

Board Agenda Item
October 28, 2015

PRESENTATIONS

- P-1 County Executive and Chief Financial Officer on Lines of Business
County Executive Edward L. Long, Jr., and County Chief Financial Officer, Joe Mondoro will provide information on the Lines of Business exercise the county is currently undertaking.



Lines of Business (LOBs):

Presentation to Park Authority Board



October 28, 2015

What are LOBs?

- ▶ LOBs are an inventory of what the County does.
 - ▶ As a \$7 billion full-service local government, the County provides a vast array of programs and services to support a diverse population of more than one million people.
 - ▶ Many in the community are unaware of what services the County provides, why they are provided, and how they are funded.
 - ▶ Last completed in phases in FY 2008 and FY 2010.
- ▶ **The LOBs to be released in January 2016 will begin a multi-year process of review of County services.**
 - ▶ **Future action steps to be defined by the Board in April 2016.**

How will LOBs be reviewed over multi-years?

- ▶ Initial Discussion of LOBS (January – April 2016)
 - ▶ Input from community
 - ▶ Discussion by the Board
 - ▶ Identification of Next Steps including ideas of projects for staff



- ▶ Development of project plans and timelines (April – June 2016)



- ▶ Reports to the Board on projects (Fall 2016 – July 2017)

How do LOBs differ from the budget?

- ▶ LOBs are a presentation of services that is more detailed than the budget.
- ▶ LOBs provides a comprehensive, detailed look at the functional and operational level of work performed by County programs and services
- ▶ LOBs are more discrete than a department's organizational structure

How are LOBs helpful?

- ▶ LOBs provide an opportunity to provide a detailed review of what we do, how we do it, and how well we do it to the newly elected Board and the community.
 - ▶ Lay out the context in which services are provided:
 - ▶ Population growth
 - ▶ Demographic shifts
 - ▶ Urbanization
 - ▶ Aging infrastructure
 - ▶ Explain what each LOB includes
 - ▶ Report the funding and positions supporting each LOB
 - ▶ Demonstrate through metrics how efficiently and effectively services are performed or could be improved
 - ▶ Also provides us with the opportunity to discuss how to perform services more efficiently and effectively

What is the LOBs Committee?

- ▶ In support of this effort, the County Executive formed a Committee of 18 employees from across the organization to spearhead the LOBs initiative and have a fresh set of eyes review the process and materials.
- ▶ The Committee provides a wide breadth of experience and expertise in the County to facilitate the discussion and to provide the framework of the process to the County Executive and ultimately to the Board and the community.
 - ▶ The Committee does not replace the coordination between the Department of Management and Budget and departments for instructions, questions, etc.
- ▶ The Committee provides input on the details of the process as well as serving as a link to the wider County organization.

What will departments submit for LOBs?

- ▶ Each LOB will have a template to include:
 - ▶ An outline of the **purpose** of the LOB
 - ▶ A discussion of **challenges and trends** including opportunities for efficiencies / alternatives
 - ▶ The **resources** (positions and dollars) required to provide the LOB
 - Both General Fund and other such as grant
 - ▶ A **description** of how the LOB is performed and who performs it
 - ▶ An explanation of the **benefits** of the LOB
 - ▶ A discussion of whether or not the LOB is **mandated**
 - ▶ **Metrics** to illustrate how efficiently and effectively the LOB is performed or needs to be improved.

- ▶ Departments are currently compiling the LOBs with initial submission to DMB in early October 2015

Why will LOBs be evaluated?

- ▶ The entire universe of LOBs will be evaluated to focus the conversation of the next steps in the process
- ▶ The LOBs evaluation process will align each individual LOB in relation to the County Vision Elements:
 - ▶ The Vision Elements are a long-standing statement of how all County services can be categorized.
 - ▶ Individual LOB alignment will show how resources are allocated in relation to the LOB evaluation as part of the 2016 discussion.
 - ▶ Individual LOBs will be reviewed in terms of whether the County should continue to perform them as part of future year budget development.
- ▶ By framing the discussion in this way, the Board and the community will be able to navigate the next phases of the LOB process, including reviewing LOBs for efficiencies, effectiveness and framing a long-term funding strategy.

How will LOBs be evaluated?

- ▶ Departments will undertake a two-step evaluation process for each LOB.
 1. The first step includes determining the applicable Vision Elements that each LOB supports. For each LOB, departments will consider the Vision Element definitions and clarifying statements to see if it fits in the Vision Element.
 2. After determining which Vision Elements each LOB supports, the next step is to determine how essential the LOB is in achieving the objective of each Vision Element.
- ▶ The Committee and DMB will also evaluate each LOB and will discuss any discrepancies with the department (including in the context of consistency across departments)
- ▶ As a result of the two rounds of evaluations, all the LOBs will be arrayed in relation to how well they support the Vision Elements
- ▶ The County Executive and Deputy County Executives will then review the evaluations
- ▶ The intent of the evaluations is to promote a more structured discussion of the LOBs

When will the Board receive LOBs?

- ▶ Staff will provide an update on the process at the November 24 Budget Committee meeting
- ▶ The Board will receive the completed inventory in January 2016
 - ▶ All materials will be online and available for review in advance of meetings scheduled to begin in mid-January
- ▶ The Board will be briefed on the LOBs during an initial series of meetings in January, February, March and April 2016 at the Government Center
- ▶ **The work initiated in the winter and spring of 2016 is just the beginning of our work on the LOBs**

What will FCPS and County joint work entail?

- ▶ The County Executive and Superintendent have discussed options for review
- ▶ As a result, County and School staff will work on several cross-cutting areas to identify opportunities. This work is also anticipated to cross multi-years.
 - ▶ Transportation services
 - ▶ School Health services
 - ▶ Behavioral Health services
- ▶ Work groups are being established for each of the areas under review
- ▶ Staff will present first phase recommendations at a joint meeting of the Boards

When will the Board Budget Committee meet on LOBs?

- ▶ Meeting 1- January 19: Overview
 - ▶ Setting the stage of the multi-year LOBs process
 - ▶ Description of the first phase
- ▶ Meetings 2-14: Specific program area /departments tbd
 - ▶ January 22
 - ▶ January 26
 - ▶ January 29
 - ▶ February 5
 - ▶ February 9
 - ▶ February 19
 - ▶ February 23
 - ▶ February 26
 - ▶ March 4
 - ▶ March 8
 - ▶ March 18
 - ▶ March 22
 - ▶ March 29
- ▶ Meeting 15 - April 1 : Discussion of Phase Two
 - ▶ Board identification of next steps based on community input and Board priorities

What is the agenda for the Board's LOBs meetings for each Program Area?

- ▶ Contextual Overview by the Deputy County Executives
 - ▶ Trends / Projection over next 5-10 years
 - ▶ Demographics
 - ▶ Workloads
 - ▶ Metrics
 - ▶ Opportunities for redesign
 - ▶ Services under stress (inclusive of all LOBs)

- ▶ Overview by Department (template for each Department the same)
 - ▶ Summary of LOBs
 - ▶ More details on opportunities for redesign and services under stress
 - ▶ Put alternative service delivery models on the table for discussion

- ▶ Review of FAQs generated by community comments to-date in this program area

- ▶ Questions from the Board – follow-up

- ▶ Suggestions, directions, discussions

Once the Board receives LOBs:

- ▶ The Board will discuss the LOBS, ask questions and request follow-up information if necessary.
- ▶ The Board will receive community input through:
 - ▶ Online questions and comments
 - ▶ Survey results
 - ▶ Facilitated community meetings
- ▶ The Board will focus the input and give direction to staff to lay out next steps.
 - ▶ Staff will develop Phase 2 calendars and work plan based on this input
- ▶ Ultimately, the Board will discuss a sustainable financial plan to pay for services/invest in Fairfax in future years based on the discussion that begins with LOBs.

Once the community receives LOBs:

- ▶ LOBs start a multi-year process about shaping the County's strategic direction and validating its priorities by promoting the conversations that need to occur with the community.
- ▶ The LOBs discussion will focus on what services the community wants the County to provide and identify services that may not represent a high area of interest.
- ▶ In the initial year, the LOBs process:
 - Begins with an array of LOBs in relation to County Vision Elements
 - Asks the community to review the LOBs information, ask questions, and provide feedback
 - Provide feedback and input to the Board of Supervisors

What will community involvement entail?

- ▶ Goal of broad-based involvement:
 - ▶ Online opportunities for detailed review of documents and submission of questions.
 - ▶ Meetings throughout the County to share the details of the first phase of the process and direct the community to the online opportunities (as part of the budget meetings that occur in February, March and April sponsored by Board members, civic associations, and community groups).
 - ▶ FAQs will be developed and responses will be placed online.
 - ▶ Three focused presentations in the community to respond to FAQs and to solicit input.
 - ▶ Suggestions for areas of review will be forwarded to the Board

What on-line opportunities will exist for the community?

- ▶ Review of documents
 - ▶ Variety of ways to access the information depending on the interest of the reader
- ▶ Survey – Sample Questions
 - ▶ What are the most important LOBs for you or your family or community that need to be maintained?
 - ▶ In the context of constrained resources, what are the service areas that you think should be identified for further review to look for efficiencies / elimination based on your priorities?

What in-person opportunities will exist for the community?

- ▶ The process will be laid out as part of Budget meetings hosted by Board members, civic associations and community groups in February, March and April.
- ▶ Focused presentations on LOBs will be held on March 12 and 19 at the Government Center, the South County Government Center, and the Providence Community Center to provide more detailed presentations on LOBs and review FAQs that have been generated.

What are the agendas for the focused LOBs meetings in March?

- ▶ Overview of LOBs
- ▶ Review of how to provide input
- ▶ Context of fiscal, demographic and workload drivers of County services
- ▶ Review of FAQs generated to date
- ▶ Small group discussion – *Can the information be accessed easily? Is there additional information that would be helpful if added? What are the top 3 service areas, e.g., services to seniors, child care, etc., that should be reviewed first in the next phase of LOBs? Why are these important areas for review?*
- ▶ Report out

What will employee involvement entail?

- ▶ Goal of broad-based involvement:
 - ▶ All online opportunities that are available to the community will also be open to employees.
 - ▶ The County Executive will sponsor brown bag lunches with employees to discuss the LOBs process and solicit input
 - ▶ Employees will be kept informed via NewsLinks, the Team Fairfax Insider and communication from the County Executive

How do LOBs impact FY 2017 Budget Development?

- ▶ The LOBs are not a budget-cutting exercise for FY 2017. However, several areas for review that have already been identified will be incorporated into the FY 2017 budget, including the projects being undertaken with Schools, County central services and summer services for youth.
 - ▶ Educational component must come first, including a discussion of the details and metrics of LOBs
 - ▶ Secondly, staff will coordinate a discussion of the array of LOBs in relation to County Vision Elements
 - ▶ Subsequently, a focus on budget-related issues for future budget development will occur

How do LOBs impact FY 2017 Budget Development? (continued)

- ▶ Budget projections will be refined through the Fall 2015
- ▶ Priorities will be funded, including:
 - Schools
 - Compensation
- ▶ New initiatives and expansions will be limited / deferred
- ▶ Recommendations will be made concerning revenue forecasts
- ▶ Reduction requirements will be reviewed to balance the budget by looking at categories of actual expenditures based on prior year experience and the areas identified on the previous page, as well as possible areas for efficiencies based on conversations with Deputy County Executives and departments

Questions?

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ADMINISTRATIVE – 1

Resolution Honoring the Sully Foundation Ltd upon Its 45th Anniversary

ISSUE:

Seeking approval of the resolution to honor the founder and members of the Sully Foundation Ltd.

RECOMMENDATION:

The Park Authority Director recommends approval of the resolution honoring this organization which has been instrumental in the success of Sully Historic Site.

TIMING:

Board action is requested on October 28, 2015.

BACKGROUND:

Sully Historic Site would literally not be what it is today without the support it has received over the years from the Sully Foundation, Ltd. and its founder, Eddie Wagstaff. One man's idea and the support of other dedicated volunteers, historians and civic-minded residents over the years has nurtured this site and paved the way for great things yet to come.

Wagstaff was Sully's first curator and led the fight to save it. He joined with Eleanor Lee Templeman and the Society of the Lees of Virginia to help preserve the historic site when Sully was among the homes slated for destruction to make way for Dulles International Airport in the late 1950s.

Forty-five years ago, the Sully Foundation was formed when Wagstaff left an endowment to help support and fund special projects to preserve this former home of Richard Bland Lee, Northern Virginia's first Congressman. Through the endowment, the Foundation has helped Sully and the Fairfax County Park Authority acquire many valuable collection pieces, partially funded large capital projects, such as getting Sully on the county water system, and helped to provide a computerized fire suppression system for the main house.

The Foundation has also helped Sully Historic Site grow its programming and interpretive capabilities and expanded its ability to train future historians. In 1999, the

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Foundation supported the building of a representative slave cabin, which was built on the archaeological footprint of the structure that was there over 200 years ago. In 2014, the Foundation developed and sponsored the Margaret C. Peck Youth Internship program, and it continues to support local high school students in internship positions, as well as a yearly summer college intern and gardening assistant.

In addition, the Foundation supports special programs, such as the Children's Citizenship and Naturalization ceremony each year held at Sully, as well as special lecture series on specific history subjects.

Over the last 45 years, the Foundation has contributed close to \$1 million dollars in support, but Carol McDonnell, the manager at Sully, says the Foundation's support goes well beyond its monetary value. McDonnell credits the members for "their constant passion for preservation and caring for a property that is irreplaceable in Fairfax County."

Eleven members serve on the Sully Foundation – nine as board members and two as general members. They are:

Board members

Roberta Jeffries – Chairman
Lee Hubbard – Vice Chairman
Paula Elsey – Secretary
Chip Paciulli – Treasurer
Beverly Horton
Anne Stuntz
Elisabeth Hamill

Rick Hutchison
Lewis Leigh, Jr.

General Members

Charlene Carey
Janice Grogin

The Foundation has helped Sully become a major historic attraction, not only in the region, but also nationally. Up to 40,000 visitors come to Sully each year, with an average of 24,000 taking part in programs and tours. Without the support of the Foundation, Sully would not be able to do so many things that continue to keep this unique site very well maintained -- and always improving for public enjoyment and learning.

ENCLOSED DOCUMENTS:
Attachment 1: Resolution

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STAFF:

Kirk W. Kincannon, Director

Sara Baldwin, Deputy Director/COO

Aimee L. Vosper, Deputy Director/CBD

Cindy Walsh, Director Resource Management Division

Todd Brown, Operations Manager, Resource Management Division

Carol McDonnell, Manager, Sully Historic Site

Judy Pedersen, Public Information Officer

WHEREAS, without the support and advocacy of the Sully Foundation Ltd., it is less likely that Sully Historic Site would be thriving today as a major historic attraction with increased interpretive opportunities, new capital facilities and site improvements as well as internship programs and growing attendance that crested 40,000 visits last year; and,

WHEREAS, Eddie Wagstaff, the founder of the Foundation and the site's first curator, joined with others to fight for the preservation of this historic property when Sully was among the homes slated for destruction to make way for Dulles International Airport in the 1950s; and,

WHEREAS, 45 years ago the Sully Foundation was formed when an endowment was provided by Mr. Wagstaff that helps to support special projects to preserve the home of Richard Bland Lee, Northern Virginia's first Congressman, and these projects have included the acquisition of valuable collection pieces, connection to the county water system, a computerized fire suppression system as well as funding of an internship program; and,

WHEREAS, telling the site's story became even more important with the addition of a representative slave cabin, restoration of the gardens as well as the creation of new interactive exhibits in the visitors center; all further examples how the Foundation has aided this site through the years with more than \$1 million in contributions and countless hours of advocacy, expertise, and caring.

NOW, THEREFORE, BE IT RESOLVED by the Fairfax County Park Authority Board that it expresses appreciation and thanks to

The Sully Foundation Ltd.

For dedicated and outstanding contributions to the Park Authority and the residents of Fairfax County.

Adopted by the Fairfax County Park Authority Board on October 14, 2015

Michael W. Thompson, Jr.
Secretary

William G. Bouie
Chairman

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ADMINISTRATIVE – 2

Adoption of Minutes October 14, 2015, Park Authority Board Meeting

ISSUE:

Approval of the minutes of the October 14, 2015, Park Authority Board meeting.

RECOMMENDATION:

The Park Authority Director recommends approval of the minutes of the October 14, 2015, Park Authority Board meeting.

TIMING:

Board action is requested on October 28, 2015.

FISCAL IMPACT:

None

ENCLOSED DOCUMENTS:

Attachment 1: Minutes of the October 14, 2015, Park Authority Board meeting

STAFF:

Kirk W. Kincannon, Director
Sara Baldwin, Deputy Director/COO
Aimee L. Vosper, Deputy Director/CBD
Barbara J. Gorski, Administrative Assistant

**Fairfax County Park Authority
Board Meeting
October 14, 2015**

The Chairman convened the meeting at 7:30 p.m. at Park Authority Headquarters, 12055 Government Center Parkway, Fairfax, Virginia 22035.

Board Members:

William G. Bouie, Chairman
Ken Quincy, Vice Chair
Kala Leggett Quintana, Secretary
Harold L. Strickland, Treasurer
Edward R. Batten, Sr.
Mary Cortina
Linwood Gorham
Faisal Khan
Michael Thompson, Jr.
Frank S. Vajda
Anthony J. Vellucci
Grace Han Wolf*

Staff:

Kirk W. Kincannon, Director
Aimee Vosper, Deputy Director/CBD
Judy Pedersen
David Bowden
Todd Johnson
Cindy Walsh
Barbara Nugent
Brian Williams
Don Sweeney

Absent*

Guest: John Frey, Clerk to the Court
Deborah Babcock-Daley

OATH OF OFFICE - Clerk to the Court, John Frey, administered the oath of office to Walter Alcorn, At-large.

PUBLIC COMMENT: No speakers were present.

PRESENTATION

The resolution honoring the Oak Marr Renovation Team was deferred to December 16.

ADMINISTRATIVE ITEMS

ADMIN-1 Resolution Honoring Deborah Babcock-Daley upon Her Retirement from the Fairfax County Park Authority
Mr. Quincy made a motion to approve the resolution honoring Deborah Babcock-Daley upon her retirement from the Fairfax County Park Authority; seconded by Mr. Batten. The motion carried. Ms. Wolf was absent.

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- ADMIN-2 Adoption of the Minutes, October 14, 2015, Park Authority Board Meeting
Mr. Vajda made a motion to approve the minutes of the October 14, 2015, Park Authority Board meeting; seconded by Mr. Quincy. The motion carried. Ms. Wolf was absent.

ACTION ITEMS

- A-1 Capital Improvement Program (FY 2017 – FY 2021)
Mr. Thompson made a motion to approve the submission of the Capital Improvement Program (FY 2017-FY 2021) to the County's Capital Improvement Program review team; seconded by Mr. Quincy. The motion carried. Ms. Wolf was absent.
- A-2 Approval – Exception to Policy 302-Athletic Field Use for Fairfax Adult Softball
Mr. Thompson made a motion to approve the request by Fairfax Adult Softball to grant an exception to Policy 302-Athletic Field Use extending the season to November 14; seconded by Mr. Quincy. The motion carried. Ms. Wolf was absent.
- A-3 Greenbriar Commons Park – Mastenbrook Volunteer Matching Fund Grant Program Request – Greenbriar Civic Association (Springfield District)
Mr. Thompson made a motion to approve a Mastenbrook Volunteer Matching Fund Grant Program request from the Greenbriar Civic Association in the amount of \$7,636.25 for renovation of the asphalt trail at Greenbriar Commons Park; seconded by Mr. Strickland. The motion carried. Ms. Wolf was absent.
- A-4 Brookfield Park – Mastenbrook Volunteer Matching Fund Grant Program Request – Trails for Youth.Org (Lee District)
Mr. Batten made a motion to approve a Mastenbrook Volunteer Matching Fund Grant Program request from Trails for Youth.Org in the amount of \$7,135 for the construction of a bicycle pump track at Brookfield Park; seconded by Mr. Khan. The motion carried. Ms. Wolf was absent.
- A-5 Westgrove Park – Mastenbrook Volunteer Matching Fund Grant Program Request – Westgrove Pumphouse Association for Canine Kindness (Mount Vernon District)
Mr. Gorham made a motion to approve a Mastenbrook Volunteer Matching Fund Grant Program request from Westgrove Pumphouse Association for Canine Kindness in the amount of \$6,460.50 for the installation of a water meter and hydrant for the dog park at Westgrove Park; seconded by Mr. Khan. The motion carried. Ms. Wolf was absent.
- A-6 Approval – Ellanor C. Lawrence Park – Naming of Soccer Field # 4 Honoring Jeff Stein (Sully District)
Mr. Strickland made a motion to approve the naming of Soccer Field # 4 at Ellanor C. Lawrence Park in honor of Jeff Stein; seconded by Mr. Thompson. The motion carried. Ms. Wolf was absent.

A-7 Approval – Ellanor C. Lawrence Park – Naming of the Field #6 Honoring Gary Flather (Sully District)

Mr. Strickland made a motion to approve the naming of the Field # 6 at Ellanor C. Lawrence Park in honor of Gary Flather; seconded by Mr. Quincy. The motion carried. Ms. Wolf was absent.

A-8 Approval – Burke Lake Park – Naming of the Sand Volleyball Complex in Honor of David Lacey (Springfield District)

Mr. Thompson made a motion to naming of the Sand Volleyball Complex at Burke Lake Park in honor of David Lacey; seconded by Mr. Khan. The motion carried. Ms. Wolf was absent.

A-9 Approval – Sully Highlands Park – Naming of the Rectangular Synthetic Turf Field #1 to Honor Ralph Wills (Sully District)

Mr. Strickland made a motion to name the rectangular synthetic turf field #1 at Sully Highlands Park in honor of Ralph Wills; seconded by Mr. Thompson. The motion carried. Ms. Wolf was absent.

INFORMATION ITEMS

I-1 Park Authority Board Meeting Schedule – January to December 2016

It was the consensus of the board to accept the schedule as presented. Meeting dates are

January 13 and 27	August Recess
February 10 and 24	September 14 and 28
March 9 and 23	October 13 (Thursday) and 26
April 13 and 27	November 9 (committee meetings only)
May 11 and 25	November 16
June 8 and 22	December 7 (committee meetings only)
July 13 and 27	December 14

I-2 Infrastructure Projects Affecting Parkland

No action was necessary.

I-3 2016 Bond Process

No action was necessary.

I-4 Strategic Plan FY15 Report and FY 16 Implementation Plan

No action was necessary.

I-5 FY 2016-FY 2018 Financial Management Plan Park Revenue Funds 80000 and 80300

No action was necessary.

CHAIRMAN'S MATTERS

- Mr. Bouie thanked the folks at Frying Pan Farm Park and Sara and everyone for the poetry contest winners' event on October 3 at Frying Pan Farm Park. It was a cool event with nearly 100 folks in attendance.
- Mr. Bouie has had a number of opportunities to meet with elected officials and supervisors over the past three or four weeks because of the upcoming elections. When our elected officials talk about expanding needs most of them including the board chair is always saying that she understands that schools need this, but Parks is always the leader. It's always in line with Libraries in terms of what they need to pay attention to. One of our congressmen speaking to a school board member stated that the school board should take an example from Parks in the way Parks and its tone in the way it works with the Board of Supervisors. In essence, Parks was complimented on its tone and approach in putting its needs in front of the Board of Supervisors. So, the Park Board is to be commended for constantly communicating Parks' message to that leadership, which is coming through loud and clear.
- Parks made a donation of some passes to the Library Foundation. In exchange for that Parks received a book level sponsorship with two complimentary tickets to the Library Foundation Jubilee Event on October 16 from 5 – 8:30 p.m. at the Woodrow Wilson Library. Mr. Bouie was unable to attend and extended the invitation to any board member that was interested.
- While Mr. Quincy and Mr. Bouie have been bugging everyone about the Northern Virginia Senior Olympics, Mr. Bouie is always amazed the more and more people are exposed to our parks and the different things in our parks that one can take advantage of. If anyone has not taken advantage of our parks, they are really missing out on a good thing.

Mr. Bouie had some down time over the last few weeks and one of the things that has come to his attention was senior health. Senior health is so important. While in Central Park in New York he was able to see what they have done with the railroad tracks and various pocket parks that have been put together, along with senior adult playgrounds that have activities for seniors that are non-invasive. Mr. Bouie commented that everyone should take care of their health and go out a visit our Parks when they can.

- Mr. Bouie congratulated all the winners of the Trailblazer awards.

Director's Matters:

- Mr. Kincannon reported that Parks had a great Trailblazers' event with staff awards. Trailblazer Awards were presented to the following :

Lifesaver Award:	Tammy Yelmgren
Trailblazer Committee Award:	Jesse Bradford

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Stewardship Award:	Christopher Sperling
Quality of Life:	Darrel Picard
Customer Choice:	Alexandra Fernandez
Diversity:	Mount Vernon Woods Master Plan Team
Site of the Year:	Area 3 Park Operations
Team of the Year:	RecPAC Team
Project of the Year:	Volunteer Management Manual
Supervisor of the Year:	Jonathan Casey
Employee of the Year:	Nicole Falceto

The turnout was great. The team did a fantastic job. There were a lot of positive comments received from staff. The food was donated by the Park Foundation.

- Mr. Kincannon provided the board some details of the initiative to target new homeowners across the county with a self-mailer addressed to Our New Neighbor. The mailer includes guest pass for the family to visit a RECenter, and we will track how many cards are redeemed. The first mailing is going out this week (Oct. 12) and targets 5,900 addresses of new homeowners across the county.
- On October 28, Joe Mondoro, CFO, and County Executive Edward L. Long, Jr. will come before the Park Authority Board to present the Lines of Business programs and process. Around the first of the year Parks will roll out its LOBs that were developed in-house. Staff has been working for many weeks. Kirk thanked Janet Burns, Aimee Vosper, and Sara Baldwin for their work. All the staff and division directors have been doing a yeoman’s job to try to get this all together.
- The governance manual is in draft completed form. Information will be coming to the Board early next week with the link, login, and password. If any board member would like a printed copy, they should contact Barbara Gorski, or we can make a computer available to anyone that would like to come to the office to review the document. The board will have about 30 days for review and comment. The compiled thoughts will be brought back to the board with the idea that the document will be approved by year end. If not, soon after the beginning of the new year. This is a new document and is one of our strategic goals to move this forward. Mr. Kincannon thanked the board for its patience, and Ms. Baldwin, Ms. Vosper, Ms. Messinger, and Ms. Gorski for helping to move this document forward.
- With regard to the legislative proposals, the Board of Supervisors said thanks but no thanks. The request that retailers and those who sell to residents of the Commonwealth does not take legislative action, the Board of Supervisors recommended that the Park Authority get with Northern Virginia Regional Commission and the Northern Virginia Soil and Water Conservation District to support and promote this cause. Supervisor Gross indicated that she

would support this in her efforts. Parks needs to work with other groups in the county to make this advocacy piece a little stronger.

As for tax credits or legislative action, the Board of Supervisor will not take any action.

BOARD MATTERS

- Mr. Khan thanked Mr. Bowden and his staff for providing the presentation on the infrastructure impacts to park land.

He congratulated Mr. Alcorn and offered an official welcome to the ‘club.’

The cricket season is coming to an end on Sunday, October 18, at Oak Marr Park. If his team wins the presentation will take place Oak Marr Park at 8:30 p.m. on October 27.

- Linwood Gorham had no comments.
- Mr. Batten reminded the board to provide the Foundation with names of potential viable candidates for the Foundation Board.
- Ms. Cortina had no comments.
- Mr. Quincy, reported that as liaison to the School Board he attended a meeting on September 24, which was a sort of follow up to the meeting on the collaborative efforts Parks has with Schools. Superintendent Garza provided her annual report. It was very interest. Mr. Quincy believes there is more collaboration that could be done that would be beneficial to both organizations.

There are 188,000 students in Fairfax County, of those 54,000 are defined in the poverty level, or about 30%. Those families are part of Parks clientele. While Parks does a lot, it needs to keep that element in mind as Parks moves forward with programs.

- Mr. Thompson congratulated Mr. Kincannon with regard to the Strategic Plan document, which is a huge improvement from where Parks was a while ago.

Mr. Kincannon noted that it was the team effort. Mr. Thompson rebutted that the leader of the team is doing a much better job than where Parks was prior to Mr. Kincannon coming to Fairfax County.

With regard to invasives that Parks got feedback on from the Board of Supervisors, besides the legislative issue Parks needs to figure out if it could get the Board of Supervisors to work

into the contracts that anything planting a contractor does be a non-invasive species. That is something Parks needs to pursue.

Resident curator program has received a lot of comments and feedback from Mr. Thompson, which he appreciates as they try to pull the meetings together.

Thanked staff for work on the ropes course at South Run. Vendors are coming out on October 21.

Mr. Thompson reported an incident at Rolling Valley Park where a soccer team from outside the county was attacked by yellow jackets. Staff is apparently taking care of a number of bee issues out there.

Mr. Thompson commented that it is less than 30 days from now until the last board meeting in November. When Mr. Kincannon is thinking through timing issues, and is talking about extra meetings to work through the bond process, Mr. Thompson suggested that it would be better to do it right rather than try to shove the manual and all the bond meetings and all the other stuff together. With the holidays, it becomes a very strained schedule.

- Mr. Strickland reported that he and Mr. Quincy met last week with staff concerning the possible negative impacts to Parks in the Providence and Sully Districts from the several VDOT conceptual proposals for improving the I-66 Corridor, one of the information items presented to the board earlier in the evening.

Mr. Strickland thanked staff for being proactive and timely in their responses. He thanked Ms. Vosper, Mr. Bowden, Ms. Stallman, and Ms. Cronauer for their efforts. Their briefing was most beneficial providing detailed and timely information on the possible impact to Parks. He also commended them for recommending best avenues for effective Park Authority responses. Parks' comments have pointed out the impacts but also have offered alternative to VDOT in a very constructive and positive way. An excellent job, as usual.

Mr. Strickland and Ms. Cortina met with Mr. Kincannon, Ms. Vosper, Ms. Baldwin, Mr. Bowden, and Ms. Stallman on Tuesday, October 13, for staff to brief them on their progress and status on the 2016 Park Bond. The discussion and recommendations were excellent and he was pleased with the presentation provided during the board meeting.

- Walter Alcorn had no comments.
- Mr. Vellucci commented to Mr. Strickland that going to a Committee of the Whole for bond issues is a very good idea and is very inclusive. This bond is very important to Parks, especially the amount and what the board has to do. Mr. Vellucci totally applauds making it an all-inclusive event.

Mr. Vellucci had some comments on the Financial Management Plan. He thought it was a really good document from the perspective that there was a lot of new information and was included in previous plans. He is happy to see that Parks' plans are starting to come together and getting towards where they are going to be integrated. He asked that the sooner they look and have the same feel, so they look like they come out of one organization instead of four separate organizations it would help.

He thanked Ms. Walsh for bringing to his attention to something very interesting that caused him to think of something else. That is that Parks has a mute swan at Royal Lake. He did not know that a mute swan is an exotic species. It is Eurasian. It's not necessarily an invasive species but it's a nuisance species. The state has a mute swan management plan and it has been effective in curtailing the number of mute swans in the commonwealth from about 1,300 to less than 200 today.

This discussion brought to mind another nuisance species—encroachers on park land. Virginia state code has identified that it is open hunting season on nuisance species meaning that we ought to be going after encroachers whenever/wherever they are found. As the primary land holder in Fairfax County Parks ought to have an encroachment plan that addresses encroachment on park land. It's the responsible thing to do as a public steward. At the next board meeting Mr. Vellucci would like to bring a motion before the board to adopt an encroachment plan. Parks should work with Planning and Zoning, Public Works, and the County Attorney. Parks has roles and responsibilities that are well defined. While Parks would prefer voluntary compliance, it may have to get nasty with those that do not.

- Mr. Vajda had no comments.

CLOSED SESSION

At 9:40 p.m. Mr. Thompson made a motion that the Park Authority Board convene in closed session for:

- a) Discussion or consideration of the acquisition of real property for a public purpose, or of the disposition of publicly held real property, where discussion in an open meeting would adversely affect the bargaining position or negotiating strategy of the public body, pursuant to Virginia Code § 2.2-3711(A)(3).

Seconded by Mr. Quincy. The motion carried. Ms. Wolf was absent.

CERTIFICATION OF CLOSED SESSION

Mr. Thompson made a motion to certify that, to the best of each member's knowledge, only public business matters lawfully exempted from open meeting requirements under Virginia Code 2.2-3712 and only such public business matters as were identified in the motion by which the

closed meeting was convened were heard, discussed or considered in the meeting by the Board; seconded by Mr. Alcorn. The motion carried. Ms. Wolf was absent.

ACTION FROM CLOSED SESSION

- C-1 Addition of Property Located in the Braddock District to the Work Plan
Mr. Vellucci made a motion to add the property discussed in closed session to the work plan; seconded by Mr. Batten. The motion carried. Ms. Wolf was absent.
- C-2 Addition of Property Located in the Sully District to the Work Plan
Mr. Strickland made a motion to add the property located in the Sully District to the work plan; seconded by Mr. Batten. The motion carried. Ms. Wolf was absent.
- C-3 Update on Property Located in the Dranesville District
No action was necessary.
- C-4 Update on Property Located in the Dranesville District
No action was necessary.

ADJOURNMENT

There being no further business and without objection, Mr. Bouie adjourned the meeting at 10:38 p.m.

Michael W. Thompson, Jr., Secretary

Minutes Approved at Meeting
on October 28, 2015

Kirk W. Kincannon, Director

Park Authority Board Minutes prepared by

Barbara J. Gorski, Administrative Assistant

Board Agenda Item
October 28, 2015

ACTION – 1

Appointment of Rich Harpe to the Fairfax County Park Foundation Board

ISSUE:

Appoint Rich Harpe to the Board of Directors of the Fairfax County Park Foundation.

RECOMMENDATION:

The Park Foundation Board recommends the appointment of Rich Harpe to the Foundation's Board of Directors.

TIMING:

Board action is requested on October 28, 2015.

BACKGROUND:

In accordance with the Bylaws of the Fairfax County Park Foundation, the Foundation Board nominates individuals to become members of the Foundation Board of Directors. Appointments are effective following the concurrence of the Park Authority Board.

The Foundation Board has nominated Rich Harpe for appointment to the Foundation Board of Directors.

Mr. Harpe was recruited by Park Foundation Board Vice Chair, Steve Thormahlen. His appointment will be for a three-year term.

Rich Harpe, CPA, is a Private Client Services Tax Senior Director at BDO. He has extensive knowledge handling some of their most complex tax issues to individuals, partnerships, corporations, trusts and estates. Rich works closely with clients' attorneys and investment advisors to obtain the best tax results possible to ensure that their overall goals and objectives are met.

Rich has over 29 years of diversified tax experience with both tax consulting and compliance engagements. Though he has extensive experience in individual tax work, Rich enjoys the diversity of all tax work.

Board Agenda Item
October 28, 2015

Rich is a Certified Public Accountant with professional affiliations that include the American Institute of Certified Public Accountants and the Virginia Society of Certified Public Accountants.

Rich has a B.S. in Accounting from The Indiana University of Pennsylvania. Prior to joining BDO, Rich served as a Partner at Argy, Wiltse & Robinson, P.C. He began his career with a local CPA firm, where he spent 15 years working his way up from staff accountant to shareholder. During that time, he prepared and reviewed individual, trust, estate, corporate, and partnership income tax returns.

Rich lives in Oak Hill, VA with his wife and two children. He enjoys biking with his wife and working in his yard.

FISCAL IMPACT:

None

ENCLOSED DOCUMENTS:

None

STAFF:

Kirk W. Kincannon, Director

Sara Baldwin, Deputy Director/COO

Aimee L. Vosper, Deputy Director/CBD

Roberta Longworth, Executive Director, Park Foundation

Board Agenda Item
October 28, 2015

ACTION – 2

Letter of Endorsement to the East Coast Greenway Alliance for the East Coast Greenway segments in Grist Mill and Laurel Hill Parks (Mount Vernon District)

RECOMMENDATION:

The Park Authority Director recommends approval the letter of endorsement to the East Coast Greenway Alliance for the East Coast Greenway segments of trail in Grist Mill and Laurel Hill Parks, as presented to and reviewed by the Planning and Development Committee on October 14, 2015.

ACTION – 3

Approval – Ruckstuhl Park Master Plan (Providence District)

RECOMMENDATION:

The Park Authority Director recommends that the Park Authority Board approve the Ruckstuhl Park Master Plan, as presented to and reviewed by the Planning and Development Committee on October 14, 2015.

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Board Agenda Item
October 28, 2015

INFORMATION – 1

Annual Fee Review Calendar – FY 2016

The schedule for the FY 2016 fee review process is shown below. **Unless otherwise directed by the Board, the public comment meeting on the fee proposal will be held on the first floor of the Herrity Building on Wednesday, January 20, 2016 at 7 p.m.**

FY 2016 Fee Review Calendar	
Action	Date
Discussion –Budget Committee Review of Potential Fee Adjustments for FY 2016	11/4/15
Fee proposal back to Budget Committee for Action	12/9/15
Board action to authorize advertisement of fee proposal and set date of public comment meeting	12/16/15
30-day public comment period	1/6/16 – 2/4/16
Public comment meeting at Herrity Building	1/20/16
Budget Committee approval of proposed fee adjustments	2/24/16
Board action to approve proposed fee adjustments	3/9/16
Fee adjustments take effect	4/1/16

ENCLOSED DOCUMENTS:

None

STAFF:

Kirk W. Kincannon, Director
Sara Baldwin, Deputy Director/COO
Aimee Vosper, Deputy Director/CBD
Barbara Nugent, Director, Park Services Division
Nick Duray, Marketing Services Manager, Park Services Division

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Board Agenda Item
October 28, 2015

INFORMATION – 2

Fairfax County Park Foundation Audited Financial Statements

Government & Non-Profit Audit Group, PLC prepared financial statements and conducted an independent audit of the Park Foundation's finances for the fiscal year ending June 30, 2015. The audit is favorable and no material weaknesses are reported.

ENCLOSED DOCUMENTS:

Attachment 1: Fairfax County Park Foundation Audited Financial Statements – Years Ended June 30, 2015 and 2014

STAFF:

Kirk W. Kincannon, Director

Sara Baldwin, Deputy Director/COO

Aimee Vosper, Deputy Director/CBD

Roberta Longworth, Executive Director, Park Foundation

Janet Burns, Senior Fiscal Manager, Park Authority

THE FAIRFAX COUNTY PARK FOUNDATION, INC.

AUDITED FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2015 AND 2014

GOVERNMENT & NON-PROFIT AUDIT GROUP, PLC
Certified Public Accountants
Chantilly, Virginia

THE FAIRFAX COUNTY PARK FOUNDATION, INC.

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Government & Non-Profit Audit Group, PLC

Certified Public Accountants

P.O. Box 220111 • Chantilly, Virginia 20153

www.gnpaudit.com

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
The Fairfax County Park Foundation, Inc.
Fairfax, Virginia

We have audited the accompanying financial statements of The Fairfax County Park Foundation, Inc. (a nonprofit organization), which comprises the statements of financial position as of June 30, 2015 and 2014, and the related statements of activities and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of The Fairfax County Park Foundation, Inc. as of June 30, 2015 and 2014, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Government & Non-Profit Audit Group, PLLC

Certified Public Accountants
Chantilly, Virginia

September 15, 2015

THE FAIRFAX COUNTY PARK FOUNDATION, INC.

STATEMENTS OF FINANCIAL POSITION

June 30,

	<u>2015</u>	<u>2014</u>
ASSETS		
Current Assets		
Cash and cash equivalents	\$ 273,269	\$ 217,688
Current unconditional promises to give	2,325	3,400
Total Current Assets	<u>275,594</u>	<u>221,088</u>
Long-Term Unconditional Promises to Give	<u>2,000</u>	<u>4,000</u>
Property and Equipment		
Website and software	6,354	6,354
Accumulated amortization	<u>(6,354)</u>	<u>(6,186)</u>
Total Property and Equipment	<u>-</u>	<u>168</u>
Other Assets		
Restricted investments - Note 3	<u>111,506</u>	<u>110,121</u>
Total Assets	<u>\$ 389,100</u>	<u>\$ 335,377</u>
LIABILITIES AND NET ASSETS		
Current Liabilities		
Accounts payable	<u>\$ -</u>	<u>\$ -</u>
Net Assets		
Unrestricted	130,282	116,293
Temporarily restricted	158,818	119,084
Permanently restricted	<u>100,000</u>	<u>100,000</u>
Total Net Assets	<u>389,100</u>	<u>335,377</u>
Total Liabilities and Net Assets	<u>\$ 389,100</u>	<u>\$ 335,377</u>

See accompanying notes to financial statements.

THE FAIRFAX COUNTY PARK FOUNDATION, INC.

STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2015

	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
Revenue and Support				
Gifts, donations and contributions	\$ 93,712	\$ 697,939	\$ -	\$ 791,651
Donated services and support	387,714	-	-	387,714
Interest income	34	1,385	-	1,419
Net assets released from restriction:				
Transferred to Fairfax County Park Authority	655,815	(655,815)	-	-
Satisfaction of project restriction	3,775	(3,775)	-	-
Total Revenue and Support	1,141,050	39,734	-	1,180,784
Expenses				
Program expenses				
Grants	661,340	-	-	661,340
Donated project expenses	28,552	-	-	28,552
Project expenses	3,775	-	-	3,775
Management and general				
Personnel salaries and benefits	242,771	-	-	242,771
Events	17,756	-	-	17,756
Rent	10,488	-	-	10,488
Website	6,260	-	-	6,260
Professional fees	5,695	-	-	5,695
Software	4,777	-	-	4,777
Office expense	3,002	-	-	3,002
Miscellaneous	2,367	-	-	2,367
Annual report	2,067	-	-	2,067
Insurance	635	-	-	635
Donor recognition	594	-	-	594
Printing and reproduction	423	-	-	423
Amortization	168	-	-	168
Training	165	-	-	165
Fundraising				
Personnel salaries and benefits	105,774	-	-	105,774
Direct mailing	25,039	-	-	25,039
Development	3,322	-	-	3,322
Donor and board cultivation	1,813	-	-	1,813
Fundraising	278	-	-	278
Total Expenses	1,127,061	-	-	1,127,061
Change in Net Assets	13,989	39,734	-	53,723
Net Assets at Beginning of Year	116,293	119,084	100,000	335,377
Net Assets at End of Year	\$ 130,282	\$ 158,818	\$ 100,000	\$ 389,100

See accompanying notes to financial statements.

THE FAIRFAX COUNTY PARK FOUNDATION, INC.

STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2014

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Permanently Restricted</u>	<u>Total</u>
Revenue and Support				
Gifts, donations and contributions	\$ 95,622	\$ 724,560	\$ -	\$ 820,182
Donated services and support	427,230	-	-	427,230
Interest income	38	1,412	-	1,450
Net assets released from restriction:				
Transferred to Fairfax County				
Park Authority	819,650	(819,650)	-	-
Satisfaction of project restriction	10,541	(10,541)	-	-
Total Revenue and Support	<u>1,353,081</u>	<u>(104,219)</u>	<u>-</u>	<u>1,248,862</u>
Expenses				
Program expenses				
Grants	854,725	-	-	854,725
Donated project expenses	85,102	-	-	85,102
Project expenses	10,352	-	-	10,352
Management and general				
Personnel salaries and benefits	229,269	-	-	229,269
Rent	10,488	-	-	10,488
Website	8,577	-	-	8,577
Events	8,560	-	-	8,560
Professional fees	5,250	-	-	5,250
Software	4,990	-	-	4,990
Printing and reproduction	2,646	-	-	2,646
Amortization	2,118	-	-	2,118
Donor recognition	2,064	-	-	2,064
Office expense	1,998	-	-	1,998
Annual report	1,978	-	-	1,978
Training	1,267	-	-	1,267
Insurance	595	-	-	595
Miscellaneous	593	-	-	593
Fundraising				
Personnel salaries and benefits	101,856	-	-	101,856
Direct mailing	22,120	-	-	22,120
Development	628	-	-	628
Fundraising	190	-	-	190
Total Expenses	<u>1,355,366</u>	<u>-</u>	<u>-</u>	<u>1,355,366</u>
Change in Net Assets	(2,285)	(104,219)	-	(106,504)
Net Assets at Beginning of Year	<u>118,578</u>	<u>223,303</u>	<u>100,000</u>	<u>441,881</u>
Net Assets at End of Year	<u>\$ 116,293</u>	<u>\$ 119,084</u>	<u>\$ 100,000</u>	<u>\$ 335,377</u>

See accompanying notes to financial statements.

THE FAIRFAX COUNTY PARK FOUNDATION, INC.

STATEMENTS OF CASH FLOWS

For the Years Ended June 30,

	<u>2015</u>	<u>2014</u>
Cash flows from operating activities		
Change in net assets	\$ 53,723	\$ (106,504)
Adjustments to reconcile change in net assets to net cash provided by / (used in) operating activities		
Amortization	168	2,118
Changes in operating assets and liabilities:		
Decrease in unconditional promises to give	3,075	2,600
(Decrease) in accounts payable	-	(8,400)
Net cash provided by / (used in) operating activities	<u>56,966</u>	<u>(110,186)</u>
Cash flows from investing activities		
Purchases of investments	<u>(1,385)</u>	<u>(1,412)</u>
Net cash used in investing activities	<u>(1,385)</u>	<u>(1,412)</u>
Change in cash and cash equivalents	55,581	(111,598)
Cash and cash equivalents, beginning of year	<u>217,688</u>	<u>329,286</u>
Cash and cash equivalents, end of year	<u>\$ 273,269</u>	<u>\$ 217,688</u>

THE FAIRFAX COUNTY PARK FOUNDATION, INC.

NOTES TO FINANCIAL STATEMENTS

NOTE 1 - Organization and Significant Accounting Policies

The Fairfax County Park Foundation, Inc. (the Foundation) is a nonprofit organization incorporated in 2001 in Fairfax, Virginia. The purpose of the Foundation is to raise private donations and to create innovative partnerships between organizations, individuals and corporate neighbors in order to support parks and open space in the Fairfax County community where needs surpass public resources; and to strengthen the connection and commitment of corporate and individual neighbors to their parks. The Foundation's primary sources of funds are from contributions and donated services.

The following is a summary of significant accounting policies followed in the preparation of these financial statements:

- (a) **Basis of Accounting** – The Foundation prepares its financial statements in accordance with generally accepted accounting principles, which involves the application of accrual accounting; consequently, revenues and gains are recognized when earned, and expenses and losses are recognized when incurred.
- (b) **Basis of Presentation** – The Foundation is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. As of June 30, 2015 and 2014, the Foundation had temporarily restricted net assets of \$158,818 and \$119,084 respectively, and the Foundation had permanently restricted net assets of \$100,000 and \$100,000 respectively.
- (c) **Cash and Cash Equivalents** – For purposes of the statement of cash flows, the Foundation considers all highly liquid investments with a maturity of three months or less, when purchased, to be cash equivalents.
- (d) **Support and Revenue** – Contributions received and unconditional promises to give are measured at their fair values and are reported as an increase in net assets.
- (e) **Revenue Recognition** – All contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Amounts received that are designated for future periods or restricted by the donor for specific purposes are reported as temporarily restricted or permanently restricted support that increases those net asset classes. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.
- (f) **Income Tax Matters** – The Foundation has been granted tax exempt status under the Internal Revenue Code Section 501(c)(3) on all income other than unrelated business income. The Foundation has been classified as an organization that is not a private foundation.
- (g) **Management Estimates** – The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates, including estimates relating to assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from these estimates.

THE FAIRFAX COUNTY PARK FOUNDATION, INC.

NOTES TO FINANCIAL STATEMENTS
(Continued)

NOTE 1 – Organization and Significant Accounting Policies (continued)

- (h) Contributions Receivable – The Foundation solicits pledges and grants from individuals, corporations, foundations, and local businesses. Management periodically evaluates the contributions receivable and determines the need for an allowance for doubtful accounts. Management considers the Foundation’s past receivables loss experience, adverse situations that may affect the donor’s ability to pay, and current economic conditions. Management had determined that all contributions receivable at June 30, 2015 and 2014 were collectible, and an allowance for doubtful accounts was not deemed necessary.
- (i) Unconditional Promises to Give – Unconditional promises to give are total pledges of future contributions, restricted for the Lee District Family Park fund, made by individuals, foundations and/or local businesses. Unconditional promises to give, less an appropriate reserve, are recorded at their estimated fair value. Amounts due more than one year later are recorded at the present value of the estimated future cash flows, discounted at the risk-free rate of .04%. Amortization of the discount is credited to contributions and donations income. The expiration of a donor-imposed restriction on a contribution or endowment is recognized in the period in which the restriction expires, and the related resources then are classified as unrestricted net assets.

Unconditional promises to give consisted of the following as of June 30,:

Unconditional promises expected to be collected in:

	<u>2015</u>	<u>2014</u>
Less than one year	\$ 2,325	\$ 3,400
One year to five years	<u>2,000</u>	<u>4,000</u>
Total Unconditional Promises to Give, net	\$ 4,325	\$ 7,400
Less Current Unconditional Promises to Give, net	<u>(2,325)</u>	<u>(3,400)</u>
Long-Term Unconditional Promises to Give, net	<u>\$ 2,000</u>	<u>\$ 4,000</u>

- (j) Property and Equipment – Purchased property and equipment are recorded at cost for any item in excess of \$1,000. Contributed property and equipment is recorded at its fair market value on the date of contribution. Expenditures for maintenance and repairs are charged against income as incurred; betterments, which increase the value or materially extend the life of the related assets, are capitalized.

Depreciation is computed on the straight-line basis over the estimated useful lives of the assets. The estimated useful life of the website and software is 3 years.

- (k) Concentration of Credit and Market Risk – The Foundation occasionally maintains deposits in excess of federally insured limits. These items are a concentration of credit risk requiring disclosure, regardless of the degree of risk. The risk is managed by maintaining all deposits in high quality financial institutions. The Foundation has not experienced any losses in such accounts. The Foundation’s investments do not represent significant concentrations of market risk inasmuch as the organization’s investment portfolio consists of a certificate of deposit with a local bank.

THE FAIRFAX COUNTY PARK FOUNDATION, INC.

NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 1 – Organization and Significant Accounting Policies (continued)

- (l) Uncertain Tax Positions – As of June 30, 2015, the Foundation had no uncertain tax positions that qualify for either recognition or disclosure in the financial statements. The tax years subject to examination by the taxing authorities are the years ended June 30, 2012 through 2014.
- (m) Functional Presentation – The direct costs of providing various programs and other activities have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated between the programs, management and general and fundraising activities benefited.
- (n) Advertising Costs – Advertising costs are expensed when incurred.

NOTE 2 – Leases

No formal lease agreement has been written. Fairfax County donates office space on a month-to-month basis to the Foundation.

NOTE 3 – Restricted Investments

The fair values, which are the amounts reported in the statements of financial position, are based on level 1 inputs, quoted market prices in active markets for identical assets. \$100,000 of the restricted investments balance is permanently restricted for the Oakton School House project.

The restricted investments included the following at June 30,:

	2015 Market Value	2015 Cost	2014 Market Value	2014 Cost
Certificates of Deposit	<u>\$111,506</u>	<u>\$111,506</u>	<u>\$110,121</u>	<u>\$110,121</u>

NOTE 4 – Related Parties

The Foundation is related to the Fairfax County Park Authority (FCPA) through common support. For the years ended June 30, 2015 and 2014, the FCPA made in-kind donations of salaries and benefits, rent and office expense to the Foundation of \$359,112 and \$342,128, respectively. The Foundation's fundraising efforts are directed towards granting funding to support the parks and open space under the management of the FCPA. For the years ended June 30, 2015 and 2014, the Foundation made payments of \$681,808 and \$860,904, respectively, to the FCPA, and the expenses are included under program services and management and general in the Statements of Activities.

NOTE 5 – Permanently Restricted Net Assets

Permanently restricted net assets consisted of a grant received from Chevy Chase Bank for \$100,000 for the Oakton School House. The Foundation can only use the earnings generated by the original contribution for the operations of the Oakton School House and the original corpus must remain intact in perpetuity.

THE FAIRFAX COUNTY PARK FOUNDATION, INC.

NOTES TO FINANCIAL STATEMENTS
(Continued)

NOTE 6 – Temporarily Restricted Net Assets

Temporarily restricted net assets include donor restricted funds which are available for various purposes. As of June 30, 2015 and 2014 temporarily restricted assets are available for the following activities:

<u>Project</u>	<u>2015</u>	<u>2014</u>
Adapted Aquatics	\$ -	\$ 350
Arts for the Parks	8,000	15,000
Bench Memorials	6,900	2,000
Braddock Dogs	3,895	10,166
Bright Futures	10,294	10,702
Burke Lake Park	-	400
Class Scholarship Donations	10,532	11,410
Clemyjontri	11,563	9,293
Colvin Run Mill	50,000	-
Combo Classic	2,174	1,250
Concert Series	5,080	20,400
Frying Pan Park	2,671	-
Hidden Oaks	-	75
Hidden Pond	3,000	-
Invasive Plants	10,000	10,000
Lake Accotink Park	500	500
Lee District Park	1	19
Lee District Park Family Recreation Center	4,365	7,654
Lodato Memorial	-	100
Oakton School House	11,506	10,121
Open Access	-	100
Open Space	5,462	4,620
Parks and Communities Together	9,250	3,674
Royal Lake Park	3,050	-
Tree Memorial	-	1,000
Trail Fund	<u>575</u>	<u>250</u>
Total	<u>\$158,818</u>	<u>\$119,084</u>

Net assets for the year ended June 30, 2015 and 2014, were transferred to the FCPA administer or released from donor restrictions, by incurring expenses and/or satisfying the purpose or time restrictions specified by donors as follows:

<u>Project</u>	<u>2015</u>	<u>2014</u>
Adapted Aquatics	\$ 641	\$ 7,475
Arts for the Parks	23,850	7,623
Bench Memorials	21,866	6,700
Braddock Dogs	10,000	-
Bright Futures	42,422	32,151
Burke Lake Park	780	1,672
Class Scholarship Donations	38,655	44,181

THE FAIRFAX COUNTY PARK FOUNDATION, INC.

NOTES TO FINANCIAL STATEMENTS
(Continued)

NOTE 6 – Temporarily Restricted Net Assets (continued)

<u>Project</u>	<u>2015</u>	<u>2014</u>
Clemyjontri	29,671	1,000
Colvin Run Mill	90,000	38,550
Combo Classic	7,306	5,950
Concert Series	137,508	112,029
Cub Run	714	4,117
EC Lawrence Park	-	200
Frying Pan Park	22,777	11,500
Great Falls White Oak Project	4,797	-
Greenspring Gardens	2,019	425
Hacan Program	-	10,636
Hidden Oaks	14,075	20,100
Hidden Pond	4,564	3,640
Huntley Meadows	1,250	50
Invasive Plants	13,391	11,485
Lake Accotink Park	6,706	2,610
Laurel Hill 2013 Public Links	-	22,191
Laurel Hill Equestrian Center	1,044	-
Lee District Park	37	5,060
Lee District Park Family Recreation Center	12,068	60,128
Lewinsville Park	-	445
Lodato Memorial	1,100	-
McLean Central	-	5,000
Nottoway Park	3,492	-
Old Forge	20,269	-
Open Access	100	150
Open Space	24,744	28,459
Parks and Communities Together	50,082	10,135
Riverbend	300	10,060
Smith Memorial Field	75	208,944
South Run Recreation Center	2,500	2,500
Springfest	2,600	2,500
Springfield Days	10,000	1,000
Stewardship Training	990	-
Sully Highlands	-	120,000
Take 12	2,250	15,250
Tennis Courts	1,147	1,555
Tournaments for Turf	-	1,801
Trail Fund	42,717	5,969
Tree Memorials	5,850	-
Wakefield Stream	-	5,000
Westgrove Off Leash Dog Area	<u>5,233</u>	<u>1,950</u>
Total	<u>\$659,590</u>	<u>\$830,191</u>

THE FAIRFAX COUNTY PARK FOUNDATION, INC.

NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 7 – Endowment Funds

The Foundation’s endowment consists of one (1) donor-restricted fund established for the maintenance and operation of the Oakton School House. Net assets associated with the endowment fund are classified and reported based on the existence or absence of donor-imposed restrictions.

The Board of Directors of the Foundation have interpreted the Virginia State Prudent Management of Institutional Funds Act (SPMIFA) as requiring the preservation of the fair value of the original gift as of the gift date of the donor-restricted endowments funds absent explicit donor stipulations to the contrary. As a result of this interpretation, the Foundation classifies as permanently restricted net assets (a) the original value of gifts donated to the permanent endowment, and (b) the original value of subsequent gifts to the permanent endowment. The remaining portion of the donor-restricted endowment fund that is not classified in permanently restricted net assets is classified as temporarily restricted net assets until those amounts are appropriated for expenditure by the Foundation in a manner consistent with the standard of prudence prescribed by SPMIFA. In accordance with SPMIFA, the Foundation considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds: (1) the duration and preservation of various funds, (2) the purposes of the donor-restricted endowment funds, (3) general economic conditions, (4) the possible effect of inflation and deflation, (5) the expected total return from income and the appreciation of investments, (6) other resources of the Foundation, and (7) the Foundation’s investment policies

The Foundation has adopted investment and spending policies for endowment assets that attempt to provide a predictable stream of funding to the program supported by its endowment, while seeking to maintain the purchasing power of the endowment assets. Under this policy, as approved by the Foundation Board, the endowment assets are invested in a manner that is intended to preserve the fair value of the gift and provide investment return through current yield (interest) to meet the short-term operational needs of the program.

The Foundation Board reviews maintenance and operational needs of the program as they arise and determine, by simple majority vote, the amount of available funds to spend on the program.

Changes in endowment net assets for the years ended June 30, 2015 and 2014 were as follows:

	<u>2015</u>		<u>2014</u>	
	<u>Temporarily Restricted</u>	<u>Permanently Restricted</u>	<u>Temporarily Restricted</u>	<u>Permanently Restricted</u>
Beginning Endowment Net Assets	\$ 10,121	\$100,000	\$ 8,709	\$100,000
Investment Income:				
Dividends and Interest	<u>1,385</u>	<u>-</u>	<u>1,412</u>	<u>-</u>
Total Investment Income	11,506	100,000	10,121	100,000
Appropriation of endowment assets				
For expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Ending Endowment Net Assets	<u>\$ 11,506</u>	<u>\$100,000</u>	<u>\$ 10,121</u>	<u>\$100,000</u>

THE FAIRFAX COUNTY PARK FOUNDATION, INC.

NOTES TO FINANCIAL STATEMENTS (Concluded)

NOTE 8 – Reclassification

Certain accounts in the prior-year financial statements have been reclassified for comparative purposes to conform with the presentation in the current year financial statements.

NOTE 9 – Donated Services and Support

Donated services and materials received during the years ended June 30, 2015 and 2014, were recognized in the accompanying financial statements as in-kind support and are offset by like amounts included in expenses or assets.

Donated services and materials received for the years ended June 30, 2015 and 2014 consisted of:

	<u>2015</u>	<u>2014</u>
<u>Program Support:</u>		
Fairfax County Park Authority Golf Courses	\$19,350	\$ -
Landscaping and improvements for Clemyjontri Park	5,126	6,000
Combo Classic	2,916	885
Cub Run Recreation Center	485	-
Hidden Pond Nature Center	250	-
Tournaments for Turff	250	-
Frying Pan Park	175	257
Laurel Hill 2013 Public Links	-	48,129
Lewinsville Park	-	15,000
Laurel Hill Equestrian Center	-	11,104
Foundation	-	<u>3,727</u>
Sub-total	<u>\$ 28,552</u>	<u>\$ 85,102</u>
<u>General Operations Support:</u>		
Donated personnel	\$ 348,545	\$331,125
Rent and utilities expense	10,488	10,488
Office expenses	<u>129</u>	<u>515</u>
Sub-total	<u>\$359,162</u>	<u>\$342,128</u>
Total	<u>\$387,714</u>	<u>\$427,230</u>

NOTE 10 – Evaluation of Subsequent Events

The Foundation has evaluated subsequent events through September 15, 2015, the date which the financial statements were available to be issued.

Board Agenda Item
October 28, 2015

INFORMATION – 3

Green Spring Gardens Draft Master Plan Revision for Public Comment

As presented to and reviewed by the Planning and Development Committee on October 14, 2015.

INFORMATION – 4

Natural Resource Management Plan FT15 Accomplishments and FY16 Plan

As presented to and reviewed by the Resource Management Committee on October 14, 2015.

INFORMATION – 5

Cultural Resource Management Plan FT15 Accomplishments and FY16 Plan

As presented to and reviewed by the Resource Management Committee on October 14, 2015.