

OKLAHOMA EDUCATIONAL MEMORIAL TRUST FOUNDATION

FINANCIAL STATEMENTS

For the Three Months Ended September 30, 2025

**Gibraltar Capital Management
7304 South Yale Avenue
Tulsa, OK 74136**

Board of Directors
Oklahoma Educational Memorial Trust Foundation
Tulsa, Oklahoma

We have prepared the accompanying management use financial statements for the purpose of internal use only. ***Gibraltar Capital Management, Inc is not a public accounting firm***, and any use of the financial statements is not intended for any purpose other than ***internal use only***.

Oklahoma Educational Memorial Trust Foundation, a Not-for-Profit Foundation, which comprise the statement of financial position and statement of cash flows as of September 30, 2025, and the related Statement of Activities for the three months then ended.

As we are not a public accounting firm, and *we are not required nor permitted* to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

In addition, the following should be noted when reading the financial statements:

- 1) Management has elected to omit substantially all the disclosures ordinarily included in financial statements.

Supplementary Information

The supplementary information is presented for purposes of additional analysis. This information is the representation of management for internal use. As with the financial statements, we do not express an opinion, a conclusion, nor provide any form of assurance on such supplementary information.

Sincerely,

Gibraltar Capital Management, Inc.

November 4, 2025

Oklahoma Educational Memorial Trust Foundation
Statement of Financial Position
As of September 30, 2025

Assets

Cash and cash equivalents	\$ 73,098
Investments in securities (at market value):	
Mutual Funds	301,344
Fidelity Government Cash Reserves	532,615
Equity Exchange-Traded Products	4,002,248
Fixed Income Exchange -Traded Products	622,210
Equities	9,179,213
Other	465,443
Other assets	-
Total Assets	<u><u>\$ 15,176,171</u></u>

Net assets

Retained Earnings	\$ 10,576,900
Other Comprehensive Income	4,787,348
Change in Net Assets without Donor Restrictions	(188,077)
Total Net Assets without Donor Restrictions	15,176,171
Total Net Assets	<u><u>\$ 15,176,171</u></u>

Oklahoma Educational Memorial Trust Foundation
Statement of Activities
For the Three months Ended September 30, 2025

Revenues

Interest and dividend income	\$ 92,181
Net realized gains on investments	77,519
Contributions	10,439
Total investment revenue	180,139

Expenses

Program services	
Scholarships awarded	341,156
Program management expenses	4,112
Total program services	345,268
Administrative expenses	22,948
Total expenses	368,216

Change in net assets without donor restrictions (188,077)

Net Assets without Donor Restrictions, beginning 14,620,917

Change in Other Comprehensive Income (Unrealized Gains) 743,331

Net Assets without Donor Restrictions, ending \$ 15,176,171

Oklahoma Educational Memorial Trust Foundation
Statement of Cash Flows
For the Period Ended September 30, 2025

Cash flows provided by operating activities	
Change in net assets without donor restrictions	\$ (188,077)
Adjustments to reconcile change in net assets without donor restrictions to net cash used in operating activities	
Realized gains on investments	(77,519)
Changes in operating assets and liabilities	
Other assets	-
Net cash provided from operating activities	<u>(265,596)</u>
Cash flows used in investing activities	
Purchases of investments	(364,435)
Proceeds from sale of investments	671,128
Net cash used in investing activities	<u>306,693</u>
Net increase (decrease) in cash and cash equivalents	41,097
Cash and cash equivalents, beginning	<u>32,001</u>
Cash and cash equivalents, ending	<u><u>\$ 73,098</u></u>

Supplementary Information

Oklahoma Educational Memorial Trust Foundation
Supplementary Information
Summary of Donations by Institution
For the Three Months Ended September 30, 2025

<u>University or Institution</u>		
Abilene Christian University	\$	2,500
Boston University		2,500
Brighan Young University		2,500
Bringham Young University		2,500
Claremont McKenna College		2,500
Colorado School of Mines		1,250
Dartmouth University		2,500
Hampton University		2,500
Howard University		2,500
Jackson State University		2,500
Kenyon College		2,500
Langston University		11,250
Lewis an Clark College		2,500
North Texas State University		2,500
Northeastern Oklahoma		2,500
Northeastern State University		7,500
Northeastern University		2,500
Northwestern Oklahoma State University		1,250
Northwestern University		2,500
Oklahoma State University		56,250
Oral Roberts University		16,250
Paul Mitchell School of Tulsa		2,500
Rochester Institute		2,500
Rogers State University		15,000
Southeastern Oklahoma State University		1,250
Southwestern Oklahoma		5,000
St Louis University		1,250
Texas A&M		2,500
Texas A&M International		2,500
Tulane Unversity		2,500
Tulsa Community College		40,000
University of Arkansas		12,500
University of Central Oklahoma		13,750
University of Kansas		7,500
University of Missouri		2,500
University of North Alabama		2,500
University of Oklahoma		43,227
University of Oklahoma		7,500
University of San Francisco		2,500
University of Southern		2,500
University of Texas		2,500
University of Texas at Dallas		2,500
University of Tulsa		23,750
University of Washington		2,500
University of Wisconsin		5,000
University of Wisconsin Stout		2,500
Wake Forest University		2,500
Total Scholarships Issued		<u><u>\$ 341,977</u></u>