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## Short Form

## Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

OMB No. 1545-1150

2013

Open to Public  
InspectionDepartment of the Treasury  
Internal Revenue Service

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

## A For the 2013 calendar year, or tax year beginning

FEBRUARY 1

, 2013, and ending

JANUARY 31

, 2014

## B Check if applicable

- Address change
- Name change
- Initial return
- Terminated
- Amended return
- Application pending

## C Name of organization

KETTERING PARKS FOUNDATION

Number and street (or P.O. box, if mail is not delivered to street address)

Room/suite

3600 SHROYER ROAD

City or town, state or province, country, and ZIP or foreign postal code

KETTERING OHIO 45429-2734

## D Employer identification number

31-1050162

## E Telephone number

937-320-1262

F Group Exemption  
Number ►G Accounting Method:  Cash  Accrual Other (specify) ►I Website: ► [WWW.KetteringParksFoundation.org](http://WWW.KetteringParksFoundation.org)J Tax-exempt status (check only one) —  501(c)(3)  501(c) ( ) ◀ (insert no.)  4947(a)(1) or  527H Check ►  if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF).K Form of organization:  Corporation  Trust  Association  Other

L Add lines 5b, 6c, and 7b, to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets

(Part II, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ ► \$ 131,184

## Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I)

Check if the organization used Schedule O to respond to any question in this Part I

1	Contributions, gifts, grants, and similar amounts received . . . . .	1	109,234
2	Program service revenue including government fees and contracts . . . . .	2	
3	Membership dues and assessments . . . . .	3	
4	Investment income . . . . .	4	6,304
5a	Gross amount from sale of assets other than inventory . . . . .	5a	15,646
b	Less: cost or other basis and sales expenses . . . . .	5b	10,357
c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) . . . . .	5c	5,289
6	Gaming and fundraising events . . . . .		
a	Gross income from gaming (attach Schedule G if greater than \$15,000) . . . . .	6a	
b	Gross income from fundraising events (not including \$ _____ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000) . . . . .	6b	
c	Less: direct expenses from gaming and fundraising events . . . . .	6c	
d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c) . . . . .	6d	
7a	Gross sales of inventory, less returns and allowances . . . . .	7a	
b	Less: cost of goods sold . . . . .	7b	
c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a) . . . . .	7c	
8	Other revenue (describe in Schedule O) . . . . .	8	
9	<b>Total revenue.</b> Add lines 1, 2, 3, 4, 5a, 5c, 6d, 7c, and 8	9	120,827
10	Grants and similar amounts paid (list in Schedule O) . . . . .	10	27,337
11	Benefits paid to or for members . . . . .	11	
12	Salaries, other compensation, and employee benefits . . . . .	12	
13	Professional fees and other payments to independent contractors . . . . .	13	33,286
14	Occupancy, rent, utilities, and maintenance . . . . .	14	19,323
15	Printing, publications, postage, and shipping . . . . .	15	2,117
16	Other expenses (describe in Schedule O) . . . . .	16	6,774
17	<b>Total expenses.</b> Add lines 10 through 16	17	88,837
18	Excess or (deficit) for the year (Subtract line 17 from line 9) . . . . .	18	31,990
19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return) . . . . .	19	220,528
20	Other changes in net assets or fund balances (explain in Schedule O) . . . . .	20	
21	Net assets or fund balances at end of year. Combine lines 18 through 20	21	252,518

For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 10642I

Form 990-EZ (2013)

Revenue

Expenses

Net Assets

G7

7

**Part II Balance Sheets (see the instructions for Part II)**

Check if the organization used Schedule O to respond to any question in this Part II . . . . .

		(A) Beginning of year	(B) End of year
<b>22</b>	Cash, savings, and investments . . . . .	66,723	<b>22</b> 79,448
<b>23</b>	Land and buildings . . . . .		<b>23</b>
<b>24</b>	Other assets (describe in Schedule O) . . . . .	153,805	<b>24</b> 173,070
<b>25</b>	<b>Total assets</b> . . . . .	220,528	<b>25</b> 252,518
<b>26</b>	<b>Total liabilities</b> (describe in Schedule O) . . . . .		<b>26</b>
<b>27</b>	<b>Net assets or fund balances</b> (line 27 of column (B) <b>must</b> agree with line 21) . . . . .	220,528	<b>27</b> 252,518

**Part III Statement of Program Service Accomplishments (see the instructions for Part III)**

Check if the organization used Schedule O to respond to any question in this Part III

What is the organization's primary exempt purpose? **Improving quality of life in Kettering**

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

28				
29	(Grants \$ 27,337) If this amount includes foreign grants, check here . . . . ► <input type="checkbox"/>	28a		27,337
30	(Grants \$ ) If this amount includes foreign grants, check here . . . . ► <input type="checkbox"/>	29a		
31	(Grants \$ ) If this amount includes foreign grants, check here . . . . ► <input type="checkbox"/>	30a		
32	Other program services (describe in Schedule O) . . . . .			
	(Grants \$ ) If this amount includes foreign grants, check here . . . . ► <input type="checkbox"/>	31a		
32	<b>Total program service expenses</b> (add lines 28a through 31a) . . . . .			32

**Part IV List of Officers, Directors, Trustees, and Key Employees** (list each one even if not compensated—see the instructions for Part IV)

Check if the organization used Schedule O to respond to any question in this Part IV

(a) Name and title	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC) (if not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
NEIL SMALLEY KETTERING OHIO	PRESIDENT(2 HRS)	0	0	0
MARY BEHT THAMAN KETTERING OHIO	SECRETARY	0	0	0
RICHARD DAILEY KETTERING OHIO	TREASURER	0	0	0

**Part V Other Information** (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V) Check if the organization used Schedule O to respond to any question in this Part V

33 Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O . . . . .

	Yes	No
33	✓	

34 Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions) . . . . .

34	✓
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35a Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)? . . . . .

35a	✓
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35b	✓
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35c	✓
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36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N . . . . .

36	✓
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37a Enter amount of political expenditures, direct or indirect, as described in the instructions ► **37a** . . . . .

37b	✓
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38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee **or** were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return? . . . . .

38a	✓
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38b	
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b If "Yes," complete Schedule L, Part II and enter the total amount involved . . . . .

39a	
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39 Section 501(c)(7) organizations. Enter:

39b	
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40a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ► \_\_\_\_\_ ; section 4912 ► \_\_\_\_\_ ; section 4955 ► \_\_\_\_\_

40b	✓
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40c	
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40e	✓
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b Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I . . . . .

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		Yes	No
46	Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I . . . . .	46	✓

**Part VI Section 501(c)(3) organizations only**

All section 501(c)(3) organizations must answer questions 47–49b and 52, and complete the tables for lines 50 and 51.

Check if the organization used Schedule O to respond to any question in this Part VI

		Yes	No
47	Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II . . . . .	47	✓
48	Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E . . . . .	48	✓
49a	Did the organization make any transfers to an exempt non-charitable related organization? . . . . .	49a	✓
b	If "Yes," was the related organization a section 527 organization? . . . . .	49b	✓
50	Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."		

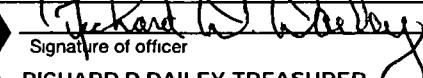
(a) Name and title of each employee	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
f Total number of other employees paid over \$100,000 . . . . .				

51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation
d Total number of other independent contractors each receiving over \$100,000 . . . . .		

52 Did the organization complete Schedule A? **Note.** All section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A . . . . . ►  Yes  No

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>		9-3-14
	Signature of officer RICHARD D DAILEY-TREASURER	Date
Type or print name and title		

<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ►			Firm's EIN ►	
	Firm's address ►			Phone no.	

May the IRS discuss this return with the preparer shown above? See instructions . . . . . ►  Yes  No

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

**Public Charity Status and Public Support**

OMB No. 1545-0047

**2013**

Department of the Treasury  
Internal Revenue Service

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

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

**Open to Public  
Inspection**

Name of the organization

KETTERING PARKS FOUNDATION

Employer identification number

31-1050162

**Part I Reason for Public Charity Status** (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 11, check only one box.)

- 1  A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2  A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E.)
- 3  A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4  A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state:
- 5  An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6  A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7  An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8  A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9  An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 10  An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 11  An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box that describes the type of supporting organization and complete lines 11e through 11h.
  - a  Type I    b  Type II    c  Type III—Functionally integrated    d  Type III—Non-functionally integrated
  - e  By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**.
  - f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box . . . . .
  - g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?
    - (i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization? . . . . .
    - (ii) A family member of a person described in (i) above? . . . . .
    - (iii) A 35% controlled entity of a person described in (i) or (ii) above? . . . . .
  - h Provide the following information about the supported organization(s).

	Yes	No
11g(i)		
11g(ii)		
11g(iii)		

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above or IRC section (see instructions))	(iv) Is the organization in col. (i) listed in your governing document?		(v) Did you notify the organization in col. (i) of your support?		(vi) Is the organization in col. (i) organized in the U.S.?		(vii) Amount of monetary support
			Yes	No	Yes	No	Yes	No	
(A)									
(B)									
(C)									
(D)									
(E)									
<b>Total</b>									

**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) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") . . . . .	23,573	35,545	52,227	67,667	109,234	288,246
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . . . .						
3 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>23,573</b>	<b>35,545</b>	<b>52,227</b>	<b>67,667</b>	<b>109,234</b>	<b>288,246</b>
5 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.						<b>288,246</b>

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
7 Amounts from line 4 . . . . .	23,573	35,545	52,227	67,667	109,234	288,246
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources . . . . .						
	6,134	4,738	7,127	5,814	11,593	35,406
9 Net income from unrelated business activities, whether or not the business is regularly carried on . . . . .						
10 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>323,652</b>
12 Gross receipts from related activities, etc. (see instructions) . . . . .					<b>12</b>	
<b>13 First five years.</b> 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 <b>stop here</b> . . . . . ► <input type="checkbox"/>						

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

14 Public support percentage for 2013 (line 6, column (f) divided by line 11, column (f)) . . . . .	<b>14</b>	<b>89.0605 %</b>
15 Public support percentage from 2012 Schedule A, Part II, line 14 . . . . .	<b>15</b>	<b>87.4605 %</b>
<b>16a 33½% support test—2013.</b> If the organization did not check the box on line 13, and line 14 is 33½% or more, check this box and <b>stop here</b> . The organization qualifies as a publicly supported organization . . . . . ► <input checked="" type="checkbox"/>		
<b>b 33½% support test—2012.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33½% or more, check this box and <b>stop here</b> . The organization qualifies as a publicly supported organization . . . . . ► <input type="checkbox"/>		
<b>17a 10%-facts-and-circumstances test—2013.</b> 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 <b>stop here</b> . 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 10%-facts-and-circumstances test—2012.</b> 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 <b>stop here</b> . 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 Private foundation.</b> 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"/>		

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

OMB No. 1545-0047

**2013**Open to Public  
Inspection

Name of the organization

**KETTERING PARKS FOUNDATION**

Employer identification number

31-1050162

**PART I, LINE 10**

NATURE CENTER PROJECT/LAND LAB	\$14,577
PARK IMPROVEMENT	10,363
ROSEWOOD ARTS CENTRE FUND	1,363
OTHER	1,034
<b>TOTAL</b>	<b>\$27,337</b>

**PART I, LINE 16**

WEBSITE DEISN	\$2,381
ADVERTISING	2,253
OTHER FEES	236
VETERANS AND INVENTORS CAMPAIGN	412
BANK FEES	134
ANNUAL FEE	100
MISCELLANEOUS	1,258
<b>TOTAL</b>	<b>\$6,774</b>

**PART II, LINE 24 INVESTMENTS-PUBLICLY TRADED SECURITIES**

PART V, LINE 35b THE ORGANIZATION HAS NOT FILED A FORM 990-T FOR YEAR SINCE THE ORGANIZATION DID NOT HAVE UNRELATED  
GROSS INCOME OF \$1,000 OR MORE DURING THE YEAR.

PART V, LINE 44d THE ORGANIZATION DID NOT RECEIVE ANY PAYMENTS FOR INDOOR TANNING SERVICES DURING THE YEAR AND  
THUS DID NOT FILE A FORM 720 TO REPORT SUCH PAYMENTS.