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 instructions is at *www.irs.gov/form990pf*.

OMB No 1545-0052

2014

Open to Public Inspection

For calendar year 2014, or tax year beginning 01-01-2014 , and ending 12-31-2014

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) PO BOX 335 | Room/suite

B Telephone number (see instructions)

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 ☑ 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, col. (c), line 16)* ▶$ 95,497,758

J Accounting method ☑ 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 (attach schedule)				
	2	Check ▶ ☑ if the foundation is **not** required to attach Sch B				
	3	Interest on savings and temporary cash investments	931	931		
	4	Dividends and interest from securities				
	5a	Gross rents	69,404	69,404		
	b	Net rental income or (loss) 69,404				
	6a	Net gain or (loss) from sale of assets not on line 10	1,806,050			
	b	Gross sales price for all assets on line 6a 2,536,757				
	7	Capital gain net income (from Part IV, line 2)		1,821,338		
	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 or (loss) (attach schedule)				
	11	Other income (attach schedule)	327,270	22,224		
	12	**Total.** Add lines 1 through 11	2,203,655	1,913,897		
Operating and Administrative Expenses	13	Compensation of officers, directors, trustees, etc	239,116	28,800		210,316
	14	Other employee salaries and wages	288,430			288,430
	15	Pension plans, employee benefits	96,400			96,400
	16a	Legal fees (attach schedule)	881			881
	b	Accounting fees (attach schedule)	23,000			23,000
	c	Other professional fees (attach schedule)				
	17	Interest	247,048	247,048		
	18	Taxes (attach schedule) (see instructions)	216,720	188,270		
	19	Depreciation (attach schedule) and depletion	28,660			
	20	Occupancy	10,167	10,167		
	21	Travel, conferences, and meetings	10,121			10,121
	22	Printing and publications				
	23	Other expenses (attach schedule)	267,376	71,453		195,923
	24	**Total operating and administrative expenses.** Add lines 13 through 23	1,427,919	545,738		825,071
	25	Contributions, gifts, grants paid	564,406			564,406
	26	**Total expenses and disbursements.** Add lines 24 and 25	1,992,325	545,738		1,389,477
	27	Subtract line 26 from line 12				
	a	**Excess of revenue over expenses and disbursements**	211,330			
	b	**Net investment income** (if negative, enter -0-)		1,368,159		
	c	**Adjusted net income** (if negative, enter -0-)				

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 (a) Book Value	End of year (b) Book Value	(c) Fair Market Value
Assets	1	Cash—non-interest-bearing	131,714	313,257	313,257
	2	Savings and temporary cash investments	789,258	807,698	807,698
	3	Accounts receivable ▶ 300			
		Less allowance for doubtful accounts ▶		300	300
	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 schedule) ▶			
		Less allowance for doubtful accounts ▶			
	8	Inventories for sale or use			
	9	Prepaid expenses and deferred charges	22,810	15,059	15,059
	10a	Investments—U S and state government obligations (attach schedule)			
	b	Investments—corporate stock (attach schedule)			
	c	Investments—corporate bonds (attach schedule)			
	11	Investments—land, buildings, and equipment basis ▶			
		Less accumulated depreciation (attach schedule) ▶			
	12	Investments—mortgage loans			
	13	Investments—other (attach schedule)	31,259,839	30,644,984	93,131,429
	14	Land, buildings, and equipment basis ▶ 617,366			
		Less accumulated depreciation (attach schedule) ▶	646,027	617,366	617,366
	15	Other assets (describe ▶)	547,773	612,649	612,649
	16	**Total assets** (to be completed by all filers—see the instructions Also, see page 1, item I)	33,397,421	33,011,313	95,497,758
Liabilities	17	Accounts payable and accrued expenses	144,903	148,004	
	18	Grants payable	412,767	420,184	
	19	Deferred revenue			
	20	Loans from officers, directors, trustees, and other disqualified persons			
	21	Mortgages and other notes payable (attach schedule)	6,140,000	5,485,000	
	22	Other liabilities (describe ▶)	21,746	18,521	
	23	**Total liabilities** (add lines 17 through 22)	6,719,416	6,071,709	
Net Assets or Fund Balances		**Foundations that follow SFAS 117, check here** ▶ ☑ **and complete lines 24 through 26 and lines 30 and 31.**			
	24	Unrestricted	26,678,005	26,939,604	
	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, bldg , and equipment fund			
	29	Retained earnings, accumulated income, endowment, or other funds			
	30	**Total net assets or fund balances** (see instructions)	26,678,005	26,939,604	
	31	**Total liabilities and net assets/fund balances** (see instructions)	33,397,421	33,011,313	

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	26,678,005
2	Enter amount from Part I, line 27a	2	211,330
3	Other increases not included in line 2 (itemize) ▶	3	57,685
4	Add lines 1, 2, and 3	4	26,947,020
5	Decreases not included in line 2 (itemize) ▶	5	7,416
6	Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 30	6	26,939,604

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 shs MLC Co)	(b) How acquired P—Purchase D—Donation	(c) Date acquired (mo , day, yr)	(d) Date sold (mo , day, yr)
1 a	TIMBER SALES	P		
b				
c				
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	2,536,757		715,419	1,821,338
b				
c				
d				
e				

	Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) Gains (Col (h) gain minus col (k), but not less than -0-) **or** Losses (from col (h))
	(i) F M V as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	
a				1,821,338
b				
c				
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	1,821,338
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 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 (col (b) divided by col (c))
2013	1,386,772	1,296,949	1 069257
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

2	**Total** of line 1, column (d).	2	8 086248
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 617250
4	Enter the net value of noncharitable-use assets for 2014 from Part X, line 5.	4	1,017,275
5	Multiply line 4 by line 3.	5	1,645,188
6	Enter 1% of net investment income (1% of Part I, line 27b).	6	13,682
7	Add lines 5 and 6.	7	1,658,870
8	Enter qualifying distributions from Part XII, line 4.	8	1,389,477

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 page 18 of the instructions)

1a	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 instructions)**				
b	Domestic foundations that meet the section 4940(e) requirements in Part V, check here ▶ ☐ and enter 1% of Part I, line 27b			1	27,363
c	All other domestic foundations enter 2% of line 27b Exempt foreign organizations enter 4% of Part I, line 12, col (b)				
2	Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)			2	
3	Add lines 1 and 2			3	27,363
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)			4	
5	**Tax based on investment income.** Subtract line 4 from line 3 If zero or less, enter -0-			5	27,363
6	Credits/Payments				
a	2014 estimated tax payments and 2013 overpayment credited to 2014	6a	28,450		
b	Exempt foreign organizations—tax withheld at source	6b			
c	Tax paid with application for extension of time to file (Form 8868)	6c			
d	Backup withholding erroneously withheld	6d			
7	Total credits and payments Add lines 6a through 6d			7	28,450
8	Enter any **penalty** for underpayment of estimated tax Check here ☑ if Form 2220 is attached			8	13
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	1,074
11	Enter the amount of line 10 to be **Credited to 2015 estimated tax** ▶ 1,074 **Refunded** ▶			11	

Part VII-A Statements Regarding Activities

			Yes	No
1a	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?	1a		No
b	Did it spend more than $100 during the year (either directly or indirectly) for political purposes (see Instructions for definition)?	1b		No
	*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?	1c		No
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? *If "Yes," attach a detailed description of the activities.*	2		No
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		No
4a	Did the foundation have unrelated business gross income of $1,000 or more during the year?	4a		No
b	If "Yes," has it filed a tax return on **Form 990-T** for this year?	4b		
5	Was there a liquidation, termination, dissolution, or substantial contraction during the year? *If "Yes," attach the statement required by General Instruction T.*	5		No
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	Yes	
7	Did the foundation have at least $5,000 in assets at any time during the year? *If "Yes," complete Part II, col. (c), and Part XV.*	7	Yes	
8a	Enter the states to which the foundation reports or with which it is registered (see instructions) ▶ AR			
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*	8b	Yes	
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 2014 or the taxable year beginning in 2014 (see instructions for Part XIV)? *If "Yes," complete Part XIV*	9		No
10	Did any persons become substantial contributors during the tax year? *If "Yes," attach a schedule listing their names and addresses.*	10		No

Part VII-A Statements Regarding Activities *(continued)*

		Line	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		No
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		No
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	13	Yes	

Website address ▶WWW ROSSFOUNDATION US

14 The books are in care of ▶THE ROSS FOUNDATION Telephone no ▶(870) 246-9881

Located at ▶PO BOX 335 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

		Line	Yes	No
16	At any time during calendar year 2014, 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		No
	See instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR) 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

1a 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)? **1b**

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 2014? **1c**

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 2014, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2014? ☐ **Yes** ☑ **No**

If "Yes," list the years ▶ 20____ , 20____ , 20____ , 20____

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) **2b**

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____

3a 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 2014 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 2014.)* **3b**

		Line	Yes	No
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a		No
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 2014?	4b		No

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

5a	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 4945(d)(4)(A)? (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)?	**5b**		
	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).			
6a	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?	**6b**		**No**
	If "Yes" to 6b, file Form 8870.			
7a	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?	**7b**		

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
See Additional Data Table				

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 PO BOX 335 ARKADELPHIA, AR 71923	SR FORESTER 40 00	87,273	2,852	7,800
ERIC RHODES PO BOX 335 ARKADELPHIA, AR 71923	FORESTER 40 00	56,649	1,933	7,800

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

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 . . . . ▶		

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	584,357
2 PUBLIC RECREATION-SEE ATTACHED STATEMENT	45,190
3 ENVIRONMENTAL RESEARCH AND EDUCATION-SEE ATTACHED STATEMENT	8,310
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	
2	
All other program-related investments See instructions	
3	
Total. Add lines 1 through 3 . . . . ▶	

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	0
b	Average of monthly cash balances	1b	1,014,073
c	Fair market value of all other assets (see instructions)	1c	18,694
d	**Total** (add lines 1a, b, and c)	1d	1,032,767
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	1,032,767
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	15,492
5	**Net value of noncharitable-use assets.** Subtract line 4 from line 3 Enter here and on Part V, line 4	5	1,017,275
6	**Minimum investment return.** Enter 5% of line 5	6	50,864

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	50,864
2a	Tax on investment income for 2014 from Part VI, line 5	2a	27,363		
b	Income tax for 2014 (This does not include the tax from Part VI)	2b			
c	Add lines 2a and 2b			2c	27,363
3	Distributable amount before adjustments Subtract line 2c from line 1			3	23,501
4	Recoveries of amounts treated as qualifying distributions			4	
5	Add lines 3 and 4			5	23,501
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	23,501

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	1,389,477
b	Program-related investments—total from Part IX-B	1b	
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	1,389,477
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	
6	**Adjusted qualifying distributions.** Subtract line 5 from line 4	6	1,389,477

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 2013	(c) 2013	(d) 2014
1 Distributable amount for 2014 from Part XI, line 7				23,501
2 Undistributed income, if any, as of the end of 2014				
a Enter amount for 2013 only.				
b Total for prior years 20___, 20___, 20___				
3 Excess distributions carryover, if any, to 2014				
a From 2009. 1,385,043				
b From 2010. 1,272,670				
c From 2011. 1,248,230				
d From 2012. 1,378,422				
e From 2013. 1,311,381				
f **Total** of lines 3a through e.	6,595,746			
4 Qualifying distributions for 2014 from Part XII, line 4 ▶ $ 1,389,477				
a Applied to 2013, but not more than line 2a				
b Applied to undistributed income of prior years (Election required—see instructions).				
c Treated as distributions out of corpus (Election required—see instructions).				
d Applied to 2014 distributable amount.				23,501
e Remaining amount distributed out of corpus	1,365,976			
5 Excess distributions carryover applied to 2014 *(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	7,961,722			
b Prior years' undistributed income Subtract line 4b from line 2b				
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				
e Undistributed income for 2013 Subtract line 4a from line 2a Taxable amount—see instructions				
f Undistributed income for 2014 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2015				0
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (Election may be required - see instructions)				
8 Excess distributions carryover from 2009 not applied on line 5 or line 7 (see instructions) . . .	1,385,043			
9 **Excess distributions carryover to 2015.** Subtract lines 7 and 8 from line 6a	6,576,679			
10 Analysis of line 9				
a Excess from 2010. . . . 1,272,670				
b Excess from 2011. . . . 1,248,230				
c Excess from 2012. . . . 1,378,422				
d Excess from 2013. . . . 1,311,381				
e Excess from 2014. . . . 1,365,976				

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

1a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2014, enter the date of the ruling. . . . . . . ▶

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

	Tax year	Prior 3 years			(e) Total
	(a) 2014	**(b)** 2013	**(c)** 2012	**(d)** 2011	
2a 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 organization 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))

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

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 address of the person to whom applications should be addressed

MARY ELIZABETH ELDRIDGE
PO BOX 335
ARKADELPHIA,AR 71923
(870) 246-9881
MEELDRIDGE@ROSSFOUNDATION US

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

SEE ATTACHED

c Any submission deadlines

SEE ATTACHED

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

SEE ATTACHED

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* See Additional Data Table				
Total . . . . ▶ **3a**				564,406
b *Approved for future payment* See Additional Data Table				
Total . . . . ▶ **3b**				428,948

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	931	
4 Dividends and interest from securities					
5 Net rental income or (loss) from real estate					
a Debt-financed property			16	69,404	
b Not debt-financed property					
6 Net rental income or (loss) from personal property					
7 Other investment income					
8 Gain or (loss) from sales of assets other than inventory					1,806,050
9 Net income or (loss) from special events					
10 Gross profit or (loss) from sales of inventory					
11 Other revenue a ROYALTIES			15	22,221	
b LICENSE FEES			16	69,097	
c OTHER INCOME					3
d EASEMENT			14	195,600	
e ESTATE OF JANE ROSS-DISTRIB			34	40,349	
12 Subtotal Add columns (b), (d), and (e)				397,602	1,806,053

13 **Total.** Add line 12, columns (b), (d), and (e) 13 2,203,655

(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)

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.	**1a(1)**		**No**
	(2) Other assets.	**1a(2)**		**No**
b	Other transactions			
	(1) Sales of assets to a noncharitable exempt organization.	**1b(1)**		**No**
	(2) Purchases of assets from a noncharitable exempt organization.	**1b(2)**		**No**
	(3) Rental of facilities, equipment, or other assets.	**1b(3)**		**No**
	(4) Reimbursement arrangements.	**1b(4)**		**No**
	(5) Loans or loan guarantees.	**1b(5)**		**No**
	(6) Performance of services or membership or fundraising solicitations.	**1b(6)**		**No**
c	Sharing of facilities, equipment, mailing lists, other assets, or paid employees.	**1c**		**No**

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

2a 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

******	2015-03-15	******	May the IRS discuss this return with the preparer shown below (see instr)? ☐ Yes ☐ No
Signature of officer or trustee	Date	Title	

Paid Preparer Use Only

Print/Type preparer's name	Preparer's Signature	Date	Check if self-employed ☐	PTIN
RICHARD L BELL		2015-05-15		P01065696

Firm's name ▶ BELL & COMPANY PA

Firm's EIN ▶ 71-0550475

Firm's address ▶ 4504 BURROW DR NORTH LITTLE ROCK, AR 721167039

Phone no (501) 753-9700

TY 2014 Accounting Fees Schedule

Name: THE ROSS FOUNDATION

EIN: 71-6060574

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
INDIRECT ACCOUNTING FEES	23,000			23,000

Form 990PF Part VIII Line 1 - List all officers, directors, trustees, foundation managers and their compensation

(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 PO BOX 335 ARKADELPHIA,AR 71923	CHARIMAN/TRU 7 00	42,000	0	0
MARY ELIZABETH ELDRIDGE PO BOX 335 ARKADELPHIA,AR 71923	TRUSTEE 15 00	51,660	1,190	0
MARK KARNES PO BOX 335 ARKADELPHIA,AR 71923	TRUSTEE 40 00	109,456	3,230	10,200
CLARK TENNYSON PO BOX 335 ARKADELPHIA,AR 71923	TRUSTEE 2 00	12,000	0	0
MARY WHIPPLE PO BOX 335 ARKADELPHIA,AR 71923	TRUSTEE 2 00	12,000	0	0
PEGGY CLARK PO BOX 335 ARKADELPHIA,AR 71923	TRUSTEE 2 00	12,000	0	0

Form 990PF Part XV Line 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	RELAY FOR LIFE	1,000
ARKADELPHIA COMMUNITY FOUNDATION 605 MAIN STREET ARKADELPHIA, AR 71923	NONE	PUBLIC	BECOMING A HEALTHY CLARK COUNTY	3,000
ARKADELPHIA PROMISE FOUNDATION 235 N 11TH STREET ARKADELPHIA, AR 71923	NONE	PUBLIC	ARKANSAS PROMISE SCHOLARSHIP	351,684
ARKADELPHIA PUBLIC SCHOOLS 235 N 11TH STREET ARKADELPHIA, AR 71923	NONE	PUBLIC	CONE FOUNDATION	9,000
ARKADELPHIA PUBLIC SCHOOLS 235 N 11TH STREET ARKADELPHIA, AR 71923	NONE	PUBLIC	PROJECT PROM	500
ARKADELPHIA PUBLIC SCHOOLS 235 N 11TH STREET ARKADELPHIA, AR 71923	NONE	PUBLIC	THEATER CURTAINS	1,000
AR ENVIRONMENTAL EDUCATION ASSOC PO BOX 1439 NORTH LITTLE ROCK, AR 72115	NONE	PUBLIC	EDUCATION EXPO 2014	500
ARKANSAS FORESTRY ASSOCIATION 1213 W 4TH ST LITTLE ROCK, AR 72201	NONE	PUBLIC	UNRESITRICTED GRANT	34,561
ARKANSAS GAME & FISH FOUNDATION 2 NATURAL RESOURCES DR LITTLE ROCK, AR 72205	NONE	PUBLIC	UNRESTRICTED GRANT	51,546
ARKANSAS SINGLE PARENT SCHOLARHIP 614 E EMMA AVE SUITE 119 SPRINGDALE, AR 72764	NONE	PUBLIC	CLARK COUNTY SCHOLARSHIPS	7,000
AR SOCIETY OF CPA'S STUDENT LOAN 11300 EXECUTIVE CENTER DR LITTLE ROCK, AR 72211	NONE	PUBLIC	MEMORIAL SCHOLARSHIP FUND	500
CLARK COUNTY ARTS & HUMANITIES CNCL 1511 N 10TH STREET ARKADELPHIA, AR 71923	NONE	PUBLIC	CHAMPION TREE EXHIBIT	500
CLARK COUNTY COMMUNITY FOUNDATION PO BOX 735 ARKADELPHIA, AR 71923	NONE	PUBLIC	OPERATING ENDOWMENT	3,600
DAWSON EDUCATIONAL COOPERATIVE 711 CLINTON STREET ARKADELPHIA, AR 71923	NONE	PUBLIC	MINI-GRANT PROGRAMS	13,221
GIVE ME A CHANCE EQUINE RESCUE 68 TERRAPIN TRAIL ARKADELPHIA, AR 71923	NONE	PUBLIC	EMERGENCY FUNDS AFTER TORNADO	3,000
Total . . . . ▶ 3a				564,406

Form 990PF Part XV Line 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*				
GROUP LIVING INC 708 MAIN STREET ARKADELPHIA,AR 71923	NONE	PUBLIC	UNRESTRICTED	3,000
HENDERSON STATE UNIVERSITY FOUND PO BOX 7550 HSU ARKADELPHIA,AR 71923	NONE	PUBLIC	JAMS CAMPS	5,992
HOT SPRINGS DOCUMENTARY FILM FSTVL 659 OUCHITA AVENUE HOT SPRINGS,AR 71901	NONE	PUBLIC	EMERGING FILMMAKERS	2,600
HUMANE SOCIETY OF CLARK COUNTY PO BOX 435 ARKADELPHIA,AR 71923	NONE	PUBLIC	BUILDING REPAIRS FOR DOG/CAT AREA	4,000
JUNIOR AUXILIARY OF ARKADELPHIA PO BOX 565 ARKADELPHIA,AR 71923	NONE	PUBLIC	ANGEL TREE-2014	1,500
MID AMERICA SCIENCE MUSEUM 500 MIDAMERICA BLVD HOT SPRINGS,AR 71913	NONE	PUBLIC	SCIENCE MATTERS	8,391
NATIONAL AUDUBON SOCIETY 4500 SPRINGER BLVD LITTLE ROCK,AR 72206	NONE	PUBLIC	BLACKLAND PRAIRIE EDUCATION	10,000
OUCHITA BAPTIST UNIVERSITY 410 OUCHITA STREET BOX 3754 ARKADELPHIA,AR 71998	NONE	PUBLIC	BEN ELROD CENTER FOR FAMILY & COMM	10,000
OUCHITA PUBLIC SCHOOLS 332 SCHOOL HOUSE ROAD DONALDSON,AR 71941	NONE	PUBLIC	SCHOOL SUPPLIES	750
PERCY & DONNA MALONE CHILD SAFETY PO BOX 292 ARKADELPHIA,AR 71923	NONE	PUBLIC	FORENSIC ROOM	3,000
THE NATURE CONSERVANCY 601 N UNIVERSITY AVE LITTLE ROCK,AR 72205	NONE	PUBLIC	UNRESTRICTED GRANT	34,561
Total . . . . ▶ **3a**				564,406

Note: To capture the full content of this document, please select landscape mode (11" x 8.5") when printing.

TY 2014 Depreciation Schedule

Name: THE ROSS FOUNDATION

EIN: 71-6060574

Description of Property	Date Acquired	Cost or Other Basis	Prior Years' Depreciation	Computation Method	Rate / Life (# of years)	Current Year's Depreciation Expense	Net Investment Income	Adjusted Net Income	Cost of Goods Sold Not Included
			31,727			28,660			

Note: To capture the full content of this document, please select landscape mode (11" x 8.5") when printing.

TY 2014 Gain/Loss from Sale of Other Assets Schedule

Name: THE ROSS FOUNDATION

EIN: 71-6060574

Name	Date Acquired	How Acquired	Date Sold	Purchaser Name	Gross Sales Price	Basis	Basis Method	Sales Expenses	Total (net)	Accumulated Depreciation
ESTATE OF JANE ROSS PASSTHROUGH K1		DONATION				15,288			-15,288	

TY 2014 Investments - Other Schedule

Name: THE ROSS FOUNDATION

EIN: 71-6060574

Category/ Item	Listed at Cost or FMV	Book Value	End of Year Fair Market Value
	AT COST	30,644,984	93,131,429

TY 2014 Land, Etc. Schedule

Name: THE ROSS FOUNDATION

EIN: 71-6060574

Category / Item	Cost / Other Basis	Accumulated Depreciation	Book Value	End of Year Fair Market Value
	617,366		617,366	617,366

efile GRAPHIC print - DO NOT PROCESS	As Filed Data -	DLN: 93491135017925

TY 2014 Legal Fees Schedule

Name: THE ROSS FOUNDATION

EIN: 71-6060574

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
INDIRECT LEGAL FEES	881			881

TY 2014 Mortgages and Notes Payable Schedule

Name: THE ROSS FOUNDATION

EIN: 71-6060574

Total Mortgage Amount:

Item No.	1
Lender's Name	NOTE
Lender's Title	
Relationship to Insider	
Original Amount of Loan	
Balance Due	5,485,000
Date of Note	
Maturity Date	
Repayment Terms	
Interest Rate	
Security Provided by Borrower	
Purpose of Loan	
Description of Lender Consideration	
Consideration FMV	

TY 2014 Other Assets Schedule

Name: THE ROSS FOUNDATION

EIN: 71-6060574

Description	Beginning of Year - Book Value	End of Year - Book Value	End of Year - Fair Market Value
DEPOSITS & REPAYMENTS	7,884	949	949
TIMBERLAND IMPROVEMENTS-NET	539,889	609,015	609,015
PREPAID INSURANCE		2,685	2,685

TY 2014 Other Decreases Schedule

Name: THE ROSS FOUNDATION

EIN: 71-6060574

Description	Amount
A TO C DIFFERENCE-GRANT LIABILITIES	7,416

TY 2014 Other Expenses Schedule

Name: THE ROSS FOUNDATION

EIN: 71-6060574

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
EXPENSES				
AMORTIZATION-TSI	99,811			99,811
AMORTIZATION-BOND COSTS	7,750	7,750		
INSURANCE	42,349	42,349		
COMPUTER SERVICE	7,200	7,200		
DUES	3,747	3,747		
OTHER SUPPLIES & MISC	694			694
OFFICE MAINTENANCE	10,407	10,407		
TIMBERLAND/WILDLIFE MAINTENAN	8,045			8,045
RESOURCE MANAGEMENT	18,998			18,998
VEHICLE, FUEL & EXPENSE	21,813			21,813
OTHER OFFICE	4,165			4,165
K1 EXCESS DEDUCTIONS ON TERMI	1,816			1,816
K1 NOL DEDUCTION ON TERMINATI	40,581			40,581

TY 2014 Other Income Schedule

Name: THE ROSS FOUNDATION

EIN: 71-6060574

Description	Revenue And Expenses Per Books	Net Investment Income	Adjusted Net Income
ROYALTIES	22,221	22,221	
LICENSE FEES	69,097		
OTHER INCOME	3	3	
EASEMENT	195,600		
ESTATE OF JANE ROSS-DISTRIBUT	40,349		

efile GRAPHIC print - DO NOT PROCESS	As Filed Data -	DLN: 93491135017925

TY 2014 Other Increases Schedule

Name: THE ROSS FOUNDATION

EIN: 71-6060574

Description	Amount
RETURN DEDUCTIONS, NOT ON BOOKS (K1)	57,685

TY 2014 Other Liabilities Schedule

Name: THE ROSS FOUNDATION

EIN: 71-6060574

Description	Beginning of Year - Book Value	End of Year - Book Value
ACCRUED INTEREST PAYABLE	21,746	18,521

TY 2014 Taxes Schedule

Name: THE ROSS FOUNDATION

EIN: 71-6060574

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
PROPERTY	148,947	148,947		
PAYROLL	37,275	37,275		
MISCELLANEOUS TAX	925	925		
FEDERAL TAX	28,450			
SEVERANCE TAX-ROYALTIES	1,123	1,123		

THE ROSS FOUNDATION
EIN: 71-6060574

FORM 990-PF
PART IX-A
SUPPLEMENTAL ATTACHMENT

SUMMARY OF DIRECT CHARITABLE ACTIVITIES

LINE 1: Conservation Forestry Management 2014

The Ross Foundation continued its conservation forestry management program in 2014 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 2014, The Ross Foundation incurred $369,049 in expenses related to salaries and benefits for professional staff directly related to the continuation of its conservation forestry program Additionally, expenses totaling $215,308 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 2014

The Ross Foundation's land is available to the public for recreational opportunities During 2014, 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 2014, The Ross Foundation spent $1,326 on material and $43,864 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 2014

The Ross Foundation's lands are available for educational and research activities In 2014, The Ross Foundation conducted environmental education field trips for Henderson State University ecology students and the Yale School of Forestry 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 2014, The Ross Foundation provided study sites for outdoor laboratory study in cooperation with The J D Patterson School of Natural Sciences at Ouachita Baptist University, and the Arkansas Game and Fish Commission for a multi-year assessment of wildlife habitat enhancement techniques The Ross Foundation contributed $8,058 in staff time related to coordinating these environmental education and research activities and provided $252 for materials associated with establishment of study sites for these 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. Trustees will review the pre-proposals that have been received to date at each monthly board meeting.

Those pre-proposals approved by the Trustees will be asked to submit 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	October 31	January 1 of the next year
February 1	March 31	May 1
June 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
- An itemized list of other costs that may be associated with this project

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	------	------	------
Itemized List of Other Cost	------	------	------
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

<u>Monitoring Grants, Payment and Grant Evaluation</u>

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 a final report that complies 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 <u>meeldridge@rossfoundation us</u> or Amanda Fenocchi, Assistant Grants Officer, email <u>Amanda@rossfoundation us</u>

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)