



# County of Fairfax, Virginia

## MEMORANDUM

**DATE:** MAR 01 2018

**TO:** Board of Supervisors

**FROM:** Bryan J. Hill  
County Executive *J Hill*

**SUBJECT:** Land Development Services (LDS) Response to Aged Escrow Review

**REFERENCE:** Board Matter 1a. June 2017 Quarterly Report of the Auditor of the Board

In preparation for the March 13, 2018 Development Process Committee (DPC) discussion, this memorandum serves to update the Board of Supervisors (BOS) on LDS's response to the Office of Financial and Program Audit's (OFPA) Review of Future Construction & Other Escrow Accounts, dated June 2017. Additionally, for discussion at the DPC meeting in March, LDS seeks input from the BOS regarding future construction escrow (FCE) age and value threshold, as well as LDS's actions in response to the OFPA review.

### SUMMARY:

In June 2017, OFPA completed a review of LDS compliance, accounting, and fund recognition practices for aged future construction and other escrows, along with aged cash proffers held by LDS. The review identified areas of concern regarding the age of the escrow balances, as well as fund management. The review focused on the close-out processes and the final disposition of aged balances.

### RESPONSE:

LDS collects and manages escrow and proffer funds through three, distinctly separate accounts: conservation escrows, cash proffers, and FCEs. Escrows in each account are managed (collected, maintained, and released or transferred) in accordance with state and local governing regulations and policy. LDS has worked closely with the Office of the County Attorney (OCA) to ensure that internal LDS policies and procedures are clear and comply with applicable regulations. The remainder of this memorandum summarizes LDS actions in the following order: conservation escrows, cash proffers, and FCEs. See Attachment 1 for a copy of the June 2017 Auditor of the Board Quarterly Report, annotated with LDS response actions and clarification.

**CONSERVATION ESCROWS:**

Conservation escrows are deposits posted by developers to ensure erosion and sediment controls are installed and maintained throughout the duration of a construction project. The escrow is refunded to the developer once the project is complete and stabilized.

The OFPA review suggests release of aged conservation escrows and a standard operating procedure to ensure such release:

<b>Conservation Escrows Key Variables</b>	<b>OFPA Review Scope</b>	<b>LDS Scope <sup>a</sup></b>
<b>Date Range</b>	1997 - 2001	1977 - present (where stabilization is documented) <sup>a</sup>
<b>Fund Value</b>	\$6.4 million	\$34 million
<b>Number of Escrows held</b>	887	2,600

Notes:

<sup>a</sup> OFPA limited their review to 1997-2001 because LDS was already working with OCA on legal mechanisms to release the conservation escrows dating from 1977-1997.

LDS, in coordination with OCA, has established a clear process for managing aged conservation escrows, as well as ensuring current and future conservation escrows are identified and released in a timely and consistent manner. LDS has a longstanding policy of defining “aged” as any conservation escrow where:

- The related construction has been completed and the site stabilized per LDS site inspections staff; and,
- LDS has notified the intended recipient of release eligibility with no response within 30 days.

Under the revised LDS policy, when no claim to the funds has been made by the developer within 12 months of the official date of notification, LDS begins the process of escheating the unclaimed property to the state under the Uniform Disposition of Unclaimed Property Act. This policy is consistent with existing state law. LDS is working with the Department of Finance on mechanics for escheating aged conservation escrows to the state as unclaimed property.

**Response requested from the BOS:** None.

**CASH PROFFERS:**

Cash proffers are voluntary contributions established through site-specific zoning actions (e.g., rezoning, special exception or special permit) to mitigate the impact of the development on the surrounding area. The OFPA review suggests the use or allocation of aged cash proffers and a standard operating procedure to ensure such use or allocation:

Cash Proffer Key Variables	OFPA Review Scope	LDS Scope <sup>a</sup>
Date Range	1985 - 2010	Same as OFPA review
Fund Value	\$2.9 million	\$450,000 (\$2.5 million transferred in response to June 2017 OFPA review)
Number of Cash Proffers Held	138	Total 141: 28 remaining and 113 transferred to other agencies as a response to June 2017 OFPA audit

Notes:

<sup>a</sup> LDS records identified 3 cash proffers that OFPA did not include in their review. Consequently, the fund values and number of cash proffers held differ slightly.

Since June 2017, LDS has worked closely with OCA and partnering agencies to transfer/release 113 line items totaling \$2.5 million. LDS continues to work with OCA and relevant partner agencies to identify the proper disposition of the remaining 28 line items totaling approximately \$450,000. See Attachment 2 for a list of the 141 line items, which highlights the 28 remaining to be transferred.

LDS, in coordination with OCA, has established a clear process for managing aged cash proffers, as well as ensuring current and future cash proffers are identified and transferred/released in a timely and consistent manner. Under the altered policy, LDS will:

- Continue enhanced research of cash proffers to transfer them to partner county agencies.
- Focus resources on aged cash proffers, where the state regulations define “aged” as 12 years from the payment of all cash proffers that were committed in one rezoning application.
- Provide assistance to partner agencies, as needed, if they seek BOS approval to reallocate funds.

Virginia Code § 15.2-2303.2 requires that cash proffers be used either for their original, intended purpose, or be reallocated for alternative improvements of the same category within the vicinity of the originally proffered improvements. The BOS can reallocate any cash proffer that cannot be used in a timely manner or whose functional purpose no longer exists under a statutory process initiated by the receiving agency. This state law procedure requires notice to the person or entity that paid the proffer and a public hearing.

**Response requested from the BOS:** None; however, partner county agencies may contact Board members to discuss reallocation of cash proffer funds for specific cases.

**FCEs:**

FCEs are deposits provided by developers to offset a waiver or modification of an improvement required by a state or local regulation. The OFPA review suggests the use or release of FCEs and a standard operating procedure to ensure such use or release:

<b>FCE Key Variables</b>	<b>OFPA Review Scope</b>	<b>LDS Scope <sup>a</sup></b>
<b>Date range that should be addressed</b>	1968 - 2002	1968 - present
<b>Fund Value</b>	\$6.5 million	\$12 million
<b>Number of escrows held</b>	920	1,119

Notes:

<sup>a</sup> LDS included all FCEs instead of stopping at 2002. Consequently, the fund values and number of FCEs held differ.

LDS, in coordination with OCA, has established a general process for managing aged FCEs, as well as ensuring current FCEs are reviewed and released in a timely and consistent manner. Additionally, LDS will work with OCA to revise the current FCE agreement language to provide additional flexibility in using (or re-allocating as appropriate) future FCEs.

LDS will research applicable FCEs to determine their continued relevance. For example, an FCE for a sidewalk would no longer be relevant if the Virginia Department of Transportation widened the street in the same area and installed a sidewalk throughout. LDS will release all aged FCEs that are no longer relevant and notify the person or entity who posted it. When no claim to the funds has been made within 12 months of the official date of notification, LDS will begin the process of escheating the unclaimed property to the state under the Uniform Disposition of Unclaimed Property Act.

LDS can research all 1,119 FCEs on file for potential release. However, that effort will take considerable resources. Instead, LDS proposes to research only 'aged' FCEs for potential release. In addition, LDS believes that FCEs below a certain value do not warrant research, because the research on relevance may cost more than the FCE itself. In these cases, LDS would release the low-value FCEs with no further research.

LDS requests direction from the BOS regarding defining FCE age and a value threshold. With this guidance, LDS will finalize our process for managing aged FCEs. LDS recommends the following variables to determine whether to review the existing aged escrows:

- Define "aged" FCEs as those recorded more than 12 years ago (which is not required for FCEs but is consistent with cash proffers and, therefore, will avoid staff confusion about how to treat these different cash deposits).
- Research FCEs that have a value of greater than or equal to \$5,000 and are aged (i.e., older than 12 years).

LDS performed a sensitivity analysis to evaluate both the \$5,000 and \$10,000 value threshold to determine the incremental workload between these thresholds. That analysis suggests that the \$5,000 threshold is not overly onerous while more fully investigating the balance of FCEs. See Attachment 3 for a summary of both options. LDS proposes to release all FCEs, which are both aged and below the dollar threshold,

with no additional research except as follows. LDS proposes the following types of FCEs be retained regardless of dollar value:

- Trees and landscaping – these types of improvements are simple and can be completed with relatively low value FCEs.
- Streetlight conversion only – these types of improvements can be completed with relatively low value FCEs.
- Chapter 2 Roads – given the complexity and pro-rated nature of these types of FCEs, LDS requests a separate discussion to identify an appropriate path forward.

**Response requested from the BOS:** Clarification on FCE age and value threshold:

- Does the BOS agree that aged FCEs are those that are more than 12 years old?
- Does the BOS agree that LDS should release aged FCEs less than \$5,000 without site-specific research (unless the FCE is for trees, landscaping, streetlight conversions, or Chapter 2 roads)?

**SUMMARY:**

LDS is confident in the established policies and procedures for managing aged conservation escrows and cash proffers identified by the OFPA review. LDS is also confident that, with further direction from the BOS, the department will establish a policy for managing FCEs that addresses the concerns identified by the OFPA review, while also meeting the intent of the FCE program, ultimately supporting continued growth and development within Fairfax County.

**Attachments:**

1. Annotated June 2017 Auditor of the Board Quarterly Report, annotated with LDS response actions and clarification
2. Aged Cash Proffers Itemized Detail
3. LDS Summary of Future Construction Escrow Balances and Options for Releasing Balances below both \$5,000 and \$10,000

cc: Robert A. Stalzer, Deputy County Executive  
William D. Hicks, P.E., Director, LDS  
Fred Selden, Director, Department of Planning and Zoning

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OFFICE OF FINANCIAL AND  
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**June 2017**

**Quarterly Report**

**FAIRFAX COUNTY BOARD OF SUPERVISORS  
AUDITOR OF THE BOARD  
[www.fairfaxcounty.gov/boardauditor](http://www.fairfaxcounty.gov/boardauditor)**

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## Table of Contents

<u>FUTURE CONSTRUCTION &amp; OTHER ESCROW ACCOUNTS REVIEW</u> .....	3
<u>LDS CASH PROFFERS REVIEW</u> .....	13
<u>FCPA CASH PROFFERS REVIEW</u> * .....	19
<u>DPWES CASH PROFFERS REVIEW</u> * .....	26
<u>CABLE FRANCHISE SALES AND USE TAXES REVIEW</u> * .....	28
<u>S,WAM VENDORS INTERDEPARTMENTAL REPORTING REPORT UPDATE</u> * .....	34
<u>APPENDICES</u> .....	38
<u>LIST OF ACRONYMS</u> .....	45

\* Removed from this attachment as they do not pertain to LDS's audit response.

## FUTURE CONSTRUCTION & OTHER ESCROW ACCOUNTS REVIEW

### DETAIL OBSERVATIONS AND ACTION PLANS

#### STUDY OVERVIEW

The results of this study may not highlight all of the risks/exposures, process gaps, revenue enhancements and/or expense reductions which could exist. Items reported are those which could be assessed within the scheduled ***timeframe, and overall organization's data-mining results***. The execution of the ***Office of Financial and Program Audit (OFPA) studies*** are facilitated through various processes such as; sample selections whereby documents are selected and support documentation is requested for compliance and other testing attributes. There are several types of studies performed by OFPA, e.g. operational, financial, compliance, and internal controls. To that end, it is important to note that OFPA staff reserves the option to perform a holistic financial and analytical data-mining process on all data for the organization being reviewed where appropriate. This practice is most often employed to perform reviews for highly transactional studies.

For Future Construction, Bond & Conservation Escrow accounts, documents and funds are initially received by Land Development Services (LDS) from developers. These funds are recorded in the County's financial management system's General Ledger (G/L). The funds remain in the custody of the Fairfax County (County's) management until the project has been completed and accepted by the responsible government agency. Escrow Accounts maintained by LDS are for Future Construction, Bond, and Conservation Escrows (generally Bond and Conservation Escrows are not released to another agency, because they are released to the developer after certain conditions of development are met). Generally, Future Construction escrows are posted by one developer and released to another developer when the designated public improvement is completed. In cases where the County performs the work, the County receives the funds. Bond and conservation escrow funds are generally posted and the County does not complete the project unless there is a default. These funds are tracked by LDS and recorded in the Comprehensive Annual Financial Report (CAFR) by the Department of Finance (DOF) for year-end financial reporting. Included in this study was an assessment of the processes related to the management of Escrows (Future Construction, Bond & Conservation), tracking and monitoring construction initiatives, and reporting processes for these funds. As these funds are maintained using escrow accounts, a review of compliance, accounting, and funds recognition drove how this study was executed.

LDS provides regulatory services to protect the health, safety, welfare, and environment of Fairfax County, its constituents, and visitors. The agency accomplishes this mission through effectively regulating land development and building construction. LDS reviews all site and subdivision plans, inspects site development, and is responsible for the plan review, permitting,

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and inspection of new and existing buildings and structures to ensure compliance with applicable codes and regulations (e.g., Virginia Uniform Statewide Building Code, Chesapeake Bay Preservation Act regulations, Virginia Road and Bridge Standards, numerous provisions of the Fairfax County Code, the County Public Facilities Manual. LDS acts against noncompliant construction and land-disturbing activities. LDS provides technical training and customer outreach programs for homeowners, builders, engineers and contractors to enhance compliance with land development and building code regulations.

The purpose of this study included an assessment of the tracking, accounting, and reconciliation processes of the escrow accounts and construction initiatives. To gain reasonable assurance that the escrow balances are fairly stated and the tracking and monitoring of the construction initiatives are comprehensive, staff performed substantive testing of source documentation and interviewed LDS designated staff. Additionally, OFPA tested the originations and disbursements of the escrow funds while keeping in view the elements of controls. This included a review of the processes related to tracking and reporting of aged escrow account balances to mitigate missed opportunities for use. This exercise was also undertaken to address issues of tracking documentation encumbered by balances which were no longer supported by projects or programs. Lastly, an assessment of internal controls and close-out procedures was performed. Staff reviewed and made recommendations where applicable.

OFPA endeavored to test the future construction and other escrow supported projects for the number outstanding, the length of time on LDS' internal tracking mechanism, and the variance between these items being listed on LDS' internal spreadsheets, proprietary systems, and FOCUS. Accordingly, we met with the Director of LDS, the County Attorney's Office, DOF and members of LDS staff to discuss these matters. We endeavored to test: (1) whether the list of outstanding projects was up to date, (2) whether the county could benefit from the use of funds deposited whereby the projects were either in developer default status and/or the projects were no longer supported by projects or programs, (3) the developer could no longer be identified, and/or (4) whether there could be improvements that would ensure the more timely distribution of funds.

As per LDS, the report utilized to track escrows includes aged escrows in excess of 20 years. As part of OFPA substantive testing, OFPA observed some open projects dating back to the year 1968. These monies remain in the general fund until a developer fulfills the intended purpose that is written in the escrow agreement. **We were informed during the meetings with LDS staff that escrow monies are often held for extended periods. Some of the reasons are that escrows are not claimed by the developers, the developers that performed the project cannot be located, and descriptions do not always clearly explain the purpose of some escrows (this results in an inability to properly label the escrows for use). These monies have remained on the County's books as a liability for extended periods.** \*

The County Attorney will advise LDS about legal requirements and options to handle escrows that are no longer required to pay for or guarantee projects but that remain on the agency's and the

\*The audit scope of "Bond and conservation escrows" is really only pertinent to conservation escrows. Conservation escrows are also held for extended periods of time when a project takes several years to complete as money is to be held until the project is completed and inspected by LDS. Future construction escrows (FCEs) are held until the escrowed improvement is constructed, and LDS cannot dictate the speed of future development.

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Office of Financial and Program Audit**

County's books. Quantification of Future Construction, Bonds, & Conservation Escrows are provided in **Appendices B & C**.

- **Aged Future Construction Escrows are denoted in Appendix B**
- **Aged Bond and Conservation Escrows are denoted in Appendix C**

LDS staff stated that disbursing future construction, bond and conservation escrow funds is an arduous task. The process is encumbered by developers who do not respond, are no longer in business, cannot be located after reasonable investigation, or changed ownership, among other things. Also, per LDS staff, many of these escrowed projects take years to complete. This complicates the goal to remain current with only project and/or program supported funds on the County's books.

To ensure that future construction and other escrows are properly classified and managed, LDS should improve its process for receiving and recording deposits from developers. **Specifically, LDS should ensure that deposit information includes the LDS application numbers\* and/or the payor's Tax ID number. OFPA observed instances whereby the application and Tax ID numbers weren't populated in the respective internal spreadsheets and systems.\*\*** Our review also revealed instances where LDS' monthly reconciliation process was not performed as prescribed by the Accounting Technical Bulletin 020(Financial Transactions Reconciliation). This policy requires that monthly reconciliations be performed by respective Departments/Agencies monthly.

Our audit approach included interviewing internal LDS and other County staff involved in this business process. Also to facilitate this review; OFPA observed employees' work functions and performed detailed transaction testing. Further to this review process, we evaluated the following processes holistically for completeness; compliance, internal controls, financial analysis, and departmental policies and procedures. OFPA conducted a data-driven risk assessment tailored to the County's operating environment related to the review of escrows.

**OBJECTIVES AND RESULTS**

Business Objectives	Study Assessments
Updated Policies and Procedures	Satisfactory
Inspection Process Performed and Documented	Satisfactory
Commingle Construction Financing Instruments	Needs Improvement
Aged Future Construction Escrow Balances	Unsatisfactory
Aged Bond and Conservation Escrow Balances	Unsatisfactory
Aged Escrows Management/Oversight	Unsatisfactory

\*LDS application numbers are only missing for escrows that were posted prior to current, and often prior, tracking systems (1990's and earlier).

\*\* LDS does not track tax ID numbers in internal tracking spreadsheets because the majority of escrows are posted by individuals (non-corporate entities) and individual tax ID numbers are generally social security numbers. LDS avoids incurring undue liability or breach of sensitive information by only collecting tax ID numbers at the time escrows are eligible for release and solely for the financial transaction.

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Control Summary	
Good Controls	Weak Controls
<ul style="list-style-type: none"> <li>• Over the past year, LDS staff has endeavored to document and standardize all Department processes. Significant progress has been made.</li> <li>• Based on our review; the inspection and documentation process performed by LDS staff, prior to the release of escrows, appears to be adequate.</li> </ul>	<ul style="list-style-type: none"> <li>• The related escrow construction financing instruments were commingled in FOCUS and LDS' internal tracking spreadsheet. *</li> <li>• Aged balances for some Future Construction Escrows remain on the list maintained by LDS. These balances also remain on the County's books. **</li> <li>• Aged balances for some bond and conservation escrows remain on the list maintained by LDS. These balances also remain on the County's books. ***</li> <li>• The process to review and address aged escrows could be enhanced. ****</li> </ul>

\* LDS has evaluated and revamped internal policies and procedures to address commingling of escrow funds, and ensure future escrows are posted and tracked appropriately.

\*\* FCEs are held until the escrowed improvement is constructed, and LDS does not dictate the speed of development in the County. As a result of this audit, LDS is requesting direction from the BOS in regards to defining age and value thresholds of FCEs in an effort to address aged escrows remaining on the County's books.

\*\*\*Prior to the audit, LDS requested guidance from OCA on mechanics for addressed aged conservation escrows. As a result of the audit, OCA has provided the requested guidance and LDS has a clear and specific process for releasing/escheating aged escrows from the County's book.

\*\*\*\*LDS is evaluating and implementing measures to proactively identify available FCEs when new construction plans are submitted for review in the vicinity of the escrowed improvement.

**OBSERVATIONS AND ACTION PLANS**

The following table(s) detail observation(s) and recommendation(s) from this study along with management's action plan(s) to address these issue(s).

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**COMMINGLING CONSTRUCTION FINANCING INSTRUMENTS**

**Risk Ranking**

**MEDIUM**

LDS should endeavor to enhance processes whereby the original recording (in the G/L and agency internal tracking) of construction financing instruments reflect the correct posting. We are aware in most cases these items are identified and corrected during the reconciliation process. By not initially classifying these items correctly, this process degrades the opportunity for staff to monitor these items in a way that would allow them to take action timely.

For instance, opportunities which may be affected are; **Proffers** disseminated to agencies upon the approval of the plan documents, **Future Construction Escrows** monitored to ensure there are no defaults by developers, **Conservation Escrows** monitored to ensure cash components and Letters of Credit have been received, and monitoring for **Bond Escrows** released back to the Developer after the construction commitments have been satisfied. These are processes which require timely monitoring for competent oversight of the construction financing instrument process.

**Recommendation**

OFPA recommends LDS endeavor to enhance processes whereby the original recording (in the G/L and agency internal tracking) of construction financing instruments reflect the correct posting. Processes should be employed to review misclassifications and controls put in place to eliminate input errors. This process has been discussed and reviewed with DOF. DOF concurs with this recommendation.

**Action Plan**

Point of Contact	Target Implementation Date	Email Address
Bill Hicks Michael Goodrich	July 1, 2017	<a href="mailto:William.Hicks@FairfaxCounty.gov">William.Hicks@FairfaxCounty.gov</a> <a href="mailto:Michael.Goodrich@Fairfaxcounty.gov">Michael.Goodrich@Fairfaxcounty.gov</a>

**MANAGEMENT RESPONSE:**

LDS is committed to correctly posting transactions when the original recording is made. Misclassifications are corrected when discovered during a reconciliation process. Procedures will be revised as appropriate with the goal of strengthening internal controls. Policies have been developed to clearly distinguish proffers from future construction types of transactions.\*

\* This has been completed.

**LDS AGED FUTURE CONSTRUCTION ESCROW BALANCES**

Risk Ranking

HIGH

Substantive testing performed by OFPA revealed instances whereby aged future construction escrows remained on the County's books as a liability for extended periods. LDS tracks future construction escrows on various internal spreadsheets. At the inception of our review, LDS provided OFPA with a spreadsheet that listed future construction escrow deposits totaling over \$11,691,044, some of which had been on the books for almost 48 years. Some reasons for aged future construction escrows, as asserted by LDS are; some escrows are not claimed by the developers, the developers that performed some projects cannot be located after reasonable investigation, the descriptions don't always clearly explain the purpose of escrows, developers are occasionally not responsive when contacted, some developers are no longer in business, LDS is unable to identify the developers of some projects, and/or there has been a change in ownership of the developer's company.

As noted in **Appendix B** below, the aged future construction escrows remaining balance between years 1968 through 2001 was \$6,404,841. This represents ~55% of the total recorded balance for this time period. \*

**Recommendation**

OFPA staff recommends that LDS staff review and validate the aged future construction escrow balances presented by OFPA during this study. LDS should analyze these items to determine whether they may support projects or programs. Upon completion, efforts should be made to work with DOF or other appropriate agency to reverse the entries and/or release unsupported funds as appropriate. As this process may address management accounting issues only, additional consideration must be given to whether funds may be used on other projects or whether they must be returned and/or escheated.

The County Attorney will advise LDS related to the use of funds and other issues which impact escrows as County staff execute a review and clean-up process. OFPA recommends that LDS staff engage DOF staff to facilitate the review and cleanup process in accordance with the County Attorney's advice, if needed. This initiative should assist staff in reducing the number and amount of aged balances on-going. If a review process is implemented, in a sustainable manner, the likelihood of the process gap should be diminished.

\* LDS expanded the consideration of FCEs to the full balance held in the G/L.

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Action Plan

Point of Contact	Target Implementation Date	Email Address
Bill Hicks Michael Goodrich Beth Teare	January 1, 2018	<a href="mailto:William.Hicks@fairfaxcounty.gov">William.Hicks@fairfaxcounty.gov</a> <a href="mailto:Michael.Goodrich@fairfaxcounty.gov">Michael.Goodrich@fairfaxcounty.gov</a> <a href="mailto:Elizabeth.Teare@fairfaxcounty.gov">Elizabeth.Teare@fairfaxcounty.gov</a>

**MANAGEMENT RESPONSE:**

In consultation with the County Attorney's Office, LDS will establish an internal procedure for managing Future Construction balances. Subsequent to that, a plan of action to carry out that policy will be created and monitored by LDS management. The oldest aged construction balances will be handled first, working towards less aged construction balances. \*

\* LDS is requesting direction from the BOS in regards to defining age and value thresholds of FCEs in an effort to address aged escrows remaining on the County's books.

**AGED BOND AND CONSERVATION ESCROW BALANCES**

**Risk Ranking**

**HIGH**

Substantive testing performed by OFPA revealed instances whereby aged bond and conservation escrows remained on the County's books as a liability for extended periods. LDS tracks bond and construction escrows on various internal spreadsheets and an internal system PAWS (Plan and Waivers System). Reasons for aged bond and escrows, as asserted by LDS, are that escrows are not claimed by the developers, the developers that performed the project cannot be located after reasonable investigation, a lack of clarity in the description for which the escrows were earmarked, developers are not being responsive after they are contacted, developers are no longer in business, and/or there was a change in ownership of the developer's company.

**As noted in Appendix C below, the aged bond and conservation escrows for funds between years 1997 through 2001 (FAMIS Create Date) was \$6,399,262.\***

**Recommendation**

OFPA staff recommends that LDS staff review and validate the aged bond and conservation escrow balances presented by OFPA during this study. LDS should analyze these items to determine whether they may support projects or programs. Upon completion, efforts should be made to work with DOF or other appropriate agency to reverse the entries and/or release unsupported funds as appropriate. As this process may address management accounting issues only, additional consideration must be given to whether funds may be used on other projects or whether they must be returned and/or escheated.

The County Attorney will advise LDS related to the use of funds, and other issues which impact escrows as County staff execute a review and clean-up process. OFPA recommends that LDS staff engage DOF staff to facilitate the review and cleanup process in accordance with the County Attorney's advice, if needed. This initiative should assist staff in reducing the number and amount of aged balances on-going. If a review process is implemented, in a sustainable manner, the likelihood of the process gap should be diminished.

**Action Plan**

Point of Contact	Target Implementation Date	Email Address
Bill Hicks Michael Goodrich Beth Teare	July 1, 2018	<a href="mailto:William.Hicks@fairfaxcounty.gov">William.Hicks@fairfaxcounty.gov</a> <a href="mailto:Michael.Goodrich@fairfaxcounty.gov">Michael.Goodrich@fairfaxcounty.gov</a> <a href="mailto:Elizabeth.Teare@fairfaxcounty.gov">Elizabeth.Teare@fairfaxcounty.gov</a>

\* LDS has expanded the consideration of aged conservation escrows to include all escrows where the related construction has been completed and the site stabilized per LDS site inspection staff, and notification has been sent to the intended recipient within 30 days of release eligibility. Under our new policy, when no claim to the funds has been made by the developer within 12 months of the date of notification, LDS will begin the process of escheating the unclaimed property to the state under the Uniform Disposition of Unclaimed Property Act.

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**MANAGEMENT RESPONSE:**

LDS and the County Attorney's Office will establish a Fairfax County internal procedure for managing Bond and Conservation Escrow balances. Subsequent to that, a plan of action to carry out that policy will be created and monitored by LDS management. The oldest aged construction balances will be handled first, working towards less aged construction balances. \*

\* LDS has expanded the consideration of aged conservation escrows to include all escrows where the related construction has been completed and the site stabilized per LDS site inspection staff, and notification has been sent to the intended recipient within 30 days of release eligibility. Under our new policy, when no claim to the funds has been made by the developer within 12 months of the date of notification, LDS will begin the process of escheating the unclaimed property to the state under the Uniform Disposition of Unclaimed Property Act.

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**AGED ESCROWS MANAGEMENT / OVERSIGHT**

**Risk Ranking**

**HIGH**

The review by OFPA staff revealed many future construction, bond and conservation escrow balances which were aged and unused. No process was identified during our review to compile and address these aged items. It appears not having a process in place to clear aged escrows directly attributed to the LDS list of escrows gradually increasing over time. A review and validation of each aged escrow documentation and balance would assist staff to determine whether the funds could be utilized for another project, returned to the developer, or escheated, as appropriate.

**Recommendation**

OFPA staff recommends that LDS staff develop and implement a process whereby aged escrow balances that remain on the County's books are reviewed (based on a timeframe as deemed appropriate by LDS management, e.g., every three years) to identify whether the funds can be utilized as earmarked, deployed to other projects, returned to the developer, and/or escheated, as appropriate. This initiative should assist staff in reducing the number and amount of aged balances on-going. If a review process is implemented, in a sustainable manner, the likelihood of the process gap should be diminished.

**Action Plan**

Point of Contact	Target Implementation Date	Email Address
Bill Hicks Michael Goodrich	July 1, 2019	<a href="mailto:William.Hicks@FairfaxCounty.gov">William.Hicks@FairfaxCounty.gov</a> <a href="mailto:Michael.Goodrich@Fairfaxcounty.gov">Michael.Goodrich@Fairfaxcounty.gov</a>

**MANAGEMENT RESPONSE:**

LDS is committed to review aged escrow balances, beginning with the oldest balances and working towards the more recent balances with respect to future construction and conservation escrows (bonds do not have a similar timeframe). LDS will work from July 1, 2018, and complete its review by July 1, 2019, leaving only the most recent 15 years as outstanding. \*

\* LDS has established SOPs for managing aged FCEs and conservation escrows. The FCE SOP will be adapted further based on direction provided by the BOS as outlined above.

## LDS CASH PROFFERS REVIEW

### DETAIL OBSERVATIONS AND ACTION PLANS

#### STUDY OVERVIEW

The results of this study may not highlight all of the risks/exposures, process gaps, revenue enhancements and/or expense reductions which could exist. Items reported are those which could be assessed within the scheduled timeframe, and overall organization's data-mining results. The execution of OFPA's studies are facilitated through various processes such as; sample selections whereby documents are selected and support documentation is requested for compliance and other testing attributes. There are several types of studies performed by OFPA, e.g.; operational, financial, compliance, internal controls, and etc. To that end, it is important to note; OFPA staff reserves the option to perform a holistic financial and analytical data-mining process on all data for the organization being reviewed where appropriate. This practice is most often employed to perform reviews for highly transactional studies.

One of the functions of the LDS staff is to ensure that all development projects in the County meet the standards of all applicable codes in Virginia. LDS staff is responsible for many essential activities such as reviewing site development plans, inspections. LDS is responsible for receiving and managing the initial receipt of cash proffer funds. LDS tracks/monitors cash proffers with PAWS and on an internal spreadsheet. All cash proffers are paid initially to LDS. LDS's standard operating procedures (SOP) guide how staff manages cash proffers.

Relevant to cash proffers, this study included (but was not limited to) assessments of; the accounting process, tracking/monitoring processes, original amounts received, remaining balances to date, aged balances that remain on the County's books, procedures for transferring funds to agencies with oversight of the projects, and other policies and procedures. LDS staff perform reconciliations for cash proffers on a transactional level rather than reconciling monthly balances. Therefore, OFPA staff was unable to perform a review of LDS monthly cash proffer reconciliations.

For each accepted cash proffer, LDS staff reviews the proffer language and defines conditions in PAWS to facilitate the collection of cash proffer funds. Efforts are made by LDS staff to obtain cash proffer funds based on the collection due date specified in the proffer language. Cash proffer funds are paid in the form of checks. When cash proffer funds are received, they are recorded in the General Fund under a specific G/L account and cost center for proffers. Based on the proffer language, LDS determines the respective agencies/departments where LDS will deposit the cash proffer funds. As per LDS management, once LDS transfers the cash proffer funds, the receiving agency/department is responsible for using, tracking, and monitoring the number of cash proffers and the cash proffer balances. Once LDS transfers the cash proffer to an agency/department, LDS staff close-out the cash proffer in PAWS and on the internal spreadsheet.

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Office of Financial and Program Audit**

Monthly, LDS notifies agencies/departments of transfers of cash proffer funds to the respective agencies/departments. These notifications detail the receipt of funds, amounts, and the applicable proffer language. LDS staff initiates these transfers and, thereafter, is not responsible for further transfers within an agencies'/departments' accounts. As part of this process, LDS staff completes a transfer memo that details the cash proffer name, amount, original account recognition and transfer account.

Pursuant to State of Virginia Code §15.2-2303.2(E) (Supp. 2016), the County is required to provide a complete report of all cash proffer funds expended during the prior fiscal year, among other things. All agencies/departments that receive cash proffer funds relay their data for the reporting period to the Department of Planning and Zoning (DPZ). DPZ compiles all data into a report and submits it to the Commission on Local Government.

LDS staff provided OFPA a complete list of all cash proffers received from 1973 through Y-T-D 2017. This list was data-mined to include only unused aged cash proffers from 2010 and earlier. These funds remain in the general fund under a specific G/L account and cost center for proffers. The date range of 2010 and earlier was chosen as this would allow sufficient time for projects (for which the cash proffer funds were paid) to begin. Unused aged cash proffers remain in the general for several reasons, for example; funds may no longer be supported by projects or programs and/or lack of complete project descriptions in proffer language.

**OBJECTIVES AND RESULTS**

Business Objectives	Study Assessments
Transfer Process of Cash Proffer Funds	Satisfactory
LDS Aged Cash Proffer Balances	Unsatisfactory
LDS Aged Cash Proffers Management/Oversight	Unsatisfactory

Control Summary	
Good Controls	Weak Controls
<ul style="list-style-type: none"> <li>The process of transferring funds for proffers from LDS to the respective agencies / departments appears to be efficient. These transfers are tracked on the LDS internal spreadsheet and FOCUS.</li> </ul>	<ul style="list-style-type: none"> <li>LDS aged balances for some proffers remain on the cash proffer list maintained by LDS. These balances also remain on the County's books.</li> <li>The process to review and address aged cash proffer balances could be enhanced.</li> </ul>

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Office of Financial and Program Audit

**OBSERVATIONS AND ACTION PLANS**

The following table(s) detail observation(s) and recommendation(s) from this study along with management's action plan(s) to address these issue(s).

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**LDS UNUSED AGED CASH PROFFERS BALANCES**

**Risk Ranking**

**HIGH**

A review by OFPA revealed, unused aged proffer balances. OFPA data-mined the spreadsheet that LDS developed to track cash proffers and identified unused aged balances between calendar years 1985 through 2010. In some cases, the balances were aged passed ~25 years. Based on the data provided by LDS, these aged cash proffer balances totaled ~\$3M. These monies remain in the general fund. During an opening meeting, LDS staff informed us that cash proffer funds are often held for extended periods. Some of the reasons are; proffers are not claimed by the developers, the developers that performed the project cannot be located, lack of clarity on description for which the cash proffer is earmarked (this results in an inability to properly label the proffer for use). These monies have remained on the County's books as a liability for extended periods. Aged LDS cash proffer balances are provided in **Appendix D**.

**Recommendation**

OFPA staff recommends that LDS staff review and validate the aged cash proffers balances presented by OFPA during this study. LDS should analyze these items to determine whether they may be used to support projects or programs. Upon completion, efforts should be made to work with the DOF or other appropriate agencies to reverse the entries and/or release unsupported funds as appropriate. As this process may address management accounting issues only, additional consideration must be given to whether these funds may be used on other projects or whether they must be returned and/or escheated.

The County Attorney will advise LDS related to the use of funds, and other issues which impact proffers as County staff execute a review and clean-up process. OFPA recommends that LDS staff engage DOF staff to facilitate the review and clean-up process in accordance with the County Attorney's advice, if needed. This initiative should assist LDS staff in reducing the number and amount of aged balances on-going. If a review process is implemented, in a sustainable manner, the likelihood of the process gap should be diminished.

**Action Plan**

Point of Contact	Target Implementation Date	Email Address
Bill Hicks Michael Goodrich Beth Teare	January 1, 2018	<a href="mailto:William.Hicks@Fairfaxcounty.gov">William.Hicks@Fairfaxcounty.gov</a> <a href="mailto:Michael.Goodrich@Fairfaxcounty.gov">Michael.Goodrich@Fairfaxcounty.gov</a> <a href="mailto:Elizabeth.Teare@Fairfaxcounty.gov">Elizabeth.Teare@Fairfaxcounty.gov</a>

**MANAGEMENT RESPONSE:**

**LDS is working closely with the County Attorney's Office to prepare and implement a review process to resolve current and future aged proffer balances in accordance with applicable law. LDS concurs that**

Fairfax County  
Office of Financial and Program Audit

aged cash proffers should be resolved promptly in a responsible, legal manner. LDS notes that some less aged proffers may be planned for use. After LDS finalizes a policy and procedure in consultation with the County Attorney's Office, work will begin from the oldest balances to the newest.\*

\* LDS expanded the scope of the audit findings from 138 line items to 141 line items, and \$2.9M to \$3M, respectively. LDS, in consultation with OCA and consistent with existing state legislation, has developed an SOP for managing aged cash proffers. To date, LDS has successfully transferred/released \$2.5M of the \$3M cash proffers identified by the audit and is actively working with OCA and partnering agencies to address the remaining \$450,000.

**Fairfax County  
Office of Financial and Program Audit**

**LDS AGED CASH PROFFERS MANAGEMENT / OVERSIGHT**

**Risk Ranking**

**HIGH**

The review by OFPA staff revealed a large number of cash proffer balances which were aged and unused. No process was identified during our review to compile and address these aged items. LDS management concurred that no process has been identified, yet. This lack of a process has contributed to the increase in aged balances that are discussed in this report. A review and validation of the documentation for each aged cash proffer and its balance would assist staff to determine whether the funds could be; utilized for another project, returned to the developer or other payor, or escheated, as appropriate.

**Recommendation**

OFPA staff recommends that LDS staff develop and implement a process whereby aged cash proffers balances that remain on the County's books are reviewed (based on a timeframe as deemed appropriate by LDS management, e.g. every three years) to identify whether the funds can be utilized as set forth in the proffer language, deployed to other projects, returned to the developer or other payor, and/or escheated, as appropriate. This initiative should assist staff in reducing the number and amount of aged balances on-going. If a review process is implemented, in a sustainable manner, the likelihood of the process gap should be diminished.

**Action Plan**

Point of Contact	Target Implementation Date	Email Address
Bill Hicks Michael Goodrich	January 1, 2018	<a href="mailto:William.Hicks@Fairfaxcounty.gov">William.Hicks@Fairfaxcounty.gov</a> <a href="mailto:Michael.Goodrich@Fairfaxcounty.gov">Michael.Goodrich@Fairfaxcounty.gov</a>

**MANAGEMENT RESPONSE:**

LDS will implement a Standard Operating Procedure that will evaluate and begin the process of clearing funds from County accounts that are more than 15 years old, as appropriate. A work plan will be established that will annually identify cash proffers that are greater than 15 years old (as of January 1st of each year) with the goal to determine the outcome of each aged cash proffer.\*

\* LDS, in consultation with OCA and consistent with existing state legislation, has developed an SOP for managing aged cash proffers. To date, LDS has successfully transferred/released \$2.5M of the \$3M cash proffers identified by the audit and is actively working with OCA and partnering agencies to address the remaining \$450,000.

**Fairfax County  
Office of Financial and Program Audit**

**APPENDICES**

**APPENDIX A**

The Future Construction, Bond, Conservation Escrows were reviewed with LDS in conjunction with the Cash Proffers. The aggregate review revealed the following summary information:

FCPA / LDS / FUTURE CONSTRUCTION / BONDS & CONSERVATIONS SUMMARY OF AGED CONSTRUCTION FINANCING INSTRUMENTS						
	Number of Aged Items	Period Of Aged Items Being Reviewed	AMOUNT RECEIVED	BALANCE REMAINING	Difference	
FCPA CASH PROFFERS	80	1997 - 2010	\$3,291,196	\$2,539,345	\$751,851	
LDS CASH PROFFERS	138	1985 - 2010	\$3,078,089	\$2,945,586	\$132,503	
LDS FUTURE CONSTRUCTION ESCROWS	920	1968 - 2002	\$6,502,862	\$6,404,841	\$98,021	
LDS BONDS & CONSERVATIONS ESCROWS	887	1997 - 2001 <i>Note 1</i>	\$6,399,262	\$6,399,262	\$0	
	<b>2025</b>	<i>Total No. Of Aged Financing Instruments</i>				
			<i>Original Amount of Funds Between Years 1968 thru 2010:</i>	<b>\$19,271,409</b>		
				<i>Balance Remaining Between Years 1968 Thru 2010:</i>	<b>\$18,289,034</b>	
					<i>Difference Between Original Amount Received and Balance Remaining:</i>	<b>\$982,375</b>

**Tick Mark Legend:**

**Note 1:** The dates for these items are based on the FAMIS Create Date.

It should also be noted that no original amount received was not provided but it does not affect this analysis.

This analysis is based on the remaining balances. These items were and are currently being reviewed by LDS.

**Fairfax County  
Office of Financial and Program Audit**

**APPENDIX B**

<b>LDS SUMMARY AGED FUTURE CONSTRUCTION ESCROWS</b>				
Number of Aged Items Presented to LDS For Review	Period Of Aged Items Being Reviewed	AMOUNT RECEIVED	BALANCE REMAINING	Difference
1	1968	\$3,000	\$3,000	\$0
3	1970	\$1,200	\$1,200	\$0
29	1971	\$67,485	\$65,105	\$2,380
80	1972	\$229,686	\$218,128	\$11,558
34	1973	\$76,000	\$76,000	\$0
24	1974	\$97,849	\$50,989	\$46,860
14	1975	\$43,778	\$38,578	\$5,200
20	1976	\$21,195	\$21,195	\$0
42	1977	\$98,838	\$98,838	\$0
60	1978	\$204,572	\$204,572	\$0
31	1979	\$62,642	\$62,642	\$0
24	1980	\$68,934	\$68,934	\$0
20	1981	\$90,647	\$90,647	\$0
17	1982	\$35,589	\$35,589	\$0
25	1983	\$110,186	\$110,186	\$0
26	1984	\$94,194	\$94,194	\$0
25	1985	\$120,976	\$120,976	\$0
21	1986	\$124,418	\$124,418	\$0
21	1987	\$181,570	\$181,570	\$0
18	1988	\$65,524	\$65,524	\$0
25	1989	\$175,345	\$175,345	\$0
19	1990	\$143,230	\$143,230	\$0
15	1991	\$215,850	\$215,850	\$0
22	1992	\$153,871	\$153,871	\$0
38	1993	\$404,843	\$404,843	\$0
34	1994	\$376,247	\$373,882	\$2,365
20	1995	\$166,679	\$166,679	\$0
29	1996	\$797,386	\$768,996	\$28,390
36	1997	\$516,231	\$516,231	\$0
33	1998	\$328,708	\$328,708	\$0
33	1999	\$502,330	\$502,330	\$0
32	2000	\$431,129	\$427,161	\$3,968
37	2001	\$405,165	\$405,165	\$0
0	2002	\$0	\$0	\$0
12	<b>Note 1</b>	\$87,565	\$90,265	-\$2,700
<b>920</b>	<i>Total No. Of Aged Escrows</i>			
	<i>Original Amount of Funds Between Years 1968 thru 2002:</i>	<b>\$6,502,862</b>		
	<i>Balance Remaining Between Years 1968 Thru 2002:</i>		<b>\$6,404,841</b>	

**Tick Mark:**

Note 1: Missing pertinent information, e.g.; dates, amounts, plan numbers, type, and etc. Additionally, there were periods whereby no original amounts were provided resulting in a negative balance on document.

## LDS SUMMARY AGED BOND & CONSERVATION ESCROWS

Number of Aged Items Presented to LDS For Review	Period Of Aged Items Being Reviewed	AMOUNT RECEIVED
643	FAMIS Create Date 1997	\$3,348,627
33	FAMIS Create Date 1998	\$555,990
65	FAMIS Create Date 1999	\$620,930
76	FAMIS Create Date 2000	\$1,161,133
70	FAMIS Create Date 2001	\$712,582
<b>887</b>	<i>Total No. Of Aged Bonds &amp; Conservation Escrows</i>	
<i>FAMIS Create Date for Funds Between Years 1997 thru 2001:</i>		<b>\$6,399,262</b>

**Fairfax County  
Office of Financial and Program Audit**

**APPENDIX D**

<b>LDS SUMMARY AGED CASH PROFFERS</b>				
Number of Aged Items Presented to LDS For Review	Period Of Aged Items Being Reviewed	AMOUNT RECEIVED	BALANCE REMAINING	Difference
1	1985	\$13,500	\$13,500	\$0
1	1987	\$3,000	\$3,000	\$0
25	1990	\$266,813	\$266,813	\$0
4	1991	\$109,900	\$109,900	\$0
6	1992	\$176,252	\$176,252	\$0
5	1993	\$50,800	\$50,800	\$0
9	1994	\$77,480	\$77,480	\$0
4	1995	\$73,940	\$73,940	\$0
6	1996	\$421,957	\$421,957	\$0
10	1997	\$148,313	\$148,313	\$0
3	1998	\$10,538	\$10,538	\$0
4	1999	\$65,046	\$65,046	\$0
6	2000	\$77,229	\$57,687	\$19,542
3	2001	\$35,121	\$35,121	\$0
6	2002	\$40,922	\$40,922	\$0
4	2003	\$33,000	\$33,000	\$0
3	2004	\$156,193	\$156,193	\$0
8	2005	\$85,458	\$85,458	\$0
9	2006	\$365,950	\$274,760	\$91,190
4	2007	\$157,415	\$157,415	\$0
12	2008	\$480,883	\$459,112	\$21,771
4	2009	\$146,379	\$146,379	\$0
1	2010	\$82,000	\$82,000	\$0
<b>138</b>	<i>Total No. Of Aged Cash Proffers</i>			
<i>Original Amount of Funds Between Years 1985 thru 2010:</i>		<b>\$3,078,089</b>		
<i>Balance Remaining Between Years 1985 Thru 2010:</i>			<b>\$2,945,586</b>	
<i>Difference Between Original Amount Received and Balance Remaining:</i>				<b>\$132,503</b>

**Fairfax County  
Office of Financial and Program Audit**

**APPENDIX E**

FCPA Proffers Review / Verification of Transactions									
Park Name	Project Code	Rezoning Case #	Date Proffer Received	Proffer Amount Received	Proffer Amount Expended	Available Balance	Disbursements Supported w/ Documentation	FCPA Approval Memorandum Completed	Closed Out
PATRIOT PARK (POPES HEAD)	PR-000058-037	PCA-1986-001-10	7/27/2005	\$262,631.00	\$178,694.00	\$83,937.00	✓	✓	Note 6
MOUNT VERNON SUP	PR-000058-084	RZ-2011-MV-001 (received from multiple amounts of \$186.91)	4/7/2014	\$82,028.00	\$82,028.00	\$0.00	✓	✓	✓
MOUNT VERNON SUP	PR-000058-011	RZ-2000-MV-038	7/8/2002	\$36,290.00	\$27,920.69	\$8,369.31	✓	✓	Note 6
MOUNT VERNON SUP	PR-000058-043	RZ-2002-MV-046	5/5/2004	\$34,820.00	\$13,722.42	\$21,097.58	Note 2	✓	Note 6
VILLA LEE/ACC SV PARK	PR-000058-070	RZ-1999-PR-017	3/30/2001	\$25,000.00	\$24,999.96	\$0.04	✓	✓	✓
LEE SUPERVISOR DISTRICT	PR-000058-101	RZ-2011-LE-016	6/5/2014	\$339,628.61	\$30,923.52	\$308,705.09	Note 2	✓	Note 6
PROVIDENCE SUPERVISOR	PR-000058-107	RZ-2004-PR-044	4/22/2015	\$240,883.32	\$32,159.00	\$208,724.32	Note 2	✓	Note 6
PATRIOT PARK (POPES HEAD)	PR-000058-037	RZ-1984-P-101-02	4/4/2007	\$200,891.20	\$0.00	\$200,891.20	Note 3	✓	Note 6
PATRIOT PARK (POPES HEAD)	PR-000058-037	RZ-2005-SP-019	4/8/2008	\$193,304.00	\$0.00	\$193,304.00	Note 3	✓	Note 6
HUNTINGTON PARK	PR-000058-037	RZ-2001-MV-011	11/6/2006	\$100,000.00	\$0.00	\$100,000.00	Note 3	✓	Note 6
MASON SUPERVISOR DIST	PR-000058-083	RZ-2011-MA-029	2/14/2013	\$75,471.00	\$75,088.68	\$382.32	Note 2	✓	Note 6
NOTTOWAY PARK	PR-000058-107	RZ-2011-PR-018	6/13/2014	\$25,000.00	\$5,579.00	\$19,421.00	Note 2	✓	Note 6
MCLEAN CENTRAL PARK	PR-000058-104	RZ-1993-D-030 (Multiple payments)	4/1/1997	\$24,700.00	\$3,873.33	\$20,826.67	✓	✓	Note 6
DUNN LORING PARK	PR-000058-112	RZ-2005-PR-039	5/29/2013	\$23,951.00	\$0.00	\$23,951.00	Note 3	✓	Note 6
SULLY SPV DIST	PR-000058-100	RZ-2005-SU-011	8/29/2006	\$23,596.00	\$0.00	\$23,596.00	Note 3	✓	Note 6
PROVIDENCE SUPERVISOR	PR-000058-020	RZ-1999-PR-034	6/14/2005	\$64,800.00	\$64,800.06	(\$0.06)	Note 2	✓	Note 5
PROVIDENCE SUPERVISOR	PR-000058-016	PCA-2002-PR-016	12/5/2005	\$60,000.00	\$19,703.00	\$40,297.00	Note 2	✓	Note 6
LEE SUPERVISOR DISTRICT	PR-000058-101	RZ-2010-LE-018	8/1/2013	\$23,066.00	\$23,066.00	\$0.00	✓	✓	✓
PROVIDENCE SUPERVISOR	PR-000058-038	RZ-2003-PR-026	9/16/2010	\$21,965.00	\$21,965.00	\$0.00	Note 2	✓	Note 5
LINCOLNIA PARK	PR-000058-095	RZ-1985-M-112	2/13/1996	\$21,900.00	\$21,900.00	\$0.00	Note 2	✓	Note 5
BARRINGTON (SOUTH RUN)	PR-000058-092	Before FOCUS	BEFORE FAMIS 4.2	\$21,480.00	\$21,418.74	\$61.26	Note 2	✓	Note 6
ALABAMA DRIVE PARK	Not Provided	Memo	3/13/1997	\$12,200.00	\$12,349.76	(\$149.76)	Note 2	Note 4	Note 5
WAYLAND STREET PARK	PR-000058-096	RZ-1985-P-002-1	7/23/1998	\$20,000.00	\$20,000.00	\$0.00	✓	✓	✓
PROVIDENCE SUPERVISOR	PR-000058-105	RZ-2014-PR-012	11/10/2015	\$21,432.00	\$21,590.63	(\$158.63)	✓	✓	✓
MOUNT VERNON SUP	PR-000058-067	RZ-2003-MV-034	11/9/2006	\$54,520.00	\$39,823.00	\$14,697.00	✓	✓	Note 6
SULLY SPV DIST	Not Provided	RZ-2004-SU-009	6/27/2005	\$42,665.00	\$0.00	\$42,665.00	Note 3	✓	Note 6
FAIRFAX VILLA PARK	PR-000058-074	RZ-2001-BR-022	6/3/2005	\$35,335.00	\$8,341.00	\$26,994.00	✓	✓	Note 6
LEE DISTRICT PARK	PR-000058-069	RZ-2011-LE-008	4/9/2013	\$25,000.00	\$25,000.00	\$0.00	✓	✓	✓
PROVIDENCE SUPERVISOR	PR-000058-089	RZ-2005-PR-020	1/14/2014	\$40,810.00	\$31,852.23	\$8,957.77	Note 2	✓	Note 6
SULLY SPV DIST	PR-000058-057	RZ-2003-SU-061	3/20/2006	\$28,809.00	\$0.00	\$28,809.00	Note 3	✓	Note 6

**Tick Mark Legend:**

- Note 1: Shading represents areas whereby disbursements exceeded proffer amount. For project PR-000058-105, approval for this over expense was obtained.
- Note 2: In most cases, the project codes represent multiple cash proffers. For these items, disbursements were traced to FCPA internal reporting.
- Note 3: No disbursement made against this proffer balance.
- Note 4: Excessively aged items which pre-dates staff, no documentation available. As this is an anomaly, OFPA deems this as a non-reportable item.
- Note 5: Close out verification for these items could not be performed as this process does not exist.
- Note 6: These items have either been partially disbursed or no disbursement has occurred.

**Fairfax County  
Office of Financial and Program Audit**

**APPENDIX F**

**FCPA SUMMARY AGED CASH PROFFERS**

Number of Aged Items Presented to FCPA For Review	Period Of Aged Items Being Reviewed	AMOUNT RECEIVED	BALANCE REMAINING	Difference
1	1997	\$24,700	\$20,827	\$3,873
5	1998	\$41,974	\$22,659	\$19,315
2	1999	\$63,559	\$10,728	\$52,831
2	2000	\$80,741	\$8,014	\$72,727
6	2001	\$104,163	\$84,560	\$19,603
8	2002	\$124,109	\$75,870	\$48,239
6	2003	\$104,949	\$92,101	\$12,848
4	2004	\$599,229	\$562,789	\$36,440
18	2005	\$841,521	\$528,954	\$312,567
13	2006	\$604,906	\$499,846	\$105,060
8	2007	\$422,829	\$417,787	\$5,042
3	2008	\$242,154	\$198,990	\$43,164
2	2009	\$19,316	\$12,737	\$6,579
2	2010	\$17,046	\$3,483	\$13,563
<b>80</b>	<i>Total No. Of Aged Cash Proffers</i>			
<i>Original Amount of Funds Between Years 1997 thru 2010:</i>		<b>\$3,291,196</b>		
<i>Balance Remaining Between Years 1997 Thru 2010:</i>			<b>\$2,539,345</b>	
<i>Difference Between Original Amount Received and Balance Remaining:</i>				<b>\$751,851</b>

**Fairfax County  
Office of Financial and Program Audit**

**APPENDIX G**

**Fiscal Year 2016 SWaM Report**

Fairfax County Department of Procurement and Material Management

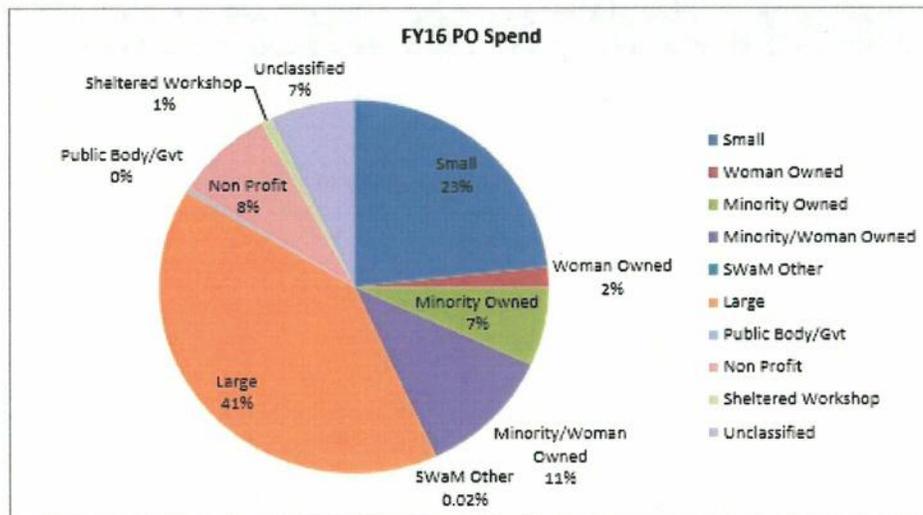
FY16 spend by measure of purchase order spend totaled \$631,958,216.90. The total share of Small, Woman and Minority-Owned (SWaM) businesses was 43.18%.

**FY16 Spend by Category**

Aggregate Categories	PO Spend	%
Small	\$ 147,463,860.52	23.33%
Woman Owned*	\$ 10,867,231.32	1.72%
Minority Owned*	\$ 43,200,664.41	6.84%
Minority/Woman Owned*	\$ 71,251,936.63	11.27%
SWaM Other**	\$ 101,126.96	0.02%
<b>TOTAL SWaM</b>	<b>\$ 272,884,819.84</b>	<b>43.18%</b>
Large	\$ 255,293,413.28	40.40%
<b>TOTAL Large</b>	<b>\$ 255,293,413.28</b>	<b>40.40%</b>
Public Body/Gvt	\$ 2,338,085.59	0.37%
Non Profit	\$ 51,630,154.87	8.17%
Sheltered Workshop	\$ 5,489,330.14	0.87%
Unclassified	\$ 44,322,413.18	7.01%
<b>TOTAL Other</b>	<b>\$ 103,779,983.78</b>	<b>16.42%</b>
<b>TOTAL PO Spend</b>	<b>\$ 631,958,216.90</b>	<b>100.00%</b>

\*Includes both large and small businesses

\*\*SWaM Other includes: Large Minority Service Disabled, Small Service Disabled



**Fairfax County  
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**LIST OF ACRONYMS**

BOS	Board of Supervisors
CAFR	Comprehensive Annual Financial Report
CST	Communication Sales and Use Taxes
DAHS	Department of Administration for Human Services
DCCS	Department of Cable and Consumer Services
DE	Deposit Entry Number
DHCD	Department of Housing and Community Development
DMB	Department of Management and Budget
DOF	Department of Finance
DOT	Department of Transportation
DPWES	Department of Public Works and Environmental Services
DPZ	Department of Planning and Zoning
DPMM	Department of Procurement and Material Management
EDI	Electronic Data Interchange
FCPA	Fairfax County Park Authority
FCPS	Fairfax County Public Schools
FY	Fiscal Year
GF	General Fund
G/L	General Ledger
LDS	Land Development Services
OCA	Office of the County Attorney
OFPA	Office of Financial and Program Audit
PAWS	Plan and Waivers System
PEG	Public Educational and Governmental
PM	Procedural Memorandum
PO	Purchase Order
RAA	Retirement Administration Agency
SBC	Small Business Commission
SOP	Standard Operating Procedures
S,WAM	Small, Women and Minority
Y-T-D	Year to Date

**LDS Aged Cash Proffers Itemized Detail  
Recommendations & Actions to Date - February 2018**

**Summary (Detailed Listing on Pages 2-12)**

<b>Recommendation</b>	<b>Number of Line Items</b>	<b>Total Sum of Line Items</b>	<b>Average Balance of Line Items</b>
Escheat as Unclaimed Property	1	\$10,000.00	\$10,000.00
Release to Intended Recipient (Developer)	39	\$591,275.00	\$15,160.90
Transfer to Future Construction Fund (Not a proffer)	8	\$73,368.50	\$9,171.06
OCA to Advise	2	\$73,068.00	\$36,534.00
Possible DCC Enforcement Case	1	\$1,250.00	\$1,250.00
Transfer to OCR	3	\$48,500.00	\$16,166.67
Transfer to FCDOT	50	\$1,219,137.56	\$24,382.75
Transfer to FCPA	30	\$972,193.36	\$32,406.45
Transfer to History Commission	3	\$5,000.00	\$1,666.67
Transfer to MSMD	1	\$24,000.00	\$24,000.00
Transfer to Stormwater Planning	2	\$22,500.00	\$11,250.00
Transfer to Tree Fund	1	\$5,000.00	\$5,000.00
<b>Total Original Aged Cash Proffers</b>	<b>141</b>	<b>\$3,045,292.42</b>	<b>\$15,582.38</b>
<b>Cash Proffers Released/Transferred to Date</b>	<b>113</b>	<b>\$2,586,794.15</b>	<b>\$22,891.98</b>
<b>Cash Proffers Remaining</b>	<b>28</b>	<b>\$458,498.27</b>	<b>\$16,374.94</b>

LDS Summary Aged Cash Proffers FY1985-2010

DE#	Fiscal Year	Date	Original Amt	Proffer Language	Plan Name	Plan No	Magisterial District	Lot #	Rezoning Case	Proffer #	Name & Last Known Address	Allocation Due Date	DE Balance	LDS Recommendations	Action Taken
DE02419	1990	NOT KNOWN	\$ 2,000.00				NOT KNOWN					N/A	\$ -	NOT A PROFFER - TRANSFER TO FUTURE CONSTRUCTION FUND FOR FURTHER RESEARCH	TRANSFERRED TO FUTURE CONSTRUCTION FUND
DE06432	NOT	NOT KNOWN	\$ 10,000.00				NOT KNOWN					N/A	\$ 10,000.00	ESCHEAT TO STATE AS UNCLAIMED PROPERTY	IN PROGRESS
DE07764	1985	4/23/1985	\$ 13,500.00	PROFFER #7 (INTERPRETATION TO ALLOW ESCROW DATED 4/1/85) CONSTRUCTION OF A 6' HIGH BRICK SCREENING WALL AS REQUIRED BY ZONING ORDINANCE BETWEEN RESIDENTIAL DISTRICT R1 (TO THE EAST, SEE LOT 18, STILL VACANT) AND COMMERCIAL DISTRICT C-2 - WALL TO BE 90' FEET IN LENGTH	COPPOLA OFFICE BUILDING	6008-SP-01	PR		84-P-006	7		N/A	\$ 13,500.00	TRANSFER TO OCR FOR USE IN THE NEAREST CRD	IN PROGRESS
DE13033	1990	NOT KNOWN	\$ 3,127.50	NOT A PROFFERED PLAN/ WAIVER LETTER CONDITION FOR APPROVAL - APPLICANT SHALL PAY TO THE COUNTY THE AMOUNT BONDED FOR 695 FEET OF SIDEWALK (\$3,127.50)	ALBAN INDUSTRIAL CENTER	3905-WSW-001 (5424)	SP		No Case			N/A	\$ -	NOT A PROFFER - TRANSFER TO FUTURE CONSTRUCTION FUND FOR FURTHER RESEARCH	TRANSFERRED TO FUTURE CONSTRUCTION FUND
DE13039	1990	NOT KNOWN	\$ 3,300.00	PROVIDE \$300.00 PER LOT FOR RECREATION FACILITIES CONSTRUCTED BY THE DEVELOPER/ FUTURE LOT OWNERS (LOTS 1&10 REMAIN)	LINWAY PARK OF MCLEAN	5160-MSP-001 (#6174)	NOT KNOWN		RZ 79-D-133	6		N/A	\$ 3,300.00	LOCATE INTENDED RECIPIENT OR ESCHEAT TO STATE AS UNCLAIMED PROPERTY/LOCATE REGISTERED AGENT THROUGH SCC & CONTACT	IN PROGRESS
DE13046	1990	NOT KNOWN	\$ 44,841.00	NOT A PROFFERED PLAN	VILLAGES OF MOUNT VERNON		NOT KNOWN					N/A	\$ -	NOT A PROFFER - TRANSFER TO FUTURE CONSTRUCTION FUND FOR FURTHER RESEARCH	TRANSFERRED TO FUTURE CONSTRUCTION FUND
DE13061	1990	NOT KNOWN	\$ 3,900.00	ALL OPEN SPACE, APPROXIMATING 1.8 AC, AS REPRESENTED ON THE CDP/FDP WILL BE CONVEYED TO A HOA COMPRISED OF THE LOT OWNERS IN THE PROPOSED SUBDIVISION. IN COMPLIANCE WITH THE PROVISIONS SET FORTH IN PARAGRAPH 2 OF SECTION 6-110 AND SECTION 2-704 OF THE ZONING ORDINANCE, A CASH PAYMENT OF \$300.00 PER UNIT SHALL BE MADE FOR RECREATIONAL FACILITIES TO BE PROVIDED WITHIN THE PROPOSED SUBDIVISION.	WINDY HILL	5129-SD-001	DR		84-D-107	2		N/A	\$ -	TRANSFER TO FCPA	TRANSFERRED TO FCPA
DE13062	1990	NOT KNOWN	\$ 4,500.00	THE DEVELOPER WILL CONTRIBUTE \$300.00 PER LOT TO A HOMEOWNERS ASSOCIATION, FOR THE PURPOSE OF CREATING A FUND FOR FUTURE STREET REPAIR.	MCLEAN OAKS	4747-SD-001	DR	15 Lots	84-D-024	8		N/A	\$ 4,500.00	LOCATE INTENDED RECIPIENT OR ESCHEAT TO STATE AS UNCLAIMED PROPERTY/LOCATE REGISTERED AGENT THROUGH SCC & CONTACT	IN PROGRESS
DE13069	1990	NOT KNOWN	\$ 9,000.00	A CONTRIBUTION OF \$300 PER UNIT, EXCLUSIVELY FOR PROVIDING AND MAINTAINING RECREATIONAL FACILITIES, WILL BE MADE TO THE HOA.	SHAKER WOODS SECTION 7	4210-SD-007	HM	30 Lots	85-D-055	34		N/A	\$ -	RELEASE TO INTENDED RECIPIENT	RELEASED TO INTENDED RECIPIENT
DE13078	1990	NOT KNOWN	\$ 1,312.02	A FINANCIAL COONTRIBUTION PER DWELLING UNIT IN COMPLIANCE WITH THE PROCEDURAL GUIDELINE ADOPTED BY THE BOS ON NOV 22, 1982 AND AS REVISED, WITH RESPECT TO ROADWAY IMPROVEMENTS WHICH SHALL BE AS DETERMINED BY THE COUNTY AT THE TIME OF SITE PLAN APPROVAL	FAIR RIDGE SECTION 8	5842-SP-010	PR		84-P-028	1A		N/A	\$ -	TRANSFER TO FCDOT	TRANSFERRED TO FCDOT
DE13081	1990	NOT KNOWN	\$ 1,800.00		FLEETSIDE		NOT KNOWN					N/A	\$ -	NOT A PROFFER - TRANSFER TO FUTURE CONSTRUCTION FUND FOR FURTHER RESEARCH	TRANSFERRED TO FUTURE CONSTRUCTION FUND
DE13086	1990	NOT KNOWN	\$ 1,500.00	NOT A PROFFER AND NOT ON THE PLAN	BURKE & HERBERT BANK	8095-SP-001	LE		78-L-082	n/a		N/A	\$ -	NOT A PROFFER - TRANSFER TO FUTURE CONSTRUCTION FUND FOR FURTHER RESEARCH	TRANSFERRED TO FUTURE CONSTRUCTION FUND
DE13090	1990	NOT KNOWN	\$ 27,900.00	A CONTRIBUTION OF \$300 PER UNIT, EXCLUSIVELY FOR PROVIDING AND MAINTAINING RECREATIONAL FACILITIES, WILL BE MADE TO THE HOA.	SHAKER WOODS SECTION 8	4210-SD-008	HM	93 lots	85-D-055	34		N/A	\$ -	RELEASE TO INTENDED RECIPIENT	RELEASED TO INTENDED RECIPIENT

LDS Summary Aged Cash Proffers FY1985-2010

DE#	Fiscal Year	Date	Original Amt	Proffer Language	Plan Name	Plan No	Magisterial District	Lot #	Rezoning Case	Proffer #	Name & Last Known Address	Allocation Due Date	DE Balance	LDS Recommendations	Action Taken
DE13096	1990	4/12/1988	\$ 600.00	A CONTRIBUTION OF \$300 PER UNIT, EXCLUSIVELY FOR PROVIDING AND MAINTAINING RECREATIONAL FACILITIES, WILL BE MADE TO THE HOA.	SHAKER WOODS, SEC 8, LOT 47 & 49	4210-SD-008	NOT KNOWN	54	85-D-055	34		N/A	\$ -	RELEASE TO INTENDED RECIPIENT	RELEASED TO INTENDED RECIPIENT
DE13102	1990	NOT KNOWN	\$ 7,200.00	NOTE ON THE PLAN, NOT A PROFFER	BURKE LAKE ESTATES	6354-SD-002	SP		86-S-107	n/a		N/A	\$ -	NOT A PROFFER - TRANSFER TO FUTURE CONSTRUCTION FUND FOR FURTHER RESEARCH	TRANSFERRED TO FUTURE CONSTRUCTION FUND
DE13104	1990	NOT KNOWN	\$ 7,200.00	NOTE ON THE PLAN, NOT A PROFFER	BURKE LAKE ESTATES	6354-SD-002	SP		86-S-107	n/a		N/A	\$ -	NOT A PROFFER - TRANSFER TO FUTURE CONSTRUCTION FUND FOR FURTHER RESEARCH	TRANSFERRED TO FUTURE CONSTRUCTION FUND
DE13107	1990	NOT KNOWN	\$ 14,100.00	APPLICANT SHALL PROVIDE RECREATIONAL FACILITIES IN CONFORMANCE WITH THE PROVISIONS OF ARTICLE 6 OF THE ZONING ORDINANCE. PROVIDED, HOWEVER, THAT THE APPLICANT RESERVES THE RIGHT TO ESCROW, WITH DEM, THE MONETARY EQUIVALENT OF \$300 PER UNIT APPROVED AT THE TIME OF FINAL SUBDIVISION PLAT APPROVAL FOR THE TRANSFER TO THE FUTURE HOMEOWNERS ASSOCIATION. ESCROWED FUNDS WILL BE RELEASED ONLY UPON SUBMISSION TO DEM OF PLANS FOR PROVISION OF ACTIVE RECREATION FACILITIES ON SITE.	SEVEN OAKS SECTION 2	2176-SP-001	M	47 Lots	76-M-112	12		N/A	\$ 14,100.00	LOCATE INTENDED RECIPIENT OR ESCHEAT TO STATE AS UNCLAIMED PROPERTY//LOCATE REGISTERED AGENT THROUGH SCC & CONTACT	IN PROGRESS
DE13113	1990	NOT KNOWN	\$ 5,100.00	\$300.00 PER LOT SHALL BE CONTRIBUTED TO THE HOMEOWNERS ASSOCIATION TO BE ESTABLISHED PRIOR TO THE ISSUANCE OF THE FIRST RESIDENTIAL USE PERMIT FOR THE PURPOSE OF MAINTAINING THE PRIVATE STREETS. FURTHERMORE, A PROVISION WILL BE INCLUDED IN THE DEED FOR THE OUTSALE OF ANY LOT THAT THE MAINTENANCE OF THE PRIVATE STREETS IS THE RESPONSIBILITY OF THE PURCHASE THROUGH MEMBERSHIP IN THE SUBDIVISIONS HOMEOWNERS'S ASSOCIATION	BEAUFORT PARK	1552-SD-002	DR	17 LOTS	86-D-006	6		N/A	\$ 5,100.00	LOCATE INTENDED RECIPIENT OR ESCHEAT TO STATE AS UNCLAIMED PROPERTY//LOCATE REGISTERED AGENT THROUGH SCC & CONTACT	IN PROGRESS
DE13125	1990	NOT KNOWN	\$ 11,100.00	APPLICANT OR ASSIGNS SHALL PROVIDE DEVELOPED RECREATIONAL FACILITIES (I.E., MULTI-USE COURTS, TRAILS AND/OR TOT LOTS) WHICH EQUAL OR EXCEED SECTION 6-110 OF THE ZONING ORDINANCE	COURT HOUSE WOODS	6993-SP-001-3	PR	37 SFA	85-P-111	4		N/A	\$ -	TRANSFER TO FCPA	TRANSFERRED TO FCPA
DE13127	1990	NOT KNOWN	\$ 23,444.00	1/3 THE COST OF A SIGNAL	CENT. GATEWAY	6212-SP-007			84-P-101-1	4		N/A	\$ -	TRANSFER TO FCDDOT	TRANSFERRED TO FCDDOT
DE13140	1990	NOT KNOWN	\$ 7,188.00	THE DEVELOPER WILL CONTRIBUTE THE SUM OF \$500.00 PER APPROVED BUILDING UNIT FOR CONSTRUCTION AND INSTALLATION OF A TRAFFIC SIGNAL AT THE INTERSECTION OF POHICK ROAD AND HOOES ROAD. THIS AMOUNT WILL BE ESCROWED WITH DEM AT THE TIME OF FINAL SUBDIVISION PLAN APPROVAL BASED UPON THE NUMBER OF UNITS APPROVED	MIDDLEFORD SEC 2	6776-SP-03	SP		87-S-046	8		N/A	\$ -	TRANSFER TO FCDDOT	TRANSFERRED TO FCDDOT
DE13141	1990	NOT KNOWN	\$ 300.00	A CONTRIBUTION OF \$300 PER UNIT, EXCLUSIVELY FOR PROVIDING AND MAINTAINING RECREATIONAL FACILITIES, WILL BE MADE TO THE HOA.	SHAKER WOODS, SEC 8, LOT 50	4210-SD-008	HM	50	85-D-055	34		N/A	\$ -	RELEASE TO INTENDED RECIPIENT	RELEASED TO INTENDED RECIPIENT
DE13142	1990	NOT KNOWN	\$ 300.00	A CONTRIBUTION OF \$300 PER UNIT, EXCLUSIVELY FOR PROVIDING AND MAINTAINING RECREATIONAL FACILITIES, WILL BE MADE TO THE HOA.	SHAKER WOODS, SEC 8, LOT 51	4210-SD-008	HM	54	85-D-055	34		N/A	\$ -	RELEASE TO INTENDED RECIPIENT	RELEASED TO INTENDED RECIPIENT
DE13145	1990	NOT KNOWN	\$ 5,700.00	NOT A DEVELOPMENT CONDITION	NORTHERN VIRGINIA JEWISH COMMUNITY	7023-SP-01	MA		SEA 81-P-021	n/a		N/A	\$ -	NOT A PROFFER - TRANSFER TO FUTURE CONSTRUCTION FUND FOR FURTHER RESEARCH	TRANSFERRED TO FUTURE CONSTRUCTION FUND
DE13151	1990	NOT KNOWN	\$ 75,000.00	PRIOR TO THE TIME OF SITE PLAN APPROVAL, THE DEVELOPER WILL ESCROW DEVELOPED RECREATIONAL FACILITIES FUNDS WITH DEM IN THE AMOUNT OF \$300 PER LOT FOR USE BY THE FUTURE HOMEOWNERS ASSOCIATION	6808 & 6810 FLEETWOOD ROAD	7401-SP-01			86-D-116			N/A	\$ -	TRANSFER TO FCDDOT	TRANSFERRED TO FCDDOT
DE13161	1990	NOT KNOWN	\$ 7,800.00		OAKDEN	7055-SD-01	PR	26 LOTS	86-P-011	7		N/A	\$ 7,800.00	LOCATE INTENDED RECIPIENT OR ESCHEAT TO STATE AS UNCLAIMED PROPERTY//LOCATE REGISTERED AGENT THROUGH SCC & CONTACT	IN PROGRESS
DE13163	1990	NOT KNOWN	\$ 300.00	A CONTRIBUTION OF \$300 PER UNIT, EXCLUSIVELY FOR PROVIDING AND MAINTAINING RECREATIONAL FACILITIES, WILL BE MADE TO THE HOA.	SHAKER WOODS, SEC 8, LOT 54	4210-SD-008	HM	54	85-D-055	34		N/A	\$ -	RELEASE TO INTENDED RECIPIENT	RELEASED TO INTENDED RECIPIENT

LDS Summary Aged Cash Proffers FY1985-2010

DE#	Fiscal Year	Date	Original Amt	Proffer Language	Plan Name	Plan No	Magisterial District	Lot #	Rezoning Case	Proffer #	Name & Last Known Address	Allocation Due Date	DE Balance	LDS Recommendations	Action Taken
DE13164	1990	NOT KNOWN	\$ 300.00	A CONTRIBUTION OF \$300 PER UNIT, EXCLUSIVELY FOR PROVIDING AND MAINTAINING RECREATIONAL FACILITIES, WILL BE MADE TO THE HOA	SHAKER WOODS, SEC 8, LOT 45	4210-SD-008	HM	45	85-D-055	34		N/A	\$ -	RELEASE TO INTENDED RECIPIENT	RELEASED TO INTENDED RECIPIENT
DE13196	1991	1/17/1991	\$ 100,000.00	UPON CONVENANCE OF OUTPARCEL A, APPLICANTS SHALL PROVIDE FAIRFAX COUNTY FUNDS NOT TO EXCEED \$100,000.00 FOR AN ARCHITECTURAL AND ENGINEERING DESIGN OF THE DESTINATION STATION	88-D-005 USED BY FINANCE DES STATION		DR		88-D-005	7	WESTMAC	N/A	\$ -	TRANSFER TO FCDOT	TRANSFERRED TO FCDOT
DE13200	1991	3/13/1991	\$ 6,500.00		MIDDLEFORD RIDGE	7769-SD-01			87-S-046		TRAFALGAR HOUSE	N/A	\$ -	TRANSFER TO FCDOT	TRANSFERRED TO FCDOT
DE13212	1991	7/16/1991	\$ 2,500.00	THE DEVELOPER SHALL MAKE A CONTRIBUTION OF \$2,500.00 PRIOR TO SUBDIVISION PLAN APPROVAL, TO DEM FOR THE PREPARATION, PRINTING AND DISTRIBUTION OF CITIZENS INFORMATION BROCHURE ON CONTROLLING RESIDENTIAL NONPOINT SOURCE POLLUTION, AND ON THE PROPER MANAGEMENT OF OPEN SPACE AND PRIVATE LAND FOR THE PURPOSE OF PROTECTING WATER QUALITY IN BURKE LAKE \$300.00 PER LOT SHALL BE CONTRIBUTED TO THE	EDGEWATER LB 2 & 3	7190-SD-03	SP		SE 87-S-011, 87-S-047, 87-S-048 & 87-S-049	27	STANLEY MARTIN	N/A	\$ 2,500.00	TRANSFER TO STORMWATER PLANNING	IN PROGRESS
DE13213	1991	7/18/1991	\$ 900.00	\$300.00 PER LOT SHALL BE CONTRIBUTED TO THE HOMEOWNERS ASSOCIATION TO BE ESTABLISHED PRIOR TO THE ISSUANCE OF THE FIRST RESIDENTIAL USE PERMIT FOR THE PURPOSE OF MAINTAINING PRIVATE STREETS. FURTHERMORE, A PROVISION WILL BE INCLUDED IN THE DEED FOR THE SALE TO THE ULTIMATE PURCHASER OF ANY LOT THAT THE MAINTENANCE OF THE PRIVATE STREETS IN THE RESPONSIBILITY OF THE PURCHASER THROUGH MEMBERSHIP IN THE SUBDIVISION'S HOMEOWNERS' ASSOCIATION	BEAUFORT PARK, SEC 2	1552-SD-03	DR	3 LOTS	87-D-065	5	LILLIE LOU RIETZKE	N/A	\$ 900.00	LOCATE INTENDED RECIPIENT OR ESCHEAT TO STATE AS UNCLAIMED PROPERTY/LOCATE REGISTERED AGENT THROUGH SCC & CONTACT	IN PROGRESS
DE13227	1992	1/31/1992	\$ 5,000.00	AT THE TIME OF SITE PLAN APPROVAL, THE DEVELOPER SHALL CONTRIBUTE \$5,000.00 TOWARD THE COST OF A SIDEWALK ALONG THE SOUTH SIDE OF BOSWELL AVEUNE FROM ROUTE 1 ACROSS LOT 102-3 (4), LOT 25. AT SUCH TIME, USING THE APPROVAL DATE, THIS CASH CONTRIBUTION WILL BE ADJUSTED ACCORDING TO THE CONSTRUCTION COST INDEX AS PUBLISHED IN THE ENGINEERING NEWS RECORD BY MCGRAW HILL	VILLAGE AT GUM SPRINGS	5349-SP-03	MV	143 SFA	90-V-029	13	GUM SPRINGS VILLAGE L.P.	N/A	\$ -	TRANSFER TO FCDOT	TRANSFERRED TO FCDOT
DE13259	1992	8/24/1992	\$ 3,000.00		LORD FAIRFAX ESTATES	8264-SD-01					2925 CAHOWS RD FAIRFAX, VA 22042	N/A	\$ -	TRANSFER TO FCDOT	TRANSFERRED TO FCDOT
DE13262	1992	9/9/1992	\$ 136,252.29	THE APPLICANT SHALL CONTRIBUTE TO THE FAIRFAX CENTER AREA ROAD FUND IN ACCORDANCE WITH THE PROCEDURAL GUIDELINES ADOPTED BY THE BOARD OF SUPERVISORS ON NOVEMBER 22, 1982, AS AMENDED, SUBJECT TO CREDIT FOR ALL CREDITABLE EXPENSES AS DETERMINED BY THE COUNTY DEPARTMENT OF TRANSPORTATION AND/OR DPWES	PRICE CLUB	6552-SP-04	SP		SEA 2007-SP-001	8	P & K GEORGE 2 PROPERTIES	N/A	\$ -	TRANSFER TO FCDOT	TRANSFERRED TO FCDOT
DE13264	1992	9/24/1992	\$ 12,500.00		WILLAMSBURG COMMON	7758-SD-02	PR		87-P-108		DAVID & AMY TALLOR	N/A	\$ -	TRANSFER TO FCDOT	TRANSFERRED TO FCDOT
DE13289	1993	4/19/1993	\$ 5,400.00	APPLICANT SHALL PROVIDE RECREATIONAL FACILITIES IN CONFORMANCE WITH THE PROVISIONS OF ARTICLE 6 OF THE ZONING ORDINANCE, PROVIDED, HOWEVER, THAT THE APPLICANT RESERVES THE RIGHT TO ESCROW, WITH DEM, THE MONETARY EQUIVALENT OF \$300 PER UNIT APPROVED AT THE TIME OF FINAL SUBDIVISION PLAT APPROVAL FOR THE TRANSFER TO THE FUTURE HOMEOWNERS ASSOCIATION. ESCROWED FUNDS WILL BE RELEASED ONLY UPON SUBMISSION TO DEM OF PLANS FOR PROVISION OF ACTIVE RECREATION FACILITIES ON SITE.	CHATHAM SQUARE	7829-SD-02	PR	18 LOTS	87-P-085	IVD	BBV BUILDING CO INC.	N/A	\$ 5,400.00	LOCATE INTENDED RECIPIENT OR ESCHEAT TO STATE AS UNCLAIMED PROPERTY/LOCATE REGISTERED AGENT THROUGH SCC & CONTACT	IN PROGRESS
DE13296	1993	5/5/1993	\$ 9,000.00	AT TIME OF SITE PLAN APPROVAL THE APPLICANT SHALL CONTRIBUTE \$300.00 PER DWELLING UNIT TOWARD THE INSTALLATION OF A TRAFFIC SIGNAL AT THE INTERSECTION OF BLAKE LANE AND JERMANTOWN ROAD OR BLAKE LANE AND CHAIN BRIDGE ROAD AS DETERMINED BY THE DIRECTOR OF DEM OR VDOT PROVIDED THAT WITHIN 5 YEARS OF THE DATE OF REZONING. IN THE EVENT THAT NEITHER OF THE INTERSECTIONS MEETS VDOT WARRANTS FOR A SIGNAL DURING THE AFORESAID PERIOD, FUNDS CONTRIBUTED BY APPLICANT SHALL BE USED FOR OTHER "SPOT" STREET IMPROVEMENTS IN THE BLAKE LANE/JERMANTOWN ROAD NEIGHBORHOOD AS DETERMINED BY THE DIRECTOR OF DEM.	BARDEN OAKS	8186-SP-01	PR	30 LOTS	89-P-040	4	K. HOVNIANIAN AT BARDEN OAKS	N/A	\$ -	TRANSFER TO FCDOT	TRANSFERRED TO FCDOT

LDS Summary Aged Cash Proffers FY1985-2010

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DE13300	1993	5/12/1993	\$ 20,000.00	IN ADDITION, APPLICANT WILL CONTRIBUTE \$20,000.00 TO AN ESCROW ACCOUNT ESTABLISHED BY THE COUNTY TO BE USED IN THE COUNTY'S SOLE DISCRETION FOR THE PURPOSE OF CONSTRUCTING DRAINAGE IMPROVEMENTS IN THE CHANNEL BETWEEN THE DEWEY PARK SUBDIVISION AND THE WICKFORD SUBDIVISION	TURNBERRY MEWS	7772-SP-01	LE	19 SFA	87-L-034	11	FIRST CITIZENS CORP	N/A	\$ 20,000.00	TRANSFER TO STORMWATER PLANNING	IN PROGRESS
DE13309	1993	6/4/1993	\$ 5,000.00	AT THE TIME OF ISSUANCE OF THE FIRST RESIDENTIAL USE PERMIT, APPLICANT SHALL CONTRIBUTE THE SUM OF \$5,000.00 TO THE MOSBY WOODS ELEMENTARY SCHOOL PTA TO BE USED FOR THE PURCHASE OF CURTAINS FOR THE STAGE IN THE GYM TO ENHANCE THE USE OF THAT FACILITY FOR CULTURAL ACTIVITIES	WILLIAMSBURG COMMONS	7758-SD-02	PR		87-P-108	3	TALTON BROTHERS CONST CO, INC	N/A	\$ -	RELEASE TO INTENDED RECIPIENT	RELEASED TO INTENDED RECIPIENT
DE13331	1993	9/27/1993	\$ 11,400.00		HOLLY CREST SEC 2	7864-RP-05	NOT KNOWN				K. HOVNIANIAN AT HOLLY CREST, INC	N/A	\$ 11,400.00	RELEASE TO INTENDED RECIPIENT	IN PROGRESS
DE13342	1994	1/4/1994	\$ 4,500.00	APPLICANT OR SUCCESSORS WILL PARTICIPATE IN FUNDING OF THE CONSTRUCTION OF A RIGHT TURN DECELERATION LANE ONTO WESTBOUND ASHBURTON AVENUE FROM SOUTHBOUND WEST OX ROAD, BY CONTRIBUTION OF \$100.00 PER BUILDABLE LOT TO THE COUNTY OF FAIRFAX AT THE TIME OF FINAL SUBDIVISION RECORD PLAT APPROVAL. IF TURN LANE IS PROVIDED BY OTHERS PRIOR TO RECORD PLAT APPROVAL, THEN SUCH FUNDS SHALL BE REDIRECTED TO THE RECONSTRUCTION OF THE ONE-LANE BRIDGE ON ASHBURTON AVENUE OVER HORSEPEN RUN.	ASHBURTON OAKS SEC 3	7505-SD-02		15 LOTS	89-C-036	20	TRAFALGAN HOUSE	N/A	\$ -	TRANSFER TO FCDOT	TRANSFERRED TO FCDOT
DE13350	1994	3/3/1994	\$ 5,100.00	THE APPLICANT SHALL ESCROW WITH DEM \$300 PER SINGLE-FAMILY UNIT, EXCLUDING THE AFFORDABLE DWELLING UNITS, FOR THE DEVELOPMENT OF ACTIVE RECREATIONAL FACILITIES. UPON THE REVIEW AND APPROVAL OF DEM, THESE FUNDS MAY BE USED TO ESTABLISH A FITNESS TRAIL WITH EXERCISE STATIONS WITHIN THE E.O.C. AREA.	HOLLY CREST SEC 3	7864-SP-01	PR	17 LOTS	89-P-085	16	K.HOVNIANIAN AT HOLLY CREST	N/A	\$ -	TRANSFER TO FCPA	TRANSFERRED TO FCPA
DE13365	1994	5/10/1994	\$ 5,700.00	OUTLOT B SHALL BE DEDICATED TO THE THE AARGON WOODS HOMEOWNERS ASSOCIATION FOR USE AS AN ACTIVE RECREATION AREA. THE APPLICANT SHALL ESCROW \$300 PER APPROVED LOT AT THE TIME OF FINAL SUBDIVISION PLAT APPROVAL WITH DEM FOR THE DEVELOPMENT OF ACTIVE RECREATIONAL FACILITIES ON THE SITE. SUCH FUNDING SHALL BE RELEASED TO THE HOMEOWNERS ASSOCIATION WHEN A PLAN SHOWING THE ACTIVE RECREATION ON SITE IS SUBMITTED TO AND APPROVED BY DEM	STONEY CREEK WOODS	6625-SD-01	DR		89-D-080	12	CITIZEN SAVINGS BANK	N/A	\$ 5,700.00	LOCATE INTENDED RECIPIENT OR ESCHEAT TO STATE AS UNCLAIMED PROPERTY//LOCATE REGISTERED AGENT THROUGH SCC & CONTACT	IN PROGRESS
DE13366	1994	5/31/1994	\$ 10,800.00	THE OPEN SPACE IN THE NORTHEASTERN PORTION OF THE SITE WILL BE CONVEYED TO THE BOS FOR PARK PURPOSES. ALL OTHER OPEN SPACE WILL BE CONVEYED TO A HOMEOWNERS ASSOCIATION. IN LIEU OF DEVELOPED RECREATION FACILITIES, A CONTRIBUTION OF \$300.00 PER UNIT SHALL BE ESCROWED WITH DEM AT THE TIME OF FINAL SUBDIVISION PLAT APPROVAL FOR TRANSFER TO THE FUTURE HOMEOWNERS ASSOCIATION. ESCROWED FUNDS WILL BE RELEASED ONLY UPON SUBMISSION TO DEM OF SUITABLE PLANS FOR PROVISION OF ACTIVE RECREATIONAL FACILITIES ON SITE	WOOD AT SOUTH RUN	7839-SD-01	SP	36 LOTS	87-S-062	3	COLUMBIA FIRST BANK	N/A	\$ -	TRANSFER TO FCPA	TRANSFERRED TO FCPA
DE13368	1994	6/14/1994	\$ 5,020.00		FRANKLIN CORNER	7876-SD-02					M/I SCHOTLESSTEIN	N/A	\$ -	RELEASE TO INTENDED RECIPIENT	RELEASED TO INTENDED RECIPIENT
DE13395	1994	10/18/1994	\$ 9,300.00	IN ACCORDANCE WITH SECTION 6-110 OF THE ORDINANCE, A MINIMUM EXPENDITURE OF \$300 PER DWELLING UNIT SHALL BE MADE FOR RECREATIONAL FACILITIES	TELEGRAPH WOODS, SEC 3	7239-SP-03	LE	20-50	85-L-092	9	HILLTOP SAND & GRAVEL	N/A	\$ -	RELEASE TO INTENDED RECIPIENT	RELEASED TO INTENDED RECIPIENT
DE13396	1994	10/18/1994	\$ 12,600.00	IN ACCORDANCE WITH SECTION 6-110 OF THE ORDINANCE, A MINIMUM EXPENDITURE OF \$300 PER DWELLING UNIT SHALL BE MADE FOR RECREATIONAL FACILITIES	TELEGRAPH WOODS, SEC 1	7239-SP-01	LE	1-19, 99-121	85-L-092	9	HILLTOP SAND & GRAVEL	N/A	\$ -	RELEASE TO INTENDED RECIPIENT	RELEASED TO INTENDED RECIPIENT
DE13397	1994	10/18/1994	\$ 14,400.00	IN ACCORDANCE WITH SECTION 6-110 OF THE ORDINANCE, A MINIMUM EXPENDITURE OF \$300 PER DWELLING UNIT SHALL BE MADE FOR RECREATIONAL FACILITIES	TELEGRAPH WOODS, SEC 2	7239-SP-02	LE	51-98	85-L092	9	HILLTOP SAND & GRAVEL	N/A	\$ -	RELEASE TO INTENDED RECIPIENT	RELEASED TO INTENDED RECIPIENT

LDS Summary Aged Cash Proffers FY1985-2010

DE#	Fiscal Year	Date	Original Amt	Proffer Language	Plan Name	Plan No	Magisterial District	Lot #	Rezoning Case	Proffer #	Name & Last Known Address	Allocation Due Date	DE Balance	LDS Recommendations	Action Taken
DE13412	1994	12/29/1994	\$ 10,060.00	APPLICANT SHALL PROVIDE RECREATIONAL FACILITIES AND/OR CONTRIBUTE FUNDS TO THE HOA AT A VALUE WHICH MEETS THE \$300 PER UNIT RECREATIONAL FACILITY REQUIREMENT OF THE FAIRFAX COUNTY ORDINANCE.	RIDGE TOP TERRACE	6573-SP-02	SP		84-S-118	3	RYLAND	N/A	\$ 10,060.00	LOCATE INTENDED RECIPIENT OR ESCHEAT TO STATE AS UNCLAIMED PROPERTY/LOCATE REGISTERED AGENT THROUGH SCC & CONTACT	IN PROGRESS
DE13414	1995	2/28/1995	\$ 1,140.00	THE APPLICANT WILL CONTRIBUTE THE SUM OF \$1,140 PER RESIDENTIAL UNIT FOR OFF-SITE ROAD IMPROVEMENTS. SAID PAYMENTS SHALL BE MADE INTO AN ESCROW FUND MANAGED BY FAIRFAX COUNTY, SAID FUNDS TO BE USED BY FAIRFAX COUNTY FOR THE DESIGN/CONSTRUCTION OF ROADWAYS WITHIN THE CENTREVILLE AREA. THESE PAYMENTS SHALL BE MADE ON A PER DWELLING UNIT BASIS UPON THE ISSUANCE OF BUILDING PERMITS.	CONFEDERATE RIDGE SEC 5 LOT 21	6146-SD-03		5	86-S-041	16	EDGEMOOR	N/A	\$ -	TRANSFER TO FCDOT	TRANSFERRED TO FCDOT
DE13434	1995	4/26/1995	\$ 19,000.00	THE APPLICANT WILL COMPLY WITH PARA 2 OF SECT. 6-110 THE ZONING ORDINANCE REGARDING DEVELOPED RECREATIONAL FACILITIES BY PROVIDING ONE OF THE FOLLOWING RECREATIONAL FACILITIES IN THE AREA IDENTIFIED ON THE CDP/FDP AS "PROPOSED AMENITY AREA." A. LAP POOL, JACUZZI OR SIMILAR FACILITY; AND/OR B. CLUBHOUSE WITH INDOOR RECREATIONAL FACILITY(IES). THE TYPE OF RECREATIONAL FACILITY TO BE PROVIDED WILL BE DETERMINED BY THE APPLICANT AT THE TIME OF SUBDIVISION PLAN APPROVAL OR THE APPLICANT WILL ESCROW THE CASH FOR SUCH FACILITY IN CONFORMANCE WITH THE PROVISIONS OF SECT. 2-704 OF THE ZONING ORDINANCE. THE APPLICANT PROFFERS THAT THE MINIMUM EXPENDITURE TO SATISFY THIS CONDITION WILL BE \$500 PER RESIDENTIAL UNIT.	UNIWEST/BALLS HILL ROAD	8958-SD-01	DR	38 LOTS	93-D-030	5	UNIWEST CONSTRUCTION	N/A	\$ -	TRANSFER TO FCPA	TRANSFERRED TO FCPA
DE13474	1995	9/12/1995	\$ 50,000.00		SYCMOORE LAKES SEC 1	n/a					CENTEX REAL ESTATES	N/A	\$ -	TRANSFER TO FCDOT	TRANSFERRED TO FCDOT
DE13550	1996	5/3/1996	\$ 27,000.00	TRANSPORTATION. THE DEVELOPER SHALL CONTRIBUTE THE SUM OF \$900 PER DWELLING UNIT (EXCLUDING AFFORDABLE DWELLING UNITS) TO BE UTILIZED FOR THE INSTALLATION OF A TRAFFIC LIGHT AT THE INTERSECTION WHERE THE EASTERN END OF MANCHESTER LAKES DR INTERSECTS WITH MANCHESTER LAKES BLVD. SAID FUNDS TO BE PLACED IN ESCROW WITH FAIRFAX COUNTY AT THE TIME OF SITE PLAN APPROVAL. IF VDOT INSTALLATION APPROVAL IS NOT OBTAINED WITHIN 5 YEARS OF FINAL APPROVAL OF THIS REZONING, SAID FUNDS SHALL BE UTILIZED BY FAIRFAX COUNTY FOR OTHER TRANSPORTATION IMPROVEMENTS IN THE IMMEDIATE AREA AS DETERMINED BY THE FAIRFAX COUNTY OFFICE OF TRANSPORTATION, IN CONSULTATION WITH THE LEE DISTRICT SUPERVISOR	TOWNES @ MANCHESTER PK SEC1	9205-SP-01		30 LOTS	94-I-034	21	PULTE HOME CORP	N/A	\$ -	TRANSFER TO FCDOT	TRANSFERRED TO FCDOT
DE13552	1996	5/8/1996	\$ 812.00	AT TIME OF SUBDIVISION PLAN APPROVAL, APPLICANT SHALL CONTRIBUTE FUNDS TO FAIRFAX COUNTY IN CONFORMANCE WITH THE PROCEDURAL GUIDELINES FOR THE FAIRFAX CENTER AREA AS ADOPTED BY THE BOS ON 11/22/1982 AS REVISED	CAMBRYAR	6717-SD-01	SP	13	88-S-033		NV HOMES	N/A	\$ -	TRANSFER TO FCDOT	TRANSFERRED TO FCDOT
DE13567	1996	5/30/1996	\$ 12,800.00		JEFFERSON @ FAIR OAKS	6212-SP-09	SU		84-P-101-3		JEFFERSON @ FAIR OAKS	N/A	\$ -	TRANSFER TO FCDOT	TRANSFERRED TO FCDOT

LDS Summary Aged Cash Proffers FY1985-2010

DE#	Fiscal Year	Date	Original Amt	Proffer Language	Plan Name	Plan No	Magisterial District	Lot #	Rezoning Case	Proffer #	Name & Last Known Address	Allocation Due Date	DE Balance	LDS Recommendations	Action Taken
DE13580	1996	7/11/1996	\$ 375,710.40	THE APPLICANT SHALL CONTRIBUTE \$669 PER DWELLING UNIT TO THE BOS FOR THE TYSONS CORNER TRANSPORTATION FUN. SUCH CONTRIBUTION SHALL BE PAID IN ACCORDANCE WITH THE FOLLOWING TERMS: A. IF AT THE TIME OF FINAL SITE PLAN APPROVAL THE BOS HAS ADOPTED A FORMAL POLICY GOVERNING PAYMENT OF FUNDS TO THE TYSONS CORNER TRANSPORTATION FUND, PAYMENTS SHALL BE MADE AT THE TIMES CALLED FOR IN THAT POLICY AND SHALL BE ESCALATED IN ACCORDANCE WITH THAT POLICY. B. IF AT THE TIME OF FINAL SITE PLAN APPROVAL THE BOS HAS NOT ADOPTED A FINAL POLICY GOVERNING PAYMENT OF FUNDS TO THE TYSONS CORNER TRANSPORTATION FUND, TEN PERCENT OF THE AGGARATE PAYMENT SHALL BE PAID AT THE TIME OF SITE PLAN APPROVAL/BONDING AND THE REMAINING 90 PERCENT FOR EACH UNIT SHALL BE PAID FOR ALL UNITS WITHIN A BLDG, PRO RATA, AT THE TIME OF ISSUANCE OF THE INITIAL BLDG PERMIT FOR THE RESPECTIVE BLDG. THE AMOUNT SHALL BE ADJUSTED AT THE TIME OF PAYMENT, USING THE DATE OF REZONING APPROVAL AS THE BASE DATE, IN ACCORDANCE WITH THE VA HIGHWAY CONSTRUCTION BID INDEX AS PUBLISHED IN THE ENGINEERING NEWS RECORD.	GATES OF MCLEAN	3107-SP-02		5	94-P-064		LINCOLN PROP	N/A	\$ -	TRANSFER TO FCDOT	TRANSFERRED TO FCDOT
DE13619	1996	9/25/1996	\$ 4,605.00		WALNEY RD. SUB SEC 1	6178-SD-01					MJ SCHOTTENSTEIN	N/A	\$ -	TRANSFER TO FCDOT	TRANSFERRED TO FCDOT
DE13626	1996	10/16/1996	\$ 1,030.00		RACEWAY FARMS- SEC 5	2247-SD-06					HADDON GROUP INC.	N/A	\$ -	TRANSFER TO FCDOT	TRANSFERRED TO FCDOT
DE13675	1997	1/24/1997	\$ 4,077.00	THE APPLICANT SHALL ESCROW FUNDS TO DEM AT TIME OF SITE PLAN AND/OR SUBDIVISION PLAN APPROVAL FOR THE APPLICANTS PRO RATA SHALRE OF A TRAFFIC SIGNAL AS DETERMINED BY DEM, INCLUDING PEDESTRIAL-ACTIVATED PHASES AND A PAINTED CROSSWALK, IF APPROVED BY VDOT, TO BE INSTALLED AT THE SITE ENTRANCE AT MONUMENT DR WHEN WARRANTED BY VDOT. THE COST OF THESE IMPROVEMENTS MAY BE PROVIDED ON A PRO RATA SHARE BASIS WITH ADJACENT DEVELOPMENT TO THE NORTH AND EAST. THIS ESCROW SHALL EXPIRE 5 YEARS FROM THE ISSUANCE OF THE LAST RUP WITHIN THE PROPERTY IF NO SIGNAL IS WARRANTED AND AT THE TIME ALL ESCROW FUNDS SHALL BE RELEASED UPON REQUEST BY THE APPLICANT. THE PRO RATA SHARE IS TO BE DETERMINED BY DEM BASED UPON TRAFFIC VOLUMES GENERATED BY THE PROPERTY AND THE ESTIMATED COST FOR SUCH TRAFFIC SIGNAL AT TIME OF ESTABLISHMENT OF THE ESCROW.	CEDAR LAKE SEC. 3	7379-SP-05	Sully		87-P-016	15	JCE, INC	N/A	\$ -	TRANSFER TO FCDOT	TRANSFERRED TO FCDOT
DE13733	1997	5/7/1997	\$ 10,000.00	AT THE TIME OF FINAL SITE PLAN APPROVAL \$10,000 SHALL BE ESCROWED TO DEM AS A CONTRIBUTION TOWARD INSTALLATION OF A TRAFFIC LIGHT AT THE INTERSECTION OF FAIRFAX COUNTY PARKWAY AND MONUMENT DRIVE. SAID FUNDS SHALL BE SUBJECT TO ANNUAL ADJUSTMENT UPON THE CONSUMER PRICE INDEX FROM THE DATE OF FDPA APPROVAL	SUMMIT @ FAIR LAKES	5727-SP-79			FDPA 82-P-069-1-11	14	SUMMIT PROPERTIES	N/A	\$ -	TRANSFER TO FCDOT	TRANSFERRED TO FCDOT
DE13734	1997	5/7/1997	\$ 30,000.00	AT THE TIME OF SITE PLAN APPROVAL , \$30,000.00 SHALL BE ESCROWED WITH DEM TO BE MADE PAYABLE TO THE FAIR LAKES LEAGUE WHEN THE CONSTRUCTION OF THE GRADE SEPARATED INTERCHANGE AT FAIRFAX COUNTY PARKWAY AND MONUMENT DRIVE IS COMPLETED. AS MAY BE NECESSARY, SAID FUNDS SHALL BE SUBJECT TO ANNUAL ADJUSTMENT BASED UPON THE CPI FROM THE DATE OF FDPA APPROVAL. WITHIN 90 DAYS OF RELEASE OF THE ESCROW, THE FAIR LAKES LEAGUE SHALL USE SAID FUNDS SOLELY TO REPLANT THE LANDSCAPING WITHIN THE APPLICATION BOUNDARY AREA AND/OR WITHIN THE ADJACENT ROW WHICH WAS REMOVED DURING INTERCHANGE CONSTRUCTION.	SUMMIT @ FAIR LAKES	5727-SP-79	PR		82-P-069	15	SUMMIT PROPERTIES 550 12TH STREET WASHINGTON, DC 20065	N/A	\$ -	RELEASE TO INTENDED RECIPIENT	RELEASED TO INTENDED RECIPIENT
DE13740	1997	5/14/1997	\$ 9,895.58	SIGNAL CONTRIBUTION. AT TIME OF FINAL SITE PLAN OR SUBDIVISION PLAN APPROVAL FOR A SITE PLAN OR SUDIVISION PLAN WHICH CONTAINS THE 50TH UNIT, THE APPLICANT SHALL CONTRIBUTE THE SUBJECT PROPERTY'S PRO-RATA SHARE, AS DETERMINED BY DEM, FOR TRAFFIC SIGNALIZATION AT THE INTERSECTION OR STRINGFELLOW ROAD AND AUTUMN WILLOW DRIVE	TOWNES @ FAIR LAKES GLEN	8193-SP-01			94-Y-021	12	RICHMOND AMERICAN	N/A	\$ -	TRANSFER TO FCDOT	TRANSFERRED TO FCDOT

LDS Summary Aged Cash Proffers FY1985-2010

DE#	Fiscal Year	Date	Original Amt	Proffer Language	Plan Name	Plan No	Magisterial District	Lot #	Rezoning Case	Proffer #	Name & Last Known Address	Allocation Due Data	DE Balance	LDS Recommendations	Action Taken
DE13750	1997	5/22/1997	\$ 7,500.00		STATECREST WOODS	9475-SD-01					STATECREST LLC	N/A	\$ -	TRANSFER TO FCDOT	TRANSFERRED TO FCDOT
DE13758	1997	6/2/1997	\$ 1,000.00	THE APPLICANT, AT THE TIME OF FINAL SUBDIVISION PLAT APPROVAL AND FINAL APPROVAL BY THE ARCHITECTURAL REVIEW BOARD, SHALL PROVIDE AN ESCROW TO THE FAIRFAX COUNTY BOARD OF SUPERVISORS NOT TO EXCEED \$1,000.00 TO BE USED TO ERECT A "STATE HIGHWAY MARKER" IF AUTHORIZED BY THE STATE, OR FAILING THAT, FAIRFAX COUNTY HISTORIC MARKER IDENTIFYING THE MT AIR SITE AND ACCOTINK ROAD. IF NOT LOCATED WITHIN THE ACCOTINK ROW, THE MARKER'S LOCATION SHALL BE AGREED UPON BY THE COUNTY AND THE DEVELOPER	MOUNT AIR	9352-SD-01	MV		95-V-013	14	VAN METRE	N/A	\$ -	TRANSFER TO HISTORY COMMISSION	TRANSFERRED TO HISTORY COMMISSION
DE13783	1997	7/8/1997	\$ 10,000.00	AT THE TIME THE RETAINING WALL BUILDING PERMIT IS ISSUED, KARFAD WILL CONTRIBUTE \$3,000.00 TO BE USED FOR LANDSCAPING & SCREENING MATERIAL TO MASK THE EXPOSED FACE OF THE PROPOSED RETAINING WALL. THIS FUND MAY BE USED FOR A NEW SIDEWALK EXTENSION TO THE TNEW PEDESTRIAN GATE UNDER PROFFER #22E.	BABIES R US	7257-SP-02	MA		PCA 84-M-004-2	22G	TOY "R" US INC.	N/A	\$ -	TRANSFER TO FCDOT	TRANSFERRED TO FCDOT
DE13784	1997	7/8/1997	\$ 5,395.00	APPLICANT SHALL MAKE A CASH CONTRIBUTION OF \$5,000.00 TO BOS IN ESCROW FOR THE ENHANCEMENT OF TRAFFIC SIGNALIZATION IN THE BAILEY'S CROSSROADS CENTRAL BUSINESS DISTRICT AS DETERMINED BY THE OFFICE OF TRANSPORTATION	BABIES R US	7257-SP-02	MA		PCA 84-M-004-2	18I	TOY "R" US INC.	N/A	\$ -	TRANSFER TO FCDOT	TRANSFERRED TO FCDOT
DE13801	1997	8/18/1997	\$ 7,376.88	PRIOR TO THE ISSUANCE OF THE RUPS FOR THE 184 NON ADU UNITS, THE APPLICANT SHALL CONTRIBUTE TO THE BOS \$335 PER UNIT TO BE USED FOR PUBLIC ACTIVE RECREATION FACILITIES WITH LND UNIT E2 OF THE FAIRFAX CENTER AREA.	FAIR LAKES CT. PH1	9072-SP-02	SU		93-Y-038	18	CENTEX HOMES	N/A	\$ -	TRANSFER TO FCPA	TRANSFERRED TO FCPA
DE13807	1997	9/4/1997	\$ 63,068.00	IN THE EVENT THAT THE ULTIMATE SEWER IS NOT IN PLACE WHEN THE APPLICANTS WISH TO BEGIN DEVELOPMENT, THE APPLICANTS WILL CONSTRUCT AN INTERIM FACILITY. IT WILL BE SIZED TO ACCOMMODATE SHIRLEY ACRES & OTHER AREAS AS REQUIRED. APPLICANT WILL ESCROW \$58,395 (SUB TO ESC) TO BE USED TO IMPROVE OR ENLARGE THE SEWER LINE RUNNING ALONG LORTON ROAD TO POHICK CREEK TO WHICH THE APPLICANTS WILL BE DISCHARGE ON A TEMP BASIS. IF IN THE FUTURE THE COOPERATIVE, PERMANENT SEWER DELIVERY SYSTEM HAS NOT BEEN BUILT AND THE SEWER LINE ALONG LORTON ROAD NEEDS TO BE ENLARGED, THE ESCROWED AMT WILL BE USED FOR THIS ENLARGEMENT. IF THE PERMANENT SYSTEM HAS BEEN BUILT AND AN ENLARGEMENT IS NOT NEEDED, THE AMT WILL BE RETURNED TO THE APPLICANT	GUNSTON COMMONS #18	9101-SP-01	MV		94-V-007	18	SANGER STREET LLC 8081 WOLFTRAP RD STE 300 DUNN LORING, VA 22027	N/A	\$ 63,068.00	OCA TO ADVISE	IN PROGRESS
DE13891	1998	3/18/1998	\$ 3,864.08	REC FACILITIES	FAIR LAKES CT.	9072-SP-02	SU	20-23, 60-66	93-Y-038		CENTEX HOMES	N/A	\$ -	TRANSFER TO FCPA	TRANSFERRED TO FCPA
DE13898	1998	3/25/1998	\$ 2,107.88	REC FACILITIES	FAIR LAKES CT. PH1	9072-SP-02	SU	14-19	93-Y-038	18	CENTEX HOMES	N/A	\$ -	TRANSFER TO FCPA	TRANSFERRED TO FCPA
DE13958	1998	9/2/1998	\$ 4,566.64	REC FACILITIES	FAIR LAKES CT. PH2	9072-SP-03	SU	174-181 & 196-200	93-Y-038	18	CENTEX HOMES	N/A	\$ -	TRANSFER TO FCPA	TRANSFERRED TO FCPA
DE14039	1999	2/19/1999	\$ 2,810.24	REC FACILITIES	FAIR LAKES CT. PH.2	9072-SP-03	SU	159-166	93-Y-038	18	CENTEX HOMES	N/A	\$ -	TRANSFER TO FCPA	TRANSFERRED TO FCPA
DE14040	1999	2/19/1999	\$ 9,835.84	REC FACILITIES	FAIR LAKES CT. PH.3	9072-SP-04	SU	74-101	93-Y-038	18	CENTEX HOMES	N/A	\$ -	TRANSFER TO FCPA	TRANSFERRED TO FCPA
DE14094	1999	6/29/1999	\$ 10,000.00	REC FACILITIES	GOVERNORS GROVE SEC.2	7699-SP-07	LE		PCA88-L-082-2	16	GOVERNORS GROVE LLC	N/A	\$ -	TRANSFER TO FCDOT	TRANSFERRED TO FCDOT
DE14152	2000	9/23/1999	\$ 2,349.66	REC FACILITIES	FAIRLAKE COURT PH.3	9072-SP-04	SU	133-138	93-Y-038	18	CENTEX HOMES	N/A	\$ -	TRANSFER TO FCPA	TRANSFERRED TO FCPA
DE14163	2000	10/15/1999	\$ 2,349.66	REC FACILITIES	FAIRLAKES COURT PH.2	9072-SP-03	SU	201-206	93-Y-038	18	CENTEX HOMES	N/A	\$ -	TRANSFER TO FCPA	TRANSFERRED TO FCPA

LDS Summary Aged Cash Proffers FY1985-2010

DE#	Fiscal Year	Date	Original Amt	Proffer Language	Plan Name	Plan No	Magisterial District	Lot #	Rezoning Case	Proffer #	Name & Last Known Address	Allocation Due Date	DE Balance	LDS Recommendations	Action Taken
DE14207	2000	12/20/1999	\$ 27,500.00	REC FACILITIES. THE APPLICANT SHALL COMPLY WITH PAR.2 OF SECT.6-110 OF THE ZONING ORDINANCE REGARDING DEVELOPED RECREATIONAL FACILITIES BY PROVIDING ONE OR MORE OF THE FOLLOWING RECREATIONAL FACILITIES IN THE AREA IDENTIFIED ON THE CDP/FDP AS "POSSIBLE ACTIVE RECREATIONAL AREA:" A. MULTI PURPOSE COURT, B. TOT LOT, C. TENNIS COURT; THE TYPE OF RECREATIONAL FACILITY(IES) TO BE PROVIDED SHALL BE DETERMINED BY THE APPLICANT AT TIME OF SITE PLAN APPROVAL FOR THE SFA UNITS OR THE APPLICANT SHALL ESCROW THE CASH FOR SUCH FACILITY(IES) IN CONFORMANCE WITH THE PROVISIONS OF SECT. 2-704 OF THE ZONING ORDINANCE.	OAK MILL SEC.3	9675-SP-04	Centreville	N/A	92-C-009	6	PULTE HOME	N/A	\$ -	TRANSFER TO FCPA	TRANSFERRED TO FCPA
DE14302	2000	5/18/2000	\$ 2,000.00	TRANS-GEN TRAFFIC SIGNAL REFUND IN 10 YRS IF NOT USED ( TRANSFERRED TO PROFFERS GENERAL 10/03	ACCESS ROAD CHANTILLY DIST	9232-SP-02	SU	N/A	74-2-085	n/a	CRIDER & SHOCKEY INC. OF WVA	N/A	\$ -	TRANSFER TO FCDOT	TRANSFERRED TO FCDOT
DE14501	2001	4/26/2001	\$ 20,000.00	THE DEVELOPER SHALL, PRIOR TO THE ISSUANCE OF THE NON-RESIDENTIAL USE PERMIT FOR THE PROPOSED BUILDING ON THE PROPERTY, DEDICATE LAND (TAX MAP NO. 81-4((43))PT OF 19) LOCATED AT THE CORNER OF S. VAN DORN STREET AND LAKE VILLAGE DRIVE, AND SHALL CONTRIBUTE \$20,000 TOWARDS THE CONSTRUCTION OF TENNIS COURTS OR OTHER FURTURE RECREATIONAL FACILITIES IN THAT LOCATION	KINGSTOWNE SEC 34	6105-SP-78	LE	N/A	98-LE-065	14	KINGSTOWNE D L.P	N/A	\$ -	TRANSFER TO FCPA	TRANSFERRED TO FCPA
DE14513	2001	5/24/2001	\$ 2,021.00	AT THE TIME OF SUBDIVISION PLAN APPROVAL, THE APPLICANT SHALL ESCROW \$2,000 AS ADJUSTED ACCORDINGLY TO THE CONSTRUCTION COST INDEX AS PUBLISHED IN THE ENGINEERING NEWS RECORD BY MCGRAW-HILL FROM THE DATE OF APPROVAL OF THE REZONING FOR USE BY THE FUTURE HOMEOWNERS' ASSOCIATION TO PURSUE THE ABANDONMENT OF A PORTION OF WEST OX ROAD THAT IS NO LONGER NEED AS RIGHT OF WAY AFTER THE REALIGNMENT OF WEST OX ROAD. THE EXISTENCE OF THIS ESCROW SHALL BE DISCLOSED TO THE HOMEOWNERS' ASSOCIATION (HOA). IN THE EVENT THAT FAIRFAX COUNTY DETERMINES THAT AN ABANDONMENT IS NOT DESIRABLE, THEN THE ESCROWED FUNDS SHALL BE RETURNED TO THE APPLICANT UPON WRITTEN REQUEST BY THE APPLICANT.	WEST GROVE ESTATES	0484-SD-01	SU	N/A	99-SU-070	3C	U S HOME CORPORATION, 1230 NEW HAMPSHIRE AVE, SUITE 300, SILVER SPRING, MD 20903	N/A	\$ 2,021.00	LOCATE INTENDED RECIPIENT OR ESCHEAT TO STATE AS UNCLAIMED PROPERTY//LOCATE REGISTERED AGENT THROUGH SCC & CONTACT	IN PROGRESS
DE14545	2002	7/19/2001	\$ 1,250.00	THE APPLICANT SHALL ESTABLISH AN ANNUAL ESCROW WITH FAIRFAX COUNTY IN THE AMOUNT OF \$1,250.00 TO BE USED SOLEY FOR LONG-TERM MAINTENANCE OF THE ROADWAY BY THE APPLICANT. THE AGREEMENT SHALL ALSO INCLUDE A CLAUSE THAT IN THE EVENT THE APPLICANT DOES NOT PERFORM THIS MAINTENANCE, THE COUNTY SHALL HAVE THE AUTHORITY, BUT NOT THE OBLIGATION, TO PERFORM THE MAINTENANCE NOT COMPLETED BY THE APPLICANT OF THE ROADWAY AND TO DRAW UPON THIS ESCROW IN ORDER TO FUND SUCH MAINTENANCE	TOWNSHIP SUITES	696-SP-01	LE	n/a	65-L-060-02	12B4	MARRIOTT INTERNATIONAL 10400 FERNWOOD RD BETHESDA MD 20817	N/A	\$ 1,250.00	POSSIBLE DCC ENFORCEMENT CASE. PATH FORWARD TO BE DISCUSSED 2/2018	IN PROGRESS
DE14658	2002	5/14/2002	\$ 4,566.64	REC FACILITIES	FAIR LAKES CT PH 1	9072-SP-02		1-7, 24-29, 121-132, 102-129, 207-211	93-Y-038	18	CENTEX HOMES	N/A	\$ -	TRANSFER TO FCPA	TRANSFERRED TO FCPA
DE14659	2002	5/14/2002	\$ 12,646.08	REC FACILITIES	FAIR LAKES CT PH 2	9072-SP-03	SU		93-Y-038	18	CENTEX HOMES	N/A	\$ -	TRANSFER TO FCPA	TRANSFERRED TO FCPA
DE14660	2002	5/14/2002	\$ 2,458.96	REC FACILITIES	FAIR LAKES CT PH 3	9072-SP-04	SU	167-173	93-Y-038	18	CENTEX HOMES	N/A	\$ -	TRANSFER TO FCPA	TRANSFERRED TO FCPA
DE14694	2003	8/14/2002	\$ 20,000.00	REMOVAL OF TEMPORARY CUL-DE-SAC	BOEHLI PROPERTY	1176-SD-01	PR		01-PR-004	2A	ARDEN STREET LC	N/A	\$ -	TRANSFER TO FCDOT	TRANSFERRED TO FCDOT
DE14695	2003	8/14/2002	\$ 5,000.00	TREE PRESERVATION AGREEMENT	BOEHLI PROPERTY	1176-SD-01	PR		01-PR-004	6A	ARDEN STREET LC	N/A	\$ 5,000.00	LOCATE INTENDED RECIPIENT OR ESCHEAT TO STATE AS UNCLAIMED PROPERTY//LOCATE REGISTERED AGENT THROUGH SCC & CONTACT	IN PROGRESS
DE14710	2003	10/16/2002	\$ 5,000.00	TREE PRESERVATION AGREEMENT	PARKVIEW	1332-SD-01	PR		2000-PR-064	9B	CRANE HOMES	N/A	\$ -	RELEASE TO INTENDED RECIPIENT	RELEASED TO INTENDED RECIPIENT
DE14836	2004	9/8/2003	\$ 2,800.00	SIDEWALK REFUND TO DEVELOPER IF EASEMENTS OBTAINED OR TO DEPT OF TRANSPORTATION	WINDSOR MEADOWS	5508-SD-01	DR		02-DR-030	3D	SQUIRES CREST LC	N/A	\$ -	TRANSFER TO FCDOT	TRANSFERRED TO FCDOT

LDS Summary Aged Cash Proffers FY1985-2010

DE#	Fiscal Year	Date	Original Amt	Proffer Language	Plan Name	Plan No	Magisterial District	Lot #	Rezoning Case	Proffer #	Name & Last Known Address	Allocation Due Date	DE Balance	LDS Recommendations	Action Taken
DE14884	2004	2/17/2004	\$ 133,393.00	TRANSFERRED FROM PARK TO GEN FOR ON SITE REC FACILITIES	COPPERMINE CROSSING LB A	5574-SP-15	HM		02-HM-035	29A	PULTE HOMES	N/A	\$ -	TRANSFER TO FCPA	TRANSFERRED TO FCPA
DE14934	2004	4/20/2004	\$ 20,000.00	PLANTATION GAS PIPELINE	ESTATES AT FAIRFAX	1866-SD-01	SP		02-SP-004	7F	EQUITY HOMES	N/A	\$ -	TRANSFER TO FCDDOT	TRANSFERRED TO FCDDOT
DE30912	1987	3/5/1987	\$ 3,000.00	PROFFER #9 - CONSTRUCT PAVEMENT AND SHOULDER ALONG WEST OX RD. -	WEST OX RD	6212-SP-002	PR		83-P-107	9		N/A	\$ -	TRANSFER TO FCDDOT	TRANSFERRED TO FCDDOT
DE33169	1992	1/31/1992	\$ 4,500.00	PROFFER #5 - COMPLETE ONSITE PRIVATE ROADWAYS TO PROPERTY LINE	VILLAGE AT GUM SPRINGS, PH 1, RESIDENTIAL	5349-SP-03			90-V-029	5		N/A	\$ -	TRANSFER TO FCDDOT	TRANSFERRED TO FCDDOT
DE33260	1992	4/30/1992	\$ 15,000.00	PROFFER #9 - REMOVAL OF 2 TEMP. CUL-DE-SAC'S	ROCKPOINTE , SEC. 3	5639-SD-001			85-S-41	9		N/A	\$ -	TRANSFER TO FCDDOT	TRANSFERRED TO FCDDOT
DE34378	1995	3/20/1995	\$ 3,800.00	PROFFER # 3 - REMOVE TEMPORARY CUL-DE-SAC AND EXTENSION OF LOU ALICE WAY.	SMITHFIELD AT WEST OX	8441-SD-001			90-C-031	3		N/A	\$ -	TRANSFER TO FCDDOT	TRANSFERRED TO FCDDOT
DE35612	1999	2/19/1999	\$ 42,400.00	PROFFER #7 - CONSTRUCT STUB STREET OWENS GLEN DRIVE EAST OF ANNAMOHR DRIVE TO PROPERTY LINE	BERKSHIRE WOODS	5403-SD-001			86-V-045	7	BATAL BUILDERS	N/A	\$ -	TRANSFER TO FCDDOT	TRANSFERRED TO FCDDOT
DE35860	2000	9/24/1999	\$ 33,800.00	IMPROVEMENTS TO BURKE LAKE ROAD DECELERATION LANE FOR CURB & GUTTER, SIDEWALK, STORM SEWER PIPES STRUCTURES (PROFFER 3B-I REQUIRES RIGHT INTERIM TURN DECELERATION LANE - NOT PROVIDED PER LIVE MAPS)	TIMARRON COVE	9985-SD-001	SP		98-SP-054	3B-1	COSCAN WASHINGTON INC	N/A	\$ -	TRANSFER TO FCDDOT	TRANSFERRED TO FCDDOT
DE36018	2000	3/27/2000	\$ 9,230.00	PROFFER #6 - COMPLETION OF WORK ALONG STEED PLACE (STUB STREET)	HORSEPEN ACRES	9283-SD-001			94-H-062	6	RASCO DEVELOPMENT CO	N/A	\$ -	TRANSFER TO FCDDOT	TRANSFERRED TO FCDDOT
DE36320	2001	2/7/2001	\$ 13,100.00	PROFFER #6B - REMOVAL OF TEMPORARY TURNAROUND, INSTALL STREET, SIDEWALK AND CURB & GUTTER ON WALNEY PARK ROAD TO PROPERTY LINE	HUNTER PROPERTY	0564-SD-001	SU		1999-SU-067	6B	COSAN WASHINGTON INC	N/A	\$ -	TRANSFER TO FCDDOT	TRANSFERRED TO FCDDOT
DE36687	2002	4/26/2002	\$ 11,400.00	PROFFER #3D - REMOVAL OF TEMPORARY CUL-DE-SAC, RESTORATION OF DRIVEWAY, EXTENSION OF CURB & GUTTER AND PAVEMENT ON EMMA ANN WAY TO THE PROPERTY LINE	SILVERBROOK FARMS PH 1	6454-SD-021	SP		2001-SP-007	3D	BROOKFIELD WASHINGTON INC	N/A	\$ -	TRANSFER TO FCDDOT	TRANSFERRED TO FCDDOT
DE36689	2002	4/26/2002	\$ 8,600.00	PROFFER #3D - REMOVAL OF TEMPORARY CUL-DE-SAC, RESTORATION OF 2 DRIVEWAYS, EXTENSION OF CURB & GUTTER AND PAVEMENT ON EMMA ANN WAY TO THE PROPERTY LINE	SILVERBROOK FARMS PH 2	6454-SD-022	SP		2001-SP-007	3D	BROOKFIELD WASHINGTON INC	N/A	\$ -	TRANSFER TO FCDDOT	TRANSFERRED TO FCDDOT
DE36874	2003	11/27/2002	\$ 3,000.00	PROFFER #2G - CURB & GUTTER FOR TEMPORARY TURN AROUND IN WYNGATE COURT ( FUTURE CONSTRUCTION BY OTHERS OF THE INTERPARCEL ACCESS CONNECTION UPON REQUEST FROM DPWES)	WYNGATE	1265-SP-001	MV		2001-MV-021	2G	CARR HOMES	N/A	\$ -	TRANSFER TO FCDDOT	TRANSFERRED TO FCDDOT
DE38910	2005	2/25/2005	\$ 3,600.00	SIDEWALK CONSTRUCTION ALONG LOT 19 (SIDEWALK CONSTRUCTION REQUIRE PER PROFFER 2B, NOT ESCROW IN LIEU OF) ( MOVED FROM FCE TO GF BY MIZADI 7/8/2013)	GAYFIELD RD	7818-SD-002	LE	19	2003-LE-048	2B	GAYFIELD ROAD ASSOCIATES	NA	\$ -	TRANSFER TO FCDDOT	TRANSFERRED TO FCDDOT
DE38911	2005	2/25/2005	\$ 2,900.00	SIDEWALK CONSTRUCTION ALONG LOT 31 & 32 9 SIDEWALK CONSTRUCTION REQUIRED PER PROFFER 2B, NOT ESCROW IN LIEU OF) ( MOVED FROM FCE TO GF BY MIZADI 7/8/13)	GAYFIELD RD	7818-SD-002	LE	31 & 32	2003-LE-048	2B	GAYFIELD ROAD ASSOCIATES	NA	\$ -	TRANSFER TO FCDDOT	TRANSFERRED TO FCDDOT
DE39341	2006	8/17/2006	\$ 4,400.00	INTERPARCEL ACCESS - INTERPARCEL ACCESS SHOWN ON GDP AND APPROVED SAB- NO INTERPRETATION OR GDPA WAS OBTAINED. PER JACK WEYANT THE ACCESS HAS NOT BEEN CONSTRUCTED - MONEY TO BE RETURNED TO DEVELOPER AND ACCESS TO BE CONSTRUCTED OR PLAN TO BE REVISED W/ INTERPRETATION GRANTED FROM DPZ? (MOVED FROM FCE TO GF BY MIZADI 7/8/2013)	DULLES VIEW	6867-SP-018			PCA 88-C-003	Not a Proffer	CORUS BANK	N/A	\$ -	TRANSFER TO FCDDOT	TRANSFERRED TO FCDDOT
DE50061	2005	5/2/2005	\$ 38,896.00	ROAD CONSTRUCTION	COMPTON RIDGE	9122-SD-001			1994-Y-012	2	RJL INC	N/A	\$ -	TRANSFER TO FCDDOT	TRANSFERRED TO FCDDOT
DE50062	2005	5/2/2005	\$ 2,500.00	MAXIMUM HERITAGE RESOURCES DEVELOPED RECREATIONAL AMENITIES ON SITE IF ACCEPTABLE UNDER ZONING ORDINANCE	COMPTON RIDGE METRO PLACE AT DUNN LORING PARCEL L	9122-SD-001			1994-Y-012	12	RJL INC	N/A	\$ -	TRANSFER TO FCPA	TRANSFERRED TO FCPA
DE50068	2005	5/24/2005	\$ 8,412.00	LANDSCAPING OF POND BY DPWES	CHANTILLY PARK APTS	1301-SP-001			PCA 84-P-129-5	20	MARY W. CAMPBELL	N/A	\$ -	TRANSFER TO FCPA	TRANSFERRED TO FCPA
DE50076	2005	6/27/2005	\$ 24,000.00	TO BOS FOR USE AT THE NEW OAKTON PARK ON HUNTER MILL ROAD	METRO WEST	24817-ZONA-001	PR		1998-SU-013	4b	CHANTILLY PARK CONDOS LLC	N/A	\$ 24,000.00	TRANSFER TO MSMO	IN PROGRESS
DE50106	2006	5/26/2006	\$ 25,000.00	1ST INSTALLMENT OF TOTAL \$450,000 TO BE CONTRIBUTED TO BOS FOR PARKS AND/OR ATHLETIC FACILITIES AND FIELDS IN VICINITY OF PROPERTY	HALSTEAD	24817-ZONA-001	PR		2003-PR-022	26F	PULTE HOME CORPORATION	SEE ALLOCATION REPORT	\$ -	TRANSFER TO FCPA	TRANSFERRED TO FCPA
DE50132	2008	2/7/2008	\$ 225,000.00	TRAIL ESCROW	DULLES CORNER HOTEL	6318-SP-022-2	HM		2007-PR-001	B-34	DSF LONG METRO III LLC	SEE ALLOCATION REPORT	\$ -	TRANSFER TO FCPA	TRANSFERRED TO FCPA
DE50133	2008	3/3/2008	\$ 12,006.00						PCA 1996-HM-044	3	BRENTWOOD DULLES CORNER LLC	N/A	\$ -	TRANSFER TO FCPA	TRANSFERRED TO FCPA

LDS Summary Aged Cash Proffers FY1985-2010

DE#	Fiscal Year	Date	Original Amt	Proffer Language	Plan Name	Plan No	Magisterial District	Lot #	Rezoning Case	Proffer #	Name & Last Known Address	Allocation Due Date	DE Balance	LDS Recommendations	Action Taken
DE50548	2005	4/22/2005	\$ 1,500.00	HISTORICAL MARKER	VIENNA ESTATES AT SUNCREST	8352-SD-002	PR		2003-PR-043	31	VAN METRE HOMES INC	N/A	\$ -	TRANSFER TO HISTORY COMMISSION	TRANSFERRED TO HISTORY COMMISSION
DE50575	2005	6/24/2005	\$ 3,650.27	PUBLIC FACILITIES NEEDS AS DETERMINED BY LEE SUPERVISOR	WINDSOR KNOLL	4388-SD-001	LE		2003-LE-027	12d	WINDSOR LAND DEVELOPMENT LLC	N/A	\$ 3,650.27	TRANSFER TO FCDOT/FCPA	IN PROGRESS
DE50611	2006	8/30/2005	\$ 2,500.00	HISTORIC MARKER WITHIN A LOCATION IN MOUNT VERNON DISTRICT AS DETERMINED BY FX CO HISTORY COMMISSION TO COMMEMORATE HISTORIC PLASKETT FARMS	EVANS PROPERTY	2144-SD-001	MV		2003-MV-045	25	PETERSON DEVELOPMENT CO LC	N/A	\$ -	TRANSFER TO HISTORY COMMISSION	TRANSFERRED TO HISTORY COMMISSION
DE50637	2006	12/5/2005	\$ 150,000.00	PER E-MAIL 3/9/06 HOLD FUNDS IN GENERAL UNTIL NOTIFIED BY BOS OFFICE MIKE WING TO BOS FOR PARK ACQUISITION/OR IMPROVEMENTS IN PROVIDENCE DISTRICT//\$91,190 TRANSFERRED TO FCPS FOR FIELD AT MARSHAL HIGH SCHOOL	TYSONS WESTPARK A-6	5166-SP-001	PR		2002-PR-016	10Fi	PARK CREST SPE PH 1 LLC	N/A	\$ -	TRANSFER TO FCPA	TRANSFERRED TO FCPA
DE50651	2006	12/22/2005	\$ 25,000.00	IN ADDITION TO PROVISION OF THE UNPROGRAMMED PLAYFIELD DESCRIBED IN PROFFER 13C AND THE TRAIL DESCRIBED IN PROFFER Z2D, UPON SITE PLAN APPROVAL FOR THE 1ST OFFICE BUILDING, THE APPLICANT SHALL ESCROW \$25,000.00 WITH FAIRFAX COUNTY FOR DEVELOPMENT OF A BASEBALL FIELD TO BE CONSTRUCTED BY OTHERS IDENTIFIED AS TAX ID 15-4 ((01)) 13, 23A, 23A1. SHOULD THE BASEBALL FIELD NOT BE CONSTRUCTED WITH IN 10 YEARS OF THE APPROVAL OF THESE APPLICATIONS, THE ESCROWED MONEY MAY BE USED FOR THE DEVELOPMENT OF FACILITIES IN NEARBY PARK OR PARK ACQUISITION	WOODLAND PARK PARCEL 44	5518-SP-037	HM		2003-HM-046	25B	TST WOODLAND LLC 11 WEST 42ND ST NEW YORK, NY 10036 (202) 777-0353	N/A	\$25,000.00	LOCATE INTENDED RECIPIENT OR ESCHEAT TO STATE AS UNCLAIMED PROPERTY/LOCATE REGISTERED AGENT THROUGH SCC & CONTACT	IN PROGRESS
DE50654	2006	1/3/2006 (12/30/05)	\$ 2,500.00	TO BOS FOR ASSISTANCE IN CONSTRUCTING BUS SHELTERS IN THE AREA OF APPLICATION PROPERTY	CEDAREST ASSEMBLAGE	3037-SD-001	PR		2002-PR-047	9	B/E BARCROFT CEDAREST	N/A	\$ -	TRANSFER TO FCDOT	TRANSFERRED TO FCDOT
DE50656	2006	1/3/2006 (12/30/05)	\$ 5,000.00	TREE PRESERVATION	CEDAREST ASSEMBLAGE	3037-SD-001	PR		2002-PR-047	20	B/E BARCROFT CEDAREST	N/A	\$ -	RELEASE TO INTENDED RECIPIENT	RELEASED TO INTENDED RECIPIENT
DE50698	2006	6/2/2006	\$ 150,000.00	MICHAEL WING IN BOS OFFICE TO NOTIFY US WHEN TO TRANSFER FUNDS BOS FOR ACQUISITION OF PARK LAND OR IMPROVEMENT OF PARK FACILITIES IN THE DUNN LORING/TYSONS CORNER AREA	RESERVE AT TYSONS CORNER MULTI-FAMILY	2481-SP-007	PR		2003-PR-008	42	BEAZER HOMES CORPORATION	N/A	\$ -	TRANSFER TO FCPA	TRANSFERRED TO FCPA
DE50707	2006	6/15/2006	\$ 1,550.00	HISTORICAL MARKER	CEDAR CHASE AT GREAT FALLS	9992-SD-001	HM		1998-HM-020	23	KESWICK HOMES LLC	N/A	\$ -	TRANSFER TO FCPA	TRANSFERRED TO FCPA
DE50735	2007	8/27/2006	\$ 36,900.00	8' TRAIL	DULLES CORNER COMMERCIAL	6318-SP-021	HM		PCA-96-HM-044	15D	WILLAM H GORDON & ASSOCIATES	N/A	\$ -	TRANSFER TO FCDOT	TRANSFERRED TO FCDOT
DE50778	2007	2/21/2007	\$ 3,500.00	TREE PRESERVATION	CARDINAL ESTATES	15444-SD-001	SP		2004-SP-001	6D	CARDINAL BUILDERS INC	N/A	\$ 3,500.00	RELEASE TO INTENDED RECIPIENT	IN PROGRESS (STILL ACTIVE PROJECT)
DE50781	2007	3/1/2007	\$ 33,690.00	TREE PRESERVATION	ETHEL'S POND	4606-SD-001	SP		2005-SP-012	3.6	BO BUD RESIDENTIAL LLC	N/A	\$ -	RELEASE TO INTENDED RECIPIENT	RELEASED TO INTENDED RECIPIENT
DE50824	2008	7/19/2007	\$ 15,000.00	MONITORING AND PREPARATION OF ANNUAL REPORTS FOR LID	MAYMONT SECTION 1	6553-SD-001	DR		2005-DR-006	29	BASHEER EDMOORE MOUTOUX LLC	SEE ALLOCATION REPORT	\$ 15,000.00	RELEASE TO INTENDED RECIPIENT	IN PROGRESS (STILL ACTIVE PROJECT)
DE50825	2008	7/23/2007	\$ 78,949.00	TREE PRESERVATION	MAYMONT SECTION 1	6553-SD-001	DR		2005-DR-006	40	BASHEER EDMOORE MOUTOUX LLC	N/A	\$ 78,949.00	RELEASE TO INTENDED RECIPIENT	IN PROGRESS (STILL ACTIVE PROJECT)
DE50835	2008	8/27/2007	\$ 54,428.00	TREE PRESERVATION	CEDAR LANE	7929-SD-002-4	PR		2003-PR-026	29	WEDDERBURN ESTATES LC	N/A	\$ -	RELEASE TO INTENDED RECIPIENT	RELEASED TO INTENDED RECIPIENT
DE50836	2008	8/27/2007	\$ 5,000.00	TRAIL AMENITIES TO NVRPA	CEDAR LANE	7929-SD-002-4	PR		2003-PR-026	18C	WEDDERBURN ESTATES LC	SEE ALLOCATION REPORT	\$ -	RELEASE TO INTENDED RECIPIENT	RELEASED TO INTENDED RECIPIENT
DE50839	2008	10/10/2007	\$ 5,000.00	TREE PRESERVATION & PLANTING FUND	FLINT HILL UPPER SCHOOL	6330-MSP-001			SEA 99-P-046	34	FLINT HILL UPPER SCHOOL	N/A	\$ -	TRANSFER TO TREE FUND	TRANSFERRED TO TREE FUND
DE50842	2008	10/16/2007	\$ 500.00	TREE PRESERVATION	BRIARWOOD TRACE SEC 1	7065-SD-001	PR		2002-PR-008	25	BRIARWOOD TRACE ASSOCIATES LC	N/A	\$ -	RELEASE TO INTENDED RECIPIENT	TRANSFERRED TO TREE FUND
DE50849	2008	10/30/2007	\$ 10,000.00	THE FOLLOWING CASH CONTRIBUTIONS SHALL BE MADE PRIOR TO THE ISSUANCE OF THE NON RUP: \$10,000.00 TO C-SPARC	RESIDENCE INN SPRINGFIELD	1988-SP-002	LE		2005-LE-022	5A	THARALDSON CONSTRUCTION 1201 PAGE DR FAIRFAX, VA 22030	10/20/2019	\$ 10,000.00	OCA TO ADVISE	IN PROGRESS
DE50850	2008	10/30/2007	\$ 30,000.00	\$30,000.00 TO THE SPRINGFIELD CULTURAL CENTER	RESIDENCE INN SPRINGFIELD	1988-SP-002	LE		2005-LE-022	5B	THARALDSON CONSTRUCTION 1201 PAGE DR FAIRFAX, VA 22030	10/20/2019	\$ 30,000.00	TRANSFER TO OCR FOR USE IN THE NEAREST CRD	IN PROGRESS

LDS Summary Aged Cash Proffers FY1985-2010

DE#	Fiscal Year	Date	Original Amt	Proffer Language	Plan Name	Plan No	Magisterial District	Lot #	Rezoning Case	Proffer #	Name & Last Known Address	Allocation Due Date	DE Balance	LDS Recommendations	Action Taken
DE50852	2008	10/30/2007	\$ 5,000.00	\$5,000.00 TO AN ENTITY DESIGNATED BY THE COUNTY FOR THE PURPOSE OF THE BEAUTIFICATION OF THE SPRINGFIELD COMMERCIAL REVITALIZATION DISTRICT IN THE IMMEDIATE VICINITY OF THE HOTEL	RESIDENCE INN SPRINGFIELD	1988-SP-002	LE		2005-LE-022	5D	THARALDSON CONSTRUCTION 1201 PAGE DR FAIRFAX, VA 22030	10/20/2019	\$ 5,000.00	TRANSFER TO OCR FOR USE IN THE NEAREST CRD	IN PROGRESS
DE50853	2008	10/30/2007	\$ 20,000.00	PURPOSE OF CONSTRUCTING A BUS SHELTER AT THE SE CORNER OF BLAND AND BACKLICK ROADS	RESIDENCE INN SPRINGFIELD	1988-SP-022			2005-LE-022	5E	THARALDSON CONSTRUCTION	10/30/2019	\$ -	TRANSFER TO FCDOT	TRANSFERRED TO FCDOT
DE50864	2008	12/18/2007	\$ 33,528.00	REPLACEMENT VALUE OF TREES	THE STERLING OF OAKTON	2352-SP-003	PR		SE 2005-PR-009	29G	SUNRISE SENIOR LIVING	N/A	\$ -	RELEASE TO INTENDED	RELEASED TO INTENDED RECIPIENT
DE50882	2008	3/13/2008	\$ 25,000.00	TO FFX COUNTY FOR BASEBALLS FIELDS ON 15-4 ((1)) 13, 23A, 23A1	WOODLAND PARK PARCEL 43	5518-SP-036	HM		2003-HM-046	25B	WOODLAND/WEST FIELDS PARCEL 1 LP	N/A	\$ -	TRANSFER TO FCPA	TRANSFERRED TO FCPA
DE50920	2009	9/4/2008	\$ 77,800.00	TREE PRESERVATION	METROWEST VADEN DRIVE EXTEND	8342-PI-002	PR		2003-PR-022	16I	PULTE HOME CORP	N/A	\$ 77,800.00	RELEASE TO INTENDED	IN PROGRESS (STILL ACTIVE PROJECT)
DE50948	2009	1/13/2009	\$ 2,000.00	TREE PRESERVATION AND RESTORATION	LITTLE RIVER GLEN 3	7220-SP-003			96-B-021	2D	COUNTY OF FAIRFAX-HOUSING DEPT	N/A	\$ -	RELEASE TO INTENDED	RELEASED TO INTENDED RECIPIENT
DE50964	2009	4/1/2009	\$ 5,000.00	OFF-SITE PEDESTRIAN IMPROVEMENTS W/IN THE VICINITY OF THE PROPERTY	LINDEN SPRINGS	8556-SP-002			PCA 78-C-098-03	8C	LINDEN DEVELOPMENT PARTNERS LC	ALLOCATION REPORT	\$ -	TRANSFER TO FCPA	TRANSFERRED TO FCPA
DE50976	2009	6/19/2009	\$ 61,579.00	TREE PRESERVATION	BANNERWOOD ESTATES	5435-SD-001	MA		2005-MA-014	12.5	WALKER TITLE LLC	N/A	\$ -	RELEASE TO INTENDED RECIPIENT	RELEASED TO INTENDED RECIPIENT
DE50990	2010	11/2/2009	\$ 82,000.00	UPON SITE PLAN APPROVAL, THE APPLICANT SHALL ESCROW \$82,000.00 WITH FAIRFAX COUNTY FOR PAVED STREAM VALLEY TRAIL TO BE CONSTRUCTED OFF SITE, BUT W/IN THE SULLY DISTRICT	AEROSPACE CORPORATION PCL 35 AT WESTFIELDS	6178-SP-110	SU		78-S-063	19	AEROSPACE CORP.PO BOX 91055 LOS ANGELES, CA 90009 (301) 336-0253	N/A	\$ -	TRANSFER TO FCPA	TRANSFERRED TO FCPA

# LDS Response to Aged Escrow Review - ATTACHMENT 3

Land Development Services  
Future Construction Escrows  
Proposed Disposition Options

	TOTAL FUTURE CONSTRUCTION ESCROWS			OPTION 1*						OPTION 2**					
	# of Items	\$ Amount	Average \$	Release <\$5,000, No Special Exceptions			Retain and Research			Release <\$10,000, No Special Exceptions			Retain and Research		
				# of Items	\$ Amount	Average \$	# of Items	\$ Amount	Average \$	# of Items	\$ Amount	Average \$	# of Items	\$ Amount	Average \$
<b>EXCEPTIONS - ALWAYS RETAIN AND RESEARCH</b>															
Chapter 2 Roads	61	\$ 779,786	\$ 12,783	0	\$ -	\$ -	61	\$ 779,786	\$ 12,783	0	\$ -	\$ -	61	\$ 779,786	\$ 12,783
Tree	2	\$ 19,197	\$ 9,599	0	\$ -	\$ -	2	\$ 19,197	\$ 9,599	0	\$ -	\$ -	2	\$ 19,197	\$ 9,599
Landscaping	2	\$ 11,300	\$ 5,650	0	\$ -	\$ -	2	\$ 11,300	\$ 5,650	0	\$ -	\$ -	2	\$ 11,300	\$ 5,650
Light-Conversion	1	\$ 4,300	\$ 4,300	0	\$ -	\$ -	1	\$ 4,300	\$ 4,300	0	\$ -	\$ -	1	\$ 4,300	\$ 4,300
Bridge	2	\$ 34,900	\$ 17,450	0	\$ -	\$ -	2	\$ 34,900	\$ 17,450	0	\$ -	\$ -	2	\$ 34,900	\$ 17,450
Frontage Improvements	115	\$ 2,226,738	\$ 19,363	56	\$ 74,768	\$ 1,335	59	\$ 2,151,970	\$ 36,474	72	\$ 177,993	\$ 2,472	43	\$ 2,048,745	\$ 47,645
Streetlights	14	\$ 240,702	\$ 17,193	1	\$ 1,684	\$ 1,684	13	\$ 239,018	\$ 18,386	1	\$ 1,684	\$ 1,684	13	\$ 239,018	\$ 18,386
Pond Construction	1	\$ 22,400	\$ 22,400	0	\$ -	\$ -	1	\$ 22,400	\$ 22,400	0	\$ -	\$ -	1	\$ 22,400	\$ 22,400
Storm Sewer	116	\$ 300,121	\$ 2,587	104	\$ 120,335	\$ 1,110	12	\$ 179,786	\$ 14,982	110	\$ 157,835	\$ 1,435	6	\$ 142,286	\$ 23,714
Site Silt Removal	1	\$ 5,000	\$ 5,000	0	\$ -	\$ -	1	\$ 5,000	\$ 5,000	1	\$ 5,000	\$ 5,000	0	\$ -	\$ -
Bus Shelter	3	\$ 19,000	\$ 6,333	0	\$ -	\$ -	3	\$ 19,000	\$ 6,333	3	\$ 19,000	\$ 6,333	0	\$ -	\$ -
Recreation Facility	1	\$ 6,100	\$ 6,100	0	\$ -	\$ -	1	\$ 6,100	\$ 6,100	1	\$ 6,100	\$ 6,100	0	\$ -	\$ -
Road and Service Drive	636	\$ 7,305,521	\$ 11,487	325	\$ 616,808	\$ 1,898	311	\$ 6,688,713	\$ 21,507	451	\$ 1,496,584	\$ 3,318	185	\$ 5,808,937	\$ 31,400
Trail and Sidewalk	150	\$ 764,152	\$ 5,094	91	\$ 168,724	\$ 1,854	59	\$ 595,428	\$ 10,092	113	\$ 314,452	\$ 2,783	37	\$ 449,700	\$ 12,154
No Record of Escrow Purpose	14	\$ 535,195	\$ 38,228	7	\$ 9,654	\$ 1,379	7	\$ 525,541	\$ 75,077	11	\$ 34,854	\$ 3,169	3	\$ 500,341	\$ 166,780
<b>TOTALS</b>	<b>1119</b>	<b>\$ 12,274,413</b>	<b>\$ 10,969</b>	<b>584</b>	<b>\$ 991,973</b>	<b>\$ 1,699</b>	<b>535</b>	<b>\$ 11,282,440</b>	<b>\$ 21,089</b>	<b>763</b>	<b>\$ 2,213,503</b>	<b>\$ 2,901</b>	<b>356</b>	<b>\$ 10,060,910</b>	<b>\$ 28,261</b>

\*Option 1 assumes that LDS will treat all future construction escrows **older than 12 years** and with a total individual value of **less than \$5,000** as unclaimed property. This translates to 584 escrows valued at \$991,973 released. After this process, 535 (48%) valued at \$11,282,440 of the future construction escrows will be retained by LDS for further research on escrow holder.

\*\*Option 2 assumes that LDS will treat all future construction escrows **older than 12 years** and with a total individual value of **less than \$10,000** as unclaimed property. This translates to 763 escrows valued at \$2,213,503 released. After this process, 356 (30%) valued at \$10,060,910 of the future construction escrows will be retained by LDS for further research on escrow holder.