

**NEIGHBORHOOD DEVELOPMENT FUND  
Not-for-Profit Transmittal and Approval Form**

**Applicant/Program:** 21st Century Parks/Floyds Fork Creek Signs

**Executive Summary of Request:**  
 The Parklands of Floyds Fork provides visitors with access to Floyds Fork creek, a public waterway located in eastern and southeastern Jefferson County. The completion of our new park system has increased the number of families and individuals seeking to use the creek as a recreational outlet for paddling and fishing. While some visitors are familiar with the creek and surrounding area, many are new to the outer edge of Jefferson County.

In order to help visitors find their way while navigating Floyds Fork, we would like to add signs indicating state/city road names on bridges transecting the creek. The Parklands has paid for and posted mile markers at half mile intervals along the creek. Following a recent incident, both staff and the emergency officials believe that marking additional landmarks will help give visitors an idea of where they are in the case of an emergency. These landmarks can also help emergency officials and park staff more efficiently navigate the park, decreasing response times.

The proposed solution is two-fold.  
 - Paint the name of each bridge on both sides to inform paddlers of which bridge they are passing. This would be done so using a stencil and paint purchased from Saf-ti-co Signs. Paint used would be covered with a reflective coating. Installation would be conducted by park staff.  
 -Post Parklands branded river recreational signs on either side of the bridge so paddlers and responders are informed of the bridge name as they approach.

The Parklands is requesting funds to cover sign costs for all state and city roads. Parklands staff will install signs and cover the cost to sign nine additional bridges that fall within park property.

Is this program/project a fundraiser?  Yes  No  
 Is this applicant a faith based organization?  Yes  No  
 Does this application include funding for sub-grantee(s)?  Yes  No

I have reviewed the attached Neighborhood Development Fund Application and have found it complete and within Metro Council guidelines and request approval of funding in the following amount(s). I have read the organization's statement of public purpose to be furthered by the funds requested and I agree that the public purpose is legitimate. I have also completed the disclosure section below, if required.

20                      Stuart Benson                      \$1388.89                      8/31/2014  
 District #                      Council Member Signature                      Amount                      Date

**Primary Sponsor Disclosure**  
 List below any personal or business relationship you, your family or your legislative assistant have with this organization, its volunteers, its employees or members of its board of directors.

**Approved by:**  
 \_\_\_\_\_  
 Appropriations Committee Chairman                      Date

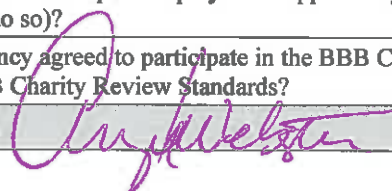
**Clerk's Office Only:**  
 Request Amount: \_\_\_\_\_ Committee Amended Appropriation: \_\_\_\_\_  
 Original Appropriation: \_\_\_\_\_ Council Amended Appropriation: \_\_\_\_\_



**LOUISVILLE METRO COUNCIL  
NEIGHBORHOOD DEVELOPMENT FUND APPLICATION CHECKLIST**

Legal Name of Applicant Organization: 21st Century Parks

Program Name and Request Amount: \$4,166.68

	Yes/No/NA
Is the NDF Transmittal Sheet Signed by all Council Member(s) Appropriating Funding?	<input type="checkbox"/> Yes
Is the funding proposed by Council Member(s) less than or equal to the request amount?	<input type="checkbox"/> Yes
Is the proposed public purpose of the program viable and well-documented?	<input type="checkbox"/> Yes
Will all of the funding go to programs specific to Louisville/Jefferson County?	<input type="checkbox"/> Yes
Has Council or Staff relationship to the Agency been adequately disclosed on the cover sheet?	<input type="checkbox"/> Yes
Has prior Metro Funds committed/granted been disclosed?	<input type="checkbox"/> Yes
Is the application properly signed and dated by authorized signatory?	<input type="checkbox"/> Yes
Is proof of Tax Exempt status of 501(c) 3, 4, 6, 19, 1120-H included?	<input type="checkbox"/> Yes
If Metro funding is for a separate taxing district is the funding appropriated for a program outside the legal responsibility of that taxing district?	<input type="checkbox"/> No
Is the entity in good standing with: <ul style="list-style-type: none"> <li>• Kentucky Secretary of State?</li> <li>• Louisville Metro Revenue Commission?</li> <li>• Louisville Metro Government?</li> <li>• Internal Revenue Service?</li> <li>• Louisville Metro Human Relations Commission?</li> </ul>	<input type="checkbox"/> Yes
Is the current Fiscal Year Budget included?	<input type="checkbox"/> Yes
Is the entity's board member list (with term length/term limits) included?	<input type="checkbox"/> Yes
Is recommended funding less than 33% of total agency operating budget?	<input type="checkbox"/> Yes
Does the application budget reflect only the revenue and expenses of the project/program?	<input type="checkbox"/> Yes
Is the cost estimate(s) from proposed vendor (if request is for capital expense) included?	<input type="checkbox"/> Yes
Is the most recent annual audit (if required by organization) included?	<input type="checkbox"/> Yes
Is a copy of Signed Lease (if rent costs are requested) included?	<input type="checkbox"/> N/A
Is the Supplemental Questionnaire for churches/religious organizations (if requesting organization is faith-based) included?	<input type="checkbox"/> N/A
Are the Articles of Incorporation of the Agency included?	<input type="checkbox"/> Yes
Is the IRS Form W-9 included?	<input type="checkbox"/> Yes
Is the IRS Form 990 included?	<input type="checkbox"/> N/A
Are the evaluation forms (if program participants are given evaluation forms) included?	<input type="checkbox"/> No
Affirmative Action/Equal Employment Opportunity plan and/or policy statement included (if required to do so)?	<input type="checkbox"/> N/A
Has the Agency agreed to participate in the BBB Charity review program? If so, has the applicant met the BBB Charity Review Standards?	<input type="checkbox"/> No
Prepared by: 	Date: 9/5/2014



**LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION**

**SECTION 1 - APPLICANT INFORMATION**

<b>Legal Name of Applicant Organization:</b> <b>21st Century Parks</b> <i>(as listed on: <a href="http://www.sos.ky.gov/business/records">http://www.sos.ky.gov/business/records</a>)</i>			
<b>Main Office Street &amp; Mailing Address:</b> 471 W Main Street, Louisville, KY 40202			
<b>Website:</b> www.theparklands.org			
<b>Applicant Contact:</b>	Scott Martin	<b>Title:</b>	Park Director
<b>Phone:</b>	502-815-0266	<b>Email:</b>	smartin@21cparks.org
<b>Financial Contact:</b>	Mike Nielsen	<b>Title:</b>	Vice President of Finance
<b>Phone:</b>	502-815-0286	<b>Email:</b>	mnielsen@21cparks.org
<b>Organization's Representative who attended NDF Training:</b> Anna Rosales-Crone			
<b>GEOGRAPHICAL AREA(S) WHERE PROGRAM ACTIVITIES ARE (WILL BE) PROVIDED</b>			
<b>Program Facility Location(s):</b>	Floyds Fork creek within The Parklands of Floyds Fork		
<b>Council District(s):</b>	Districts 11, 19, 20	<b>Zip Code(s):</b>	40245, 40291, 40299

**SECTION 2 - PROGRAM REQUEST & FINANCIAL INFORMATION**

<b>PROGRAM/PROJECT NAME:</b> Floyds Fork Creek Signs			
<b>Total Request: (\$)</b>	\$4,166.68	<b>Total Metro Award (this program) in previous year: (\$)</b>	0

**Purpose of Request (check all that apply):**

- Operating Funds (generally cannot exceed 33% of agency's total operating budget)
- Programming/services/events for direct benefit to community or qualified individuals
- Capital Project of the organization (equipment, furnishing, building, etc)

**The Following are Required Attachments:**

<input checked="" type="checkbox"/> IRS Exempt Status Determination Letter <input checked="" type="checkbox"/> Current Year Projected Budget <input checked="" type="checkbox"/> List of Board of Directors (include term & term limits) <input checked="" type="checkbox"/> Current financial statement <input checked="" type="checkbox"/> Most recent IRS Form 990 or 1120-H <input checked="" type="checkbox"/> Articles of Incorporation <input checked="" type="checkbox"/> Cost estimates from proposed vendor if request is for capital expense	<input type="checkbox"/> Signed lease if rent costs are being requested <input checked="" type="checkbox"/> IRS Form W9 <input type="checkbox"/> Evaluation forms if used in the proposed program <input checked="" type="checkbox"/> Annual audit (if required by organization) <input type="checkbox"/> Faith Based Organization Certification Form, if required <input checked="" type="checkbox"/> Staff including the 3 highest paid staff
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**For the current fiscal year ending June 30, list all funds appropriated and/or received from Louisville Metro Government for this or any other program or expense, including funds received through Metro Federal Grants, from any department or Metro Council Appropriation (Neighborhood Development Funds). Attach additional sheet if necessary.**

<b>Source:</b>		<b>Amount: (\$)</b>	
<b>Source:</b>		<b>Amount: (\$)</b>	
<b>Source:</b>		<b>Amount: (\$)</b>	

Has the applicant contacted the BBB Charity Review for participation?  Yes  No  
 Has the applicant met the BBB Charity Review Standards?  Yes  No



## LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

### SECTION 3 - AGENCY DETAILS

#### Describe Agency's Vision, Mission and Services:

21st Century Parks serves as stewards entrusted to create and preserve unexcelled parklands that reflect the needs and values of our whole community. The goal of The Parklands of Floyds Fork is to build a world-class, systemic addition to Louisville's park system that will help shape the city for years to come.

The Parklands of Floyds Fork provides six key benefits to area residents:

1. Community - Public parks bring people together. We provide a place for people all across the community to gather in a shared space and interact with one another.
2. Recreational - The Parklands are diverse and for all ability levels. Our world-class, recreational amenities include more than 40 miles of hiking and biking trails, children's playground and spraygrounds, sports fields, fishing lakes, community gardens and much more to peak all kinds of interests.
3. Health - Clean, safe parks promote healthy living by providing a location where residents can get outdoors and get active.
4. Environmental - Guided by a 100-year environment plan, The Parklands professionally maintains nearly 4,000 acres to encourage healthy forests, increased wildlife habitat and improved water quality--each of which are important to the ecological health of our community.
5. Educational - Through "The Outdoor Classroom" we offer both in-classroom and outdoor learning experiences that lead to an understanding of our Kentucky landscape and the creatures that live and grow within it. Programs offered include field trips, family workshops, science camps, interpretive hikes, birthday parties and scout programs.
6. Economic - People want access to green space. Louisville's park system helps distinguish it as a great place to live and work.



## LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

### SECTION 4 - PROGRAM/PROJECT NARRATIVE

**A: Describe the program/project start and end dates, a description of the program/project and applicable data with regards to specific client population the program will address (attach related flyers, planning minutes, designs, event permits, proposals for services/goods, etc.):**

The Parklands of Floyds Fork provides visitors with access to Floyds Fork creek, a public waterway located in eastern and southeastern Jefferson County. The completion of our new park system has increased the number of families and individuals seeking to use the creek as a recreational outlet for paddling and fishing. While some visitors are familiar with the creek and surrounding area, others are new to the outer edge of Jefferson County.

In order to help keep visitors informed of their whereabouts while paddling on Floyds Fork, we would like to add signs indicating state/city road names on bridges transecting the creek. The Parklands has paid for and posted mile markers at half mile intervals along the creek. Following a recent incident, both staff and emergency officials believe that marking additional landmarks will help give visitors an idea of where they are in the case of an emergency. These landmarks can also help emergency officials and park staff more efficiently navigate the park, decreasing emergency response times.

The proposed solution includes:

- Painting the appropriate road name on either side of each bridge to inform paddlers of the road under which they are passing. This would be done using a stencil and paint purchased from Saf-ti-co Signs. Paint used would be covered with a reflective coating to increase visibility in the event of an evening search and rescue. Installation would be conducted by park staff.

- Hanging signs along the creek bank (approx. 50 yards away from each bridge) so paddlers and responders are informed of the road name as they approach.

The Parklands is requesting funds to cover printing costs for all signs that will mark state and city road bridges (7 bridges along creek). Parklands staff will install signs and cover the cost to sign nine additional bridges built by The Parklands.

**B: Describe specifically how the funding will be spent including identification of funding to sub grantee(s):**

Cost of Stencils as provided by Saf-Ti-Co:

Shelbyville Rd / US 60 -	\$237.60
Echo Trail Rd -	\$145.20
Taylorville Rd / KY 155 -	\$264.00
Taylorville Lake Rd -	\$237.60
Seatonville Rd / KY 1819 -	\$264.00
Broad Run Rd -	\$132.00
Bardstown Rd / US 31E -	\$224.40
5 gallons of traffic paint -	\$121.50
50lb bag of glass beads -	\$32.50 (beads to make paint reflective)
<b>TOTAL -</b>	<b>\$1,658.80</b>

Cost of branded River Rec signs as provided by Commonwealth Signs:

14 Reflective River Rec Signs - \$1,407.88 (reflective coating on bridge name)

Installation by 21st Century Parks Staff:

Labor -	\$800
Equipment Rental -	\$300

**GRAND TOTAL - \$4,166.68**

Additional costs covered by The Parklands:

18 Reflective River Rec signs -	\$1,811.00
Labor -	\$400.00



## LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

**C: If this request is a fundraiser, please detail how the proceeds will be spent:**

N/A

**D: For Expenditure Reimbursement Only – The grant award period begins with the Metro Council approval date and ends on June 30 of Metro fiscal year in which the grant is approved. If any part of this funding request is for funds to be spent before the grant award period, identify the applicable circumstances:**

Effective October 24, 2013, reimbursements should not be made unless an emergency can be demonstrated by the primary council sponsor. The funding request is a reimbursement of the following expenditures (attach invoices or proof of payment):

- ✓ Attach a copy of invoices and/or receipts to provide proof of purchase of activities associated with the work plan identified in this application.
- ✓ Attach a copy of cancelled checks to provide proof of payment of the invoices or receipts associated with the work plan identified in this application.

N/A

The funding request is a reimbursement of the following expenditures that will probably be incurred after the application date, but prior to the execution of the grant agreement:

- ✓ If selecting this option, the invoice, receipt and payment documentation should not be available as of the date of this application.

The Grantee will be required to submit financial reporting in accordance with the reporting schedule provided in the grant agreement.

N/A



## LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

**E: Describe the program's benefits to those being served (measurable outcomes). Include the program's process for collecting data and the indicators that will be tracked to measure the benefits to those being served:**

Installation of these signs will provide a safer park experience for visitors. They will:

- help guide 14,000 paddlers each year
- help one business - Blue Moon Canoe & Kayak of Kentucky
- aid 4 first responder agencies in locating creek users in the case of an emergency

**F: Briefly describe any existing collaborative relationships the organization has with other community organizations. Describe what those partners are bringing to the relationship in general and to this program/project specifically.**

The Parklands is working with the Louisville Metro Police Department, local Fire Departments, MetroSafe and MSD to keep emergency organizations informed of the layout of the park in case of an emergency.

LMPD - Share maps of Parklands with officers, encourage officers to explore parks to become familiar with layout (includes park roads, trails and waterway), regularly patrol Parklands throughout the day and maintain frequent contact with Parklands Rangers

Eastwood, Jeffersontown and Fern Creek Fire Departments - Share maps of Parklands with firefighters, encourage team to explore parks to become familiar with layout (includes park roads, trails and waterway)

MetroSafe - Incorporates Parklands maps and addresses into MetroSafe system to ensure they are able to provide directions and information to those responding to an emergency within The Parklands.

MSD (organization responsible for maintaining Floyds Fork) - Share maps and general park info with staff encouraging them to become familiar with park layout. This allows them to efficiently remove reported hazards from the waterway.





**LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION**

**SECTION 5 – PROGRAM/PROJECT BUDGET SUMMARY**

THE PROGRAM/PROJECT BUDGET SHOULD REALISTICALLY ESTIMATE WHAT AMOUNT IS NEEDED FROM METRO GOVERNMENT AND WHAT IS EXPECTED FROM OTHER SOURCES.

Program/Project Expenses	Column 1	Column 2	Column (1+2)=3
	Proposed Metro Funds	Non-Metro Funds	Total Funds
<b>A: Personnel Costs Including Benefits</b>	\$1,100	\$500	\$1,600
<b>B: Rent/Utilities</b>			
<b>C: Office Supplies</b>			
<b>D: Telephone</b>			
<b>E: In-town Travel</b>			
<b>F: Client Assistance (Attach Detailed List)</b>			
<b>G: Professional Service Contracts</b>			
<b>H: Program Materials</b>			
<b>I: Community Events &amp; Festivals (Attach Detail List)</b>			
<b>J: Machinery &amp; Equipment</b>	\$3,066.68	\$1,811	\$4,877.68
<b>K: Capital Project</b>			
<b>L: Other Expenses (Attach Detail List)</b>			
<b>*TOTAL PROGRAM/PROJECT FUNDS</b>	\$4,166.68	\$2,311	\$6,477.68
<b>% of Program Budget</b>	63 %	37 %	100%

List funding sources for total program/project costs in Column 2, Non-Metro Funds:

Other State, Federal or Local Government	
United Way	
Private Contributions (do not include individual donor names)	
Fees Collected from Program Participants	
Other (please specify)	21st Century Parks
Total Revenue for Column 2 Expenses **	\$2,311.00

\*Total of Column 1 MUST match "Total Request on Page 1, Section 2"

\*\*Must equal or exceed total in column 2.



## LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

**Detail of In-Kind Contributions for this PROGRAM only:** Includes Volunteers, Space, Utilities, etc. (Include anything not bought with cash revenues of the agency).

Donor*/Type of Contribution	Value of Contribution	Method of Valuation
21st Century Parks	\$125,000,000	Capital Campaign
<i>Total Value of In-Kind</i> <i>(to match Program Budget Line Item.</i> Volunteer Contribution & Other In Kind)		

**\* DONOR INFORMATION REFERS TO WHO MADE THE IN KIND CONTRIBUTION. VOLUNTEERS NEED NOT BE LISTED INDIVIDUALLY, BUT GROUPED TOGETHER ON ONE LINE AS A TOTAL NOTING HOW MANY HOURS PER PERSON PER WEEK**

Agency Fiscal Year Start Date: **January 1, 2016**

Does your Agency anticipate a significant increase or decrease in your budget from the current fiscal year to the budget projected for next fiscal year? NO  YES

If YES, please explain:



## LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

### SECTION 6 – CERTIFICATIONS & ASSURANCES

By signing Section 7 of the Grant Application, the authorized official signing for the applicant organization certifies and assures to the best of his or her knowledge and/or belief the following Assurances and Certifications. If there is any reason why one or more of the assurances or certifications listed cannot be certified or assured, please explain in writing and attach to this application.

#### Standard Assurances

1. Applicant understands this application and its attachments as well as any resulting grant agreement, reports and proof of expenditure is subject to Kentucky's open records law.
2. Applicant will establish safeguards to prohibit employees or any person that receives compensation from awarded funds from using their position for a purpose that constitutes or presents the appearance of personal or organizational conflict of interest, or personal gain.
3. Applicant and any sub grantee will give Louisville Metro Government access to and the right to examine all paper or electronic records related to the awarded grant for up to five years of the grant agreement date.
4. Applicant assures compliance with the grant requirements and will monitor the performance of any third party (sub-grantee).
5. The Agency is in good standing with the Kentucky Secretary of State, Louisville Metro Government, the Jefferson County Revenue Commission, the Internal Revenue Service, and the Louisville Metro Human Relations Commission.
6. Applicant understands failure to provide the services, programs, or projects included in the agreement will result in funds being withheld or requested to be returned if previously disbursed.
7. Applicant understands they must return to Louisville Metro any unexpended funds by July 31 following the Metro Louisville's fiscal year end.
8. Applicant understands they must provide proof of all expenditures (canceled checks, receipts, paid invoices). The Applicant understands the failure to provide proof of expenditures as required in the grant agreement could result in funding being withheld or request to be returned if previously disbursed.
9. Applicant understands if this application is approved, the grant agreement will identify an award period that begins with the Metro Council approval date, and will end with June 30 of the fiscal year in which the grant is approved. Expenditures associated with this award expected to occur prior to the award period (approval date) must be disclosed in this application in order to be considered compliant with the grant agreement.
10. Applicant understands if we choose to incur expenditures prior to the approval of the application by the Metro Council, there is no guarantee that funding will be reimbursed, as the Council may choose not to award the application.
11. Applicant understands if the grant agreement is not returned to Louisville Metro within 90 days of its mailing to the applicant, the approval is automatically revoked.


#### Standard Certifications

1. The Agency certifies it will not use Louisville Metro Government funds for any religious, political or fraternal Activities.
2. The Agency has a written Affirmative Action/Equal Opportunity Policy.
3. The Agency does not discriminate in employment or in provision of any service/program/activity/event based on age, color, disabled status, national origin, race, religion, sex, gender identity or sexual orientation, or Vietnam era veteran status.
4. The Agency certifies it will not require clients, recipients, or beneficiaries to participate in religious, political, fraternal or like activities in order to receive services/benefits provided with Louisville Metro Government funds.
5. The Agency understands the Americans with Disabilities Act (ADA) and makes reasonable accommodations.

**Relationship Disclosure:** List below any relationship you or any member of your Board of Directors or employees has with any Councilperson, Councilperson's family, Councilperson's staff or any Louisville Metro Government employee.

### SECTION 7 – CERTIFICATIONS & ASSURANCES

I certify under the penalty of law the information in this application (including, without limitation, "Certifications and Assurances") is accurate to the best of my knowledge. I am aware my organization will not be eligible for funding if investigation at any time shows falsification. If falsification is shown after funding has been approved, any allocations already received and expended are subject to be repaid. I further certify that I am legally authorized to sign this application for the applying organization and have initialed each page of the application.

<b>Signature of Legal Signatory:</b>		<b>Date:</b>	8/15/16
<b>Legal Signatory: (please print):</b>	Scott Martin	<b>Title:</b>	Public Director
<b>Phone:</b>	502-815-0266	<b>Extension:</b>	
<b>Email:</b>	smartin@21cparks.org		

**2016 Payroll Count**

**As of 7/31/2016**

**Count = 66**

**Education**

Brooke Armstrong

Jason Chlopek

John Pennington

Jared Smith

Shannon Smith

Curtis Carman

Olivia Kaiser

**Events & Rentals**

Tyler Brown

Tracy Gibson

Amy Hilton

Isabelle Johnson

Shelby Thomas

Caitlyn Hulls

Samuel Stewart

Toni Woodard

**Maintenance & Ops**

Greg Lickteig

David Paris

Lewis Abney

Johnny Acton

Kevin Benham

Stephanie Blair

Dustin Bruner

Thomas Bryant

Jordan Byrnes

Stanley Chesnut

Paul Driskell

Thomas Duvall

James Garner

Patrick Wilburn

Adam Young

Richard Alcorn

Dan Meece

Jared Stark

**Horticulture**

Corbin Jett

Thomas McFadden

Christopher Erickson

Kayla Franck

Matthew Jenne

Nathan Strange

Alaina Tobbe

Adam Chase

Ali Greenwell

Jason Grigsby

Bryan Howell

Scott Martin

Anna Rosales-Crone

Mark Wilson

Donnie Zeitz

Karen Mann

Evan Patrick

Tom Smarr

**Safety**

Ronald Charles

Bob Mauney

David Miller

James Miller

Roscoe Scott

Buddy Van Cleave

Timothy Young

**Mgmt & General**

Sarah Daley

Kevin Beck

Mary Davis

Dan Jones

Michael Nielsen

Angie Reeves

**Fundraising**

Ellen Oost

Laura Mattingly

INTERNAL REVENUE SERVICE  
P. O. BOX 2508  
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: MAY 26 2005

21ST CENTURY PARKS INC  
111 W WASHINGTON ST  
LOUISVILLE, KY 40202

Employer Identification Number:

DLN:

17053300055004

Contact Person:

KAREN T HOOD

ID# 75069

Contact Telephone Number:

(877) 829-5500

Accounting Period Ending:

December 31

Public Charity Status:

170(b)(1)(A)(vi)

Form 990 Required:

Yes

Effective Date of Exemption:

October 14, 2004

Contribution Deductibility:

Yes

Advance Ruling Ending Date:

December 31, 2008

Dear Applicant:

We are pleased to inform you that upon review of your application for tax exempt status we have determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. Contributions to you are deductible under section 170 of the Code. You are also qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Organizations exempt under section 501(c)(3) of the Code are further classified as either public charities or private foundations. During your advance ruling period, you will be treated as a public charity. Your advance ruling period begins with the effective date of your exemption and ends with advance ruling ending date shown in the heading of the letter.

Shortly before the end of your advance ruling period, we will send you Form 8734, Support Schedule for Advance Ruling Period. You will have 90 days after the end of your advance ruling period to return the completed form. We will then notify you, in writing, about your public charity status.

Please see enclosed Information for Exempt Organizations Under Section 501(c)(3) for some helpful information about your responsibilities as an exempt organization.

Letter 1045 (DO/CG)

21ST CENTURY PARKS INC

We have sent a copy of this letter to your representative as indicated in your power of attorney.

Sincerely,

A handwritten signature in cursive script, appearing to read "Lois G. Lerner".

Lois G. Lerner  
Director, Exempt Organizations  
Rulings and Agreements

Enclosures: Information for Organizations Exempt Under Section 501(c)(3)

## 21st Century Parks 2016 Budget

	Total
<b>Support</b>	
<b>Park Support</b>	
<b>Total Park Support</b>	<b>4,868,470</b>
<b>Program- Park Operations</b>	<b>0</b>
<b>Total Professional Services</b>	<b>228,410</b>
<b>Total Salaries, Benefits and Taxes</b>	<b>788,395</b>
<b>Total Operations and Maintenance</b>	<b>333,000</b>
<b>Total - Depreciation</b>	<b>2,500,000</b>
<b>Total Horticultural &amp; Natural Areas</b>	<b>74,175</b>
<b>Total Staffing - Horticultural &amp; Natural Areas</b>	<b>386,219</b>
<b>Total Education</b>	<b>52,146</b>
<b>Total Staffing - Education</b>	<b>138,376</b>
<b>Total Facility Events and Rentals</b>	<b>79,205</b>
<b>Total Staffing - Facility Events and Rentals</b>	<b>213,394</b>
<b>Total Safety</b>	<b>80,531</b>
<b>Total Event Programming and Openings</b>	<b>33,490</b>
<b>Total Public Awareness</b>	<b>46,800</b>
<b>Total - Contingency</b>	<b>123,000</b>
<b>Total Program - Park Operations</b>	<b>5,077,140</b>
<b>Management and General</b>	
<b>Total Operations</b>	<b>375,165</b>
<b>Total Depreciation</b>	<b>1,248</b>
<b>Total In-Kind Costs</b>	<b>711,422</b>
<b>Total Salaries, Benefits and Taxes</b>	<b>413,940</b>
<b>Contingency</b>	<b>100,000</b>
<b>Total Management and General</b>	<b>1,601,775</b>
<b>Fundraising</b>	
<b>Total Donor Fundraising</b>	<b>208,980</b>
<b>Total Depreciation Fundraising</b>	<b>12,500</b>
<b>Total Staffing - Fundraising</b>	<b>155,823</b>
<b>Total - Contingency Fundraising</b>	<b>50,000</b>
<b>Total Fundraising</b>	<b>428,303</b>
<b>Total Expenses</b>	<b>7,107,217</b>
<b>Increase / Decrease in Net Assets</b>	<b>(2,238,748)</b>

## 21st Century Parks 2016 Budget

	<b>Total</b>
<b>Total Park Support</b>	<b>4,868,470</b>
<b>Total Program - Park Operations</b>	<b>5,077,140</b>
<b>Total Management and General</b>	<b>1,601,775</b>
<b>Total Fundraising</b>	<b>428,303</b>
<b>Total Expenses</b>	<b>7,107,617</b>
<b>Increase / Decrease in Net Assets</b>	<b>(2,238,748)</b>

<b>Increase in Net Assets:</b>	<b>(2,238,748)</b>
<b>Less: Capital Construction KYTC Revenue:</b>	<b>0</b>
<b>Add: Depreciation Expense</b>	<b>2,513,748</b>
<b>Earnings Before Depreciation and Capital Construction Revenue</b>	<b>275,000</b>
<b>Less: Capital Asset Purchases</b>	<b>(275,000)</b>
<b>Total Net Assets</b>	<b>0</b>

	<b>Total Expenses:</b>	<b>7,107,617</b>
	<b>Less Depreciation:</b>	<b>(2,513,748)</b>
	<b>Less In-Kind Contributions:</b>	<b>(711,422)</b>
	<b>Add Capital Purchases:</b>	<b>275,000</b>
	<b>Total Cash Outlay:</b>	<b>4,157,447</b>



21<sup>st</sup> Century Parks, Inc. - Board of Directors

<b>Directors</b>		
<u>Name</u>	<u>Title</u>	<u>Term</u>
Mr. Charles P. Denny	Director	Aug. 2015 – Aug. 2018
Ms. Sandra Frazier	Director	Aug. 2014 - Aug. 2017
Mr. Seve Ghose Director, Metro Parks	Director	Duration of term as Director, Metro Parks
Mr. Mike Heitz	Director	Aug. 2015 – Aug. 2018
Dr. Stephen L. Henry	Director	Aug. 2014 - Aug. 2017
Mr. Henry Heuser	Director	July 2013 – July 2016
Dr. Daniel H. Jones	Director	July 2013 – July 2016
Mr. David A. Jones	Director	Aug. 2014 - Aug. 2017
Mr. William E. Juckett	Director	Aug. 2015 – Aug. 2018
Mr. Bruce A. Maza	Director	Aug. 2015 – Aug. 2018
Ms. Ellen Heslen Mayor's Chief of Staff	Director	Duration of term as Advisor to Mayor
Mr. Kenneth L. Payne	Director	July 2013 – July 2016
Mr. David Y. Wood	Director	Aug. 2014 - Aug. 2017
<b>Officers</b>		
Dr. Daniel H. Jones	Chairman, CEO, President	elected annually
Mr. Kenneth L. Payne	Vice President	elected annually
Mr. Bryan K. Johnson	Secretary	elected annually
Mr. David A. Jones	Vice Chairman, Treasurer	elected annually
Mr. David F. Morgan	Assistant Treasurer	elected annually

To be re-elected

**21st Century Parks, Inc.**

**Unaudited Financial Statements**

**For the Six Months Ended June 30, 2016**

**21st Century Parks, Inc.**

**Statement of Financial Position**

June 30, 2016

**Assets**

Cash and cash equivalents	\$1,199,256
Pledges receivable, net	3,324,453
Grants receivable	1,015,025
Donated property held for sale	95,454
Land and park easements	22,151,841
Park buildings and structures, net of accumulated depreciation of \$1,307,307	15,349,405
Park amenities, net of accumulated depreciation of \$864,441	4,155,710
Park infrastructure, net of accumulated depreciation of \$2,240,247	31,423,509
Park features, net of accumulated depreciation of \$262,943	269,912
Equipment, vehicles and furniture, net of accumulated depreciation of \$483,302	441,373
Design fees	4,227,412
Construction in progress	26,721,471
Other assets	123,063

**Total Assets** \$110,497,884

**Liabilities and Net Assets**

**Liabilities**

Accounts payable	\$266,925
Accrued expenses	5,789
Deferred revenue	273,014
Notes payable on line of credit	1,785,000

**Total Liabilities** \$2,330,728

**Net Assets**

Unrestricted	106,050,460
Temporarily restricted	2,116,696

**Total Net Assets** \$108,167,156

**Total Liabilities and Net Assets** \$110,497,884

**Unaudited**

21st Century Parks, Inc

Statement of Activities

For the Six Months Ended June 30, 2016

	Unrestricted Net Assets	Temporarily Restricted Net Assets	Total
<b>Support</b>			
Contributions	\$ 250,000	\$ -	\$ 250,000
Program grants	-	-	-
Annual campaign	634,056	56,000	690,056
Federal grants	-	-	-
Educational Grants	32,220	-	32,220
Education fees	76,694	-	76,694
Facility and events income, net of rental equipment expense of \$0.00	181,207	-	181,207
Commercial use permits	6,155	-	6,155
In-kind contributions	270,993	-	270,993
Investment income	-	35	35
Consulting income	-	-	-
Agriculture and other leasing income	11,075	-	11,075
Realized gain (loss) on sale of investments	(164)	-	(164)
<b>Support</b>	<u>1,462,236</u>	<u>56,035</u>	<u>1,518,271</u>
<b>Net assets released from restrictions</b>	<u>3,235,635</u>	<u>(3,235,635)</u>	<u>-</u>
<b>Total Support</b>	<b>4,697,871</b>	<b>(3,179,600)</b>	<b>1,518,271</b>
<b>Expenses</b>			
<b>Park Operations</b>			
Salaries, benefits and related taxes	323,566	-	323,566
Operations and maintenance	262,308	-	262,308
Depreciation	1,004,682	-	1,004,682
Facility events and rentals	101,136	-	101,136
Horticulture & Natural Areas	182,718	-	182,718
Safety	46,884	-	46,884
Education	85,104	-	85,104
Public awareness	18,601	-	18,601
Park programming	21,175	-	21,175
<b>Total Park Operations</b>	<u>2,046,174</u>	<u>-</u>	<u>2,046,174</u>
<b>Management and General</b>			
Salaries, bonuses, benefits and related taxes	201,542	-	201,542
Professional services	27,724	-	27,724
Professional services - in kind	271,443	-	271,443
Education, training, dues & subscriptions	5,658	-	5,658
Insurance expense	106,012	-	106,012
Interest expense	6,966	-	6,966
Travel, lodging, meals & entertainment	2,193	-	2,193
Office expenses	48,543	-	48,543
Depreciation	1,799	-	1,799
<b>Total Management and General</b>	<u>671,880</u>	<u>-</u>	<u>671,880</u>
<b>External Relations</b>			
Salary, benefits and related taxes	63,716	-	63,716
Fundraising	22,524	-	22,524
Depreciation	6,192	-	6,192
Sports luncheon event	48,634	-	48,634
Field and Fork event	3,187	-	3,187
<b>Total External Relations</b>	<u>144,253</u>	<u>-</u>	<u>144,253</u>
<b>Total Expenses</b>	<u>2,862,307</u>	<u>-</u>	<u>2,862,307</u>
<b>Increase in Net Assets</b>	<b>1,835,564</b>	<b>(3,179,600)</b>	<b>(1,344,036)</b>
<b>Net Assets Beginning of Year</b>	<u>104,214,896</u>	<u>5,296,296</u>	<u>109,511,192</u>
<b>Net Assets at June 30, 2016</b>	<u>\$ 106,050,460</u>	<u>\$ 2,116,696</u>	<u>\$ 108,167,156</u>

Unaudited

**21st Century Parks, Inc.**

**Statement of Cash Flows**

For the Six Months Ended June 30, 2016

**Operating Activities**

Decrease in net assets	(\$1,344,036)
Adjustments:	
Change in discount on pledges receivable	0
Depreciation - park operations	1,004,682
Depreciation - management & general	1,799
Depreciation - fundraising	6,192
Non-cash donations	(92,168)
Loss on sale of donated stock	477
Changes in operating assets and liabilities:	
Pledges receivable	752,116
Prepaid expenses and other assets	(44,934)
Accounts payable	(257,828)
Accrued expenses	(542,286)
Deferred revenue	139,614
	<hr/>
<b>Net Cash Provided by Operating Activities</b>	<b>(\$376,372)</b>

**Investing Activities**

Buildings	(\$45,706)
Infrastructure	(37,863)
Park features	(2,690)
Purchases of furniture and office equipment	(7,948)
Purchases of maintenance equipment and vehicles	(108,280)
Construction costs	(2,051,858)
Design development costs	(19,277)
Proceeds from sale of donated stock	91,691
	<hr/>
<b>Net Cash Used in Investing Activities</b>	<b>(\$2,181,931)</b>

**Financing Activities**

Short-term borrowings on line of credit	\$2,080,000
Payments on line of credit	(1,990,000)
	<hr/>
<b>Net Cash Used in Financing Activities</b>	<b>\$90,000</b>

**Change in Cash and Cash Equivalents** **(\$2,468,303)**

**Cash and Cash Equivalents Beginning of Year** **\$3,667,559**

**Cash and Cash Equivalents at June 30, 2016** **\$1,199,256**

**Unaudited**

**21st Century Parks, Inc.**

**Restricted Assets**

**As of June 30, 2016**

**Recap of Temporarily Restricted Assets**

	Capital Campaign	Annual Fund	Grants and Other Gifts	Total
January 1, 2015 Balance	2,172,136	1,048,460	2,075,700	5,296,296
New Temp Restricted Pledges / Grants	1,555,000	56,000	35	1,611,035
Net Assets Released	<u>(1,573,855)</u>	<u>(459,205)</u>	<u>(1,202,575)</u>	<u>(3,235,635)</u>
Temporarily Restricted Net Assets	2,153,281	645,255	873,160	3,671,696

Unaudited

Form **990**

**Return of Organization Exempt From Income Tax**  
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

OMB No. 1545-0047

**2015**

Department of the Treasury  
Internal Revenue Service

▶ Do not enter social security numbers on this form as it may be made public.  
▶ Information about Form 990 and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

**A** For the 2015 calendar year, or tax year beginning and ending

<b>B</b> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>C</b> Name of organization <b>21st Century Parks, Inc.</b>		<b>D</b> Employer identification number <div style="background-color: black; width: 100px; height: 15px;"></div>
	Doing business as		<b>E</b> Telephone number <b>(502) 584-3912</b>
	Number and street (or P.O. box if mail is not delivered to street address) Room/suite <b>471 West Main St., Suite 202</b>	<b>G</b> Gross receipts \$ <b>7,403,110.</b>	
	City or town, state or province, country, and ZIP or foreign postal code <b>Louisville, KY 40202</b>		<b>H(a)</b> Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <b>H(b)</b> Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions)
<b>F</b> Name and address of principal officer: <b>Dr. Daniel H. Jones</b> <b>471 West Main St., Suite 203, Louisville, KY</b>		<b>H(c)</b> Group exemption number ▶	
<b>I</b> Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) ( ) ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527			
<b>J</b> Website: ▶ <b>www.21cparks.org</b>			
<b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		<b>L</b> Year of formation: <b>2004</b> <b>M</b> State of legal domicile: <b>KY</b>	

Summary		Prior Year	Current Year
Activities & Governance	1 Briefly describe the organization's mission or most significant activities: <b>To create and preserve parklands that reflect the needs and values of our community.</b>		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	13
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	11
	5 Total number of individuals employed in calendar year 2015 (Part V, line 2a)	5	72
	6 Total number of volunteers (estimate if necessary)	6	582
	7 a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b Net unrelated business taxable income from Form 990-T, line 34	7b	0.	
Revenue	8 Contributions and grants (Part VIII, line 1h)	20,657,540.	6,292,460.
	9 Program service revenue (Part VIII, line 2g)	0.	256,822.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	2,822.	4,283.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	261,046.	351,247.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	20,921,408.	6,904,812.
	Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0.
14 Benefits paid to or for members (Part IX, column (A), line 4)		0.	0.
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		1,638,235.	1,612,965.
16a Professional fundraising fees (Part IX, column (A), line 11a)		0.	0.
b Total fundraising expenses (Part IX, column (D), line 25)		171,546.	
17 Other expenses (Part IX, column (A), lines 11a-11c, 11f-24e)		2,121,033.	2,461,493.
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	3,759,268.	4,074,458.	
19 Revenue less expenses. Subtract line 18 from line 12	17,162,140.	2,830,354.	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year 108,325,554.	End of Year 112,412,421.
	21 Total liabilities (Part X, line 26)	1,652,882.	2,901,229.
	22 Net assets or fund balances. Subtract line 21 from line 20	106,672,672.	109,511,192.

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

Sign Here	Signature of officer	Date			
	<b>David Morgan, Assistant Treasurer</b>				
Paid Preparer Use Only	Print/Type preparer's name <b>Joseph D. Johnston</b>	Preparer's signature <i>JD Johnston</i>	Date <b>5/16/16</b>	Check if self-employed <input type="checkbox"/>	PTIN <div style="background-color: black; width: 50px; height: 15px;"></div>
	Firm's name ▶ <b>Strothman &amp; Company BSC</b>	Firm's EIN ▶ <div style="background-color: black; width: 100px; height: 15px;"></div>			
	Firm's address ▶ <b>325 W. Main St. Suite 1600 Louisville, KY 40202-4251</b>	Phone no. <b>(502) 585-1600</b>			

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

Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III [X]

1 Briefly describe the organization's mission:

21st Century Parks serves as a steward entrusted to create and preserve unexcelled parklands that reflect the needs and values of our whole community. The goal of The Parklands of Floyds Fork is to build a world-class, systemic, addition to (Continued on Schedule O)

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? [ ] Yes [X] No

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

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? [ ] Yes [X] No

If "Yes," describe these changes on Schedule O.

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

4a (Code: ) (Expenses \$ 3,346,549. Including grants of \$ ) (Revenue \$ 256,822.)

21st Century Parks, Inc develops, funds, and operates The Parklands of Floyds Fork. This nearly 4,000 acre public park is now fully complete, making it the largest new urban park system built in the nation in at least the last twenty years. Even more unique, this park, which charges no admission fee for entry, is operated without receiving public tax dollars for operations. Within this operating model, The Parklands hosted over 1.4 million visitors in 2015. 12,000 of these guests participated in education and cultural programming, including over 700 youth from at-risk schools that enjoyed ranger-led parks experiences at no charge. 7,000 volunteer hours were additionally contributed by Louisville individuals and businesses in the park in 2015.

4b (Code: ) (Expenses \$ Including grants of \$ ) (Revenue \$ )

4c (Code: ) (Expenses \$ Including grants of \$ ) (Revenue \$ )

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

(Expenses \$ Including grants of \$ ) (Revenue \$ )

4e Total program service expenses 3,346,549.



Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	X	
2 Is the organization required to complete Schedule B, Schedule of Contributors?	X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>		X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i>		X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>		X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>		X
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>		X
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>	X	
b Did the organization report an amount for investments - other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>		X
c Did the organization report an amount for investments - program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>		X
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>		X
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>	X	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>	X	
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>	X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i>		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i>		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I</i>		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>	X	
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		X

**Checklist of Required Schedules** (continued)

	Yes	No
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i> .....		X
b <i>If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?</i> .....		
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i> .....		X
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i> .....		X
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i> .....	X	
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i> .....		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? .....		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? .....		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? .....		
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i> .....		X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i> .....		X
26 Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If "Yes," complete Schedule L, Part II</i> .....		X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i> .....		X
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i> .....		X
b A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i> .....		X
c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i> .....		X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i> .....	X	
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i> .....		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i> .....		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i> .....		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i> .....		X
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i> .....	X	
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)? .....	X	
b <i>If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2</i> .....		X
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i> .....		X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i> .....		X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? .....	X	

Note. All Form 990 filers are required to complete Schedule O

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V

Main form body containing questions 1a through 14b with corresponding Yes/No columns and data entry fields.

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

Check if Schedule O contains a response or note to any line in this Part VI

**Section A. Governing Body and Management**

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.		
	1a		13
b	Enter the number of voting members included in line 1a, above, who are independent		
	1b		11
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	X	
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6	Did the organization have members or stockholders?		X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		X
7b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?	X	
b	Each committee with authority to act on behalf of the governing body?	X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O.		X

**Section B. Policies** (This Section B requests information about policies not required by the Internal Revenue Code.)

		Yes	No
10a	Did the organization have local chapters, branches, or affiliates?		X
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?		
10b			
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	X	
b	Describe in Schedule O the process, if any, used by the organization to review this Form 990.		
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	X	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
12b			
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	X	
12c			
13	Did the organization have a written whistleblower policy?	X	
14	Did the organization have a written document retention and destruction policy?	X	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a	The organization's CEO, Executive Director, or top management official	X	
15a			
b	Other officers or key employees of the organization	X	
15b			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		X
16a			
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?		
16b			

**Section C. Disclosure**

17 List the states with which a copy of this Form 990 is required to be filed **KY**

18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.  
 Own website  Another's website  Upon request  Other (explain in Schedule O)

19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records: **David Morgan - (502)584-0350**  
**471 West Main Street, Suite 202, Louisville, KY 40202**

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

Check if Schedule O contains a response or note to any line in this Part VII

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

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

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

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

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) David A. Jones Director/Treasurer	15.00 6.00	X		X				0.	0.	0.
(2) Dr. Daniel H. Jones Chairman/CEO	30.00 2.00	X		X				121,453.	0.	22,060.
(3) Kenneth L. Payne Director/Vice President	10.00 2.00	X		X				0.	0.	0.
(4) Ellen Hesen Director	1.00	X						0.	0.	0.
(5) Michael Heitz Director	1.00	X						0.	0.	0.
(6) William Juckett Director	1.00	X						0.	0.	0.
(7) Bruce A. Maza Director	1.00 8.00	X						0.	41,830.	0.
(8) Steve Henry Director	1.00	X						0.	0.	0.
(9) Sandra Frazier Director	1.00	X						0.	0.	0.
(10) Charles P. Denny Director	1.00	X						0.	0.	0.
(11) David Y. Wood Director	1.00	X						0.	0.	0.
(12) Henry V. Heuser, Jr Director	1.00	X						0.	0.	0.
(13) Seve Ghose Director	1.00	X						0.	0.	0.
(14) Bryan K. Johnson Secretary	1.00 3.00			X				0.	0.	0.
(15) David F. Morgan Asst Treasurer	8.00 2.00			X				0.	0.	0.
(16) Scott Martin Parks Director	40.00					X		150,531.	0.	17,518.



Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a				
	b Membership dues	1b				
	c Fundraising events	1c	162,430.			
	d Related organizations	1d				
	e Government grants (contributions)	1e	2,078,127.			
	f All other contributions, gifts, grants, and similar amounts not included above	1f	4,051,903.			
	g Noncash contributions included in lines 1a-1f \$		202,595.			
	<b>h Total. Add lines 1a-1f</b>		<b>6,292,460.</b>			
Program Service Revenue	2 a Development Fees	Business Code 611710	142,497.	142,497.		
	b Education Fees	611710	114,325.	114,325.		
	c					
	d					
	e					
	f All other program service revenue					
	<b>g Total. Add lines 2a-2f</b>		<b>256,822.</b>			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		5,574.		5,574.	
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
	6 a Gross rents	(i) Real	374,525.			
		(ii) Personal	9,285.			
		b Less: rental expenses	185,980.			
		c Rental income or (loss)	188,545.			
	d Net rental income or (loss)		193,425.		193,425.	
	7 a Gross amount from sales of assets other than inventory	(i) Securities	201,304.			
		(ii) Other				
		b Less: cost or other basis and sales expenses	202,595.			
		c Gain or (loss)	-1,291.			
	d Net gain or (loss)		-1,291.		-1,291.	
	8 a Gross income from fundraising events (not including \$ 162,430. of contributions reported on line 1c). See Part IV, line 18	a	263,140.			
	b Less: direct expenses	b	105,318.			
c Net income or (loss) from fundraising events		157,822.		157,822.		
9 a Gross income from gaming activities. See Part IV, line 19	a					
b Less: direct expenses	b					
c Net income or (loss) from gaming activities						
10 a Gross sales of inventory, less returns and allowances	a					
b Less: cost of goods sold	b					
c Net income or (loss) from sales of inventory						
<b>Miscellaneous Revenue</b>		<b>Business Code</b>				
11 a						
b						
c						
d All other revenue						
e Total. Add lines 11a-11d						
<b>12 Total revenue. See instructions.</b>		<b>6,904,812.</b>	<b>256,822.</b>	<b>0.</b>	<b>355,530.</b>	

Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	314,844.	77,650.	144,654.	92,540.
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	1,069,080.	860,418.	187,536.	21,126.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	27,483.	18,894.	5,938.	2,651.
9 Other employee benefits	87,552.	56,515.	27,530.	3,507.
10 Payroll taxes	114,006.	80,959.	24,479.	8,568.
11 Fees for services (non-employees):				
a Management			93.	
b Legal	93.			
c Accounting	24,469.		24,469.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)	176,044.	152,606.	23,438.	
12 Advertising and promotion	43,965.	27,144.		16,821.
13 Office expenses	129,195.	43,866.	71,082.	14,247.
14 Information technology	35,591.	4,024.	29,802.	1,765.
15 Royalties				
16 Occupancy	51,426.	51,089.	337.	
17 Travel	3,337.		3,337.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest	3,539.		3,539.	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	1,520,071.	1,508,504.	1,246.	10,321.
23 Insurance	163,363.	154,480.	8,883.	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a Maintenance	210,717.	210,717.		
b Natural Areas	61,075.	61,075.		
c Uniforms and Safety Equ	14,611.	14,611.		
d Education Programming	10,950.	10,950.		
e All other expenses	13,047.	13,047.		
25 Total functional expenses. Add lines 1 through 24e	4,074,458.	3,346,549.	556,363.	171,546.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

Check here  if following SOP 98-2 (ASC 958-720)



Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	4,581,137.	1	1,984,831.
	2 Savings and temporary cash investments	4,892,587.	2	1,682,728.
	3 Pledges and grants receivable, net	12,215,165.	3	5,155,012.
	4 Accounts receivable, net		4	
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instr). Complete Part II of Sch L		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use	95,454.	8	95,454.
	9 Prepaid expenses and deferred charges	47,716.	9	14,710.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 107,625,253.		
	b Less: accumulated depreciation	10b 4,145,567.		
		86,492,495.	10c	103,479,686.
	11 Investments - publicly traded securities		11	
	12 Investments - other securities. See Part IV, line 11		12	
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
15 Other assets. See Part IV, line 11	1,000.	15		
16 Total assets. Add lines 1 through 15 (must equal line 34)	108,325,554.	16	112,412,421.	
Liabilities	17 Accounts payable and accrued expenses	1,585,307.	17	1,072,829.
	18 Grants payable		18	
	19 Deferred revenue	67,575.	19	133,400.
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	0.	25	1,695,000.
	26 Total liabilities. Add lines 17 through 25	1,652,882.	26	2,901,229.
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	91,514,347.	27	104,220,470.
	28 Temporarily restricted net assets	15,158,325.	28	5,290,722.
	29 Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building, or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
33 Total net assets or fund balances	106,672,672.	33	109,511,192.	
34 Total liabilities and net assets/fund balances	108,325,554.	34	112,412,421.	

**Reconciliation of Net Assets**

Check if Schedule O contains a response or note to any line in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	6,904,812.
2	Total expenses (must equal Part IX, column (A), line 25)	2	4,074,458.
3	Revenue less expenses. Subtract line 2 from line 1	3	2,830,354.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	106,672,672.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	8,166.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	109,511,192.

**Financial Statements and Reporting**

Check if Schedule O contains a response or note to any line in this Part XII

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



**Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2011	(b) 2012	(c) 2013	(d) 2014	(e) 2015	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....						
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge .....						
<b>4 Total.</b> Add lines 1 through 3 .....						
<b>5</b> The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) .....						
<b>6 Public support.</b> Subtract line 5 from line 4 .....						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2011	(b) 2012	(c) 2013	(d) 2014	(e) 2015	(f) Total
<b>7</b> Amounts from line 4 .....						
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources .....						
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on .....						
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....						
<b>11 Total support.</b> Add lines 7 through 10 .....						
<b>12</b> Gross receipts from related activities, etc. (see instructions) .....					12	
<b>13</b> First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here .....						<input type="checkbox"/>

**Section C. Computation of Public Support Percentage**

<b>14</b> Public support percentage for 2015 (line 6, column (f) divided by line 11, column (f)) .....	<b>14</b>	%
<b>15</b> Public support percentage from 2014 Schedule A, Part II, line 14 .....	<b>15</b>	%
<b>16a</b> 33 1/3% support test - 2015. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization .....		<input type="checkbox"/>
<b>b</b> 33 1/3% support test - 2014. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization .....		<input type="checkbox"/>
<b>17a</b> 10% -facts-and-circumstances test - 2015. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization .....		<input type="checkbox"/>
<b>b</b> 10% -facts-and-circumstances test - 2014. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization .....		<input type="checkbox"/>
<b>18</b> Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions .....		<input type="checkbox"/>

**Support Schedule for Organizations Described in Section 509(a)(2)**

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2011	(b) 2012	(c) 2013	(d) 2014	(e) 2015	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	19378718.	22273180.	14515122.	20657540.	6292460.	83117020.
<b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose		111,346.	8,448.	348,531.	529,195.	997,520.
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge						
<b>6 Total.</b> Add lines 1 through 5	19378718.	22384526.	14523570.	21006071.	6821655.	84114540.
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons	1174550.	2588869.	1303125.	218,080.	76,500.	5361124.
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 15 for the year						0.
<b>c</b> Add lines 7a and 7b	1174550.	2588869.	1303125.	218,080.	76,500.	5361124.
<b>8 Public support.</b> (Subtract line 7c from line 6.)						78753416.

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2011	(b) 2012	(c) 2013	(d) 2014	(e) 2015	(f) Total
<b>9</b> Amounts from line 6	19378718.	22384526.	14523570.	21006071.	6821655.	84114540.
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	30,485.	38,709.	270,208.	409,064.	380,151.	1128617.
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
<b>c</b> Add lines 10a and 10b	30,485.	38,709.	270,208.	409,064.	380,151.	1128617.
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.)	19409203.	22423235.	14793778.	21415135.	7201806.	85243157.

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

**Section C. Computation of Public Support Percentage**

<b>15</b> Public support percentage for 2015 (line 8, column (f) divided by line 13, column (f))	15	92.39 %
<b>16</b> Public support percentage from 2014 Schedule A, Part III, line 15	16	90.91 %

**Section D. Computation of Investment Income Percentage**

<b>17</b> Investment income percentage for 2015 (line 10c, column (f) divided by line 13, column (f))	17	1.32 %
<b>18</b> Investment income percentage from 2014 Schedule A, Part III, line 17	18	.87 %

**19a 33 1/3% support tests - 2015.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

**b 33 1/3% support tests - 2014.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

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

**Supporting Organizations**

(Complete only if you checked a box in line 11 on Part I. If you checked 11a of Part I, complete Sections A and B. If you checked 11b of Part I, complete Sections A and C. If you checked 11c of Part I, complete Sections A, D, and E. If you checked 11d of Part I, complete Sections A and D, and complete Part V.)

**Section A. All Supporting Organizations**

- 1 Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No" describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.
- 2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).
- 3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer (b) and (c) below.
  - b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in Part VI when and how the organization made the determination.
  - c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use.
- 4a Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes," and if you checked 11a or 11b in Part I, answer (b) and (c) below.
  - b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.
  - c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.
- 5a Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).
  - b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?
  - c Substitutions only. Was the substitution the result of an event beyond the organization's control?
- 6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in Part VI.
- 7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).
- 8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).
- 9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in Part VI.
  - b Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in Part VI.
  - c Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in Part VI.
- 10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer 10b below.
  - b Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)

	Yes	No
1		
2		
3a		
3b		
3c		
4a		
4b		
4c		
5a		
5b		
5c		
6		
7		
8		
9a		
9b		
9c		
10a		
10b		

**Supporting Organizations** (continued)

- 11** Has the organization accepted a gift or contribution from any of the following persons?
- a** A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?
  - b** A family member of a person described in (a) above?
  - c** A 35% controlled entity of a person described in (a) or (b) above? *If "Yes" to a, b, or c, provide detail in Part VI.*

	Yes	No
11a		
11b		
11c		

**Section B. Type I Supporting Organizations**

- 1** Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? *If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.*
- 2** Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? *If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.*

	Yes	No
1		
2		

**Section C. Type II Supporting Organizations**

- 1** Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? *If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).*

	Yes	No
1		

**Section D. All Type III Supporting Organizations**

- 1** Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?
- 2** Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? *If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).*
- 3** By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? *If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.*

	Yes	No
1		
2		
3		

**Section E. Type III Functionally-Integrated Supporting Organizations**

- 1** Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions):
  - a**  The organization satisfied the Activities Test. *Complete line 2 below.*
  - b**  The organization is the parent of each of its supported organizations. *Complete line 3 below.*
  - c**  The organization supported a governmental entity. *Describe in Part VI how you supported a government entity (see instructions).*

**2** Activities Test. Answer (a) and (b) below.

- a** Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? *If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.*
- b** Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? *If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.*

**3** Parent of Supported Organizations. Answer (a) and (b) below.

- a** Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? Provide details in Part VI.
- b** Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? *If "Yes," describe in Part VI the role played by the organization in this regard.*

	Yes	No
2a		
2b		
3a		
3b		

**Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations**

**1**  Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970. See instructions. All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

<b>Section A - Adjusted Net Income</b>		(A) Prior Year	(B) Current Year (optional)
<b>1</b>	Net short-term capital gain	<b>1</b>	
<b>2</b>	Recoveries of prior-year distributions	<b>2</b>	
<b>3</b>	Other gross income (see instructions)	<b>3</b>	
<b>4</b>	Add lines 1 through 3	<b>4</b>	
<b>5</b>	Depreciation and depletion	<b>5</b>	
<b>6</b>	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	<b>6</b>	
<b>7</b>	Other expenses (see instructions)	<b>7</b>	
<b>8</b>	<b>Adjusted Net Income</b> (subtract lines 5, 6 and 7 from line 4)	<b>8</b>	

<b>Section B - Minimum Asset Amount</b>		(A) Prior Year	(B) Current Year (optional)
<b>1</b>	<b>Aggregate fair market value of all non-exempt-use assets</b> (see instructions for short tax year or assets held for part of year):		
<b>a</b>	Average monthly value of securities	<b>1a</b>	
<b>b</b>	Average monthly cash balances	<b>1b</b>	
<b>c</b>	Fair market value of other non-exempt-use assets	<b>1c</b>	
<b>d</b>	<b>Total</b> (add lines 1a, 1b, and 1c)	<b>1d</b>	
<b>e</b>	Discount claimed for blockage or other factors (explain in detail in Part VI):		
<b>2</b>	Acquisition indebtedness applicable to non-exempt-use assets	<b>2</b>	
<b>3</b>	Subtract line 2 from line 1d	<b>3</b>	
<b>4</b>	Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions).	<b>4</b>	
<b>5</b>	Net value of non-exempt-use assets (subtract line 4 from line 3)	<b>5</b>	
<b>6</b>	Multiply line 5 by .035	<b>6</b>	
<b>7</b>	Recoveries of prior-year distributions	<b>7</b>	
<b>8</b>	<b>Minimum Asset Amount</b> (add line 7 to line 6)	<b>8</b>	

<b>Section C - Distributable Amount</b>			Current Year
<b>1</b>	Adjusted net income for prior year (from Section A, line 8, Column A)	<b>1</b>	
<b>2</b>	Enter 85% of line 1	<b>2</b>	
<b>3</b>	Minimum asset amount for prior year (from Section B, line 8, Column A)	<b>3</b>	
<b>4</b>	Enter greater of line 2 or line 3	<b>4</b>	
<b>5</b>	Income tax imposed in prior year	<b>5</b>	
<b>6</b>	<b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	<b>6</b>	

**7**  Check here if the current year is the organization's first as a non-functionally-integrated Type III supporting organization (see instructions).



**Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations** (continued)

Section D - Distributions	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required)	
6 Other distributions (describe in Part VI). See instructions.	
7 <b>Total annual distributions. Add lines 1 through 6.</b>	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	
9 Distributable amount for 2015 from Section C, line 6	
10 Line 8 amount divided by Line 9 amount	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2015	(iii) Distributable Amount for 2015
1 Distributable amount for 2015 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2015 (reasonable cause required-see instructions)			
3 Excess distributions carryover, if any, to 2015:			
a			
b			
c			
d From 2013			
e From 2014			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2015 distributable amount			
i Carryover from 2010 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4 Distributions for 2015 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2015 distributable amount			
c Remainder. Subtract lines 4a and 4b from 4.			
5 Remaining underdistributions for years prior to 2015, if any. Subtract lines 3g and 4a from line 2 (if amount greater than zero, see instructions).			
6 Remaining underdistributions for 2015. Subtract lines 3h and 4b from line 1 (if amount greater than zero, see instructions).			
7 Excess distributions carryover to 2016. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a			
b			
c Excess from 2013			
d Excess from 2014			
e Excess from 2015			



**Schedule B**  
(Form 990, 990-EZ,  
or 990-PF)  
Department of the Treasury  
Internal Revenue Service

**Schedule of Contributors**

▶ Attach to Form 990, Form 990-EZ, or Form 990-PF.  
▶ Information about Schedule B (Form 990, 990-EZ, or 990-PF) and  
its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No. 1545-0047

**2015**

Name of the organization

21st Century Parks, Inc.

Employer identification number



Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

501(c)( 3 ) (enter number) organization

4947(a)(1) nonexempt charitable trust not treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

Note. Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

**General Rule**

For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

**Special Rules**

For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000 or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1. Complete Parts I and II.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I, II, and III.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Do not complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ..... ▶ \$ \_\_\_\_\_

**Caution.** An organization that is not covered by the General Rule and/or the Special Rules does not file Schedule B (Form 990, 990-EZ, or 990-PF), but it must answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it does not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990, 990-EZ, or 990-PF. Schedule B (Form 990, 990-EZ, or 990-PF) (2015)

Name of organization

Employer identification number

21st Century Parks, Inc.



**Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	The Humana Foundation 500 W. Main Street Louisville, KY 40202	\$ 254,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	James Graham Brown Foundation, Inc. 4350 Brownsboro Road, Suite 200 Louisville, KY 40207	\$ 1,500,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization

Employer identification number

**21st Century Parks, Inc.**



**Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
	_____ _____ _____	\$ _____	_____
	_____ _____ _____	\$ _____	_____
	_____ _____ _____	\$ _____	_____
	_____ _____ _____	\$ _____	_____
	_____ _____ _____	\$ _____	_____
	_____ _____ _____	\$ _____	_____
	_____ _____ _____	\$ _____	_____
	_____ _____ _____	\$ _____	_____

Name of organization

Employer identification number

21st Century Parks, Inc.



**Part III** Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this info. once.) \$  
 Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	<hr/> <hr/> <hr/>	<hr/> <hr/> <hr/>	<hr/> <hr/> <hr/>
	<b>(e) Transfer of gift</b>		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	<hr/> <hr/> <hr/>	<hr/> <hr/> <hr/>	<hr/> <hr/> <hr/>
	<hr/> <hr/> <hr/>	<hr/> <hr/> <hr/>	<hr/> <hr/> <hr/>
	<b>(e) Transfer of gift</b>		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	<hr/> <hr/> <hr/>	<hr/> <hr/> <hr/>	<hr/> <hr/> <hr/>
	<hr/> <hr/> <hr/>	<hr/> <hr/> <hr/>	<hr/> <hr/> <hr/>
	<b>(e) Transfer of gift</b>		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	<hr/> <hr/> <hr/>	<hr/> <hr/> <hr/>	<hr/> <hr/> <hr/>
	<hr/> <hr/> <hr/>	<hr/> <hr/> <hr/>	<hr/> <hr/> <hr/>
	<b>(e) Transfer of gift</b>		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	<hr/> <hr/> <hr/>	<hr/> <hr/> <hr/>	<hr/> <hr/> <hr/>

**SCHEDULE D**  
(Form 990)

Department of the Treasury  
Internal Revenue Service

**Supplemental Financial Statements**

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

OMB No. 1545-0047

**2015**

▶ Information about Schedule D (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

Name of the organization

21st Century Parks, Inc.

Emp

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

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year .....		
2 Aggregate value of contributions to (during year) .....		
3 Aggregate value of grants from (during year) .....		
4 Aggregate value at end of year .....		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? .....	<input type="checkbox"/> Yes <input type="checkbox"/> No	
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? .....	<input type="checkbox"/> Yes <input type="checkbox"/> No	

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

- Purpose(s) of conservation easements held by the organization (check all that apply).
 

<input type="checkbox"/> Preservation of land for public use (e.g., recreation or education)	<input type="checkbox"/> Preservation of a historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> Preservation of open space	
- Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.
 

	Held at the End of the Tax Year
2a	
2b	
2c	
2d	

  - Total number of conservation easements .....
  - Total acreage restricted by conservation easements .....
  - Number of conservation easements on a certified historic structure included in (a) .....
  - Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register .....
- Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ \_\_\_\_\_
- Number of states where property subject to conservation easement is located ▶ \_\_\_\_\_
- Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? .....
- Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ \_\_\_\_\_
- Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ \$ \_\_\_\_\_
- Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? .....
- In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

**Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

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

(i) Revenue included on Form 990, Part VIII, line 1 .....	▶ \$ _____
(ii) Assets included in Form 990, Part X .....	▶ \$ _____
- If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items:
 

a Revenue included on Form 990, Part VIII, line 1 .....	▶ \$ _____
b Assets included in Form 990, Part X .....	▶ \$ _____

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Objects**

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

- a  Public exhibition
- b  Scholarly research
- c  Preservation for future generations
- d  Loan or exchange programs
- e  Other \_\_\_\_\_

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

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

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

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

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

	Amount
<b>c</b> Beginning balance	<b>1c</b>
<b>d</b> Additions during the year	<b>1d</b>
<b>e</b> Distributions during the year	<b>1e</b>
<b>f</b> Ending balance	<b>1f</b>

**2a** Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?  Yes  No

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

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

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

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

- a** Board designated or quasi-endowment  \_\_\_\_\_ %
- b** Permanent endowment  \_\_\_\_\_ %
- c** Temporarily restricted endowment  \_\_\_\_\_ %

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

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

- (i)** unrelated organizations
- (ii)** related organizations

	Yes	No
<b>3a(i)</b>		
<b>3a(ii)</b>		
<b>3b</b>		

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

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

**Part VI Land, Buildings, and Equipment.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
<b>1a</b> Land		26,359,976.		26,359,976.
<b>b</b> Buildings		16,611,006.	1,050,548.	15,560,458.
<b>c</b> Leasehold improvements				
<b>d</b> Equipment		808,448.	379,552.	428,896.
<b>e</b> Other		63,845,823.	2,715,467.	61,130,356.
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				103,479,686.



**Investments - Other Securities.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
<b>Total.</b> (Col. (b) must equal Form 990, Part X, col. (B) line 12.)		

**Investments - Program Related.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
<b>Total.</b> (Col. (b) must equal Form 990, Part X, col. (B) line 13.)		

**Other Assets.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 15.)	

**Other Liabilities.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) <b>Line of Credit</b>	<b>1,695,000.</b>
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 25.)	<b>1,695,000.</b>

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

**Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements		1	7,647,260.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a		
b	Donated services and use of facilities	2b	680,057.	
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d	291,298.	
e	Add lines 2a through 2d	2e		971,355.
3	Subtract line 2e from line 1	3		6,675,905.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b	228,907.	
c	Add lines 4a and 4b	4c		228,907.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5		6,904,812.

**Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements		1	4,808,740.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a	680,057.	
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d	291,298.	
e	Add lines 2a through 2d	2e		971,355.
3	Subtract line 2e from line 1	3		3,837,385.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b	237,073.	
c	Add lines 4a and 4b	4c		237,073.
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5		4,074,458.

**Supplemental Information.**

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

**Part X, Line 2:**

Accounting standards prescribe how an entity should measure, recognize, present and disclose in its financial statements uncertain tax positions that an entity has taken or expects to take on a tax return. The Organization recognizes a tax provision related to uncertain tax positions only if it is more likely than not that the tax position would not be sustained on examination by the taxing authorities, based on the technical merits of the position. For the years ended December 31, 2015 and 2014, we determined we did not have any uncertain tax positions and we did not incur or accrue any associated interest or penalties related to those positions.

**Supplemental Information** (continued)

**Part XI, Line 2d - Other Adjustments:**

Rental Expenses	185,980.
Event Expenses	105,318.
Total to Schedule D, Part XI, Line 2d	291,298.

**Part XI, Line 4b - Other Adjustments:**

Change in Discount on Pledges Receivable	228,907.
--	----------

**Part XII, Line 2d - Other Adjustments:**

Rental Expenses	185,980.
Event Expenses	105,318.
Total to Schedule D, Part XII, Line 2d	291,298.

**Part XII, Line 4b - Other Adjustments:**

Change in Discount on Pledges Receivable	228,907.
Change in Provision for Uncollectible Pledges	8,166.
Total to Schedule D, Part XII, Line 4b	237,073.



**Fundraising Events.** Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events (add col. (a) through col. (c))
		Kick-of Luncheon (event type)	Field & Fork (event type)	None (total number)	
Revenue	1	Gross receipts	169,170.	256,400.	425,570.
	2	Less: Contributions	72,030.	90,400.	162,430.
	3	Gross income (line 1 minus line 2)	97,140.	166,000.	263,140.
Direct Expenses	4	Cash prizes			
	5	Noncash prizes		8,670.	8,670.
	6	Rent/facility costs	7,542.	15,249.	22,791.
	7	Food and beverages	21,585.	26,293.	47,878.
	8	Entertainment	5,063.	6,130.	11,193.
	9	Other direct expenses	1,966.	12,820.	14,786.
	10	Direct expense summary. Add lines 4 through 9 in column (d)			105,318.
	11	Net income summary. Subtract line 10 from line 3, column (d)			157,822.

**Gaming.** Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
		1	Gross revenue		
Direct Expenses	2	Cash prizes			
	3	Noncash prizes			
	4	Rent/facility costs			
	5	Other direct expenses			
	6	Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No
7	Direct expense summary. Add lines 2 through 5 in column (d)				
8	Net gaming income summary. Subtract line 7 from line 1, column (d)				

9 Enter the state(s) in which the organization conducts gaming activities: \_\_\_\_\_

a Is the organization licensed to conduct gaming activities in each of these states?  Yes  No

b If "No," explain: \_\_\_\_\_

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?  Yes  No

b If "Yes," explain: \_\_\_\_\_

- 11 Does the organization conduct gaming activities with nonmembers?  Yes  No
- 12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming?  Yes  No

- 13 Indicate the percentage of gaming activity conducted in:
 

<b>13a</b>		%
<b>13b</b>		%

  - a The organization's facility
  - b An outside facility

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name ▶ \_\_\_\_\_

Address ▶ \_\_\_\_\_

- 15a Does the organization have a contract with a third party from whom the organization receives gaming revenue?  Yes  No
- b If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ \_\_\_\_\_ and the amount of gaming revenue retained by the third party ▶ \$ \_\_\_\_\_
- c If "Yes," enter name and address of the third party:

Name ▶ \_\_\_\_\_

Address ▶ \_\_\_\_\_

16 Gaming manager information:

Name ▶ \_\_\_\_\_

Gaming manager compensation ▶ \$ \_\_\_\_\_

Description of services provided ▶ \_\_\_\_\_

\_\_\_\_\_

Director/officer       Employee       Independent contractor

- 17 Mandatory distributions:
  - a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?  Yes  No
  - b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ \_\_\_\_\_

**20317** Supplemental information. Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information (see instructions).

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_



**SCHEDULE J  
(Form 990)**

**Compensation Information**

OMB No. 1545-0047

**2015**

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

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 23.

▶ Attach to Form 990.

▶ Information about Schedule J (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

Department of the Treasury  
Internal Revenue Service

Name of the organization

**21st Century Parks, Inc.**

Employer identification number

**Questions Regarding Compensation**

**1a** Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- |  |  |
|--|--|
| <input type="checkbox"/> First-class or charter travel             | <input type="checkbox"/> Housing allowance or residence for personal use |
| <input type="checkbox"/> Travel for companions                     | <input type="checkbox"/> Payments for business use of personal residence |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees   |
| <input type="checkbox"/> Discretionary spending account            | <input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef) |

**b** If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain

**2** Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked in line 1a?

**3** Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

- |   |   |
|---|---|
| <input checked="" type="checkbox"/> Compensation committee          | <input type="checkbox"/> Written employment contract                                |
| <input type="checkbox"/> Independent compensation consultant        | <input checked="" type="checkbox"/> Compensation survey or study                    |
| <input checked="" type="checkbox"/> Form 990 of other organizations | <input checked="" type="checkbox"/> Approval by the board or compensation committee |

**4** During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

- a** Receive a severance payment or change-of-control payment?
- b** Participate in, or receive payment from, a supplemental nonqualified retirement plan?
- c** Participate in, or receive payment from, an equity-based compensation arrangement?
- If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

**Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.**

**5** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

- a** The organization?
- b** Any related organization?
- If "Yes" to line 5a or 5b, describe in Part III.

**6** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

- a** The organization?
- b** Any related organization?
- If "Yes" on line 6a or 6b, describe in Part III.

**7** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described on lines 5 and 6? If "Yes," describe in Part III

**8** Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III

**9** If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

	Yes	No
1a		
1b		
2		
3		
4a		X
4b		X
4c		X
5a		X
5b		X
6a		X
6b		X
7		X
8		X
9		



**21st Century Parks, Inc.**

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

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

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

(A) Name and Title	(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
	(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(i) Scott Martin Parks Director	127,277. 0.	23,000. 0.	254. 0.	6,167. 0.	11,351. 0.	168,049. 0.	0. 0.
(ii)							
(iii)							
(iv)							
(v)							
(vi)							
(vii)							
(viii)							
(ix)							
(x)							
(xi)							
(xii)							
(xiii)							
(xiv)							
(xv)							
(xvi)							
(xvii)							
(xviii)							
(xix)							
(xx)							
(xxi)							
(xxii)							
(xxiii)							
(xxiv)							
(xxv)							
(xxvi)							
(xxvii)							
(xxviii)							
(xxix)							
(xxx)							



**SCHEDULE M  
(Form 990)**

**Noncash Contributions**

OMB No. 1545-0047

**2015**

Department of the Treasury  
Internal Revenue Service

- ▶ Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.
- ▶ Attach to Form 990.
- ▶ Information about Schedule M (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

Name of the organization

**21st Century Parks, Inc.**

Employer identification number



**Types of Property**

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1a	(d) Method of determining noncash contribution amounts
1 Art - Works of art .....				
2 Art - Historical treasures .....				
3 Art - Fractional interests .....				
4 Books and publications .....				
5 Clothing and household goods .....				
6 Cars and other vehicles .....				
7 Boats and planes .....				
8 Intellectual property .....				
9 Securities - Publicly traded .....	X	15	202,595.	Market Value
10 Securities - Closely held stock .....				
11 Securities - Partnership, LLC, or trust interests .....				
12 Securities - Miscellaneous .....				
13 Qualified conservation contribution - Historic structures .....				
14 Qualified conservation contribution - Other .....				
15 Real estate - Residential .....				
16 Real estate - Commercial .....				
17 Real estate - Other .....				
18 Collectibles .....				
19 Food inventory .....				
20 Drugs and medical supplies .....				
21 Taxidermy .....				
22 Historical artifacts .....				
23 Scientific specimens .....				
24 Archeological artifacts .....				
25 Other ▶ ( _____ ) .....				
26 Other ▶ ( _____ ) .....				
27 Other ▶ ( _____ ) .....				
28 Other ▶ ( _____ ) .....				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement ..... **29** **0**

30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes for the entire holding period? ..... **30a** **X**

b If "Yes," describe the arrangement in Part II.

31 Does the organization have a gift acceptance policy that requires the review of any non-standard contributions? ..... **31** **X**

32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions? ..... **32a** **X**

b If "Yes," describe in Part II.

33 If the organization did not report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.



**SCHEDULE O**  
**(Form 990 or 990-EZ)**

**Supplemental Information to Form 990 or 990-EZ**

OMB No. 1545-0047

**2015**

Department of the Treasury  
Internal Revenue Service

Complete to provide information for responses to specific questions on  
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

Name of the organization

21st Century Parks, Inc.

number

Form 990, Part III, Line 1, Description of Organization Mission:

Louisville's park system; if done right, the outcome is the creating of  
the finest urban edge in the country.

Form 990, Part VI, Section A, line 2:

David A Jones and Daniel H Jones - Family Relationship

Form 990, Part VI, Section B, line 11:

A final draft of the Form 990 is provided to the Board of Directors for  
comment and review prior to its filing with the IRS.

Form 990, Part VI, Section B, Line 12c:

Compliance with the organization's Conflict of Interest Policy is monitored  
annually. All interested persons shall disclose to the board any possible  
conflict of interest. In the event of a conflict, the interested person  
shall recuse him or herself from discussions of and abstain from voting on,  
such matters under consideration by the Board.

Form 990, Part VI, Section B, Line 15:

The Compensation Committee of the Board of Directors annually reviews the  
CEO's compensation. Peer organization data such as compensation surveys  
and studies are utilized while reviewing and setting compensation. All  
board and committee deliberations are documented. This process was last  
undertaken in 2015.

Form 990, Part VI, Section B, Line 15b:

Name of the organization

21st Century Parks, Inc.

Employer identification number

Explanation: The Compensation Committee of the Board of Directors annually reviews officer compensation. Compensation is set based upon the officers' performance, taking into account market data such as surveys and other organizations' Forms 990. All board and committee deliberations are documented. This process was last undertaken in 2015.

Form 990, Part VI, Section C, Line 19:

The organization's financial statements and bylaws are not required disclosures per IRC Sec. 6104. As such, these documents are not available to the public at this time. The organization's Articles of Incorporation are available online through the Kentucky Secretary of State. The organization's Conflict of Interest policy is available upon request in accordance with the Organization's Information Access Policy adopted by the Board of Directors.

Form 990, Part XI, line 9, Changes in Net Assets:

Change in Uncollectible Pledges 8,166.

Form 990, Part XII, Line 2c:

The process for oversight of the audit of the organization's financial statements has not changed from the prior year.







**Transactions With Related Organizations** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

Note. Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

- a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity
- b Gift, grant, or capital contribution to related organization(s)
- c Gift, grant, or capital contribution from related organization(s)
- d Loans or loan guarantees to or for related organization(s)
- e Loans or loan guarantees by related organization(s)
- f Dividends from related organization(s)
- g Sale of assets to related organization(s)
- h Purchase of assets from related organization(s)
- i Exchange of assets with related organization(s)
- j Lease of facilities, equipment, or other assets to related organization(s)
- k Lease of facilities, equipment, or other assets from related organization(s)
- l Performance of services or membership or fundraising solicitations for related organization(s)
- m Performance of services or membership or fundraising solicitations by related organization(s)
- n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)
- o Sharing of paid employees with related organization(s)
- p Reimbursement paid to related organization(s) for expenses
- q Reimbursement paid by related organization(s) for expenses
- r Other transfer of cash or property to related organization(s)
- s Other transfer of cash or property from related organization(s)

	Yes	No
1a		X
1b		X
1c	X	
1d		X
1e		X
1f		X
1g		X
1h		X
1i		X
1j		X
1k		X
1l		X
1m		X
1n		X
1o		X
1p		X
1q		X
1r		X
1s		X

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

(a) Name of related organization	(b) Transaction type (a-e)	(c) Amount involved	(d) Method of determining amount involved
(1)			
(2)			
(3)			
(4)			
(5)			
(6)			





ARTICLES OF INCORPORATION  
OF

Trey Grayson  
Secretary of State  
Received and Filed  
10/14/2004 12:36:56 PM  
Fee Receipt: \$8.00

21<sup>st</sup> CENTURY PARKS, INC.

The undersigned Incorporator, Bryan K. Johnson, executes these Articles of Incorporation for the purpose of forming and does hereby form a nonstock, nonprofit corporation under the laws of the Commonwealth of Kentucky (KRS 273.161 et seq.), with all the rights, privileges and immunities of a corporation organized for charitable purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code of 1986, as amended (the "Code"), or its successor provisions, in accordance with the following provisions:

**ARTICLE I**

**Name**

The name of the corporation is 21<sup>st</sup> Century Parks, Inc. (the "Corporation").

**ARTICLE II**

**Purposes and Powers**

The purposes for which the Corporation is formed, the business and objectives to be carried on and promoted by it, and the powers granted to it, are as follows:

A. The particular purposes of the Corporation shall be to acquire, dedicate, preserve and establish open spaces in and around Jefferson County, Kentucky and elsewhere, and such purposes include, without limitation, to:

(a) consult, cooperate with and coordinate efforts of metro governments to encourage all levels of government to actively promote the protection and preservation of undeveloped natural green spaces, encourage public use of such spaces, and enhance the quality of life for all metro area residents by providing free open and natural spaces for public use;

(b) purchase undeveloped green spaces and establish parks and park facilities for both active and passive uses by the public, including, but not limited to, construction and maintenance of playing fields, courts, nature trails, walking and biking paths, and other recreational spaces;

(c) increase the number of public open, undeveloped preserved areas and related landscapes within urban-county areas;

(d) increase the number of communities within metro areas which have access to undeveloped, open green spaces for the health, benefit, and enjoyment of the public; and

(e) raise awareness of benefits of public use of park space and undeveloped natural spaces.

B. The general purposes of the Corporation are as follows:

(a) The Corporation is irrevocably dedicated to and is organized and operated exclusively for charitable purposes within the meaning of Section 501(c)(3) of the Code (or its successor provision). The Corporation shall receive contributions and fees, and shall use, expend and distribute its funds and assets for public and charitable purposes, as set forth in these Articles. In carrying out its corporate purposes, the Corporation shall have all the powers allowed corporations by the Kentucky Nonprofit Corporation Acts, KRS 273.161 et seq.; provided, however, that the Corporation shall not have or exercise any power inconsistent with or prohibited by the provisions of Paragraphs (a), (b), (c), and, if applicable, (d) of this Article II.

(b) As limited by Section 501(c)(3) of the Code, it is expressly not the purpose of the Corporation and the Corporation is not empowered to participate or intervene in (including the publication or distribution of statements) any political campaign on behalf of or in opposition to any candidate for public office. If Section 4945 of the Code is applicable to the Corporation, the Corporation is not empowered to attempt to influence legislation or carry on propaganda within the meaning of Section 4945(e) of the Code. If Section 4945 of the Code is not applicable to the Corporation, the Corporation shall not devote more than an insubstantial part of its activities to carrying on propaganda or otherwise attempting to influence legislation.

(c) Any other provision of these Articles to the contrary notwithstanding, the Corporation shall have no capital stock and no power to issue certificates of stock nor to declare dividends; no part of the net earnings of the Corporation shall inure to the benefit of any private individual; and the Corporation shall not carry on any activities denied to: [i] a corporation described in Section 501(c)(3) of the Code, including activities prohibited by Section 501(m) of the Code; or [ii] a corporation, contributions to which are deductible under Section 170(c)(2) of the Code.

(d) Any other provision of these Articles to the contrary notwithstanding, this Corporation shall, if the following provisions of law are applicable to it: [i] not engage in any act of

self dealing as defined in Section 4941 of the Code; [ii] distribute its income for each fiscal year at such time and in such manner as not to be subject to the tax under Section 4942 of the Code; [iii] not retain any excess business holdings as defined in Section 4943 of the Code; [iv] not make any investments in such manner as to subject the Corporation to tax under Section 4944 of the Code; and [v] not make any taxable expenditures as defined in Section 4945 of the Code.

**ARTICLE III**

**Initial Registered Office and Agent**

The street address of the Corporation's initial registered office and the name of its initial registered agent at that address is:

Gary R. Weitkamp  
Reed Weitkamp Schell & Vice PLLC  
500 West Jefferson Street, Suite 2400  
Louisville, Kentucky 40202

**ARTICLE IV**

**Mailing Address**

The mailing address of the Corporation's principal office is:

111 West Washington Street  
Louisville, KY 40202

**ARTICLE V**

**Duration**

The Corporation shall have perpetual existence.

**ARTICLE VI**

**Directors**

The affairs of the Corporation shall be managed by a Board of Directors. The initial Board of Directors shall consist of eight (8) persons who shall serve until their successors are elected and qualified. The names and addresses of the initial Directors are:

Secretary of Neighborhoods, Parks and Cultural Affairs Metro Louisville (Mayor's Cabinet) 400 S. 1 <sup>st</sup> Street Louisville, Kentucky 40202	Daniel H. Jones 37 Loomis Place New Haven, CT 06511
Executive Director of Metro Parks P. O. Box 37280 Louisville, Kentucky 40233-7280	Kenneth L. Payne 111 West Washington Street Louisville, Kentucky 40202
Chairman of the Board of Louisville Olmsted Conservancy P. O. Box 37280 Louisville, Kentucky 40233-7280	Philip C. Bills 8508 Nottingham Parkway Louisville, KY 40222
David A. Jones P. O. Box 1438 Louisville, Kentucky 40201	Bruce A. Maza 1650 National City Tower Louisville, Kentucky 40202

Each Director shall continue as Director as provided in the Bylaws.

#### ARTICLE VII

##### Members

The Corporation shall have no members.

#### ARTICLE VIII

##### Dissolution

Dissolution shall be accomplished in accordance with Chapter 273 of the Kentucky Revised Statutes or its successor. Upon dissolution of the Corporation, the Board of Directors shall, after paying or making adequate provision for the payment of all liabilities of the Corporation, dispose of all corporate assets by distributing such assets to one or more organizations then described in Section 170(c)(1) and Section 501(c)(3) of the Code or their successor provisions. Any such assets not disposed of by the Board of Directors shall be disposed of by the Circuit Court of the County in which the principal office of the Corporation is then located, in the manner described above in this Article.

**ARTICLE IX**

**Limitation of Director Liability**

No Director shall be personally liable to the Corporation for monetary damages for breach of his or her duties as a Director except for liability:

(a) For any transaction in which the Director's personal financial interest is in conflict with the financial interests of the Corporation;

(b) For acts or omissions not in good faith or which involve intentional misconduct or are known to the Director to be a violation of law; or

(c) For any transaction from which the Director derives an improper personal benefit.

If the Kentucky Revised Statutes are amended after approval of this Article to authorize corporate action further eliminating or limiting the personal liability of Directors, then the liability of a Director of the Corporation shall be deemed to be eliminated or limited by this provision to the fullest extent then permitted by Kentucky law. Any repeal or modification of this Article shall not adversely affect any right or protection of a Director of the Corporation existing at the time of such repeal or modification.

**ARTICLE X**

**Amendment of Articles and Bylaws**

These Articles of Incorporation and the Bylaws of the Corporation shall be adopted, and may be amended or repealed, by the Board of Directors.

**ARTICLE XI**

**Incorporator**

The name and address of the Incorporator is:

Bryan K. Johnson  
111 West Washington  
Louisville, Kentucky 40202

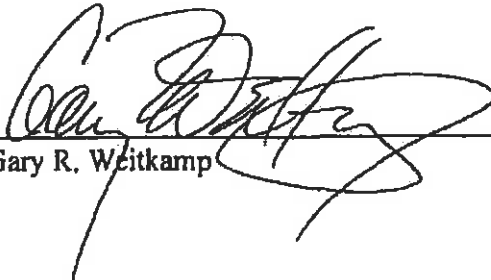
Signed by the Incorporator this 12<sup>TH</sup> day of October, 2004.

  
Bryan K. Johnson, Incorporator




CONSENT OF REGISTERED AGENT

The undersigned hereby consents to serve as registered agent at the above named address for 21<sup>st</sup> Century Parks, Inc. until the undersigned notifies the Secretary of State in writing of his resignation as registered agent.

  
\_\_\_\_\_  
Gary R. Weitkamp

This Instrument Prepared By:

  
\_\_\_\_\_  
Alan D. Pauw  
Reed Weitkamp Schell & Vice PLLC  
500 W. Jefferson Street, Suite 2400  
Louisville, Kentucky 40202  
(502) 589-1000

Document No.: DM2004180088  
Logged By: REED WEITKAMP  
Recorded On: 10/15/2004 03:37:25  
Total Fees: 15.00  
Transfer Tax: .00  
County Clerk: BOBBIE HOLSCLAIR-JEFF CO KY  
Deputy Clerk: EVERAY

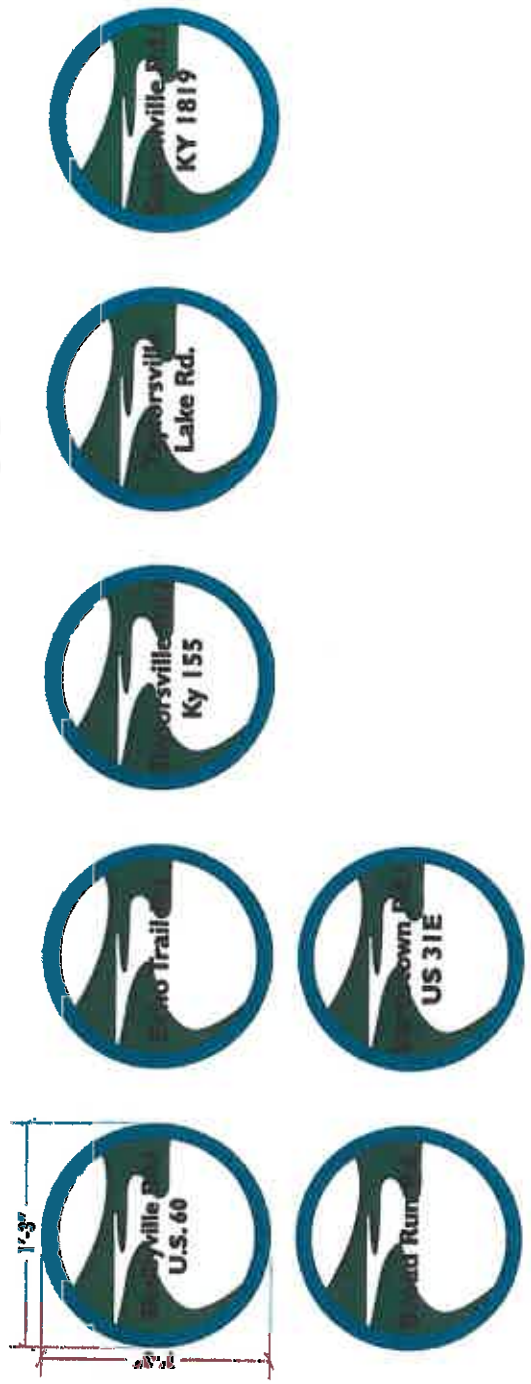
END OF DOCUMENT 6



1824 Berry Blvd.  
 Louisville, KY 40215  
 502.368.7554  
 Fax 502.361.4490  
 www.commonwealthsign.com

CLIENT 21st Century Parks  
 ADDRESS ADDRESS

FILENAME 21st Century Parks Bridge Medallions  
 SALESPERSON Jeff Lamb  
 ARTIST Robert Gostinger  
 ART RENDERED DATE 07-19-16  
 TYPE CHECKED  
 Proposal  
 SCALE 1" = 1'  
 REVISIONS / DATES  
 1st 00-00-00  
 2nd 00-00-00  
 3rd 00-00-00  
 4th 00-00-00  
 5th 00-00-00  
 6th 00-00-00  
 PAGE 1 OF 1  
 SALES FINAL APPROVAL  
 CUSTOMER APPROVAL



<b>SINGLE SIDED ALUMINUM MEDALLIONS</b>
<b>QUANTITY: TWO (2) OF EACH</b>
<b>SUBSTRATE: .090 ALUMINUM</b>
<b>GRAPHICS: 1ST SURFACE DIGITAL PRINT BACKGROUND</b>
<b>LETTERS: 1ST SURFACE CUT BLACK REFLECTIVE VINYL</b>

This drawing is to be copied or exhibited without written consent from a Commonwealth Sign Co. officer. This print drawing is for your review and approval before fabrication begins. The intent of this drawing is to show a conceptual representation of the proposed sign(s).



**Commonwealth Sign Co.**  
 1824 Berry Blvd  
 Louisville, KY 40215  
 Ph: (502) 368-7554  
 FAX: (502) 361-4490  
 Email: sales@commonwealthsign.com  
 Web: http://www.commonwealthsign.com

**Estimate #: 23033**  
**Option: Digital Prints**

<b>Created Date:</b> 7/12/2016 10:46:53AM	<b>Prepared For:</b> 21st Century Parks, Inc.
<b>Salesperson:</b> Jim Klika	<b>Contact:</b> Anna Rosales-Crone ,Project Manager
<b>Email:</b> jklika@commonwealthsign.com	<b>Office Phone:</b> (502) 271-9796
<b>Office Phone:</b> (502) 368-7554	<b>Office Fax:</b> (502) 584- 6434
<b>Office Fax:</b> (502) 361-4490	<b>Email:</b> Acrone@21cparks.org; mdavis@21cparks.org
<b>Entered by:</b> Chris Sali	<b>Address:</b> 471 West Main Street Louisville, KY 40202

**Description: G-series signs**

	Quantity	Subtotal
<b>1</b> Description: We will manufacture 14- 15" circles with first surface digital print graphics.	14	\$1,204.00

Permit fees will be billed at cost. Electric must be brought to within 6' of of sign location by client. Additional charges will be applied if electric service is not within 6 feet of sign location when sign is installed and additional trips are made.

**Subtotal:** \$1,204.00  
**Total:** \$1,204.00  
**Deposit Required:** \$602.00

**Payment Terms:** Balance due upon receipt

- Estimate Accepted "As Is". Please proceed with Order.
- Changes required, please contact me.

Other: \_\_\_\_\_  
**SIGN:** \_\_\_\_\_ **Date:** / /



**Commonwealth Sign Co.**

1824 Berry Blvd  
Louisville, KY 40215  
Ph: (502) 368-7554  
FAX: (502) 361-4490  
Email: sales@commonwealthsign.com  
Web: http://www.commonwealthsign.com

**Estimate #: 23033**

**Option: Digital Prints with reflective vinyl graphics**

	Quantity	Subtotal
1	14	\$1,407.88
Description: We will manufacture 14- 15" circles with first surface digital print graphics and reflective vinyl graphics.		

**Permit fees will be billed at cost. Electric must be brought to within 6' of of sign location by client. Additional charges will be applied if electric service is not within 6 feet of sign location when sign is installed and additional trips are made.**

<b>Subtotal:</b>	<b>\$1,407.88</b>
<b>Total:</b>	<b>\$1,407.88</b>
<b>Deposit Required:</b>	<b>\$703.94</b>

**Payment Terms:** Balance due upon receipt

- Estimate Accepted "As is". Please proceed with Order.
- Changes required, please contact me.

Other: \_\_\_\_\_  
SIGN: \_\_\_\_\_ Date: / /

**Terms and Conditions**

1. **Commonwealth Sign Co.** proposes to manufacture and/or deliver, and/or install for the above named customer, hereinafter referred to as PURCHASER, the items described on the previous page, subject to the terms and conditions set forth below. Prices quoted are for items listed only and do not reflect any quotations or contractual arrangements for freight, installation, connection, foundations or steel supporting structures unless specifically itemized.
2. This proposal is made for specially constructed equipment and when accepted is not subject to cancellation. COMPANY shall not be responsible for errors in plans, designs, specifications or drawings furnished by PURCHASER or for defects caused thereby.
3. The PURCHASER agrees to secure all necessary governmental permits and/or all necessary permits from the building owner and/or other whose permission is required for the installation of this sign and assumes all liability with regard to the same, and all liability, public and otherwise for damages caused by the sign or by reason of it being on or attached to the premises. PURCHASER agrees to secure all necessary permission for use of all registered trademarks or copyrights used on the sign.

All necessary electrical wiring, outlets, connections to the sign from the building meter and/or fuse panel will be properly fused and installed, at the expense of the PURCHASER.

INSTALLATION PRICES QUOTED ARE SUBJECT TO REVISION WHERE EXCESS ROCK OR OTHER UNFORESEEABLE FOUNDATION CONDITIONS ARE ENCOUNTERED.

4. Any items not shipped or installed on or before 90 days from the contract date will be invoiced in full at the designated unit price and the PURCHASER hereby agrees to pay said invoice within ten (10) days from the invoice date. It is agreed that storage charges shall accrue at the rate of one per cent (1%) per month of the price of the sign commencing at the end of said 90 -day period. COMPANY at its option, may invoice each item called for in the proposal separately upon completion, or, if for reasons beyond its control completion is delayed, it may invoice for that portion of the work completed during any given month. Under no condition, will any item be held beyond 90 days after completion. In the event that size and weight of any item prohibits storage by COMPANY on its own property, PURCHASER must make arrangements for shipment immediately upon completion.
5. Payment for items purchased under the terms of this contract will be made on receipt of invoices submitted. In the event payment is not made as agreed, PURCHASER agrees to pay a service charge on past due amounts from the time they are due, thirty (30) days from invoice date, at the rate of 1% per month. In the event this contract is placed for collection or if collected by suit or through the Probate of Bankruptcy Court, reasonable attorneys' fees shall be added.
6. All applicable taxes payable under the law of the State into which the property is to be delivered or installed as mentioned herein shall be added to the price quoted, unless such tax is paid directly by PURCHASER.
7. COMPANY will not be responsible for delays in shipments caused by delays created by suppliers of transportation services or by labor disputes or due to any other circumstances beyond its control.
8. Title to all materials and property covered by this contract shall remain in COMPANY and shall not be deemed to constitute a part of the realty to which it may be attached until the purchase price is paid in full. COMPANY is given an express security interest in said material and property both erected and un-erected notwithstanding the manner in which such personal property shall be annexed or attached to the realty. In the event of default by PURCHASER, including, but not limited to, payment of any amounts due and payable, COMPANY may at once (and without process of law) take possession of and remove, as and when it sees fit and wherever found, all materials used or intended for use in the construction of said equipment and any and all property called for in this contract without being deemed guilty of trespass.
9. This contract shall be governed by and construed in accordance with the laws of the State of Kentucky, without reference to any jurisdiction's conflict of laws principles, and all proceedings relating to the subject matter hereof, and all proceedings relating to the subject matter hereof shall be maintained exclusively in the courts situated in Jefferson County, Kentucky. PURCHASER hereby consents to personal jurisdiction and venue therein and hereby waives any right to object to personal jurisdiction or venue.
10. In the event that COMPANY takes any legal action to enforce the terms of this contract, specifically including but not limited to action for the collection of payment, PURCHASER shall be responsible for all costs incurred in connection with such action, including reasonable attorney's fees.
11. Due to labor and material price fluctuations, this quotation is valid for 15 days from the date of quotation.

**Commonwealth Sign Co.** warrants the signs against defective workmanship and materials for one (1) year from date of shipment or installation, if installation is effected by **Commonwealth Sign Co.** Whenever there is any circumstance on which a claim might be based, **Commonwealth Sign Co.** must be immediately informed in writing or the provisions of this warranty are voided. No allowances will be made for any expense incurred in repairing defective material or supplying any missing parts except on the prior written consent of **Commonwealth Sign Co.** Any part found by **Commonwealth Sign Co.** to be defective due to faulty workmanship or materials, if returned prepaid within the warranty period, will be repaired or replaced, f.o.b., point of production. **Commonwealth Sign Co.** reserves the right to repair or replace on whole or part, if the replacement part is shipped prior to receipt of the returned part, a charge for the replacement part shall be made pending return and examination of the part claimed defective. **Commonwealth Sign Co.** shall not be liable for any damages or losses other than the replacement of such defective work or material.

This contract, with all conditions as noted, is herewith accepted by both parties.

**PURCHASER**

**Commonwealth Sign Co.**

Company \_\_\_\_\_

By \_\_\_\_\_

By \_\_\_\_\_

Title \_\_\_\_\_

Title \_\_\_\_\_

Guaranteed by \_\_\_\_\_

Contract Date \_\_\_\_\_



---

TRAFFIC CONTROL DEVICES / SAFETY PRODUCTS / DECALS / SIGNS

---

7/20/16

The Parklands of Floyds Fork  
Anna Rosales-Crone

RE: Stencils

The stencils will be made with a poly-vinyl material which can be used over and over. Each name will be taped together in one line so it can be placed on bridge evenly. The copy size will be 12".

SHELBYVILLE RD / US 60	@ \$237.60
ECHO TRAIL RD	@ \$145.20
TAYLORSVILLE RD / KY 155	@ \$264.00
TAYLORSVILLE LAKE RD	@ \$237.60
SEATONVILLE RD / KY 1819	@ \$264.00
BROAD RUN RD	@ \$132.00
BARDSTOWN RD / US 31E	@ \$224.40
5 gal of traffic paint	@ \$121.50
50lb Bag of Glass Beads	@ \$32.50

Note: You will have more paint and glass beads than you need for this job but these are the only sizes they come in.

Thanks

Finley Tapp

Notes to Financial Statements—Continued

21st Century Parks, Inc.

December 31, 2015 and 2014

**Note H—Commitments**

In 2006, we entered into an agreement with the Kentucky Transportation Cabinet ("KYTC") under which the State agreed to provide \$38.0 million and, through subsequent agreements, we have secured up to \$50.3 million to assist with the Organization's park development plans. Funding under these agreements will be supplied through proceeds of grants from the Federal government. This funding is subject to a number of terms and conditions, as defined in the agreements and as promulgated under laws governing federally funded projects. The funding consists of the following:

High priority project funding	\$ 34,433,280
Federal demonstration funding allocated to Kentucky	5,880,000
Transportation enhancement funding	<u>10,000,000</u>
<b>Total Federal Funding</b>	<b><u>\$ 50,313,280</u></b>

We have had reimbursements to date of \$49,868,696 and \$43,089,674, as of December 31, 2015 and 2014, respectively. As of December 31, 2015 and 2014, we have yet to be paid by KYTC in the amounts of \$141,864 and \$4,873,494, respectively, which is presented as grants receivable on the statements of financial position.

**Note I—Retirement Plan**

We sponsor a Safe-Harbor 401(k) plan to fund retirement for our employees. We match employees' contributions up to four percent of their compensation. We contributed \$40,681 and \$47,146 to this plan during the years ended December 31, 2015 and 2014, respectively.

Notes to Financial Statements—Continued

21st Century Parks, Inc.

December 31, 2015 and 2014

**Note G—Net Assets**

We receive certain contributions for which the use is restricted by the donor. For the year ended December 31, 2015 and 2014, the activity in temporarily restricted net assets consisted of the following:

	<u>Balance January 1, 2015</u>	<u>Restricted Contributions and Grants</u>	<u>Net Assets Released from Restrictions</u>	<u>Balance December 31, 2015</u>
Capital Campaign contributions restricted for acquisition and construction costs	\$ 11,806,147	\$ 1,789,399	\$ (10,639,988)	\$ 2,955,558
Pledges and Grants restricted for program expenses	<u>3,352,178</u>	<u>260,340</u>	<u>(1,277,354)</u>	<u>2,335,164</u>
	<u>\$ 15,158,325</u>	<u>\$ 2,049,739</u>	<u>\$ (11,917,342)</u>	<u>\$ 5,290,722</u>
			<b>Net Assets Released from Restrictions</b>	
	<u>Balance January 1, 2014</u>	<u>Restricted Contributions and Grants</u>	<u>Balance December 31, 2014</u>	
Capital Campaign contributions restricted for acquisition and construction costs	\$ 14,583,097	\$ 319,243	\$ (3,096,193)	\$ 11,806,147
Pledges and Grants restricted for program expenses	<u>1,039,640</u>	<u>3,362,150</u>	<u>(1,049,612)</u>	<u>3,352,178</u>
	<u>\$ 15,622,737</u>	<u>\$ 3,681,393</u>	<u>\$ (4,145,805)</u>	<u>\$ 15,158,325</u>

We had no permanently restricted net assets as of December 31, 2015 and 2014, respectively.



Notes to Financial Statements—Continued

21st Century Parks, Inc.

December 31, 2015 and 2014

Note D—Pledges Receivable—Continued

Future maturities of pledges receivable are as follows:

	December 31	
	2015	2014
Amounts due in:		
Less than one year	\$ 1,526,674	\$ 2,137,711
One to five years	2,474,843	3,908,234
Six to ten years	400,000	20,000
	<u>4,401,517</u>	<u>6,065,945</u>
<b>Pledges Receivable, Gross</b>	<b>\$ 4,401,517</b>	<b>\$ 6,065,945</b>

The pledges receivable due in more than one year were discounted to fair value using a discount rate of 3.50% and 3.25% as of December 31, 2015 and 2014, respectively.

Note E—Park Assets and Equipment

Park assets and equipment consists of the following:

	Life	December 31	
		2015	2014
Land and park easements		\$ 22,151,842	\$ 22,151,842
Buildings	40	16,611,006	12,354,568
Park amenities	5 - 40	5,020,151	3,683,220
Park infrastructure	3 - 40	34,156,058	24,520,294
Park equipment, vehicles and furniture	3 - 7	808,448	466,905
		<u>78,747,505</u>	<u>63,176,829</u>
Less accumulated depreciation		(4,145,567)	(2,627,194)
Construction in progress		28,877,748	25,942,860
		<u>103,479,686</u>	<u>86,492,495</u>
<b>Park Assets and Equipment, Net</b>		<b>\$ 103,479,686</b>	<b>\$ 86,492,495</b>

Note F—Line of Credit

We have a credit agreement with a financial institution establishing a \$10,000,000 line of credit to be used for temporary funding of construction being reimbursed by federal grants. Borrowings are limited to a borrowing base formula based on pledges receivable, which collateralizes the debt. Interest on the unpaid principal balance is payable quarterly at the one month LIBOR plus 100 basis points (1.3661% as of December 31, 2015) and the credit facility expires June 30, 2016. As of December 31, 2015, there were \$1,695,000 in outstanding borrowings on this line of credit. As of December 31, 2014, there were no outstanding borrowings on this line of credit.

Notes to Financial Statements--Continued

**21st Century Parks, Inc.**

December 31, 2015 and 2014

**Note B--Summary of Significant Accounting Policies--Continued**

Subsequent Events--In preparing these financial statements, we have evaluated events and transactions for potential recognition or disclosure through April 25, 2016, the date the financial statements were available to be issued.

Reclassifications--Prior period financial statement amounts have been reclassified to conform to current period presentation.

**Note C--Concentrations**

Cash and Cash Equivalents--We maintain cash and cash equivalents at two financial institutions. The balances are insured by the Federal Deposit Insurance Corporation up to \$250,000 at December 31, 2015 and 2014. At December 31, 2015 and 2014, our uninsured cash and cash equivalents totaled approximately \$3,523,000 and \$9,298,000, respectively.

Contributions--We had five major contributors from whom 45% and 11% of our total contributions arose in the years 2015 and 2014, respectively. Gross pledges receivable from these donors were 56% and 52% of the outstanding pledges receivable as of December 31, 2015 and 2014, respectively.

Disbursements--We had four major vendors we paid 69% and 70% of disbursements in the years 2015 and 2014, respectively. Amounts owed to these vendors were 21% and 90% of the accounts payable balance as of December 31, 2015 and 2014, respectively.

**Note D--Pledges Receivable**

Pledges receivable consist of the following:

	<u>December 31</u>	
	<u>2015</u>	<u>2014</u>
Pledges receivable	\$ 4,401,517	\$ 6,065,945
Unamortized discount on pledges receivable	(218,149)	(447,057)
Allowance for uncollectible pledges	(43,381)	(60,547)
	<u>\$ 4,139,987</u>	<u>\$ 5,558,341</u>

Continued

Notes to Financial Statements--Continued

21st Century Parks, Inc.

December 31, 2015 and 2014

**Note B--Summary of Significant Accounting Policies--Continued**

Impairment of Long-Lived Assets--We review for the impairment of long-lived assets whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable. An impairment loss would be recognized when the asset is deemed to be no longer available for use. There were no charges for impairments of long-lived assets during the years ended December 31, 2015 and 2014.

In-Kind Contributions--Donated materials and securities are recorded at their estimated fair values on the date received. Donated services are recorded at their fair value if an objective basis is available to measure the value of such services. In-kind contributions are reflected as support and management and general expenses in the accompanying statements of activities.

Grants Revenues--Revenues from grants are recognized in the same period as the expenses are incurred related to the specific grant. Certain restricted grant revenues received and earned in the same period are recorded as unrestricted revenues in the accompanying statements of activities.

Deferred Revenues--Program fees and facility and events income in advance of performance of services are deferred and recognized in revenues when services are performed.

Advertising Costs--We expense advertising costs as they are incurred. Advertising costs that are related to fundraising and costs incurred for public relations purposes are disclosed separately on the face of the financial statements.

Income Taxes--We are exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code and applicable state and local statutes. Our open audit periods are 2012 through 2015. Our tax provisions and accruals for future unrelated business taxable income, interpretations, and tax planning strategies have been evaluated for potential uncertain tax positions. We believe our estimates are appropriate based on current facts and circumstances.

Accounting standards prescribe how an entity should measure, recognize, present, and disclose in its financial statements uncertain tax positions that an entity has taken or expects to take on a tax return. The Organization recognizes a tax provision related to uncertain tax positions only if it is more likely than not that the tax position would not be sustained on examination by the taxing authorities, based on the technical merits of the position. For the years ended December 31, 2015 and 2014, we determined we did not have any uncertain tax positions and we did not incur or accrue any associated interest or penalties related to those positions.

Fair Value of Financial Instruments--The carrying amounts for assets and liabilities approximate their fair value.

Use of Estimates--The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of support, revenues and expenses during the reporting period. Actual amounts could differ from those estimates.

Continued

Notes to Financial Statements--Continued

21st Century Parks, Inc.

December 31, 2015 and 2014

**Note B--Summary of Significant Accounting Policies--Continued**

Donated Property Held For Sale--Donated property not for core use by us is recorded at its fair value as of the date received and liquidated as soon as feasible.

Park Assets and Equipment--We have accumulated land and park easements in order to create, maintain and preserve the acreage needed to develop the park in accordance with our mission. When we purchase land, we record the land at cost on the date of acquisition including any closing or survey costs. We record land at its fair value if the land was received as a donation. Fair value is generally determined by independent appraisal. Intangible park easements are comprised of listed rights and/or restrictions over the property that are conveyed by the property owner to us which are in perpetuity. We typically have either a full park easement or a 50 foot trail easement. We periodically improve the land and park easements and those costs are recorded at historical cost unless they are donated and then fair value is utilized as the carrying cost.

We have rights either through fee simple ownership or through park easements to 3,569 acres. A detail of our ownership and rights is as follows:

<u>Interest in Property</u>	<u>Acreage</u>
Fee simple ownership	970
Full park easement	1,390
Operating and Maintenance Agreement with Louisville Metro Government	680
Trail easement	529
<b>Total Acreage</b>	<b>3,569</b>

We completed a master plan for the park project totaling \$1,845,337 which we expensed as our ability to complete the project was not certain as of the time of the study. The master plan was completed during 2009; and upon completion, we received approval to begin the design development phase of planning which then commenced. The costs related to design and development are capitalized and will be depreciated on a straight line basis over the estimated life of the project when complete. The design development costs include fees and expenses paid to architects and engineers to develop the design of the park road, pedestrian loop, trails, bridges and features within the park.

Park buildings, amenities, infrastructure, equipment, vehicles and furniture consists of assets with a life greater than one year and are recorded at cost or their fair value in the case of donated property. These assets are depreciated on a straight line basis over the estimated useful life of each asset.

Continued

## Notes to Financial Statements

### 21st Century Parks, Inc.

December 31, 2015 and 2014

#### Note A—Nature of the Organization

Founded in 2004, 21st Century Parks, Inc. (the "Organization") is a Kentucky-based non-profit corporation, created to bring a fresh vision to the preservation and development of new public parklands. Our current project is The Parklands of Floyds Fork; planned for eastern and southern Louisville, it will be one of the largest new urban park systems in the nation.

We serve as stewards entrusted to create and preserve unexcelled parklands that reflect the needs and values of the whole community. The goal of The Parklands of Floyds Fork is to build a world-class systematic addition to Louisville's park system.

In partnership with the Future Fund, Inc., Louisville Metro Government and Louisville Metro Parks, The Parklands of Floyds Fork will encompass nearly 3,600 acres of preserved lands in one of the last underdeveloped corridors of Jefferson County, Kentucky.

#### Note B—Summary of Significant Accounting Policies

We follow generally accepted accounting principles as outlined in the Financial Accounting Standards Board's Accounting Standards Codification. Significant accounting policies are as follows:

**Basis of Presentation**—Under applicable accounting and financial reporting standards, we are required to report information regarding our financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets and permanently restricted net assets.

**Cash and Cash Equivalents**—We consider only unrestricted cash and investments with original maturities of three months or less to be cash and cash equivalents. We have received cash from donors, which has been designated for a specific purpose.

**Contributions**—Contributions received from donors are recorded as unrestricted, temporarily restricted, or permanently restricted support, depending on the existence and/or nature of any donor-imposed restrictions. Contributions received with donor restrictions for future use or specified purposes are reclassified to unrestricted net assets and reported in the statements of activities as net assets released from restrictions when a donor's restriction expires or the specified purpose is met.

**Pledges Receivable**—Pledges receivable are recognized as support when the donor makes a pledge to us that is, in substance, unconditional. Conditional pledges are recognized when the conditions on which they depend are substantially met. Pledges are recorded at net realizable value if expected to be collected in one year and at fair value if expected to be collected in more than one year. Pledges are reviewed periodically for collectability. We use the allowance method to determine uncollectible pledges receivable. The allowance is based on prior years' experience and management's estimate of one percent of the pledges receivable balance. When amounts become uncollectible they will be charged to the allowance. There were no write offs during 2014. During 2015, there were \$9,000 in pledges written off.

Continued

Statements of Cash Flows--Continued

21st Century Parks, Inc.

	<b>Year Ended December 31</b>	
	<b>2015</b>	<b>2014</b>
<b>Financing Activities</b>		
Proceeds from line of credit	1,875,000	
Payments on line of credit	(180,000)	
Payments on note payable		(114,000)
<b>Net Cash Provided By (Used In) Financing Activities</b>	<b>1,695,000</b>	<b>(114,000)</b>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	<b>(5,806,165)</b>	<b>1,681,203</b>
<b>Cash and Cash Equivalents Beginning of Year</b>	<b>9,473,724</b>	<b>7,792,521</b>
<b>Cash and Cash Equivalents End of Year</b>	<b>\$ 3,667,559</b>	<b>\$ 9,473,724</b>
<b>Supplemental Cash Flow Disclosures</b>		
<b>Non-cash Investing Activities</b>		
Investments received as contributions	\$ 202,595	\$ 315,357

See Notes to Financial Statements

Statements of Cash Flows

21st Century Parks, Inc.

	<b>Year Ended December 31</b>	
	<b>2015</b>	<b>2014</b>
<b>Operating Activities</b>		
Increase in net assets	\$ 2,838,520	\$ 17,178,396
Adjustments		
Change in discount on pledges receivable	(228,907)	(138,919)
Change in allowance for uncollectible pledges receivable	(17,166)	(16,256)
Depreciation	1,520,071	1,405,844
Non-cash donation of investments	(202,595)	(315,357)
Discount on below fair value interest rate on notes payable		12,913
Loss on sale of donated stock	1,291	3,061
Loss on sale of equipment		8,339
Changes in operating assets and liabilities		
Pledges receivable	1,664,427	1,867,730
Grants receivable	5,641,799	(1,138,358)
Prepaid expenses and other assets	34,006	(16,217)
Accounts payable	(955,626)	596,069
Accrued expenses	443,148	(22,149)
Deferred revenue	65,825	8,023
<b>Net Cash Provided By Operating Activities</b>	<b>10,804,793</b>	<b>19,433,119</b>
<b>Investing Activities</b>		
Purchase of land and park easements		(601,457)
Purchase of buildings	(1,680)	(29,996)
Purchase of park amenities		(7,200)
Purchase of park infrastructure, equipment, vehicles and furniture	(328,424)	(416,518)
Additions to construction in progress	(18,177,158)	(16,895,041)
Proceeds from sale of investments	201,304	312,296
<b>Net Cash Used In Investing Activities</b>	<b>(18,305,958)</b>	<b>(17,637,916)</b>

Continued

Statements of Activities—Continued

21st Century Parks, Inc.

	Year Ended December 31					
	2015		2014			
	Unrestricted Net Assets	Temporarily Restricted Net Assets	Total	Unrestricted Net Assets	Temporarily Restricted Net Assets	Total
<b>Management and General</b>						
Change in discount on pledges receivable	(228,907)	(228,907)	(228,907)	(138,919)	(138,919)	(138,919)
Change in provision for uncollectible pledges	(8,166)	(8,166)	(8,166)	(16,256)	(16,256)	(16,256)
Professional services, in-kind	664,785	664,785	664,785	672,931	672,931	672,931
Salaries, wages, benefits and related taxes	390,138	390,138	390,138	610,938	610,938	610,938
Depreciation	1,246	1,246	1,246	40,072	40,072	40,072
Rent	52,024	52,024	52,024	52,024	52,024	52,024
Interest	3,539	3,539	3,539	15,392	15,392	15,392
Administrative	35,087	35,087	35,087	27,527	27,527	27,527
Other	89,600	89,600	89,600	90,872	90,872	90,872
<b>Total Management and General</b>	<b>999,346</b>	<b>999,346</b>	<b>999,346</b>	<b>1,354,581</b>	<b>1,354,581</b>	<b>1,354,581</b>
<b>Fundraising</b>						
Salary, benefits and related taxes	128,392	128,392	128,392	60,757	60,757	60,757
Campaign expenses	43,154	43,154	43,154	36,628	36,628	36,628
Special events	105,318	105,318	105,318	173,390	173,390	173,390
<b>Total Fundraising</b>	<b>276,864</b>	<b>276,864</b>	<b>276,864</b>	<b>270,775</b>	<b>270,775</b>	<b>270,775</b>
<b>Total Expenses</b>	<b>4,808,740</b>	<b>4,808,740</b>	<b>4,808,740</b>	<b>4,730,806</b>	<b>4,730,806</b>	<b>4,730,806</b>
<b>Increase (Decrease) in Net Assets</b>	<b>12,706,123</b>	<b>(9,867,603)</b>	<b>2,838,520</b>	<b>17,642,808</b>	<b>(464,412)</b>	<b>17,178,396</b>
<b>Net Assets Beginning of Year</b>	<b>91,514,347</b>	<b>15,158,325</b>	<b>106,672,672</b>	<b>73,871,539</b>	<b>15,622,737</b>	<b>89,494,276</b>
<b>Net Assets End of Year</b>	<b>\$ 104,220,470</b>	<b>\$ 5,290,722</b>	<b>\$ 109,511,192</b>	<b>\$ 91,514,347</b>	<b>\$ 15,158,325</b>	<b>\$ 106,672,672</b>

See Notes to Financial Statements



Statements of Activities

21st Century Parks, Inc.

	Year Ended December 31					
	2015			2014		
	Unrestricted Net Assets	Temporarily Restricted Net Assets	Total	Unrestricted Net Assets	Temporarily Restricted Net Assets	Total
<b>Support</b>						
Contributions	\$ 1,717,259	\$ 2,049,739	\$ 3,766,998	\$ 2,001,062	\$ 681,393	\$ 2,682,455
In-kind contributions	681,352		681,352	681,446		681,446
Special events	428,070		428,070	287,438		287,438
Grants	2,130,331		2,130,331	14,711,422	3,000,000	17,711,422
Investment income	4,283		4,283	2,822		2,822
<b>Total Support</b>	<b>4,961,295</b>	<b>2,049,739</b>	<b>7,011,034</b>	<b>17,684,190</b>	<b>3,681,393</b>	<b>21,365,583</b>
<b>Revenues</b>						
Program fees	123,558		123,558	98,466		98,466
Facility and events income, net of rental equipment expense of \$4,405 (2015) and \$34,959 (2014)	370,171		370,171	299,883		299,883
Other income	142,497		142,497	147,270		147,270
<b>Total Revenues</b>	<b>636,226</b>		<b>636,226</b>	<b>543,619</b>		<b>543,619</b>
<b>Net Assets Released from Restrictions</b>	<b>11,917,342</b>	<b>(11,817,342)</b>		<b>4,145,805</b>	<b>(4,145,805)</b>	
<b>Expenses</b>						
Program						
Maintenance	385,034		385,034	597,640		597,640
Salaries, wages, benefits and related taxes	931,842		931,842	601,834		601,834
Natural areas	61,075		61,075	56,566		56,566
Education programming	139,725		139,725	152,150		152,150
Facility events and rentals	185,980		185,980	152,105		152,105
Public awareness	58,305		58,305	27,216		27,216
Insurance	154,480		154,480	116,817		116,817
Other park program expenses	26,378		26,378	95,350		95,350
Depreciation	1,508,504		1,508,504	1,365,772		1,365,772
Safety	81,209		81,209			
<b>Total Program</b>	<b>3,532,530</b>		<b>3,532,530</b>	<b>3,105,450</b>		<b>3,105,450</b>
<b>Total Support and Revenues</b>	<b>17,514,863</b>	<b>(9,867,603)</b>	<b>7,647,260</b>	<b>22,373,614</b>	<b>(484,412)</b>	<b>21,909,202</b>

Continued

Statements of Financial Position

21st Century Parks, Inc.

	December 31	
	2015	2014
<b>Current Assets</b>		
Cash and cash equivalents	\$ 3,667,559	\$ 9,473,724
Pledges receivable, current portion	1,526,674	2,137,711
Grants receivable, current portion	1,015,025	4,873,494
Donated property held for sale	95,454	95,454
Prepaid expenses and other assets	14,710	48,716
<b>Total Current Assets</b>	<b>6,319,422</b>	<b>16,629,099</b>
<b>Noncurrent Assets</b>		
Long-term portion of pledges receivable, net	2,613,313	3,420,630
Long-term portion of grants receivable		1,783,330
Park assets and equipment, net	103,479,686	86,492,495
<b>Total Noncurrent Assets</b>	<b>106,092,999</b>	<b>91,696,455</b>
<b>Total Assets</b>	<b>\$ 112,412,421</b>	<b>\$ 108,325,554</b>
<b>Liabilities and Net Assets</b>		
<b>Current Liabilities</b>		
Line of credit	\$ 1,695,000	
Accounts payable	524,753	\$ 1,480,379
Accrued expenses	548,076	104,928
Deferred revenue	133,400	67,575
<b>Total Current Liabilities</b>	<b>2,901,229</b>	<b>1,652,882</b>
<b>Net Assets</b>		
Unrestricted	104,220,470	91,514,347
Temporarily restricted	5,290,722	15,158,325
<b>Total Net Assets</b>	<b>109,511,192</b>	<b>106,672,672</b>
<b>Total Liabilities and Net Assets</b>	<b>\$ 112,412,421</b>	<b>\$ 108,325,554</b>

See Notes to Financial Statements

**Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Organization as of December 31, 2015 and 2014, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

*STROTHMAN AND COMPANY*

Louisville, Kentucky  
April 25, 2016

**Strothman and Company**  
*Certified Public Accountants and Advisors*  
1600 Waterfront Plaza  
325 West Main Street  
Louisville, KY 40202  
502 585 1600

## **Independent Auditors' Report**



Board of Directors  
21st Century Parks, Inc.  
Louisville, Kentucky

### **Report on the Financial Statements**

We have audited the accompanying financial statements of 21st Century Parks, Inc. (the "Organization"), which comprise the statements of financial position as of December 31, 2015 and 2014, and the related statements of activities and cash flows for the years then ended, and the related notes to financial statements.

### **Management's Responsibility for the Financial Statements**

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

### **Auditors' Responsibility**

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

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

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

**Financial Statements**

**21st Century Parks, Inc.**

**December 31, 2015**

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2015

Financial Statements

**21st Century Parks, Inc.**

December 31, 2015



## Request for Taxpayer Identification Number and Certification

Give Form to the  
requester. Do not  
send to the IRS.

Print or type See Specific Instructions on page 2.	Name (as shown on your income tax return)	
	Business name/disregarded entity name, if different from above <b>21st Century Parks, Inc</b>	
	Check appropriate box for federal tax classification: <input type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate  <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____  <input checked="" type="checkbox"/> Other (see instructions) ▶ <b>501 (C) (3) Non-Profit Corporation</b>	Exemptions (see instructions):  Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____
	Address (number, street, and apt. or suite no.) <b>471 West Main Street, Suite 202</b>	Requester's name and address (optional)
	City, state, and ZIP code <b>Louisville, KY 40202</b>	
List account number(s) here (optional)		

### Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on the "Name" line to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Social security number	
[ ] [ ] [ ] [ ]	- [ ] [ ] - [ ] [ ] [ ] [ ]

**Note.** If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

Employer identification number

### Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and
3. I am a U.S. citizen or other U.S. person (defined below), and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

**Certification instructions.** You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 3.

Sign Here	Signature of U.S. person ▶ <i>Denise Hagan</i>	Date ▶ <b>8-5-16</b>
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### General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

**Future developments.** The IRS has created a page on IRS.gov for information about Form W-9, at [www.irs.gov/w9](http://www.irs.gov/w9). Information about any future developments affecting Form W-9 (such as legislation enacted after we release it) will be posted on that page.

#### Purpose of Form

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, payments made to you in settlement of payment card and third party network transactions, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the

withholding tax on foreign partners' share of effectively connected income, and

4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct.

**Note.** If you are a U.S. person and a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

**Definition of a U.S. person.** For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States,
- An estate (other than a foreign estate), or
- A domestic trust (as defined in Regulations section 301.7701-7).

**Special rules for partnerships.** Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax under section 1446 on any foreign partners' share of effectively connected taxable income from such business. Further, in certain cases where a Form W-9 has not been received, the rules under section 1446 require a partnership to presume that a partner is a foreign person, and pay the section 1446 withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid section 1446 withholding on your share of partnership income.

## 21ST CENTURY PARKS, INC.

### General Information

<b>Organization Number</b>	0597121
<b>Name</b>	21ST CENTURY PARKS, INC.
<b>Profit or Non-Profit</b>	N - Non-profit
<b>Company Type</b>	KCO - Kentucky Corporation
<b>Status</b>	A - Active
<b>Standing</b>	G - Good
<b>State</b>	KY
<b>File Date</b>	10/14/2004
<b>Organization Date</b>	10/14/2004
<b>Last Annual Report</b>	3/11/2016
<b>Principal Office</b>	471 W MAIN ST STE 202 LOUISVILLE, KY 40202
<b>Registered Agent</b>	GARY R. WEITKAMP REED WEITKAMP SCHELL & VICE PLLC 500 WEST JEFFERSON STREET SUITE 2400 LOUISVILLE, KY 40202

### Current Officers

<b>President</b>	<u>DANIEL H JONES</u>
<b>Vice President</b>	<u>KENNETH L PAYNE</u>
<b>Secretary</b>	<u>BRYAN K JOHNSON</u>
<b>Treasurer</b>	<u>DAVID A JONES</u>
<b>Director</b>	<u>DAVID A JONES</u>
<b>Director</b>	<u>DANIEL H JONES</u>
<b>Director</b>	<u>KENNETH L PAYNE</u>
<b>Director</b>	<u>BRUCE A MAZA</u>

### Individuals / Entities listed at time of formation

<b>Director</b>	<u>SECRETARY OF NEIGHBORHOODS PARKS AND CULTURAL AFFAIRS METRO</u>
<b>Director</b>	<u>EXECUTIVE DIRECTOR OF METRO PARKS</u>
<b>Director</b>	<u>CHAIRMAN OF THE BOARD OF LOUISVILLE OLMSTED CONSERVANCY</u>
<b>Director</b>	<u>DAVID A JONES</u>
<b>Director</b>	<u>DANIEL H JONES</u>
<b>Director</b>	<u>KENNETH L PAYNE</u>
<b>Director</b>	<u>PHILIP C BILLIS</u>
<b>Director</b>	<u>BRUCE A MAZA</u>
<b>Incorporator</b>	<u>BRYAN K JOHNSON</u>



## Images available online

Documents filed with the Office of the Secretary of State on September 15, 2004 or thereafter are available as scanned images or PDF documents. Documents filed prior to September 15, 2004 will become available as the images are created.

<a href="#">Annual Report</a>	3/11/2016	1 page	<a href="#">tiff</a>	<a href="#">PDF</a>
<a href="#">Annual Report</a>	4/10/2015	1 page	<a href="#">tiff</a>	<a href="#">PDF</a>
<a href="#">Annual Report</a>	4/4/2014	1 page	<a href="#">tiff</a>	<a href="#">PDF</a>
<a href="#">Annual Report</a>	3/13/2013	1 page	<a href="#">tiff</a>	<a href="#">PDF</a>
<a href="#">Annual Report</a>	2/23/2012	1 page	<a href="#">tiff</a>	<a href="#">PDF</a>
<a href="#">Annual Report</a>	3/18/2011	1 page	<a href="#">tiff</a>	<a href="#">PDF</a>
<a href="#">Annual Report</a>	3/31/2010	1 page	<a href="#">tiff</a>	<a href="#">PDF</a>
<a href="#">Annual Report</a>	6/18/2009	1 page	<a href="#">tiff</a>	<a href="#">PDF</a>
<a href="#">Annual Report</a>	3/5/2008	1 page	<a href="#">tiff</a>	<a href="#">PDF</a>
<a href="#">Annual Report</a>	2/15/2007	1 page	<a href="#">tiff</a>	<a href="#">PDF</a>
<a href="#">Annual Report</a>	3/14/2006	1 page	<a href="#">tiff</a>	<a href="#">PDF</a>
<a href="#">Annual Report</a>	4/12/2005	1 page	<a href="#">tiff</a>	<a href="#">PDF</a>
<a href="#">Articles of Incorporation</a>	10/14/2004	6 pages	<a href="#">tiff</a>	<a href="#">PDF</a>

## Assumed Names

### Activity History

Filing	File Date	Effective Date	Org. Referenced
Annual report	3/11/2016 1:02:36 PM	3/11/2016	
Annual report	4/10/2015 9:00:29 AM	4/10/2015	
Annual report	4/4/2014 9:14:21 AM	4/4/2014	
Annual report	3/13/2013 2:54:00 PM	3/13/2013	
Annual report	2/23/2012 12:37:41 PM	2/23/2012	
Annual report	3/18/2011 10:28:38 AM	3/18/2011	
Annual report	3/31/2010 8:19:09 AM	3/31/2010	
Annual report	6/18/2009 4:12:54 PM	6/18/2009	
Annual report	3/5/2008 8:07:10 AM	3/5/2008	
Annual report	2/15/2007 8:42:04 AM	2/15/2007	
Annual report	3/14/2006 9:18:48 AM	3/14/2006	
Add	10/14/2004 12:36:56 PM	10/14/2004	

## Microfilmed Images

Microfilm images are not available online. They can be ordered by faxing a [Request For Corporate](#)

**Documents to the Corporate Records Branch at 502-564-5687.**

Annual Report

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Articles of Incorporation

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