



See a Social Security Number? Say Something!
Report Privacy Problems to <https://public.resource.org/privacy>
Or call the IRS Identity Theft Hotline at 1-800-908-4490



Form 990 Department of the Treasury Internal Revenue Service	Return of Organization Exempt From Income Tax Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)	OMB No 1545-0047 2012
	▶ The organization may have to use a copy of this return to satisfy state reporting requirements	Open to Public Inspection

A For the 2012 calendar year, or tax year beginning 07-01-2012 , 2012, and ending 06-30-2013

B Check if applicable ☐ Address change ☐ Name change ☐ Initial return ☐ Terminated ☐ Amended return ☐ Application pending	C Name of organization Enid Regional Development Alliance Inc		D Employer identification number 73-1522202
	Doing Business As		
	Number and street (or P O box if mail is not delivered to street address) 2020 Willow Run Ste 135	Room/suite	E Telephone number (580) 233-4232
	City or town, state or country, and ZIP + 4 Enid, OK 73703		G Gross receipts \$ 703,193
	F Name and address of principal officer Jimmy Stallings 2020 Willow Run Suite 135 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)	

I Tax-exempt status ☐ 501(c)(3) ☒ 501(c) (6) ☐ (insert no) ☐ 4947(a)(1) or ☐ 527		H(c) Group exemption number	
J Website: www.growenid.com			
K Form of organization ☒ Corporation ☐ Trust ☐ Association ☐ Other		L Year of formation 1997	M State of legal domicile OK

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities To ensure the economic prosperity of the Enid, OK region		
	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	12
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	12
	5 Total number of individuals employed in calendar year 2012 (Part V, line 2a)	5	4
	6 Total number of volunteers (estimate if necessary)	6	
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
7b Net unrelated business taxable income from Form 990-T, line 34	7b		
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	632,750	637,856
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	52,250	58,500
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	11,741	5,684
	12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)		1,153
		696,741	703,193
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)		0
	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)	207,246	235,797
	16a Professional fundraising fees (Part IX, column (A), line 11e)		0
	b Total fundraising expenses (Part IX, column (D), line 25) ☐ 0		
	17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	484,303	579,927
	18 Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	691,549	815,724
	19 Revenue less expenses Subtract line 18 from line 12	5,192	-112,531
Net Assets or Fund Balances		Beginning of Current Year	End of Year
	20 Total assets (Part X, line 16)	1,414,643	1,339,778
	21 Total liabilities (Part X, line 26)	15,580	63,075
	22 Net assets or fund balances Subtract line 21 from line 20	1,399,063	1,276,703

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	*****			2014-02-06	
	Signature of officer			Date	
	Jimmy Stallings Chairman Chairman				
	Type or print name and title				
Paid Preparer Use Only	Print/Type preparer's name Ronald Shreve		Preparer's signature		Date 2014-02-06
	Check ☐ if self-employed				PTIN
	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 ensure the economic prosperity of the Enid, OK region

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 \$ 513,396 including grants of \$) (Revenue \$)

Providing incentive money and incentives to new and expanding business

4b (Code) (Expenses \$ 202,784 including grants of \$) (Revenue \$)

Marketing Enid as a place to locate business

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** ▶ 716,180

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		No
2 Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)? 	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		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		
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 	Yes	
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		No
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II		No
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		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		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		No
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI. 	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		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		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 	Yes	
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X		No
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 	Yes	
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII 	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		No
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		No
14a Did the organization maintain an office, employees, or agents outside of the United States?		No
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV		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		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		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)		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		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		No
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H		No
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		

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? <i>If "Yes," complete Schedule I, Parts I and II</i>	21		No
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? <i>If "Yes," complete Schedule I, Parts I and III</i>	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? <i>If "Yes," complete Schedule J</i>	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? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25</i>	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? <i>If "Yes," complete Schedule L, Part I</i>	25a		
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>	25b		
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? <i>If "Yes," complete Schedule L, Part II</i>	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? <i>If "Yes," complete Schedule L, Part III</i>	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? <i>If "Yes," complete Schedule L, Part IV</i>	28a		No
b	A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	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? <i>If "Yes," complete Schedule L, Part IV</i>	28c		No
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M . . .</i>	29		No
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>	30		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>	31		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>	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? <i>If "Yes," complete Schedule R, Part I</i>	33		No
34	Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>	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)? <i>If "Yes," complete Schedule R, Part V, line 2</i>	35b		
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>	36		
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>	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.		
1b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.		
1c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	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.		
2b	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).	Yes	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?		No
3b	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O.		
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)?		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?		No
5b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		No
5c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?		
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?		No
6b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
7	Organizations that may receive deductible contributions under section 170(c).		
7a	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?		
7b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
7c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		
7d	If "Yes," indicate the number of Forms 8282 filed during the year.		
7e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		No
7f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		
7g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
7h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
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?		
9	Sponsoring organizations maintaining donor advised funds.		
9a	Did the organization make any taxable distributions under section 4966?		
9b	Did the organization make a distribution to a donor, donor advisor, or related person?		
10	Section 501(c)(7) organizations. Enter:		
10a	Initiation fees and capital contributions included on Part VIII, line 12.		
10b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities.		
11	Section 501(c)(12) organizations. Enter:		
11a	Gross income from members or shareholders.		
11b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them).		
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?		
12b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year.		
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
13a	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.		
13b	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.		
13c	Enter the amount of reserves on hand.		
14a	Did the organization receive any payments for indoor tanning services during the tax year?		No
14b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O.		

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	12	
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			
1b	Enter the number of voting members included in line 1a, above, who are independent	12	
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	Yes
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	Yes
7b	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		
8a	The governing body?	8a	Yes
8b	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
10b	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	Yes
11b	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
12b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	Yes
12c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	12c	Yes
13	Did the organization have a written whistleblower policy?	13	Yes
14	Did the organization have a written document retention and destruction policy?	14	Yes
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?		
15a	The organization's CEO, Executive Director, or top management official	15a	Yes
15b	Other officers or key employees of the organization	15b	No
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	Yes
16b	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	Yes

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	
Lisa Powell 2020 Willow Run Suite 135 Enid, OK (580) 233-4232		

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)						(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
(1) Jimmy Stallings Chairman	1 00	X						0	0	0
(2) Don Rose Vice-Chairman	1 00	X						0	0	0
(3) Bill Harris Secretary/Treasurer	2 00	X						0	0	0
(4) Joey Meibergen Director	1 00	X						0	0	0
(5) John Little Director	1 00	X						0	0	0
(6) Jerry Schmidt Director	1 00	X						0	0	0
(7) Jim Strate Director	1 00	X						0	0	0
(8) Bill Shewey Director	1 00	X						0	0	0
(9) Mike Stuber Director	1 00	X						0	0	0
(10) Andi Holland Director	1 00	X						0	0	0
(11) Drew Richie Director	1 00	X						0	0	0
(12) Tom Evans Director	1 00	X						0	0	0
(13) Brent Kisling Executive Director	40 00					X		115,175	0	11,950

Part VII

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
1b Sub-Total										
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)								115,175		11,950

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

		Yes	No
3	Did the organization list any former officer, director or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>	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? <i>If "Yes," complete Schedule J for such individual</i>	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? <i>If "Yes," complete Schedule J for such person</i>	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)	(B)	(C)
Name and business address	Description of services	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	630,000		
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	7,856		
	g	Noncash contributions included in lines 1a-1f \$		256		
	h	Total. Add lines 1a-1f		637,856		
Program Service Revenue	2a	Membership Fees	Business Code 561499	58,500	58,500	
	b					
	c					
	d					
	e					
	f	All other program service revenue				
	g	Total. Add lines 2a-2f		58,500		
	Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		5,684	
4		Income from investment of tax-exempt bond proceeds . .				
5		Royalties		1,153		1,153
6a		(i) Real				
		(ii) Personal				
b		Less rental expenses				
c		Rental income or (loss)				
d		Net rental income or (loss)				
7a		(i) Securities				
		(ii) Other				
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				
c	Net income or (loss) from fundraising events . .					
9a	Gross income from gaming activities See Part IV, line 19					
a						
b	Less direct expenses					
c	Net income or (loss) from gaming activities . .					
10a	Gross sales of inventory, less returns and allowances					
a						
b	Less cost of goods sold					
c	Net income or (loss) from sales of inventory . .					
Miscellaneous Revenue		Business Code				
11a						
b						
c						
d	All other revenue					
e	Total. Add lines 11a-11d					
12	Total revenue. See Instructions		703,193	58,500		6,837

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.	0			
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.	121,144	92,313	28,831	
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.	70,923	54,044	16,879	
8	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions).	5,598	4,266	1,332	
9	Other employee benefits.	23,401	20,275	3,126	
10	Payroll taxes.	14,731	11,225	3,506	
11	Fees for services (non-employees):				
a	Management.	0			
b	Legal.	76		76	
c	Accounting.	18,720		18,720	
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.	64,431	64,431		
13	Office expenses.	13,604	6,945	6,659	
14	Information technology.	0			
15	Royalties.	0			
16	Occupancy.	3,738	1,870	1,868	
17	Travel.	61,072	59,655	1,417	
18	Payments of travel or entertainment expenses for any federal, state, or local public officials.	0			
19	Conferences, conventions, and meetings.	14,394	8,636	5,758	
20	Interest.	0			
21	Payments to affiliates.	0			
22	Depreciation, depletion, and amortization.	4,042	2,021	2,021	
23	Insurance.	1,506	415	1,091	
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	Training/Tuition.	1,507		1,507	
b	Business Recruitment.	383,332	383,332		
c					
d					
e	All other expenses.	13,505	6,752	6,753	
25	Total functional expenses. Add lines 1 through 24e.	815,724	716,180	99,544	
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)		(B)
					Beginning of year		End of year
Assets	1	Cash—non-interest-bearing			17,044	1	26,643
	2	Savings and temporary cash investments			821,339	2	773,046
	3	Pledges and grants receivable, net			5,250	3	5,631
	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			128,652	7	146,639
	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	25,802	13,615	10c	13,453
	b	Less accumulated depreciation	10b	12,349			
	11	Investments—publicly traded securities				11	
	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			428,743	15	374,366
	16	Total assets. Add lines 1 through 15 (must equal line 34)			1,414,643	16	1,339,778
Liabilities	17	Accounts payable and accrued expenses			15,580	17	63,075
	18	Grants payable				18	
	19	Deferred revenue				19	
	20	Tax-exempt bond liabilities				20	
	21	Escrow or custodial account liability Complete Part IV of Schedule D				21	
	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				25	
	26	Total liabilities. Add lines 17 through 25			15,580	26	63,075
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			1,300,063	27	1,177,703
	28	Temporarily restricted net assets			99,000	28	99,000
	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			1,399,063	33	1,276,703
	34	Total liabilities and net assets/fund balances			1,414,643	34	1,339,778

Part XI Reconciliation 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	703,193
2	Total expenses (must equal Part IX, column (A), line 25)	2	815,724
3	Revenue less expenses Subtract line 2 from line 1	3	-112,531
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	1,399,063
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	-9,829
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	1,276,703

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 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? 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 ☒ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis		No
2b	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both ☒ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	Yes	
2c	If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O	Yes	
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?		No
3b	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		

SCHEDULE C

(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Political Campaign and Lobbying Activities

For Organizations Exempt From Income Tax Under section 501(c) and section 527

▶ Complete if the organization is described below. ▶ Attach to Form 990 or Form 990-EZ.
▶ See separate instructions.

OMB No 1545-0047

2012

Open to Public Inspection

If the organization answered “Yes” to Form 990, Part IV, Line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then

- Section 501(c)(3) organizations Complete Parts I-A and B Do not complete Part I-C
- Section 501(c) (other than section 501(c)(3)) organizations Complete Parts I-A and C below Do not complete Part I-B
- Section 527 organizations Complete Part I-A only

If the organization answered “Yes” to Form 990, Part IV, Line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)) Complete Part II-A Do not complete Part II-B
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)) Complete Part II-B Do not complete Part II-A

If the organization answered “Yes” to Form 990, Part IV, Line 5 (Proxy Tax) or Form 990-EZ, Part V, line 35c (Proxy Tax), then

- Section 501(c)(4), (5), or (6) organizations Complete Part III

Name of the organization Enid Regional Development Alliance Inc	Employer identification number 73-1522202
--	--

Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

1	Provide a description of the organization’s direct and indirect political campaign activities in Part IV	
2	Political expenditures	▶ \$
3	Volunteer hours	

Part I-B Complete if the organization is exempt under section 501(c)(3).

1	Enter the amount of any excise tax incurred by the organization under section 4955	▶ \$
2	Enter the amount of any excise tax incurred by organization managers under section 4955	▶ \$
3	If the organization incurred a section 4955 tax, did it file Form 4720 for this year?	☐ Yes ☐ No
4a	Was a correction made?	☐ Yes ☐ No
b	If “Yes,” describe in Part IV	

Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).

1	Enter the amount directly expended by the filing organization for section 527 exempt function activities	▶ \$
2	Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities	▶ \$
3	Total exempt function expenditures Add lines 1 and 2 Enter here and on Form 1120-POL, line 17b	▶ \$
4	Did the filing organization file Form 1120-POL for this year?	☐ Yes ☐ No
5	Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments For each organization listed, enter the amount paid from the filing organization’s funds Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC) If additional space is needed, provide information in Part IV	

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds If none, enter -0-	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization If none, enter -0-

Part II-A

Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).

- A
- Check ☐ if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures)
- B
- Check ☐ if the filing organization checked box A and "limited control" provisions apply

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)		(a) Filing organization's totals	(b) Affiliated group totals												
1a Total lobbying expenditures to influence public opinion (grass roots lobbying)															
b Total lobbying expenditures to influence a legislative body (direct lobbying)															
c Total lobbying expenditures (add lines 1a and 1b)															
d Other exempt purpose expenditures															
e Total exempt purpose expenditures (add lines 1c and 1d)															
f Lobbying nontaxable amount Enter the amount from the following table in both columns															
<table><tr><td>If the amount on line 1e, column (a) or (b) is:</td><td>The lobbying nontaxable amount is:</td></tr><tr><td>Not over \$500,000</td><td>20% of the amount on line 1e</td></tr><tr><td>Over \$500,000 but not over \$1,000,000</td><td>\$100,000 plus 15% of the excess over \$500,000</td></tr><tr><td>Over \$1,000,000 but not over \$1,500,000</td><td>\$175,000 plus 10% of the excess over \$1,000,000</td></tr><tr><td>Over \$1,500,000 but not over \$17,000,000</td><td>\$225,000 plus 5% of the excess over \$1,500,000</td></tr><tr><td>Over \$17,000,000</td><td>\$1,000,000</td></tr></table>		If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	Not over \$500,000	20% of the amount on line 1e	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000	Over \$17,000,000	\$1,000,000		
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:														
Not over \$500,000	20% of the amount on line 1e														
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000														
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000														
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000														
Over \$17,000,000	\$1,000,000														
g Grassroots nontaxable amount (enter 25% of line 1f)															
h Subtract line 1g from line 1a If zero or less, enter -0-															
i Subtract line 1f from line 1c If zero or less, enter -0-															
j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?		☐ Yes ☐ No													

4-Year Averaging Period Under Section 501(h)
(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines 2a through 2f on page 4.)

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) Total
2a Lobbying nontaxable amount					
b Lobbying ceiling amount (150% of line 2a, column(e))					
c Total lobbying expenditures					
d Grassroots nontaxable amount					
e Grassroots ceiling amount (150% of line 2d, column (e))					
f Grassroots lobbying expenditures					

Part II-B

Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

For each "Yes" response to lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.		(a)		(b)
		Yes	No	Amount
1	During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of			
a	Volunteers?			
b	Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?			
c	Media advertisements?			
d	Mailings to members, legislators, or the public?			
e	Publications, or published or broadcast statements?			
f	Grants to other organizations for lobbying purposes?			
g	Direct contact with legislators, their staffs, government officials, or a legislative body?			
h	Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?			
i	Other activities?			
j	Total. Add lines 1c through 1i.			
2a	Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?			
b	If "Yes," enter the amount of any tax incurred under section 4912.			
c	If "Yes," enter the amount of any tax incurred by organization managers under section 4912.			
d	If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

Part III-A

Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).

		Yes	No
1	Were substantially all (90% or more) dues received nondeductible by members?	1	No
2	Did the organization make only in-house lobbying expenditures of \$2,000 or less?	2	Yes
3	Did the organization agree to carry over lobbying and political expenditures from the prior year?	3	No

Part III-B

Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No" OR (b) Part III-A, line 3, is answered "Yes."

1	Dues, assessments and similar amounts from members	1	
2	Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).		
a	Current year	2a	
b	Carryover from last year	2b	
c	Total	2c	
3	Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	3	
4	If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?	4	
5	Taxable amount of lobbying and political expenditures (see instructions)	5	

Part IV

Supplemental Information

Complete this part to provide the descriptions required for Part I-A, line 1, Part I-B, line 4, Part I-C, line 5, Part II-A (affiliated group list), Part II-A, line 2, and Part II-B, line 1. Also, complete this part for any additional information.

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

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

OMB No 1545-0047

2012

Open to Public Inspection

▶ **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.**

Name of the organization Enid Regional Development Alliance Inc	Employer identification number 73-1522202
---	---

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	
2	Aggregate contributions to (during year)	
3	Aggregate grants from (during year)	
4	Aggregate value at end of year	
5	Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes☐ No	
6	Did the organization inform all grantees, donors, and donor 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
b	Total acreage restricted by conservation easements
c	Number of conservation easements on a certified historic structure included in (a)
d	Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register

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

▶ \$ _____

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Cat No 52283D

Schedule D (Form 990) 2012

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

c

Beginning balance

d

Additions during the year

e

Distributions during the year

f

Ending balance

	Amount
1c	
1d	
1e	
1f	

2a

Did the organization include an amount on Form 990, Part X, line 21?

☐ Yes

☒ No

b

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

☐

Part V

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

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

2

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

a

Board designated or quasi-endowment

b

Permanent endowment

c

Temporarily restricted endowment

The percentages 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

(i) unrelated organizations

3a(i)

Yes

No

(ii) related organizations

3a(ii)

Yes

No

b

If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?

3b

Yes

No

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	25,802	12,349	13,453
e	Other			
Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				13,453

Schedule D (Form 990) 2012

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	703,193
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12	2e	
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	703,193
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1	4c	
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	703,193

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

1	Total expenses and losses per audited financial statements	1	815,724
2	Amounts included on line 1 but not on Form 990, Part IX, line 25	2e	
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	815,724
4	Amounts included on Form 990, Part IX, line 25, but not on line 1 :	4c	
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	815,724

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
X	2	The Alliance qualifies as an organization exempt from income taxes under Section 501c6 of the Internal Revenue Code. As such, no provision has been made for federal or state income taxes. The Alliances Form 990, Return of Organization Exempt From Income Tax, for the years ended June 20, 2013, 3012 and 2011 are subject to examination by the IRS, generally for three years after they are filed.

Schedule J
(Form 990)

Compensation Information

OMB No 1545-0047

2012

Open to Public Inspection

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

▶ Complete if the organization answered "Yes" to Form 990, Part IV, question 23.

▶ Attach to Form 990. ▶ See separate instructions.

Name of the organization
Enid Regional Development Alliance Inc

Employer identification number
73-1522202

Part I

Questions Regarding Compensation

	Yes	No
1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items. ☐ First-class or charter travel ☐ Travel for companions ☐ Tax idemnification and gross-up payments ☐ Discretionary spending account ☐ Housing allowance or residence for personal use ☐ Payments for business use of personal residence ☐ Health or social club dues or initiation fees ☐ Personal services (e g , maid, chauffeur, chef)		
1b If any of the boxes in line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain.		
2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all officers, directors, trustees, and the CEO/Executive Director, regarding the items checked in line 1a?		
3 Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III. ☐ Compensation committee ☐ Independent compensation consultant ☐ Form 990 of other organizations ☐ Written employment contract ☐ Compensation survey or study ☐ Approval by the board or compensation committee		
4 During the year, did any person listed in Form 990, Part VII, Section A, line 1a with respect to the filing organization or a related organization:		
4a Receive a severance payment or change-of-control payment?		
4b Participate in, or receive payment from, a supplemental nonqualified retirement plan?		
4c Participate in, or receive payment from, an equity-based compensation arrangement? If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.		
Only 501(c)(3) and 501(c)(4) organizations only must complete lines 5-9.		
5 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:		
5a The organization?		
5b Any related organization? If "Yes," to line 5a or 5b, describe in Part III.		
6 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:		
6a The organization?		
6b Any related organization? If "Yes," to line 6a or 6b, describe in Part III.		
7 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III.		
8 Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III.		
9 If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?		

Part II **Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees.** Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported in Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that are not listed on Form 990, Part VII.

Note. The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title	(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported as deferred in prior Form 990
	(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				

Part III **Supplemental Information**

Complete this part to provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

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

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
End Regional Development Alliance Inc**Employer identification number**

73-1522202

Identifier	Return Reference	Explanation
		Form 990 Part VI Section A Line 6 The organization has business members who pay annual dues
		Form 990 Part VI Section A Line 7a The organization's members elect the directors at each annual meeting to serve for the ensuing year
		Form 990 Part VI Section B Line 11b The Form 990 is sent via email to the governing board if a meeting is not possible Board meetings are held monthly
		Form 990 Part VI Section B Line 12c Board members review and sign the conflict of interest policy annually or upon joining the Board of Directors
		Form 990 Part VI Section B Line 15a The Board of Directors discusses, evaluates and makes decisions during executive sessions on the compensation for the Executive Director The Executive Director performs evaluations on the staff and sets their compensation
		Form 990 Part VI Section C Line 19 The organization makes its governing documents, conflict of interest policy, and financial statements available to the public upon request at the organization's office

Form **4562**

Department of the Treasury
Internal Revenue Service (99)

Depreciation and Amortization
(Including Information on Listed Property)

▶ See separate instructions. ▶ Attach to your tax return.

OMB No 1545-0172

2012

Attachment
Sequence No **179**

Name(s) shown on return
Enid Regional Development Alliance Inc

Business or activity to which this form relates
990

Identifying number

73-1522202

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	500,000
2	Total cost of section 179 property placed in service (see instructions)	2	3,880
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,000,000
4	Reduction in limitation Subtract line 3 from line 2 If zero or less, enter -0-	4	
5	Dollar limitation for tax year Subtract line 4 from line 1 If zero or less, enter -0- If married filing separately, see instructions	5	500,000

6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost	
6				
7	Listed property Enter the amount from line 29	7		
8	Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7	8		
9	Tentative deduction Enter the smaller of line 5 or line 8	9		
10	Carryover of disallowed deduction from line 13 of your 2011 Form 4562	10		
11	Business income limitation Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11		
12	Section 179 expense deduction Add lines 9 and 10, but do not enter more than line 11	12		
13	Carryover of disallowed deduction to 2013 Add lines 9 and 10, less line 12	13		

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property) (See instructions)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	2,280

Part III MACRS Depreciation (Do not include listed property.) (See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2012	17	
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here		

Section B—Assets Placed in Service During 2012 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property			27 5 yrs	MM	S/L	
			27 5 yrs	MM	S/L	
i Nonresidential real property			39 yrs	MM	S/L	
				MM	S/L	

Section C—Assets Placed in Service During 2012 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs		S/L	
c 40-year			40 yrs	MM	S/L	

Part IV Summary (see instructions)

21	Listed property Enter amount from line 28	21	1,762
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21 Enter here and on the appropriate lines of your return Partnerships and S corporations—see instructions	22	4,042
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Part V

Listed Property (Include automobiles, certain other vehicles, certain computers, and property used for entertainment, recreation, or amusement.)
Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A—Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? ☐ Yes ☐ No						24b If "Yes," is the evidence written? ☐ Yes ☐ No		
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation/ deduction	(i) Elected section 179 cost
25Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions)						25		
26 Property used more than 50% in a qualified business use								
See Additional Data Table		%						
		%						
		%						
27 Property used 50% or less in a qualified business use								
		%				S/L -		
		%				S/L -		
		%				S/L -		
28 Add amounts in column (h), lines 25 through 27 Enter here and on line 21, page 1						28	1,762	
29 Add amounts in column (i), line 26 Enter here and on line 7, page 1							29	

Section B—Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person
If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles

30 Total business/investment miles driven during the year (do not include commuting miles)	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
31 Total commuting miles driven during the year												
32 Total other personal(noncommuting) miles driven												
33 Total miles driven during the year Add lines 30 through 32												
34 Was the vehicle available for personal use during off-duty hours?	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **are not** more than 5% owners or related persons (see instructions)

37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	Yes	No
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions)		
Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles		

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2012 tax year (see instructions)					
43 Amortization of costs that began before your 2012 tax year				43	
44 Total. Add amounts in column (f) See the instructions for where to report				44	

Additional Data

Software ID: 12000057
Software Version: 12.19.1011.1
EIN: 73-1522202
Name: Enid Regional Development Alliance Inc

Form 4562, Part V, Line 26, Property used more than 50% in a qualified business use

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation/ deduction	(i) Elected section 179 cost
Computer	2013-05-01	100 000 %	1,880	1,880	05 0	S/L-HY	188	
Computer Equipment S	2009-05-01	100 000 %	3,312	3,312	05 0	S/L-HY	811	
Dehumidifier	2012-03-30	100 000 %	236	236	05 0	S/L-HY	47	
Executive Plus Softw	2010-08-01	100 000 %	2,345	2,345	05 0	S/L-HY	413	
Laptop Computer	2013-05-01	100 000 %	2,000	2,000	05 0	S/L-HY	200	
TV for Office	2011-11-14	100 000 %	514	514	05 0	S/L-HY	103	

TY 2012**SpclDeprecAllwncElectOutStmt****Name:** Enid Regional Development Alliance Inc**EIN:** 73-1522202**Software ID:** 12000057**Software Version:** 12.19.1011.1**Special Depreciation Allowance Election Out Statement:** Election to NOT claim first-year special depreciation - All Property

Pursuant to IRC Section 168k2Diii, the Taxpayer elects out of first-year special depreciation for all depreciable property placed in service during the current tax year.

REPORT ON AUDIT OF FINANCIAL STATEMENTS

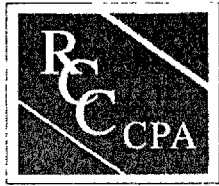
Enid Regional Development Alliance, Inc.

June 30, 2013

Enid Regional Development Alliance, Inc.
Report on Audit of Financial Statements
June 30, 2013

Table of Contents

	<u>Pages</u>
Independent Auditor's Report	1-2
<u>Basic Financial Statements</u>	
Statement of Financial Position	3
Statement of Activities	4
Statement of Cash Flows	5
Statement of Functional Expenses	6
Notes to Financial Statements	7-13
<u>Other Supplementary Information</u>	
Compliance and Internal Control Report	
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	14-15



Ronald C. Cottrell, CPA

Independent Auditor's Report

Board of Directors
Enid Regional Development Alliance, Inc.
Enid, Oklahoma

Report on the Financial Statements

We have audited the accompanying financial statements of Enid Regional Development Alliance, Inc., (a non-profit organization) which comprise the statements of financial position as of June 30, 2013, and the related statements of activities, cash flows, and functional expenses, 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 the 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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from 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.

Ronald C. Cottrell, CPA

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Enid Regional Development Alliance, Inc. as of June 30, 2013, 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.

Correction of Errors

As described in Note IV.E., adjustments were made to beginning net assets to correct errors in the financial statements as of and for the year ended June 30, 2012. Our opinion is not modified with respect to this matter.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 19, 2013, on our consideration of Enid Regional Development Alliance, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Enid Regional Development Alliance, Inc.'s internal control over financial reporting and compliance.

Ronald C. Cottrell, CPA

Ronald C. Cottrell, CPA
Kansas, Oklahoma
October 19, 2013

Enid Regional Development Alliance, Inc.
Statement of Financial Position
June 30, 2013

Assets

Current assets:

Cash and cash equivalents	\$ 799,689
Receivables:	
Membership contributions	5,631
Current portion:	
Direct financing lease	8,230
Loans and notes receivable	17,750
Total current assets	<u>831,300</u>

Noncurrent assets:

Direct financing lease	116,135
Loans and notes receivable (net of allowance for doubtful accounts)	128,890
Other investments	250,000
Capital assets (net of accumulated depreciation)	13,453
Total noncurrent assets	<u>508,478</u>
Total assets	<u><u>\$ 1,339,778</u></u>

Liabilities

Current liabilities:

Accounts payable and accrued expenses	\$ <u>48,692</u>
Total current liabilities	<u>48,692</u>

Noncurrent liabilities

Accrued compensated absences	<u>14,383</u>
Total noncurrent liabilities	<u>14,383</u>
Total liabilities	<u><u>63,075</u></u>

Net Assets

Unrestricted	1,177,703
Temporarily restricted	99,000
Permanently restricted	-
Total net assets	<u>1,276,703</u>
Total liabilities and net assets	<u><u>\$ 1,339,778</u></u>

The accompanying notes are an integral part of these financial statements.

Enid Regional Development Alliance, Inc.

Statement of Activities Year Ended June 30, 2013

	Unrestricted	Temporarily Restricted	Total
Support, revenues, and reclassifications			
	\$ 600,000	\$ -	\$ 600,000
	30,000	-	30,000
Memberships	58,500	-	58,500
Interest	5,684	-	5,684
Other	9,009	-	9,009
Net assets released from restrictions:			
Satisfaction of program requirements	-	-	-
Total support, revenues, and reclassifications	<u>703,193</u>	<u>-</u>	<u>703,193</u>
Expenses			
Program services:			
Business development	513,396	-	513,396
Promotion and marketing	202,784	-	202,784
Total program services	<u>716,180</u>	<u>-</u>	<u>716,180</u>
Supporting services:			
General and administrative	99,544	-	99,544
Total expenses	<u>815,724</u>	<u>-</u>	<u>815,724</u>
Changes in net assets	(112,531)	-	(112,531)
Net assets, beginning, restated	<u>1,290,234</u>	<u>99,000</u>	<u>1,389,234</u>
Net assets, ending	<u><u>\$ 1,177,703</u></u>	<u><u>\$ 99,000</u></u>	<u><u>\$ 1,276,703</u></u>

The accompanying notes are an integral part of these financial statements

Enid Regional Development Alliance, Inc.
Statement of Cash Flows
Year Ended June 30, 2013

Cash Flows From Operating Activities	
Increase (decrease) in net assets	\$ (112,531)
Adjustments to reconcile increase (decrease) in net assets to net cash provided (used) by operating activities.	
Depreciation	4,042
(Increase) decrease in operating assets:	
Grants/contracts receivable	(381)
Increase (decrease) in operating liabilities:	
Accounts payable and accrued expenses	33,112
Accrued compensated absences	4,552
Net cash provided (used) by operating activities	<u>(71,206)</u>
Cash Flows From Investing Activities	
Receipts on direct financing lease	54,378
Receipts on notes receivable	15,514
Payments for new loans made	(33,500)
(Purchase)/sale of property and equipment	(3,880)
Net cash provided (used) by investing activities	<u>32,512</u>
Cash Flows From Financing Activities	
Net cash provided (used) by financing activities	<u>-</u>
Net increase (decrease) in cash and cash equivalents	(38,694)
Cash and cash equivalents, beginning	<u>838,383</u>
Cash and cash equivalents, ending	<u><u>\$ 799,689</u></u>

The accompanying notes are an integral part of these financial statements.

Enid Regional Development Alliance, Inc.
Statement of Functional Expenses
Year Ended June 30, 2013

	Program Services			Supporting Services	
	Business Development	Promotion and Marketing	Total Program Services	General and Administrative	Totals
Expenses:					
Salaries and wages	\$ 93,664	\$ 52,693	\$ 146,357	\$ 45,710	\$ 192,067 ✓
Fringe benefits	23,019	12,747	35,766	7,964	43,730 ✓
Business recruitment	383,332	-	383,332	-	383,332 ✓
Marketing and advertising	-	64,431	64,431	-	64,431 ✓
Dues and subscriptions	6,752	-	6,752	6,753	13,505 ✓
Training	-	-	-	1,507	1,507 ✓
Audit and accounting services	-	-	-	18,796	18,796 ✓
Meetings	1,439	7,197	8,636	5,758	14,394 ✓
Telephone	1,925	1,925	3,850	3,850	7,700 ✓
Rent	935	935	1,870	1,868	3,738 ✓
Office supplies	1,053	1,053	2,106	2,107	4,213 ✓
Travel	-	59,655	59,655	1,417	61,072 ✓
Postage	110	879	989	110	1,099 ✓
Directors liability insurance	55	55	110	990	1,100 ✓
Building insurance	102	203	305	101	406 ✓
Miscellaneous	-	-	-	592	592 ✓
Depreciation	1,010	1,011	2,021	2,021	4,042 ✓
Total expenses	<u>\$ 513,396</u>	<u>\$ 202,784</u>	<u>\$ 716,180</u>	<u>\$ 99,544</u>	<u>\$ 815,724</u>

The accompanying notes are an integral part of these financial statements.

Enid Regional Development Alliance, Inc.
Notes to Financial Statements
June 30, 2013

I. Nature of Activities

Enid Regional Development Alliance, Inc. (the Alliance) is a not-for-profit organization under Section 501(c) (6) of the Internal Revenue Code, established to promote economic development and increase the quality and quantity of jobs in Enid, Oklahoma and the surrounding area.

The Alliance's mission is to promote the City of Enid to potential new industries, attract new industries, retain and expand the existing job base and provide capital to businesses seeking to expand or relocate to the Enid area.

Membership is divided in to two classes; public and private members. Public memberships include the City of Enid and the Garfield County Industrial Authority. Private membership is restricted to individuals and businesses that have a business interest, reside or conduct business in Garfield County, Oklahoma, in which Enid is located.

II. Summary of significant accounting policies

A. Basis of presentation

The Alliance uses the accrual basis of accounting whereby revenues are recognized when earned and expenses are recognized when a liability is incurred, regardless of when cash is received or expended. A receivable represents that portion of grant and contract revenues which the Alliance has earned and/or requested, but not received. Expenses incurred but not paid at year end are represented by a liability on the statement of financial position. Net assets represent the cumulative excess of revenues recognized over expenses incurred. Temporarily restricted net assets are subject to recall or re-obligation at the discretion of granting agencies or being carried over to subsequent program years.

B. Financial statement presentation

The accompanying financial statements are presented in accordance with Financial Accounting Standards Board (FASB) "Accounting Standards Codification", which requires the Alliance to report information regarding its financial position and activities according to three classes of net assets: unrestricted, temporarily restricted, and permanently restricted, depending on the existence or nature of any grantor/donor restrictions.

The net assets are reported as follows:

- Unrestricted – represents the portion of expendable funds that are available for support of operations.
- Temporarily restricted – represents funds with donor/grantor-designated restrictions that will be satisfied with either the passage of time or the occurrence of an event.
- Permanently restricted – represents funds that are subject to donor restrictions that neither expire by passage of time nor can be fulfilled or otherwise by the Alliance's actions.

C. Significant concentrations

The Alliance maintains bank accounts which are insured by the Federal Deposit Insurance Corporation. Cash balances in excess of FDIC limits are collateralized by the financial institutions.

Support from the City of Enid represents approximately 85% of the Alliance's total revenues and support in 2013.

D. Use of estimates

Management uses estimates and assumptions in preparing financial statements. Those estimates and assumptions affect the reported amounts of assets, liabilities, and net assets, the disclosure of contingent assets and liabilities, and the reported revenues and expenses. Actual results could differ from those estimates.

E. Cash and cash equivalents

The Alliance considers all cash and highly liquid investments available for current use with an initial maturity of three (3) months or less to be cash equivalents.

F. Loans and notes receivable

Loans and notes receivable are stated at the amount of unpaid principal, reduced by an allowance for loan losses and uncollectible note receivable. Interest on loans is recognized over the term of the loan and is calculated using the simple-interest method on principal amounts outstanding.

The allowance for loan losses and uncollectible note receivable is established through a provision for loan losses and uncollectible notes charged to expense. Loans and notes are charged against the allowance when management believes that the collectability of the principal is unlikely. The allowance, in management's opinion, is adequate to absorb possible losses on existing loans, which may become uncollectible. Periodically, management evaluates the allowance based on the borrower's ability to make required payments, economic events, and other factors.

G. Capital assets

The Alliance capitalizes property and equipment costing over \$500. Lesser amounts are expensed. Purchased property and equipment is capitalized at cost, while donations of property and equipment are recorded as contributions at their estimated fair market value. Assets purchased with grant funds with explicit restrictions regarding their use are recorded as temporarily restricted. These assets are reclassified to unrestricted as the value of the asset is depreciated or used. Property and equipment are depreciated using the straight-line method over estimated useful lives ranging from five (5) to seven (7) years as follows:

H. Income tax status

The Alliance qualifies as an organization exempt from income taxes under Section 501(c) (6) of the *Internal Revenue Code*. As such, no provision has been made for federal or state income taxes. The Alliance's Form 990, *Return of Organization Exempt From Income Tax*, for the years ended June 30, 2013, 2012, and 2011 are subject to examination by the IRS, generally for three years after they are filed.

I. Contributions

The Alliance reports contributions of cash and other assets as restricted support if they are received with stipulations that limit the use of the contributed assets. When a restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restriction. Contributions whose restrictions are met in the same accounting period during which the contributions are received are recorded as unrestricted support in the period received.

J. Functional expenses

Expenses are allocated between business development, promotion and marketing, and general and administrative based upon either actual usage or the estimated cost attributable to each function. Business development expenses are costs associated with attracting new industries, retaining and growing the existing job base and providing capital to businesses seeking to expand or relocate to the Enid area. Promotion and marketing expenses are costs to promote the City of Enid, the surrounding area and the Alliance.

III. Detailed notes on all funds

A. Deposits, investments, and collateral

Deposits - As of June 30, 2013 the carrying amounts of The Alliance's deposits were \$ 799,689 and bank balances totaled \$ 879,300. Deposits are carried at cost.

Custodial Credit Risk – Custodial credit risk is the risk that in the event of a bank failure, the entity's deposits may not be returned to it. As of June 30, 2013, none of the Alliance's deposits were exposed to custodial credit risk.

Investments – In September 2011, the Alliance entered into an agreement to invest \$ 150,000 in a venture capital project headed by a regional developer. This investment was used to fund a feasibility study for the development of a biojet fuel refinery in the City of Enid. In exchange for this investment, subject to the completion of the project, the Alliance will receive a 60% return on its investment funding and a 25% equity ownership of the project, among other benefits. The feasibility study was completed during the year ended June 30, 2012. Based upon the results of the feasibility study, the investors in the project are currently seeking to secure \$ 25 million of capital for the next phase of the project.

In March 2012, the Alliance pledged a \$ 100,000 certificate of deposit held at a bank as collateral for a \$ 100,000 loan from the bank to Fence Solutions, Inc. This loan was used by Fence Solutions, Inc. to secure a patent on the company's main product. After repayment of all principal and accrued interest on the loan, in exchange for pledging the certificate of deposit, Fence Solutions, Inc. will pay ERDA a royalty of 0.2% of gross sales for the life of the patented product.

B. Receivables

Accounts –As of June 30, 2013, the Alliance had accounts receivable for memberships as follows:

Membership receivables	\$ 5,631
Less: Allowance for doubtful accounts	-
Accounts receivable, net	<u>\$ 5,631</u>

Loans and notes – Loans are provided by the Alliance to businesses that are starting or expanding operations in Garfield County through the Grow Enid loan program or directly to businesses.

The Grow Enid loan program provides loans through partnerships with local lenders to share risk and to assist in the administration of the loans, with the Alliance taking a subordinated position. At June 30, 2013, two loans were outstanding under the Grow Enid loan program, totaling \$ 109,128. The Alliance has a 40% participation interest in a loan maturing November 2014 bearing interest of 6.50% with \$ 92,648 outstanding at June 30, 2013. The Alliance has a 40% participation interest in another loan which matured in October 2012 bearing interest of 6.75%, with \$ 16,480 outstanding at June 30, 2013. These loans can be used for equipment, real estate, or working capital. The participating bank is currently working with the business to restructure the loans. Currently, the business is paying \$ 1,500/month, 40% of which is applied to the Alliance's loans.

The Alliance also provides loans directly to businesses. At June 30, 2013, the Alliance had one loan receivable outstanding, which had a balance of \$ 9,367.

The Alliance has an unsecured note receivable with an outstanding balance of \$ 21,667 as of June 30, 2013, from an agreement to provide funding for the creation of a book promoting the City of Enid. Under the terms of the agreement, proceeds from the sale of the book, *Celebrating Enid!* are used to repay the note. The note does not bear interest or specify a repayment date. During the year ended June 30, 2012, the Alliance modified its agreement to provide for three annual payments of \$ 10,833 beginning January 2013. The Alliance entered into a loan with a business in 2013 for \$ 33,500 for use for improvements to a building.

Direct financing lease – In December 2010, the Alliance purchased a building in Enid for \$ 200,000, which it subsequently leased to Fence Solutions, Inc. The lease is for an initial term of seven (7) years at a rate of \$ 1,289 per month. The lessee has the option to purchase the building at any time during the term of the lease or subsequent extensions of the lease. All rent paid by the lessee shall be applied to the purchase price. At the conclusion of the initial seven-year term the purchase option shall automatically engage. The lessee can then continue the lease annually for an additional seven-year term or until the purchase price is paid off, including interest at a rate of 6.0%. If the lessee has completed all schedule payments at the conclusion of the second seven-year term, ownership of the building shall be transferred to the lessee for one dollar. The building is reflected in the accompanying statement of financial position as a direct financing lease asset.

The acquisition of the building by the Alliance was partially funded by a \$ 99,000 Rural Business Enterprise Grant ((RBEG) from the United States Department of Agriculture (USDA). The USDA grant requires repayment of all or a portion of the RBEG under certain conditions upon the sale of the building. The current building tenant has expressed intention to purchase the building outright from the Alliance in the future, and the Alliance has agreed to apply all tenant lease payments made through the date of purchase to the purchase price.

Activity for loans and notes receivable and the direct financing lease for the year ended June 30, 2013 are as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Direct financing lease	\$ 178,743	\$ -	\$ (54,378)	\$ 124,365
Loans receivable	123,176	-	(4,681)	118,495
Notes receivable	32,500	33,500	(10,833)	55,167
	<u>334,419</u>	<u>33,500</u>	<u>(69,892)</u>	<u>298,027</u>
Allowance for doubtful accounts	(27,022)	-	-	(27,022)
Notes receivables, net	<u>\$ 307,397</u>	<u>\$ 33,500</u>	<u>\$ (69,892)</u>	<u>\$ 271,005</u>

C. Restricted assets

Temporarily Restricted Net Assets – In accordance with FASB “Accounting Standards Codification”, net assets, whose use by the organization is limited, were reported at June 30, 2013, as temporarily restricted net assets, as follows:

Temporarily restricted net assets:	
Economic development	\$ 99,000
Total temporarily restricted net assets	<u>\$ 99,000</u>

The Alliance received a grant of \$ 99,000 from USDA Rural Business Enterprises for help in purchasing a building that was in turn leased as part of a lease purchase agreement. (See Note III B. Direct financing lease). If the building is sold, then all or a portion of the grant must be returned to Rural Business Enterprises.

D. Capital assets

The Alliance’s investment in capital assets as of June 30, 2013, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets being depreciated:				
Office furniture and equipment	<u>\$ 21,922</u>	<u>\$ 3,880</u>	<u>\$ -</u>	<u>\$ 25,802</u>
Accumulated depreciation:				
Office furniture and equipment	<u>(8,307)</u>	<u>(4,042)</u>	<u>-</u>	<u>(12,349)</u>
Net capital assets	<u>\$ 13,615</u>	<u>\$ (162)</u>	<u>\$ -</u>	<u>\$ 13,453</u>

Office furniture and equipment costing \$ 500 or more are included at cost.

Depreciation expense for the year ended June 30, 2013 was \$ 4,042.

G. Compensated absences

On the first day of the calendar year (January 1) all full time, regular employees are credited with 10 days of leave per year to be taken over the next twelve months. On the completion of the three (3) years of continual service, employees earn annual leave at a rate of 15 days per year starting, on a pro rata basis, as of the anniversary employment date. Full time employees with over three (3) years or more continual service, earn annual leave at a rate of 13 hours per month (or 156 hours/year). Part-time employees may be eligible for leave as outlined in the employment contract.

Years of Service	Hours Earned
< 3	80
>3	120

Upon termination, an employee is paid for accrued leave to a maximum of 120 hours. The liability for accrued compensated absences, as of June 30, 2013 was \$ 14,383.

Full-time employees who have one year of services and have worked 1,250 hours will earn sick leave at a rate of nine (9) hours per month to a maximum accrual of 1,050 hours. Accrued sick leave is not paid upon termination.

H. Long-term debt

The Alliance had no debt during the year ended June 30, 2013.

IV. Other information

A. Employee pension plan

Plan Description – The Alliance adopted a pension plan for its full time employees in the form of a SIMPLE IRA plan (the Plan) in accordance with the *Internal Revenue Code*.

Employees are eligible to contribute on their first day of employment. Participants must elect to contribute at least 1% of their salary to the plan on a pretax basis in order to receive the Alliance's matching contribution. Participants contribute at least 1% of compensation up to an annual maximum of \$ 17,500, and the Alliance matches the participant's contribution up to 3% of compensation.

Funding Policy – The Alliance's eligible participants' compensation for the fiscal years ended June 30, 2013 was approximately \$ 187,837. Contributions of \$ 5,598 for the Alliance and \$ 12,612 for the employees, for the year ended June 30, 2013 were accrued and/or withheld.

B. Evaluation of Subsequent events

Management has evaluated subsequent events through October 19, 2013, the date which the financial statements were available to be issued.

In August 2013, the Alliance approved incentive agreements with two companies, with a commitment of up to \$ 150,000 over three (3) years based on employment benchmarks for one company, and a commitment of up to \$ 81,600 over four (4) years based on a sales benchmark for the other.

C. Commitments and contingencies

Over the last three (3) years, the Alliance has made commitments to several businesses as part of economic development incentives whereby the Alliance will pay to the companies an incentive payment if the companies meet certain benchmarks each year for a specified number of years, as follows:

Date	Term	Total Incentive	Payments to Date	Current Payment	Remaining Commitment
July 2011	5 years	\$ 108,000	\$ 61,227	\$ 36,665	\$ 46,773
October 2011	4 years	160,000	80,000	40,000	80,000
October 2011	10 years	400,000	120,000	40,000	280,000
December 2011	5 years	200,000	7,636	7,636	192,364
February 2012	2 years	180,000	112,500	112,500	67,500
Totals		<u>\$ 1,048,000</u>	<u>\$ 381,363</u>	<u>\$ 236,801</u>	<u>\$ 666,637</u>

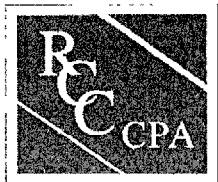
E. Prior period adjustments

Beginning net assets were restated on the accompanying statement of activities to correct errors in certain account balances presented in the financial statements as of and for the year ended June 30, 2012.

These adjustments were made to correctly reflect financial presentation in accordance with accounting principles generally accepted in the United States of America.

The following is a summary of the adjustments made:

Accrued annual leave	<u>\$ (9,829)</u>
Total	<u>\$ (9,829)</u>



Ronald C. Cottrell, CPA

Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

Board of Directors
Enid Regional Development Alliance, Inc.
Enid, Oklahoma

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Enid Regional Development Alliance, Inc., (a nonprofit organization), which comprise the statement of financial position as of June 30, 2013, and the related statements of activities, functional expenses, and cash flows, for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated October 19, 2013, which was modified to reflect prior period adjustments to beginning net assets.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Enid Regional Development Alliance, Inc.'s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Enid Regional Development Alliance, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of Enid Regional Development Alliance, Inc.'s internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Ronald C. Cottrell, CPA

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Enid Regional Development Alliance, Inc.'s financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Enid Regional Development Alliance, Inc.'s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Ronald C. Cottrell, CPA
Grove, Oklahoma
October 19, 2013