

Return of Organization Exempt From Income Tax

2014

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

- Do not enter social security numbers on this form as it may be made public.
Information about Form 990 and its instructions is at www.irs.gov/form990.

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

A For the 2014 calendar year, or tax year beginning, 2014, and ending, 20

B Check if applicable: C Name of organization GROUNDS FOR SCULPTURE, INC. D Employer identification no. 22-3694371
E Telephone number (609) 586-0616
G Gross receipts \$
H(a) Is this a group return for subordinates? Yes No
H(b) Are all subordinates included? Yes No
H(c) Group exemption number
I Tax-exempt status: 501(c)(3)
J Website: www.groundsforsculpture.org
K Form of organization: Corporation
L Year of formation: 1999
M State of legal domicile: NJ

Part I Summary

Table with columns for Activities & Governance, Revenue, Expenses, and Net Assets or Fund Balances. Rows include mission statement, member counts, revenue (2,582,392), expenses (3,707,854), and net assets (5,285,396).

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.

Sign Here: Signature of officer Eric Ryan, President; Date 2/24/15

Paid Preparer Use Only: Print/Type preparer's name, Preparer's signature, Date, Check self-employed, Firm's name, Firm's address, Firm's EIN, Phone no.

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 or note to any line in this Part III

1 Briefly describe the organization's mission: see Schedule O, item 6. Grounds For Sculpture was established to promote an understanding of and appreciation for contemporary sculpture for all people by: maintaining a 42 acre sculpture park in Hamilton, NJ composed of works by well known and emerging artists.

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 \$ 1,567,307 including grants of \$ ) (Revenue \$ 2,309,831 ) Visitor Services (includes Guest Services department): designed to provide information services, assistant services to disabled or impaired visitors, administer membership benefits, coordinate tour groups, perform introductory lectures, assist with special events and collect appropriate entrance fees. Staff monitors multiple park entry points as well as information desks located throughout the park. Additionally volunteer services are managed and provide over 120 volunteers and docents to assist patrons throughout the park.

4b (Code: ) (Expenses \$ 592,460 including grants of \$ ) (Revenue \$ ) In 2014, over 230,000 people visited GFS. As with park sculpture, GFS embraces a wide range of contemporary sculpture and related art in its exhibitions. In 2014, GFS presented five major exhibitions, five smaller exhibitions, and five education gallery shows. Featured exhibitions included work from the following major and emerging artists: Michael Graves, Seward Johnson, Edwina Sandys, Athena Tacha, Rachel Utdell and the 9th Annual International Sculpture Center Outstanding Student Artists show. GFS added 3 new outside sculptures; there are currently over 270 sculptures on site. All of GFS' works in the park and current exhibitions can be view on its website www.groundsfor Sculpture.org.

4c (Code: ) (Expenses \$ 189,817 including grants of \$ ) (Revenue \$ 29,643 ) In 2014, GFS offered 7 day-long community celebrations, and more than 30 events with live performances such as poetry readings, artist gallery discussions and demonstrations, a storytelling festival and other events held for the purpose of increasing the public's exposure to various art forms as well as contemporary sculpture. The performances involved the disciplines of music, dance, poetry, theatre, and film. GFS collaborated with 15 outside arts organizations throughout New Jersey, and continued with Open Rehearsals of community performing arts groups. GFS also celebrated NJ350 (the 350th Anniversary of New Jersey's history and culture) by unveiling the GFS Oral History Project.

4d Other program services (Describe in Schedule O.) (Expenses \$ 177,534 including grants of \$ ) (Revenue \$ 96,599 )

4e Total program service expenses 2,527,118

**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)? If "Yes," complete Schedule A . . . . .   | X   |    |
| 2   | Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)? . . . . .   | X   |    |
| 3   | Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part 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? If "Yes," complete Schedule C, Part II . . . . .   |     | 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? If "Yes," complete Schedule C, Part III . . . . .   |     | 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? If "Yes," complete Schedule D, Part 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? If "Yes," complete Schedule D, Part II . . . . .  |     | X  |
| 8   | Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III . . . . .   | 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? If "Yes," complete Schedule D, Part IV . . . . .            |     | X  |
| 10  | Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V . . . . .  |     | 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? If "Yes," complete Schedule D, Part VI . . . . .   | 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? If "Yes," complete Schedule D, Part VII . . . . .   |     | 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? If "Yes," complete Schedule D, Part VIII . . . . .   |     | 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? If "Yes," complete Schedule D, Part IX . . . . .  |     | X  |
| e   | Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X . . . . .   |     | 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)? If "Yes," complete Schedule D, Part X . . . . .  |     | X  |
| 12a | Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII . . . . .  | X   |    |
| b   | Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional . . . . .   | X   |    |
| 13  | Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E . . . . .   |     | 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? If "Yes," complete Schedule F, Parts I and IV . . . . . |     | X  |
| 15  | Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV . . . . .  |     | X  |
| 16  | Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV . . . . .  |     | 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? If "Yes," complete Schedule G, Part I (see instructions) . . . . .   |     | 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? If "Yes," complete Schedule G, Part II . . . . .  | X   |    |
| 19  | Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III . . . . .  |     | X  |
| 20a | Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H . . . . .   |     | 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 or other assistance to any domestic organization or domestic government 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 or other assistance to or for domestic individuals 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 25a . . . . .                            |     | 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 | <b>Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> 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  | Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? 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 . . . . .   | X   |    |
| 36  | <b>Section 501(c)(3) organizations.</b> 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? <b>Note.</b> All Form 990 filers are required to complete Schedule O . . . . .   | X   |    |

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

Input box for Schedule O

Table with columns for question number, description, and Yes/No checkboxes. Includes sections for backup withholding, employee reporting, unrelated business income, foreign accounts, prohibited tax shelter transactions, charitable contributions, and sponsoring organizations.

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 or note to any line in this Part VI [X]

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a Enter the number of voting members... 1b Enter the number of voting members... 2 Did any officer, director, trustee... 3 Did the organization delegate control... 4 Did the organization make any significant changes... 5 Did the organization become aware... 6 Did the organization have members... 7a Did the organization have members... 7b Are any governance decisions... 8 Did the organization contemporaneously document... 8a The governing body? 8b Each committee... 9 Is there any officer, director, trustee...

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

Table with 3 columns: Question, Yes, No. Rows include: 10a Did the organization have local chapters... 10b If "Yes," did the organization have written policies... 11a Has the organization provided a complete copy... 11b Describe in Schedule O the process... 12a Did the organization have a written conflict of interest policy... 12b Were officers, directors, or trustees... 12c Did the organization regularly and consistently monitor... 13 Did the organization have a written whistleblower policy... 14 Did the organization have a written document retention... 15 Did the process for determining compensation... 15a The organization's CEO... 15b Other officers or key employees... 16a Did the organization invest in, contribute assets to... 16b If "Yes," did the organization follow a written policy...

Section C. Disclosure

Table with 2 columns: Question, Answer. Rows include: 17 List the states with which a copy of this Form 990 is required to be filed NJ 18 Section 6104 requires an organization to make its Forms 1023... 19 Describe in Schedule O whether (and if so, how) the organization made its governing documents... 20 State the name, address, and telephone number of the person who possesses the organization's books and records: Grounds For Sculpture (609)586-0616, 80 SCULPTORS WAY, Hamilton, NJ 08619

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

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

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

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

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

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

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

| (A)<br>Name and Title                                   | (B)<br>Average hours per week (list any hours for related organizations below dotted line) | (C)<br>Position<br>(do not check more than one box, unless person is both an officer and a director/trustee) |                       |         |              |                              |        | (D)<br>Reportable compensation from the organization (W-2/1099-MISC) | (E)<br>Reportable compensation from related organizations (W-2/1099-MISC) | (F)<br>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) Eric Ryan<br>President                              | 5.00   | X  |                       | X       |              |                              |        | 0  | 0   | 0   |
| (2) Gordon Gund<br>Vice President                       | 1.00   | X  |                       | X       |              |                              |        | 0  | 0   | 0   |
| (3) Barbara Lawrence<br>Treasurer                       | 5.00   | X  |                       | X       |              |                              |        | 0  | 0   | 0   |
| (4) Roger Toner<br>Trustee                              | 1.00   | X  |                       |         |              |                              |        | 0  | 0   | 0   |
| (5) Elizabeth Strong-Cuevas<br>Trustee                  | 1.00   | X  |                       |         |              |                              |        | 0  | 0   | 0   |
| (6) Scott McVay<br>Trustee                              | 1.00   | X  |                       |         |              |                              |        | 0  | 0   | 0   |
| (7) Esther Novak<br>Trustee                             | 1.00   | X  |                       |         |              |                              |        | 0  | 0   | 0   |
| (8) Tracy Dickinson<br>Trustee                          | 1.00   | X  |                       |         |              |                              |        | 0  | 0   | 0   |
| (9) Dr. Ariel Abud<br>Trustee                           | 1.00   | X  |                       |         |              |                              |        | 0  | 0   | 0   |
| (10) Teri Cox<br>Trustee                                | 1.00   | X  |                       |         |              |                              |        | 0  | 0   | 0   |
| (11) Michael Greenleaf<br>Trustee                       | 1.00   | X  |                       |         |              |                              |        | 0  | 0   | 0   |
| (12) Barry Zhang<br>Trustee                             | 1.00   | X  |                       |         |              |                              |        | 0  | 0   | 0   |
| (13) Ulli Arendt<br>Trustee                             | 1.00   | X  |                       |         |              |                              |        | 0  | 0   | 0   |
| (14) Gary Schneider<br>Executive Director (from 5/1/14) | 40.00  |  |                       | X       |              |                              |        | 83,794   | 0   | 2,539   |

**Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees** (continued)

| (A)<br>Name and title  | (B)<br>Average hours per week (list any hours for related organizations below dotted line) | (C)<br>Position<br>(do not check more than one box, unless person is both an officer and a director/trustee) |                       |         |              |                              |        | (D)<br>Reportable compensation from the organization (W-2/1099-MISC) | (E)<br>Reportable compensation from related organizations (W-2/1099-MISC) | (F)<br>Estimated amount of other compensation from the organization and related organizations |
|--|--|--|-----------------------|---------|--------------|------------------------------|--------|--|---|---|
|  |  | Individual trustee or director   | Institutional trustee | Officer | Key employee | Highest compensated employee | Former |  |   |   |
| (15) Robert Gross<br>Chief Financial Officer                   | 40.00  |  |                       | X       |              |                              |        | 122,800  | 0   | 8,596   |
| (16) Tom Moran<br>Chief Curator                                | 25.00  |  |                       |         |              | X                            |        | 105,000  | 0   | 7,350   |
| (17) Michael Chang<br>Executive Director (Frmr E.D.5/14)       | 35.00  |  |                       |         |              |                              | X      | 75,000   | 0   | 0   |
| (18)   |  |  |                       |         |              |                              |        |  |   |   |
| (19)   |  |  |                       |         |              |                              |        |  |   |   |
| (20)   |  |  |                       |         |              |                              |        |  |   |   |
| (21)   |  |  |                       |         |              |                              |        |  |   |   |
| (22)   |  |  |                       |         |              |                              |        |  |   |   |
| (23)   |  |  |                       |         |              |                              |        |  |   |   |
| (24)   |  |  |                       |         |              |                              |        |  |   |   |
| (25)   |  |  |                       |         |              |                              |        |  |   |   |
| <b>1b Sub-total</b>  |  |  |                       |         |              |                              |        |  |   |   |
| <b>c Total from continuation sheets to Part VII, Section A</b> |  |  |                       |         |              |                              |        |  |   |   |
| <b>d Total (add lines 1b and 1c)</b>                           |  |  |                       |         |              |                              |        | 386,594  | 0   | 18,485  |

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **4**

|  | Yes | No |
|--|-----|----|
| 3 Did the organization list any <b>former</b> officer, director, or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual                                       | 3 X |    |
| 4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual | 4   | X  |
| 5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person                       | 5   | X  |

**Section B. Independent Contractors**

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

| (A)<br>Name and business address                              | (B)<br>Description of services | (C)<br>Compensation |
|---|--------------------------------|---------------------|
| MERCADIEN TECHNOLOGIES, PO BOX 7648, Princeton, NJ 08543-7648 | NETWORK CONSULTING             | 141,771             |
|   |                                |                     |
|   |                                |                     |
|   |                                |                     |
|   |                                |                     |

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **1**



**Part VIII Statement of Revenue**

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

|   |   |   | (A)<br>Total revenue           | (B)<br>Related or<br>exempt<br>function<br>revenue | (C)<br>Unrelated<br>business<br>revenue | (D)<br>Revenue<br>excluded from tax<br>under sections<br>512-514 |         |
|---|---|---|--------------------------------|--|---|--|---------|
| <b>Contributions, Gifts, Grants and Other Similar Amounts</b>       | <b>1a</b> Federated campaigns   | <b>1a</b>   |                                |  |   |  |         |
|   | <b>b</b> Membership dues  | <b>1b</b> 495,023                                     |                                |  |   |  |         |
|   | <b>c</b> Fundraising events   | <b>1c</b> 53,573                                      |                                |  |   |  |         |
|   | <b>d</b> Related organizations  | <b>1d</b>   |                                |  |   |  |         |
|   | <b>e</b> Government grants (contributions)  | <b>1e</b> 42,964                                      |                                |  |   |  |         |
|   | <b>f</b> All other contributions, gifts, grants, and similar amounts not included above   | <b>1f</b> 24,574,225                                  |                                |  |   |  |         |
|   | <b>g</b> Noncash contributions included in lines 1a-1f: \$  | 22,326,696  |                                |  |   |  |         |
|   | <b>h Total.</b> Add lines 1a-1f   |   | 25,165,785                     |  |   |  |         |
| <b>Program Service Revenue</b>                                      | <b>2a</b> <u>ADMISSION FEES</u>   |   | <b>Business Code</b><br>713990 | 2,309,831  | 2,309,831                               |  |         |
|   | <b>b</b> <u>EDUCATIONAL WORKSHOPS</u>   |   | 611710                         | 96,599   | 96,599                                  |  |         |
|   | <b>c</b> <u>EVENTS AND EXHIBITIONS</u>  |   | 713990                         | 29,643   | 29,643                                  |  |         |
|   | <b>d</b> _____  |   |                                |  |   |  |         |
|   | <b>e</b> _____  |   |                                |  |   |  |         |
|   | <b>f</b> All other program service revenue  |   |                                |  |   |  |         |
|   | <b>g Total.</b> Add lines 2a-2f   |   |                                | 2,436,073  |   |  |         |
| <b>Other Revenue</b>  | <b>3</b> Investment income (including dividends, interest, and other similar amounts)   |   |                                | 34,788   |   | 34,788   |         |
|   | <b>4</b> Income from investment of tax-exempt bond proceeds   |   |                                |  |   |  |         |
|   | <b>5</b> Royalties  |   |                                | 2,065  |   | 2,065  |         |
|   | <b>6a</b> Gross rents   | (i) Real  | (ii) Personal                  |  |   |  |         |
|   |   | 246,727   |                                |  |   |  |         |
|   |   | <b>b</b> Less: rental expenses                        |                                |  | 204,610                                 |  |         |
|   | <b>c</b> Rental income or (loss)  |   |                                | 42,117   |   |  |         |
|   | <b>d</b> Net rental income or (loss)  |   |                                | 42,117   |   | 42,117   |         |
|   | <b>7a</b> Gross amount from sales of assets other than inventory  | (i) Securities  | (ii) Other                     |  |   |  |         |
|   |   | <b>b</b> Less: cost or other basis and sales expenses |                                |  |   |  |         |
|   |   | <b>c</b> Gain or (loss)                               |                                |  |   |  |         |
|   | <b>d</b> Net gain or (loss)   |   |                                |  |   |  |         |
|   | <b>8a</b> Gross income from fundraising events (not including \$ 53,573 of contributions reported on line 1c). See Part IV, line 18 | <b>a</b>  |                                |  | 387,536                                 |  |         |
|   |   | <b>b</b> Less: direct expenses                        |                                |  | 218,914                                 |  |         |
|   |   | <b>c</b> Net income or (loss) from fundraising events |                                |  | 168,622                                 |  | 168,622 |
| <b>9a</b> Gross income from gaming activities. See Part IV, line 19 | <b>a</b>  |   |                                |  |   |  |         |
|   | <b>b</b> Less: direct expenses  |   |                                |  |   |  |         |
|   | <b>c</b> Net income or (loss) from gaming activities  |   |                                |  |   |  |         |
| <b>10a</b> Gross sales of inventory, less returns and allowances    | <b>a</b>  |   |                                | 345,878  |   |  |         |
|   | <b>b</b> Less: cost of goods sold   |   |                                | 343,337  |   |  |         |
|   | <b>c</b> Net income or (loss) from sales of inventory   |   |                                | 2,541  | 2,541                                   |  |         |
| <b>Miscellaneous Revenue</b>  |   | <b>Business Code</b>                                  |                                |  |   |  |         |
| <b>11a</b> _____  |   |   |                                |  |   |  |         |
| <b>b</b> _____  |   |   |                                |  |   |  |         |
| <b>c</b> _____  |   |   |                                |  |   |  |         |
| <b>d</b> All other revenue  |   |   |                                |  |   |  |         |
| <b>e Total.</b> Add lines 11a-11d                                   |   |   |                                |  |   |  |         |
| <b>12 Total revenue.</b> See instructions                           |   |   | 27,851,991                     | 2,438,614  | 0                                       | 247,592  |         |

**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 or note to any line in this Part IX

| Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.   | (A)<br>Total expenses | (B)<br>Program service expenses | (C)<br>Management and general expenses | (D)<br>Fundraising expenses |
|--|-----------------------|---------------------------------|--|-----------------------------|
| <b>1</b> Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 . . .  |                       |                                 |  |                             |
| <b>2</b> Grants and other assistance to domestic individuals. See Part IV, line 22 . . . . .   |                       |                                 |  |                             |
| <b>3</b> Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 . . . . .  |                       |                                 |  |                             |
| <b>4</b> Benefits paid to or for members . . . . .   |                       |                                 |  |                             |
| <b>5</b> Compensation of current officers, directors, trustees, and key employees . . . . .  | 206,594               |                                 | 206,594                                |                             |
| <b>6</b> Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) . . . . .   |                       |                                 |  |                             |
| <b>7</b> Other salaries and wages . . . . .  | 1,536,333             | 1,150,681                       | 118,575                                | 267,077                     |
| <b>8</b> Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) . .  | 58,867                | 26,761                          | 19,784                                 | 12,322                      |
| <b>9</b> Other employee benefits . . . . .   | 147,739               | 95,850                          | 30,783                                 | 21,106                      |
| <b>10</b> Payroll taxes . . . . .  | 181,566               | 128,604                         | 24,672                                 | 28,290                      |
| <b>11</b> Fees for services (non-employees):   |                       |                                 |  |                             |
| <b>a</b> Management . . . . .  |                       |                                 |  |                             |
| <b>b</b> Legal . . . . .   | 9,396                 |                                 | 9,396                                  |                             |
| <b>c</b> Accounting . . . . .  | 29,460                |                                 | 29,460                                 |                             |
| <b>d</b> Lobbying . . . . .  |                       |                                 |  |                             |
| <b>e</b> Professional fundraising services. See Part IV, line 17 .   |                       |                                 |  |                             |
| <b>f</b> Investment management fees . . . . .  |                       |                                 |  |                             |
| <b>g</b> Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.) . .  | 289,990               | 125,859                         | 162,227                                | 1,904                       |
| <b>12</b> Advertising and promotion . . . . .  | 222,601               | 220,863                         |  | 1,738                       |
| <b>13</b> Office expenses . . . . .  | 56,844                | 16,071                          | 19,355                                 | 21,418                      |
| <b>14</b> Information technology . . . . .   | 108,092               | 56,299                          | 39,160                                 | 12,633                      |
| <b>15</b> Royalties . . . . .  |                       |                                 |  |                             |
| <b>16</b> Occupancy . . . . .  | 28,218                | 17,076                          | 9,893                                  | 1,249                       |
| <b>17</b> Travel . . . . .   | 29,315                | 17,737                          | 9,100                                  | 2,478                       |
| <b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials . . . . .   |                       |                                 |  |                             |
| <b>19</b> Conferences, conventions, and meetings . . . . .   | 39,342                | 12,770                          | 13,666                                 | 12,906                      |
| <b>20</b> Interest . . . . .   |                       |                                 |  |                             |
| <b>21</b> Payments to affiliates . . . . .   |                       |                                 |  |                             |
| <b>22</b> Depreciation, depletion, and amortization . . . . .  | 90,353                | 65,530                          | 21,345                                 | 3,478                       |
| <b>23</b> Insurance . . . . .  | 60,741                | 42,563                          | 18,178                                 |                             |
| <b>24</b> 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.)  |                       |                                 |  |                             |
| <b>a</b> OUTSIDE ARTISTIC FEES/SVCS  | 311,965               | 301,691                         | 650                                    | 9,624                       |
| <b>b</b> PROGRAM MATERIALS   | 124,145               | 76,102                          | 13,021                                 | 35,022                      |
| <b>c</b> PRINTING  | 152,283               | 122,875                         | 1,898                                  | 27,510                      |
| <b>d</b> MERCHANT FEES/EQUIP RENTAL  | 91,977                | 49,786                          | 24,457                                 | 17,734                      |
| <b>e</b> All other expenses _____  |                       |                                 |  |                             |
| <b>25</b> Total functional expenses. Add lines 1 through 24e .   | 3,775,821             | 2,527,118                       | 772,214                                | 476,489                     |
| <b>26</b> Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720) . . . . . |                       |                                 |  |                             |

**Part X Balance Sheet**

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

|   |  | (A)                   |            | (B)                   |
|---|--|-----------------------|------------|-----------------------|
|   |  | Beginning of year     |            | End of year           |
| <b>Assets</b>   | <b>1</b> Cash - non-interest-bearing . . . . .   | 317,654               | <b>1</b>   | 145,736               |
|   | <b>2</b> Savings and temporary cash investments . . . . .  | 1,102,770             | <b>2</b>   | 3,057,363             |
|   | <b>3</b> Pledges and grants receivable, net . . . . .  | 2,313,518             | <b>3</b>   | 62,264                |
|   | <b>4</b> Accounts receivable, net . . . . .  |                       | <b>4</b>   | 35,627                |
|   | <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 instructions). Complete Part II of Schedule L . . . . . |                       | <b>6</b>   |                       |
|   | <b>7</b> Notes and loans receivable, net . . . . .   |                       | <b>7</b>   |                       |
|   | <b>8</b> Inventories for sale or use . . . . .   | 12,463                | <b>8</b>   | 47,807                |
|   | <b>9</b> Prepaid expenses and deferred charges . . . . .   | 174,602               | <b>9</b>   | 24,590                |
|   | <b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D . . . . .   | <b>10a</b> 23,037,546 |            |                       |
|   | <b>b</b> Less: accumulated depreciation . . . . .  | <b>10b</b> 499,324    | 244,943    | <b>10c</b> 22,538,222 |
|   | <b>11</b> Investments - publicly traded securities . . . . .   | 1,068,145             | <b>11</b>  | 1,249,692             |
|   | <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 . . . . .   | 520,000               | <b>15</b>  | 520,000               |
| <b>16 Total assets.</b> Add lines 1 through 15 (must equal line 34) . . . . .   | 5,754,095  | <b>16</b>             | 27,681,301 |                       |
| <b>Liabilities</b>  | <b>17</b> Accounts payable and accrued expenses . . . . .  | 468,699               | <b>17</b>  | 355,717               |
|   | <b>18</b> Grants payable . . . . .   |                       | <b>18</b>  |                       |
|   | <b>19</b> Deferred revenue . . . . .   |                       | <b>19</b>  |                       |
|   | <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 . . . . .   |                       | <b>23</b>  |                       |
|   | <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 Total liabilities.</b> Add lines 17 through 25 . . . . .  | 468,699  | <b>26</b>             | 355,717    |                       |
| <b>Net Assets or Fund Balances</b>  | <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.</b>   |                       |            |                       |
|   | <b>27</b> Unrestricted net assets . . . . .  | 3,073,037             | <b>27</b>  | 27,093,495            |
|   | <b>28</b> Temporarily restricted net assets . . . . .  | 2,212,359             | <b>28</b>  | 232,089               |
|   | <b>29</b> Permanently restricted net assets . . . . .  |                       | <b>29</b>  |                       |
|   | <b>Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.</b>  |                       |            |                       |
|   | <b>30</b> 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 . . . . .   | 5,285,396  | <b>33</b>             | 27,325,584 |                       |
| <b>34</b> Total liabilities and net assets/fund balances . . . . .  | 5,754,095  | <b>34</b>             | 27,681,301 |                       |

**Part XI Reconciliation of Net Assets**

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

|           |  |           |             |
|-----------|--|-----------|-------------|
| <b>1</b>  | Total revenue (must equal Part VIII, column (A), line 12)  | <b>1</b>  | 27,851,991  |
| <b>2</b>  | Total expenses (must equal Part IX, column (A), line 25)   | <b>2</b>  | 3,775,821   |
| <b>3</b>  | Revenue less expenses. Subtract line 2 from line 1   | <b>3</b>  | 24,076,170  |
| <b>4</b>  | Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))                      | <b>4</b>  | 5,285,396   |
| <b>5</b>  | Net unrealized gains (losses) on investments   | <b>5</b>  | 149,019     |
| <b>6</b>  | Donated services and use of facilities   | <b>6</b>  | (2,185,001) |
| <b>7</b>  | Investment expenses  | <b>7</b>  |             |
| <b>8</b>  | Prior period adjustments   | <b>8</b>  |             |
| <b>9</b>  | Other changes in net assets or fund balances (explain in Schedule O)   | <b>9</b>  | 0           |
| <b>10</b> | Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B)) | <b>10</b> | 27,325,584  |

**Part XII Financial Statements and Reporting**

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

|           |   | Yes | No |
|-----------|---|-----|----|
| <b>1</b>  | Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____<br>If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.   |     |    |
| <b>2a</b> | Were the organization's financial statements compiled or reviewed by an independent accountant? . . . . .<br>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:<br><input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis |     | X  |
| <b>b</b>  | Were the organization's financial statements audited by an independent accountant? . . . . .<br>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:<br><input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input checked="" type="checkbox"/> Both consolidated and separate basis                | X   |    |
| <b>c</b>  | 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? . . . . .<br>If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.   | X   |    |
| <b>3a</b> | 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>b</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 . . . . .  |     |    |

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

**Public Charity Status and Public Support**  
Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

OMB No. 1545-0047

**2014**

Department of the Treasury  
Internal Revenue Service

▶ **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

Employer identification number

GROUNDS FOR SCULPTURE, INC.

22-3694371

**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 in lines 11a through 11d that describes the type of supporting organization and complete lines 11e, 11f, and 11g.
  - a  **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
  - b  **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
  - c  **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
  - d  **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
  - e  Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
  - f Enter the number of supported organizations . . . . .
  - g Provide the following information about the supported organization(s).

| (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 listed in your governing document? |    | (v) Amount of monetary support (see instructions) | (vi) Amount of other support (see instructions) |
|------------------------------------|----------|---|---|----|---|---|
|                                    |          |   | Yes   | No |   |   |
| (A)                                |          |   |   |    |   |   |
| (B)                                |          |   |   |    |   |   |
| (C)                                |          |   |   |    |   |   |
| (D)                                |          |   |   |    |   |   |
| (E)                                |          |   |   |    |   |   |
| <b>Total</b>                       |          |   |   |    |   |   |

**For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.**

Schedule A (Form 990 or 990-EZ) 2014

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

Table with 7 columns: (a) 2010, (b) 2011, (c) 2012, (d) 2013, (e) 2014, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Tax revenues levied for the organization's benefit; 3 The value of services or facilities furnished by a governmental unit; 4 Total. Add lines 1 through 3; 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); 6 Public support. Subtract line 5 from line 4.

Section B. Total Support

Table with 7 columns: (a) 2010, (b) 2011, (c) 2012, (d) 2013, (e) 2014, (f) Total. Rows include: 7 Amounts from line 4; 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources; 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 VI.); 11 Total support. Add lines 7 through 10; 12 Gross receipts from related activities, etc. (see instructions); 13 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

Table with 3 columns: Line number, Description, and Percentage. Rows include: 14 Public support percentage for 2014 (line 6, column (f) divided by line 11, column (f)); 15 Public support percentage from 2013 Schedule A, Part II, line 14; 16a 33 1/3% support test - 2014. 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; b 33 1/3% support test - 2013. 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; 17a 10%-facts-and-circumstances test - 2014. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization; b 10%-facts-and-circumstances test - 2013. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization; 18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions.

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

Table with 7 columns: (a) 2010, (b) 2011, (c) 2012, (d) 2013, (e) 2014, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Gross receipts from admissions, merchandise sold or services performed; 3 Gross receipts from activities that are not an unrelated trade or bus. under sec 513; 4 Tax revenues levied for the organization's benefit; 5 The value of services or facilities furnished by a governmental unit; 6 Total. Add lines 1 through 5; 7a Amounts included on lines 1, 2, and 3 received from disqualified persons; b Amounts included on lines 2 and 3 received from other than disqualified persons; c Add lines 7a and 7b; 8 Public support (Subtract line 7c from line 6.)

Section B. Total Support

Table with 7 columns: (a) 2010, (b) 2011, (c) 2012, (d) 2013, (e) 2014, (f) Total. Rows include: 9 Amounts from line 6; 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources; b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975; c Add lines 10a and 10b; 11 Net income from unrelated business activities not included in line 10b; 12 Other income. Do not include gain or loss from the sale of capital assets; 13 Total support. (Add lines 9, 10c, 11, and 12.); 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

Table with 3 columns: Line number, Percentage, and Unit. Rows: 15 Public support percentage for 2014 (line 8, column (f) divided by line 13, column (f)) 56.47 %; 16 Public support percentage from 2013 Schedule A, Part III, line 15 57.64 %

Section D. Computation of Investment Income Percentage

Table with 3 columns: Line number, Percentage, and Unit. Rows: 17 Investment income percentage for 2014 (line 10c, column (f) divided by line 13, column (f)) 4.00 %; 18 Investment income percentage from 2013 Schedule A, Part III, line 17 2.70 %

- 19a 33 1/3% support tests - 2014. 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 [X]
b 33 1/3% support tests - 2013. 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 [ ]

**Part VI** **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Also complete this part for any additional information. (See instructions).

**01. Unusual grants (Part II or Part III, line 1)**

The organization received a noncash, unusual grant of \$22,294,708 in 2014.

**02. Other income (Part II, line 10 or Part III, line 12)**

part III, Line 2 and 10a - Items of revenues from rental income were reclassified from prior years' reporting on line 2 to line 10a in the current 990.



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.

Information about Schedule D (Form 990) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2014

Open to Public Inspection

Name of the organization

GROUNDS FOR SCULPTURE, INC.

Employer identification number

22-3694371

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 value of contributions to (during year), 3 Aggregate value of grants from (during year), 4 Aggregate value at end of year, 5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?, 6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?

Part II Conservation Easements.

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

Table with 2 columns: Description, Held at the End of the Tax Year. Rows include: 1 Purpose(s) of conservation easements held by the organization (check all that apply), 2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year., 3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year, 4 Number of states where property subject to conservation easement is located, 5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?, 6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year, 7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year, 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.

Table with 2 columns: Description, Amount. Rows include: 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., 1b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items: (i) Revenue included 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 Revenue 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:
- |                                 | Amount    |
|---------------------------------|-----------|
| c Beginning balance             | <b>1c</b> |
| d Additions during the year     | <b>1d</b> |
| e Distributions during the year | <b>1e</b> |
| f Ending balance                | <b>1f</b> |
- 2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?  Yes  No
- b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided 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:
- |   | Yes           | No |
|---|---------------|----|
| (i) unrelated organizations   | <b>3a(i)</b>  |    |
| (ii) related organizations  | <b>3a(ii)</b> |    |
| b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R? | <b>3b</b>     |    |
- 4 Describe in Part XIII the intended uses of the organization's endowment funds.

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

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

| Description of property  | (a) Cost or other basis (investment) | (b) Cost or other basis (other) | (c) Accumulated depreciation | (d) Book value    |
|--|--------------------------------------|---------------------------------|------------------------------|-------------------|
| 1a Land  |                                      | 5,267,140                       |                              | 5,267,140         |
| b Buildings  |                                      | 16,844,257                      |                              | 16,844,257        |
| c Leasehold improvements   |                                      |                                 |                              |                   |
| d Equipment  |                                      | 926,149                         | 499,324                      | 426,825           |
| e Other  |                                      |                                 |                              |                   |
| <b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.) |                                      |                                 |                              | <b>22,538,222</b> |

**Part VII Investments - Other Securities.**

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

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

**Part VIII Investments - Program Related.**

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

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

**Part IX Other Assets.**

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

| (a) Description   | (b) Book value |
|---|----------------|
| (1) INVESTMENT IN SUBSIDIARY  | 520,000        |
| (2)   |                |
| (3)   |                |
| (4)   |                |
| (5)   |                |
| (6)   |                |
| (7)   |                |
| (8)   |                |
| (9)   |                |
| <b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶ | 520,000        |

**Part X Other Liabilities.**

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

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

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

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

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

|          |  |                   |           |            |
|----------|--|-------------------|-----------|------------|
| <b>1</b> | Total revenue, gains, and other support per audited financial statements                       |                   | <b>1</b>  | 28,767,871 |
| <b>2</b> | Amounts included on line 1 but not on Form 990, Part VIII, line 12:                            |                   |           |            |
| <b>a</b> | Net unrealized gains (losses) on investments   | <b>2a</b> 149,019 |           |            |
| <b>b</b> | Donated services and use of facilities   | <b>2b</b>         |           |            |
| <b>c</b> | Recoveries of prior year grants  | <b>2c</b>         |           |            |
| <b>d</b> | Other (Describe in Part XIII.)   | <b>2d</b> 766,861 |           |            |
| <b>e</b> | Add lines <b>2a</b> through <b>2d</b>  |                   | <b>2e</b> | 915,880    |
| <b>3</b> | Subtract line <b>2e</b> from line <b>1</b>   |                   | <b>3</b>  | 27,851,991 |
| <b>4</b> | Amounts included on Form 990, Part VIII, line 12, but not on line 1:                           |                   |           |            |
| <b>a</b> | Investment expenses not included on Form 990, Part VIII, line 7b                               | <b>4a</b>         |           |            |
| <b>b</b> | Other (Describe in Part XIII.)   | <b>4b</b>         |           |            |
| <b>c</b> | Add lines <b>4a</b> and <b>4b</b>  |                   | <b>4c</b> |            |
| <b>5</b> | Total revenue. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 12.) |                   | <b>5</b>  | 27,851,991 |

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

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

|          |   |                     |           |           |
|----------|---|---------------------|-----------|-----------|
| <b>1</b> | Total expenses and losses per audited financial statements                                      |                     | <b>1</b>  | 6,727,683 |
| <b>2</b> | Amounts included on line 1 but not on Form 990, Part IX, line 25:                               |                     |           |           |
| <b>a</b> | Donated services and use of facilities  | <b>2a</b> 2,185,001 |           |           |
| <b>b</b> | Prior year adjustments  | <b>2b</b>           |           |           |
| <b>c</b> | Other losses  | <b>2c</b>           |           |           |
| <b>d</b> | Other (Describe in Part XIII.)  | <b>2d</b> 766,861   |           |           |
| <b>e</b> | Add lines <b>2a</b> through <b>2d</b>   |                     | <b>2e</b> | 2,951,862 |
| <b>3</b> | Subtract line <b>2e</b> from line <b>1</b>  |                     | <b>3</b>  | 3,775,821 |
| <b>4</b> | Amounts included on Form 990, Part IX, line 25, but not on line 1:                              |                     |           |           |
| <b>a</b> | Investment expenses not included on Form 990, Part VIII, line 7b                                | <b>4a</b>           |           |           |
| <b>b</b> | Other (Describe in Part XIII.)  | <b>4b</b>           |           |           |
| <b>c</b> | Add lines <b>4a</b> and <b>4b</b>   |                     | <b>4c</b> |           |
| <b>5</b> | Total expenses. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 18.) |                     | <b>5</b>  | 3,775,821 |

**Part XIII Supplemental Information.**

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

**01. Not reporting collections (Part III, line 1a)**

Collections consist of sculptures and other contemporary art pieces. Collections acquired either through purchase or donation are not capitalized. Purchase of collection items are recorded as decreases in unrestricted net assets if purchased with unrestricted assets and as decreases in temporarily restricted or permanently restricted net assets if purchased with donor-restricted assets. Contributions of collection items are not recognized in the statement of activities. Proceeds from deaccessions or insurance recoveries are reflected on the statement of activities based on the absence or existence and nature of donor-imposed restrictions.

**Part XIII** Supplemental Information (continued)**01. Not reporting collections (Part III, line 1a)**

Donations and acquisitions of collections are not required to be recognized since they are added to collections that are held for public exhibition and education in furtherance of public service rather than financial gain; are protected, kept encumbered, cared for, and preserved; and are subject to a policy that requires the proceeds from sales of collection items to be used to acquire other items for collections.

**02. Collections descriptions (Part III, line 4)**

The artwork that is exhibited is owned by the organization or is on loan from artists, galleries and a foundation that owns and produces works. GFS produces a rich and diverse roster of art and cultural programs built upon the foundation of the sculpture collection and gallery exhibitions. The more than 300 works are eclectic and wide-ranging; consistent with the vision of enabling the broadest possible public to engage in a self-directed journey that leads from the familiar and comfortable to the new and challenging. Exhibitions strive for a high degree of diversity in media, content, materials, style, culture, ethnicity and place of origin.

**03. Other revenues not included on Form 990 (Part XI, line 2d)**

from Part VIII, Line 6b Rental expense, 204,610 plus; line 8b Direct Expenses Fundraising, 218,914 plus; line 10b cost of goods sold, 343,337 = 766,861.

**04. Other expenses not included on Form 990 (Part XII, line 2d)**

Part VIII, line 6b Rental Expense, 204,610 plus line 8b Direct Expenses fundraising, 218,914, plus line 10b Cost of Goods Sold 343,337 = 766,861.

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

Department of the Treasury  
Internal Revenue Service

Name of the organization

**Supplemental Information Regarding Fundraising or Gaming Activities**

Complete if the organization answered "Yes" to Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.

▶ Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

**2014**

**Open to Public Inspection**

Employer identification number

22-3694371

**GROUNDS FOR SCULPTURE, INC.**

**Part I Fundraising Activities.** Complete if the organization answered "Yes" to Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

**1** Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- |  |   |
|--|---|
| <input type="checkbox"/> <b>a</b> Mail solicitations               | <input type="checkbox"/> <b>e</b> Solicitation of non-government grants |
| <input type="checkbox"/> <b>b</b> Internet and email solicitations | <input type="checkbox"/> <b>f</b> Solicitation of government grants     |
| <input type="checkbox"/> <b>c</b> Phone solicitations              | <input type="checkbox"/> <b>g</b> Special fundraising events            |
| <input type="checkbox"/> <b>d</b> In-person solicitations          |   |

**2a** Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services?  Yes  No

**b** If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

| (i) Name and address of individual or entity (fundraiser) | (ii) Activity | (iii) Did fundraiser have custody or control of contributions? |    | (iv) Gross receipts from activity | (v) Amount paid to (or retained by) fundraiser listed in col. (i) | (vi) Amount paid to (or retained by) organization |
|---|---------------|--|----|-----------------------------------|---|---|
|   |               | Yes  | No |                                   |   |   |
| 1   |               |  |    |                                   |   |   |
| 2   |               |  |    |                                   |   |   |
| 3   |               |  |    |                                   |   |   |
| 4   |               |  |    |                                   |   |   |
| 5   |               |  |    |                                   |   |   |
| 6   |               |  |    |                                   |   |   |
| 7   |               |  |    |                                   |   |   |
| 8   |               |  |    |                                   |   |   |
| 9   |               |  |    |                                   |   |   |
| 10  |               |  |    |                                   |   |   |
| <b>Total</b> .....  |               |  |    |                                   |   |   |

**3** List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

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**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                |
|-----------------|--|---|--------------|----------------------|---------------------------------|
|                 |  | Epicurean Pa<br>(event type)  | (event type) | 15<br>(total number) | (add col. (a) through col. (c)) |
| Revenue         | 1  | Gross receipts . . . . .  | 161,468      | 226,068              | 387,536                         |
|                 | 2  | Less: Contributions . . . . .   |              |                      |                                 |
|                 | 3  | Gross income (line 1 minus line 2) . . . . .                            | 161,468      | 226,068              | 387,536                         |
| Direct Expenses | 4  | Cash prizes . . . . .   |              |                      |                                 |
|                 | 5  | Noncash prizes . . . . .  |              |                      |                                 |
|                 | 6  | Rent/facility costs . . . . .   |              |                      |                                 |
|                 | 7  | Food and beverages . . . . .  | 23,961       |                      | 23,961                          |
|                 | 8  | Entertainment . . . . .   | 3,400        |                      | 3,400                           |
|                 | 9  | Other direct expenses . . . . .   | 24,991       | 166,562              | 191,553                         |
|                 | 10   | Direct expense summary. Add lines 4 through 9 in column (d) . . . . . ▶ |              |                      |                                 |
| 11              | Net income summary. Subtract line 10 from line 3, column (d) . . . . . ▶ |   |              |                      | 168,622                         |

**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)) |
|-----------------|--|---|---|---|--|
|                 |  | 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 _____ %<br><input type="checkbox"/> No | <input type="checkbox"/> Yes _____ %<br><input type="checkbox"/> No | <input type="checkbox"/> Yes _____ %<br><input type="checkbox"/> No |  |
| 7               | Direct expense summary. Add lines 2 through 5 in column (d) . . . . . ▶        |   |   |   |  |
| 8               | Net gaming income summary. Subtract line 7 from line 1, column (d) . . . . . ▶ |   |   |   |  |

9 Enter the state(s) in which the organization conducts gaming activities: \_\_\_\_\_  
 a Is the organization licensed to conduct gaming activities in each of these states? . . . . .  Yes  No

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

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

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

**SCHEDULE J  
(Form 990)**

**Compensation Information**

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

OMB No. 1545-0047

**2014**

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

**Open to Public  
Inspection**

Department of the Treasury  
Internal Revenue Service

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

Name of the organization

GROUND'S FOR SCULPTURE, INC.

Employer identification number

22-3694371

**Part I Questions Regarding Compensation**

|   |   | Yes | No                                  |
|---|---|-----|-------------------------------------|
| <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.   |     |                                     |
| <input type="checkbox"/>  | First-class or charter travel   |     |                                     |
| <input type="checkbox"/>  | Travel for companions   |     |                                     |
| <input type="checkbox"/>  | Tax indemnification and gross-up payments   |     |                                     |
| <input type="checkbox"/>  | Discretionary spending account  |     |                                     |
| <input type="checkbox"/>  | Housing allowance or residence for personal use   |     |                                     |
| <input type="checkbox"/>  | Payments for business use of personal residence   |     |                                     |
| <input type="checkbox"/>  | Health or social club dues or initiation fees   |     |                                     |
| <input type="checkbox"/>  | Personal services (e.g., maid, chauffeur, chef)   |     |                                     |
| <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 . . . . .  |     |                                     |
| <b>2</b>  | Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked in line 1a? . . . . .  |     |                                     |
| <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. |     |                                     |
| <input checked="" type="checkbox"/>   | Compensation committee  |     |                                     |
| <input type="checkbox"/>  | Independent compensation consultant   |     |                                     |
| <input type="checkbox"/>  | Form 990 of other organizations   |     |                                     |
| <input type="checkbox"/>  | Written employment contract   |     |                                     |
| <input checked="" type="checkbox"/>   | Compensation survey or study  |     |                                     |
| <input checked="" type="checkbox"/>   | Approval by the board or compensation committee   |     |                                     |
| <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:  |     |                                     |
| <b>a</b>  | Receive a severance payment or change-of-control payment? . . . . .   |     | <input checked="" type="checkbox"/> |
| <b>b</b>  | Participate in, or receive payment from, a supplemental nonqualified retirement plan? . . . . .   |     | <input checked="" type="checkbox"/> |
| <b>c</b>  | Participate in, or receive payment from, an equity-based compensation arrangement? . . . . .  |     | <input checked="" type="checkbox"/> |
|   | If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.   |     |                                     |
| <b>Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.</b> |   |     |                                     |
| <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:  |     |                                     |
| <b>a</b>  | The organization? . . . . .   |     | <input checked="" type="checkbox"/> |
| <b>b</b>  | Any related organization? . . . . .   |     | <input checked="" type="checkbox"/> |
|   | If "Yes" to line 5a or 5b, describe in Part III.  |     |                                     |
| <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:  |     |                                     |
| <b>a</b>  | The organization? . . . . .   |     | <input checked="" type="checkbox"/> |
| <b>b</b>  | Any related organization? . . . . .   |     | <input checked="" type="checkbox"/> |
|   | If "Yes" to line 6a or 6b, describe in Part III.  |     |                                     |
| <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 . . . . .  |     | <input checked="" type="checkbox"/> |
| <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 . . . . .   |     | <input checked="" type="checkbox"/> |
| <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)? . . . . .  |     |                                     |

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

Schedule J (Form 990) 2014



**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 in column (B) reported as deferred in prior Form 990 |
|---|--|-------------------------------------|-------------------------------------|--|-------------------------|---------------------------------|---|
|   | (i) Base compensation                              | (ii) Bonus & incentive compensation | (iii) Other reportable compensation |  |                         |                                 |   |
| 1 Michael Chang<br>Executive Director (F) | (i) 75,000<br>(ii) 0                               | 0<br>0                              | 0<br>0                              | 0<br>0   | 0<br>0                  | 75,000<br>0                     | 0<br>0  |
| 2   | (i)<br>(ii)  |                                     |                                     |  |                         |                                 |   |
| 3   | (i)<br>(ii)  |                                     |                                     |  |                         |                                 |   |
| 4   | (i)<br>(ii)  |                                     |                                     |  |                         |                                 |   |
| 5   | (i)<br>(ii)  |                                     |                                     |  |                         |                                 |   |
| 6   | (i)<br>(ii)  |                                     |                                     |  |                         |                                 |   |
| 7   | (i)<br>(ii)  |                                     |                                     |  |                         |                                 |   |
| 8   | (i)<br>(ii)  |                                     |                                     |  |                         |                                 |   |
| 9   | (i)<br>(ii)  |                                     |                                     |  |                         |                                 |   |
| 10  | (i)<br>(ii)  |                                     |                                     |  |                         |                                 |   |
| 11  | (i)<br>(ii)  |                                     |                                     |  |                         |                                 |   |
| 12  | (i)<br>(ii)  |                                     |                                     |  |                         |                                 |   |
| 13  | (i)<br>(ii)  |                                     |                                     |  |                         |                                 |   |
| 14  | (i)<br>(ii)  |                                     |                                     |  |                         |                                 |   |
| 15  | (i)<br>(ii)  |                                     |                                     |  |                         |                                 |   |
| 16  | (i)<br>(ii)  |                                     |                                     |  |                         |                                 |   |

**SCHEDULE M  
(Form 990)**

**Noncash Contributions**

OMB No. 1545-0047

**2014**

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

Name of the organization

Employer identification number

GROUNDS FOR SCULPTURE, INC.

22-3694371

| <b>Part I</b> | <b>Types of Property</b>   | <b>(a)</b><br>Check if applicable | <b>(b)</b><br>Number of contributions or items contributed | <b>(c)</b><br>Noncash contribution amounts reported on Form 990, Part VIII, line 1g | <b>(d)</b><br>Method of determining noncash contribution amounts |
|---------------|--|-----------------------------------|--|---|--|
| 1             | Art - Works of art . . . . .   |                                   |  |   |  |
| 2             | Art - Historical treasures . . . . .   |                                   |  |   |  |
| 3             | Art - Fractional interests . . . . .   |                                   |  |   |  |
| 4             | Books and publications . . . . .   |                                   |  |   |  |
| 5             | Clothing and household goods . . . . .   |                                   |  |   |  |
| 6             | Cars and other vehicles . . . . .  |                                   |  |   |  |
| 7             | Boats and planes . . . . .   |                                   |  |   |  |
| 8             | Intellectual property . . . . .  |                                   |  |   |  |
| 9             | Securities - Publicly traded . . . . .   |                                   |  |   |  |
| 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 . . . . .   | X                                 | 1  | 22,294,708  | MARKET VALUE APPRAIS   |
| 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 ▶ ( SUPPLIES F ) . . . . .   | X                                 | 10   | 31,988  | MARKET VALUE   |
| 26            | Other ▶ ( ) . . . . .  |                                   |  |   |  |
| 27            | Other ▶ ( ) . . . . .  |                                   |  |   |  |
| 28            | Other ▶ ( ) . . . . .  |                                   |  |   |  |
| 29            | Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement . . . . .   |                                   |  | 29  |  |
| 30a           | During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes for the entire holding period? . . . . . |                                   |  |   | Yes No<br>30a X  |
| b             | If "Yes," describe the arrangement in Part II.   |                                   |  |   |  |
| 31            | Does the organization have a gift acceptance policy that requires the review of any non-standard contributions? . . . . .  |                                   |  |   | 31 X   |
| 32a           | Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions? . . . . .   |                                   |  |   | 32a X  |
| b             | If "Yes," describe in Part II.   |                                   |  |   |  |
| 33            | If the organization did not report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.  |                                   |  |   |  |

**SCHEDULE R  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Related Organizations and Unrelated Partnerships**

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.

▶ Attach to Form 990.

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

OMB No. 1545-0047

**2014**

**Open to Public  
Inspection**

Name of the organization

**GROUPS FOR SCULPTURE, INC.**

Employer identification number  
**22-3694371**

**Part I Identification of Disregarded Entities** Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

| (1) | (a)<br>Name, address, and EIN (if applicable) of disregarded entity | (b)<br>Primary activity | (c)<br>Legal dom. (state or foreign country) | (d)<br>Total income | (e)<br>End-of-year assets | (f)<br>Direct controlling entity |
|-----|---|-------------------------|--|---------------------|---------------------------|----------------------------------|
| (1) |   |                         |  |                     |                           |                                  |
| (2) |   |                         |  |                     |                           |                                  |
| (3) |   |                         |  |                     |                           |                                  |
| (4) |   |                         |  |                     |                           |                                  |
| (5) |   |                         |  |                     |                           |                                  |

**Part II Identification of Related Tax-Exempt Organizations** Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.

| (1) | (a)<br>Name, address, and EIN of related organization | (b)<br>Primary activity | (c)<br>Legal dom. (state or foreign country) | (d)<br>Exempt Code section | (e)<br>Public charity status (if section 501(c)(3)) | (f)<br>Direct controlling entity | (g)<br>Sec. 512(b)(13) controlled entity? |    |
|-----|---|-------------------------|--|----------------------------|---|----------------------------------|---|----|
|     |   |                         |  |                            |   |                                  | Yes                                       | No |
| (1) |   |                         |  |                            |   |                                  |   |    |
| (2) |   |                         |  |                            |   |                                  |   |    |
| (3) |   |                         |  |                            |   |                                  |   |    |
| (4) |   |                         |  |                            |   |                                  |   |    |
| (5) |   |                         |  |                            |   |                                  |   |    |

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

EEA

Schedule R (Form 990) 2014

**Part III** Identification of Related Organizations Taxable as a Partnership Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a partnership during the tax year.

| (a)<br>Name, address, and EIN of related organization | (b)<br>Primary activity | (c)<br>Legal domicile (state or foreign country) | (d)<br>Direct controlling entity | (e)<br>Predominant income (related, unrelated, excluded from tax under sections 512-514) | (f)<br>Share of total income | (g)<br>Share of end-of-year assets | (h)<br>Disproportionate allocations? |    | (i)<br>Code V-UBI amount in box 20 of Schedule K-1 (Form 1065) | (j)<br>Gen. or managing partner? |    | (k)<br>% ownership |
|---|-------------------------|--|----------------------------------|--|------------------------------|------------------------------------|--------------------------------------|----|--|----------------------------------|----|--------------------|
|   |                         |  |                                  |  |                              |                                    | Yes                                  | No |  | Yes                              | No |                    |
| (1)   |                         |  |                                  |  |                              |                                    |                                      |    |  |                                  |    |                    |
| (2)   |                         |  |                                  |  |                              |                                    |                                      |    |  |                                  |    |                    |
| (3)   |                         |  |                                  |  |                              |                                    |                                      |    |  |                                  |    |                    |
| (4)   |                         |  |                                  |  |                              |                                    |                                      |    |  |                                  |    |                    |
| (5)   |                         |  |                                  |  |                              |                                    |                                      |    |  |                                  |    |                    |

**Part IV** Identification of Related Organizations Taxable as a Corporation or Trust Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year.

| (a)<br>Name, address, and EIN of related organization              | (b)<br>Primary activity | (c)<br>Legal domicile (state or foreign country) | (d)<br>Direct controlling entity | (e)<br>Type of entity (C corp, S corp, or trust) | (f)<br>Share of total income | (g)<br>Share of end-of-year assets | (h)<br>Percentage ownership | (i)<br>Sec. 512(b)(13) controlled entity? |    |
|--|-------------------------|--|----------------------------------|--|------------------------------|------------------------------------|-----------------------------|---|----|
|  |                         |  |                                  |  |                              |                                    |                             | Yes                                       | No |
| (1) GFSL INC., 52-1868420<br>80 SCULPTORS WAY<br>Trenton, NJ 08619 | FOODSERVICE             | NJ   | GROUNDS FOR SCULPTURE            | C Corp   | 146,878                      | 1,228,025                          | 100                         |   | X  |
| (2)  |                         |  |                                  |  |                              |                                    |                             |   |    |
| (3)  |                         |  |                                  |  |                              |                                    |                             |   |    |
| (4)  |                         |  |                                  |  |                              |                                    |                             |   |    |
| (5)  |                         |  |                                  |  |                              |                                    |                             |   |    |

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

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

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

|   | Yes | No |
|---|-----|----|
| <b>a</b> Receipt of (i) interest (ii) annuities (iii) royalties or (iv) rent from a controlled entity   | X   |    |
| <b>b</b> Gift, grant, or capital contribution to related organization(s)                                |     | X  |
| <b>c</b> Gift, grant, or capital contribution from related organization(s)                              |     | X  |
| <b>d</b> Loans or loan guarantees to or for related organization(s)                                     | X   |    |
| <b>e</b> Loans or loan guarantees by related organization(s)  |     | X  |
| <b>f</b> Dividends from related organization(s)   |     | X  |
| <b>g</b> Sale of assets to related organization(s)  |     | X  |
| <b>h</b> Purchase of assets from related organization(s)  |     | X  |
| <b>i</b> Exchange of assets with related organization(s)  |     | X  |
| <b>j</b> Lease of facilities, equipment, or other assets to related organization(s)                     |     | X  |
| <b>k</b> Lease of facilities, equipment, or other assets from related organization(s)                   |     | X  |
| <b>l</b> Performance of services or membership or fundraising solicitations for related organization(s) |     | X  |
| <b>m</b> Performance of services or membership or fundraising solicitations by related organization(s)  |     | X  |
| <b>n</b> Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)  |     | X  |
| <b>o</b> Sharing of paid employees with related organization(s)   |     | X  |
| <b>p</b> Reimbursement paid to related organization(s) for expenses                                     |     | X  |
| <b>q</b> Reimbursement paid by related organization(s) for expenses                                     |     | X  |
| <b>r</b> Other transfer of cash or property to related organization(s)                                  |     | X  |
| <b>s</b> Other transfer of cash or property from related organization(s)                                |     | X  |

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

|                       | (a)<br>Name of related organization | (b)<br>Transaction type (a-s) | (c)<br>Amount involved | (d)<br>Method of determining amount involved |
|-----------------------|-------------------------------------|-------------------------------|------------------------|--|
| <b>(1)</b> GFSL, Inc. |                                     | 1                             | 125,000                | COST   |
| <b>(2)</b> GFSL, INC. |                                     | o                             | 157,253                | COST   |
| <b>(3)</b>            |                                     |                               |                        |  |
| <b>(4)</b>            |                                     |                               |                        |  |
| <b>(5)</b>            |                                     |                               |                        |  |
| <b>(6)</b>            |                                     |                               |                        |  |

**Part VI Unrelated Organizations Taxable as a Partnership** Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

| (a)<br>Name, address, and EIN of entity | (b)<br>Primary activity | (c)<br>Legal domicile (state or foreign country) | (d)<br>Predominant income (related, unrelated, excluded from tax under section 512-514) | (e)<br>Are all partners section 501(c)(3) organizations? |    | (f)<br>Share of total income | (g)<br>Share of end-of-year assets | (h)<br>Disproportionate allocations? |    | (i)<br>Code V-UBI amount in box 20 of Schedule K-1 (Form 1065) | (j)<br>Gen. or managing partner? |    | (k)<br>% ownership |
|---|-------------------------|--|---|--|----|------------------------------|------------------------------------|--------------------------------------|----|--|----------------------------------|----|--------------------|
|   |                         |  |   | Yes  | No |                              |                                    | Yes                                  | No |  | Yes                              | No |                    |
| (1)                                     |                         |  |   |  |    |                              |                                    |                                      |    |  |                                  |    |                    |
| (2)                                     |                         |  |   |  |    |                              |                                    |                                      |    |  |                                  |    |                    |
| (3)                                     |                         |  |   |  |    |                              |                                    |                                      |    |  |                                  |    |                    |
| (4)                                     |                         |  |   |  |    |                              |                                    |                                      |    |  |                                  |    |                    |
| (5)                                     |                         |  |   |  |    |                              |                                    |                                      |    |  |                                  |    |                    |
| (6)                                     |                         |  |   |  |    |                              |                                    |                                      |    |  |                                  |    |                    |
| (7)                                     |                         |  |   |  |    |                              |                                    |                                      |    |  |                                  |    |                    |
| (8)                                     |                         |  |   |  |    |                              |                                    |                                      |    |  |                                  |    |                    |
| (9)                                     |                         |  |   |  |    |                              |                                    |                                      |    |  |                                  |    |                    |
| (10)                                    |                         |  |   |  |    |                              |                                    |                                      |    |  |                                  |    |                    |
| (11)                                    |                         |  |   |  |    |                              |                                    |                                      |    |  |                                  |    |                    |
| (12)                                    |                         |  |   |  |    |                              |                                    |                                      |    |  |                                  |    |                    |

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

Department of the Treasury  
Internal Revenue Service

Name of the organization

**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

**2014**

**Open to Public  
Inspection**

Employer identification number

GROUPS FOR SCULPTURE, INC.

22-3694371

**01. Form 990 governing body review (Part VI, line 11)**

Management submits a draft of the Internal Revenue Service 990 Form to the Board of Trustees for initial review and comments. The Finance committee of the Board reviews the 990 and after any changes are made recommendations are made to the full Board to accept it. Any comments or questions are discussed with the Board Treasurer and Chief Financial Officer.

**02. Conflict of interest policy compliance (Part VI, line 12c)**

Annually, Grounds For Sculpture requires all officers and Trustees to complete a conflict of interest statement which is designed to disclose any actual or potential conflicts of interests, including material affiliations and direct or indirect relationships. These statements are reviewed to ascertain that no material conflicts exist. All Board members are required to sign and submit a conflict of interest statement.

**03. CEO, executive director, top management comp (Part VI, line 15a)**

An independent Human Resources consulting firm prepares a salary survey for the Executive Director as well as all director and manager level and other key staff members with salary ranges bases on job titles and descriptions and are compared to similar type organizations for functionally comparable positions. Wage adjustments are budgeted and recommended for all employees by the department managers. The budgeted wages adjustments for all positions are reviewed and approved by a compensation committee comprised of members of the Board of Trustees.

**04. Other officer or key employee compensation (Part VI, line 15b)**

An independent Human Resources consulting firm prepares a salary survey for other key

Name of the organization

Employer identification number

GROUND'S FOR SCULPTURE, INC.

22-3694371

employees of the organization. This is compared to the suggested payroll increases

recommended by department directors and incorporated into the annual budget that is

presented to the Board of Trustees for approval.

05. Governing documents, etc, available to public (Part VI, line 19)

Grounds For Sculpture makes its governing documents, conflict of interest policy and

audited financial statements available to the public upon written request. Also, the 990

and audited financial statements are posted on its website.

06. General explanation attachment

990 Part I - 1. Organization Mission (cont'd)

Organizing accessible exhibitions, and interpreting these exhibitions through

publications, lectures, workshops, and other educational programs. In accordance with its

mission, Grounds For Sculpture presents visitors with an evolving permanent outdoor

collection, seasonal exhibitions, and educational programs designed to facilitate the

understanding of and appreciation for contemporary sculpture.



# Depreciation and Amortization (Including Information on Listed Property)

Department of the Treasury  
Internal Revenue Service (99)

▶ **Attach to your tax return.**

**2014**  
Attachment  
Sequence No. **179**

▶ **Information about Form 4562 and its separate instructions is at [www.irs.gov/form4562](http://www.irs.gov/form4562).**

|   |  |   |
|---|--|---|
| Name(s) shown on return<br><b>GROUNDS FOR SCULPTURE, INC.</b> | Business or activity to which this form relates<br><b>FORM 990 - 1</b> | Identifying number<br><b>22-3694371</b> |
|---|--|---|

**Part I Election To Expense Certain Property Under Section 179**

**Note:** If you have any listed property, complete Part V before you complete Part I.

|    |   |                              |                  |
|----|---|------------------------------|------------------|
| 1  | Maximum amount (see instructions)   |                              | <b>1</b>         |
| 2  | Total cost of section 179 property placed in service (see instructions)   |                              | <b>2</b>         |
| 3  | Threshold cost of section 179 property before reduction in limitation (see instructions)  |                              | <b>3</b>         |
| 4  | Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-  |                              | <b>4</b>         |
| 5  | Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions |                              | <b>5</b>         |
| 6  | (a) Description of property   | (b) Cost (business use only) | (c) Elected cost |
| 7  | Listed property. Enter the amount from line 29  | <b>7</b>                     |                  |
| 8  | Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7  |                              | <b>8</b>         |
| 9  | Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8   |                              | <b>9</b>         |
| 10 | Carryover of disallowed deduction from line 13 of your 2013 Form 4562   |                              | <b>10</b>        |
| 11 | Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)                      |                              | <b>11</b>        |
| 12 | Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11   |                              | <b>12</b>        |
| 13 | Carryover of disallowed deduction to 2015. Add lines 9 and 10, less line 12   | <b>13</b>                    |                  |

**Note:** Do not use Part II or Part III below for listed property. Instead, use Part V.

**Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.)** (See instructions.)

|    |   |  |   |
|----|---|--|---|
| 14 | Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions) |  | <b>14</b>   |
| 15 | Property subject to section 168(f)(1) election  |  | <b>15</b>   |
| 16 | Other depreciation (including ACRS)   |  | <b>16</b> <span style="float: right;">79,852</span> |

**Part III MACRS Depreciation (Do not include listed property.)** (See instructions.)

**Section A**

|    |   |                          |           |
|----|---|--------------------------|-----------|
| 17 | MACRS deductions for assets placed in service in tax years beginning before 2014  |                          | <b>17</b> |
| 18 | If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here | <input type="checkbox"/> |           |

**Section B - Assets Placed in Service During 2014 Tax Year Using the General Depreciation System**

| (a) Classification of property                   | (b) Month and year placed in service | (c) Basis for depreciation (business/investment use only-see instructions) | (d) Recovery period | (e) Convention | (f) Method | (g) Depreciation deduction |
|--|--------------------------------------|--|---------------------|----------------|------------|----------------------------|
| <b>19 a</b> 3-year property <b>Statement #50</b> |                                      |  |                     |                |            | 5,383                      |
| <b>b</b> 5-year property <b>Statement #51</b>    |                                      |  |                     |                |            | 3,396                      |
| <b>c</b> 7-year property <b>Statement #52</b>    |                                      |  |                     |                |            | 1,722                      |
| <b>d</b> 10-year property                        |                                      |  |                     |                |            |                            |
| <b>e</b> 15-year property                        |                                      |  |                     |                |            |                            |
| <b>f</b> 20-year property                        |                                      |  |                     |                |            |                            |
| <b>g</b> 25-year property                        |                                      |  | 25 yrs.             |                | S/L        |                            |
| <b>h</b> Residential rental property             |                                      |  | 27.5 yrs.           | MM             | S/L        |                            |
| <b>i</b> Nonresidential real property            |                                      |  | 39 yrs.             | MM             | S/L        |                            |

**Section C - Assets Placed in Service During 2014 Tax Year Using the Alternative Depreciation System**

|             |            |  |         |    |  |     |
|-------------|------------|--|---------|----|--|-----|
| <b>20 a</b> | Class life |  |         |    |  | S/L |
| <b>b</b>    | 12-year    |  | 12 yrs. |    |  | S/L |
| <b>c</b>    | 40-year    |  | 40 yrs. | MM |  | S/L |

**Part IV Summary** (See instructions.)

|    |   |           |   |
|----|---|-----------|---|
| 21 | Listed property. Enter amount from line 28  |           | <b>21</b>   |
| 22 | <b>Total.</b> Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instructions |           | <b>22</b> <span style="float: right;">90,353</span> |
| 23 | For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs   | <b>23</b> |   |

**For Paperwork Reduction Act Notice, see separate instructions.**

• If you are filing for an **Additional (Not Automatic) 3-Month Extension, complete only Part II** and check this box

**Note.** Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868.

• If you are filing for an **Automatic 3-Month Extension, complete only Part I** (on page 1).

**Part II Additional (Not Automatic) 3-Month Extension of Time.** Only file the original (no copies needed).

**Enter filer's identifying number, see instructions**

|   |   |  |
|---|---|--|
| <b>Type or print</b><br><br><small>File by the due date for filing your return. See instructions.</small> | Name of exempt organization or other filer, see instructions.<br><b>GROUNDS FOR SCULPTURE, INC.</b>                   | Employer identification number (EIN) or<br><b>22-3694371</b> |
|   | Number, street, and room or suite no. If a P.O. box, see instructions.<br><b>80 SCULPTORS WAY</b>                     | Social security number (SSN)                                 |
|   | City, town or post office, state, and ZIP code. For a foreign address, see instructions.<br><b>Hamilton, NJ 08619</b> |  |

Enter the Return code for the return that this application is for (file a separate application for each return) 0 1

| Application Is For                       | Return Code | Application Is For                | Return Code |
|--|-------------|-----------------------------------|-------------|
| Form 990 or Form 990-EZ                  | 01          |                                   |             |
| Form 990-BL                              | 02          | Form 1041-A                       | 08          |
| Form 4720 (individual)                   | 03          | Form 4720 (other than individual) | 09          |
| Form 990-PF                              | 04          | Form 5227                         | 10          |
| Form 990-T (sec. 401(a) or 408(a) trust) | 05          | Form 6069                         | 11          |
| Form 990-T (trust other than above)      | 06          | Form 8870                         | 12          |

**STOP! Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868.**

- The books are in the care of  Robert Gross, 80 Sculptors Way, Hamilton, NJ 08619  
Telephone No.  609-586-0616 FAX No.  609-586-4307
- If the organization does not have an office or place of business in the United States, check this box
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) \_\_\_\_\_ . If this is for the whole group, check this box  . If it is for part of the group, check this box  and attach a list with the names and EINs of all members the extension is for.

- 4 I request an additional 3-month extension of time until 11-16, 2015.
- 5 For calendar year 2014, or other tax year beginning \_\_\_\_\_, 20\_\_ and ending \_\_\_\_\_, 20\_\_.
- 6 If the tax year entered in line 5 is for less than 12 months, check reason:  Initial return  Final return  
 Change in accounting period
- 7 State in detail why you need the extension \_\_\_\_\_

**INFORMATION NECESSARY TO COMPLETE**  
**AN ACCURATE RETURN IS NOT READY AS OF THIS DATE.**

|   |           |    |
|---|-----------|----|
| <b>8a</b> If this application is for Forms 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.   | <b>8a</b> | \$ |
| <b>b</b> If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868. | <b>8b</b> | \$ |
| <b>c Balance due.</b> Subtract line 8b from line 8a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.  | <b>8c</b> | \$ |

**Signature and Verification must be completed for Part II only.**

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form.

Signature  Title  Date   
EEA Form 8868 (Rev. 1-2014)

**Statement of Program Service Accomplishments****2014 01**

Name(s) as shown on return

Your Social Security Number

GROUNDS FOR SCULPTURE, INC.

22-3694371

Form 990, Part III(a)

|   |          |
|---|----------|
| <b>Program Service Code</b>                             |          |
| <b>Program Service Expenses</b>                         | \$177534 |
| <b>Grants and allocations included in above expense</b> | \$0      |
| <b>Program Services Revenue</b>                         | \$96599  |

**Explanation**

ARTS EDUCATION: Arts education is fundamental to the GFS mission and is a process that is active, often self-directed, and engaging. In 2014, GFS offered 60 themed tours, 29 performances, 79 workshops and lectures for adults and children, 22 special needs workshops, 7 family festivals, and 5 professional development workshops for educators. During 2014, 11,000 children visited GFS, and there were 320 scheduled school trips.

**Federal Supporting Statements**

**2014** PG01

Name(s) as shown on return

FEIN

GROUNDS FOR SCULPTURE, INC.

22-3694371

FORM 4562 - LINE 19A

Statement #50

| BASIS  | RP | CV | METHOD | DEDUCTION           |
|--------|----|----|--------|---------------------|
| 1,418  | 3  | HY | SL     | 236                 |
| 906    | 3  | HY | SL     | 151                 |
| 1,808  | 3  | HY | SL     | 301                 |
| 830    | 3  | HY | SL     | 138                 |
| 1,020  | 3  | HY | SL     | 170                 |
| 2,097  | 3  | HY | SL     | 350                 |
| 3,241  | 3  | HY | SL     | 540                 |
| 1,703  | 3  | HY | SL     | 284                 |
| 10,402 | 3  | HY | SL     | 1,734               |
| 379    | 3  | HY | SL     | 63                  |
| 1,303  | 3  | HY | SL     | 217                 |
| 2,346  | 3  | HY | SL     | 391                 |
| 1,133  | 3  | HY | SL     | 189                 |
| 830    | 3  | HY | SL     | 138                 |
| 586    | 3  | HY | SL     | 98                  |
| 885    | 3  | HY | SL     | 147                 |
| 1,418  | 3  | HY | SL     | 236                 |
| TOTAL  |    |    |        | <u><u>5,383</u></u> |

FORM 4562 - LINE 19B

PG01  
Statement #51

| BASIS  | RP | CV | METHOD | DEDUCTION           |
|--------|----|----|--------|---------------------|
| 519    | 5  | HY | SL     | 86                  |
| 2,958  | 5  | HY | SL     | 493                 |
| 1,035  | 5  | HY | SL     | 104                 |
| 2,746  | 5  | HY | SL     | 458                 |
| 1,580  | 5  | HY | SL     | 158                 |
| 739    | 5  | HY | SL     | 74                  |
| 1,044  | 5  | HY | SL     | 104                 |
| 12,500 | 5  | HY | SL     | 1,250               |
| 6,695  | 5  | HY | SL     | 669                 |
| TOTAL  |    |    |        | <u><u>3,396</u></u> |

Federal Supporting Statements

2014 PG01

Name(s) as shown on return

FEIN

GROUNDS FOR SCULPTURE, INC.

22-3694371

FORM 4562 - LINE 19C

Statement #52

| BASIS | RP | CV | METHOD | DEDUCTION           |
|-------|----|----|--------|---------------------|
| 2,353 | 7  | HY | SL     | 168                 |
| 8,745 | 7  | HY | SL     | 625                 |
| 1,563 | 7  | HY | SL     | 112                 |
| 7,365 | 7  | HY | SL     | 526                 |
| 2,705 | 7  | HY | SL     | 193                 |
| 1,375 | 7  | HY | SL     | <u>98</u>           |
| TOTAL |    |    |        | <u><u>1,722</u></u> |