Form **990-PF**

Department of the Treasury
Internal Revenue Service

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

► Do not enter Social Security numbers on this form as it may be made public.
► Information about Form 990-PF and its separate instructions is at *www.irs.gov/form990pf.*

OMB No. 1545-0052

2013

For calendar year 2013, or tax year beginning , 2013, and ending ,

Name of foundation: The Ross Foundation
A Employer identification number: 71-6060574

Number and street (or P.O. box number if mail is not delivered to street address): P. O. Box 335 — Room/suite:
B Telephone number (see the instructions): (870) 246-9881

City or town, state or province, country, and ZIP or foreign postal code: Arkadelphia AR 71923
C If exemption application is pending, check here ► [ ]

G Check all that apply: [ ] Initial return [ ] Initial Return of a former public charity [ ] Final return [ ] Amended return [ ] Address change [ ] Name change

D 1 Foreign organizations, check here ► [ ]
2 Foreign organizations meeting the 85% test, check here and attach computation ► [ ]

H Check type of organization [X] Section 501(c)(3) exempt private foundation [ ] Section 4947(a)(1) nonexempt charitable trust [ ] Other taxable private foundation

E If private foundation status was terminated under section 507(b)(1)(A), check here ► [ ]

I Fair market value of all assets at end of year (from Part II, column (c), line 16) ► $ 94,231,153.
J Accounting method: [X] Cash [ ] Accrual [ ] Other (specify) (Part I, column (d) must be on cash basis.)

F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ► [ ]

Part I **Analysis of Revenue and Expenses** *(The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions).)*	(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
REVENUE 1 Contributions, gifts, grants, etc, received (att sch)				
2 Ck ► [X] if the foundn is not req to att Sch B				
3 Interest on savings and temporary cash investments	1,231.	1,231.		
4 Dividends and interest from securities	37.	37.		
5a Gross rents	61,556.	61,556.		
b Net rental income or (loss)				
6a Net gain/(loss) from sale of assets not on line 10	1,511,222.	L-6a Stmt		
b Gross sales price for all assets on line 6a 2,300,477.				
7 Capital gain net income (from Part IV, line 2)		1,511,222.		
8 Net short-term capital gain				
9 Income modifications				
10a Gross sales less returns and allowances				
b Less Cost of goods sold				
c Gross profit/(loss) (att sch)				
11 Other income (attach schedule) See Line 11 Stmt	94,359.	26,404.		
12 **Total.** Add lines 1 through 11	1,668,405.	1,600,450.		
OPERATING AND ADMINISTRATIVE EXPENSES 13 Compensation of officers, directors, trustees, etc	216,158.	21,600.		194,558.
14 Other employee salaries and wages	300,730.			300,730.
15 Pension plans, employee benefits	93,506.			93,506.
16a Legal fees (attach schedule)	3,648.			3,648.
b Accounting fees (attach sch)	23,000.			23,000.
c Other prof fees (attach sch)				
17 Interest	280,956.	280,956.		
18 Taxes (attach schedule)(see instrs) See Line 18 Stmt	215,106.	182,346.		
19 Depreciation (attach sch) and depletion	31,727.			
20 Occupancy	10,734.	10,734.		
21 Travel, conferences, and meetings	9,256.			9,256.
22 Printing and publications				
23 Other expenses (attach schedule) See Line 23 Stmt	235,078.	75,958.		159,120.
24 **Total operating and administrative expenses.** Add lines 13 through 23	1,419,899.	571,594.		783,818.
25 Contributions, gifts, grants paid	602,955.			602,955.
26 **Total expenses and disbursements.** Add lines 24 and 25	2,022,854.	571,594.		1,386,773.
27 Subtract line 26 from line 12:				
a **Excess of revenue over expenses and disbursements**	-354,449.			
b **Net investment income** (if negative, enter -0-)		1,028,856.		
c **Adjusted net income** (if negative, enter -0-)				

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

			Beginning of year	End of year	
			(a) Book Value	(b) Book Value	(c) Fair Market Value
ASSETS	1	Cash – non-interest-bearing	47,862.	131,714.	131,714.
	2	Savings and temporary cash investments	1,031,699.	789,258.	789,258.
	3	Accounts receivable ▶			
		Less. allowance for doubtful accounts ▶			
	4	Pledges receivable ▶			
		Less. allowance for doubtful accounts ▶			
	5	Grants receivable			
	6	Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see instructions)			
	7	Other notes and loans receivable (attach sch) ▶			
		Less: allowance for doubtful accounts ▶			
	8	Inventories for sale or use			
	9	Prepaid expenses and deferred charges	30,562.	22,810.	22,810.
	10a	Investments – U.S. and state government obligations (attach schedule)			
	b	Investments – corporate stock (attach schedule)	1,070.	0.	0.
	c	Investments – corporate bonds (attach schedule)			
	11	Investments – land, buildings, and equipment: basis ▶			
		Less· accumulated depreciation (attach schedule) ▶	32,048,007.	31,259,839.	92,093,571.
	12	Investments – mortgage loans			
	13	Investments – other (attach schedule)			
	14	Land, buildings, and equipment. basis ▶			
		Less: accumulated depreciation (attach schedule) ▶	675,863.	646,027.	646,027.
	15	Other assets (describe ▶ L-15 Stmt)	540,835.	547,773.	547,773.
	16	**Total assets** (to be completed by all filers – see the instructions. Also, see page 1, item I)	34,375,898.	33,397,421.	94,231,153.
LIABILITIES	17	Accounts payable and accrued expenses	145,677.	144,903.	
	18	Grants payable	398,499.	412,767.	
	19	Deferred revenue			
	20	Loans from officers, directors, trustees, & other disqualified persons			
	21	Mortgages and other notes payable (attach schedule)	6,765,000.	6,140,000.	
	22	Other liabilities (describe ▶ L-22 Stmt)	23,960.	21,746.	
	23	**Total liabilities** (add lines 17 through 22)	7,333,136.	6,719,416.	
NET ASSETS OR FUND BALANCES		**Foundations that follow SFAS 117, check here ▶ [X] and complete lines 24 through 26 and lines 30 and 31.**			
	24	Unrestricted	27,042,762.	26,678,005.	
	25	Temporarily restricted			
	26	Permanently restricted			
		Foundations that do not follow SFAS 117, check here ▶ [ ] and complete lines 27 through 31.			
	27	Capital stock, trust principal, or current funds			
	28	Paid-in or capital surplus, or land, building, and equipment fund			
	29	Retained earnings, accumulated income, endowment, or other funds			
	30	**Total net assets or fund balances** (see instructions)	27,042,762.	26,678,005.	
	31	**Total liabilities and net assets/fund balances** (see instructions)	34,375,898.	33,397,421.	

Part III Analysis of Changes in Net Assets or Fund Balances

1	Total net assets or fund balances at beginning of year – Part II, column (a), line 30 (must agree with end-of-year figure reported on prior year's return)	1	27,042,762.
2	Enter amount from Part I, line 27a	2	-354,449.
3	Other increases not included in line 2 (itemize) ▶ Royalty Depletion (Not Deducted On Books)	3	3,960.
4	Add lines 1, 2, and 3	4	26,692,273.
5	Decreases not included in line 2 (itemize) ▶ Accrual To Cash Difference-Grant Liabilities Paid In 2013	5	14,268.
6	Total net assets or fund balances at end of year (line 4 minus line 5) – Part II, column (b), line 30	6	26,678,005.

Part IV Capital Gains and Losses for Tax on Investment Income

	(a) List and describe the kind(s) of property sold (e.g., real estate, 2-story brick warehouse; or common stock, 200 shares MLC Company)	(b) How acquired P — Purchase D — Donation	(c) Date acquired (month, day, year)	(d) Date sold (month, day, year)
1a	Timber Sales	P	01/01/11	12/31/13
b	149 Shs. CenterPoint Stock	D	07/09/99	04/19/13
c	14 Shares NRG Stock	D	07/09/99	04/26/13
d				
e				

	(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
a	2,296,524.		788,168.	1,508,356.
b	3,562.		1,070.	2,492.
c	391.		17.	374.
d				
e				

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69

	(i) Fair Market Value as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of column (i) over column (j), if any	(l) Gains (Column (h) gain minus column (k), but not less than -0-) or Losses (from column (h))
a				1,508,356.
b				2,492.
c				374.
d				
e				

2	Capital gain net income or (net capital loss). If gain, also enter in Part I, line 7. If (loss), enter -0- in Part I, line 7	2	1,511,222.
3	Net short-term capital gain or (loss) as defined in sections 1222(5) and (6): If gain, also enter in Part I, line 8, column (c) (see instructions) If (loss), enter -0- in Part I, line 8	3	

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

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

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

Was the foundation liable for the section 4942 tax on the distributable amount of any year in the base period? ☐ Yes ☒ No

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

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

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (column (b) divided by column (c))
2012	1,378,422.	1,115,712.	1.235464
2011	1,270,441.	820,813.	1.547784
2010	1,274,874.	621,889.	2.050002
2009	1,412,081.	646,634.	2.183741
2008	1,624,976.	759,699.	2.138973

2	**Total** of line 1, column (d)	2	9.155964
3	Average distribution ratio for the 5-year base period — divide the total on line 2 by 5, or by the number of years the foundation has been in existence if less than 5 years	3	1.831193
4	Enter the net value of noncharitable-use assets for 2013 from Part X, line 5	4	1,296,949.
5	Multiply line 4 by line 3	5	2,374,964.
6	Enter 1% of net investment income (1% of Part I, line 27b)	6	10,289.
7	Add lines 5 and 6	7	2,385,253.
8	Enter qualifying distributions from Part XII, line 4	8	1,386,773.

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

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

1 a Exempt operating foundations described in section 4940(d)(2), check here ► ☐ and enter 'N/A' on line 1			
Date of ruling or determination letter: _______ (attach copy of letter if necessary – see instrs)			
b Domestic foundations that meet the section 4940(e) requirements in Part V, check here ► ☐ and enter 1% of Part I, line 27b		1	20,577.
c All other domestic foundations enter 2% of line 27b Exempt foreign organizations enter 4% of Part I, line 12, column (b)			
2 Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)		2	0.
3 Add lines 1 and 2		3	20,577.
4 Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)		4	0.
5 **Tax based on investment income.** Subtract line 4 from line 3. If zero or less, enter -0-		5	20,577.
6 Credits/Payments:			
a 2013 estimated tax pmts and 2012 overpayment credited to 2013	6 a 24,680.		
b Exempt foreign organizations – tax withheld at source	6 b		
c Tax paid with application for extension of time to file (Form 8868)	6 c		
d Backup withholding erroneously withheld	6 d		
7 Total credits and payments. Add lines 6a through 6d		7	24,680.
8 Enter any **penalty** for underpayment of estimated tax. Check here ☐ if Form 2220 is attached		8	
9 Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed ►		9	
10 Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid ►		10	4,103.
11 Enter the amount of line 10 to be Credited to 2014 estimated tax ►	Refunded ►	11	4,103.

Part VII-A Statements Regarding Activities

		Yes	No
1 a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?	1 a		X
b Did it spend more than $100 during the year (either directly or indirectly) for political purposes (see the instructions for definition)?	1 b		X
*If the answer is 'Yes' to **1a** or **1b**, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.*			
c Did the foundation file **Form 1120-POL** for this year?	1 c		X
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year (1) On the foundation ► $ ______ (2) On foundation managers ► $ ______			
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers ► $ ______			
2 Has the foundation engaged in any activities that have not previously been reported to the IRS?	2		X
If 'Yes,' attach a detailed description of the activities			
3 Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? *If 'Yes,' attach a conformed copy of the changes*	3		X
4 a Did the foundation have unrelated business gross income of $1,000 or more during the year?	4 a		X
b If 'Yes,' has it filed a tax return on **Form 990-T** for this year?	4 b		
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year?	5		X
If 'Yes,' attach the statement required by General Instruction T.			
6 Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either. • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	6	X	
7 Did the foundation have at least $5,000 in assets at any time during the year? *If 'Yes,' complete Part II, column (c), and Part XV*	7	X	
8 a Enter the states to which the foundation reports or with which it is registered (see instructions) ► AR - Arkansas			
b If the answer is 'Yes' to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by *General Instruction G? If 'No,' attach explanation*	8 b	X	
9 Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2013 or the taxable year beginning in 2013 (see instructions for Part XIV)? *If 'Yes,' complete Part XIV*	9		X
10 Did any persons become substantial contributors during the tax year? *If 'Yes,' attach a schedule listing their names and addresses*	10		X

Part VII-A Statements Regarding Activities (continued)

			Yes	No
11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If 'Yes', attach schedule (see instructions)	11		X
12	Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If 'Yes,' attach statement (see instructions)	12		X
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	13	X	

Website address ► N/A

14 The books are in care of ► Mary Elizabeth Eldridge Telephone no. ► (870) 246-9881

Located at ► 202 S. Fifth Street Arkadelphia AR ZIP + 4 ► 71923

15 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of **Form 1041** – Check here ► ☐

and enter the amount of tax-exempt interest received or accrued during the year ► | 15 |

			Yes	No
16	At any time during calendar year 2013, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country?	16		X
	See the instructions for exceptions and filing requirements for Form TD F 90-22.1. If 'Yes,' enter the name of the foreign country ►			

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

File Form 4720 if any item is checked in the 'Yes' column, unless an exception applies.			Yes	No
1 a During the year did the foundation (either directly or indirectly):				
(1) Engage in the sale or exchange, or leasing of property with a disqualified person?	☐ Yes ☒ No			
(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?	☐ Yes ☒ No			
(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person?	☐ Yes ☒ No			
(4) *Pay compensation to, or pay or reimburse the expenses of, a disqualified person?*	☐ Yes ☒ No			
(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)?	☐ Yes ☒ No			
(6) Agree to pay money or property to a government official? (**Exception.** Check 'No' if the *foundation agreed to make a grant to or to employ the official for a period after termination* of government service, if terminating within 90 days.)	☐ Yes ☒ No			
b If any answer is 'Yes' to 1a(1)-(6), did **any** of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see instructions)?		1 b		X
Organizations relying on a current notice regarding disaster assistance check here ► ☐				
c Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2013?		1 c		X
2 Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5)):				
a At the end of tax year 2013, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2013? If 'Yes,' list the years ► 20__ , 20__ , 20__ , 20__ .	☐ Yes ☒ No			
b Are there any years listed in 2a for which the foundation is **not** applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to **all** years listed, answer 'No' and attach statement – see instructions.)		2 b		
c If the provisions of section 4942(a)(2) are being applied to **any** of the years listed in 2a, list the years here. ► 20__ , 20__ , 20__ , 20__ .				
3 a Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year?	☐ Yes ☒ No			
b If 'Yes,' did it have excess business holdings in 2013 as a result of **(1)** any purchase by the foundation or disqualified persons after May 26, 1969, **(2)** the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest; or **(3)** the lapse of the 10-, 15-, or 20-year first phase holding period? *(Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2013.)*		3 b		
4 a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?		4 a		X
b Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2013?		4 b		X

Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required *(continued)*

		Yes	No
5 a During the year did the foundation pay or incur any amount to:			
(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))? ☐ Yes ☒ No			
(2) Influence the outcome of any specific public election (see section 4955); or to carry on, directly or indirectly, any voter registration drive? ☐ Yes ☒ No			
(3) Provide a grant to an individual for travel, study, or other similar purposes? ☐ Yes ☒ No			
(4) Provide a grant to an organization other than a charitable, etc, organization described in section 509(a)(1), (2), or (3), or section 4940(d)(2)? (see instructions) ☐ Yes ☒ No			
(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals? ☐ Yes ☒ No			
b If any answer is 'Yes' to 5a(1)-(5), did **any** of the transactions fail to qualify under the exceptions described in Regulations section 53 4945 or in a current notice regarding disaster assistance (see instructions)?	5 b		
Organizations relying on a current notice regarding disaster assistance check here ► ☐			
c If the answer is 'Yes' to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant? ☐ Yes ☐ No			
If 'Yes,' attach the statement required by Regulations section 53.4945-5(d)			
6 a Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? ☐ Yes ☒ No			
b Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	6 b		X
If 'Yes' to 6b, file Form 8870.			
7 a At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction? ☐ Yes ☒ No			
b If 'Yes,' did the foundation receive any proceeds or have any net income attributable to the transaction?	7 b		

Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors

1 List all officers, directors, trustees, foundation managers and their compensation (see instructions).

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
Ross Whipple P. O. Box 335 Arkadelphia AR 71923	Chairman/Trustee 7.00	37,625.	0.	0.
Mary Elizabeth Eldridge P. O. Box 335 Arkadelphia AR 71923	Trustee 15.00	48,660.	1,190.	0.
Mark Karnes P. O. Box 335 Arkadelphia AR 71923	Trustee 40.00	102,872.	3,122.	10,200.
See Information about Officers, Directors, Trustees, Etc		27,000.	0.	0.

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

(a) Name and address of each employee paid more than $50,000	(b) Title, and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
David Hunt P. O. Box 335 Arkadelphia AR 71923	Sr. Forester 40.00	84,449.	2,767.	7,800.
Eric Rhodes P. O. Box 335 Arkadelphia AR 71923	Forester 40.00	54,507.	1,869.	7,800.

Total number of other employees paid over $50,000 ► None

Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors *(continued)*

3 Five highest-paid independent contractors for professional services (see instructions). If none, enter 'NONE.'

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

Part IX-A Summary of Direct Charitable Activities

List the foundation's four largest direct charitable activities during the tax year Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc.	Expenses
1 Conservation Forestry Management-See Attached Statement	534,980.
2 Public Recreation-See Attached Statement	36,737.
3 Environmental Research And Education-See Attached Statement	4,147.
4	

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

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

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

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc, purposes:		
a	Average monthly fair market value of securities	1a	1,595.
b	Average of monthly cash balances	1b	1,284,423.
c	Fair market value of all other assets (see instructions)	1c	30,682.
d	**Total** (add lines 1a, b, and c)	1d	1,316,700.
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation) 1e		
2	Acquisition indebtedness applicable to line 1 assets	2	
3	Subtract line 2 from line 1d	3	1,316,700.
4	Cash deemed held for charitable activities. Enter 1-1/2% of line 3 (for greater amount, see instructions)	4	19,751.
5	**Net value of noncharitable-use assets.** Subtract line 4 from line 3. Enter here and on Part V, line 4	5	1,296,949.
6	**Minimum investment return.** Enter 5% of line 5	6	64,847.

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

1	Minimum investment return from Part X, line 6			1	64,847.
2a	Tax on investment income for 2013 from Part VI, line 5	2a	20,577.		
b	Income tax for 2013. (This does not include the tax from Part VI.)	2b			
c	Add lines 2a and 2b			2c	20,577.
3	Distributable amount before adjustments. Subtract line 2c from line 1			3	44,270.
4	Recoveries of amounts treated as qualifying distributions			4	
5	Add lines 3 and 4			5	44,270.
6	Deduction from distributable amount (see instructions)			6	
7	**Distributable amount** as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1			7	44,270.

Part XII Qualifying Distributions (see instructions)

1	Amounts paid (including administrative expenses) to accomplish charitable, etc, purposes:		
a	Expenses, contributions, gifts, etc – total from Part I, column (d), line 26	1a	1,386,773.
b	Program-related investments – total from Part IX-B	1b	0.
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc, purposes	2	
3	Amounts set aside for specific charitable projects that satisfy the:		
a	Suitability test (prior IRS approval required)	3a	
b	Cash distribution test (attach the required schedule)	3b	
4	**Qualifying distributions.** Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4	4	1,386,773.
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income. Enter 1% of Part I, line 27b (see instructions)	5	0.
6	**Adjusted qualifying distributions.** Subtract line 5 from line 4	6	1,386,773.

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

Part XIII **Undistributed Income** (see instructions)

	(a) Corpus	(b) Years prior to 2012	(c) 2012	(d) 2013
1 Distributable amount for 2013 from Part XI, line 7				44,270.
2 Undistributed income, if any, as of the end of 2013:				
a Enter amount for 2012 only			31,122.	
b Total for prior years: 20 __ , 20 __ , 20 __				
3 Excess distributions carryover, if any, to 2013.				
a From 2008 . . . 1,600,924.				
b From 2009 . . . 1,385,043.				
c From 2010 . . . 1,272,670.				
d From 2011 . . . 1,248,230.				
e From 2012 . . . 1,378,422.				
f **Total** of lines 3a through e	6,885,289.			
4 Qualifying distributions for 2013 from Part XII, line 4: ► $ 1,386,773.				
a Applied to 2012, but not more than line 2a			31,122.	
b Applied to undistributed income of prior years (Election required – see instructions)				
c Treated as distributions out of corpus (Election required – see instructions)				
d Applied to 2013 distributable amount				44,270.
e Remaining amount distributed out of corpus	1,311,381.			
5 Excess distributions carryover applied to 2013 *(If an amount appears in column (d), the same amount must be shown in column (a).)*				
6 **Enter the net total of each column as indicated below:**				
a Corpus. Add lines 3f, 4c, and 4e. Subtract line 5	8,196,670.			
b Prior years' undistributed income. Subtract line 4b from line 2b		0.		
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed				
d Subtract line 6c from line 6b. Taxable amount – see instructions		0.		
e Undistributed income for 2012 Subtract line 4a from line 2a Taxable amount – see instructions			0.	
f Undistributed income for 2013. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2014				0.
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see instructions)				
8 Excess distributions carryover from 2008 not applied on line 5 or line 7 (see instructions)	1,600,924.			
9 **Excess distributions carryover to 2014.** Subtract lines 7 and 8 from line 6a	6,595,746.			
10 Analysis of line 9:				
a Excess from 2009 . . 1,385,043.				
b Excess from 2010 . . 1,272,670.				
c Excess from 2011 . . 1,248,230.				
d Excess from 2012 . . 1,378,422.				
e Excess from 2013 . . 1,311,381.				

Part XIV Private Operating Foundations (see instructions and Part VII-A, question 9) N/A

1 a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2013, enter the date of the ruling . . . . ▶

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

	Tax year	Prior 3 years			
	(a) 2013	(b) 2012	(c) 2011	(d) 2010	(e) Total
2 a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed					
b 85% of line 2a					
c Qualifying distributions from Part XII, line 4 for each year listed					
d Amounts included in line 2c not used directly for active conduct of exempt activities					
e Qualifying distributions made directly for active conduct of exempt activities. Subtract line 2d from line 2c					
3 Complete 3a, b, or c for the alternative test relied upon: a 'Assets' alternative test – enter: (1) Value of all assets					
(2) Value of assets qualifying under section 4942(j)(3)(B)(i)					
b 'Endowment' alternative test – enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed					
c 'Support' alternative test – enter: (1) Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties)					
(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii)					
(3) Largest amount of support from an exempt organization					
(4) Gross investment income					

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

1 **Information Regarding Foundation Managers:**

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

None

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

None

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

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

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

Mary Elizabeth Eldridge, The Ross Foundation
P. O. Box 335
Arkadelphia AR 71923 (870) 246-9881

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

See Attached Form

c Any submission deadlines:

None

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

See Attached Form

Part XV Supplementary Information (continued)

3 Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient: Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a Paid during the year				
American Cancer Society 901 N. University Little Rock AR 72207	None	Public Charity	Relay for Life	1,000.
Arkadelphia Community Foundation 605 Main Street Arkadelphia AR 71923	None	Public Charity	Rally on the Ravine	1,000.
Arkadelphia Promise Foundation 235 N. 11th Street Arkadelphia AR 71923	None	Public Charity	Arkansas Promise Scholarship	351,684.
Arkadelphia Public Schools 235 N 11th Street Arkadelphia AR 71923	None	Public Educational Institution	CONE Foundation & Project Prom	9,500.
Arkansas Children's Hospital 1 Children's Way Slot 661 Little Rock AR 72202	None	Public Charity	Safety Baby Showers/ Unrestricted Grant	7,900.
Arkansas Forestry Association 1213 W. 4th Street Little Rock AR 72201	None	Public Charity	Unrestricted Grant	33,677.
Arkansas Game & Fish Foundation #2 Natural Resources Drive Little Rock AR 72205	None	Public Charity	Unrestricted Grant	51,731.
Arkansas Single Parent Scholarship Fund 614 E. Emma Ave, Suite 119 Springdale AR 72764	None	Public Charity	For Clark County Scholarships	6,000.
AR Society Of CPAs Student Loan Fund 11300 Executive Center Drive Little Rock AR 72211	None	Public Charity	Memorial For Scholarship Fund	500.
See Line 3a statement				139,963.
Total . . . ► 3a				602,955.
b Approved for future payment				
American Cancer Society 901 N. University Little Rock AR 72207	None	Public Charity	Relay for Life	1,000.
Arkadelphia Promise Foundation 235 N. 11th Street Arkadelphia AR 71923	None	Public Charity	Arkadelphia Promise	351,684.
See Line 3b statement				60,083.
Total . . . ► 3b				412,767.

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated.	Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or exempt function income (See instructions.)
	(a) Business code	(b) Amount	(c) Exclusion code	(d) Amount	
1 Program service revenue:					
a					
b					
c					
d					
e					
f					
g Fees and contracts from government agencies					
2 Membership dues and assessments					
3 Interest on savings and temporary cash investments			14	1,231.	
4 Dividends and interest from securities			14	37.	
5 Net rental income or (loss) from real estate:					
a Debt-financed property					
b Not debt-financed property					
6 Net rental income or (loss) from personal property			16	61,556.	
7 Other investment income			14	26,401.	
8 Gain or (loss) from sales of assets other than inventory			18	1,511,222.	0.
9 Net income or (loss) from special events					
10 Gross profit or (loss) from sales of inventory					
11 Other revenue:					
a Misc Income			14	3.	
b					
c					
d					
e					
12 Subtotal. Add columns (b), (d), and (e)				1,600,450.	0.

13 **Total.** Add line 12, columns (b), (d), and (e) . . . 13 1,600,450.

(See worksheet in line 13 instructions to verify calculations.)

Part XVI-B Relationship of Activities to the Accomplishment of Exempt Purposes

Line No. ▼	Explain below how each activity for which income is reported in column (e) of Part XVI-A contributed importantly to the accomplishment of the foundation's exempt purposes (other than by providing funds for such purposes). (See instructions.)
N/A	

Part XVII Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations

		Yes	No
1 Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?			
a Transfers from the reporting foundation to a noncharitable exempt organization of.			
(1) Cash	1 a (1)		X
(2) Other assets	1 a (2)		X
b Other transactions:			
(1) Sales of assets to a noncharitable exempt organization	1 b (1)		X
(2) Purchases of assets from a noncharitable exempt organization	1 b (2)		X
(3) Rental of facilities, equipment, or other assets	1 b (3)		X
(4) Reimbursement arrangements	1 b (4)		X
(5) Loans or loan guarantees	1 b (5)		X
(6) Performance of services or membership or fundraising solicitations	1 b (6)		X
c Sharing of facilities, equipment, mailing lists, other assets, or paid employees	1 c		X

d If the answer to any of the above is 'Yes,' complete the following schedule. Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting foundation. If the foundation received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received.

(a) Line no.	(b) Amount involved	(c) Name of noncharitable exempt organization	(d) Description of transfers, transactions, and sharing arrangements

2 a Is the foundation directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527? ☐ Yes ☒ No

b If 'Yes,' complete the following schedule.

(a) Name of organization	(b) Type of organization	(c) Description of relationship

Sign Here

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

Signature of officer or trustee: [signature] Date: 12 May 2014 Title: Chairman

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

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Barry B. Findley II	[signature]	5/09/14		P01355551

Firm's name ► Findley and Findley — Firm's EIN ► 71-0531063

Firm's address ► 3414 Old Cantrell Rd. Little Rock AR 72202 — Phone no (501) 664-8525

Form 990-PF Part I, Line 6a | **Net Gain or Loss From Sale of Assets** | **2013**

Name: The Ross Foundation

Employer Identification Number: 71-6060574

Asset Information:

Description of Property: Timber
Date Acquired: 01/01/11 How Acquired:
Date Sold: 12/31/13 Name of Buyer: Various Timber Companies
Sales Price: 2,296,524. Cost or other basis (do not reduce by depreciation): 788,168.
Sales Expense: Valuation Method:
Total Gain (Loss): 1,508,356. Accumulation Depreciation:

Description of Property: 149 Shares CenterPoint
Date Acquired: Various How Acquired: Donated
Date Sold: 04/19/13 Name of Buyer: Publicly Traded
Sales Price: 3,562. Cost or other basis (do not reduce by depreciation): 1,070.
Sales Expense: Valuation Method:
Total Gain (Loss): 2,492. Accumulation Depreciation:

Description of Property: 14 Shares NRG Stock
Date Acquired: Various How Acquired: Donated
Date Sold: 04/26/13 Name of Buyer: Publicly Traded
Sales Price: 391. Cost or other basis (do not reduce by depreciation): 0.
Sales Expense: 17. Valuation Method:
Total Gain (Loss): 374. Accumulation Depreciation:

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

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

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

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

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

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

Other income:	Rev/Exp Book	Net Inv Inc	Adj Net Inc
Royalties	26,401.	26,401.	
License Fees	67,305.	0.	
Other Income	3.	3.	
Equipment Sold	650.	0.	
Total	94,359.	26,404.	

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

Taxes	Rev/Exp Book	Net Inv Inc	Adj Net Inc	Charity Disb
Property	142,572.	142,572.		
Payroll	37,530.	37,530.		
Miscellaneous Tax	925.	925.		
Federal Tax	32,760.	0.		
Severance Tax-Royalties	1,319.	1,319.		
Total	215,106.	182,346.		

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

Other expenses:	Rev/Exp Book	Net Inv Inc	Adj Net Inc	Charity Disb
Amortization-TSI	89,781.			89,781.
Amortization-Bond Costs	7,752.	7,752.		
Insurance	42,977.	42,977.		
Computer Service	9,600.	9,600.		
Dues	3,729.	3,729.		
Other Supplies & Miscellaneous	2,385.			2,385.
Office Maintenance	7,920.	7,920.		
Timberland/Wildlife Maintenance	22,506.			22,506.
Resource Management	12,856.			12,856.
Vehicle, Fuel & Expense	28,044.			28,044.
Royalty Expenses	20.	20.		
Royalty Depletion	3,960.	3,960.		
Other Office	3,548.			3,548.
Total	235,078.	75,958.		159,120.

Form 990-PF, Page 6, Part VIII, Line 1
Information about Officers, Directors, Trustees, Etc.

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
Person . . X Business . ☐ Clark Tennyson P. O. Box 335 Arkadelphia AR 71923	Trustee 2.00	9,000.	0.	0.
Person . . X Business . ☐ Mary Whipple P. O. Box 335 Arkadelphia AR 71923	Trustee 2.00	9,000.	0.	0.
Person . . X Business . ☐ Peggy Clark P. O. Box 335 Arkadelphia AR 71923	Trustee 2.00	9,000.	0.	0.
Total		27,000.	0.	0.

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

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Person or Business Checkbox Amount
a *Paid during the year*				
Bismarck Public Schools 11164 Hwy 84 Bismarck AR 71929	None	Public Charity	Project School Supplies	Person or ☐ Business X 7,500.
Boy Scouts of America Quapaw Council 3220 Cantrell Road Little Rock AR 72202	None	Public Charity	School Night For Scouting	Person or ☐ Business X 8,700.
The Brandon Burlsworth Foundation 117 West Central Avenue Harrison AR 72601	None	Public Charity	Eyes Of A Champion Program	Person or ☐ Business X 5,000.
Clark County Arts & Humanities Council 1511 N. 10th Street Arkadelphia AR 71923	None	Public Charity	Unrestricted	Person or ☐ Business X 400.
Clark County Community Foundation P.O. Box 735 Arkadelphia AR 71923	None	Public Charity	Operating Endowment	Person or ☐ Business X 6,400.

Form 990-PF, Page 11, Part XV, line 3a **Continued**
Line 3a statement

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Person or Business Checkbox Amount
a *Paid during the year*				
Clark County Literacy Council 640 S. 6th Street Arkadelphia AR 71923		Public Charity	Supplies	Person or [ ] Business [X] 1,665.
Dawson Educational Cooperative 711 Clinton Street Arkadelphia AR 71923	None	Public Governmental Unit	Mini-Grant Progranms	Person or [ ] Business [X] 15,000.
Group Living, Inc. 708 Main Street Arkadelphia AR 71923	None	Public Charity	40th Anniversary Grant	Person or [ ] Business [X] 3,000.
Henderson State University Foundation Box 7550 HSU Arkadelphia AR 71923	None	Public Educational Institution	S.Math & Science AR Stem Ctr. Summer Camp	Person or [ ] Business [X] 8,372.
Junior Auxiliary Of Arkadelphia P.O. Box 565 Arkadelphia AR 71923	None	Public Charity	Angel Tree 2013	Person or [ ] Business [X] 2,000.
Quachita Baptist University 410 Ouachita Street Arkadelphia AR 71998	None	Public Charity	Ben Elrod Center For Family & Community	Person or [ ] Business [X] 10,000.
Ouachita Camp Foundation 16623 Cantrell Rd, Suite 1A Little Rock AR 72223	None	Public Charity	Unrestricted Grant	Person or [ ] Business [ ] 1,000.
The Nature Conservancy 601 N. University Ave. Little Rock AR 72205	None	Public Charity	Unrestricted Grant	Person or [ ] Business [X] 33,676.
University Of Arkansas Coop Ext Service 2404 N. University Avenue Little Rock AR 72207	None	Public Charity	Lead AR Seminar	Person or [ ] Business [X] 300.
United Way Of Clark County P.O. Box 871 Arkadelphia AR 71923	None	Public Charity	2013 Campaign Pledge	Person or [ ] Business [X] 16,000.
University Of Arkansas Foundation, Inc. 535 W. Research Center Blvd., Suite 120 Fayetteville AR 72701	None	Public Charity	Children's Adventure Garden	Person or [ ] Business [X] 20,950.
Total				139,963.

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

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Person or Business Checkbox Amount
b *Approved for future payment*				
Clark County Community Foundation P.O. Box 735 Arkadelphia AR 71923	None	Public Charity	Operating Endowment	Person or [ ] Business [X] 3,600.
Humane Society of Clark County P. O. Box 435 Arkadelphia AR 71923	None	Public Charity	Building Repairs Dog/Cat Area	Person or [ ] Business [X] 4,000.
Ouachita Baptist University 410 Ouachita Street Arkadelphia AR 71998	None	Public Charity	Ben Elrod Center For Family And Community	Person or [ ] Business [X] 40,000.
Arkadelphia All-Sports Badger Booster Club P.O. Box 124 Arkadelphia AR 71923	None	Public Charity	Baseline Testing For Sports Injuries	Person or [ ] Business [X] 833.
Arkadelphia Little League P.O. Box 573 Arkadelphia AR 71923	None	Public Charity	Unrestricted Grant	Person or [ ] Business [X] 150.
Centers For Youth And Families 5905 Forest Place, Suite 200 Little Rock AR 72207	None	Public Charity	Mental Health Classes Clark County, AR	Person or [ ] Business [X] 2,500.
Arkadelphia Public Schools 235 N. 11th Street Arkadelphia AR 71923	None	Public Charity	CONE Foundation Grant	Person or [ ] Business [X] 9,000.
Total				60,083.

Form 990-PF, Page 2, Part II, Line 15
Other Assets Stmt

Line 15 - Other Assets:	Beginning Year Book Value	End of Year Book Value	End of Year Fair Market Value
Deposits & Prepayments	3,334.	7,884.	7,884.
Timberland Improvements-Net	537,501.	539,889.	539,889.
Total	540,835.	547,773.	547,773.

Form 990-PF, Page 2, Part II, Line 22
Other Liab Stmt

Line 22 - Other Liabilities:	Beginning Year Book Value	Ending Year Book Value
Accrued Interest Payable	23,960.	21,746.
Total	23,960.	21,746.

THE ROSS FOUNDATION
EIN: 71-6060574

FORM 990-PF
PART IX-A
SUPPLEMENTAL ATTACHMENT

SUMMARY OF DIRECT CHARITABLE ACTIVITIES

LINE 1: Conservation Forestry Management 2013

The Ross Foundation continued its conservation forestry management program in 2013 by incorporating diverse management techniques which included natural stand management, plantation stand management, hardwood management systems, and unique plant and habitat area management. Conservation forestry objectives are centered on the incorporation of these various management components resulting in stand diversity, plant diversity, and habitat diversity throughout all lands owned and managed by The Ross Foundation as charitable assets.

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

In 2013, The Ross Foundation incurred $382,575 in expenses related to salaries and benefits for professional staff directly related to the continuation of its conservation forestry program. Additionally, expenses totaling $152,405 were incurred for outside contractor services and supplies and operating expenses to accomplish prescribed management treatments for wildlife habitat improvement, stand reforestation and management.

LINE 2: Public Recreation 2013

The Ross Foundation's land is available to the public for recreational opportunities. During 2013, recreational users enjoyed various pursuits including hunting, fishing, day hiking, camping, motor bike riding, all terrain vehicle riding, horseback riding, picnicking, mountain bike riding, swimming, backpacking, bird watching, nature study, photography, and walking for aerobic activity. During 2013, The Ross Foundation spent $3,172 on material and contracted services and $33,565 in salary and benefits for allocated staff time related to public recreation administration and management activities on The Ross Foundation's property.

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

LINE 3: Environmental Education and Research 2013

The Ross Foundation's lands are available for educational and research activities. In 2013, The Ross Foundation conducted environmental education field trips for Henderson State University ecology students and local business leaders to expose them, in an outdoor classroom setting, to the principles of the area's local ecology and how those ecological interactions are incorporated into The Ross Foundation's conservation forestry management activities. Also in 2013, The Ross Foundation provided a study site for a student directed research project in cooperation with The J.D. Patterson School of Natural Sciences at Ouachita Baptist University. The Ross Foundation contributed $4,147 in staff time related to coordinating these environmental education and research activities.

The Ross Foundation
P.O. Box 335
Arkadelphia, Arkansas 71923

Information for Grant Applicants and Guidelines for Submitting Proposal

History

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

General Purpose

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

Application Procedure

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

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

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

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

Full Proposal

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

1. Applicant Information shall include:

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

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

3. Proposal Details shall include:

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

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

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

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

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

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

A description of major equipment should be attached to the budget sheet.
No changes in the use of approved grant funds or in the direction of the project or program may be made without the Ross Foundation's prior written approval.

Monitoring Grants, Payment and Grant Evaluation

The purpose of monitoring is to help the grantee succeed, to help the foundation evaluate the success of the grant and to receive input from the grantee on the project and other projects which might evolve from it. Once grants are approved, the Ross Foundation staff may monitor grants by telephone, correspondence and/or site visits.
Grants may be paid in full or in installments based upon the Acceptance Agreement set up by the Ross Foundation and grantee.
Grantees will be asked to make final reports that comply with the Ross Foundation's reporting guidelines and may be asked to make interim reports if funding is disbursed in installments. Once a project is concluded, grantees are required to evaluate the project in light of its original goals, numbers of people served, outcomes and social impact. We expect grantees to be honest about failures as well as about success. Reporting requirements will be set forth in the Acceptance Agreement set up between the Ross Foundation and grantee.

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

PRE-PROPOSAL INFORMATION

NAME OF ORGANIZATION: ______________________________

PROJECT TITLE: ______________________________

DATE: ______________________________

DATE ORGANIZATION ESTABLISHED: ______________________________

CONTACT PERSON: ______________________________

CONTRACTING AGENT: ______________________________
(If different from Contact Person)

ADDRESS: ______________________________

CITY, STATE, & ZIP: ______________________________

PHONE NUMBER: ______________________________

FAX NUMBER: ______________________________

EMAIL ADDRESS: ______________________________

AMOUNT OF REQUEST: ______________________________

(Please also attach a preliminary budget for this project)

TIME FRAME OF PROJECT: ______________________________

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