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Form **990**

# 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)**

Department of the Treasury
Internal Revenue Service

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

OMB No 1545-0047

**2012**

**Open to Public Inspection**

**A For the 2012 calendar year, or tax year beginning 01-01-2012 , 2012, and ending 12-31-2012**

**B** Check if applicable
☐ Address change
☐ Name change
☐ Initial return
☐ Terminated
☐ Amended return
☐ Application pending

**C** Name of organization
ENID COMMUNITY FOUNDATION FOR EXCELLENCE INC

Doing Business As
CHEROKEE STRIP COMMUNITY FOUNDATION

Number and street (or P O box if mail is not delivered to street address) | Room/suite
PO BOX 263

City or town, state or country, and ZIP + 4
ENID, OK 73702

**D Employer identification number**
73-1547637

E Telephone number
(580) 234-3988

G Gross receipts $ 443,614

F Name and address of principal officer
TODD EARL
3202 W OWEN K GARRIOTT
ENID, OK 73703

H(a) Is this a group return for affiliates? ☐ Yes ☑ No

H(b) Are all affiliates included? ☐ Yes ☐ No
If "No," attach a list (see instructions)

H(c) Group exemption number ▶

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

J **Website:** ▶ www enidcommunityfoundation com

K Form of organization ☑ Corporation ☐ Trust ☐ Association ☐ Other ▶

L Year of formation 1998

M State of legal domicile OK

## Part I Summary

**Activities & Governance**

1 Briefly describe the organization's mission or most significant activities
COLLECTION AND ADMINISTRATION OF ENDOWED FUNDS FOR THE LONG TERM BENEFIT OF THE CITY OF ENID AND NORTHWEST OKLAHOMA AREA

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

| | | | |
|---|---|---|---|
| 3 | Number of voting members of the governing body (Part VI, line 1a) | 3 | 23 |
| 4 | Number of independent voting members of the governing body (Part VI, line 1b) | 4 | 23 |
| 5 | Total number of individuals employed in calendar year 2012 (Part V, line 2a) | 5 | 1 |
| 6 | Total number of volunteers (estimate if necessary) | 6 | |
| 7a | Total unrelated business revenue from Part VIII, column (C), line 12 | 7a | 0 |
| b | Net unrelated business taxable income from Form 990-T, line 34 | 7b | |

| | | | Prior Year | Current Year |
|---|---|---|---|---|
| Revenue | 8 | Contributions and grants (Part VIII, line 1h) | 1,122,832 | 318,801 |
| | 9 | Program service revenue (Part VIII, line 2g) | | 0 |
| | 10 | Investment income (Part VIII, column (A), lines 3, 4, and 7d ) | 97,910 | 18,056 |
| | 11 | Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) | 100,594 | 106,757 |
| | 12 | Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12) | 1,321,336 | 443,614 |
| Expenses | 13 | Grants and similar amounts paid (Part IX, column (A), lines 1–3 ) | 508,486 | 412,673 |
| | 14 | Benefits paid to or for members (Part IX, column (A), line 4) | | 0 |
| | 15 | Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10) | 46,426 | 49,331 |
| | 16a | Professional fundraising fees (Part IX, column (A), line 11e) | | 0 |
| | b | Total fundraising expenses (Part IX, column (D), line 25) ▶546 | | |
| | 17 | Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e) | 41,272 | 38,845 |
| | 18 | Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25) | 596,184 | 500,849 |
| | 19 | Revenue less expenses Subtract line 18 from line 12 | 725,152 | -57,235 |

| | | | Beginning of Current Year | End of Year |
|---|---|---|---|---|
| Net Assets or Fund Balances | 20 | Total assets (Part X, line 16) | 11,581,604 | 12,553,203 |
| | 21 | Total liabilities (Part X, line 26) | 2,391,167 | 2,620,457 |
| | 22 | Net assets or fund balances Subtract line 21 from line 20 | 9,190,437 | 9,932,746 |

## Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge

**Sign Here**

****** | 2013-04-23
Signature of officer | Date

Linda Record Treasurer
Type or print name and title

**Paid Preparer Use Only**

| Print/Type preparer's name | Preparer's signature | Date | Check ☐ if self-employed | PTIN |
|---|---|---|---|---|
| Ronald Shreve | | 2013-04-23 | | |

Firm's name ▶ Johnny W Curran CPA — Firm's EIN ▶

Firm's address ▶ 300 W Cherokee Ste 105
Enid, OK 73701 — Phone no (580) 233-6401

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

## Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response to any question in this Part III . . . . . . . . . . . . . . ☐

**1** Briefly describe the organization's mission

To function as a way for Donors to endow money for the future benefit of charitable goals To invest and safeguard the endowed funds for the future benefit of designated other IRC 501c3 organizations and identified charitable fields of interest

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

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

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

If "Yes," describe these changes on Schedule O

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

**4a** (Code ) (Expenses $ 425,552 including grants of $ 412,673 ) (Revenue $ 106,227 )

Distributions to designated income beneficiaries from endowed funds, field of interest and gift funds including allocated cost in administering grants

**4b** (Code ) (Expenses $ including grants of $ ) (Revenue $ )

**4c** (Code ) (Expenses $ including grants of $ ) (Revenue $ )

**4d** Other program services (Describe in Schedule O )

(Expenses $ including grants of $ ) (Revenue $ )

**4e** **Total program service expenses** ▶ 425,552

## 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)? *If "Yes," complete Schedule A* | 1 | Yes | |
| 2 | Is the organization required to complete *Schedule B, Schedule of Contributors* (see instructions)? | 2 | Yes | |
| 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 | | No |
| 4 | **Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? *If "Yes," complete Schedule C, Part II* | 4 | | No |
| 5 | Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? *If "Yes," complete Schedule C, Part III* | 5 | | |
| 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 | Yes | |
| 7 | Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? *If "Yes," complete Schedule D, Part II* | 7 | | No |
| 8 | Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III* | 8 | | No |
| 9 | Did the organization report an amount in Part X, line 21 for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV* | 9 | | No |
| 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 | Yes | |
| 11 | If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable | | | |
| a | Did the organization report an amount for land, buildings, and equipment in Part X, line 10? *If "Yes," complete Schedule D, Part VI.* | 11a | Yes | |
| b | Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VII* | 11b | | No |
| c | Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VIII* | 11c | | No |
| d | Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part IX* | 11d | | No |
| e | Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X* | 11e | Yes | |
| f | Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? *If "Yes," complete Schedule D, Part X* | 11f | Yes | |
| 12a | Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII* | 12a | Yes | |
| b | Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional* | 12b | Yes | |
| 13 | Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E* | 13 | | No |
| 14a | Did the organization maintain an office, employees, or agents outside of the United States? | 14a | | No |
| b | Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at $100,000 or more? *If "Yes," complete Schedule F, Parts I and IV* | 14b | | No |
| 15 | Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or assistance to any organization or entity located outside the United States? *If "Yes," complete Schedule F, Parts II and IV* | 15 | | No |
| 16 | Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or assistance to individuals located outside the United States? *If "Yes," complete Schedule F, Parts III and IV* | 16 | | No |
| 17 | Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I (see instructions)* | 17 | | No |
| 18 | Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II* | 18 | | No |
| 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 | | No |
| 20a | Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H* | 20a | | No |
| b | If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? | 20b | | |

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

| | | | | |
|---|---|---|---|---|
| 21 | Did the organization report more than $5,000 of grants and other assistance to any government or organization in the United States on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II* | 21 | Yes | |
| 22 | Did the organization report more than $5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III* | 22 | | No |
| 23 | Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Yes," complete Schedule J* | 23 | | No |
| 24a | Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25* | 24a | | No |
| b | Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? | 24b | | |
| c | Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? | 24c | | |
| d | Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? | 24d | | |
| 25a | **Section 501(c)(3) and 501(c)(4) 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 | | No |
| 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 | | No |
| 26 | Was a loan to or by a current or former officer, director, trustee, key employee, highest compensated employee, or disqualified person outstanding as of the end of the organization's tax year? *If "Yes," complete Schedule L, Part II* | 26 | | No |
| 27 | Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? *If "Yes," complete Schedule L, Part III* | 27 | | No |
| 28 | Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions) | | | |
| a | A current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV* | 28a | | No |
| b | A family member of a current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV* | 28b | | No |
| c | An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? *If "Yes," complete Schedule L, Part IV* | 28c | | No |
| 29 | Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M* | 29 | | No |
| 30 | Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M* | 30 | | No |
| 31 | Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I* | 31 | | No |
| 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 | | No |
| 33 | Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301 7701-2 and 301 7701-3? *If "Yes," complete Schedule R, Part I* | 33 | Yes | |
| 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 | | No |
| 35a | Did the organization have a controlled entity within the meaning of section 512(b)(13)? | 35a | | No |
| b | If 'Yes' to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *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 | | No |
| 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 | | No |
| 38 | Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? **Note.** All Form 990 filers are required to complete Schedule O | 38 | Yes | |

**Part V** **Statements Regarding Other IRS Filings and Tax Compliance**

Check if Schedule O contains a response to any question in this Part V . . . . . . . . . . . . . . . . ☐

| | | | | | Yes | No |
|---|---|---|---|---|---|---|
| **1a** | Enter the number reported in Box 3 of Form 1096 Enter -0- if not applicable . . | **1a** | 2 | | | |
| **b** | Enter the number of Forms W-2G included in line 1a *Enter -0- if not applicable* | **1b** | 0 | | | |
| **c** | Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? | | | **1c** | Yes | |
| **2a** | Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return | **2a** | 1 | | | |
| **b** | If at least one is reported on line 2a, did the organization file all required federal employment tax returns? **Note.** If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions) | | | **2b** | Yes | |
| **3a** | Did the organization have unrelated business gross income of $1,000 or more during the year? | | | **3a** | | No |
| **b** | If "Yes," has it filed a Form 990-T for this year? *If "No," provide an explanation in Schedule O* | | | **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)? | | | **4a** | | No |
| **b** | If "Yes," enter the name of the foreign country ▶ See instructions for filing requirements for Form TD F 90-22 1, Report of Foreign Bank and Financial Accounts | | | | | |
| **5a** | Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? | | | **5a** | | No |
| **b** | Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? | | | **5b** | | No |
| **c** | If "Yes," to line 5a or 5b, did the organization file Form 8886-T? | | | **5c** | | |
| **6a** | Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions? | | | **6a** | | No |
| **b** | If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? | | | **6b** | | |
| **7** | **Organizations that may receive deductible contributions under section 170(c).** | | | | | |
| **a** | Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor? | | | **7a** | | No |
| **b** | If "Yes," did the organization notify the donor of the value of the goods or services provided? | | | **7b** | | |
| **c** | Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? | | | **7c** | | No |
| **d** | If "Yes," indicate the number of Forms 8282 filed during the year | **7d** | | | | |
| **e** | Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? | | | **7e** | | No |
| **f** | Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? | | | **7f** | | No |
| **g** | If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? | | | **7g** | | |
| **h** | If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? | | | **7h** | | |
| **8** | **Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.** Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year? | | | **8** | | No |
| **9** | **Sponsoring organizations maintaining donor advised funds.** | | | | | |
| **a** | Did the organization make any taxable distributions under section 4966? | | | **9a** | | No |
| **b** | Did the organization make a distribution to a donor, donor advisor, or related person? | | | **9b** | | No |
| **10** | **Section 501(c)(7) organizations.** Enter | | | | | |
| **a** | Initiation fees and capital contributions included on Part VIII, line 12 | **10a** | | | | |
| **b** | Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities | **10b** | | | | |
| **11** | **Section 501(c)(12) organizations.** Enter | | | | | |
| **a** | Gross income from members or shareholders | **11a** | | | | |
| **b** | 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 1041? | | | **12a** | | |
| **b** | If "Yes," enter the amount of tax-exempt interest received or accrued during the year | **12b** | | | | |
| **13** | **Section 501(c)(29) qualified nonprofit health insurance issuers.** | | | | | |
| **a** | Is the organization licensed to issue qualified health plans in more than one state? **Note.** See the instructions for additional information the organization must report on Schedule O | | | **13a** | | |
| **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** | | | | |
| **c** | Enter the amount of reserves on hand | **13c** | | | | |
| **14a** | Did the organization receive any payments for indoor tanning services during the tax year? | | | **14a** | | No |
| **b** | If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation in Schedule O* | | | **14b** | | |

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

Check if Schedule O contains a response to any question in this Part VI . . . . . ☑

## Section 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 | 1a | 23 | | | |
| | 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 | 23 | | | |
| 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 | | No |
| 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 | | No |
| 4 | Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? | | | 4 | | No |
| 5 | Did the organization become aware during the year of a significant diversion of the organization's assets? | | | 5 | | No |
| 6 | Did the organization have members or stockholders? | | | 6 | | No |
| 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 | | No |
| 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 | | No |
| 8 | Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following | | | | | |
| a | The governing body? | | | 8a | Yes | |
| b | Each committee with authority to act on behalf of the governing body? | | | 8b | Yes | |
| 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 | | No |

## Section 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 | | No |
| 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 | | No |
| 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 | Yes | |
| b | Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? | 12b | | No |
| c | Did the organization regularly and consistently monitor and enforce compliance with the policy? *If "Yes," describe in Schedule O how this was done* | 12c | | No |
| 13 | Did the organization have a written whistleblower policy? | 13 | | No |
| 14 | Did the organization have a written document retention and destruction policy? | 14 | | No |
| 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? | | | |
| a | The organization's CEO, Executive Director, or top management official | 15a | | No |
| b | Other officers or key employees of the organization | 15b | Yes | |
| | 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 | | No |
| 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 | | |

## Section C. Disclosure

17 List the States with which a copy of this Form 990 is required to be filed ▶OK

18 Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection Indicate how you made these available Check all that apply

☑ Own website ☐ Another's website ☑ Upon request ☐ 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 financial statements available to the public during the tax year

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization

▶Johnny W Curran CPA 300 W Cherokee Ste 105 Enid, OK (580) 233-6401

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

Check if Schedule O contains a response to any question in this Part VII . . . . . . . . . . . . . . . . ☐

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

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

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

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

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

| (A) Name and Title | (B) Average hours per week (list any hours for related organizations below dotted line) | (C) Position (do not check more than one box, unless person is both an officer and a director/trustee): Individual trustee or director | Institutional Trustee | Officer | Key employee | Highest compensated employee | Former | (D) Reportable compensation from the organization (W- 2/1099-MISC) | (E) Reportable compensation from related organizations (W- 2/1099-MISC) | (F) Estimated amount of other compensation from the organization and related organizations |
|---|---|---|---|---|---|---|---|---|---|---|
| (1) Todd Earl<br>President | 2 00 | X | | X | | | | 0 | 0 | 0 |
| (2) David Grissett<br>Vice-President | 2 00 | X | | X | | | | 0 | 0 | 0 |
| (3) Richard DeVaughn<br>Secretary | 2 00 | X | | X | | | | 0 | 0 | 0 |
| (4) Linda Record<br>Treasurer | 2 00 | X | | X | | | | 0 | 0 | 0 |
| (5) Cheryl Bryan CPA<br>Investment Chair | 1 00 | X | | | | | | 0 | 0 | 0 |
| (6) Sean Byrne<br>Grant Chair | 1 00 | X | | | | | | 0 | 0 | 0 |
| (7) John Cromwell<br>Trustee | 1 00 | X | | | | | | 0 | 0 | 0 |
| (8) Michael Bigheart<br>Trustee | 1 00 | X | | | | | | 0 | 0 | 0 |
| (9) Marcy Price<br>Trustee | 1 00 | X | | | | | | 0 | 0 | 0 |
| (10) Peter Dillingham<br>Trustee | 1 00 | X | | | | | | 0 | 0 | 0 |
| (11) Phil Edwards<br>Trustee | 1 00 | X | | | | | | 0 | 0 | 0 |
| (12) Kyle Brownlee<br>Trustee | 1 00 | X | | | | | | 0 | 0 | 0 |
| (13) John Wynne<br>Trustee | 1 00 | X | | | | | | 0 | 0 | 0 |
| (14) Don Gaston<br>Trustee | 1 00 | X | | | | | | 0 | 0 | 0 |
| (15) Amber Fitzgerald<br>Trustee | 1 00 | X | | | | | | 0 | 0 | 0 |
| (16) Aaron Harmon<br>Trustee | 1 00 | X | | | | | | 0 | 0 | 0 |
| (17) Gary L Brown<br>Trustee | 1 00 | X | | | | | | 0 | 0 | 0 |

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

| (A) Name and Title | (B) Average hours per week (list any hours for related organizations below dotted line) | (C) Position: Individual trustee or director | Institutional Trustee | Officer | Key employee | Highest compensated employee | Former | (D) Reportable compensation from the organization (W- 2/1099-MISC) | (E) Reportable compensation from related organizations (W- 2/1099-MISC) | (F) Estimated amount of other compensation from the organization and related organizations |
|---|---|---|---|---|---|---|---|---|---|---|
| (18) Willa Jo Fowler<br>Trustee | 1 00 | X | | | | | | 0 | 0 | 0 |
| (19) Jeff Funk<br>Trustee | 1 00 | X | | | | | | 0 | 0 | 0 |
| (20) Bill Shewey<br>Trustee | 1 00 | X | | | | | | 0 | 0 | 0 |
| (21) Brad Mendenhall<br>Trustee | 1 00 | X | | | | | | 0 | 0 | 0 |
| (22) Dr David Russell<br>Trustee | 1 00 | X | | | | | | 0 | 0 | 0 |
| (23) Steve Whitfill<br>Trustee | 1 00 | X | | | | | | 0 | 0 | 0 |

| | | (D) | (E) | (F) |
|---|---|---|---|---|
| 1b | Sub-Total . . . . . . . . . . . . . . . . ▶ | | | |
| c | Total from continuation sheets to Part VII, Section A . . . . ▶ | | | |
| d | Total (add lines 1b and 1c) . . . . . . . . . . . . ▶ | | | |

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

| | | | Yes | No |
|---|---|---|---|---|
| 3 | Did the organization list any **former** officer, director or trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual* | 3 | | No |
| 4 | For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If "Yes," complete Schedule J for such individual* | 4 | | No |
| 5 | Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person* | 5 | | No |

## Section B. Independent Contractors

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

| (A) Name and business address | (B) Description of services | (C) Compensation |
|---|---|---|
| | | |
| | | |
| | | |
| | | |
| | | |

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

**Part VIII Statement of Revenue**

Check if Schedule O contains a response to any question in this Part VIII . . . . . . . . . . . . . . . . . . . ☐

| | | | (A) Total revenue | (B) Related or exempt function revenue | (C) Unrelated business revenue | (D) Revenue excluded from tax under sections 512, 513, or 514 |
|---|---|---|---|---|---|---|
| **Contributions, Gifts, Grants and Other Similar Amounts** | | | | | | |
| 1a | Federated campaigns . . . 1a | | | | | |
| b | Membership dues . . . . 1b | | | | | |
| c | Fundraising events . . . . 1c | | | | | |
| d | Related organizations . . . 1d | | | | | |
| e | Government grants (contributions) 1e | | | | | |
| f | All other contributions, gifts, grants, and similar amounts not included above 1f | 318,801 | | | | |
| g | Noncash contributions included in lines 1a-1f $ | | | | | |
| h | **Total.** Add lines 1a-1f . . . . . . . . ▶ | | 318,801 | | | |
| **Program Service Revenue** | | Business Code | | | | |
| 2a | | | | | | |
| b | | | | | | |
| c | | | | | | |
| d | | | | | | |
| e | | | | | | |
| f | All other program service revenue | | | | | |
| g | **Total.** Add lines 2a–2f . . . . . . . . . ▶ | | | | | |
| **Other Revenue** | | | | | | |
| 3 | Investment income (including dividends, interest, and other similar amounts) . . . . . . . ▶ | | 18,056 | 18,056 | | |
| 4 | Income from investment of tax-exempt bond proceeds . . ▶ | | | | | |
| 5 | Royalties . . . . . . . . . . . ▶ | | | | | |
| | | (i) Real / (ii) Personal | | | | |
| 6a | Gross rents | | | | | |
| b | Less rental expenses | | | | | |
| c | Rental income or (loss) | | | | | |
| d | Net rental income or (loss) . . . . . . . . ▶ | | | | | |
| | | (i) Securities / (ii) Other | | | | |
| 7a | Gross amount from sales of assets other than inventory | | | | | |
| b | Less cost or other basis and sales expenses | | | | | |
| c | Gain or (loss) | | | | | |
| d | Net gain or (loss) . . . . . . . . . . . ▶ | | | | | |
| 8a | Gross income from fundraising events (not including $ ____________ of contributions reported on line 1c) See Part IV, line 18 . . a | | | | | |
| b | Less direct expenses . . . b | | | | | |
| c | Net income or (loss) from fundraising events . . ▶ | | | | | |
| 9a | Gross income from gaming activities See Part IV, line 19 . . . a | | | | | |
| b | Less direct expenses . . . b | | | | | |
| c | Net income or (loss) from gaming activities . . . ▶ | | | | | |
| 10a | Gross sales of inventory, less returns and allowances . a | | | | | |
| b | Less cost of goods sold . . b | | | | | |
| c | Net income or (loss) from sales of inventory . . ▶ | | | | | |
| | Miscellaneous Revenue | Business Code | | | | |
| 11a | ADMINISTRATIVE FEE INCOME | 541610 | 106,227 | 106,227 | | |
| b | OTHER | | 530 | 530 | | |
| c | | | | | | |
| d | All other revenue . . . . . | | | | | |
| e | **Total.** Add lines 11a–11d . . . . . . . ▶ | | 106,757 | | | |
| 12 | **Total revenue.** See Instructions . . . . . . ▶ | | 443,614 | 124,813 | | |

**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 to any question in this Part IX . . . . . . . . . . . . . . . . . . ☐

| Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII. | | (A) Total expenses | (B) Program service expenses | (C) Management and general expenses | (D) Fundraising expenses |
|---|---|---|---|---|---|
| 1 | Grants and other assistance to governments and organizations in the United States See Part IV, line 21 | 412,673 | 412,673 | | |
| 2 | Grants and other assistance to individuals in the United States See Part IV, line 22 | 0 | | | |
| 3 | Grants and other assistance to governments, organizations, and individuals outside the United States See Part IV, lines 15 and 16 | 0 | | | |
| 4 | Benefits paid to or for members | 0 | | | |
| 5 | Compensation of current officers, directors, trustees, and key employees . . . . | 0 | | | |
| 6 | Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) . . . . | 0 | | | |
| 7 | Other salaries and wages | 41,085 | 10,271 | 30,814 | |
| 8 | Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) . . . . | 0 | | | |
| 9 | Other employee benefits . . . . . . . . | 4,828 | 1,207 | 3,621 | |
| 10 | Payroll taxes . . . . . . . . . . . . . | 3,418 | 854 | 2,564 | |
| 11 | Fees for services (non-employees) | | | | |
| a | Management . . . . . . . | 0 | | | |
| b | Legal . . . . . . . . . . | 0 | | | |
| c | Accounting . . . . . . . . . . . . . | 18,420 | | 18,420 | |
| d | Lobbying . . . . . . . . . . . . . . | 0 | | | |
| e | Professional fundraising services See Part IV, line 17 | | | | |
| f | Investment management fees . . . . . . . | 0 | | | |
| g | Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O) . . . . . . . . . | 0 | | | |
| 12 | Advertising and promotion . . . . | 0 | | | |
| 13 | Office expenses . . . . . . . . | 2,541 | | 2,541 | |
| 14 | Information technology . . . . . . . | 0 | | | |
| 15 | Royalties . . | 0 | | | |
| 16 | Occupancy . . . . . . . . . . . . . | 3,886 | | 3,886 | |
| 17 | Travel . . . . . . . . . . . . . . . | 0 | | | |
| 18 | Payments of travel or entertainment expenses for any federal, state, or local public officials . . . . . . | 0 | | | |
| 19 | Conferences, conventions, and meetings . . . . | 0 | | | |
| 20 | Interest . . . . . . . . . . . . . . | 0 | | | |
| 21 | Payments to affiliates . . . . . . . . | 0 | | | |
| 22 | Depreciation, depletion, and amortization . . . . . | 1,353 | | 1,353 | |
| 23 | Insurance . . . . . . . . . . . . . . . . . | 5,032 | | 5,032 | |
| 24 | Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24e If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O ) | | | | |
| a | Membership Dues Subscriptions | 2,280 | | 2,280 | |
| b | Utilities | 2,555 | | 2,555 | |
| c | Training Education | 352 | | 352 | |
| d | Public Awareness | 1,093 | 547 | | 546 |
| e | All other expenses | 1,333 | | 1,333 | |
| 25 | **Total functional expenses.** Add lines 1 through 24e | 500,849 | 425,552 | 74,751 | 546 |
| 26 | **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation Check here ▶ ☑ if following SOP 98-2 (ASC 958-720) | | | | |

**Part X** **Balance Sheet**

Check if Schedule O contains a response to any question in this Part X . . . . . . . . . . . . . . . . . . . ☐

| | | | (A) Beginning of year | | (B) End of year |
|---|---|---|---|---|---|
| Assets | 1 | Cash—non-interest-bearing | 124,762 | 1 | 27,503 |
| | 2 | Savings and temporary cash investments | 159,476 | 2 | 299,770 |
| | 3 | Pledges and grants receivable, net | | 3 | |
| | 4 | Accounts receivable, net | | 4 | |
| | 5 | Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L | | 5 | |
| | 6 | Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions) Complete Part II of Schedule L | | 6 | |
| | 7 | Notes and loans receivable, net | | 7 | |
| | 8 | Inventories for sale or use | | 8 | |
| | 9 | Prepaid expenses and deferred charges | | 9 | |
| | 10a | Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D — 10a: 13,391 | | | |
| | b | Less accumulated depreciation — 10b: 12,430 | 2,314 | 10c | 961 |
| | 11 | Investments—publicly traded securities | 11,281,917 | 11 | 12,209,362 |
| | 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 | 13,135 | 15 | 15,607 |
| | 16 | **Total assets.** Add lines 1 through 15 (must equal line 34) | 11,581,604 | 16 | 12,553,203 |
| Liabilities | 17 | Accounts payable and accrued expenses | | 17 | |
| | 18 | Grants payable | 24,307 | 18 | 54,074 |
| | 19 | Deferred revenue | | 19 | |
| | 20 | Tax-exempt bond liabilities | | 20 | |
| | 21 | Escrow or custodial account liability Complete Part IV of Schedule D | | 21 | |
| | 22 | Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L | | 22 | |
| | 23 | Secured mortgages and notes payable to unrelated third parties | | 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 | 2,366,860 | 25 | 2,566,383 |
| | 26 | **Total liabilities.** Add lines 17 through 25 | 2,391,167 | 26 | 2,620,457 |
| Net Assets or Fund Balances | | **Organizations that follow SFAS 117 (ASC 958), check here ▶ ☑ and complete lines 27 through 29, and lines 33 and 34.** | | | |
| | 27 | Unrestricted net assets | 9,190,437 | 27 | 9,932,746 |
| | 28 | Temporarily restricted net assets | | 28 | |
| | 29 | Permanently restricted net assets | | 29 | |
| | | **Organizations that do not follow SFAS 117 (ASC 958), check here ▶ ☐ and complete lines 30 through 34.** | | | |
| | 30 | Capital stock or trust principal, or current funds | | 30 | |
| | 31 | Paid-in or capital surplus, or land, building or equipment fund | | 31 | |
| | 32 | Retained earnings, endowment, accumulated income, or other funds | | 32 | |
| | 33 | Total net assets or fund balances | 9,190,437 | 33 | 9,932,746 |
| | 34 | Total liabilities and net assets/fund balances | 11,581,604 | 34 | 12,553,203 |

**Part XI** **Reconcilliation of Net Assets**

Check if Schedule O contains a response to any question in this Part XI . . . . . . . . . . . . . . ☑

| | | | |
|---|---|---|---|
| 1 | Total revenue (must equal Part VIII, column (A), line 12) | 1 | 443,614 |
| 2 | Total expenses (must equal Part IX, column (A), line 25) | 2 | 500,849 |
| 3 | Revenue less expenses Subtract line 2 from line 1 | 3 | -57,235 |
| 4 | Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A)) | 4 | 9,190,437 |
| 5 | Net unrealized gains (losses) on investments | 5 | 799,544 |
| 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 | |
| 10 | Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B)) | 10 | 9,932,746 |

**Part XII** **Financial Statements and Reporting**

Check if Schedule O contains a response to any question in this Part XII . . . . . . . . . . . . . . ☐

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

# SCHEDULE A
(Form 990 or 990EZ)

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.** ▶ **See separate instructions.**

OMB No 1545-0047

2012

**Open to Public Inspection**

**Name of the organization**
ENID COMMUNITY FOUNDATION FOR EXCELLENCE INC

**Employer identification number**
73-1547637

## 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 11, 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 )

3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**

4 ☐ 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

5 ☐ 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 )

6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**

7 ☐ 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 )

9 ☐ 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 )

10 ☐ An organization organized and operated exclusively to test for public safety See **section 509(a)(4).**

11 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2) See **section 509(a)(3).** Check the box that describes the type of supporting organization and complete lines 11e through 11h

**a** ☐ Type I **b** ☐ Type II **c** ☐ Type III - Functionally integrated **d** ☐ Type III - Non-functionally integrated

**e** ☐ By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2)

**f** If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box ☐

**g** Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

| | | Yes | No |
|---|---|---|---|
| **(i)** A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization? | **11g(i)** | | |
| **(ii)** A family member of a person described in (i) above? | **11g(ii)** | | |
| **(iii)** A 35% controlled entity of a person described in (i) or (ii) above? | **11g(iii)** | | |

**h** Provide the following information about the supported organization(s)

| **(i) Name of supported organization** | **(ii)** EIN | **(iii)** Type of organization (described on lines 1- 9 above or IRC section **(see instructions))** | **(iv)** Is the organization in col **(i)** listed in your governing document? Yes | **(iv)** No | **(v)** Did you notify the organization in col **(i)** of your support? Yes | **(v)** No | **(vi)** Is the organization in col **(i)** organized in the U S ? Yes | **(vi)** No | **(vii)** Amount of monetary support |
|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | |
| | | | | | | | | | |
| **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.)

### Section A. Public Support

| Calendar year (or fiscal year beginning in) ▶ | (a) 2008 | (b) 2009 | (c) 2010 | (d) 2011 | (e) 2012 | (f) Total |
|---|---|---|---|---|---|---|
| 1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants ") | 403,790 | 976,441 | 266,021 | 1,122,832 | 318,801 | 3,087,885 |
| 2 Tax revenues levied for the organization'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 | 403,790 | 976,441 | 266,021 | 1,122,832 | 318,801 | 3,087,885 |
| 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) | | | | | | |
| 6 **Public support.** Subtract line 5 from line 4 | | | | | | 3,087,885 |

### Section B. Total Support

| Calendar year (or fiscal year beginning in) ▶ | (a) 2008 | (b) 2009 | (c) 2010 | (d) 2011 | (e) 2012 | (f) Total |
|---|---|---|---|---|---|---|
| 7 Amounts from line 4 | 403,790 | 976,441 | 266,021 | 1,122,832 | 318,801 | 3,087,885 |
| 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources | 230,103 | -94,829 | 220,639 | 106,318 | 18,056 | 480,287 |
| 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 assets (Explain in Part IV ) | 82,174 | 78,047 | 90,075 | 100,590 | 106,757 | 457,643 |
| 11 **Total support** (Add lines 7 through 10 ) | | | | | | 4,025,815 |

12 Gross receipts from related activities, etc (see instructions) | 12 |

13 **First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and **stop here** . . . . . . . ▶☐

### Section C. Computation of Public Support Percentage

14 Public support percentage for 2012 (line 6, column (f) divided by line 11, column (f)) | 14 | 76 700 %

15 Public support percentage for 2011 Schedule A, Part II, line 14 | 15 | 75 440 %

16a **33 1/3% support test—2012.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶☑

b **33 1/3% support test—2011.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶☐

17a **10%-facts-and-circumstances test—2012.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part IV how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization ▶☐

b **10%-facts-and-circumstances test—2011.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part IV how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization ▶☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ▶☐

**Part III Support Schedule for Organizations Described in Section 509(a)(2)**
(Complete only if you checked the box on line 9 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

| Calendar year (or fiscal year beginning in) ▶ | (a) 2008 | (b) 2009 | (c) 2010 | (d) 2011 | (e) 2012 | (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 performed, 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 business under section 513 | | | | | | |
| 4 Tax revenues levied for the organization'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 3 received from disqualified persons | | | | | | |
| 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) 2008 | (b) 2009 | (c) 2010 | (d) 2011 | (e) 2012 | (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 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 activities not included in line 10b, whether or not the business is regularly carried on | | | | | | |
| 12 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV ) | | | | | | |
| 13 **Total support.** (Add lines 9, 10c, 11, and 12 ) | | | | | | |

14 **First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and **stop here** ▶☐

## Section C. Computation of Public Support Percentage

| | | | |
|---|---|---|---|
| 15 | Public support percentage for 2012 (line 8, column (f) divided by line 13, column (f)) | 15 | 0 % |
| 16 | Public support percentage from 2011 Schedule A, Part III, line 15 | 16 | |

## Section D. Computation of Investment Income Percentage

| | | | |
|---|---|---|---|
| 17 | Investment income percentage for **2012** (line 10c, column (f) divided by line 13, column (f)) | 17 | 0 % |
| 18 | Investment income percentage from **2011** Schedule A, Part III, line 17 | 18 | |

19a **33 1/3% support tests—2012.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶☐

b **33 1/3% support tests—2011.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶☐

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ▶☐

**Part IV** **Supplemental Information.** Complete this part to provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Also complete this part for any additional information. (See instructions).

| Facts And Circumstances Test |
|---|
| |

**Explanation**

efile GRAPHIC print - DO NOT PROCESS | As Filed Data - | DLN: 93493129009383

**SCHEDULE D** (Form 990)

Department of the Treasury
Internal Revenue Service

# Supplemental Financial Statements

▶ Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b
▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047

**2012**

**Open to Public Inspection**

**Name of the organization**
ENID COMMUNITY FOUNDATION FOR EXCELLENCE INC

**Employer identification number**
73-1547637

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

| | | (a) Donor advised funds | (b) Funds and other accounts |
|---|---|---|---|
| 1 | Total number at end of year | 8 | 3 |
| 2 | Aggregate contributions to (during year) | 30,642 | |
| 3 | Aggregate grants from (during year) | 16,263 | 111,511 |
| 4 | Aggregate value at end of year | 484,566 | 1,365,966 |

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 advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☑ Yes ☐ No

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

1 Purpose(s) of conservation easements held by the organization (check all that apply)
☐ Preservation of land for public use (e g , recreation or education)
☐ Preservation of an historically important land area
☐ Protection of natural habitat
☐ Preservation of a certified historic structure
☐ Preservation of open space

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

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

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

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

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

6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year
▶________

7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year
▶ $ ________

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

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

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

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

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

(i) Revenues included in Form 990, Part VIII, line 1 ▶ $ ________

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

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

a Revenues included in Form 990, Part VIII, line 1 ▶ $ ________

b Assets included in Form 990, Part X ▶ $ ________

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

3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply)

a [ ] Public exhibition
b [ ] Scholarly research
c [ ] Preservation for future generations
d [ ] Loan or exchange programs
e [ ] Other

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII

5 During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? [ ] Yes [ ] No

**Part IV Escrow and Custodial Arrangements.** Complete if the organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? [ ] Yes [ ] No

b If "Yes," explain the arrangement in Part XIII and complete the following table

| | | | Amount |
|---|---|---|---|
| c | Beginning balance | 1c | |
| d | Additions during the year | 1d | |
| e | Distributions during the year | 1e | |
| f | Ending balance | 1f | |

2a Did the organization include an amount on Form 990, Part X, line 21? [ ] Yes [x] No

b If "Yes," explain the arrangement in Part XIII Check here if the explanation has been provided in Part XIII . . . . . . . . . [ ]

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

| | | **(a)** Current year | **(b)** Prior year | **(c)** Two years back | **(d)** Three years back | **(e)** Four years back |
|---|---|---|---|---|---|---|
| 1a | Beginning of year balance | 5,310,012 | 5,309,070 | 4,783,359 | 3,494,434 | 4,643,969 |
| b | Contributions | 280,945 | 290,188 | 123,994 | 747,732 | 255,499 |
| c | Net investment earnings, gains, and losses | 666,331 | -30,518 | 655,376 | 782,660 | -1,130,584 |
| d | Grants or scholarships | 213,570 | 189,967 | 192,033 | 190,346 | 220,242 |
| e | Other expenditures for facilities and programs | | | | | |
| f | Administrative expenses | 72,321 | 68,761 | 61,626 | 51,121 | 54,208 |
| g | End of year balance | 5,971,397 | 5,310,012 | 5,309,070 | 4,783,359 | 3,494,434 |

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as

a Board designated or quasi-endowment ▶

b Permanent endowment ▶

c Temporarily restricted endowment ▶

The percentages in lines 2a, 2b, and 2c should equal 100%

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by

| | | | Yes | No |
|---|---|---|---|---|
| | **(i)** unrelated organizations | 3a(i) | | No |
| | **(ii)** related organizations | 3a(ii) | | No |
| b | If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R? | 3b | | |

4 Describe in Part XIII the intended uses of the organization's endowment funds

**Part VI Land, Buildings, and Equipment.** See Form 990, Part X, line 10.

| Description of property | **(a)** Cost or other basis (investment) | **(b)** Cost or other basis (other) | **(c)** Accumulated depreciation | **(d)** Book value |
|---|---|---|---|---|
| 1a Land | | | | |
| b Buildings | | | | |
| c Leasehold improvements | | | | |
| d Equipment | | 13,391 | 12,430 | 961 |
| e Other | | | | |

**Total.** Add lines 1a through 1e *(Column (d) must equal Form 990, Part X, column (B), line 10(c).)* . . . . . . . . ▶ 961

**Part VII Investments—Other Securities.** 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<br>(A) Financial derivatives and other financial products | | |
| (B) Closely-held equity interests | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| **Total.** *(Column (b) must equal Form 990, Part X, col (B) line 12 )* ► | | |

**Part VIII Investments—Program Related.** See Form 990, Part X, line 13.

| (a) Description of investment type | (b) Book value | (c) Method of valuation Cost or end-of-year market value |
|---|---|---|
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| **Total.** *(Column (b) must equal Form 990, Part X, col (B) line 13 )* ► | | |

**Part IX Other Assets.** See Form 990, Part X, line 15.

| (a) Description | (b) Book value |
|---|---|
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| **Total.** *(Column (b) must equal Form 990, Part X, col.(B) line 15.)* . . . . . . . . . . . . ► | |

**Part X Other Liabilities.** See Form 990, Part X, line 25.

| 1 (a) Description of liability | (b) Book value |
|---|---|
| Federal income taxes | |
| Federal income taxes | |
| Payroll Taxes Payable | 1,452 |
| Agency funds held for the benefit of 501c3 org NOT ENDOWED FUNDS | 2,564,931 |
| | |
| | |
| | |
| | |
| | |
| | |
| **Total.** *(Column (b) must equal Form 990, Part X, col (B) line 25 )* ► | 2,566,383 |

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

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

| | | | | | |
|---|---|---|---|---|---|
| 1 | Total revenue, gains, and other support per audited financial statements | | | 1 | 443,614 |
| 2 | Amounts included on line 1 but not on Form 990, Part VIII, line 12 | | | | |
| a | Net unrealized gains on investments | 2a | | | |
| b | Donated services and use of facilities | 2b | | | |
| c | Recoveries of prior year grants | 2c | | | |
| d | Other (Describe in Part XIII ) | 2d | | | |
| e | Add lines **2a** through **2d** | | | 2e | |
| 3 | Subtract line **2e** from line **1** | | | 3 | 443,614 |
| 4 | Amounts included on Form 990, Part VIII, line 12, but not on line **1** | | | | |
| a | Investment expenses not included on Form 990, Part VIII, line 7b | 4a | | | |
| b | Other (Describe in Part XIII ) | 4b | | | |
| c | Add lines **4a** and **4b** | | | 4c | |
| 5 | Total revenue Add lines **3** and **4c.** (This must equal Form 990, Part I, line 12 ) | | | 5 | 443,614 |

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

| | | | | | |
|---|---|---|---|---|---|
| 1 | Total expenses and losses per audited financial statements | | | 1 | 500,849 |
| 2 | Amounts included on line 1 but not on Form 990, Part IX, line 25 | | | | |
| a | Donated services and use of facilities | 2a | | | |
| b | Prior year adjustments | 2b | | | |
| c | Other losses | 2c | | | |
| d | Other (Describe in Part XIII ) | 2d | | | |
| e | Add lines **2a** through **2d** | | | 2e | |
| 3 | Subtract line **2e** from line **1** | | | 3 | 500,849 |
| 4 | Amounts included on Form 990, Part IX, line 25, but not on line **1:** | | | | |
| a | Investment expenses not included on Form 990, Part VIII, line 7b | 4a | | | |
| b | Other (Describe in Part XIII ) | 4b | | | |
| c | Add lines **4a** and **4b** | | | 4c | |
| 5 | Total expenses Add lines **3** and **4c.** (This must equal Form 990, Part I, line 18 ) | | | 5 | 500,849 |

**Part XIII Supplemental Information**

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

| Identifier | Return Reference | Explanation |
|---|---|---|

**Schedule I (Form 990)**

Department of the Treasury
Internal Revenue Service

# Grants and Other Assistance to Organizations, Governments and Individuals in the United States

**Complete if the organization answered "Yes," to Form 990, Part IV, line 21 or 22.**
**▶ Attach to Form 990**

OMB No 1545-0047

**2012**

**Open to Public Inspection**

Name of the organization
ENID COMMUNITY FOUNDATION FOR EXCELLENCE INC

**Employer identification number**
73-1547637

## Part I General Information on Grants and Assistance

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

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States

## Part II Grants and Other Assistance to Governments and Organizations in the United States.

Complete if the organization answered "Yes" to Form 990, Part IV, line 21, for any recipient that received more than $5,000. Part II can be duplicated if additional space is needed.

| (a) Name and address of organization or government | (b) EIN | (c) IRC Code section if applicable | (d) Amount of cash grant | (e) Amount of non-cash assistance | (f) Method of valuation (book, FMV, appraisal, other) | (g) Description of non-cash assistance | (h) Purpose of grant or assistance |
|---|---|---|---|---|---|---|---|
| (1) DENNY PRICE YMCA 415 W CHEROKEE ENID, OK 73701 | 73-0599309 | 501c3 | 36,091 | | | | |
| (2) CHEROKEE STRIP REGIONAL HERITAGE CENTER 507 S 4TH ST ENID, OK 73701 | 20-4391260 | 501c3 | 8,956 | | | | |
| (3) ENID ARTS & SCIENCE 200 E MAPLE ENID, OK 73701 | 73-1413931 | 501c3 | 124,352 | | | | |
| (4) ENID PUBLIC SCHOOLS 500 S INDEPENDENCE ENID, OK 73701 | 73-6021075 | 170c1 | 24,295 | | | | |
| (5) CIMARRON COUNCIL BOY SCOUTS OF AMERICA 317 N GRAND ENID, OK 73701 | 73-0579250 | 501c3 | 13,806 | | | | |
| (6) SALVATION ARMY 516 N INDEPENDENCE ENID, OK 73701 | 58-0660607 | 501c3 | 10,293 | | | | |
| (7) RURAL HEALTH PROJECTS 2929 E RANDOLPH ENID, OK 73701 | 73-1401736 | 501c3 | 12,951 | | | | |
| (8) WILLOW VIEW UNITED METHODIST CHURCH 3525 W PURDUE ENID, OK 73703 | 73-1197715 | 501c3 | 8,716 | | | | |
| (9) GIRL SCOUTS - WESTERN OKLAHOMA 6100 N ROBINSON OKLAHOMA CITY, OK 73118 | 73-1136382 | 501c3 | 6,556 | | | | |
| | | | | | | | |
| | | | | | | | |

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table . . . . . ▶

3 Enter total number of other organizations listed in the line 1 table . . . . . ▶ 9

**Part III** **Grants and Other Assistance to Individuals in the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 22. Part III can be duplicated if additional space is needed.

| (a) Type of grant or assistance | (b) Number of recipients | (c) Amount of cash grant | (d) Amount of non-cash assistance | (e) Method of valuation (book, FMV, appraisal, other) | (f) Description of non-cash assistance |
|---|---|---|---|---|---|
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |

**Part IV** **Supplemental Information.**

Complete this part to provide the information required in Part I, line 2, Part III, column (b), and any other additional information

| Identifier | Return Reference | Explanation |
|---|---|---|

**Additional Data**

Return to Form

**Software ID:** 12000057
**Software Version:** 12.13.328.3
**EIN:** 73-1547637
**Name:** ENID COMMUNITY FOUNDATION FOR EXCELLENCE INC

**Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States**

| (a) Name and address of organization or government | (b) EIN | (c) IRC Code section if applicable | (d) Amount of cash grant | (e) Amount of non-cash assistance | (f) Method of valuation (book, FMV, appraisal, other) | (g) Description of non-cash assistance | (h) Purpose of grant or assistance |
|---|---|---|---|---|---|---|---|
| DENNY PRICE YMCA415 W CHEROKEE ENID,OK 73701 | 73-0599309 | 501c3 | 36,091 | | | | |
| CHEROKEE STRIP REGIONAL HERITAGE CENTER507 S 4TH ST ENID,OK 73701 | 20-4391260 | 501c3 | 8,956 | | | | |
| ENID ARTS & SCIENCE200 E MAPLE ENID,OK 73701 | 73-1413931 | 501c3 | 124,352 | | | | |
| ENID PUBLIC SCHOOLS500 S INDEPENDENCE ENID,OK 73701 | 73-6021075 | 170c1 | 24,295 | | | | |
| CIMARRON COUNCIL BOY SCOUTS OF AMERICA317 N GRAND ENID,OK 73701 | 73-0579250 | 501c3 | 13,806 | | | | |
| SALVATION ARMY516 N INDEPENDENCE ENID,OK 73701 | 58-0660607 | 501c3 | 10,293 | | | | |
| RURAL HEALTH PROJECTS 2929 E RANDOLPH ENID,OK 73701 | 73-1401736 | 501c3 | 12,951 | | | | |
| WILLOW VIEW UNITED METHODIST CHURCH3525 W PURDUE ENID,OK 73703 | 73-1197715 | 501c3 | 8,716 | | | | |
| GIRL SCOUTS - WESTERN OKLAHOMA6100 N ROBINSON OKLAHOMA CITY,OK 73118 | 73-1136382 | 501c3 | 6,556 | | | | |

**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 to provide any additional information.**
**▶ Attach to Form 990 or 990-EZ.**

OMB No 1545-0047

**2012**

**Open to Public Inspection**

Name of the organization
ENID COMMUNITY FOUNDATION FOR EXCELLENCE INC

**Employer identification number**
73-1547637

| Identifier | Return Reference | Explanation |
|---|---|---|
| Form 990 Part VI | B 11b | The Treasurer reviews the Form 990 and all applicable schedules and attachments and presents the report to the Executive Committee |
| Form 990 Part VI | C 19 | All required documents are available for viewing on the organizations web-site or will be made available upon request |
| Form 990 Part XI | 5 | Unrealized gains or losses on recording publicly traded investments to market value |

# SCHEDULE R (Form 990)

Department of the Treasury
Internal Revenue Service

## Related Organizations and Unrelated Partnerships

▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 33, 34, 35, 36, or 37.
▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047

2012

**Open to Public Inspection**

Name of the organization
ENID COMMUNITY FOUNDATION FOR EXCELLENCE INC

**Employer identification number**
73-1547637

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

| (a) Name, address, and EIN (if applicable) of disregarded entity | (b) Primary activity | (c) Legal domicile (state or foreign country) | (d) Total income | (e) End-of-year assets | (f) Direct controlling entity |
|---|---|---|---|---|---|
| **(1)** ECF REAL ESTATE LLC<br>123 W MAIN STREET<br>ENID, OK 73701<br>73-1547637 | HOLDING CO | OK | | | N/A |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |

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

| (a) Name, address, and EIN of related organization | (b) Primary activity | (c) Legal domicile (state or foreign country) | (d) Exempt Code section | (e) Public charity status (if section 501(c)(3)) | (f) Direct controlling entity | (g) Section 512(b)(13) controlled entity? Yes | No |
|---|---|---|---|---|---|---|---|
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |

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

| (a) Name, address, and EIN of related organization | (b) Primary activity | (c) Legal domicile (state or foreign country) | (d) Direct controlling entity | (e) Predominant income(related, unrelated, excluded from tax under sections 512-514) | (f) Share of total income | (g) Share of end-of-year assets | (h) Disproprtionate allocations? Yes | (h) No | (i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065) | (j) General or managing partner? Yes | (j) No | (k) Percentage ownership |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | | | |
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**Part IV** **Identification of Related Organizations Taxable as a Corporation or Trust** (Complete if the organization answered "Yes" to Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year.)

| (a) Name, address, and EIN of related organization | (b) Primary activity | (c) Legal domicile (state or foreign country) | (d) Direct controlling entity | (e) Type of entity (C corp, S corp, or trust) | (f) Share of total income | (g) Share of end-of-year assets | (h) Percentage ownership | (i) Section 512 (b)(13) controlled entity? Yes | (i) No |
|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | |
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**Part V** **Transactions With Related Organizations** (Complete if the organization answered "Yes" to Form 990, Part IV, line 34, 35b, or 36.)

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

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

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

**Part VI** **Unrelated Organizations Taxable as a Partnership** (Complete if the organization answered "Yes" to Form 990, Part IV, line 37.)

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization See instructions regarding exclusion for certain investment partnerships

| (a) Name, address, and EIN of entity | (b) Primary activity | (c) Legal domicile (state or foreign country) | (d) Predominant income (related, unrelated, excluded from tax under section 512-514) | (e) Are all partners section 501(c)(3) organizations? | | (f) Share of total income | (g) Share of end-of-year assets | (h) Disproprtionate allocations? | | (i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065) | (j) General or managing partner? | | (k) Percentage ownership |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | Yes | No | | | Yes | No | | Yes | No | |
| | | | | | | | | | | | | | |

**Part VII Supplemental Information**

Complete this part to provide additional information for responses to questions on Schedule R (see instructions)

| Identifier | Return Reference | Explanation |
|---|---|---|

## Additional Data

Return to Form

**Software ID:** 12000057
**Software Version:** 12.13.328.3
**EIN:** 73-1547637
**Name:** ENID COMMUNITY FOUNDATION FOR EXCELLENCE INC

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ENID COMMUNITY FOUNDATION FOR EXCELLENCE dba
CHEROKEE STRIP COMMUNITY FOUNDATION
Enid, Oklahoma

TABLE OF CONTENTS

December 31, 2012


| | Page |
|---|---|
| Independent Auditor's Report | 1 |
| FINANCIAL STATEMENTS: | |
| Statement of Financial Position | 2 |
| Statement of Activities | 3 |
| Statement of Functional Expenses | 4 |
| Statement of Cash Flows | 5 |
| Notes to Financial Statements | 6 |

Saunders & Associates, PLLC
Certified Public Accountants

630 East 17th Street * P. O. Box 1406 * Ada, Oklahoma 74820 * (580) 332-8548 * FAX· (580) 332-2272
Website www saunderscpas com

# INDEPENDENT AUDITOR'S REPORT

To the Board of Trustees of
Enid Community Foundation for Excellence dba Cherokee Strip Community Foundation

We have audited the accompanying financial statements of Enid Community Foundation for Excellence dba Cherokee Strip Community Foundation (a nonprofit organization), which comprise the statement of financial position as of December 31, 2012, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

## Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error

## Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion

## Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Enid Community Foundation for Excellence dba Cherokee Strip Community Foundation as of December 31, 2012, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Saunders & Associates, PLLC

SAUNDERS & ASSOCIATES, PLLC
Certified Public Accountants
Ada, Oklahoma

February 22, 2013

ENID COMMUNITY FOUNDATION FOR EXCELLENCE dba
CHEROKEE STRIP COMMUNITY FOUNDATION
Enid, Oklahoma

# STATEMENT OF FINANCIAL POSITION

December 31, 2012
(With Comparative Totals for 2011)

| | 2012 | 2011 |
|---|---|---|
| ASSETS | | |
| Current Assets: | | |
| Cash and Cash Equivalents | $ 327,273 | $ 284,238 |
| Investments | 12,209,362 | 11,281,917 |
| Whole Life Investments | 15,607 | 13,135 |
| Total Current Assets | 12,552,242 | 11,579,290 |
| Noncurrent Assets: | | |
| Office Equipment | 13,391 | 13,391 |
| Less: Accumulated Depreciation | (12,430) | (11,077) |
| Total Noncurrent Assets | 961 | 2,314 |
| TOTAL ASSETS | $ 12,553,203 | $ 11,581,604 |
| LIABILITIES AND NET ASSETS | | |
| Current Liabilities: | | |
| Distributions Payable | $ 54,074 | $ 24,307 |
| Payroll Tax Liabilities | 1,452 | 1,030 |
| Agency Funds | 2,564,931 | 2,365,830 |
| Total Current Liabilities | 2,620,457 | 2,391,167 |
| Unrestricted Net Assets: | | |
| Undesignated Funds | 1,069,821 | 992,190 |
| Designated Funds | 5,971,397 | 5,310,012 |
| Donor Advised Funds | 484,566 | 421,614 |
| Field of Interest Funds | 1,040,996 | 973,615 |
| Gift Funds | 1,365,966 | 1,493,006 |
| Total Unrestricted Net Assets | 9,932,746 | 9,190,437 |
| TOTAL LIABILITIES AND NET ASSETS | $ 12,553,203 | $ 11,581,604 |

* The accompanying notes are an integral part of the financial statements

ENID COMMUNITY FOUNDATION FOR EXCELLENCE dba
CHEROKEE STRIP COMMUNITY FOUNDATION
Enid, Oklahoma

# STATEMENT OF ACTIVITIES

For the Years Ended December 31, 2012
(With Comparative Totals for 2011)

| | 2012 | 2011 |
|---|---|---|
| REVENUE AND SUPPORT | | |
| Contributions: | | |
| Endowments | $ 311,587 | $ 405,211 |
| Gift Funds | 0 | 121,216 |
| Other | 7,214 | 596,405 |
| Investment Income, net of fees of $121,150 and $111,271 | 18,056 | 106,318 |
| Administrative Fee Income | 106,227 | 100,590 |
| Other Income | 530 | 4 |
| Total Revenues | 443,614 | 1,329,744 |
| EXPENSES | | |
| Grants and Distributions: | | |
| Gift Funds | 111,511 | 246,571 |
| Endowments | 301,162 | 261,915 |
| Program Services | 12,879 | 12,498 |
| Management and General | 74,751 | 74,307 |
| Fund Raising | 546 | 893 |
| Total Expenses | 500,849 | 596,184 |
| OTHER GAINS AND LOSSES | | |
| Realized Loss on Sale of Assets | 0 | (8,408) |
| Unrealized Gains (Losses) on Investments | 799,544 | (236,110) |
| Total Other Gains and Losses | 799,544 | (244,518) |
| Change in Unrestricted Net Assets | 742,309 | 489,042 |
| Net Assets, Beginning of Year | 9,190,437 | 8,701,395 |
| NET ASSETS, END OF YEAR | $ 9,932,746 | $ 9,190,437 |

* The accompanying notes are an integral part of the financial statements.

ENID COMMUNITY FOUNDATION FOR EXCELLENCE dba
CHEROKEE STRIP COMMUNITY FOUNDATION
Enid, Oklahoma

# STATEMENT OF FUNCTIONAL EXPENSES

For the Year Ended December 31, 2012
(With Summarized Financial Information for the Year Ended December 31, 2011)

| | Program Services | Management & General | Fund Raising | 2012 | 2011 |
|---|---|---|---|---|---|
| EXPENSES | | | | | |
| Grants and Distributions | $ 412,673 | $ 0 | $ 0 | $ 412,673 | $ 508,486 |
| Salaries | 10,271 | 30,814 | 0 | 41,085 | 38,463 |
| Fringe | 1,207 | 3,621 | 0 | 4,828 | 4,745 |
| Payroll Taxes | 854 | 2,564 | 0 | 3,418 | 3,218 |
| Insurance | 0 | 5,032 | 0 | 5,032 | 4,930 |
| Office Supplies | 0 | 1,016 | 0 | 1,016 | 1,535 |
| Dues and Subscriptions | 0 | 2,280 | 0 | 2,280 | 2,310 |
| Depreciation | 0 | 1,353 | 0 | 1,353 | 1,408 |
| Equipment Rent and Maintenance | 0 | 501 | 0 | 501 | 494 |
| Postage and Delivery | 0 | 437 | 0 | 437 | 317 |
| Printing and Reproduction | 0 | 249 | 0 | 249 | 466 |
| Public Awareness | 547 | 0 | 546 | 1,093 | 1,785 |
| Rent | 0 | 3,886 | 0 | 3,886 | 3,840 |
| Repairs and Maintenance | 0 | 0 | 0 | 0 | 110 |
| Telephone | 0 | 1,845 | 0 | 1,845 | 2,033 |
| Training and Education | 0 | 352 | 0 | 352 | 2,013 |
| Travel | 0 | 0 | 0 | 0 | 0 |
| Utilities | 0 | 710 | 0 | 710 | 408 |
| Licenses, Permits & Fees | 0 | 65 | 0 | 65 | 15 |
| Accounting and Audit | 0 | 18,420 | 0 | 18,420 | 17,790 |
| Board Expense | 0 | 1,333 | 0 | 1,333 | 1,537 |
| Miscellaneous | 0 | 273 | 0 | 273 | 281 |
| TOTAL EXPENSES | $ 425,552 | $ 74,751 | $ 546 | $ 500,849 | |
| Year Ended December 31, 2011 | $ 520,984 | $ 74,307 | $ 893 | | $ 596,184 |

* The accompanying notes are an integral part of the financial statements.

ENID COMMUNITY FOUNDATION FOR EXCELLENCE dba
CHEROKEE STRIP COMMUNITY FOUNDATION
Enid, Oklahoma

## STATEMENT OF CASH FLOWS

For the Years Ended December 31, 2012
(With Comparative Totals for 2011)

| | 2012 | 2011 |
|---|---|---|
| Cash Flows From Operating Activities | | |
| Change in Net Assets | $ 742,309 | $ 489,042 |
| Adjustments to reconcile net assets to net cash provided by operating activities: | | |
| Depreciation | 1,353 | 1,408 |
| Increase (Decrease) in Distributions Payable | 29,767 | (30,178) |
| Increase (Decrease) in Payroll Taxes Payable | 422 | 316 |
| Net Cash Provided (Used) by Operating Activities | 773,851 | 460,588 |
| Cash Flows From Investing Activities | | |
| Acquisition of Fixed Assets | 0 | (250) |
| (Increase) Decrease in Investments | (929,917) | (93,707) |
| Net Cash Provided (Used) by Investing Activities | (929,917) | (93,957) |
| Cash Flows From Financing Activities | | |
| Earnings and Gains Reinvested in Agency Funds | 44,469 | 63,860 |
| Unrealized Gains (Losses) - Agency Funds | 242,506 | (117,410) |
| Increase (Decrease) in Agency Fund Deposits | 97,177 | 36,843 |
| Distributions and Expenses for Agency Funds | (185,051) | (342,288) |
| Net Cash Provided (Used) by Financing Activities | 199,101 | (358,995) |
| Increase (Decrease) in Cash | 43,035 | 7,636 |
| Cash and Cash Equivalents, Beginning of Year | 284,238 | 276,602 |
| CASH AND CASH EQUIVALENTS, END OF YEAR | $ 327,273 | $ 284,238 |
| Investment Disclosures: | | |
| Interest earned on investments | $ 139,206 | $ 217,589 |
| Fund Management Fees | $ 121,150 | $ 111,271 |
| Unrealized Gains (Losses) | $ 799,544 | $ (236,110) |

(See Footnote No. 3 for additional disclosures.)

* The accompanying notes are an integral part of the financial statements.

## NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity – The accompanying financial statements include the accounts of Enid Community Foundation for Excellence dba Cherokee Strip Community Foundation (the Foundation).

The Foundation is an Oklahoma, non-profit corporation. The Foundation is a publicly supported, philanthropic organization established for the purpose of collection of endowed funds for the long-term benefit of the City of Enid, Oklahoma and the northwest Oklahoma area The Foundation administers approximately 120 individual charitable funds and provides a variety of services to donors who wish to establish endowed funds without incurring the administrative and legal costs of starting independent foundations.

Grants from the Foundation are available to fund projects that other organizations may not support such as emergency funding, research, cultural, educational or pilot projects. The Board of Trustees is committed to providing services to strengthen and educate local nonprofit organizations through the promotion of partnerships and collaborations in our area.

Two educational series currently provided by the Foundation consist of leadership training for non-profit organizations and a youth workshop on philanthropy.

Income Taxes and Uncertain Tax Positions

Income Tax Status – The Organization qualifies as an organization exempt from income taxes under Section 501(c)(3) of the *Internal Revenue Code* and is subject to a tax on income from any unrelated business, as defined by Section 509(a)(1) of the Code. The Organization currently has no unrelated business income. Accordingly, no provision for income taxes has been recorded.

The Organization has adopted the recognition requirements for uncertain income tax positions as required by generally accepted accounting principles. Income tax benefits are recognized for income tax positions taken or expected to be taken in a tax return only when it is determined that the income tax position will more-likely-than-not be sustained upon examinations by taxing authorities. The Organization has analyzed tax positions taken for filing with the Internal Revenue Service and all state jurisdictions where it operates. The Organization believes that income tax filing positions will be sustained upon examination and does not anticipate any adjustments that would result in a material adverse effect on the Organization's financial condition, results of operations, or cash flows. Accordingly, the Organization has not recorded any reserves, or related accruals for interest and penalties for uncertain income tax positions at December 31, 2012.

Federal and state income tax statutes dictate that tax returns filed in any of the previous three reporting periods remain open to examination. Currently, the Organization has no open examinations with the Internal Revenue Service or the Oklahoma Tax Commission.

Related Entity – ECF Real Estate, L.L.C. (the Company) – ECF Real Estate, L.L.C., a related entity, was formed in August 2005 pursuant to the Oklahoma Limited Liability Company Act for the purpose of receiving any gift of real property to the Foundation. This entity had no activity in the current fiscal year.

Basis of Accounting – All revenues and expenses are recorded using the accrual basis of accounting. Revenues are recognized when they are earned and expenses are recognized when they are incurred.

## NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

Basis of Presentation – The Foundation is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. Contributions received are reported as unrestricted, temporarily restricted, or permanently restricted support, depending on the existence or nature of any donor restrictions. The standards also provide that if the governing body of an organization has the right to remove a donor restriction without approval by another party, the contributions should be classified as unrestricted net assets. The Foundation receives contributions from donors with advice regarding distribution of the assets and the earnings therefrom. The Fund Agreements of the Foundation provide for variance power which allows the redirection of spending and the reduction of principal, if necessary. In addition, all donor funds are subject to an annual spending policy which may require the use of principal from time to time to regulate the flow of grant dollars in order to optimize total investment return on the fund assets and grant dollars delivered to the community. The Foundation attempts to meet the desires expressed by the donors at the time of the contribution; however, the Foundation reserves the right to modify any restrictions or conditions on the distribution of funds for any specified charitable purpose or to specified organizations if, in the sole judgment of the Foundation's board of trustees, such restrictions or conditions become unnecessary, incapable of fulfillment or inconsistent with the charitable needs of the community. Accordingly, the financial statements classify all net assets as unrestricted.

Under accounting principles generally accepted in the United States; the variance power of a community foundation, which gives it the power to exercise substantial direction over funds it receives, requires the recipient organization to recognize the fair value of any asset received as a contribution. Accordingly, Gift Funds in the amount of $0 and $52,716 are reported as revenues in 2012 and 2011, respectively, and $111,511 and $211,823 reported as gift fund distributions to beneficiaries in 2012 and 2011, respectively.

Cash and Cash Equivalents – For purposes of the Statement of Cash Flows, the Foundation considers all highly liquid investments available for current use with an initial maturity of three months or less to be cash equivalents.

Investments – Investments in marketable securities with readily determinable fair values and all investments in debt securities are reported at their fair values in the statement of financial position. Unrealized gains and losses are included in the changes in net assets. Investment expenses include fees for bank trustees, investment managers and custodians.

Investments of the Foundation are administered by investment agents chosen by the Foundation's Board of Trustees. The investment agents report the assigned values and market values of the investments and are responsible for custody and investment management under supervision of the Board of Trustees. The Foundation provides administrative and reporting support as needed.

Property and Equipment – Purchased property and equipment are recorded at cost. Donations of property and equipment are recorded as support (gifts in kind) at their estimated fair value. Such donations are reported as unrestricted support unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit instructions regarding their use, and contributions of cash that must be used to acquire property and equipment, are reported as restricted support. Fixed assets are depreciated over their estimated useful lives ranging from 5 to 7 years using the straight line method. Depreciation expense for the years ended December 31, 2012 and 2011 was $1,353 and $1,408, respectively

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

Net Assets Designations – The following types of unrestricted net assets are considered "endowments." Awards are made based on a board-specified rate. All distributions must be approved by the Board of Directors.

*Undesignated Funds* do not have a named beneficiary.

*Designated Funds* have a specific not-for-profit beneficiary named by the donor.

*Donor Advised Funds* allow the donor to suggest a different beneficiary charity each year, to be approved by the Board of Directors.

*Field of Interest Funds* are tied to a general area of interest and not to a specific organization. The board selects a recipient through an annual grant application process.

An additional category of unrestricted net assets is not considered to be an "endowment":

*Gift Funds* are a spendable fund. Donors benefit from a current tax deduction at the time of their gift to the foundation, yet may make suggestions about distribution to charitable organizations of their choice over a more extensive time period. Although gift funds are eventually spent out to a third-party beneficiary, the foundation does not merely function as an agent in the transaction. According to generally accepted accounting principles, the variance power of a community foundation, which gives it the power to exercise substantial discretion over funds it receives, requires the recipient organization to recognize the fair value of any asset received as a contribution.

All Foundation funds are subject to *variance power* which allows the Trustees of the Foundation to modify the donor's instructions if these terms are unnecessary, incapable of fulfillment, or inconsistent with the charitable or other exempt purpose of the Foundation or the needs of the community. The donor's intention will always be followed as closely as possible. According to the Council on Foundations, funds of a community foundation having the variance power should generally be classified as unrestricted.

Agency Funds – Generally accepted accounting principles of the United States establish standards for transactions in which a community foundation accepts a contribution from a donor and agrees to transfer those assets, the return on investment of those assets, or both to another entity that is specified by the donor. These principles specifically require that if a not-for-profit organization establishes a fund at a community foundation with its own funds and specifies itself as the beneficiary of that fund, that community foundation must account for the transfer of such assets as a liability rather than as a contribution. The Foundation does not have variance power over these funds, and these funds are not considered an equity transaction. They are shown as liabilities called "Agency Funds" in the accompanying statements of financial position.

Estimates – The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

## NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

Comparative Information – The financial statements include certain 2011 comparative information. Such prior information is not presented by net asset class. In the statement of functional expenses, 2011 expenses by object are presented in total rather than by function category. Accordingly, such information should be read in conjunction with the organization's financial statements for the year ended December 31, 2011 from which the summarized information was derived.

## NOTE 2: CONCENTRATION OF CREDIT RISK

The Foundation may, from time to time, maintain cash balances in their bank account in excess of the FDIC insured limit. The Foundation has not experienced any losses in such accounts and believes that it is not exposed to any significant credit risk on cash or cash equivalents.

The Foundation's investment portfolio consists of diversified investments, which are subject to market risk. At December 31, 2012, 55% of the investments were concentrated in mutual funds. At December 31, 2011, 53% of the investments were concentrated in mutual funds.

## NOTE 3: INVESTMENTS

The major categories of investments, at fair market value, at December 31 are as follows:

| | 2012 | | 2011 | |
|---|---|---|---|---|
| | Cost | Market | Cost | Market |
| Cash and Money Market Funds | $ 1,773,541 | $ 1,773,541 | $ 1,912,616 | $ 1,912,616 |
| Balanced Funds | 1,055,746 | 1,134,715 | 974,049 | 999,976 |
| Mutual Fund | 5,844,807 | 6,842,804 | 5,727,084 | 6,027,064 |
| Fixed Income Funds | 2,500,235 | 2,615,957 | 2,291,617 | 2,342,261 |
| | $ 11,174,329 | $ 12,367,017 | $ 10,905,366 | $ 11,281,917 |

Fair values of assets measured on a recurring basis at December 31st are as follows:

| | | Fair Value Measurements at Reporting Date Using | | |
|---|---|---|---|---|
| | 2012 Fair Value | Quoted Prices In Active Markets for Identical Assets (Level 1) | Significant Other Observable Inputs (Level 2) | Significant Unobservable Inputs (Level 3) |
| Mutual Funds | $ 6,842,804 | $ 6,842,804 | $ 0 | $ 0 |
| Fixed Income Funds | 2,615,957 | 2,615,957 | 0 | 0 |
| Balanced Funds | 1,134,715 | 1,134,715 | 0 | 0 |
| | $ 10,593,476 | $ 10,593,476 | $ 0 | $ 0 |

NOTE 3: INVESTMENTS, CONTINUED

| | | Fair Value Measurements at Reporting Date Using | | |
|---|---|---|---|---|
| | 2011 Fair Value | Quoted Prices In Active Markets for Identical Assets (Level 1) | Significant Other Observable Inputs (Level 2) | Significant Unobservable Inputs (Level 3) |
| Mutual Funds | $ 6,027,064 | $ 6,027,064 | $ 0 | $ 0 |
| Balanced Funds | 999,976 | 999,976 | 0 | 0 |
| Fixed Income Funds | 2,342,261 | 2,342,261 | 0 | 9 |
| | $ 9,369,301 | $ 9,369,301 | $ 0 | $ 0 |

Endowment Investment and Spending Policies – The Foundation follows the Uniform Management of Institutional Funds Act of 1972 (UMIFA) and its own governing documents. In the absence of donor restrictions, the net appreciation on a donor-restricted endowment fund is spendable under UMIFA. The Foundation's donors have not placed restrictions on the use of the investment income or net appreciation resulting from the donor-restricted endowment funds.

The Board of Trustees, on the advice of legal counsel, has determined that the majority of the Foundation's contributions are subject to the terms of its governing documents. Certain contributions are received subject to other gift instruments, or are subject to specific agreements with the Foundation. Under the terms of the Foundation's governing documents, the Board of Trustees has the ability to distribute so much of the original principal of any trust or separate gift, devise, bequest, or fund as the Board in its sole discretion shall determine. As a result of the ability to distribute the original principal, all contributions not classified as temporarily restricted or permanently restricted are classified as unrestricted net assets for financial statement purposes.

The Foundation has adopted investment and spending policies, approved by the Board of Trustees, for endowment assets that attempt to provide a predictable stream of funding to programs supported by its endowment while seeking to maintain the purchasing power of these endowment assets over the long-term. The Foundation's spending and investment policies work together to achieve this objective. The investment policy establishes an achievable return objective through diversification of asset classes. The current long-term return objective is to achieve a return that shall exceed the Consumer Price Index plus 5% over a 3-year moving period, net of investment management fees. Actual returns in any given year may vary from this amount. To satisfy its long-term rate-of-return objectives, the Foundation relies on a total return strategy in which investment returns are achieved through both capital appreciation (realized and unrealized) and current yield (interest and dividends). The Foundation targets a diversified asset allocation that places an emphasis on U.S. Treasury securities and equity-based investments to achieve its long-term return objectives within prudent risk parameters.

## NOTE 3: INVESTMENTS, CONTINUED

The spending policy calculates the amount of money annually distributed from the Foundation's various endowed funds, for grant making and administration. The current spending policy is to distribute an amount at least equal to 4% of a moving three-year average of the fair value of the endowment funds. This is consistent with the Foundations objective to maintain the purchasing power of endowment assets as well as to provide additional real growth through investment return.

Endowment net asset composition by type of fund as of December 31st is as follows:

| **2012** | Unrestricted | Temporarily Restricted | Permanently Restricted | Total |
|---|---|---|---|---|
| Designated | $ 5,971,397 | $ 0 | $ 0 | $ 5,971,397 |
| Donor Advised | 484,566 | 0 | 0 | 484,566 |
| Field of Interest | 1,040,996 | 0 | 0 | 1,040,996 |
| Gift Funds | 1,365,966 | 0 | 0 | 1,365,966 |
| | $ 8,862,925 | $ 0 | $ 0 | $ 8,862,925 |

| **2011** | Unrestricted | Temporarily Restricted | Permanently Restricted | Total |
|---|---|---|---|---|
| Designated | $ 5,310,012 | $ 0 | $ 0 | $ 5,310,012 |
| Donor Advised | 421,614 | 0 | 0 | 421,614 |
| Field of Interest | 973,615 | 0 | 0 | 973,615 |
| Gift Funds | 1,493,006 | 0 | 0 | 1,493,006 |
| | $ 8,198,247 | $ 0 | $ 0 | $ 8,198,247 |

Changes in endowment net assets as of December 31, 2012 and 2011 are as follows:

| **2012** | Unrestricted | Temporarily Restricted | Permanently Restricted | Total |
|---|---|---|---|---|
| Endowment Net Assets, Beginning of year | $ 8,198,247 | $ 0 | $ 0 | $ 8,198,247 |
| Contributions | 311,587 | 0 | 0 | 311,587 |
| Investment Income | 18,056 | 0 | 0 | 18,056 |
| Net Appreciation | 715,254 | 0 | 0 | 715,254 |
| Amounts Appropriated for Expenditure | ( 380,219) | 0 | 0 | ( 380,219) |
| Endowment Net Assets, End of Year | $ 8,862,925 | $ 0 | $ 0 | $ 8,862,925 |

| **2011** | Unrestricted | Temporarily Restricted | Permanently Restricted | Total |
|---|---|---|---|---|
| Endowment Net Assets, Beginning of year | $ 8,339,625 | $ 0 | $ 0 | $ 8,339,625 |
| Contributions | 1,054,332 | 0 | 0 | 1,054,332 |
| Investment Income | 106,318 | 0 | 0 | 106,318 |
| Net Appreciation | ( 843,634) | 0 | 0 | ( 843,634) |
| Amounts Appropriated for Expenditure | ( 458,394) | 0 | 0 | ( 458,394) |
| Endowment net assets, End of Year | $ 8,198,247 | $ 0 | $ 0 | $ 8,198,247 |

## NOTE 4: PROPERTY AND EQUIPMENT

Property and equipment is summarized as follows:

| | 2012 | 2011 |
|---|---|---|
| Office Furniture and Equipment | $ 13,391 | $ 13,391 |
| Less: Accumulated Depreciation | ( 12,430) | ( 11,077) |
| Net Property and Equipment | $ 961 | $ 2,314 |

## NOTE 5: DISTRIBUTIONS PAYABLE

Distributions payable consist of unconditional amounts awarded, but not yet paid, to various not-for-profit groups.

## NOTE 6: FUNCTIONAL ALLOCATION OF EXPENSES

The costs of providing the various programs and services have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the programs and supporting services.

## NOTE 7: COMPENSATED ABSENCES

The Organization does not accrue a liability for compensated absences. Any such liability would not be material to the financial statements as a whole.

## NOTE 8: SUBSEQUENT EVENTS

Management has evaluated subsequent events through February 22, 2013, which is the date the financials were available to be issued.

Federal Basis

# ENID COMMUNITY FOUNDATION FOR EXCELLENCE, IN
## Depreciation Schedule by G/L Account Number
## For the 12 Months Ended 12/31/12

02/09/13
01:11PM

| Asset No. | Asset Description | Date Acquired | Method | Life | Sold? | Cost | Accum Depr 01/01/12 | Current Depreciation | Accum Depr 12/31/12 |
|---|---|---|---|---|---|---|---|---|---|
| Office Equip/Furniture:Acquire | Office Equip/Furniture:Acquired Furniture & Fixtur | | | | | | | | |
| 4 | Dell Computer | 02/25/05 | ST LINE | 05/00 | N | 981.82 | 981.82 | 0.00 | 981.82 |
| 7 | Book Shelf | 02/26/07 | ST LINE | 10/00 | N | 499.00 | 241.84 | 49.90 | 291.74 |
| 8 | Kodak V803 Camera | 06/01/07 | ST LINE | 05/00 | N | 245.60 | 225 28 | 20.32 | 245.60 |
| 18 | New Computer-Dell | 07/16/09 | ST LINE | 05/00 | N | 826.92 | 407.34 | 165 38 | 572.72 |
| 19 | Vertical File Cabinet-2 | 10/26/09 | 200% DB | 10/00 | N | 362.95 | 139.19 | 44.75 | 183.94 |
| 20 | Konica/Minolta Multifunction | 05/05/11 | ST LINE | 05/00 | N | 250.00 | 33 01 | 50.00 | 83.01 |
| | Total for (Office Equip/Furniture:Acquired Furniture & Fixtur) | | | | | 3,166 29 | 2,028.48 | 330.35 | 2,358 83 |
| Office Equip/Furniture:Donated | Office Equip/Furniture:Donated Furniture & Equipme | | | | | | | | |
| 5 | Donated Furniture | 02/25/03 | ST LINE | 10/00 | N | 10,225 00 | 9,048.42 | 1,022.50 | 10,070 92 |
| | Total for (Office Equip/Furniture:Donated Furniture & Equipme) | | | | | 10,225.00 | 9,048.42 | 1,022.50 | 10,070.92 |
| | Client Subtotal Before Sales | | | | | 13,391.29 | 11,076.90 | 1,352.85 | 12,429 75 |
| | Less Assets Sold | | | | | 0.00 | | | 0 00 |
| | Total | | | | | 13,391.29 | 11,076.90 | 1,352.85 | 12,429.75 |

Federal Basis

02/09/13

01:12PM

# ENID COMMUNITY FOUNDATION FOR EXCELLENCE, IN
## Lead Schedule by G/L Asset Account
## For the 12 Months Ended 12/31/12

| Asset Description | Date Acquired | Cost | Sold? | Tax System | Method | Life | Con-vention | Bus % | Sec. 179 Deduction | Spec. Depr. Allowance | Depreciable Basis | Prior Depreciation | Current Depreciation | Accumulated Depreciation |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Office Equip/Furniture·Acquire | Office Equip/Furniture:Acquired Furniture & Fixtur | | | | | | | | | | | | | |
| Dell Computer | 02/25/05 | 981.82 | N | Other | ST LINE | 05/00 | A/D | 100.00 | 0.00 | 0.00 | 981.82 | 981.82 | 0 00 | 981 82 |
| Book Shelf | 02/26/07 | 499.00 | N | Other | ST LINE | 10/00 | A/D | 100.00 | 0.00 | 0 00 | 499 00 | 241.84 | 49.90 | 291.74 |
| Kodak V803 Camera | 06/01/07 | 245.60 | N | Other | ST LINE | 05/00 | A/D | 100.00 | 0.00 | 0 00 | 245.60 | 225 28 | 20.32 | 245 60 |
| New Computer-Dell | 07/16/09 | 826.92 | N | Other | ST LINE | 05/00 | A/D | 100.00 | 0.00 | 0.00 | 826 92 | 407.34 | 165.38 | 572.72 |
| Vertical File Cabinet-2 | 10/26/09 | 362.95 | N | Other | 200% DB | 10/00 | A/D | 100.00 | 0.00 | 0.00 | 362 95 | 139.19 | 44.75 | 183.94 |
| Konica/Minolta Multifunction | 05/05/11 | 250.00 | N | Other | ST LINE | 05/00 | A/D | 100 00 | 0 00 | 0.00 | 250.00 | 33.01 | 50.00 | 83 01 |
| Subtotal for Office Equip/Furniture:Acquir | | 3,166.29 | | | | | | | 0.00 | 0.00 | 3,166.29 | 2,028.48 | 330.35 | 2,358.83 |
| Office Equip/Furniture:Donated | Office Equip/Furniture:Donated Furniture & Equipme | | | | | | | | | | | | | |
| Donated Furniture | 02/25/03 | 10,225.00 | N | Other | ST LINE | 10/00 | A/D | 100.00 | 0.00 | 0.00 | 10,225.00 | 9,048 42 | 1,022.50 | 10,070 92 |
| Subtotal for Office Equip/Furniture Donate | | 10,225.00 | | | | | | | 0.00 | 0.00 | 10,225.00 | 9,048.42 | 1,022.50 | 10,070.92 |
| Client Subtotal Before Sales | | 13,391.29 | | | | | | | 0.00 | 0.00 | 13,391.29 | 11,076 90 | 1,352.85 | 12,429.75 |
| Less Assets Sold | | 0.00 | | | | | | | 0.00 | 0.00 | 0 00 | 0.00 | 0.00 | 0.00 |
| Total at end of year | | 13,391.29 | | | | | | | 0.00 | 0.00 | 13,391.29 | 11,076 90 | 1,352.85 | 12,429 75 |