26 Permanently restricted			
	Foundations that do not follow SFAS 117, check here and complete lines 27 through 31. ☐			
	27 Capital stock, trust principal, or current funds			
	28 Paid-in or capital surplus, or land, building, and equipment fund			
	29 Retained earnings, accumulated income, endowment, or other funds			
	30 Total net assets or fund balances (see instructions)	27,121,807.	27,042,762.	
	31 Total liabilities and net assets/fund balances (see instructions)	35,544,039.	34,375,898.	

Part III Analysis of Changes in Net Assets or Fund Balances

1 Total net assets or fund balances at beginning of year – Part II, column (a), line 30 (must agree with end-of-year figure reported on prior year's return)	1	27,121,807.
2 Enter amount from Part I, line 27a	2	-106,130.
3 Other increases not included in line 2 (itemize) ▶ <u>See Other Increases Stmt</u>	3	27,085.
4 Add lines 1, 2, and 3	4	27,042,762.
5 Decreases not included in line 2 (itemize) ▶	5	
6 Total net assets or fund balances at end of year (line 4 minus line 5) – Part II, column (b), line 30	6	27,042,762.

Part IV Capital Gains and Losses for Tax on Investment Income

(a) List and describe the kind(s) of property sold (e.g., real estate, 2-story brick warehouse; or common stock, 200 shares MLC Company)		(b) How acquired P — Purchase D — Donation	(c) Date acquired (month, day, year)	(d) Date sold (month, day, year)
1 a	TIMBERLAND	P	01/01/10	01/13/12
b	TIMBERLAND	P	01/01/10	05/16/12
c	TIMBERLAND	P	01/01/10	05/31/12
d	TIMBER SALES	P	01/01/10	12/31/12
e				

(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
a 356,000.		98,017.	257,983.
b 114,541.		50,794.	63,747.
c 63,510.		20,772.	42,738.
d 2,626,745.		1,244,472.	1,382,273.
e			

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(i) Gains (Column (h) gain minus column (k), but not less than -0-) or Losses (from column (h))
(i) Fair Market Value as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of column (i) over column (j), if any	
a			257,983.
b			63,747.
c			42,738.
d			1,382,273.
e			

2 Capital gain net income or (net capital loss)	— [If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7]	2	1,746,741.
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6):			
If gain, also enter in Part I, line 8, column (c) (see instructions) If (loss), enter -0- in Part I, line 8	— []	3	

Part V Qualification Under Section 4940(e) for Reduced Tax on Net Investment Income

(For optional use by domestic private foundations subject to the section 4940(a) tax on net investment income.)

If section 4940(d)(2) applies, leave this part blank.

Was the foundation liable for the section 4942 tax on the distributable amount of any year in the base period?

☐ Yes ☒ No

If 'Yes,' the foundation does not qualify under section 4940(e). Do not complete this part.

1 Enter the appropriate amount in each column for each year, see the instructions before making any entries.

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (column (b) divided by column (c))
2011	1,270,441.	820,813.	1.547784
2010	1,274,874.	621,889.	2.050002
2009	1,412,081.	646,634.	2.183741
2008	1,624,976.	759,699.	2.138973
2007	1,846,154.	2,397,759.	0.769950

2 Total of line 1, column (d)	2	8.690450
3 Average distribution ratio for the 5-year base period — divide the total on line 2 by 5, or by the number of years the foundation has been in existence if less than 5 years	3	1.738090
4 Enter the net value of noncharitable-use assets for 2012 from Part X, line 5	4	1,115,712.
5 Multiply line 4 by line 3	5	1,939,208.
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	12,332.
7 Add lines 5 and 6	7	1,951,540.
8 Enter qualifying distributions from Part XII, line 4	8	1,378,422.

If line 8 is equal to or greater than line 7, check the box in Part VI, line 1b, and complete that part using a 1% tax rate. See the Part VI instructions.

Part VII Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948 — see instructions)

1 a Exempt operating foundations described in section 4940(d)(2), check here ☐ and enter 'N/A' on line 1 Date of ruling or determination letter _____ (attach copy of letter if necessary — see instrs)			
b Domestic foundations that meet the section 4940(e) requirements in Part V, check here ☐ and enter 1% of Part I, line 27b		1	24,664.
c All other domestic foundations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, column (b)			
2 Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)		2	0.
3 Add lines 1 and 2		3	24,664.
4 Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)		4	0.
5 Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-		5	24,664.
6 Credits/Payments:			
a 2012 estimated tax pmts and 2011 overpayment credited to 2012	6 a	9,415.	
b Exempt foreign organizations — tax withheld at source	6 b		
c Tax paid with application for extension of time to file (Form 8868)	6 c		
d Backup withholding erroneously withheld	6 d		
7 Total credits and payments Add lines 6a through 6d	7	9,415.	
8 Enter any penalty for underpayment of estimated tax. Check here ☐ if Form 2220 is attached	8		
9 Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed	9	15,249.	
10 Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10	0.	
11 Enter the amount of line 10 to be Credited to 2013 estimated tax	Refunded	11	

Part VIII Statements Regarding Activities

	Yes	No
1 a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?		X
b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see the instructions for definition)?		X
If the answer is 'Yes' to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities		
c Did the foundation file Form 1120-POL for this year?		X
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation \$ 0. (2) On foundation managers \$ 0.		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers \$ 0.		
2 Has the foundation engaged in any activities that have not previously been reported to the IRS? If 'Yes,' attach a detailed description of the activities.		X
3 Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? If 'Yes,' attach a conformed copy of the changes		X
4 a Did the foundation have unrelated business gross income of \$1,000 or more during the year?		X
b If 'Yes,' has it filed a tax return on Form 990-T for this year?		
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? If 'Yes,' attach the statement required by General Instruction T		X
6 Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	X	
7 Did the foundation have at least \$5,000 in assets at any time during the year? If 'Yes,' complete Part II, column (c), and Part XV	X	
8 a Enter the states to which the foundation reports or with which it is registered (see instructions) AR - Arkansas		
b If the answer is 'Yes' to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? If 'No,' attach explanation	X	
9 Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2012 or the taxable year beginning in 2012 (see instructions for Part XIV)? If 'Yes,' complete Part XIV		X
10 Did any persons become substantial contributors during the tax year? If 'Yes,' attach a schedule listing their names and addresses		X

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Part VII-A Statements Regarding Activities (continued)

11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If 'Yes', attach schedule (see instructions)	11		X
12	Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If 'Yes,' attach statement (see instructions)	12		X
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address <u>N/A</u>	13	X	
14	The books are in care of <u>Mary Elizabeth Eldridge</u> Telephone no <u>(870) 246-9881</u> Located at <u>202 S. Fifth Street</u> <u>Arkadelphia</u> <u>AR</u> ZIP + 4 <u>71923</u>			
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 - Check here ☐ and enter the amount of tax-exempt interest received or accrued during the year <u>15</u>			
16	At any time during calendar year 2012, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country? See the instructions for exceptions and filing requirements for Form TD F 90-22.1. If 'Yes,' enter the name of the foreign country	16	Yes	No
				X

Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required

File Form 4720 if any item is checked in the 'Yes' column, unless an exception applies.

	Yes	No
1 a During the year did the foundation (either directly or indirectly)		
(1) Engage in the sale or exchange, or leasing of property with a disqualified person?	☐ Yes	☒ No
(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?	☐ Yes	☒ No
(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person?	☐ Yes	☒ No
(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person?	☐ Yes	☒ No
(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)?	☐ Yes	☒ No
(6) Agree to pay money or property to a government official? (Exception. Check 'No' if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days.)	☐ Yes	☒ No
b If any answer is 'Yes' to 1a(1)-(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see instructions)? Organizations relying on a current notice regarding disaster assistance check here ☐	1 b	X
c Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2012?	1 c	X
2 Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5)):		
a At the end of tax year 2012, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2012? If 'Yes,' list the years <u>20</u> , <u>20</u> , <u>20</u> , <u>20</u>	☐ Yes	☒ No
b Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer 'No' and attach statement - see instructions)	2 b	
c If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here. <u>20</u> , <u>20</u> , <u>20</u> , <u>20</u>		
3 a Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year?	☐ Yes	☒ No
b If 'Yes,' did it have excess business holdings in 2012 as a result of (1) any purchase by the foundation or disqualified persons after May 26, 1969; (2) the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest, or (3) the lapse of the 10-, 15-, or 20-year first phase holding period? (Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2012)	3 b	
4 a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4 a	X
b Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2012?	4 b	X

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Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required (continued)**5 a** During the year did the foundation pay or incur any amount to

(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))?

☐ Yes ☒ No

(2) Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive?

☐ Yes ☒ No

(3) Provide a grant to an individual for travel, study, or other similar purposes?

☐ Yes ☒ No

(4) Provide a grant to an organization other than a charitable, etc., organization described in section 509(a)(1), (2), or (3), or section 4940(d)(2)? (see instructions)

☐ Yes ☒ No

(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals?

☐ Yes ☒ No**b** If any answer is 'Yes' to 5a(1)-(5), did any of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance (see instructions)?

5 b

Organizations relying on a current notice regarding disaster assistance check here

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

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

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

6 b

If 'Yes' to 6b, file Form 8870

7 a At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?☐ Yes ☒ No**b** If 'Yes,' did the foundation receive any proceeds or have any net income attributable to the transaction?

7 b

Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors**1** List all officers, directors, trustees, foundation managers and their compensation (see instructions).

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
Ross Whipple P. O. Box 335 Arkadelphia AR 71923	Chairman/Trustee 7.00	31,777.	0.	0.
Mary Elizabeth Eldridge P. O. Box 335 Arkadelphia AR 71923	Trustee 15.00	45,473.	1,183.	0.
Mark Karnes P. O. Box 335 Arkadelphia AR 71923	Trustee 40.00	105,430.	3,090.	0.
See Information about Officers, Directors, Trustees, Etc.		18,126.	0.	0.

2 Compensation of five highest-paid employees (other than those included on line 1 - see instructions). If none, enter 'NONE.'

(a) Name and address of each employee paid more than \$50,000	(b) Title, and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
David Hunt P. O. Box 335 Arkadelphia AR 71923	Sr. Forester 40.00	90,070.	2,745.	0.
Eric Rhodes P. O. Box 335 Arkadelphia AR 71923	Forester 40.00	56,545.	1,829.	0.

Total number of other employees paid over \$50,000

None

Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors (continued)**3** Five highest-paid independent contractors for professional services (see instructions). If none, enter 'NONE.'

(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
None		
Total number of others receiving over \$50,000 for professional services		None

Part IX-A Summary of Direct Charitable Activities

List the foundation's four largest direct charitable activities during the tax year. Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc.

	Expenses
1 Conservation Forestry Management-See Attached Statement	
	519,736.
2 Public Recreation-See Attached Statement	
	34,554.
3 South Central Arkansas Log a Load for Kids-See Attached Statement	
	0.
4	

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

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2	Amount
1 N/A	
	0.
2	
All other program-related investments See instructions.	
3	
Total. Add lines 1 through 3	None

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Part X Minimum Investment Return (All domestic foundations must complete this part. Foreign foundations, see instructions.)

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes:		
a	Average monthly fair market value of securities	1a	1,070.
b	Average of monthly cash balances	1b	1,097,737.
c	Fair market value of all other assets (see instructions)	1c	33,896.
d	Total (add lines 1a, b, and c)	1d	1,132,703.
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	1e	
2	Acquisition indebtedness applicable to line 1 assets	2	
3	Subtract line 2 from line 1d	3	1,132,703.
4	Cash deemed held for charitable activities. Enter 1-1/2% of line 3 (for greater amount, see instructions)	4	16,991.
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	1,115,712.
6	Minimum investment return. Enter 5% of line 5	6	55,786.

Part XI Distributable Amount (see instructions) (Section 4942(j)(3) and (j)(5) private operating foundations and certain foreign organizations check here ☐ and do not complete this part.)

1	Minimum investment return from Part X, line 6	1	55,786.
2a	Tax on investment income for 2012 from Part VI, line 5	2a	24,664.
b	Income tax for 2012. (This does not include the tax from Part VI.)	2b	
c	Add lines 2a and 2b	2c	24,664.
3	Distributable amount before adjustments Subtract line 2c from line 1	3	31,122.
4	Recoveries of amounts treated as qualifying distributions	4	
5	Add lines 3 and 4	5	31,122.
6	Deduction from distributable amount (see instructions)	6	
7	Distributable amount as adjusted Subtract line 6 from line 5 Enter here and on Part XIII, line 1	7	31,122.

Part XII Qualifying Distributions (see instructions)

1	Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes:		
a	Expenses, contributions, gifts, etc. — total from Part I, column (d), line 26	1a	1,378,422.
b	Program-related investments — total from Part IX-B	1b	0.
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	2	
3	Amounts set aside for specific charitable projects that satisfy the:		
a	Suitability test (prior IRS approval required)	3a	
b	Cash distribution test (attach the required schedule)	3b	
4	Qualifying distributions. Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4	4	1,378,422.
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income. Enter 1% of Part I, line 27b (see instructions)	5	0.
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	1,378,422.

Note. The amount on line 6 will be used in Part V, column (b), in subsequent years when calculating whether the foundation qualifies for the section 4940(e) reduction of tax in those years.

Part XIII Undistributed Income (see instructions)

	(a) Corpus	(b) Years prior to 2011	(c) 2011	(d) 2012
1 Distributable amount for 2012 from Part XI, line 7				31,122.
2 Undistributed income, if any, as of the end of 2012:				
a Enter amount for 2011 only				
b Total for prior years: 20____, 20____, 20____				
3 Excess distributions carryover, if any, to 2012.				
a From 2007	1,763,467.			
b From 2008	1,600,924.			
c From 2009	1,385,043.			
d From 2010	1,272,670.			
e From 2011	1,248,230.			
f Total of lines 3a through e	7,270,334.			
4 Qualifying distributions for 2012 from Part XII, line 4. \$ 1,378,422.				
a Applied to 2011, but not more than line 2a				
b Applied to undistributed income of prior years (Election required — see instructions)				
c Treated as distributions out of corpus (Election required — see instructions)				
d Applied to 2012 distributable amount				0.
e Remaining amount distributed out of corpus	1,378,422.			
5 Excess distributions carryover applied to 2012 (If an amount appears in column (d), the same amount must be shown in column (a).)				
6 Enter the net total of each column as indicated below:				
a Corpus Add lines 3f, 4c, and 4e. Subtract line 5	8,648,756.			
b Prior years' undistributed income. Subtract line 4b from line 2b		0.		
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed				
d Subtract line 6c from line 6b Taxable amount — see instructions		0.		
e Undistributed income for 2011 Subtract line 4a from line 2a. Taxable amount — see instructions			0.	
f Undistributed income for 2012. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2013				31,122.
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see instructions)				
8 Excess distributions carryover from 2007 not applied on line 5 or line 7 (see instructions)	1,763,467.			
9 Excess distributions carryover to 2013. Subtract lines 7 and 8 from line 6a	6,885,289.			
10 Analysis of line 9				
a Excess from 2008	1,600,924.			
b Excess from 2009	1,385,043.			
c Excess from 2010	1,272,670.			
d Excess from 2011	1,248,230.			
e Excess from 2012	1,378,422.			

BAA

Form 990-PF (2012)

N/A

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

- b 85% of line 2a**

- c** Qualifying distributions from Part XII,
line 4 for each year listed

- d**
- Amounts included in line 2c not used directly for active conduct of exempt activities

- e** Qualifying distributions made directly for active conduct of exempt activities. Subtract line 2d from line 2c

- 3** Complete 3a, b, or c for the alternative test relied upon.

- a 'Assets' alternative test – enter.

- (1) Value of all assets**

- (2) Value of assets qualifying under section 4942(j)(3)(B)(i) .**

- b** 'Endowment' alternative test — enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed

- c 'Support' alternative test – enter**

- (1) Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties)**

- (2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii)

- (3) Largest amount of support from an exempt organization** _____.

- (4) Gross investment income**

Part XV **Supplementary Information (Complete this part only if the foundation had \$5,000 or more in assets at any time during the year – see instructions.)**

- ### 1 Information Regarding Foundation Managers:

- a** List any managers of the foundation who have contributed more than 2% of the total contributions received by the foundation before the close of any tax year (but only if they have contributed more than \$5,000). (See section 507(d)(2).)

None

- b** List any managers of the foundation who own 10% or more of the stock of a corporation (or an equally large portion of the ownership of a partnership or other entity) of which the foundation has a 10% or greater interest.

None

- 2 Information Regarding Contribution, Grant, Gift, Loan, Scholarship, etc, Programs:**

Check here ☐ if the foundation only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds. If the foundation makes gifts, grants, etc. (see instructions) to individuals or organizations under other conditions, complete items 2a, b, c, and d.

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

Mary Elizabeth Eldridge, The Ross Foundation

P. O. Box 335

Arkadelphia

AR

71923

(870) 246-9881

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

See Attached Form

- c Any submission deadlines

None

- d Any restrictions or limitations on awards, such as by geographical areas, charitable fields, kinds of institutions, or other factors:

See Attached Form

Part XV Supplementary Information (continued)**3 Grants and Contributions Paid During the Year or Approved for Future Payment**

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a Paid during the year				
American Cancer Society 901 N. University Little Rock AR 72207	None	Public Charity	Relay for Life	1,000.
Arkansas Community Foundation 605 Main Street Arkadelphia AR 71923	None	Public Charity	Rally on the Ravine/Arkansas Downtown Network	2,200.
Arkadelphia Promise Foundation 235 N. 11th Street Arkadelphia AR 71923	None	Public Charity	Arkansas Promise Scholarship	351,684.
Arkadelphia Public Schools 235 N 11th Street Arkadelphia AR 71923	None	Public Educational Institution	CONE Foundation/ Project Prom	9,500.
Arkansas Children's Hospital 1 Children's Way Slot 661 Little Rock AR 72202	None	Public Charity	Angel One/ Unrestricted Grant	15,400.
Arkansas Children's Hospital Research Institute 13 Children's Way Slot 663 Little Rock AR 72202	None	Public Charity	Unrestricted Grant	1,000.
Arkansas Foodbank Network 4301 W. 65th Street Little Rock AR 72209	None	Public Charity	Equipment for New Warehouse	10,000.
Arkansas Forestry Association 1213 W. 4th Street Little Rock AR 72201	None	Public Charity	Unrestricted Grant	32,726.
Arkansas Game & Fish Foundation #2 Natural Resources Drive Little Rock AR 72205	None	Public Charity	Unrestricted Grant	51,731.
See Line 3a statement				135,376.
Total			3 a	610,617.
b Approved for future payment				
American Cancer Society 901 N. University Little Rock AR 72207	None	Public Charity	Relay for Life	1,000.
Arkadelphia Promise Foundation 235 N. 11th Street Arkadelphia AR 71923	None	Public Charity	Arkadelphia Promise	351,684.
See Line 3b statement				45,815.
Total			3 b	398,499.

Name	Employer Identification Number
The Ross Foundation	71-6060574

Asset Information:

Description of Property: Timberland
Date Acquired 01/01/10 How Acquired: Purchased
Date Sold: 01/13/12 Name of Buyer: _____
Sales Price: 356,000. Cost or other basis (do not reduce by depreciation) 81,616.
Sales Expense: 16,401. Valuation Method: _____
Total Gain (Loss): 257,983. Accumulation Depreciation: _____

Description of Property: Timberland
Date Acquired 01/01/10 How Acquired: Purchased
Date Sold: 05/16/12 Name of Buyer: _____
Sales Price: 114,541. Cost or other basis (do not reduce by depreciation) 45,004.
Sales Expense: 5,790. Valuation Method: _____
Total Gain (Loss): 63,747. Accumulation Depreciation: _____

Description of Property: Timberland
Date Acquired 01/01/10 How Acquired: Purchased
Date Sold: 05/31/12 Name of Buyer: _____
Sales Price: 63,510. Cost or other basis (do not reduce by depreciation) 17,429.
Sales Expense: 3,343. Valuation Method: _____
Total Gain (Loss): 42,738. Accumulation Depreciation: _____

Description of Property: Timber
Date Acquired 01/01/10 How Acquired: Purchased
Date Sold: 12/31/12 Name of Buyer: _____
Sales Price: 2,626,745. Cost or other basis (do not reduce by depreciation) 1,244,472.
Sales Expense: _____ Valuation Method: _____
Total Gain (Loss): 1,382,273. Accumulation Depreciation: _____

Description of Property: _____
Date Acquired: _____ How Acquired: _____
Date Sold: _____ Name of Buyer: _____
Sales Price: _____ Cost or other basis (do not reduce by depreciation) _____
Sales Expense: _____ Valuation Method: _____
Total Gain (Loss): _____ Accumulation Depreciation: _____

Description of Property: _____
Date Acquired: _____ How Acquired: _____
Date Sold: _____ Name of Buyer: _____
Sales Price: _____ Cost or other basis (do not reduce by depreciation) _____
Sales Expense: _____ Valuation Method: _____
Total Gain (Loss): _____ Accumulation Depreciation: _____

Description of Property: _____
Date Acquired: _____ How Acquired: _____
Date Sold: _____ Name of Buyer: _____
Sales Price: _____ Cost or other basis (do not reduce by depreciation) _____
Sales Expense: _____ Valuation Method: _____
Total Gain (Loss): _____ Accumulation Depreciation: _____

Description of Property: _____
Date Acquired: _____ How Acquired: _____
Date Sold: _____ Name of Buyer: _____
Sales Price: _____ Cost or other basis (do not reduce by depreciation) _____
Sales Expense: _____ Valuation Method: _____
Total Gain (Loss): _____ Accumulation Depreciation: _____

Form 990-PF, Page 1, Part I, Line 11

Line 11 Stmt

Other income.	Rev/Exp Book	Net Inv Inc	Adj Net Inc
Royalties	87.	87.	
Oil & Gas Leases	4,964.	4,964.	
License Fees	65,405.		
Easements	14,700.		
Other Income	4,304.		
Total	<u>89,460.</u>	<u>5,051.</u>	

Form 990-PF, Page 1, Part I, Line 18

Line 18 Stmt

Taxes	Rev/Exp Book	Net Inv Inc	Adj Net Inc	Charity Disb
Property	143,402.	143,402.		
Payroll	36,820.	36,820.		
Miscellaneous Tax	935.	935.		
Federal Tax	12,314.			
Total	<u>193,471.</u>	<u>181,157.</u>		

Form 990-PF, Page 1, Part I, Line 23

Line 23 Stmt

Other expenses:	Rev/Exp Book	Net Inv Inc	Adj Net Inc	Charity Disb
Amortization-TSI	82,893.			82,893.
Amortization-Bond Costs	7,752.	7,752.		
Insurance	36,798.	36,798.		
Computer Service	12,000.	12,000.		
Dues	3,768.	3,768.		
Supplies	11,196.	11,196.		
Office Maintenance	9,941.	9,941.		
Timberland/Wildlife Maintenance	26,403.			26,403.
Contracted Services	4,722.			
Resource Management	19,212.			19,212.
Vehicle, Fuel & Expense	30,265.			30,265.
Total	<u>244,950.</u>	<u>81,455.</u>		<u>158,773.</u>

Form 990-PF, Page 2, Part III, Line 3

Other Increases Stmt

Accrual to Cash Difference-Accrued	
Grant Liability Paid in 2012	27,085.
Total	<u>27,085.</u>

Form 990-PF, Page 6, Part VIII, Line 1

Information about Officers, Directors, Trustees, Etc.

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
Person ☒ Business ☐ Clark Tennyson P. O. Box 335 Arkadelphia AR 71923	Trustee 2.00	6,042.	0.	0.
Person ☒ Business ☐ Mary Whipple P. O. Box 335 Arkadelphia AR 71923	Trustee 2.00	6,042.	0.	0.
Person ☐ Business ☐ Peggy Clark P. O. Box 335 Arkadelphia AR 71923	Trustee 2.00	6,042.	0.	0.

Total

18,126. 0. 0.

Form 990-PF, Page 11, Part XV, line 3a

Line 3a statement

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Founda- tion status of re- cipient	Purpose of grant or contribution	Person or Business Checkbox Amount
a Paid during the year				
Arkansas Hunters Feeding the Needy 920 W. 2nd Street, Ste 103 Little Rock AR 72201	None	Public Charity	Feeding the Needy in Clark County	Person or ☐ Business ☒ 2,000.
Arkansas Museum of Science & History 500 President Clinton Ave, Ste. 150 Little Rock AR 72201	None	Public Charity	Race for Planet "X"	Person or ☐ Business ☒ 2,000.
Arkansas Single Parent Scholarship Fund 614 E. Emma Ave., Ste. 119 Springdale AR 72764	None	Public Charity	Clark County Scholarships	Person or ☐ Business ☒ 6,000.
Boy Scouts of America Quapaw Council 3220 Cantrell Road Little Rock AR 72202	None	Public Charity	Robert C. Rhodes Memorial	Person or ☐ Business ☒ 10,000.
Clark County Arts & Humanities Council 1511 N. 10th Street Arkadelphia AR 71923	None	Public Charity	Ethnic Diversity	Person or ☐ Business ☒ 4,000.
Dawson Educational Cooperative 711 Clinton Street Arkadelphia AR 71923	None	Public Government Unit	Mini-Grant Programms	Person or ☐ Business ☒ 15,000.

Form 990-PF, Page 11, Part XV, line 3a

Continued

Line 3a statement

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Founda- tion status of re- cipient	Purpose of grant or contribution	Person or Business Checkbox Amount
a Paid during the year				
<u>Food Share Arkansas</u>	<u>None</u>	<u>Public</u>	<u>Senior and</u>	Person or ☐
<u>P. O. Box 501</u>		<u>Charity</u>	<u>Child</u>	Business ☒
<u>Prescott AR 71857</u>			<u>Nutrition</u>	2,000.
<u>Give me a Chance Equine Rescue</u>	<u>None</u>	<u>Public</u>	<u>Emergency Funding/</u>	Person or ☐
<u>68 Terrapin Trail</u>		<u>Charity</u>	<u>Unrestricted</u>	Business ☒
<u>Arkadelphia AR 71923</u>			<u>Grant</u>	2,000.
<u>Group Living, Inc.</u>	<u>None</u>	<u>Public</u>	<u>Jane Ross</u>	Person or ☐
<u>708 Main Street</u>		<u>Charity</u>	<u>Plaza Signage</u>	Business ☒
<u>Arkadelphia AR 71923</u>				5,000.
<u>Henderson State University Foundation</u>	<u>None</u>	<u>Public</u>	<u>Jane Lucas</u>	Person or ☐
<u>Box 7550 HSU</u>		<u>Education</u>	<u>Scholarship</u>	Business ☒
<u>Arkadelphia AR 71923</u>		<u>Institution</u>	<u>Fund</u>	1,000.
<u>Humane Society of Clark County</u>	<u>None</u>	<u>Public</u>	<u>Unrestricted</u>	Person or ☐
<u>P. O. Box 435</u>		<u>Charity</u>	<u>Grant</u>	Business ☒
<u>Arkadelphia AR 71923</u>				400.
<u>Nat'l Childhood Cancer Foundation</u>	<u>None</u>	<u>Public</u>	<u>Unrestricted</u>	Person or ☐
<u>4600 EW Highway, Ste. 600</u>		<u>Charity</u>	<u>Grant</u>	Business ☒
<u>Bethesda MD 20814</u>				200.
<u>National Multiple Sclerosis Society</u>	<u>None</u>	<u>Public</u>	<u>Unrestricted</u>	Person or ☐
<u>1100 N. University, Ste. 255</u>		<u>Charity</u>	<u>Grant</u>	Business ☒
<u>Little Rock AR 72207</u>				300.
<u>The Nature Conservancy</u>	<u>None</u>	<u>Public</u>	<u>Unrestricted</u>	Person or ☐
<u>601 N. University Ave.</u>		<u>Charity</u>	<u>Grant</u>	Business ☒
<u>Little Rock AR 72205</u>				32,726.
<u>United Way of Clark County</u>	<u>None</u>	<u>Public</u>	<u>2012 Campaign</u>	Person or ☐
<u>P. O. Box 871</u>		<u>Charity</u>	<u>Pledge</u>	Business ☒
<u>Arkadelphia AR 71923</u>				16,000.
<u>University of Arkansas Foundation, Inc.</u>	<u>None</u>	<u>Public</u>	<u>Garvin Gardens/</u>	Person or ☐
<u>535 W. Research Center Blvd., Ste 120</u>		<u>Charity</u>	<u>Botanical Research Ctr /</u>	Business ☒
<u>Fayetteville AR 72701</u>			<u>School for Math</u>	36,750.

Total

135,376.

Form 990-PF, Page 10, Part XV, line 3b

Line 3b statement

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Founda- tion status of re- cipient	Purpose of grant or contribution	Person or Business Checkbox Amount
b <i>Approved for future payment</i>				
<u>Bismarck Little League</u>	<u>None</u>	<u>Public</u>	<u>2 Scoreboards</u>	Person or ☐ Business ☒
<u>P. O. Box 236</u>		<u>Charity</u>		<u>2,000.</u>
<u>Bismarck AR 71929</u>				
<u>Clark County Literacy Council, Inc.</u>	<u>None</u>	<u>Public</u>	<u>Empowering</u>	Person or ☐ Business ☒
<u>640 6th Street</u>		<u>Charity</u>	<u>Clark County</u>	<u>1,665.</u>
<u>Arkadelphia AR 71923</u>			<u>through Literacy</u>	
<u>Boy Scouts of America Ouapaw Council</u>	<u>None</u>	<u>Public</u>	<u>School Night</u>	Person or ☐ Business ☒
<u>3220 Cantrell Road</u>		<u>Charity</u>	<u>for Scouting</u>	<u>4,200.</u>
<u>Little Rock AR 72202</u>				
<u>Junior Auxiliary of Arkadelphia</u>	<u>None</u>	<u>Public</u>	<u>Angel Tree</u>	Person or ☐ Business ☒
<u>P. O. Box 565</u>		<u>Charity</u>		<u>1,000.</u>
<u>Arkadelphia AR 71923</u>				
<u>United Way of Clark County</u>	<u>None</u>	<u>Public</u>	<u>2013 Campaign</u>	Person or ☐ Business ☒
<u>P. O. Box 871</u>		<u>Charity</u>	<u>Pledge</u>	<u>16,000.</u>
<u>Arkadelphia AR 71923</u>				
<u>University of Arkansas Foundation, Inc.</u>	<u>None</u>	<u>Public</u>	<u>Children's</u>	Person or ☐ Business ☒
<u>2 University Center, Ste. 507</u>		<u>Charity</u>	<u>Adventure</u>	<u>20,950.</u>
<u>Fayetteville AR 72701</u>			<u>Garden</u>	

Total

45,815.

Form 990-PF, Page 2, Part II, Line 15

Other Assets Stmt

Line 15 - Other Assets:	Beginning Year Book Value	End of Year	
		Book Value	Fair Market Value
<u>Deposits & Prepayments</u>	<u>8,104.</u>	<u>3,334.</u>	<u>3,334.</u>
<u>Timberland Improvements-Net</u>	<u>554,288.</u>	<u>537,501.</u>	<u>537,501.</u>
Total	<u><u>562,392.</u></u>	<u><u>540,835.</u></u>	<u><u>540,835.</u></u>

Form 990-PF, Page 2, Part II, Line 22

Other Liab Stmt

Line 22 - Other Liabilities:	Beginning Year Book Value	Ending Year Book Value
<u>Federal Estate Tax</u>	<u>459,297.</u>	<u>0.</u>
<u>Line of Credit</u>	<u>32,220.</u>	<u>23,960.</u>

Form 990-PF, Page 2, Part II, Line 22

Continued

Other Liab Stmt

Line 22 - Other Liabilities:	Beginning Year Book Value	Ending Year Book Value
Total	<u>491,517.</u>	<u>23,960.</u>

**THE ROSS FOUNDATION
EIN: 71-6060574**

**FORM 990-PF
PART IX-A
SUPPLEMENTAL ATTACHMENT**

SUMMARY OF DIRECT CHARITABLE ACTIVITIES

LINE 1: Conservation Forestry Management 2012

The Ross Foundation continued its conservation forestry management program in 2012 by incorporating diverse management techniques which included natural stand management, plantation stand management, hardwood management systems, and unique plant and habitat area management. Conservation forestry objectives are centered on the incorporation of these various management components resulting in stand diversity, plant diversity, and habitat diversity throughout all lands owned and managed by The Ross Foundation as charitable assets.

To accomplish its mission, The Ross Foundation employs a full time staff of professional foresters, biologists, and technicians to design, implement, and monitor a comprehensive conservation forestry management program.

In 2012, The Ross Foundation incurred \$375,000 in expenses related to salaries and benefits for professional staff directly related to the continuation of its conservation forestry program. Additionally, expenses totaling \$144,736 were incurred for outside contractor services and supplies and operating expenses to accomplish prescribed management treatments for wildlife habitat improvement, stand reforestation and management.

LINE 2: Public Recreation 2012

The Ross Foundation's land is available to the public for recreational opportunities. During 2012, recreational users enjoyed various pursuits including hunting, fishing, day hiking, camping, motor bike riding, all terrain vehicle riding, horseback riding, picnicking, mountain bike riding, swimming, backpacking, bird watching, nature study, photography, and walking for aerobic activity. During 2012, The Ross Foundation spent \$1,970 on material and contracted services and \$32,584 in salary and benefits for allocated staff time related to public recreation administration and management activities on The Ross Foundation's property.

THE ROSS FOUNDATION
EIN: 71-6060574
FORM 990-PF
PART IX-A

LINE 3: South Central Arkansas Log A Load For Kids

In 2012, The Ross Foundation donated one load of pine logs to be auctioned at the annual South Central Arkansas Log A Load For Kids event which is held as a fundraising effort for the benefit of Arkansas Children's Hospital. The fair market value of the load of logs was \$1,020.

Information for Grant Applicants and Guidelines for Submitting Proposal

History

The Ross Foundation began operation in early 1967. It was founded by Esther Ross and her daughter, Jane Ross. Its initial endowment came from the estate of Esther's father and Jane's grandfather, J.G. Clark. From the original core lands used to endow the Ross Foundation, the Foundation has grown to approximately 63,000 acres of land, primarily situated in Clark County and Hot Spring County, Arkansas. These lands are held for conservation and charitable purposes. Through the use of good forest management practices, revenue is produced and used to fund the Foundation's philanthropic program. Jane Ross, Robert C. Rhodes and H.W. "Bill" McMillan served as the Foundation's first trustees. The current trustees are: Ross M. Whipple, Chairman; Mary Elizabeth Eldridge; Mark Karnes; Clark Tennyson; Peggy Clark; and Mary Whipple.

General Purpose

The Ross Foundation seeks proposals for innovative programs and projects from organizations which can demonstrate tax exempt status under Section 501 (c) (3) or public charity status under Sections 509 (a)(1) or (2) of the Internal Revenue Code. From the Ross Foundation's beginning, it has primarily concentrated its grants in the following areas: education, arts and cultural enrichment, community beautification and improvement, historical preservation, mental health and the developmentally disabled, and forestry research and conservation management. The major focus of the Foundation's philanthropic program has historically been restricted to projects that are located in the Clark County, Arkansas area. Funding is not provided for political lobbying, political advocacy or legislative activities, or grants to individuals. Funding is generally not provided for operating expenses of established agencies, grants to foreign organizations, grants for foreign expenditure, or debt reduction drives.

Application Procedure

Thank you for your interest in strengthening our community. If you believe that your project or organization meets our guidelines, we invite you to apply for a grant. The application process consists of two steps. The first step is the preparation of a pre-proposal, which *may be made at any time during the year*. The pre-proposal is reviewed to determine if the proposal is within the area of interest of the Ross Foundation. Pre-proposals consist of information provided on a one-page form that is attached to these guidelines. The pre-proposal form requests general information about the organization applying and a brief description of the proposed project. A preliminary budget and letter communicating the pre-proposal should be attached and signed by an official who has the authority to sign contracts for that organization. Pre-proposals are accepted at any time, and the trustees will review the pre-proposals that they have received to date at each monthly board meeting. Normally they will be reviewed by staff and acknowledged within one month, with final approval made by the trustees.

If the project described in the pre-proposal is consistent with the interests of the Ross Foundation Board of Trustees, the applicant will be asked to prepare a full proposal. The trustees of the Ross Foundation consider full proposals and approve grants three times a year.

Full Proposals Received by:	Will be Reviewed by:	Funds for Approved Projects Will be Available by:
September 1	November 30	January 1 of the next year
January 1	March 31	May 1
May 1	July 31	September 1

You will be notified of the Board's decision on your full proposal within two weeks following the board meeting at which the proposal is considered. In addition to the submission of a grant application, we may also request additional information or a site visit during the application process.

Full Proposal

If you are asked to submit a full proposal to the Ross Foundation, please comply with the following guidelines. By submitting an application to the Ross Foundation it is understood that the party responsible for submission of a grant application has obtained the necessary approval to submit the application from the applying agency's board of directors. One application should be submitted, unbound, and include the following information:

1. Applicant Information shall include:

- Brief description of the nature and history of the applying organization (This description should state the year that the organization was formed, explain the primary purpose of the organization and state its general area of operation.)
- Brief description of the applying organization's current programs, activities and accomplishments
- Financial Information. The Ross Foundation needs to understand the financial structure of the applying organization. As such, please provide pertinent financial information, and we may request additional information at a later date.
- List of current board members

2. A copy of an IRS letter verifying the applying organization's Section 501 (c)(3) status or public charity status under Sections 509(a)(1) or (2) of the Internal Revenue Code, if applicable, and an affirmation letter signed by a responsible officer, director, trustee or chief executive of the organization that the IRS determination letter has not been revoked and that the present operation of the organization and its current sources of support are not inconsistent with the organization's continuing classification stated in the determination letter.

3. Proposal Details shall include:

- Statement of need / problem to be addressed (This statement should describe the specific need that has been identified.)
- Narrative describing how the project will be conducted (It is understood that the size and nature of this narrative will vary depending on the characteristics of each project. The purpose of this section is to present any programmatic and organizational aspects of the project.)
- Description of project goals and the programs /activities planned to accomplish these goals
- Timeline for the project, if appropriate
- List of other organizations, if any, cooperating in the implementation or funding of the project
- List of names of key staff / volunteers responsible for project implementation
- List of other individuals, corporations and foundations to whom you have submitted a grant application for this project, and any results (or projected results) from these other sources
- Long term sources / strategies for funding of project at the end of the grant period, if appropriate
- Expected impact, such as how the persons served will benefit, how your organization will benefit, and how the community as a whole will benefit

4. A statement regarding how the organization will evaluate the success of this project and how and when it will be measured.

5. Project Budget (depending on the nature of the project, the budget should contain all or part of the following items):

- Salaries, wages, fringe benefits, consultants
- Travel expenses, including per diem
- Expendable materials and supplies
- Equipment
- Cost to conduct evaluation of project
- Existing organization funds which can be contributed to this project
- Other

If the project involves the use of funds from other sources, the source should be identified, and please indicate what percentage of the total funds needed to carry out the project is being requested of the Ross Foundation. The following format would be useful in presenting this information:

Item	Funds Requested from Ross Foundation	Funds furnished by other sources	Total Cost
Salaries	\$-----	\$-----	\$-----
Travel	-----	-----	-----
Supplies	-----	-----	-----
Equipment	-----	-----	-----
Other Costs	-----	-----	-----
TOTAL	\$-----	\$-----	\$-----

A description of major equipment should be attached to the budget sheet.

No changes in the use of approved grant funds or in the direction of the project or program may be made without the Ross Foundation's prior written approval.

Monitoring Grants, Payment and Grant Evaluation

The purpose of monitoring is to help the grantee succeed, to help the foundation evaluate the success of the grant and to receive input from the grantee on the project and other projects which might evolve from it. Once grants are approved, the Ross Foundation staff may monitor grants by telephone, correspondence and/or site visits.

Grants may be paid in full or in installments based upon the Acceptance Agreement set up by the Ross Foundation and grantee.

Grantees will be asked to make final reports that comply with the Ross Foundation's reporting guidelines and may be asked to make interim reports if funding is disbursed in installments. Once a project is concluded, grantees are required to evaluate the project in light of its original goals, numbers of people served, outcomes and social impact. We expect grantees to be honest about failures as well as about success. Reporting requirements will be set forth in the Acceptance Agreement set up between the Ross Foundation and grantee.

For additional information or questions, please contact:

Mary Elizabeth Eldridge, Director of Programs, P.O. Box 335, Arkadelphia, AR 71923; phone 870.246.9881; fax 870.246.9674; email meeldridge@rossfoundation.us or Amanda Fenocchi, Assistant Grants Officer; email Amanda@rossfoundation.us.

PRE-PROPOSAL INFORMATION

NAME OF ORGANIZATION:

PROJECT TITLE:

DATE:

DATE ORGANIZATION
ESTABLISHED:

CONTACT PERSON:

CONTRACTING AGENT:
(If different from Contact Person)

ADDRESS:

CITY, STATE, & ZIP:

PHONE NUMBER:

FAX NUMBER:

EMAIL ADDRESS:

AMOUNT OF REQUEST:

(Please also attach a preliminary budget for this project)

TIME FRAME OF PROJECT:

BRIEF SUMMARY OF PROJECT: (Summary must be limited to the space provided)