





S.W.A.



## LOUISVILLE METRO COUNCIL



## NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

## SECTION 1 - APPLICANT INFORMATION

Legal Name of Applicant Organization:

(as listed on: <http://www.sos.ky.gov/business/records/>) 21st Century Parks, Inc.

Main Office Street &amp; Mailing Address: 471 W. Main Street, Ste 202, Louisville, KY 40202

Website: [www.theparklands.org](http://www.theparklands.org)

Application Contact: Daniel H. Jones

Title: Chief Executive Officer

Phone: 502-584-0350

Email: [dj@21cparks.org](mailto:dj@21cparks.org)

Financial Contact: Jim Moore

Title: Chief Operating Officer

Phone: 502-584-0350

Email: [jmoore@21cparks.org](mailto:jmoore@21cparks.org)

## GEOGRAPHICAL AREA(S) WHERE PROGRAM ACTIVITIES ARE (WILL BE) PROVIDED

Program Facility Location(s): The Parklands of Floyds Fork

Council District(s): 19 and 20

Zip Code(s): 40245

## SECTION 2 - PROGRAM REQUEST &amp; FINANCIAL INFORMATION

Program Name: ATV Grant

Total Request: \$9,771.25

Total Metro Award (this program) in previous year : \$

The following are required attachments:

 IRS Exempt Status Determination Letter Current Year Projected Budget List of Board of Directors (include term & term limits) Current financial statement Most recent IRS Form 990 or 1120-H Articles of Incorporation Cost estimates from proposed vendor if request is for capital expense Signed lease if rent costs are being requested IRS Form W9 Evaluation forms if used in the proposed program Annual audit (if required by organization) Faith Based Organization Certification Form, if required Staff including the 3 highest paid staff

Agency Fiscal Yr Start Date: 2004

For the current fiscal year ending June 30, list all funds 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.

Source:

Amount: \$

Source:

Amount: \$

Source:

Amount: \$

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

## SECTION 3 - SIGNATURE

I certify under the penalty of law the information in this application (including, without limitation, the "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.

Signature of Legal Signatory:

Date: April 14, 2014

Legal Signatory (please print):

Title: Chief Executive Officer

Phone: 502 584 0350 Extension:

Email: [dj@21cparks.org](mailto:dj@21cparks.org)

#### SECTION 4 - AGENCY DETAILS

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

In 2004, 21st Century Parks was founded with the mission that reflects a passion for Louisville's parks including a respect for both people and nature. 21st Century Parks exhibits unexcelled design, effective partnerships, and sufficient funding to meet the public's need for safe, accessible, well-maintained, and user-friendly parks now and into the future. Working with our strategic partners, Louisville, Metro Government and the nonprofit Future Fund, 21st Century Parks has acquired and protected in perpetuity nearly 4,000 acres of new park land in the Floyds Fork watershed corridor, resulting in one of the nation's largest new metropolitan parks projects - and the only one that is 100% funded to complete construction and scheduled to open to the public within three years.

In the 21st century parks serve a multitude of needs: from preservation of environmental resources to science education to economic development. Because this project cuts right through the heart of the major undeveloped section of Metro Louisville, it will both preserve a vanishing landscape and shape a new urban reality for our community. The Parklands skillfully combines and promotes community involvement, environmental conversation and preservation, health and wellness, and dynamic learning experiences.

We are employing best practices in land use and infrastructure planning, watershed protection, education programming, historic preservation, multi-modal trail development, and design of recreational spaces. This is a transformational project for Louisville and a unique opportunity to create a model for the country. We believe that cities across the country and around the world should be purchasing land on the edge of the community ahead of development, and preserving that land as public space for future generations to enjoy.

#### SECTION 5 - PROGRAM NARRATIVE

##### **A: 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)

##### **B: 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 most important objective of 21st Century Parks is to create and preserve unexcelled beautiful public parks which reflect the needs and values of our community today and for future generations. Through this project, 21st Century Parks will more effectively plan for and shape the character and livability of the city and its expansion. As a donor-supported public-park, 21st Century Parks relies on the community's support to maintain and operate The Parklands of Floyds Fork to a world-class standard. With Louisville Metro Council's support, we will be able to raise funds to preserve the current and future trees, trails, landscaping, and facilities allowing each visitor an unparalleled experience.

This year, the funds raised will help to:

Sustain the environment for 1,000 acres of public parklands currently open to the public, which includes more than 40,000 trees, shrubs, and forbs planted last year and well as hundreds of acres of natural space

Provide world-class amenities to fulfill our mission of creating clean, safe, fun, and beautiful parks for over one million visitors per year

Encourage healthy habits by maintaining more than 20 miles of new trails currently open to the public, including hiking, biking, paddling, and a scenic park drive

Stimulate curiosity by engaging thousands of visitors in interpretive scientific learning through the Outdoor Classroom

**C: Describe specifically how the funding will be spent including identification of funding to subgrantee(s):**

The ATV will enable the park ranger to patrol and respond to the remote areas of the 4,000 acre park that are otherwise inaccessible by traditional patrol vehicles, including most ambulances. The ATV will enable our ranger the ability to effectively patrol these areas which would otherwise be neglected and may become attractive areas for crime. Also, when the unfortunate situation arises where a park visitor is injured or has a medical emergency, the ATV will provide the ranger the ability to respond to the site and facilitate expedited first responder activities as required.

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

- The funding request is a reimbursement of the following expenditures that have occurred prior to the application date:
  - ✓ 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.
  
- The funding request is a reimbursement of the following expenditures that will be incurred after the application date, but prior to the Metro Council approval date. This option will allow expenditures occurring within this time frame to be considered compliant with 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.

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

**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 specifically.**

The Parklands of Floyds Fork was created and is maintained with the support of a strong network of partners in the community. Working with our strategic partners, including Louisville Metro Government and the nonprofit Future Fund, 21st Century Parks has acquired and protected in perpetuity nearly 4,000 acres of new park land in the Floyds Fork watershed corridor, resulting in one of the nation's largest new metropolitan parks project.

Thanks to the dedicated members of the 21st Century Parks Steering Committee and the generosity of the community, we reached our \$120 million goal campaign to create and build The Parklands of Floyds Fork. Over 600 donors contributed--including 480 individuals, 76 corporations, and 42 foundations, as well as a \$38 million federal appropriation from the Federal Highway Administration, a \$10 million grant from the Kentucky Transportation Cabinet, and \$1.5 million provided by Louisville Metro Government.

We continue to work with partners every day at The Parklands in various ways. Members from local organizations including the Derby City Fly Fisherman, Louisville Dog Run Association, the Kentucky Mountain Bike Association, Kentuckiana Girl Scouts and Boy Scouts, Kentuckiana Paddling Association, the Louisville Astronomical Society, the Glenview Garden Club, and over 100 individual volunteers have shared over 3,000 volunteer hours with The Parklands in 2013.

In addition, we work with the Kentucky Fish and Wildlife and its Fishing in Neighborhoods (FINs) program to regularly stock the lakes at The Parklands to meet the needs of anglers. We have a strong partnership with the Kentucky Science Center, Jefferson County Public Schools, the Archdiocese of Louisville, and local universities who have helped us build our education program and help to promote the outdoor classroom.

The Parklands of Floyds Fork was created with the support of our partners, and it will thrive with their continued involvement.

**G: 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:**

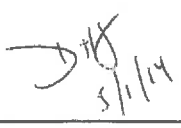
The annual operations of The Parklands of Floyds Fork skillfully combines and promotes community involvement, environmental conservation and preservation, health and wellness, and dynamic learning experiences.

In order to ensure The Parklands of Floyds Fork is begin operated and maintained to a world-class standard, the organization conducts various forms of reporting throughout the year. Monthly reports are conducted within each area of programming, quarterly reports are provided to the Board of Directors, and daily user feedback is collected. These various methods of reporting allow us to consistently evaluate and monitor the quality of our delivery and provides us with a measurement to make sure are addressing the needs of the community.

Through our reliable reporting and survey system, we are able to make the adjustments necessary to work towards our mission of creating clean, safe, fun, and beautiful parks for the community.

**SECTION 6 - PROGRAM BUDGET SUMMARY**

The Program Budget should realistically estimate what amount is needed from Metro Government and what is expected from other sources. Enter whole-dollar amounts.

	Column 1	Column 2*	Column 3
Program Expenses	Proposed Metro Funds	Non- Metro Funds	Total Program Cost
A: Personnel Costs Including Benefits			
B: Rent/Utilities			
C: Office Supplies			
D: Telephone			
E: In-town Travel			
F: Client Assistance (Attach Detailed List)			
G: Professional Service Contracts			
H: Program Materials			
I: Community Events & Festivals (Attach Detailed List)			
J: Machinery & Equipment	9,771.25	0	9,771.25
K: Capital Project			
L: Other Expenses (Attach Detail List)			
<b>SUBTOTAL</b>	<b>9,771.25</b>	<b>0</b>	<b>9,771.25</b>
% of Program Budget –	100 %	%	100%
Value of volunteer services and how computed:	N/A		
Value of in-kind assets, such as donated space, supplies, use of equipment, etc. (Detail on Next Page)	N/A		
<b>Total Program Funds</b>	<b>9,771.25</b>	<b>0</b>	<b>9,771.25</b>

\*List funding sources in Column 2 (do not include individual donor names):

Other State, Federal or Local Government	
United Way	
Private Contributions	
Fees Collected from Program Participants	
Other (please specify)	
<b>Total Revenues</b>	



**PROGRAM BUDGET SUMMARY (CONTINUED)**

**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
<b>Total Value of In-Kind</b> (to match Program Budget Line Item. 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)

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:

Our cost to operate The Parklands in 2014 will increase by over \$320,000 from the previous year, which is mostly related to expanding staffing to manage the park's growth of almost 700 acres.

## SECTION 7 - CERTIFICATIONS AND ASSURANCES

By signing the first page 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. 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. Return to Louisville Metro any unexpended funds by July 31 following the Metro Louisville's fiscal year end
8. 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.

### 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.

21st Century Parks Board of Directors include:

Ellen Hesen, Chief of Staff for Louisville Mayor Greg Fischer  
Mike Heitz, Metro Parks Director



April 28, 2014

Louisville Metro Council  
601 West Jefferson Street  
Louisville, Kentucky 40202

Dear Members of Louisville Metro Council:

21<sup>st</sup> Century Parks, the nonprofit organization responsible for the creation and long-term operations of The Parklands of Floyds Fork, is grateful for the early support of the Louisville Metro Council. The Parklands is one of the largest new metropolitan parks projects in the country, and now the only one that is 100% funded to complete construction!

The community's generosity has allowed us to create a place that provides the community with free access to more than 1,000 acres of parkland currently open to the public including almost 25 miles of trails for hiking, biking, paddling, portions of the Louisville Loop and a scenic park drive. The Parklands saw its one millionth visit in the fall of 2013, and we look forward to even more visits this year!

I am pleased to share that construction remains on schedule for Turkey Run and Broad Run Parks, the fourth and final phase of The Parklands of Floyds Fork, with expected completion in 2015. This phase will result in more than 2,400 acres of new donor-supported public parks, making it the largest park development project in Louisville since the original Olmsted parkway system was developed in the late 1800s.

We invite the Louisville Metro Council to continue to be a part of the leadership that is allowing The Parklands of Floyds Fork to remain a clean, safe, fun, and beautiful park for the entire community to enjoy. If we can provide additional information, please contact me at (502) 584-0350 or [jmoore@21cparks.org](mailto:jmoore@21cparks.org). Thank for your consideration to help maintain this extraordinary place and we look forward to hearing from you soon.

Sincerely,

A handwritten signature in blue ink, appearing to read "J. Moore", is written over the typed name and title.

James K. Moore  
Chief Operating Officer

Enclosures





**Re: ATV request**

Pete McCartney <pmccartney@21cparks.org>  
To: Alex Dowd <adowd@21cparks.org>, Scott Martin <smartin@21cparks.org>

Thu, Mar 13, 2014 at 12:48 PM



**ALL PURCHASE ORDERS MUST BE MADE OUT TO (VENDOR):**  
John Deere Company  
2000 John Deere Run  
Cary, NC 27513  
FED ID: 36-2382580;  
DUNS#: 60-7690989

**ALL PURCHASE ORDERS MUST BE SENT TO DELIVERING DEALER:**  
Limestone Farm Lawn Worksite  
102 Taylorsville Road  
Shelbyville, KY 40066  
502-633-1515  
Bross@limestoneflw.com

**Quote Summary**

**Prepared For:**  
21st Century Parks Inc  
Pete McCartney  
471 W Main St Ste 202  
Louisville, KY 40202  
Mobile: 502-420-8081  
pmccartney@21cparks.org

**Delivering Dealer:**  
Limestone Farm Lawn Worksite  
Ray Green  
102 Taylorsville Road  
Shelbyville, KY 40066  
Phone: 502-633-1515  
Mobile: 502-682-7620  
rgreen@limestoneflw.com

**Quote ID:** 9220047  
**Created On:** 12 February 2014  
**Last Modified On:** 12 February 2014  
**Expiration Date:** 12 March 2014

Equipment Summary	Suggested List	Selling Price	Qty	Extended
JOHN DEERE XUV 625i Green & Yellow (Model Year 2014) <b>Contract:</b> KY Utility Vehicles_75812000003881 <b>Price Effective Date:</b> February 12, 2014	\$ 11,772.60	\$ 9,771.25 X	1 =	\$ 9,771.25

**Equipment Total** \$ 9,771.25

\* Includes Fees and Non-contract items

<b>Quote Summary</b>	
Equipment Total	\$ 9,771.25
Trade In	
SubTotal	\$ 9,771.25
Total	\$ 9,771.25
Down Payment	(0.00)
Rental Applied	(0.00)
Balance Due	\$ 9,771.25

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:  
20-1780317  
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,



Lois G. Lerner  
Director, Exempt Organizations  
Rulings and Agreements

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



## A Donor-Supported Public Park – 2014 Budget

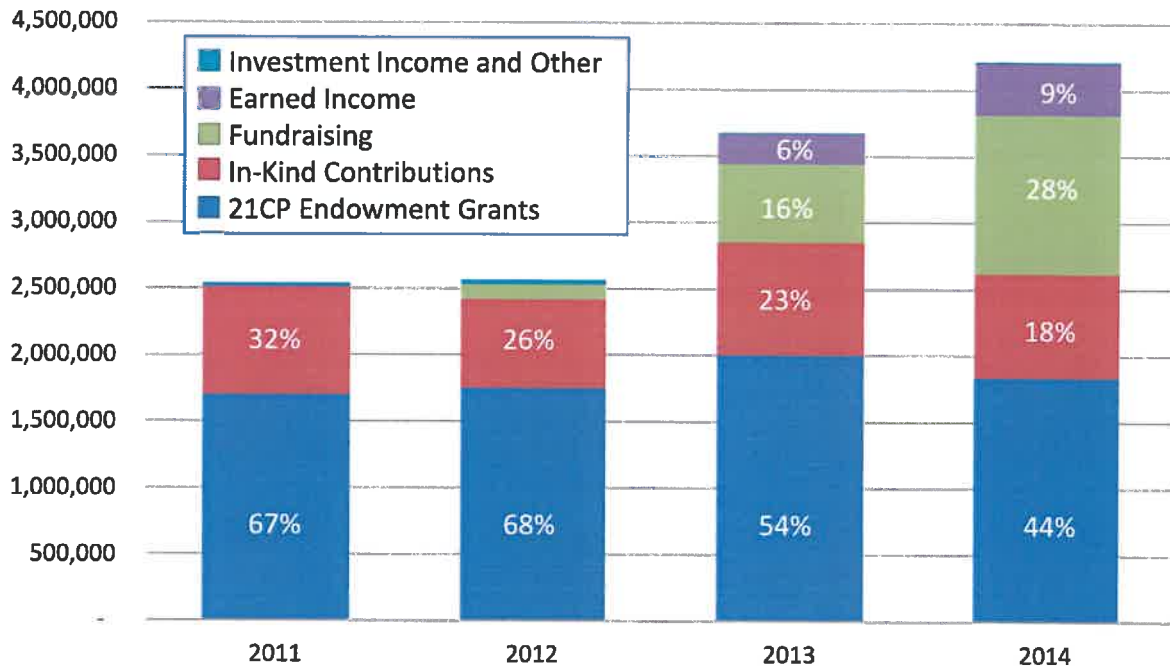
Parks grow and shape cities over time. 2014 is a year of growth for The Parklands. We will grow our membership to over 3,000, we will grow the team by 30% or 10 people, we will grow the facilities and events business and outdoor classroom by at least 50% and we will grow the impact of The Parklands to the community by hosting over 1,000,000 park visits during 2014. We will keep growing the physical park spaces with our continued pace of construction on Phase 4 making very good progress towards a 2015 opening.

All of this growth in and around The Parklands will be accompanied by our launch of annual fundraising. We expect the new campaign and fundraising events to cover approximately 30% of our annual costs, which is almost double the impact on the prior year. A majority of the team's efforts will be focused on our never before delivered park model: "A donor-supported public park." The foundation of this new donor-supported public/private partnership is built on knowledge. We will train the team, engage park visitors and communicate with the public how The Parklands is different and how we think it works.

We have attempted to condense and share with you the highlights for the upcoming year with hopes this presentation allows for a greater understanding.

### Park Support

Every resource we have is because of generous public and private support to the organization. Core to our mission is safeguarding the trust and support so generously provided by our many donors. With the Board of Directors' approval, we are applying for a grant from 21<sup>st</sup> Century Parks Endowment to fund park operations of approximately \$1,853,000 which is about \$180,000 less than the 2013 grant request. We also expect in-kind contributions for construction management to be the same as 2013 which approximate \$780,000. The big change for 2014 is the level of annual contributions we expect, totaling \$1,195,000, an increase of roughly \$600,000 compared to the prior year. We believe individual contributions will represent 57% of our annual fundraising with fundraising events contributing 22% and institutional and corporate donors representing 16% of donations. A multi-year comparison of annual support is shown in the following chart.



We believe to meet these increased funding goals; we will have to increase our outreach for individual donors. This is game changing for our organization as we move from a very successful, peer to peer based capital campaign to a brand new grass roots annual membership drive. Vast member programming, direct mail outreach and capital campaign donor solicitations are our three main strategies to sign up 2,000 new members during the year, bringing out total to 3,000. Our giving chart and benefit levels are outlined below:

Level	\$ Amount	# in 2014	\$ Raised	Benefits (receive all above)
Member	35	500	\$ 12,500	Card, sticker, events
Household member	50	2,300	115,000	Member plus household
Parklands Partner	100	100	10,000	Water bottle
Friend of The Parklands	250	50	12,500	Annual report listing, picnic
Conservator	500	40	20,000	Notecards
Sustainer	1,000	30	30,000	Calendar
Founder's Society	5,000	31	155,000	Founders breakfast
Steward's Society	10,000	13	130,000	Behind the scenes tours
Chairman's Circle	25,000+	6	200,000	Chairman's tour
		<b>3,070</b>	<b>\$ 685,000</b>	



For your information we have included our expected programming calendar for 2014 as Appendix A to this discussion which shows the multitude of opportunities where we expect to engage members in The Parklands. The schedule shows the price for paid programming, member discounts, member only events, outdoor classroom programming and our expected outdoor rental events. We have designed this active park schedule to engage and convert park visitors to members while also providing a limited amount of “free” programming to the general public.

New for 2014 is our plan to execute three fundraising events, planned to contribute over \$260,000, net of expenses and hopefully engaging 850+ park visitors to become members. We have hosted fundraising events in the past with our first ever field and fork in 2012 netting \$25,000 in proceeds and the Football Luncheon in 2013 netting \$50,000 in proceeds. We will expand on the successes of these two events and add a new event during 2014. We believe our capacity to host these three events exists in 2014 as there are no park ground breakings or openings during the year. The table below summarizes the three planned events for 2014:

	Sports Luncheon	Field & Fork	Bourbon Bash (new)
Style	Luncheon at Gheens – PGA or NASCAR theme August 4 <sup>th</sup> or 5 <sup>th</sup>	Dinner and music at Walnut grove September 6 <sup>th</sup>	Bourbon and food festival at Grand Allee Saturday in April
Attendance	300	400	2,500
Price per	\$1,000 per table	\$2,000 per table	\$50 (\$75 non-member)
Ticket sales	\$ 35,000	\$ 100,000	\$ 125,000
Sponsor & day of donations	\$ 25,000	\$ 45,000	\$ 52,500
Costs	\$ 11,500	\$ 56,500	\$ 50,000
Net	\$ 48,500	\$ 88,500	\$ 127,500
# of members	100	130	620
Chairperson	???	???	???

We will look to the Board of Directors’ help in honing our strategy and tactics to reach out to park visitors and convert them to annual members as well as utilizing the Board’s experiences in fundraising events as we venture into expanded fundraising activities during 2014.

Joining endowment grants and annual fundraising on our three legged stool of support is our earned income plan. We expect 2014 to be a growing year for this funding tactic as well. We are expecting the facility and events business to grow by 50% and contribute, net of expenses, over \$100,000 to fund the park’s operations. This growth is mostly generated by increased utilization of the Gheens lodge along with price increases of approximately 10% for remaining openings in 2014 and beyond. As of the end of September, we have already secured over \$80,000 of the expected \$280,000 of revenues during

2014. We will host 4-6 outdoor events during the year, but these events have yet to grow to a scale that will meaningfully contribute to the park's operating costs. The Outdoor classroom will contribute \$100,000 of earned income, but due to its costs of approximately \$145,000 we will allocate some of our fundraising efforts to provide resources for this soon to be sustainable educational program.

### Park Operations

With a focus on a safe, clean, fun and beautiful parks, the team will mow twice as much grass, pick up five times more trash, clean twice daily 28 restrooms, maintain botanical spaces, cultivate tens of thousands of recently planted trees and shrubs, teach 5,000 learners and much, much more during the new year. We will plan to add 10 people to grow the team to 42 positions or 35 full time equivalents. The total payroll for all personnel in 2014 is approximately \$2.0 million or 62% of total cash expenses for 2014 and an increase of approximately \$320,000 when compared to 2013.

101,880    276,664    710,000    1,000,000    ???    ???    ???

Our cost to operate the park in 2014 will increase by over \$320,000 which is mostly related to expanded staffing to manage the park's growth of almost 700 acres with the completion of Phase 3 in September of 2013. The graph and chart above show the cost per visit from 2011 through 2017 and what makes up the \$6.08 and \$5.62 of total cost for each visit during 2013 and 2014, respectively. The main driver in the drastic cost reduction per visit from 2011 through 2013 is the increase in park usage. The types of cost allocated to each visit in 2014 and 2013 are similar with an increase in depreciation allocation resulting from the \$15,000,000 in park construction completed at the end of 2013.

The five largest operating expenses excluding payroll for 2014 are 1) contracted mowing of \$100,000 an increase from \$50,000 in 2013 due to double the amount of grass being mowed, 2) horticulture and turf maintenance costs of \$44,000 an increase from \$15,000 in 2013 due to substantial garden expansion, 3) utilities of \$35,000 an increase from \$25,000 in the prior year mirroring the expanded footprint of the park, 4) fuel and oil costs of \$35,000 compared to \$20,000 in 2013 as we have additional team members working needing transportation within and around the park and 5) maintenance supplies of \$33,500 an increase from \$12,000 in the prior year relating to all of the new features we now are charged with maintaining.

## **Management and General**

Unlike park operations, growth in 2014 is not part of the plan for our management and general activities. This consistent and experienced team will be tasked with managing any acquisition activity, park construction and design, finances, risk management, oversight of park operations, fund raising and many other activities.

The team will continue to be supported by in-kind contributions of \$780,000, to provide acquisition and construction project management services donated to the parks which are vital to success along with office space rental. We do plan to allow for some flexibility in our operations through the allocation of a budget contingency only to be activated by authorization from the CEO to address any unforeseen matters which total \$170,000, a decrease of \$45,000 from the prior year.

## **Summary**

21st Century Parks, Inc. serves as a steward entrusted to create and preserve unexcelled parklands that reflect the needs and values of our whole community. We, as stewards of our natural, community and fiscal resources, will act with integrity, intentionality and with recognition of individual and team progress.

This coming year we will grow this donor-support public park. All growth is being financed with funds raised by the team and the draw on the endowment actually decreases when compared with the prior year. 1,000,000 visitors and 3,000 members will achieve their individual goals in the park with an appreciation for the great design and celebration of the beauty and diversity of The Parklands of Floyds Fork.



as of October 1, 2013	2014 Budget	2013 Actual + Forecast	2013 Budget
<b>Park support</b>			
Operations and programming grants	\$ 1,853,842	\$ 2,000,000	\$ 2,036,446
In-kind contributions	782,396	850,000	850,000
Federal and state construction grants	12,000,000	16,006,241	16,000,000
Contributed income	945,000	547,888	350,000
Grants and sponsorships	250,000	40,000	194,265
Earned income	387,338	226,884	259,940
Investment income and other	15,000	12,219	15,000
Park support	16,233,576	19,683,232	19,705,651
Net assets released from restrictions - capital	6,000,000	4,012,912	4,000,000
<b>Total park support</b>	22,233,576	23,696,144	23,705,651
<b>Expenses</b>			
<b>Park operations</b>			
Professional services	138,500	89,241	65,000
Salaries, wages, benefits and related taxes	1,025,903	721,517	666,922
Depreciation	1,546,667	911,093	113,033
Operations and maintenance	257,500	198,761	134,000
Land management	75,000	100,192	90,000
Park programming	15,150	74,782	152,650
Consultant fees	-	-	-
Public awareness	75,700	103,675	110,200
Contingency	50,000	40,245	50,000
<b>Total park operations</b>	3,184,420	2,239,505	1,381,805
<b>Education</b>			
Supplies, awareness and curriculum dev.	17,500	32,503	38,305
Salaries, wages, benefits and related taxes	128,000	110,803	111,900
<b>Total education</b>	145,500	143,306	150,205
<b>Facilities</b>			
Facilities costs	56,000	37,356	45,000
Salaries, wages, benefits and related taxes	107,807	84,831	90,620
<b>Total facilities</b>	163,807	122,187	135,620
<b>Management and general</b>			
Professional services	46,000	40,524	41,000
Salaries, wages, benefits and related taxes	711,530	707,359	690,634
Depreciation	15,000	5,983	6,000
Administrative	75,000	82,176	71,000
Insurance	125,000	109,349	90,000
Interest	7,500	14,758	15,000
Contingency	120,000	90,085	165,000
<b>Total management and general</b>	1,100,030	1,050,235	1,078,634
<b>In-kind professional services</b>	782,396	708,736	850,000
<b>Fundraising</b>			
Fundraising costs	180,090	41,951	48,025
Salaries, wages, benefits and related taxes	60,000	59,799	120,895
Commemorative book	-	-	-
<b>Total fundraising</b>	240,090	101,750	168,920
<b>Total expenses</b>	5,616,243	4,365,720	3,765,184
<b>Change in unrestricted net assets</b>	\$ 16,617,333	\$ 19,330,424	\$ 19,940,467

## Overarching 2014 goals

- **1,000,000 visits during 2014**
- **Finish Phase 4A construction with significant progress on phase 4B – 2015 opening**
- **Team owns growth of memberships from 1,000 to 3,000**
- **Annual fundraising of \$1,195,000**
- **Grow and train team to be ready for fully open park beginning in 2015**
- **Facility business growth of 50% and Outdoor Classroom becomes a sustainable model**

# 21st Century Parks, Inc. Operational Dashboard

2014 Budget / work plan cycle



User experience	2014 Goal	2013 Goal	9/30/13	2012
Park visits	1,000,000	375,000	611,511	276,664
Welcome center visits	25,000	3,500	19,557	0
# of Parklands events	20	20	46	19
Event participation	10,000	2,000	12,534	2,203
# of reportable incidents	45	30	34	9
Avg. comment card rating	4.5	4.5	4.8	4.7
Comment card responses	1,500	1,500	1,235	400

Community engagement	2014 Goal	2013 Goal	9/30/13	2012
# of members	3,000	1,000	849	0
Contributed income	\$ 1,195,000	\$ 525,000	\$522,638	\$125,000
Volunteer hours	7,000	5,000	2,387	2,347
Outreach meetings	30	50	86	65
Electronic media followers	16,000	10,000	11,922	6,746
Media hits	50	50	175	101

Park operations	2014 Goal	2013 Goal	9/30/13	2012
Total park acres	4,000	4,000	3,569	3,569
Full time equivalents	35	30	27	19
# of safety incidents	0	0	7	1
Ops assessment rating	8.5	8.5	8.6	8.0

Natural areas	2014 Goal	2013 Goal	9/30/13	2012
Acres inventoried	3,569	3,569	3,569	3,169
Acres treated	400	300	434	290
# of trees planted	10,000	10,000	11,938	42,869
Acres in agriculture	70	0	54	504

Education	2014 Goal	2013 Goal	9/30/13	2012
# of visits	5,000	2,200	1,711	600
Education fees	\$ 100,000	\$ 56,000	\$27,348	\$ -
Education feedback	4.5	4.5	4.9	0.0
# new curriculum	5	25	24	0

Facilities	2014 Goal	2013 Goal	9/30/13	2012
Fees earned	\$ 280,000	\$ 205,000	\$140,491	\$ 1,500
Sales booked	\$ 280,000	\$ 205,000	\$161,175	\$ -
Rental feedback	4.5	4.5	4.9	0.0
Next year event pipeline	8	5	1	0

Appendix A

The Parklands of Floyds Fork -- 2014 Calendar of Events

Category	Owner	Count	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Fundraising Events	AD	3					Bourbon Bash (\$50/\$75 per)			Sports Luncheon (\$1,000 table)	Field and Fork (\$2,000 table)			
Member Events	AD	12	Faces & Places (members only)	Trout Fishing in the Fork	Spring Speaker (Gheens)	Discounted Canoe Rentals (Members Only)	Canoe Tours (member only)	Canoe Tours (member only)	Discounted Canoe Rentals (Members only)	Discounted Canoe Rentals (Members only)	Plant like the Parklands (\$0/\$10)	Behind the Scenes Tour of Phase 4 (Members only)	Behind the Scenes Tour of Phase 4 (Members only)	Park Design Evening (Dan & JW)
Donor Cultivation Events	AD	3				Parklands Picnic (donors >\$250)						Delegation breakfast (elected officials)	Founders Breakfast (donors >\$5,000)	
Volunteer Events	AG	9			Docent Training/Mulch the Playground	Creek Sweep (Paddle - Free)		Mass Weeding	Docent Training	Mulch the Gardens	Creek Sweep (Walk - Free)	Docent Training	Tree Planting	Volunteer Appreciation Event
Partner Events	AG	10	KY F&W (Free)	Outdoor Photography Advanced (\$10/\$30)	Bird Watching Hike (\$0/\$5)	Wine and Canvas (\$0/\$10)	Outdoor Photography Basic (\$10/\$30)	Mountain Bike Class (\$0/\$5)	Farmer's Market (Free)	Farmer's Market (Free)	Farmer's Market (Free)	Bird Watching Hike (\$0/\$5)		
Education - Themed Hikes	KA	12	Hike (\$0/\$5)	Valentines Hike (\$0/\$5)	Hike (\$0/\$5) Louisville	Hike (\$0/\$5)	Hike (\$0/\$5) Spring	Hike (\$0/\$5)	Hike (\$0/\$5) Summer	Hike (\$0/\$5)	Hike (\$0/\$5) Louisville	Hike (\$0/\$5)	Hike (\$0/\$5)	Hike (\$0/\$5)
Education - Family program (\$5per)	KA	11	Woodpeckers and Winter Birds (\$0/\$20)	Winter Wildlife (\$0/\$20)	Astronomy (Free)	Spring Birding (\$0/\$20)	Wildflowers (\$0/\$20)	Trees of the Fork (\$0/\$20)	Wildflowers (\$0/\$20)	Creek Walk (\$0/\$20)	Astronomy (Free)	Bike Tour of the Park (\$0/\$20)		Winter Tree ID (\$0/\$20)
Education - Science Camps	KA	5				Spring Break Camp (\$185/\$210)		Summer Camp (\$185/\$210)	Summer Camp (\$185/\$210)			Fall break Camp (\$185/\$210)		X-Mas Break Camp (\$20/\$40) per Day
Education - Birthday parties	KA	12	Birthday Party (\$185/\$210)	Birthday Party (\$185/\$210)	Birthday Party (\$185/\$210)	Birthday Party (\$185/\$210)	Birthday Party (\$185/\$210)	Birthday Party (\$185/\$210)	Birthday Party (\$185/\$210)	Birthday Party (\$185/\$210)	Birthday Party (\$185/\$210)	Birthday Party (\$185/\$210)	Birthday Party (\$185/\$210)	Birthday Party (\$185/\$210)
Health & Wellness - Norton TBD	AG	5		Outdoor Winter Fitness	Walk with a Doc		Wellness Fair			Ride to beat Cancer			Health fair / Kids 1k run	
Free Parklands Events	SS	4					Concert Series (Free)	Concert Series (Free)		Kentucky for Kentuckians Event				Holiday Balloon Glow
Outdoor Rental Events	SS	5					Humane Society SK	BBQ Event		Valhalla Parking (PGA)		Great Pumpkin 10k (\$40 w/ member VIP)	Soccer Tourney	
<b>Total</b>		<b>91</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>9</b>	<b>7</b>	<b>10</b>	<b>7</b>	<b>9</b>	<b>7</b>	<b>7</b>



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

Directors		
<u>Name</u>	<u>Title</u>	<u>Term</u>
Mr. Charles P. Denny	Director	July 2012 – July 2015
Ms. Sandra Frazier	Director	July 2011 – July 2014
Mr. Michael J. Heitz, AIA Director, Metro Parks	Director	Duration of term as Director, Metro Parks
Dr. Stephen L. Henry	Director	July 2011 – July 2014
Henry Heuser	Director	July 2013 – July 2016
Dr. Daniel H. Jones	Director	July 2013 – July 2016
Mr. David A. Jones	Director	July 2011 – July 2014
Mr. William E. Juckett	Director	July 2013 – July 2015
Mr. Bruce A. Maza	Director	July 2012 – July 2015
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	Dec. 2011 – Dec. 2014
Officers		
Dr. Daniel H. Jones	CEO and President	elected annually
Mr. Kenneth L. Payne	Vice President	elected annually
Mr. Bryan K. Johnson	Secretary	elected annually
Mr. David A. Jones	Treasurer	elected annually
Mr. David F. Morgan	Assistant Treasurer	elected annually
Mr. James K. Moore	Sr. Vice Pres. & COO	elected annually

\*Dan should have been re-elected at July 2012 Annual Meeting. Bill Juckett should not have been.

At the Annual Meeting in July 2013,

Dan will be re-elected through July 2016, along with Henry Heuser & Ken Payne- 7/17/13 – this was done.

Financial Statements

**21st Century Parks, Inc.**

December 31, 2012

**Independent Auditors' Report** ..... 1

**Financial Statements**

**Statements of Financial Position** ..... 2

**Statements of Activities** ..... 3

**Statements of Cash Flows** ..... 5

**Notes to Financial Statements** ..... 6

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**Strothman & Company P S C**  
Certified Public Accountants & Advisors

1600 Waterfront Plaza  
325 West Main Street  
Louisville, Kentucky 40202-4251

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502 585 1601 Fax  
www.strothman.com

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## **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, 2012 and 2011, and the related statements of activities and cash flows for the years then ended, and the related notes to the financial statements.

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

Management is responsible for the preparation and fair presentation of these financial statements in accordance with 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 audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

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**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, 2012 and 2011, and the changes in its net assets and its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

*STROTSMAN & COMPANY*

Louisville, Kentucky  
April 10, 2013

Statements of Financial Position

21st Century Parks, Inc.

	<b>December 31</b>	
	<u>2012</u>	<u>2011</u>
<b>Current Assets</b>		
Cash and cash equivalents	\$ 7,061,088	\$ 10,153,941
Pledges receivable, current portion	4,797,884	5,778,293
Grants receivable	5,851,433	3,929,069
Donated property held for sale	1,214,000	
Prepaid expenses and other assets	<u>27,928</u>	<u>20,918</u>
<b>Total Current Assets</b>	18,952,333	19,882,221
<b>Noncurrent Assets</b>		
Long-term portion of pledges receivable, net	5,004,983	5,444,776
Park assets and equipment, net	<u>56,676,061</u>	<u>35,077,802</u>
<b>Total Noncurrent Assets</b>	<u>61,681,044</u>	<u>40,522,578</u>
<b>Total Assets</b>	<u>\$ 80,633,377</u>	<u>\$ 60,404,799</u>
<b>Liabilities and Net Assets</b>		
<b>Current Liabilities</b>		
Accounts payable	\$ 2,041,988	\$ 1,301,053
Accrued expenses	227,588	593,051
Deferred revenue	5,400	
Current maturities of notes payable	<u>114,000</u>	<u>184,000</u>
<b>Total Current Liabilities</b>	2,388,976	2,078,104
<b>Long-Term Portion of Notes Payable</b>	88,174	189,261
<b>Net Assets</b>		
Unrestricted	60,521,124	38,673,391
Temporarily restricted	<u>17,635,103</u>	<u>19,464,043</u>
<b>Total Net Assets</b>	<u>78,156,227</u>	<u>58,137,434</u>
<b>Total Liabilities and Net Assets</b>	<u>\$ 80,633,377</u>	<u>\$ 60,404,799</u>

See Notes to Financial Statements

Statements of Activities

21st Century Parks, Inc.

	Year Ended December 31					
	2012			2011		
	Unrestricted Net Assets	Temporarily Restricted Net Assets	Total	Unrestricted Net Assets	Temporarily Restricted Net Assets	Total
<b>Support</b>						
Contributions	\$ 1,750,000	\$ 8,774,604	\$ 10,524,604	\$ 1,700,000	\$ 6,707,482	\$ 8,407,482
In-kind contributions	666,861		666,861	812,124		812,124
Special event	111,346		111,346			
Grants	11,722,818		11,722,818	9,967,112	192,000	10,159,112
Investment income	19,054	1	19,055	10,853	743	11,596
Other income	19,936		19,936	15,522		15,522
<b>Total Support</b>	<b>14,290,015</b>	<b>8,774,605</b>	<b>23,064,620</b>	<b>12,505,611</b>	<b>6,900,225</b>	<b>19,405,836</b>
<b>Net Assets Released from Restrictions</b>	<b>10,603,545</b>	<b>(10,603,545)</b>		<b>3,484,243</b>	<b>(3,484,243)</b>	
<b>Total Support</b>	<b>24,893,560</b>	<b>(1,828,940)</b>	<b>23,064,620</b>	<b>15,989,854</b>	<b>3,415,982</b>	<b>19,405,836</b>
<b>Expenses</b>						
<b>Program</b>						
Maintenance	206,319		206,319	122,475		122,475
Salaries, wages, benefits and related taxes	365,531		365,531	222,542		222,542
Operation center expenses	7,762		7,762	1,430		1,430
Natural areas	83,155		83,155	65,727		65,727
Education programming	123,220		123,220	93,043		93,043
Public awareness	34,446		34,446	15,460		15,460
Insurance	66,283		66,283	51,176		51,176
Other park program expenses	47,825		47,825	40,639		40,639
Depreciation	191,547		191,547	51,498		51,498
<b>Total Program</b>	<b>1,126,088</b>		<b>1,126,088</b>	<b>663,990</b>		<b>663,990</b>
<b>Management and General</b>						
Change in discount on pledges receivable	57,815		57,815	(100,196)		(100,196)
Change in provision for uncollectible pledges	(13,761)		(13,761)	(24,334)		(24,334)
Professional services, in-kind	677,163		677,163	857,323		857,323
Salaries, wages, benefits and related taxes	687,559		687,559	524,673		524,673
Depreciation	5,596		5,596	5,376		5,376
Rent	57,046		57,046	49,547		49,547
Interest	12,913		12,913	12,913		12,913
Administrative	43,294		43,294	22,304		22,304
Other	67,029		67,029	59,413		59,413
<b>Total Management and General</b>	<b>1,594,654</b>		<b>1,594,654</b>	<b>1,407,019</b>		<b>1,407,019</b>

Continued

Statements of Activities—Continued

21st Century Parks, Inc.

		Year Ended December 31					
		2012			2011		
		Unrestricted Net Assets	Temporarily Restricted Net Assets	Total	Unrestricted Net Assets	Temporarily Restricted Net Assets	Total
<b>Fundraising</b>							
	Professional services	30,000		30,000			
	Salary, benefits and related taxes	178,761		178,761	183,436		183,436
	Marketing and other capital campaign expenses	32,983		32,983	250,512		250,512
	Special event	83,341		83,341			
	<b>Total Fundraising</b>	<b>325,085</b>		<b>325,085</b>	<b>433,948</b>		<b>433,948</b>
	<b>Total Expenses</b>	<b>3,045,827</b>		<b>3,045,827</b>	<b>2,504,957</b>		<b>2,504,957</b>
	<b>Increase (Decrease) in Net Assets</b>	<b>21,847,733</b>	<b>(1,828,940)</b>	<b>20,018,793</b>	<b>13,484,897</b>	<b>3,415,982</b>	<b>16,900,879</b>
	<b>Net Assets Beginning of Year</b>	<b>38,673,391</b>	<b>19,464,043</b>	<b>58,137,434</b>	<b>25,188,494</b>	<b>16,048,061</b>	<b>41,236,555</b>
	<b>Net Assets End of Year</b>	<b>\$ 60,521,124</b>	<b>\$ 17,635,103</b>	<b>\$ 78,156,227</b>	<b>\$ 38,673,391</b>	<b>\$ 19,464,043</b>	<b>\$ 58,137,434</b>

See Notes to Financial Statements

Statements of Cash Flows

21st Century Parks, Inc.

	<b>Year Ended December 31</b>	
	<b>2012</b>	<b>2011</b>
<b>Operating Activities</b>		
Increase in net assets	\$ 20,018,793	\$ 16,900,879
Adjustments		
Change in discount on pledges receivable	57,815	(100,196)
Change in allowance for uncollectible pledges receivable	(13,761)	(24,334)
Depreciation	197,143	56,874
Non-cash donation of investments	(360,592)	(170,386)
Non-cash donation of property held for sale	(1,214,000)	
Discount on below fair value interest rate on notes payable	12,913	12,913
Loss (gain) on sale of investments	(282)	3,367
Changes in operating assets and liabilities		
Pledges receivable	1,376,148	2,447,465
Grants receivable	(1,922,364)	(3,594,709)
Prepaid expenses and other assets	(7,010)	(6,568)
Accounts payable	740,935	933,434
Accrued expenses	(365,463)	581,675
Deferred revenue	5,400	
<b>Net Cash Provided By Operating Activities</b>	<b>18,525,675</b>	<b>17,040,414</b>
<b>Investing Activities</b>		
Purchase of land and park easements	(52,537)	(1,487,740)
Purchase of buildings	(7,584,684)	
Purchase of park amenities	(3,573,115)	
Purchase of park infrastructure, equipment, vehicles and furniture	(9,488,598)	(658,792)
Additions to construction in progress	(1,096,468)	(7,865,236)
Proceeds from sale of investments	360,874	167,019
<b>Net Cash Used In Investing Activities</b>	<b>(21,434,528)</b>	<b>(9,844,749)</b>
<b>Financing Activities</b>		
Payments of notes payable	(184,000)	(184,000)
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	<b>(3,092,853)</b>	<b>7,011,665</b>
<b>Cash and Cash Equivalents Beginning of Year</b>	<b>10,153,941</b>	<b>3,142,276</b>
<b>Cash and Cash Equivalents End of Year</b>	<b>\$ 7,061,088</b>	<b>\$ 10,153,941</b>

See Notes to Financial Statements



Notes to Financial Statements

**21st Century Parks, Inc.**

December 31, 2012 and 2011

**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 restricted by donors for future use or specified purpose are reclassified to unrestricted net assets and reported in the statements of activities as net assets released from restrictions when a donor's temporary 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. During 2011, we wrote off \$35,000 of uncollectible pledges and there were no write offs during 2012.

Continued

Notes to Financial Statements--Continued

**21st Century Parks, Inc.**

December 31, 2012 and 2011

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

Donated Property Held For Sale--Donated property not for core use by charity is recorded at their 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 3,565 acres. A detail of our ownership and rights is as follows:

<u>Interest in Property</u>	<u>Acreage</u>
Fee simple ownership	966
Full park easement	1,390
Operating and Maintenance Agreement with Louisville Metro Government	680
Trail easement	529
<b>Total Acreage</b>	<b>3,565</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 purchased at cost or donated at fair value that we utilize in operating and maintaining the land or in conducting the daily operations of the Organization. These assets are depreciated on a straight line basis over the estimated useful life of each asset.

Impairment of Long-Lived Assets--Management of the Organization reviews 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, 2012 and 2011.

Continued

Notes to Financial Statements--Continued

**21st Century Parks, Inc.**

December 31, 2012 and 2011

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

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.

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 2009 through 2011. 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, 2012 and 2011, 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 conformity with generally accepted accounting principles 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.

Subsequent Events--In preparing these consolidated financial statements, we have evaluated events and transactions for potential recognition or disclosure through April 10, 2013, the date the financial statements were available to be issued.

Reclassifications--Certain accounts in the 2011 financial statements have been reclassified for comparative purposes to conform with the presentation in the 2012 financial statements.

Notes to Financial Statements--Continued

**21st Century Parks, Inc.**

December 31, 2012 and 2011

**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, 2012 and 2011. At December 31, 2012 and 2011, our uninsured cash and cash equivalents totaled approximately \$5,965,000 and \$9,450,000, respectively.

Contributions--We had five major contributors from whom 42% and 35% of our total contributions arose in the years 2012 and 2011, respectively. Gross pledges receivable from these donors were 39% and 4% of the outstanding pledges receivable as of December 31, 2012 and 2011, respectively.

**Note D--Pledges Receivable**

Pledges receivable consist of the following:

	<u>December 31</u>	
	<u>2012</u>	<u>2011</u>
Pledges receivable	\$ 10,527,450	\$ 11,903,599
Unamortized discount on pledges receivable	(619,309)	(561,494)
Allowance for uncollectible pledges	(105,274)	(119,036)
<b>Pledges Receivable, Net</b>	<b><u>\$ 9,802,867</u></b>	<b><u>\$ 11,223,069</u></b>

Future maturities of pledges receivable are as follows:

	<u>December 31</u>	
	<u>2012</u>	<u>2011</u>
Amounts due in:		
Less than one year	\$ 4,797,884	\$ 5,860,690
One to five years	4,529,566	5,042,909
Six to ten years	1,200,000	1,000,000
<b>Pledges Receivable, Gross</b>	<b><u>\$ 10,527,450</u></b>	<b><u>\$ 11,903,599</u></b>

The pledges receivable due in more than one year were discounted to fair value using a discount rate of 3.25% as of December 31, 2012 and 2011.

Notes to Financial Statements--Continued

**21st Century Parks, Inc.**

December 31, 2012 and 2011

**Note E--Park Assets and Equipment**

Park assets and equipment consists of the following:

	Life	December 31	
		2012	2011
Land and park easements		\$ 21,549,010	\$ 21,496,473
Buildings	40	7,584,684	
Park amenities	5 - 40	3,573,115	
Park infrastructure	3 - 40	9,998,207	582,000
Park equipment, vehicles and furniture	3 - 7	202,199	129,808
		42,907,215	22,208,281
Less accumulated depreciation		(269,179)	(72,036)
Construction in progress		14,038,025	12,941,557
		<u>\$ 56,676,061</u>	<u>\$ 35,077,802</u>

**Note F--Line of Credit**

In 2007, we entered into 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 Rate plus 100 basis points (1.2087% as of December 31, 2012) and the credit facility expires June 30, 2013. As of December 31, 2012 and 2011, there were no outstanding borrowings on this line of credit.

Notes to Financial Statements--Continued

**21st Century Parks, Inc.**

December 31, 2012 and 2011

**Note G--Notes Payable**

Notes payable consists of the following:

	<u>December 31</u>	
	<u>2012</u>	<u>2011</u>
Notes payable in annual installments of \$114,000, non-interest bearing, with a maturity date of December 31, 2014	\$ 228,000	\$ 342,000
Notes payable in annual installments of \$70,000, non-interest bearing, and matured on December 31, 2012		<u>70,000</u>
	228,000	412,000
Unamortized discount on non-interest bearing notes payable (with effective interest rate of 3.25%)	<u>(25,826)</u>	<u>(38,739)</u>
	202,174	373,261
Less current maturities of notes payable	<u>(114,000)</u>	<u>(184,000)</u>
	<u>\$ 88,174</u>	<u>\$ 189,261</u>

Aggregate annual principal requirements for this long term debt are summarized as follows:

<u>Year Ending December 31</u>	
2013	\$ 114,000
2014	<u>114,000</u>
	<u>\$ 228,000</u>

Notes to Financial Statements--Continued

21st Century Parks, Inc.

December 31, 2012 and 2011

**Note H--Changes in Temporarily Restricted Net Assets**

We receive certain contributions for which the use is restricted by the donor. For the year ended December 31, 2012 and 2011, the activity in temporarily restricted net assets consisted of the following:

	Balance January 1, 2012	Restricted Contributions and Grants	Net Assets Released from Restrictions	Balance December 31, 2012
Capital Campaign contributions restricted for acquisition and construction costs	\$ 19,115,932	\$ 8,774,604	\$ (10,333,535)	\$ 17,557,001
Pledges and Grants restricted for program expenses	348,111	1	(270,010)	78,102
	<u>\$ 19,464,043</u>	<u>\$ 8,774,605</u>	<u>\$ (10,603,545)</u>	<u>\$ 17,635,103</u>

	Balance January 1, 2011	Restricted Contributions and Grants	Net Assets Released from Restrictions	Balance December 31, 2011
Capital Campaign contributions restricted for acquisition and construction costs	\$ 15,901,339	\$ 6,441,225	\$ (3,226,632)	\$ 19,115,932
Pledges and Grants restricted for program expenses	146,722	459,000	(257,611)	348,111
	<u>\$ 16,048,061</u>	<u>\$ 6,900,225</u>	<u>\$ (3,484,243)</u>	<u>\$ 19,464,043</u>

Notes to Financial Statements--Continued

**21st Century Parks, Inc.**

December 31, 2012 and 2011

**Note I--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 \$17,721,458 and \$8,155,521, as of December 31, 2012 and 2011, \$5,851,433 and \$3,929,069, respectively, have yet to be paid by KYTC and is shown as grants receivable on the statements of financial position.

**Note J--Retirement Plan**

We sponsor a Safe-Harbor 401(k) plan to fund retirement for its employees. We match employees' contributions up to four percent of their compensation. We contributed \$44,591 and \$26,749 to this plan during the years ended December 31, 2012 and 2011, respectively.



**Return of Organization Exempt From Income Tax**

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

Department of the Treasury  
Internal Revenue Service

▶ The organization may have to use a copy of this return to satisfy state reporting requirements.

**A** For the 2012 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"/> 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 <b>20-1780317</b>
	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>G</b> Gross receipts \$ <b>22,590,254.</b>
	<b>471 West Main St., Suite 202</b>		<b>H(a)</b> Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
	City, town, or post office, state, and ZIP code <b>Louisville, KY 40202</b>		<b>H(b)</b> Are all affiliates 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>	

**Part I Summary**

<b>Activities &amp; Governance</b>	<b>1</b> Briefly describe the organization's mission or most significant activities: <u>See Schedule O</u>		
	<b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	<b>3</b> Number of voting members of the governing body (Part VI, line 1a)	<b>3</b>	<b>12</b>
	<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b>	<b>11</b>
	<b>5</b> Total number of individuals employed in calendar year 2012 (Part V, line 2a)	<b>5</b>	<b>22</b>
	<b>6</b> Total number of volunteers (estimate if necessary)	<b>6</b>	<b>250</b>
	<b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12	<b>7a</b>	<b>0.</b>
<b>b</b> Net unrelated business taxable income from Form 990-T, line 34	<b>7b</b>	<b>0.</b>	
<b>Revenue</b>	<b>8</b> Contributions and grants (Part VIII, line 1h)	Prior Year <b>19,378,718.</b>	Current Year <b>22,273,180.</b>
	<b>9</b> Program service revenue (Part VIII, line 2g)	<b>0.</b>	<b>0.</b>
	<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)	<b>11,596.</b>	<b>19,055.</b>
	<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	<b>15,522.</b>	<b>47,941.</b>
	<b>12</b> Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	<b>19,405,836.</b>	<b>22,340,176.</b>
<b>Expenses</b>	<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3)	<b>0.</b>	<b>0.</b>
	<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)	<b>0.</b>	<b>0.</b>
	<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	<b>928,055.</b>	<b>1,231,850.</b>
	<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)	<b>0.</b>	<b>30,000.</b>
	<b>b</b> Total fundraising expenses (Part IX, column (D), line 25) ▶ <b>241,744.</b>		
	<b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	<b>1,576,902.</b>	<b>1,059,533.</b>
<b>18</b> Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	<b>2,504,957.</b>	<b>2,321,383.</b>	
<b>19</b> Revenue less expenses. Subtract line 18 from line 12	<b>16,900,879.</b>	<b>20,018,793.</b>	
<b>Net Assets or Fund Balances</b>	<b>20</b> Total assets (Part X, line 16)	Beginning of Current Year <b>60,404,799.</b>	End of Year <b>80,633,377.</b>
	<b>21</b> Total liabilities (Part X, line 26)	<b>2,267,365.</b>	<b>2,477,150.</b>
	<b>22</b> Net assets or fund balances. Subtract line 21 from line 20	<b>58,137,434.</b>	<b>78,156,227.</b>

**Part II Signature Block**

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

<b>Sign Here</b>	Signature of officer	Date <b>5/15/13</b>
	<b>James K. Moore, SVP &amp; Chief Operating Officer</b> Type or print name and title	

<b>Paid Preparer Use Only</b>	Print/Type preparer's name <b>Joseph D Johnston</b>	Preparer's signature <i>J D Johnston</i>	Date <b>5/15/13</b>	Check if self-employed <input type="checkbox"/>	PTIN <b>P00524365</b>
	Firm's name ▶ <b>Strothman &amp; Company PBC</b>	Firm's EIN ▶ <b>61-1191655</b>			
	Firm's address ▶ <b>325 West Main Street, 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

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response to any question in this Part III

1 Briefly describe the organization's mission:
The creation and preservation of unexcelled and beautiful public parks which reflect the needs and values of our community.

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

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

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 \$ 1,126,088. including grants of \$ ) (Revenue \$ 19,936.)
Funded the construction of the master plan for the multi-purpose trail and parks network throughout Eastern Jefferson County. Funded the operations and maintenance of The Parklands of Floyds Fork located in Jefferson County, Kentucky.

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 1,126,088.

**Part IV Checklist of Required Schedules**

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	X	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ?	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 <b>Section 501(c)(3) organizations.</b> 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 assistance to any organization or entity located outside the United States? <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 assistance to individuals located outside the United States? <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
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		

**Part IV Checklist of Required Schedules** (continued)

	Yes	No
21 Did the organization report more than \$5,000 of grants and other assistance to any government or organization in the United States on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II		X
22 Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III		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? If "Yes," complete Schedule J	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? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25		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) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part 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? If "Yes," complete Schedule L, Part I		X
26 Was a loan to or by a current or former officer, director, trustee, key employee, highest compensated employee, or disqualified person outstanding as of the end of the organization's tax year? If "Yes," complete Schedule L, Part II		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? If "Yes," complete Schedule L, Part III		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? If "Yes," complete Schedule L, Part IV		X
b A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV		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? If "Yes," complete Schedule L, Part IV		X
29 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	X	
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M	X	
31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II		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? If "Yes," complete Schedule R, Part I		X
34 Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1		X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2		
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2		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? If "Yes," complete Schedule R, Part VI		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 to any question in this Part V

Table with columns for question number, sub-question, response value, and Yes/No checkboxes. Includes questions 1a through 14b regarding Form 1099, W-2G, Form W-3, and other IRS filings.

**Part VI 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 to any question in this Part VI

**Section A. Governing Body and Management**

	1a	1b	2	3	4	5	6	7a	7b	8a	8b	9	Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year	12													
If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.														
b Enter the number of voting members included in line 1a, above, who are independent		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
b 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.)

	10a	10b	11a	12a	12b	12c	13	14	15a	15b	16a	16b	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?														
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										
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								
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					
b Other officers or key employees of the organization														X
If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).														
16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?														X
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?														

**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, physical address, and telephone number of the person who possesses the books and records of the organization: **►**  
**21st Century Parks, Inc. - (502)584-0350**  
**471 West Main St., 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 to any question in this Part VII

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

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

- List all of the organization's current officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
  - List all of the organization's current key employees, if any. See instructions for definition of "key employee."
  - List the organization's five current highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
  - List all of the organization's former officers, key employees, 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	X		X				0.	0.	0.
(2) Dr. Daniel H. Jones CEO/Director/Chairman	40.00	X		X	X	X	284,408.	0.	18,151.	
(3) Kenneth L. Payne Director, Vice President	10.00	X		X			0.	0.	0.	
(4) Ellen Hesem Director	5.00	X					0.	0.	0.	
(5) Michael Heitz Director	5.00	X					0.	0.	0.	
(6) William Juckett Director	5.00	X					0.	0.	0.	
(7) Bruce A. Maza Director	5.00	X					0.	0.	0.	
(8) Steve Henry Director	5.00	X					0.	0.	0.	
(9) Sandra Frazier Director	5.00	X					0.	0.	0.	
(10) Charles P. Denny Director	5.00	X					0.	0.	0.	
(11) Henry V. Heuser, Jr Director	5.00	X					0.	0.	0.	
(12) David Y. Wood Director	5.00	X					0.	0.	0.	
(13) Bryan K. Johnson Secretary	8.00			X			0.	0.	0.	
(14) David P. Morgan Asst Treasurer	8.00			X			0.	0.	0.	
(15) James K. Moore SVP & Chief Operating Officer	40.00			X	X		163,280.	0.	13,375.	
(16) Scott Martin Parks Director	40.00				X		118,883.	0.	10,750.	





**Part VIII Statement of Revenue**

Check if Schedule O contains a response to any question in this Part VIII

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514	
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a				
	b Membership dues	1b				
	c Fundraising events	1c				
	d Related organizations	1d				
	e Government grants (contributions)	1e	11,488,300.			
	f All other contributions, gifts, grants, and similar amounts not included above	1f	10,784,880.			
	g Noncash contributions included in lines 1e-1f: \$		1,659,663.			
	<b>h Total. Add lines 1a-1f</b>		<b>22,273,180.</b>			
	Program Service Revenue	Business Code				
2 a						
b						
c						
d						
e						
f All other program service revenue						
<b>g Total. Add lines 2a-2f</b>						
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		18,773.		18,773.	
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
	6 a Gross rents	(i) Real				
		(ii) Personal				
		b Less: rental expenses				
		c Rental income or (loss)				
	d Net rental income or (loss)					
	7 a Gross amount from sales of assets other than inventory	(i) Securities				
		(ii) Other				
		b Less: cost or other basis and sales expenses		166,737.		
		c Gain or (loss)		282.		
	d Net gain or (loss)		282.		282.	
	8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	a	111,346.			
	b Less: direct expenses	b	83,341.			
c Net income or (loss) from fundraising events		28,005.		28,005.		
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						
Miscellaneous Revenue		Business Code				
11 a Agriculture Income		111000	19,936.	19,936.		
b						
c						
d All other revenue						
e Total. Add lines 11a-11d			19,936.			
<b>12 Total revenue. See instructions.</b>			<b>22,340,176.</b>	<b>19,936.</b>	<b>47,060.</b>	

**Part IX** Statement of Functional Expenses

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

Check if Schedule O contains a response to any question in this Part IX

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the United States. See Part IV, line 21				
2 Grants and other assistance to individuals in the United States. See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
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	1,025,833.	296,978.	588,277.	140,578.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	125,162.	37,780.	60,786.	26,596.
10 Payroll taxes	80,855.	30,773.	38,495.	11,587.
11 Fees for services (non-employees):				
a Management				
b Legal	3,524.		3,524.	
c Accounting	21,167.		21,167.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17	30,000.			30,000.
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.)	68,415.		68,415.	
12 Advertising and promotion				
13 Office expenses	31,553.		31,553.	
14 Information technology				
15 Royalties				
16 Occupancy				
17 Travel	13,549.		13,549.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest	12,913.		12,913.	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	197,143.	191,547.	5,596.	
23 Insurance	73,408.	66,283.	7,125.	
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 <b>Maintenance</b>	213,951.	206,319.	7,632.	
b <b>Education</b>	123,220.	123,220.		
c <b>Miscellaneous</b>	97,965.	47,825.	50,140.	
d <b>Natural Areas</b>	83,155.	83,155.		
e All other expenses	119,570.	42,208.	44,379.	32,983.
25 <b>Total functional expenses.</b> Add lines 1 through 24e	2,321,383.	1,126,088.	953,551.	241,744.
26 <b>Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

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

**Part X Balance Sheet**

Check if Schedule O contains a response to any question in this Part X

		(A) Beginning of year		(B) End of year
Assets	<b>1</b> Cash - non-interest-bearing .....	317,806.	<b>1</b>	673,996.
	<b>2</b> Savings and temporary cash investments .....	9,836,135.	<b>2</b>	6,387,092.
	<b>3</b> Pledges and grants receivable, net .....	15,152,138.	<b>3</b>	15,654,300.
	<b>4</b> Accounts receivable, net .....		<b>4</b>	
	<b>5</b> Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L .....		<b>5</b>	
	<b>6</b> 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 .....		<b>6</b>	
	<b>7</b> Notes and loans receivable, net .....		<b>7</b>	
	<b>8</b> Inventories for sale or use .....		<b>8</b>	1,214,000.
	<b>9</b> Prepaid expenses and deferred charges .....	19,918.	<b>9</b>	26,928.
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D .....	<b>10a</b> 56,945,240.		
	<b>b</b> Less: accumulated depreciation .....	<b>10b</b> 269,179.	35,077,802.	<b>10c</b> 56,676,061.
	<b>11</b> Investments - publicly traded securities .....		<b>11</b>	
	<b>12</b> Investments - other securities. See Part IV, line 11 .....		<b>12</b>	
	<b>13</b> Investments - program-related. See Part IV, line 11 .....		<b>13</b>	
	<b>14</b> Intangible assets .....		<b>14</b>	
	<b>15</b> Other assets. See Part IV, line 11 .....	1,000.	<b>15</b>	1,000.
<b>16</b> Total assets. Add lines 1 through 15 (must equal line 34) .....	60,404,799.	<b>16</b>	80,633,377.	
Liabilities	<b>17</b> Accounts payable and accrued expenses .....	1,894,104.	<b>17</b>	2,269,576.
	<b>18</b> Grants payable .....		<b>18</b>	
	<b>19</b> Deferred revenue .....		<b>19</b>	5,400.
	<b>20</b> Tax-exempt bond liabilities .....		<b>20</b>	
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D .....		<b>21</b>	
	<b>22</b> 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 .....		<b>22</b>	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties .....	373,261.	<b>23</b>	202,174.
	<b>24</b> Unsecured notes and loans payable to unrelated third parties .....		<b>24</b>	
	<b>25</b> 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 .....		<b>25</b>	
	<b>26</b> Total liabilities. Add lines 17 through 25 .....	2,267,365.	<b>26</b>	2,477,150.
Net Assets or Fund Balances	<b>27</b> Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34. Unrestricted net assets .....	38,673,391.	<b>27</b>	60,521,124.
	<b>28</b> Temporarily restricted net assets .....	19,464,043.	<b>28</b>	17,635,103.
	<b>29</b> Permanently restricted net assets .....		<b>29</b>	
	<b>30</b> Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34. Capital stock or trust principal, or current funds .....		<b>30</b>	
	<b>31</b> Paid-in or capital surplus, or land, building, or equipment fund .....		<b>31</b>	
	<b>32</b> Retained earnings, endowment, accumulated income, or other funds .....		<b>32</b>	
	<b>33</b> Total net assets or fund balances .....	58,137,434.	<b>33</b>	78,156,227.
	<b>34</b> Total liabilities and net assets/fund balances .....	60,404,799.	<b>34</b>	80,633,377.

**Part XI Reconciliation of Net Assets**

Check if Schedule O contains a response to any question in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	22,340,176.
2	Total expenses (must equal Part IX, column (A), line 25)	2	2,321,383.
3	Revenue less expenses. Subtract line 2 from line 1	3	20,018,793.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	58,137,434.
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	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	78,156,227.

**Part XII Financial Statements and Reporting**

Check if Schedule O contains a response to any question in this Part XII

		Yes	No
1	Accounting method used to prepare the Form 990: <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?		X
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			
b	Were the organization's financial statements audited by an independent accountant?	X	
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			
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?	X	
If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.			
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	

Form 990 (2012)



**Part II 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) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(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) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(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 IV.) .....						
<b>11 Total support.</b> Add lines 7 through 10						
<b>12</b> Gross receipts from related activities, etc. (see instructions) .....					<b>12</b>	
<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 2012 (line 6, column (f) divided by line 11, column (f)) .....	<b>14</b>		%
<b>15</b> Public support percentage from 2011 Schedule A, Part II, line 14 .....	<b>15</b>		%
<b>16a</b> 33 1/3% support test - 2012. 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 - 2011. 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 - 2012. 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 IV 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 - 2011. 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 IV 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"/>	

**Part III 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) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	6,055,397.	23,174,868.	9,386,892.	19,378,719.	22,384,526.	80,380,402.
<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						
<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	6,055,397.	23,174,868.	9,386,892.	19,378,719.	22,384,526.	80,380,402.
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons						0.
<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 13 for the year						0.
<b>c</b> Add lines 7a and 7b						0.
<b>8 Public support.</b> (Subtract line 7c from line 6.)						80,380,402.

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
<b>9</b> Amounts from line 6	6,055,397.	23,174,868.	9,386,892.	19,378,719.	22,384,526.	80,380,402.
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	30,714.	27,307.	11,772.	30,215.	38,709.	138,717.
<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	30,714.	27,307.	11,772.	30,215.	38,709.	138,717.
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on		4,232.	588.			4,820.
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.)	6,086,111.	23,206,467.	9,399,252.	19,408,934.	22,423,235.	80,523,939.

**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 2012 (line 8, column (f) divided by line 13, column (f))	15	99.82 %
<b>16</b> Public support percentage from 2011 Schedule A, Part III, line 15	16	99.76 %

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

<b>17</b> Investment income percentage for 2012 (line 10c, column (f) divided by line 13, column (f))	17	.17 %
<b>18</b> Investment income percentage from 2011 Schedule A, Part III, line 17	18	.23 %

**19a** 33 1/3% support tests - 2012. 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 - 2011. 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

SCHEDULE D

(Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

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

OMB No. 1545-0047

2012

Open to Public Inspection

Name of the organization

21st Century Parks, Inc.

Employer identification number

20-1780317

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

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include: 1 Total number at end of year, 2 Aggregate contributions to (during year), 3 Aggregate grants from (during year), 4 Aggregate value at end of year, 5 Did the organization inform all donors... Yes/No, 6 Did the organization inform all grantees... Yes/No.

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

1 Purpose(s) of conservation easements held by the organization (check all that apply). X Preservation of land for public use, X Protection of natural habitat, X Preservation of open space. 2 Complete lines 2a through 2d if the organization held a qualified conservation contribution... Table with 2 columns: Held at the End of the Tax Year, Rows: 2a Total number of conservation easements (60), 2b Total acreage restricted by conservation easements (3,000.00), 2c Number of conservation easements on a certified historic structure included in (a), 2d Number of conservation easements included in (c) acquired after 8/17/06... 3 Number of conservation easements modified... 4 Number of states where property subject to conservation easement is located (1) 5 Does the organization have a written policy regarding the periodic monitoring... X Yes 6 Staff and volunteer hours devoted to monitoring... 500 7 Amount of expenses incurred in monitoring... \$ 10,000. 8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? 9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

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

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

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items. b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items: (i) Revenues included in Form 990, Part VIII, line 1 \$ (ii) Assets included in Form 990, Part X \$ 2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items: a Revenues included in Form 990, Part VIII, line 1 \$ b Assets included in Form 990, Part X \$



**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets** (continued)

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

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

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

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

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

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

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

- c Beginning balance
- d Additions during the year
- e Distributions during the year
- f Ending balance

	Amount
1c	
1d	
1e	
1f	

2a Did the organization include an amount on Form 990, Part X, line 21?  Yes  No

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

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

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

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

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

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

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

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

	Yes	No
3a(i)		
3a(ii)		
3b		

b If "Yes" to 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.** See Form 990, Part X, line 1G.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		26,926,060.		26,926,060.
b Buildings		7,584,684.		7,584,684.
c Leasehold improvements				
d Equipment		10,200,406.	269,179.	9,931,227.
e Other		12,234,090.		12,234,090.
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				56,676,061.

**Part VII Investments - Other Securities.** 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) .....		
(I) .....		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.) ▶		

**Part VIII Investments - Program Related.** See Form 990, Part X, line 13.

(a) Description of investment type	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.) ▶		

**Part IX Other Assets.** See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶	

**Part X Other Liabilities.** See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	

2. FIN 48 (ASC 740) Footnote. 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

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return			
1	Total revenue, gains, and other support per audited financial statements	1	23,064,620.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains on investments	2a	
b	Donated services and use of facilities	2b	641,103.
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	83,341.
e	Add lines 2a through 2d	2e	724,444.
3	Subtract line 2e from line 1	3	22,340,176.
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	
c	Add lines 4a and 4b	4c	0.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	22,340,176.

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return			
1	Total expenses and losses per audited financial statements	1	3,045,827.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	641,103.
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	83,341.
e	Add lines 2a through 2d	2e	724,444.
3	Subtract line 2e from line 1	3	2,321,383.
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	
c	Add lines 4a and 4b	4c	0.
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	2,321,383.

**Part XIII Supplemental Information**

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

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, 2012 and 2011, we determined we did not have any uncertain

Part XIII Supplemental Information (continued)

tax positions and we did not incur or accrue any associated interest or penalties related to those positions.

Part XI, Line 2d - Other Adjustments:

Special event expense 83,341.

Part XII, Line 2d - Other Adjustments:

Special event expense 83,341.



**Part II Fundraising Events.** Complete if the organization answered "Yes" to 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))
		Field & Fork (event type)	(event type)	None (total number)	
Revenue	1	Gross receipts	111,346.		111,346.
	2	Less: Contributions			
	3	Gross income (line 1 minus line 2)	111,346.		111,346.
Direct Expenses	4	Cash prizes			
	5	Noncash prizes			
	6	Rent/facility costs			
	7	Food and beverages			
	8	Entertainment			
	9	Other direct expenses	83,341.		83,341.
	10	Direct expense summary. Add lines 4 through 9 in column (d)			( 83,341 )
	11	Net income summary. Combine line 3, column (d), and line 10			28,005.

**Part III Gaming.** Complete if the organization answered "Yes" to 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))
Revenue	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. Combine line 1, column d, and line 7			

9 Enter the state(s) in which the organization operates gaming activities: \_\_\_\_\_  
 a Is the organization licensed to operate 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: \_\_\_\_\_



**SCHEDULE J  
(Form 990)**

**Compensation Information**

OMB No. 1545-0047

**2012**

Open to Public Inspection

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

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

▶ Attach to Form 990. ▶ See separate instructions.

Department of the Treasury  
Internal Revenue Service

Name of the organization

**21st Century Parks, Inc.**

Employer identification number

**20-1780317**

**Part I Questions Regarding Compensation**

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

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

Schedule J (Form 990) 2012



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

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

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

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported as deferred in prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) Dr. Daniel H. Jones CEO/Director/Chairman	(i)	168,079.	115,915.	414.	14,200.	3,951.	302,559.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(2) James K. Moore SVP & Chief Operating Officer	(i)	133,118.	30,000.	162.	9,787.	3,588.	176,655.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
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	(ii)							
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	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

**SCHEDULE M  
(Form 990)**

**Noncash Contributions**

OMB No. 1545-0047

**2012**

Open to Public Inspection

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.

Name of the organization **21st Century Parks, Inc.** Employer identification number **20-1780317**

Part I	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 1g	(d) Method of determining noncash contribution amounts
1	Art - Works of art	X	2	1,230,960.	Auction
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				
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 ▶ ( <u>Jewelry and S</u> )	X	1	402,945.	Auction
26	Other ▶ ( <u>Office Suppli</u> )	X	1	25,758.	Market Value
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**

	Yes	No
30a During the year, did the organization receive by contribution any property reported in Part I, lines 1-28 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? .....		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? .....		X
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions? .....	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.		

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

Schedule M (Form 990) (2012)

**Part II** **Supplemental Information.** Complete this part to provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

Schedule M, Line 32b: The Organization utilized an auction house to  
sell non-cash contributions during 2012.

SCHEDULE O  
(Form 990 or 990-EZ)

Department of the Treasury  
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

OMB No. 1545-0047

2012

Open to Public  
Inspection

Name of the organization

21st Century Parks, Inc.

Employer identification number

20-1780317

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

Our mission is the creation and preservation of unexcelled and  
beautiful parks which reflect the needs and values of our community.

The goal of 21st Century Parks is to offer citizens of Louisville the  
possibility of living with nature, and enjoying healthy lifestyles  
through accessible opportunities for daily recreation.

Form 990, Part VI, Section A, line 2: Daniel H Jones is the son of David  
A Jones.

Form 990, Part VI, Section B, line 11: A draft of the 990 was circulated  
to the board members and officers via email with a request that they  
provide any comments within 3 business days.

Form 990, Part VI, Section B, Line 12c: The Board members are required to  
review the conflict of interest policy annually and sign an acknowledgement  
that they have reviewed the policy and agree to comply with it. Any  
conflicts are required to be reported to the Board. The policy was adopted  
in 2008 and all Board members and officers completed the review and signed  
the acknowledgement last year. The annual review process takes place in  
connection with our Annual Meeting in July.

Form 990, Part VI, Section B, Line 15a: Compensation committee of board  
reviews CEO's compensation annually taking into account performance, job  
responsibilities and peer data.

Name of the organization

21st Century Parks, Inc.

Employer identification number

20-1780317

Form 990, Part VI, Section C, Line 19: We adhere to the open records regulations of Kentucky. Our Articles of Incorporation and Annual Reports are available online through the Secretary of State. Our 990 and conflict of interest policy are available upon request in accordance with our Information Access Policy adopted by our Board of Directors. Additionally, our 990 is accessible online at [www.guidestar.org](http://www.guidestar.org).

Form 990, Part VII Contact Addresses for Officers, Directors, Etc:

Ellen Hesen - 527 W. Jefferson, Suite 202, Louisville, KY 40202

Michael Heitz - P.O. Box 37280, Louisville, KY 402337280

William Juckett - P.O. Box 37280, Louisville, KY 402337280

Bruce A. Maza - 1650 PNC Bank Tower, Louisville, KY 40202

Steve Henry - 2550 Ransdell Avenue, Louisville, KY 40204

Sandra Frazier - 304 West Liberty Street, Suite 200, Louisville, KY 40202

Charles P. Denny - 101 South Fifth Street, Suite 3700, Locator 31-T37E  
Louisville, KY 40202

Henry V. Heuser, Jr - 222 South First Steet, Suite 500  
Louisville, KY 40202

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

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

**ARTICLES OF INCORPORATION**  
**OF**  
**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;

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(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

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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:

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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.

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#### **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.

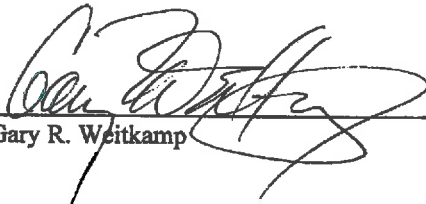
  
Bryan K. Johnson, Incorporator

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**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

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A DONOR-SUPPORTED PUBLIC PARK

# 21ST CENTURY PARKS, INC. 2012 ANNUAL REPORT

TheParklands.org

EXPERIENCE COUNTLESS SPECTACULAR  
VIEWS. SHARE IN ONE AMAZING VISION.



THE PARKLANDS  
of Floyd's Fork

# Chairman's Letter

Dear Friends and Supporters,

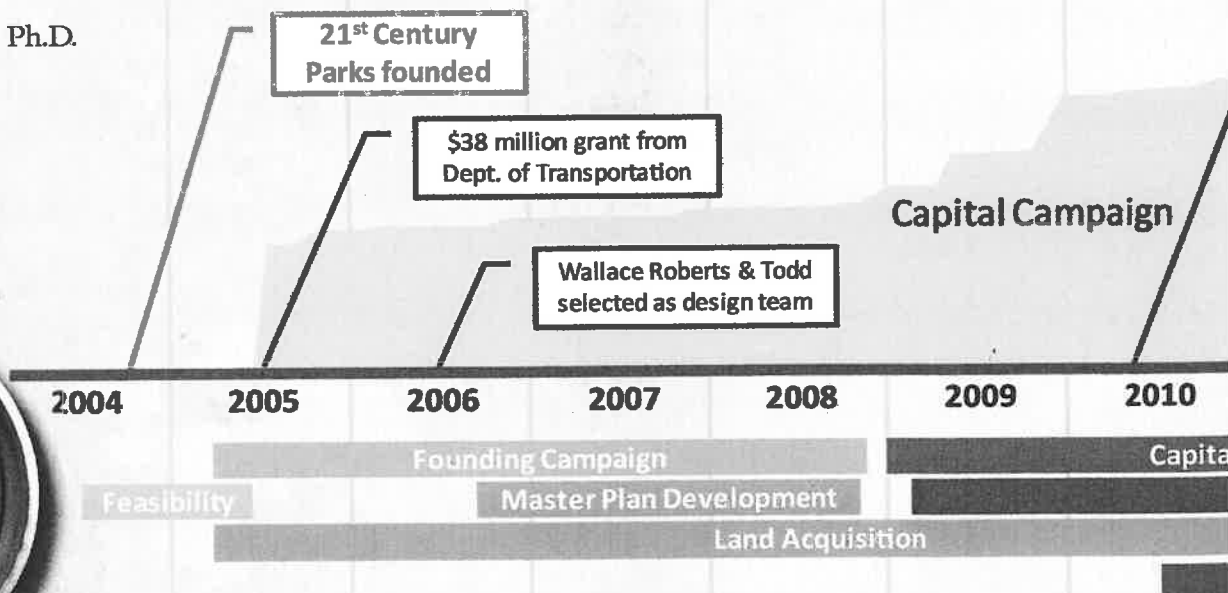
Great cities demand great parks. Our mission at 21st Century Parks is to create and preserve unexcelled parklands that reflect the needs and values of our whole community. One message of this, our first annual report, is that we have made tremendous progress in achieving that mission as shown in the timeline below. We have also developed a culture that will ensure that its reality and its spirit will long endure, because The Parklands of Floyds Fork is a legacy project built to last.



The other message of this report is to say thanks and to celebrate the incredibly generous response to our community's need to create additional world class parkland for our region. Our donors' generous response to this critical community need resulted in the successful completion of a \$120,000,000 capital campaign in February of 2013! Over the coming months, we will have opened two new parks, and broken ground on the final two parks that will complete The Parklands of Floyds Fork. These four new parks and their remarkable array of amenities will bring many benefits. They range from thousands of acres of new community public space to environmental preservation and restoration, to increased regional quality of life. They provide exciting recreation, improved health, and significant new outdoor science education programming. We expect over 350,000 visits to these new additions to our public park system in the coming year.

As always, we thank our partners: Future Fund, Inc. and Louisville Metro Government for their vision and their commitment to this project. I also want to thank our amazing board of directors, pictured to the right, for their leadership. Our donors' support and generosity have created, in less than a decade, the largest fully-funded metropolitan parks project in the nation, which will be completed and open to the public by the end of 2015! As one of the nation's premier donor-supported public parks systems, we are improving our city's future, and developing new ways to extend our nation's remarkable commitment to sustainable public parks, serving all citizens of our community!

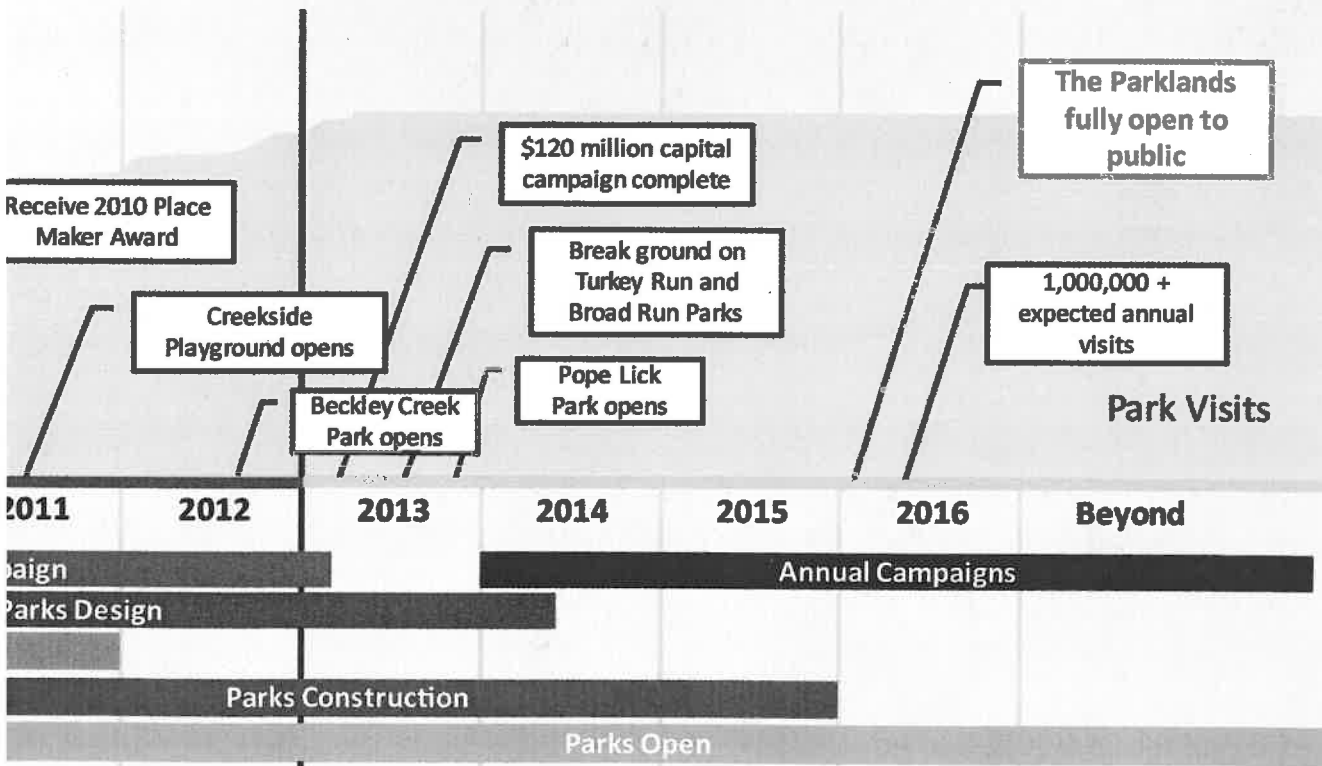
Sincerely,  
Daniel H. Jones, M.F., Ph.D.  
Chairman and CEO



# Board of Directors



**2012 Board of Directors (left to right):** David Wood, Bruce Maza, Ellen Hesen, Mike Heitz, Henry Heuser, Jr., Daniel Jones, David Jones, Bill Juckett, Sandra Frazier, Chuck Denny, Steve Henry, Ken Payne



# Groundbreakings, Openings & Celebrations



**Above Left:** Field & Fork, the first-ever dinner event, was held at The Parklands in June. The sold-out fundraiser shared the hidden beauty of the park with over 400 guests.

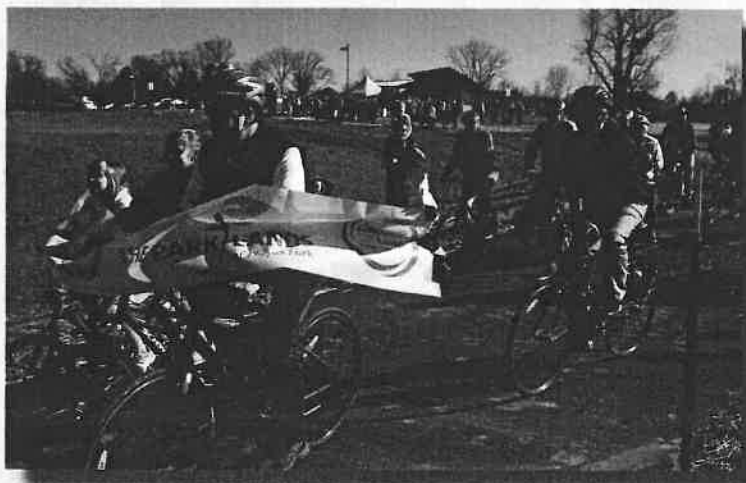


**Above Right:** In June 2012, we celebrated the groundbreaking of the second half of Beckley Creek Park and Pope Lick Park. Governor Steve Beshear, Mayor Greg Fischer, and Humana helped us kick off this phase.

**Below:** In March 2012 more than 40 dedicated volunteers helped to complete the planting of over 30,000 trees along Floyds Fork as part of the first major project of The Parklands' 100-year Natural Areas Management Plan.



**Below:** In November 2012, we celebrated the opening of the first section of Beckley Creek Park with a community celebration.



## IT'S TIME FOR LOUISVILLE TO COME OUTSIDE AND PLAY.

### Highlights of the first section of Beckley Creek Park now open:

- 1.87 miles of hike/bike trail
- ADA-accessible fishing pier
- 2 miles of the Louisville Loop
- 1.5 miles of the scenic park drive
- Two trailhead buildings
- Natural areas
- Lake overlook
- Greens Foundation Lodge
- PNC Achievement Center for Education and Interpretation

### Highlights of Beckley Creek Park and Pope Lick Park opening September 2013:

- Humana Grand Allee
- 3.69 acres of wetland creation
- Picnic Groves
- 5 miles of hike/bike trails
- 5 miles of the Louisville Loop
- 2.5 miles of the scenic park drive
- Two new trail kiosks
- Four new multi-sports fields

# \$120 Million Campaign Achievement

Thanks to the dedicated members of the 21st Century Parks Steering Committee and the generosity of the community, 21st Century Parks successfully reached the \$120 million goal to create The Parklands of Floyd Fork.

This gigantic undertaking was the result of contributions from over 600 donors, including 480 individuals, 76 corporations, 42 foundations, as well as a \$38 million federal appropriation from the Federal Highway Administration, a \$10 million grant from the Kentucky Transportation Cabinet, and \$1.5 million provided by Louisville Metro Government. Thank you!

21<sup>st</sup> Century Parks, Inc.  
David A. Jones, Treasurer  
471 West Main Street, Suite 203  
Louisville, Kentucky 40202

Dear Friends, Neighbors, Supporters,

What a year!

Thanks to the passion, energy and tenacity of our Co-Chairs and steering committee members, we exceeded our \$120,000,000. capital campaign goal!

Beekley Creek Park - completed and enjoyed daily by many!

Pope Lick Park to be open late summer 2013.

Turkey Run and Broad Run Parks will open in 2015!

Please enjoy and contribute to make these donor supported Parks The Watsons cleanest, safest and best loved Parks!

Sincerely, David A. Jones

## Steering Committee

### Co-Chairs

Jim Bloem  
Chuck Denny  
Sandra Frazier  
David A. Jones  
Philip McHugh  
Joe Pusateri  
David Wood

### Members

Dr. Berg  
Dale Boden  
Chris Bottonff  
Mike Brewer  
Chris Brice  
Janet Conti  
John Crockett  
Brian Cromer  
Michelle Skaggs Doninger  
Jana Dowds  
Reba Doutrick  
Marshall Farrer  
David Fennell  
Bernie Fineman  
Jill Force  
Alex Gift  
Lee Garlove  
Steve Gault  
Ed Glasscock  
Katie Greene  
Chris Haragan  
Cary Hearn  
John Hollenbach  
Benton Keith  
Cheryl Kersey  
Ed Lewis  
Mike Jones  
Chuck Maisch  
Charlie Marsh  
Mike Mays  
Luke Schmidt  
John Sharrar  
James Clay Smith  
Powell Spears  
Sarah Steenrod  
Lindy Street  
Glenn Sullivan  
Steve Trager  
Ann Wells  
Keith Williams  
Polly Wilkins  
Hunter Wilson  
Steve Wiser  
Phoebe Wood



# Management's Report

Envision in 30 years walking around the Egg Lawn, holding the small, familiar hand of a grandchild. While strolling together, they will learn how the majestic sycamore trees were once only ten feet tall, how the neighborhood adjacent to the park where they live was once a gently rolling soybean field, and how since the opening of the park, many years ago in 2012, millions of people had walked that same path. It is with this long-term vision that we steward the resources entrusted to us.

During 2012 we opened Beckley Creek Park and significantly increased our operational footprint to over 490 acres of new public parks.



The team doubled in size to tackle our new responsibilities and we continued to devote significant resources to design and construction of the next phases of The Parklands to be fully operational by 2015. All operating, construction administration, management and fundraising costs were funded by a single donor to allow 100% of donations to the capital campaign to be used for acquisition, design and construction activities. In early 2013, we launch a vigorous membership campaign to engage the annual support for this donor-supported public park.

All of our efforts are directed at delivering a safe, clean, fun and beautiful park experience. We gladly share with our donors and the rest of the community this report of our annual operations showing the impact of the community's generous support and the 21st Century Parks team's many accomplishments.

Thank you,  
 Jim Moore  
 Chief Operating Officer

# 2012 Highlights

**275,000+ Visits**

**4.7 out of 5.0 visitor comment card rating**

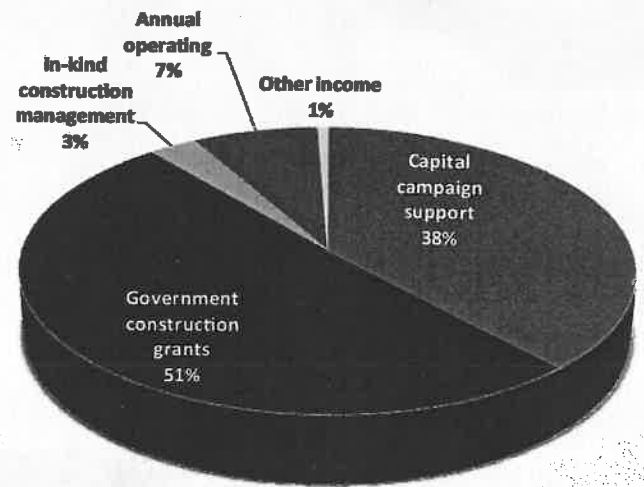
**42,869 trees and shrubs planted**

**290 acres treated for invasive species**

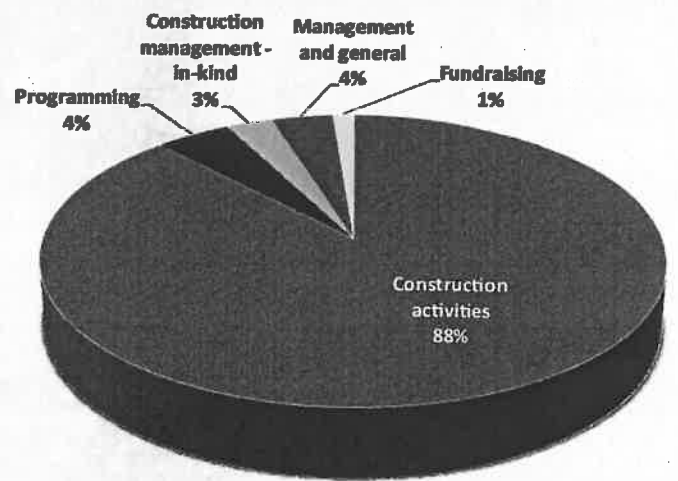
**LEO Magazine – Best Playground 2012**

**3,565 acres preserved / 490 open to public**

## \$23 million in support:



## \$25 million in costs:



\* The excess 2013 cost over support was the result of a draw-down of prior year capital campaign reserves. The December 31, 2012 audited financial statements of 21st Century Parks, Inc. are not reprinted here. They were audited by Strothman & Co. and are available along with our IRS Form 990 at [www.theparklands.org](http://www.theparklands.org)

# IT'S NOT JUST 4,000 ACRES OF PARKS AND RECREATION. IT'S THE ENVY OF THE WORLD.



With each new amenity opened, The Parklands welcomes more and more visitors, 275,000 in 2012 to be exact. We are constantly amazed by the consistency of first-time park visitor comments; something along the lines of, "I had no idea." I had no idea it was so beautiful. I had no idea it was so large. I had no idea it was so fun. I had no idea Louisville could accomplish something this wonderful. I had no idea I could learn so much.

As more park amenities open through 2015, visitation and park use will continue to increase. We look forward to The Parklands contributing to a rebirth, and re-imagining, of the Louisville Metro region as the nation's leader in delivery of world-class public park systems.

-Scott Martin, Parks Director



## The Parklands Management Team

Dan Jones, Chief Executive Officer

Jim Moore, Chief Operating Officer, [jmoore@21cparks.org](mailto:jmoore@21cparks.org)

Scott Martin, Parks Director, [smartin@21cparks.org](mailto:smartin@21cparks.org)

Kevin Beck, Project Manager, [kb@21cparks.org](mailto:kb@21cparks.org)

Gary Rzepecki, Park Superintendent, [garyr@21cparks.org](mailto:garyr@21cparks.org)

Kim Allgeier, Education and Interpretation Manager, [kallgeier@21cparks.org](mailto:kallgeier@21cparks.org)

Alex Dowd, Annual Fund Manager, [adowd@21cparks.org](mailto:adowd@21cparks.org)

Denise Hagan, Accounting Manager, [dhagan@21cparks.org](mailto:dhagan@21cparks.org)

Pete McCartney, Park Ranger, [pmccartney@21cparks.org](mailto:pmccartney@21cparks.org)

Sam Stewart, Facilities and Events Sales Manager, [sstewart@21cparks.org](mailto:sstewart@21cparks.org)

Ellen Doolittle, Communications Coordinator, [edoolittle@21cparks.org](mailto:edoolittle@21cparks.org)

## Contact Us

(502) 584-0350

[info@21cparks.org](mailto:info@21cparks.org)

21st Century Parks, Inc.

471 W. Main Street, Suite 202

Louisville, KY 40202

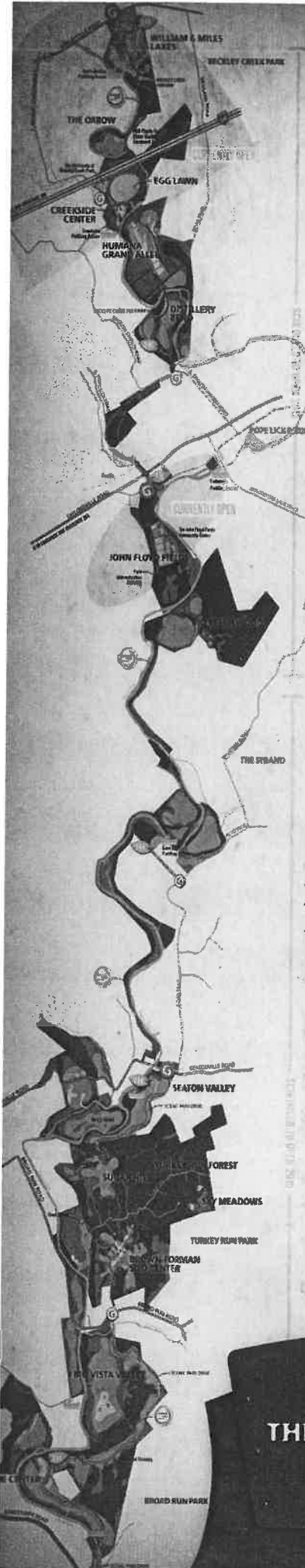
[www.theparklands.org](http://www.theparklands.org)

[www.21cparks.org](http://www.21cparks.org)



**21st Century Parks, Inc.**  
471 West Main Street, Suite 202  
Louisville, KY 40202  
(502)584-0350  
[www.TheParklands.org](http://www.TheParklands.org)

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## A DONOR-SUPPORTED PUBLIC PARK.

The Parklands of Floyd's Fork relies on the community's support to maintain its world-class standards. We encourage the community to support The Parklands by getting involved in one or more ways:

### BECOME AN ADVOCATE.

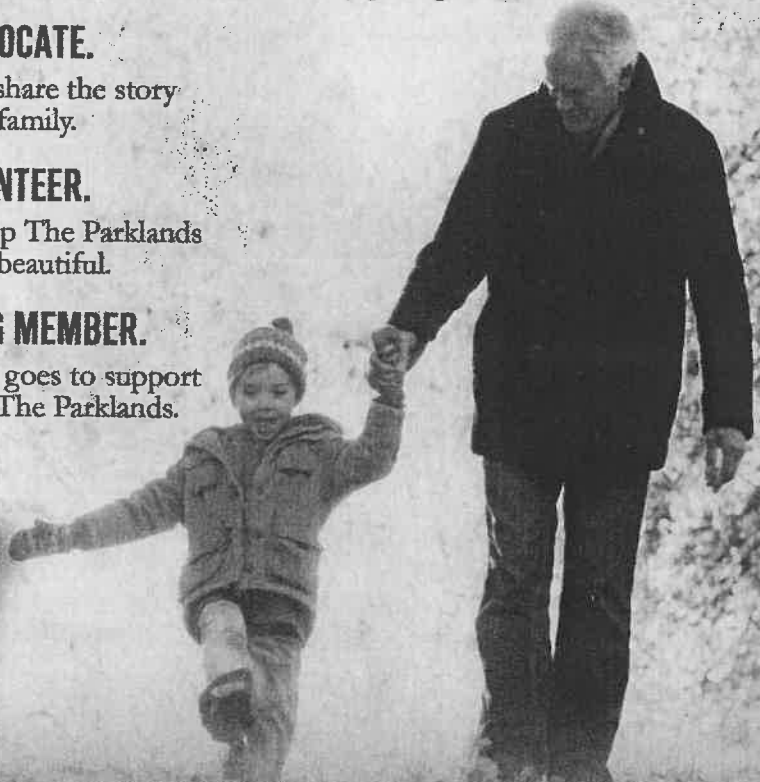
Visit The Parklands and share the story with friends and family.

### BECOME A VOLUNTEER.

Share your time to help keep The Parklands safe, clean, fun and beautiful.

### BECOME A FOUNDING MEMBER.

100% of your contribution goes to support the annual operations of The Parklands.



Learn more at [www.TheParklands.org](http://www.TheParklands.org) or call (502) 584-0350.

## 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) <b>21st Century Parks, Inc.</b>	
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 type="checkbox"/> Exempt payee <input checked="" type="checkbox"/> Other (see Instructions) ▶ <b>501(c) (3) Non-Profit Corporation</b>	
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								
2	0	-	1	7	8	0	3	17

### 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).

**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 4.

<b>Sign Here</b>	Signature of U.S. person ▶	Date ▶ <b>6/26/13</b>
------------------	----------------------------	-----------------------

### General Instructions

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

#### 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, 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.

**Note.** If 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 on any foreign partners' share of income from such business. Further, in certain cases where a Form W-9 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the 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 withholding on your share of partnership income.

21st Century Parks, Inc.  
Operational Dashboard

# March Dashboard

as of March 31, 2014

User experience	Goal	YTD	PY
Park visits	1,000,000	124,912	805,808
Welcome center visits	25,000	3,179	27,832
# of Parklands events	20	9	50
Event participation	10,000	598	13,928
# of reportable incidents	45	12	46
Avg. comment card rating	4.5	4.9	4.8
Comment card responses	1,500	316	1,554

Community engagement	Goal	YTD	PY
# of members	3,000	1,309	1,169
Contributed income	\$1,195,000	\$357,530	\$ 771,777
Volunteer hours	7,000	916	4,274
Outreach meetings	30	18	106
Electronic media followers	16,000	14,847	13,224
Media hits	50	33	215

Park operations	Goal	YTD	PY
Total park acres	4,000	3,569	3,569
Full time equivalents	35	30	29
# of safety incidents	0	1	8
Ops assessment rating	8.5	8.4	8.6

Natural areas	Goal	YTD	PY
Acres inventoried	3,569	3,569	3,569
Acres treated	400	43	470
# of trees planted	10,000	22	12,295
Acres in agriculture	70	0	54

Education	Goal	YTD	PY
# of visits	5,000	863	3,159
Education fees	\$100,000	\$ 3,584	\$ 42,152
Education feedback	4.5	4.7	5.0
# curriculum developed	5	2	25

Facilities	Goal	YTD	PY
Fees earned	\$ 280,000	\$ 27,786	\$ 203,952
Sales pipeline	\$ 280,000	\$186,550	\$ 203,952
Rental feedback	4.5	5.0	5.0
2014 event pipeline	8	5	3

Park Addresses and Telephone Numbers

2014 Staff	Name	Titles
\$284,408	Dan Jones	President & CEO
\$163,280	Jim Moore	Sr. VP & COO
\$118,883	Scott Martin	Parks Director
	Kim Allgeier	Education & Interpretative Manager
	Kevin Beck	Project Manager
	Brett Cissell	Project Team Leader
	Ellen Doolittle	Communications Coordinator
	Alex Dowd	Annual Fund Manager
	Hannah Graham	Interpretative Ranger
	Ali Greenwell	Program Coordinator
	Jason Grigsby	Maintenance Team Leader
	Denise Hagan	Manager of Accounting & Finance
	Ronnie Kylo	Head Gardener
	Lori Martin	Assistant to CEO
	Laura Mattingly	Accounting Clerk
	Pete McCartney	Chief Park Ranger
	Andrew Oost	Natural Areas Team Leader
	Angie Reeves	Team Assistant/Office Leader
	Sam Stewart	Facilities & Event Sales Manager

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**21ST CENTURY PARKS, INC.**

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**General Information**

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<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>	4/4/2014
<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**

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<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**

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<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>	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	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	3/30/2005	1 page
Articles of Incorporation	10/14/2004	6 pages



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[Charity Reports Index](#) [Environment](#) [21st Century Parks](#)

### Better Business Bureau Report for 21st Century Parks

Better Business Bureau Report issued May 2012  
Better Business Bureau Report expires May 2014

This BBB Accredited charity meets all 20 Standards for Charity Accountability. Find out more...

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- [Governance](#)
- [Comments](#)
- [Fund Raising](#)
- [Programs](#)
- [Financial](#)

[Back To Top](#)

#### Charity Contact Information

**Name:** 21st Century Parks  
**Address:** 471 W. Main Street, Suite 202  
 Louisville, KY 40202  
**Phone:** 502-584-0350  
**Web Address:** [www.21cparks.org](http://www.21cparks.org)

[Back To Top](#)

#### Better Business Bureau Comments

**Year, State Incorporated:** 2004, Kentucky  
**Affiliates:** None  
**Stated Purpose:** 21st Century Parks is the nonprofit organization founded with the mission to serve as stewards entrusted to create and preserve unexcelled parklands that reflect the needs and values of our whole community.

[Back To Top](#)

#### Evaluation Conclusions

21st Century Parks meets the 20 Standards for Charity Accountability.

[Back To Top](#)

#### Programs

21st Century Parks is responsible for the creation and long-term maintenance of The Parklands of Floyds Fork. The goal of The Parklands of Floyds Fork is to build a world- class, systemic addition to Louisville's park system; if done right, the outcome is the creation of the finest urban edge in the country.

For the fiscal year ended December 31, 2011, 21st Century Parks's program expenses were:

Park Operations	597,354
<b>Total Program Expenses:</b>	<b>\$597,354</b>

[Back To Top](#)

**Governance**

**Chief Executive :** Daniel H. Jones, Chairman and CEO  
**Compensation\*:** \$208,572

**Chair of the Board:** Daniel H. Jones  
**Chair's Profession / Business Affiliation:** CEO, 21st Century Parks

**Board Size:** 12

**Paid Staff Size:** 11

\*Compensation includes annual salary and, if applicable, benefit plans, expense accounts, and other allowances.

[Back To Top](#)

**Fund Raising**

**Method(s) Used:**

Methods of fund raising include direct mail, grant proposals, and internet appeals.

Fund raising costs were 4% of related contributions. (Related contributions, which totaled \$8,407,482, are donations received as a result of fund raising activities.)

[Back To Top](#)

**Tax Status**

This organization is tax-exempt under section 501(c)(3) of the Internal Revenue Code. It is eligible to receive contributions deductible as charitable donations for federal income tax purposes.

[Back To Top](#)

**Financial**

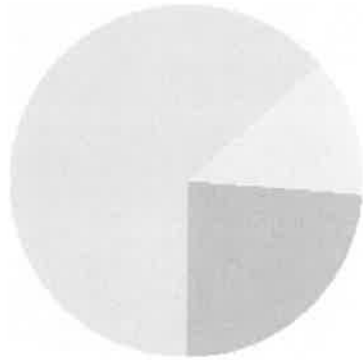
The following information is based on 21st Century Parks's audited financial statements for the fiscal year ended December 31, 2011.

Ending net assets as reported below include \$38,673,391 in unrestricted net assets and \$19,464,043 in temporarily restricted net assets.

Total assets as reported include \$35,077,802 invested in Park assets and equipment, net.

<b>Source of Funds</b>	
Grants	10,159,112
Contributions	8,407,482
In-Kind Contributions	812,124

Investment Income	14,963
Other	12,155
<b>Total Income</b>	<b>\$19,405,836</b>



**Uses of Funds as a % of Total Expenses**

**Programs: 24% Fund Raising: 13% Administrative: 63%**

Total income	\$19,405,836
Program expenses	\$597,354
Fund raising expenses	318,582
Administrative expenses	1,589,021
Total expenses	\$2,504,957
Income in Excess of Expenses	16,900,879
Beginning net assets	41,236,555
Ending net assets	58,137,434
Total liabilities	2,267,365
Total assets	\$60,404,799

In reference to compliance with standard 4, the BBB has determined that the current board structure is consistent with capital campaign goals and is reasonable at this stage in the acquisition and development of The Parklands. In reference to compliance with standard 8, the BBB has likewise determined that the organization's program expense ratio is reasonable at this phase in the development of the parklands.

[Back To Top](#)

An organization may change its practices at any time without notice. A copy of this report has been shared with the organization prior to publication. It is not intended to recommend or deprecate, and is furnished solely to assist you in exercising your own judgment. If the report is about a charity and states the charity meets or does not meet the BBB Standards for Charity Accountability, it reflects the results of an evaluation of information and materials provided voluntarily by the charity. The name Better Business Bureau is a registered service mark of the Council of Better Business Bureaus, Inc.

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## 5. STAFF RULES AND REGULATIONS

## 5.1. PERSONNEL RULES

**MISSION:** To attract a highly qualified team of personnel and maintain a quality work environment in order to best achieve The Parklands mission


**BACKGROUND:** 21st Century Parks' goal is to employ the best personnel available and to reward individual contributions in many ways including competitive compensation, career advancement opportunities and training, employee benefits. The following personnel-related policies describe the conditions of employment, behavioral expectations for employees, and the compensation and benefits offered to employees.

**RELATED DOCUMENTS:**

- Personnel Policy Manual Acknowledgement

**INFORMATION EXCHANGE:** This information is generally presented at each employee orientation and intake. Policies are reviewed each year on an ongoing basis and any changes are assigned for distribution by the Park Director.

- 5.1.1. **INTRODUCTION:** This Personnel Policy Manual (Manual) contains 21st Century Parks policies, benefits, procedures and conditions of employment effective on and after November 15, 2010, and this manual revokes and supersedes any and all prior inconsistent verbal and/or written personnel policies, benefits, procedures and conditions of employment.
- 5.1.2. This manual is intended as an informational resource only and does not constitute a contract of continued employment. 21st Century Parks adheres to the policy of employment at-will, which permits 21st Century Parks or the employee to terminate the employment relationship at any time, with or without cause or notice.
- 5.1.3. This manual applies to all 21st Century Parks employees, including Management, and it should be read carefully and, if there are questions, they should be raised with Management.
- 5.1.4. 21st Century Parks reserves the right to unilaterally make changes with or without prior notice and with or without a written revision of the manual.
- 5.1.5. **EMPLOYMENT AT WILL:** All employees are employed at the will of 21st Century Parks for an unspecified period of time. At the option of either 21st Century Parks or the employee, an employee's employment with 21st Century Parks may be terminated with or without cause, and with or without notice, at any time and nothing in this manual should be construed as altering this policy.
- 5.1.6. Neither this manual nor any other 21st Century Parks policies, documents, memoranda or procedures should be used, construed or deemed to:
- Limit 21st Century Parks' rights to terminate employees with or without cause and with or without notice, at any time
  - Create an employment contract or term
  - Create conditions of employment
  - Limit the reasons or procedures for termination or modification of the employment relationship

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- 5.1.7. No contract of employment, either express or implied, and no other restrictions or limitation on the at-will status of 21st Century Parks' employees should be valid or binding on 21st Century Parks unless expressly set forth in a separate written document.
- 5.1.8. It is the policy of 21st Century Parks to hire, train and promote employees based on ability and job performance. Employment decisions and all terms and conditions of employment are made and administered without discrimination based upon race, color, religious creed, sex, age, marital status, ancestry, national origin, disability, status as a smoker or non-smoker, sexual orientation or gender identity. This policy governs all aspects of employment, including but not limited to, selection, job assignment, compensation, benefits, training, transfers, and discipline.
- 5.1.9. Any suspected violation of this policy SHOULD be immediately reported to the employee's supervisor or Chief Financial Officer. 21st Century Parks will promptly investigate any such violations.

## 5.2. SEXUAL HARASSMENT

**MISSION:** To prohibit sexual harassment and provide guidance for addressing sexual harassment concerns in The Parklands workplace in order to create a respectful work environment

**BACKGROUND:** Sexual harassment is a form of sex discrimination that is prohibited by law, as well as 21st Century Parks' policy. Sexual harassment is defined as unwelcome sexual advances, requests for sexual favors, or other verbal or physical conduct of a sexual nature, when:

- An employee is expected either explicitly or implicitly to submit to such conduct in order to get or keep a job
- An employee's willingness or unwillingness to submit to such conduct is used as the basis for an employment related decision affecting the employee
- Such conduct creates an intimidating, hostile, or offensive work environment or substantially interferes with the employee's job performance

**RELATED DOCUMENTS:**

None

**INFORMATION EXCHANGE:** This information is generally presented at each employee orientation and intake. Policies are reviewed each year on an ongoing basis and any changes are assigned for distribution by the Park Director.

- 5.2.1. 21st Century Parks believes that all of its employees should be treated with respect and should be able to work in an environment free of unwelcome sexual conduct. Accordingly, it is the policy of 21st Century Parks to prohibit sexual harassment in the workplace by any person and in any form. This policy applies not only to conduct of a supervisor toward a subordinate, but also to conduct between co-workers and acts of non-employees, such as suppliers or customers.

5.2.2. Sexual harassment is a form of sex discrimination that is prohibited by law, as well as 21st Century Parks' policy. Sexual harassment is defined as unwelcome sexual advances, requests for sexual favors, or other verbal or physical conduct of a sexual nature, when:

- An employee is expected either explicitly or implicitly to submit to such conduct in order to get or keep a job
- An employee's willingness or unwillingness to submit to such conduct is used as the basis for an employment related decision affecting the employee
- Such conduct creates an intimidating, hostile, or offensive work environment or substantially interferes with the employee's job performance

5.2.3. The following are examples of the behavior that is prohibited by this policy:

- Obscene or objectionable language
- Making comments about a person's clothing, body, or personal life
- Addressing an individual with a term of endearment or nickname not of that individual's choosing
- Telling sexual jokes or making sexual innuendoes
- Touching, hugging, rubbing, patting, pinching, or kissing another person
- Leering at a person's body
- Displaying sexually explicit or offensive pictures or materials in the workplace
- Pressuring an employee for a date or sexual activities
- Unwelcome sexual flirtations, advances, or propositions

5.2.4. Do not assume that behavior of the kind listed above will be acceptable to another employee. Be aware of how people respond to what you do and say. If an individual objects to your behavior toward him or her, listen to and heed the objections.

5.2.5. It is important that you immediately report sexual harassment and other kinds of discrimination. We cannot do anything to remedy the situation if we do not know it exists.

5.2.6. Any employee who believes that he or she has been sexually harassed or subject to other discrimination should take the following actions:

- Tell the offender firmly that you do not like his or her behavior
- Report the incident immediately to your supervisor or to Chief Financial Officer. The employee always has the option of reporting the conduct directly to Chief Financial Officer if he or she prefers.
- If you are harassed by a non-employee, notify your supervisor or Chief Financial Officer immediately. 21st Century Parks cannot control the offensive behavior of all non-employees, but will do its best to remedy the situation.

5.2.7. Any employee who observes sexual harassment or other discrimination from an employee MUST report it to either their supervisor or Chief Financial Officer, no matter how insignificant it may seem to the employee. No employee will be disciplined or otherwise retaliated against for complaining about sexual harassment or other discrimination.

5.2.8. All reports of sexual harassment or other discrimination will be investigated in a thorough and timely manner. Retaliation against the individual reporting the harassment is expressly prohibited. Confidentiality will be maintained during the investigation to the extent possible without jeopardizing the thoroughness of the investigation.

5.2.9. If it is determined that sexual harassment or other discrimination has occurred, 21st Century Parks will take immediate and appropriate corrective action to end the problem and prevent its recurrence. Employees who have



engaged in harassing or discriminatory conduct will be subject to appropriate disciplinary action, up to and including termination. The employee making the complaint will be advised of the results of the investigation.

## NDF NON-PROFIT APPLICATION CHECKLIST

<b>Legal Name of Applicant Organization:</b> 21 <sup>st</sup> Century Parks, Inc.		
<b>Program Name:</b> ATV	<b>Request Amount:</b> \$9,771.25	<b>Yes/No/NA</b>
<b>Request form:</b> Is the NDF request form signed by all Council Member(s) appropriating funding?		Y
<b>Request form:</b> Is the funding proposed less than or equal to the request amount?		Equal
<b>Request form:</b> Have all known Council or Staff relationships to the Agency been adequately disclosed on the cover sheet?		Y
<b>Application Page 1:</b> Has prior Metro funds committed/granted been disclosed?		N/A <i>No previous funds</i>
<b>Application Page 1:</b> Is the application properly		Y
<b>Application Page 3:</b> Reimbursement funding – the grant award period. Is all required document		N/A
<b>Application Pages 3 – 5:</b> Is the proposed public		Y
<b>Application 4:</b> Is there adequate documentation		N/A
<b>Application Budget Page 6:</b> Does the applicatic project/program (page 6) if the request is not an o “Metro, Non Metro and Total” expense funds for expenses? And does the Non-Metro Revenue eq		Y
<b>Faith Based Organizations:</b> Is the signed Faith E		N/A
<b>Jefferson County Only:</b> Will all funding be sper		Y
<b>Capital Project(s) request:</b> Is the cost estimate(s)		Y
<b>Good Standing:</b> Is the entity in good standing wi <ul style="list-style-type: none"> <li>• Kentucky Secretary of State – includ</li> <li>• Louisville Metro Government – chec</li> <li>• Internal Revenue Service – most recent Form 990 included</li> </ul>		Y
<b>Separate Taxing Districts:</b> If Metro funding is for a separate taxing district, is the funding appropriated for a program outside the legal responsibility of that taxing district?		N/A
<b>Small Cities:</b> Is the resolution included agreeing to partner with Louisville Metro on the capital project? (IRS Determination letter not required, Form 990 not required, but KY SOS acknowledgement is)		N/A
<b>Operating Requests:</b> Is recommended operating funding less than or equal to 33% of total operating budget?		Y
<b>IRS Exempt Proof:</b> Is proof of Tax Exempt status of 501(c) 3, 4, 6, 19, 1120-H included?		Y
<b>Operating Budget:</b> Is the organization’s current fiscal year operating budget included?		Y
<b>Ordinance Required:</b> Is the amount committed by Council members greater than \$5,000 to any one project/program within an organization in this fiscal year.		Y
<b>Board Members:</b> Is the entity’s board member list (with term length/term limits) included?		Y
<b>Staff:</b> Is a list of the highest paid staff included with their expected annual personnel costs?		Y
<b>Annual Audit:</b> Is the most recent annual audit (if required by organization) included?		Y
<b>Rent Requests:</b> Is a copy of signed lease included?		N/A
<b>Articles of Incorporation:</b> Are the Articles of Incorporation of the organization included?		Y
<b>IRS Form W-9:</b> Is the IRS Form W-9 included?		Y
<b>Evaluation Forms:</b> Are the evaluation forms (if program participants are given evaluation forms) included?		N
<b>Affirmative Action:</b> Affirmative Action/Equal Employment Opportunity plan and/or policy statement included (if required by the organization)?		Y
<b>Prepared by:</b> <i>Scott W. Darlington</i>		<b>Date:</b> <i>4-30-14</i>

0-338-14

5-2-14 @ 9:00AM

Sent to Brian to draft ordinance.

Scott