



# FAIRFAX COUNTY PARK AUTHORITY



## B O A R D A G E N D A

**November 9, 2022**

### **7:00 PM PUBLIC COMMENT**

#### **ADMINISTRATIVE ITEMS**

- (CW) ADMIN-1 Board Resolution to Honor Suzanne Holland After 30 Years of Service
- (CW) ADMIN-2 Board Resolution to Honor Doreen Henry Rec Center Manager and Park Authority Employee for Over Four Decades
- (CW) ADMIN-3 Board Resolution to Honor Youth Services Coordinator Ellen Werthmann Upon Her Retirement
- (CW) ADMIN-4 Board Resolution to Honor Dawn Stoffelen Upon Her Retirement After 25 Years of Service to the Park Authority
- (CW) ADMIN-5 Board Resolution to Honor John Berlin, Programs Branch Manager for the Park Services Division, Upon His Retirement
- (CW) ADMIN-6 Board Resolution to Honor Brian Laws, Site Operations Manager for the Park Services Division, Upon His Retirement
- (CW) ADMIN-7 Board Resolution to Honor Judith Pedersen, Public Information Officer, for Over Two Decades
- (CW) ADMIN-8 Adoption of Minutes – October 26, 2022 Park Authority Board Meeting

#### **ACTION ITEMS**

- (CW) A-1 FY 2024 Budget Submission, Fund 10001, General Fund
- (CW) A-2 FY 2024 Budget Submission, Fund 80000, Park Revenue & Operating Fund
- (CW) A-3 FY 2024 Budget Submission, Fund 30010, General County Construction Fund
- (HM/SP) A-4 Scope Approval – Irrigation Replacement at Cunningham Park and South Run Park

#### **INFORMATION ITEMS**

- (CW) I-1 Fairfax County Park Foundation Audited Financial Statements

#### **CHAIRMAN'S MATTERS**

#### **DIRECTOR'S MATTERS**

#### **BOARD MATTERS**

#### **CLOSED SESSION**

#### **ADJOURNMENT**



If ADA accommodations are needed, please call (703) 324-8563. TTY (703) 803-3354

## **ADMINISTRATIVE – 1**

### Board Resolution To Honor Suzanne Holland After 30 Years of Service

#### ISSUE:

Seeking approval of the resolution to honor Suzanne Holland, Visitor Services Manager at Hidden Oaks Nature Center, who over the past three decades has created a legacy of public service, appreciation for interpretation and the natural world and brought great programs and opportunities to the families of Mason District.

#### RECOMMENDATION:

The Park Authority Executive Director recommends approval of the resolution honoring Suzanne Holland, Visitor Services Manager at Hidden Oaks Nature Center upon her retirement.

#### TIMING:

Board action is requested on November 9, 2022.

#### BACKGROUND:

It began innocently enough when Suzanne Holland brought her toddler son to Hidden Oaks for a visit in 1988. There was something that caught her eye and made her wish to return and share the experience with others. By 1990 she had made the decision to work as a volunteer and was welcomed. Just two years later she was serving as a site intern and eventually became Visitor Services Manager in 2006 and through today, can boast of a successful 30-year career with the Park Authority.

Holland was among many at the Park Authority who recognized the demographic changes in Fairfax County. For her, those changes resonated in the community around the nature center, and she worked to welcome members of this ever-growing diverse population. As result of being part of the Mason District Task Force on Equity, she reached out to Shelter House in Bailey's Crossroads in the mid-90s, and the Nature Center began to offer natural history stewardship programs. Since then, they have created avenues for equity programming for local Latino and Asian communities, and coordinated partnerships with county agencies, grant providers, onsite trainings and multi-lingual personal and nonpersonal interpretation.

She was always working on projects that were oriented towards the future. She connected with the Office for Children for over a decade of "teaching the teacher" programs four times per year, leading diverse county preschool teachers on methods of teaching to their preschoolers. She also supported divisional staff development and professionalism through originating and leading Interpreters' Quarterly, serving as a Certified Interpretive Trainer and co-leading the reclass of facility attendant status of naturalists and historians to professional grades in 1998.

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Holland was all about the adventure and the stewardship education that went on daily at the Nature Center. She championed arts in the park with the addition of kid-friendly sculptures, stories, and activities along trails and inside the center. She directed dozens of Eagle Scout projects and developed a broad merit badge and young scout programming base. She created Nature Playce and then found the means to fund it via grants and donations. She assisted in the design of Annandale Park's butterfly-themed playground, the Urban Woodlands: Habitats and Havens exhibit, and new interpretive features at Hidden Oaks. Her primary focus has always been connecting the visitor to the resource and the potential experience.

Her devotion to wildlife, habitat preservation and creatures in the wild was significant. She developed monarch butterfly conservation stewardship programming since 1996 for FCPA and provided outreach for other community groups and agencies, even travelling to Mexico's monarch overwintering regions to learn and be able to teach more. She was hands on and guided thousands of visitors in the citizen science effort to monitor monarch health through tagging.

Her work was noticed and over 30 years she received several agency stewardship awards, an individual and a team Outstanding Performance Award, an NAI S.T.A.R.S. award for outstanding interpretive work, and numerous team and individual Trailblazers and Director's Leadership Awards.

Whether being Lady Fairfax for Mason District, creating online blogs about cicadas or rolling a log for a preschooler discovering worms, she has focused on direct experience learning for all ages and abilities to meet Hidden Oaks' and Fairfax County's mission of continuing environmental education and stewardship.

ENCLOSED DOCUMENTS:

Attachment 1: Resolution

STAFF:

Jai Cole, Executive Director

Sara Baldwin, Deputy Director/COO

Aimee L. Vosper, Deputy Director/CBD

Laura Grape, Director, Resource Management Division

Michael McDonnell, Manager, Hidden Oaks Nature Center

Judy Pedersen, Public Information Officer

**WHEREAS**, Suzanne Holland has been a key player in the success of Hidden Oaks Nature Center over the past three decades, arriving first as a visitor with toddler in hand, then a volunteer, next as an intern and finally as Visitor Services Manager where she espoused the importance of continuing environmental education and stewardship; and

**WHEREAS**, Suzanne was among the first to recognize the chance to broaden engagement to diverse communities, to forward equity issues for discussion and action, to train others in the community and the agency about the importance of getting children and families outdoors and into nature and to train colleagues and staff members about the importance and skills needed to interpret the natural world; and

**WHEREAS**, Suzanne took programs to the people wherever they gathered, is skilled at negotiating collaborative agreements and in building success on the grassroots level as well as securing grant funding, donations, materials and expertise; and

**WHEREAS**; she has always been about the adventure, looking at nature through a child's eyes and encouraging stomping in the mud at Nature Playce which was her vision, sitting on a carved bench surrounded by woodland creatures, examining bugs through a microscope or helping protect migrating Monarch butterflies or flying squirrels; and

**WHEREAS**, upon her impending retirement we are struck by how much she gave of herself daily, how her commitment and professional abilities made a difference in understanding and protecting the natural world, and how lucky we are that she plans to come back to serve once again as a dedicated and capable Park Authority volunteer; and

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

***Suzanne Holland***

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

*Adopted by the Fairfax County Park Authority Board on November 9, 2022*

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Mike Thompson  
Secretary

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William G. Bouie  
Chairman

## **ADMINISTRATIVE – 2**

### Board Resolution To Honor Doreen Henry Rec Center Manager and Park Authority Employee For Over Four Decades

#### ISSUE:

Seeking approval of the resolution to honor Doreen Henry who has served the residents of Fairfax County in a variety of roles and positions over more than 40 years of public service, including management of Mason District Park, as well as five Rec Centers, always bringing excellence to her work.

#### RECOMMENDATION:

The Park Authority Executive Director recommends approval of the resolution.

#### TIMING:

Board action is requested on November 9, 2022.

#### BACKGROUND:

There are not too many folks who can say they have worked for one agency for 42 years. That type of longevity and experience is rare and indicative of commitment and success. Doreen Henry started with the Park Authority on November 5, 1980. And since then, she has seen tremendous change in the community, in Park Authority leadership and in the growth of the park system that now counts visitors in the millions, boasts nearly 24,000 acres of land and offers the residents the fitness and recreational benefits of nine rec centers.

Over her career she has served customers at the snack bar and as a pro shop manager. She served as both the assistant manager and later the general manager at Mason District Park. She has managed Mason District Park, as well as five rec centers including Audrey Moore, Mount Vernon, South Run, Cub Run and Spring Hill. At each stop, she has brought a warm smile, great skills and professionalism.

She is a proven problem solver, excellent manager, and was a key player in the opening of Cub Run Rec Center, the agency's ninth and still newest facility. She navigated the process while the facility was still under construction and took the reins once the facility opened, learning about the customer base at this location as well as the opportunities to go beyond the doors and explore proximate natural areas.

Doreen is also an effective staff trainer. She served as an instructor on the ParkNet implementation team and facilitator for the Leadership for Results program where she trained scores of workers. She created a culture of service driven staff who are motivated to serve and create a welcoming environment for all to enjoy Park Authority facilities.

Her impending retirement presents challenges to those who follow in her footsteps. However, there is little doubt that she has prepared staff well and set in place the needed steps for continued agency success. She will be missed but has earned this retirement and all the pleasures that come with it.

ENCLOSED DOCUMENTS:

Attachment 1: Resolution

STAFF:

Jai Cole, Executive Director

Sara Baldwin, Deputy Director/COO

Aimee L. Vosper, Deputy Director/CBD

Cindy Walsh, Director, Park Services Division

Judy Pedersen, Public Information Officer

***WHEREAS**, Doreen Henry, has served the residents of Fairfax County for 42 years in a variety of positions including Snack Bar & Pro Shop Manager, Assistant Manager, and General Manager of Mason District Park, Audrey Moore, Mount Vernon, South Run, Cub Run, and Spring Hill Rec Centers with skill and professionalism; and*

***WHEREAS**, because of her talents as an effective trainer, Doreen was an instructor on the ParkNet implementation team and a facilitator for the Leadership for Results program where she trained scores of Park Authority staff; and,*

***WHEREAS**, Doreen played a key role in the planning and opening of the Cub Run Rec Center, navigating this process to reach the point of opening the ninth Park Authority Rec Center and was instrumental in keeping the community informed and engaged throughout the process; and,*

***WHEREAS**, as a proven problem-solver, excellent time manager, with strong interpersonal skills and leadership abilities she created a culture of service driven staff who are motivated to serve and create a welcoming environment for all to enjoy the facilities the Park Authority has to offer; and,*

***WHEREAS**, Doreen is well known for her leadership and staff development skills and has coached, mentored and trained countless staff for promotional opportunities; and,*

***WHEREAS**, while there is no question that her retirement is well-deserved, she will be missed for the many reasons already mentioned and because she is a great manager, a person of unquestionable integrity, a friend to many, and a trusted steward of resources and her contributions have made the Park Authority a much richer place for the residents of Fairfax County to come visit, play and relax; and,*

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

## ***Doreen Henry***

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

*Adopted by the Fairfax County Park Authority Board on November 9, 2022*

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*Mike Thompson  
Secretary*

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*William G. Bouie  
Chairman*

## **ADMINISTRATIVE – 3**

### Board Resolution To Honor Youth Services Coordinator Ellen Werthmann Upon Her Retirement

#### ISSUE:

Seeking approval of the resolution to honor Ellen Werthmann, Youth Services Coordinator in the Park Services Division upon her retirement, and who over more than three decades of service, has positioned the Park Authority as the preeminent provider of summer camps and Rec-PAC programs in Fairfax County as well as in Northern Virginia.

#### RECOMMENDATION:

The Park Authority Director recommends approval of the resolution.

#### TIMING:

Board action is requested on November 9, 2022.

#### BACKGROUND:

When it comes to summer camps, Ellen Werthmann is an expert. It's just that simple. As Youth Services Coordinator, she is responsible for FCPA's system wide spring break and summer camp programs, tot classes, preschool programs at Rec Centers as well as Rec-PAC. Her portfolio of responsibilities has grown throughout her career, testimony to her ongoing success in managing these programs, as well as her personal dedication to serving the families within Fairfax County. It's been her passion for more than 30 years.

Over the many years, Ellen has developed a stellar reputation for competence and fairness. She is known for her no-nonsense, decision-making and her strong leadership. She always challenges staff to try things that are new, to extend and surpass limits and is there to support them when things occasionally fail. She focuses on effective communication at all levels. She has been a speaker at state and national conferences many times, drawing positive reviews from her peers industry wide.

Ellen is the quintessential summer camps subject matter expert. The numbers back up her expertise. For example, this past summer, as the agency returned to operations after the pandemic, still without adventure, excursion camps or extended care, FCPA camps in Ellen's orbit reached their highest registration EVER with 26,105 registrations and revenues that reached \$8 million dollars.

Her accomplishments speak to her desire to always improve the program. Ellen has been instrumental in the growth of Resource Management Division site camps. And clearly, one of her strengths is her ability to motivate others. Ellen refuses to allow complaints, administrative roadblocks and other issues get in the way of making summer camps happen, year after year.

Her achievements and the accolades that accompany them are too numerous to list. However, some honors rise above the others. She was the recipient of the Heath Onthank Award in 1999, Fairfax County's highest honor for an employee. She has been recognized by her peers, received Outstanding Performance Awards from the Board of Supervisors in 1997 as well as in 2016. She was a part of the Character Counts Implementation Team honored with an outstanding team award by NCS. And so on, and so on; he has been recognized with dozens of awards over a remarkable career.

Ms. Werthmann leaves behind a legacy of achievement that has changed the lives of children and families throughout Fairfax County. She is responsible for summer camp memories that will live on and inclusive policies that allow children in need to experience the joys of summer camp. Her positive impacts will last for decades, and for that we are grateful.

ENCLOSED DOCUMENTS:

Attachment 1: Resolution

STAFF:

Jai Cole, Executive Director

Sara Baldwin, Deputy Director/COO

Aimee L. Vosper, Deputy Director/CBD

Cindy Walsh, Director, Park Services Division

Judy Pedersen, Public Information Officer

*WHEREAS, over more than three decades, Ellen Werthmann, in her capacity as Youth Services Coordinator, has been responsible for FCPA's system wide spring break and summer camp programs, tot classes, preschool programs at Rec Centers as well as Rec PAC, and under her care and leadership, these programs have expanded, flourished and served countless families and children throughout our community; and,*

*WHEREAS, Ellen has developed a stellar reputation locally and throughout the industry for competence and fairness and is well-known for her no-nonsense, decision making and her strong sense of leadership which has been a plus for her staff, whom she encourages to try new things, supports when things fail and always asks to go beyond the norm and the usual limits; and,*

*WHEREAS, Ellen is the quintessential summer camps subject matter expert who speaks to others about the right way to have a successful program, and brought FCPA's camps to new heights with the highest totals for registration ever with 26,105 registrations and revenues of more than \$8 million dollars; and,*

*WHEREAS, her accomplishments speak to her desire to always improve the programs, find new offerings, and find new means to satisfy those in need of safe, affordable and entertaining camp experiences that provide wonderful childhood memories, and build confidence and self-esteem; and,*

*WHEREAS, Ellen has been honored with numerous awards over the years including the Heath Onthank Award in 1999, Fairfax County's highest employee award, as well as dozens of other awards from organizations, as well as peers, and is an admired leader and coworker who will be missed as she retires, and;*

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

***Ellen Werthmann***

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

*Adopted by the Fairfax County Park Authority Board on November 9, 2022.*

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*Mike Thompson*  
*Secretary*

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*William G. Bouie*  
*Chairman*

## **ADMINISTRATIVE – 4**

### Board Resolution To Honor Dawn Stoffelen Upon Her Retirement After 25 Years of Service To The Park Authority

#### ISSUE:

Seeking approval of the resolution to honor Park and Recreation Specialist II Dawn Stoffelen, who serves at Lee District Rec Center, dedicating much of her time to the provision of quality programming for the residents of this community.

#### RECOMMENDATION:

The Park Authority Executive Director recommends approval of the resolution.

#### TIMING:

Board action is requested on November 9, 2022.

#### BACKGROUND:

Dawn Stoffelen is the land programmer at Lee District Rec Center. In that role she wears many hats. Besides serving as the Manager on Duty and lending a helping hand at special events, this 25-year Park Authority veteran is responsible for the overall scheduling, recruitment of staff, staff training and implementation of those programs at the Rec Center. It's a big job, and Dawn is good at it. It's pretty clear, this is a passion, not just a job.

She is particularly interested in programming that provides wonderful experiences for children. To that end, Dawn has the largest children's corner (tots) program in the park system and not surprisingly, Lee District has the top grossing children's/tot's classes. Her passion for making this work is evident and profitable for the agency as well as the benefitting the children who enjoy these terrific programs.

Dawn is also the director of the Park Authority's largest preschool, overseeing more than a dozen teachers. The school, the largest in our park system has a great reputation in the Alexandria area. It's considered a high-quality pre-k school and is a program that Dawn has single-handedly expanded.

As if that success was not enough, Dawn's summer camp program became the first and only in the history of the Park Authority to break the one-million-dollar mark in gross revenues.

Dawn gets the job done. On occasions she buys supplies out of pocket to help make a program a bit more special. Clearly, she loves her customers and goes above and beyond on a regular basis. As her retirement approaches, the staff will need to step up to meet the high expectations and accomplishments already made by Dawn Stoffelen.

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ENCLOSED DOCUMENTS:

Attachment 1: Resolution

STAFF:

Jai Cole, Executive Director

Sara Baldwin, Deputy Director/COO

Aimee L. Vosper, Deputy Director/CBD

Cindy Walsh, Director, Park Services Division

Judy Pedersen, Public Information Officer

## Attachment 1

***WHEREAS**, Dawn Stoffelen, has served the residents of Fairfax County for 34 years in a variety of positions including Snack Bar Manager, Aquatics Manager, and Program Manager of South Run, Mount Vernon, and Lee District Rec Centers with skill and professionalism; and,*

***WHEREAS**, Dawn’s motivation and dedication to the Park Authority is simple and focused primarily on how best to serve the community and the children who live here, running the largest children’s corner program in the system as well as establishing the first summer camp program to gross more than one million dollars in all Park Authority history; and,*

***WHEREAS**, for more than three decades Dawn has been instrumental in helping train and mentor new programmers in Rec Centers and often assists other programmers, helping them work through challenges and overcome obstacles; and,*

***WHEREAS**, she holds herself and her team to high standards and consistently delivers high quality, life enriching programs for her participants and their families, a characteristic that has helped make her and the sites she has worked at extremely successful; and,*

***WHEREAS**, every day she is present and available to staff and is often considered a go-to manager when they need assistance or advice; and whether its late evenings, early mornings or holidays, she works until the job is done and a positive solution or outcome is found; and,*

***WHEREAS**, she is the “brick and mortar” of Lee District Rec Center and a true asset to the Park Authority, and her contributions to the enrichment and development of preschoolers and families makes the Park Authority a much better place for visitors, from the youngest to the oldest ensuring an environment where Fairfax County residents can learn, grow and mature; and,*

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

### ***Dawn Stoffelen***

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

*Adopted by the Fairfax County Park Authority Board on November 9, 2022.*

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*Mike Thompson  
Secretary*

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*William G. Bouie  
Chairman*

## **ADMINISTRATIVE – 5**

### Board Resolution To Honor John Berlin, Programs Branch Manager for the Park Services Division Upon His Retirement

#### ISSUE:

Seeking approval of the resolution to honor John Berlin, Programs Branch Manager, for the Park Services Division who began working with the agency in 1997 and was an innovative leader overseeing a wide range of recreational offerings, summer concert series and the Community Connections program. Mr. Berlin will retire within the month.

#### RECOMMENDATION:

The Park Authority Executive Director recommends approval of the resolution.

#### TIMING:

Board action is requested on November 9, 2022.

#### BACKGROUND:

John Berlin is tireless, logging long hours to make certain the shows go off without a hitch, putting together go-kits for community engagement ventures, and always giving 100% to whatever project he undertook. His car was filled with posters, you could make a banner from the materials he carries and often a sound system would be amidst the items in the truck. He is always prepared and eager to share his expertise and experience.

John Berlin, Programs Branch Manager in the Park Services Division, oversees a wide range of recreational programs, including extensive offerings of classes, camps, events, aquatic, fitness, and volunteer programs at nine Rec Centers and more than 100 community-based locations. This is big business with over 100,000 class registrants and up to 40,000 registrations for summer camps that generate more than \$15 million annually. Under his leadership the programming team has garnered top national and international awards for these efforts.

Many of John's ideas are relatively simple in concept but make positive change possible, if not likely. For example, after hearing from mothers of campers that a spreadsheet would be helpful in selecting camps, summer events, and programs, he created one. The result was My Summer Camp Planner, a popular tool for parents that boosted registration and won a 2022 National Association of Counties (NACo) Achievement Award.

John created the Park Authority's *Community Connections* outreach program which received the 2008 LERN International Award for Best Program, the Virginia Recreation and Parks' Society Best New Program Award, and the 2009 Virginia Association of Counties (VACo) Achievement Award. In 2012, the unique partnership with Nadar Por

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Vida (Swimming for Life) received the Fairfax County Celebrate Community and Business Partnerships Blue Ribbon Partnership Award in 2012.

He also created the award-winning Park Authority's Class and Summer Camp Summits and was instrumental in the creation of the popular First Hike Fairfax program that features a photo contest for those who get out and onto our trails on New Year's Day.

John's portfolio of accomplishments is very broad and filled with programs that make a difference in this world. He is well-known for his work on for Rec-PAC, a summer program for low income and diverse children with 17,000 registrations each summer. He is especially pleased by the significant growth in scholarships that permits greater participation by children in need.

The expansion of the Summer Entertainment Series is also auspicious with 18 venues and more than 180 performances. This program, supported by the Park Foundation, donors and the Board of Supervisors pays performers entirely via donations, provides culturally diverse musical genres and performances across the entertainment spectrum, as well as emphasizing cultural awareness. The Summer Entertainment Series was the recipient of the prestigious National Recreation and Park Association's (NRPA) 2011 Dorothy Mullen Arts and Humanities Award.

His work on the Virginia Swims Learn to Swim Program has been lifesaving. Literally. That program and a host of other aquatics programming was also honored by Aquatics International for Best of Aquatics 2018 Best Programming, the 2011 Best Overall Commitment to Aquatics and in 2016 by the National Association of Counties (NACo) Achievement Award.

John has much to be proud of as he completes a career filled with accomplishment. His retirement leaves a gap in personal dedication, a sense of caring for diverse members of the community and an opportunity to pick up the gauntlet of creativity and possibilities John's departure leaves behind.

ENCLOSED DOCUMENTS:

Attachment 1: Resolution

STAFF:

Jai Cole, Executive Director  
Sara Baldwin, Deputy Director/COO  
Aimee L. Vosper, Deputy Director/CBD  
Cindy Walsh, Director, Park Services Division  
Judy Pedersen, Public Information Officer

Attachment 1

*WHEREAS, John Berlin, Programs Branch Manager for the Park Services Division, brought incredible energy and dedication to the job at-hand regardless of the long hours, the threat of inclement weather or other obstacles that potentially impeded his desire to innovate, create opportunity for families and children and generally support the mission of the Fairfax County Park Authority; and,*

*WHEREAS, John has been an innovator, creator and implementor of several award-winning programs such as First Hike Fairfax, Community Connections, Rec-PAC and the Virginia Swims Learn to Swim Program; and,*

*WHEREAS, under his leadership Rec-PAC, a summer program for low income and diverse children with 17,000 registrations each summer saw significant growth in scholarship opportunities, he created My Summer Camp Planner that assisted parents in selecting camps for their children, and he created the Summer Camp and Class Summits that allowed staffers to assess the programs and respond to needed changes; and,*

*WHEREAS, in his role as Programs Branch Manager, he oversees a wide range of recreational programs, including extensive offerings of classes, camps, events, aquatic, fitness, and volunteer programs at nine Rec Centers and more than 100 community-based locations, which translate into 100,000 class registrants and up to 40,000 registrations for summer camps that generate more than \$15 million annually; and,*

*WHEREAS, over the years, John's programs have garnered tons of awards including the NRPA Dorothy Mullen Arts and Humanities Award for the Summer Entertainment Series that provides 180 free concerts at 18 venues and features culturally diverse musical entertainment; and,*

*WHEREAS, John is tireless and dedicated and proud but humbly notes that best part of the job is working with talented and wonderful program team colleagues from across the agency and county, without whom all these things would not have been possible; and,*

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

***John Berlin***

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

*Adopted by the Fairfax County Park Authority Board on November 9, 2022.*

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*Mike Thompson*  
*Secretary*

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*William G. Bouie*  
*Chairman*

## **ADMINISTRATIVE – 6**

### Board Resolution To Honor Brian Laws, Site Operations Manager for the Park Services Division Upon His Retirement

#### ISSUE:

Seeking approval of the resolution to honor Brian Laws, Site Operations Manager for the Park Services Division, after 32 years of service to the Park Authority and the residents who love the park system.

#### RECOMMENDATION:

The Park Authority Executive Director recommends approval of the resolution.

#### TIMING:

Board action is requested on November 9, 2022.

#### BACKGROUND:

They are hiring two people to replace Brian Laws, Site Operations Manager for the Park Services Division, who retires in a matter of days. Brian is that person who finds the solution, stays calm in a crisis, can talk the irate off the ledge and has a sense of duty and dedication to the park system unlike many others. It will surely take at least two people to cover the territory and areas of responsibility that Brian has taken under his wing for more than 32 years. He has never stopped “living the dream,” continuing his love for parks and passion for his work.

Since November 1990, Brian has been working hard, climbing the ladder with promotions and greater responsibilities along the way. He knows his Rec Centers and just about everything that goes into running them, staffing them and programming them. He began as an Assistant Program Supervisor at South Run Rec Center, moving to Spring Hill Rec Center in 1993 as Program Supervisor. He became Assistant Manager at Lee District Rec Center in 2001, and Manager at South Run Rec Center in 2004. Since 2006 he has served in his current role.

Brian makes a tough job look easy. He understood the art and necessity of customer retention. He standardized Rec Center operations including fees, hours, and organizational charts. He created a staffing blueprint for all rec centers and started the Park Services Division organizational chart. He led the initiative to simplify and streamline membership options by eliminating confusing rules and age restrictions. He made it easy for customers to enjoy Rec Centers.

Brian led us through the darkest hours of the pandemic. He worked tirelessly to keep Rec Centers operational when COVID struck. He was a calm voice in a sea of anger as the agency struggled to meet the ongoing, ever-changing challenges of the pandemic. He communicated the issues and options clearly and was able to pivot in an unstable

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environment when directives changed hourly at times. Trainings, policies, closures and operational adjustments became routine and were managed professionally.

Brian has been a leader in professional development for his staff. His open-door policy was used by many upcoming and existing Park and Recreation professionals. Brian always took the time to share helpful advice and practical experiences. He has also been an avid participant in VRPS volunteering his time for many years and logging countless hours prepping for and during conferences.

Brian demonstrates teamwork, teambuilding and team sustainability. He is always willing to take on another task and is well respected and admired by his peers who understand his strong work ethic and often try to emulate it. He is known as a utility manager able to play all positions. That was evident as he worked as Human Resources Manager during a vacancy, helped with the Lake Fairfax GLOW light show, and did what was needed to make the Lights on the Farm event a success.

He has always had a sense of adventure about his work. He sewed costumes when asked. He mentored employees. He responded to countless afterhours crises. He assisted many employees in climbing the ladder towards promotions and always his goal was to resolve issues and bring people together. He offered a warm smile, carried a large soda, and took on whatever came his way.

Two people may not be enough.

ENCLOSED DOCUMENTS:

Attachment 1: Resolution

STAFF:

Jai Cole, Executive Director

Sara Baldwin, Deputy Director/COO

Aimee L. Vosper, Deputy Director/CBD

Cindy Walsh, Director, Park Services Division

Judy Pedersen, Public Information Officer

## Attachment 1

***WHEREAS**, Brian Laws, Site Operations Manager in the Park Services Division, has devoted 32 years of service to the Park Authority and the residents of Fairfax County and is “still living the dream,” exhibiting a passion and devotion for parks and this system rarely seen; and,*

***WHEREAS**, Brian is the person who finds the solution, stays calm in a crisis, can talk irate people off the ledge and has a sense of duty and dedication that was evident in the Water Mine Expansion project, at the Glow, and Holiday Lights events and as fires broke out, coyotes or bears threatened, or people broke laws or any manner of crisis occurred at all hours of the day and night; and,*

***WHEREAS**, Brian clearly understands the art, science and necessity of customer retention and standardized Rec Center operations including fees, hours and organizational charts, created staffing blueprints and led a successful initiative to simplify membership rules; and,*

***WHEREAS**, Brian led us through the darkest hours, working tirelessly with leadership to keep Rec Centers operational when COVID struck, providing guidance and ingenuity as the agency struggled to meet the ongoing, ever-changing challenges, often pivoting in an unstable environment when directives changed daily or hourly at times; and,*

***WHEREAS**, Brian has been volunteering with VRPS for many years, found time to serve as an adjunct faculty member for Recreation and Parks for Radford University and NVCC, always was the first to take on additional duties, to mentor peers and to resolve issues and bring people together; and,*

***WHEREAS**, Brian has an open-door policy, is a much-admired supervisor and colleague, remains a doer in the best sense of the word, always taking the lead, carrying more than his weight and building a team that has led the Park Authority to great heights and national recognition; and,*

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

### **Brian Laws**

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

*Adopted by the Fairfax County Park Authority Board on November 9, 2022.*

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*Mike Thompson  
Secretary*

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*William G. Bouie  
Chairman*

## **ADMINISTRATIVE – 7**

### Board Resolution to Honor Judith Pedersen, Public Information Officer, For Over Two Decades

#### ISSUE:

Seeking approval of the resolution to honor Judith Pedersen who has served the residents of Fairfax County as the Park Authority Public Information Officer for more than 21 years of public service, always bringing integrity and excellence to her work.

#### RECOMMENDATION:

The Park Authority Executive Director recommends approval of the resolution.

#### TIMING:

Board action is requested on November 9, 2022.

#### BACKGROUND:

Judith (Judy) Pedersen has been our one consistent voice of the Agency throughout the last two decades. Over those past two decades she has moved Park communications forward securing a robust web presence and creating successful award entries, including four Gold Medal Awards. She has fostered innovation and has grown social media platforms. She has been instrumental in the passage and supporting the “green team” and her work on the Agency’s voter-approved Park Bonds.

Judy has always preserved the agency’s reputation for transparency and community engagement in governance and park planning with her utmost skill and professionalism.

Judy’s shoes will be nearly impossible to fill. She has been part of every and all events and ceremonies and has worked tirelessly to ensure the mission of the Park Authority is heard across the county and the country. Her retirement is well earned, and her spirit will never leave the Park Authority. She will be missed sorely because she has held the Park Authority together through her writing and work ethos. Her contributions to the Park Authority and to Fairfax County have made the Agency and the County a better place to live.

#### ENCLOSED DOCUMENTS:

Attachment 1: Resolution

#### STAFF:

Jai Cole, Executive Director  
Sara Baldwin, Deputy Director/COO  
Aimee L. Vosper, Deputy Director/CBD

***WHEREAS**, Judith Pedersen has served as the Public Information Officer and spokesperson for the Fairfax County Park Authority since April 2001, over two decades; and,*

***WHEREAS**, over those past two decades she has moved Park communications forward securing a robust web presence, successful award entries including four Gold Medal Awards, through innovation has grown social media platforms, and has been instrumental in the passage of voter-approved Park Bonds; and,*

***WHEREAS**, Judy has always preserved the agency's reputation for transparency and community engagement in governance and park planning with her utmost skill and professionalism; and,*

***WHEREAS**, Judy is well known for her leadership, unquestionable integrity, and exceptional communication skills who has worked tirelessly but with joy, 24/7, during nearly every crisis the Park Authority has faced over 21 years with true unwavering commitment to the Agency, has coordinated and attended nearly every ribbon cutting, award ceremony, volunteer gathering, trail openings, holiday reception, and every imaginable event or occasion, over hundreds, if not thousands, of weekends; and,*

***WHEREAS**, the Park Authority benefited greatly from her vast experience of journalistic work prior to becoming our PIO; and,*

***WHEREAS**, because of her commitment to excellence and equity, Judy has moved the Park Authority towards a more inclusive, accessible and equitable community engagement process that hears the voices of stakeholders from all corners of Fairfax County and supports the tenets and ethos espoused in One Fairfax; and,*

***WHEREAS**, while there is no question that Judy's retirement is well earned and well deserved, her spirit will never leave the Park Authority and she will be missed sorely because she has held the Park Authority together through her writing and work ethic, as she has been a mentor and friends to so many, and her contributions to the Park Authority and to Fairfax County have made the Agency and the County a better place to live; and,*

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

***Judith Pedersen***

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

*Adopted by the Fairfax County Park Authority Board on November 9, 2022*

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*Mike Thompson*  
*Secretary*

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*William G. Bouie*  
*Chairman*

Board Agenda Item  
November 9, 2022

**ADMINISTRATIVE – 8**

Adoption of Minutes – October 26, 2022 Park Authority Board Meeting

ISSUE:

Adoption of the minutes of the October 26, 2022 Park Authority Board meeting.

RECOMMENDATION:

The Park Authority Executive Director recommends adoption of the minutes of the October 26, 2022 Park Authority Board meeting.

TIMING:

Board action is requested on November 9, 2022.

FISCAL IMPACT:

None

ENCLOSED DOCUMENTS:

Attachment 1: Minutes of the October 26, 2022 Park Authority Board Meeting

STAFF:

Jai Cole, Executive Director  
Sara Baldwin, Deputy Director/COO  
Aimee L. Vosper, Deputy Director/CBD  
Allison Rankin, Management Analyst

**Fairfax County Park Authority  
Board Meeting  
October 26, 2022**

At the beginning of the Planning and Development Committee Meeting at 6:40 pm, the following was read by Vice-Chair Godbold to allow for the meeting to proceed in a virtual format.

In order to conduct this meeting wholly electronically and to effectuate both the emergency procedures authorized by FOIA and the Emergency Ordinance, there were actions that needed to be taken prior to conducting business.

**Audibility of Members' Voices**

Vice-Chair Godbold conducted a roll call vote to ensure that each member's voice could be heard and to state the location from which they were participating in the meeting.

**Board Member Participating:**

Abena Aidoo  
Cynthia Jacobs Carter  
Linwood Gorham  
Timothy Hackman, Treasurer  
Ron Kendall  
Faisal Khan  
Ken Quincy  
Kiel Stone  
Mike Thompson, Secretary

**Location:**

Residence in Franconia District  
Residence in Franconia District  
Residence in Mount Vernon District  
Residence in Dranesville District  
Residence in Mason District  
Residence in Providence District  
Residence in Providence District  
Residence in Braddock District  
Office in Alexandria

Ms. Godbold made a motion that each member's voice may be adequately heard by each other member of this board; seconded by Mr. Thompson. The motion carried by all members present; Mr. Bouie and Mr. Zook were absent.

Mr. Bouie and Mr. Zook were absent and excused.

**Need for an Electronic Meeting**

Ms. Godbold made a motion that the State of Emergency caused by the COVID-19 pandemic makes it unsafe for this board to physically assemble and unsafe for the public to physically attend any such meeting, and that as such, FOIA's usual procedures, which require the physical assembly of this Board and the physical presence of the public, cannot be implemented safely or practically. She further moved that this board may conduct this meeting electronically via Zoom, and that the public may access this meeting by simultaneous live video streamlining or by calling

into the telephone number that has been properly noticed; seconded by Mr. Hackman. The motion carried by all members present; Mr. Bouie and Mr. Zook were absent.

[This meeting was held electronically and was live streamed via Zoom and was accessible via audio by dialing 602-333-0032 and entering the code provided in the meeting announcement.]

Vice-Chair Godbold called the Park Authority Board meeting to order at 7:00 p.m.

### **PUBLIC COMMENT**

There were no public speakers at the meeting.

### **ADMINISTRATIVE ITEM**

ADMIN-1 Adoption of Minutes – October 12, 2022, Park Authority Board Meeting  
Ms. Godbold made a motion to adopt the minutes of the October 12, 2022, Park Authority Board meeting; seconded by Mr. Thompson. The motion carried unanimously by all members present, Mr. Bouie and Mr. Zook were absent.

ADMIN-2 Park Authority Board Meeting Schedule – January to December 2023  
Ms. Godbold made a motion to approve the Park Authority Board Meeting Schedule – January to December 2023; seconded by Mr. Thompson. The motion carried unanimously by all members present, Mr. Bouie and Mr. Zook were absent.

### **ACTION ITEMS**

A-1 Planning and Development Division Annual Work Plan for FY 2023  
Mr. Quincy made a motion to approve the Planning and Development Division Annual Work Plan for FY 2023 as discussed and approved during the Planning and Development Committee meeting on October 12, 2022; seconded by Mr. Thompson. The motion carried by all members present, Mr. Bouie and Mr. Zook were absent.

A-2 Scope Approval – Lake Fairfax Park Pedestrian Bridge Installation  
Mr. Quincy made a motion to approve the Lake Fairfax Park Pedestrian Bridge Installation as discussed and approved during the Planning and Development Committee Meeting on October 12, 2022; seconded by Mr. Thompson. The motion carried by all members present, Mr. Bouie and Mr. Zook were absent.

A-3 Scope Approval – South Run Stream Valley Park Trail Improvements  
Mr. Thompson made a motion to approve the scope approval for South Run Stream Valley Park Trail Improvements as discussed and approved during the Planning and Development Committee meeting on October 12, 2022; seconded by Mr. Quincy. The motion carried by all members present, Mr. Bouie and Mr. Zook were absent.

**A-4 All Abilities Center Project Approach**

Mr. Stone made a motion to approve the All Abilities Center Project Approach as discussed and approved in the Planning and Development Committee meeting on October 26, 2022; seconded by Mr. Quincy. The motion carried by all members present, Mr. Bouie and Mr. Zook were absent.

**A-5 McNaughton Fields Park – Mastenbrook Volunteer Matching Funds Grant Program Request – Woodlawn Little League**

Mr. Gorham made a motion to approve the Mastenbrook Volunteer Matching Funds Grant Program Request from Woodlawn Little League for improvements at McNaughton Fields Park as discussed and approved in the Park Operations Committee meeting on October 26, 2022; seconded by Mr. Thompson. The motion carried by all members present, Mr. Bouie and Mr. Zook were absent.

**CHAIRMAN’S MATTERS**

- Ms. Godbold reminded the board members to vote during the upcoming election in November.

**DIRECTOR’S MATTERS**

- Ms. Cole shared that the new issue of Parktakes is out and thanked all the staff involved in putting together this magazine throughout the year.
- Ms. Cole shared that Mr. Hackman and his wife were recognized in the recent issue of Parktakes for having set an example on participating in the Foundation’s Legacy Circle giving program.
- Ms. Cole shared that there were a number of opening events on Saturday, October 15<sup>th</sup> to recognize:
  - GW Park Pickleball Courts
  - Lewinsville Pickleball Courts
  - Lorton Community Center
- Ms. Cole shared that the staff at Hidden Oaks Nature Center recently were recognized by the National Association for Interpretation with an Interpretive Media Award – Pandemic Pivot Category. Suzanne Holland and Alex Doumbia worked to pivot to provide video options for science field trips when the pandemic stopped all field trips for elementary schoolers. The free online resource was developed with financial support from Northrop Grumman Corporation and the Park Foundation.

**BOARD MATTERS**

- Dr. Cynthia Jacobs Carter reminded the board that the Elly Doyle Ceremony is coming up soon and she recognized Ms. Pedersen and her team for their hard work on this event.

- Mr. Gorham thanked all the staff that worked on pickleball in the Mt. Vernon District over the last year or two. Mr. Gorham asked why the board members are not listed in the Parktakes magazine.
- Mr. Hackman thanked staff, Adam Wynn and others, for their work on the pickleball courts at Lewinsville Park.

### **CLOSED SESSION**

At 7:12 pm, Mr. Thompson made a motion that the Park Authority Board recess and convene in closed session for discussion and consideration of matters enumerated in Virginia Code §2.2-3711 and listed in the agenda for this meeting as follows:

- a. Discussion of personnel matter, pursuant to Virginia Code §2.2-3711(A)(1).
  - Discussion of personnel matter relating to labor relations

Seconded by Mr. Hackman. The motion carried by all members present, Mr. Bouie and Mr. Zook were absent.

The Park Authority Board returned to open session at 7:45 pm.

### **CERTIFICATION OF CLOSED SESSION**

Mr. Thompson made a motion that the Park Authority Board certifies that, to the best of each member's knowledge only public business matters lawfully exempted from open meeting requirements under Virginia Code §2.2-3711 and only such public business matters as were identified in the motion by which the closed meeting was convened were heard, discussed or considered in the meeting by the Board; seconded by Mr. Hackman. The motion carried by all members present, Mr. Bouie and Mr. Zook were absent.

### **ACTIONS FROM CLOSED SESSION**

No action was taken.

### **ADJOURNMENT**

There being no further business and without objection, Ms. Godbold adjourned the meeting at 7:46 pm.

### **Participating Staff:**

Jai Cole, Executive Director  
Aimee Vosper, Deputy Director/CBD  
Judy Pedersen, Public Information Officer  
Michael Peter, Director, Business Administration Division  
Cindy Walsh, Director, Park Services Division  
Laura Grape, Director, Resource Management Division

Brendon Hanafin, Director, Planning & Development Division  
Ryan Carmen, Acting Director, Golf Enterprises Division  
Kevin Williams, Acting Director, Park Operations Division  
Allison Rankin, Management Analyst

Minutes Approved at Meeting on November 9, 2022

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Allison Rankin, Management Analyst

Board Agenda Item  
November 9, 2022

**ACTION – 1**

FY 2024 Budget Submission, Fund 10001, General Fund

RECOMMENDATION:

The Park Authority Executive Director recommends approval of the FY 2024 Budget Submission, Fund 10001, General Fund, as presented to and reviewed by the Budget Committee on November 9, 2022.

**ACTION – 2**

FY 2024 Budget Submission, Fund 80000, Park Revenue and Operating Fund

RECOMMENDATION:

The Park Authority Executive Director recommends approval of the FY 2024 Budget Submission, Fund 80000, Park Revenue and Operating Fund as presented to and reviewed by the Budget Committee on November 9, 2022.

**ACTION – 3**

FY 2024 Budget Submission, Fund 30010, General County Construction Fund

RECOMMENDATION:

The Park Authority Executive Director recommends approval of the FY 2024 Budget Submission, Fund 30010, General County Construction Fund as presented to and reviewed by the Budget Committee on November 9, 2022.

**ACTION – 4**

Scope Approval – Irrigation Replacement at Cunningham Park and South Run Park

RECOMMENDATION:

The Park Authority Executive Director recommends approval of the project scope for the replacement of existing irrigation at Cunningham Park at Diamond Fields #1 and #2 and South Run Park Diamond Fields #1, #2, and #3 and Rectangular Fields #4, #7 and #8 as presented to and reviewed by the Planning and Development Committee on November 9, 2022.

Board Agenda Item  
November 9, 2022

## **INFORMATION – 1**

### Fairfax County Park Foundation Audited Financial Statements

Dunham, Aukamp & Rhodes, PLC prepared financial statements and conducted an independent audit of the Park Foundation's finances for the fiscal year ending June 30, 2022. The audit is favorable and no material weaknesses are reported.

### ENCLOSED DOCUMENTS:

Attachment 1: Fairfax County Park Foundation Audited Financial Statements – Years Ended June 30, 2022 and 2021

### STAFF:

Jai Cole, Executive Director, Park Authority

Sara K. Baldwin, Deputy Director, Chief Operating Officer, Park Authority

Aimee L. Vosper, Deputy Director, Chief of Business and Development, Park Authority

Roberta A. Longworth, Executive Director, Park Foundation

Michael R. Peter, Administration Division Director, Park Authority

Attachment 1

THE FAIRFAX COUNTY PARK FOUNDATION, INC.

AUDITED FINANCIAL STATEMENTS  
YEARS ENDED JUNE 30, 2022 AND 2021

DUNHAM, AUKAMP & RHODES, PLC  
Certified Public Accountants  
Chantilly, Virginia

THE FAIRFAX COUNTY PARK FOUNDATION, INC.

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**Dunham, Aukamp & Rhodes, PLC**  
*Certified Public Accountants*

4437 Brookfield Corporate Dr., Suite 205-D  
Chantilly, VA 20151

**INDEPENDENT AUDITOR'S REPORT**

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

We have audited the accompanying financial statements of The Fairfax County Park Foundation, Inc. (a nonprofit organization), which comprise the statements of financial position as of June 30, 2022 and 2021, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of The Fairfax County Park Foundation, Inc. as of June 30, 2022 and 2021, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

**Basis for Opinion**

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of The Fairfax County Park Foundation, Inc. and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

**Responsibilities of Management for the Financial Statements**

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in aggregate, that raise substantial doubt about The Fairfax County Park Foundation, Inc.'s ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

## **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements, including omissions, are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion of the effectiveness of The Fairfax County Park Foundation, Inc.'s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about The Fairfax County Park Foundation, Inc.'s ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.



Certified Public Accountants  
Chantilly, Virginia

September 13, 2022

THE FAIRFAX COUNTY PARK FOUNDATION, INC.

STATEMENTS OF FINANCIAL POSITION

June 30,

	<u>2022</u>	<u>2021</u>
ASSETS		
Current Assets		
Cash and cash equivalents	\$ 689,115	\$ 542,886
Unconditional promises to give	37,700	36,000
Total Current Assets	<u>726,815</u>	<u>578,886</u>
Other Assets		
Cash and cash equivalents, restricted	339,018	281,427
Long-Term unconditional promises to give, net	165,262	201,262
Total Other Assets	<u>504,280</u>	<u>482,689</u>
 Total Assets	 <u>\$ 1,231,095</u>	 <u>\$ 1,061,575</u>
LIABILITIES AND NET ASSETS		
Current Liabilities		
Accounts payable	<u>\$ -</u>	<u>\$ -</u>
Net Assets		
Without donor restrictions	253,757	208,900
With donor restrictions - by purpose	877,338	752,675
With donor restrictions - in perpetuity	100,000	100,000
Total Net Assets	<u>1,231,095</u>	<u>1,061,575</u>
 Total Liabilities and Net Assets	 <u>\$ 1,231,095</u>	 <u>\$ 1,061,575</u>

The accompanying notes are an integral part of these financial statements.

THE FAIRFAX COUNTY PARK FOUNDATION, INC.

STATEMENT OF ACTIVITIES  
For the Year Ended June 30, 2022

	Without Donor Restrictions	With Donor Restrictions - by Purpose	With Donor Restrictions - in Perpetuity	Total
Revenue and Support				
Gifts, donations and contributions	\$ 120,849	\$ 963,562	\$ -	\$ 1,084,411
Donated services and support	421,264	-	-	421,264
Interest income	9	384	-	393
Net assets released from restriction:				
Transferred to Fairfax County Park Authority	839,283	(839,283)	-	-
Total Revenue and Support	<u>1,381,405</u>	<u>124,663</u>	<u>-</u>	<u>1,506,068</u>
Expenses				
Program expenses	839,464	-	-	839,464
Management and general	347,766	-	-	347,766
Fundraising	149,318	-	-	149,318
Total Expenses	<u>1,336,548</u>	<u>-</u>	<u>-</u>	<u>1,336,548</u>
Change in Net Assets	44,857	124,663	-	169,520
Net Assets at Beginning of Year	<u>208,900</u>	<u>752,675</u>	<u>100,000</u>	<u>1,061,575</u>
Net Assets at End of Year	<u>\$ 253,757</u>	<u>\$ 877,338</u>	<u>\$ 100,000</u>	<u>\$ 1,231,095</u>

THE FAIRFAX COUNTY PARK FOUNDATION, INC.

STATEMENT OF ACTIVITIES  
For the Year Ended June 30, 2021

	Without Donor Restrictions	With Donor Restrictions - by Purpose	With Donor Restrictions - in Perpetuity	Total
Revenue and Support				
Gifts, donations and contributions	\$ 165,265	\$ 685,454	\$ -	\$ 850,719
Donated services and support	423,491	-	-	423,491
Interest income	9	1,540	-	1,549
Net assets released from restriction:				
Transferred to Fairfax County Park Authority	485,573	(485,573)	-	-
Total Revenue and Support	<u>1,074,338</u>	<u>201,421</u>	<u>-</u>	<u>1,275,759</u>
Expenses				
Program expenses	504,056	-	-	504,056
Management and general	338,531	-	-	338,531
Fundraising	163,685	-	-	163,685
Total Expenses	<u>1,006,272</u>	<u>-</u>	<u>-</u>	<u>1,006,272</u>
Change in Net Assets	68,066	201,421	-	269,487
Net Assets at Beginning of Year	<u>140,834</u>	<u>551,254</u>	<u>100,000</u>	<u>792,088</u>
Net Assets at End of Year	<u>\$ 208,900</u>	<u>\$ 752,675</u>	<u>\$ 100,000</u>	<u>\$ 1,061,575</u>

THE FAIRFAX COUNTY PARK FOUNDATION, INC.

STATEMENT OF FUNCTIONAL EXPENSES

For the Year Ended June 30, 2022

	Support Services			Total Support Services	Total
	Program Expenses	Management and General	Fundraising		
Grants	\$ 839,464	\$ -	\$ -	\$ -	\$ 839,464
Personnel salaries and benefits	-	284,387	124,251	408,638	408,638
Direct mailing	-	-	21,225	21,225	21,225
Events	-	14,311	-	14,311	14,311
Rent	-	12,626	-	12,626	12,626
Printing and reproductions	-	12,405	-	12,405	12,405
Website	-	6,848	-	6,848	6,848
Software	-	5,879	-	5,879	5,879
Professional fees	-	5,825	-	5,825	5,825
Miscellaneous	-	2,777	-	2,777	2,777
Donor and board cultivation	-	-	2,402	2,402	2,402
Training expense	-	1,579	-	1,579	1,579
Development	-	-	1,440	1,440	1,440
Insurance	-	697	-	697	697
Office expense	-	432	-	432	432
	\$ 839,464	\$ 347,766	\$ 149,318	\$ 497,084	\$ 1,336,548
Total Expenses	\$ 839,464	\$ 347,766	\$ 149,318	\$ 497,084	\$ 1,336,548

THE FAIRFAX COUNTY PARK FOUNDATION, INC.

STATEMENT OF FUNCTIONAL EXPENSES

For the Year Ended June 30, 2021

	Support Services			Total Support Services	Total
	Program Expenses	Management and General	Fundraising		
Grants	\$ 483,432	\$ -	\$ -	\$ -	\$ 483,432
Personnel salaries and benefits	-	279,547	123,128	402,675	402,675
Direct mailing	-	-	39,351	39,351	39,351
Events	-	22,199	-	22,199	22,199
Training expense	10,000	704	-	704	10,704
Donated project expense	10,624	-	-	-	10,624
Rent	-	10,192	-	10,192	10,192
Website	-	7,557	-	7,557	7,557
Professional fees	-	5,700	-	5,700	5,700
Software	-	5,055	-	5,055	5,055
Miscellaneous	-	4,217	-	4,217	4,217
Community outreach	-	2,092	-	2,092	2,092
Donar and board cultivation	-	-	1,156	1,156	1,156
Insurance	-	665	-	665	665
Office expense	-	603	-	603	603
Development	-	-	50	50	50
Total Expenses	\$ 504,056	\$ 338,531	\$ 163,685	\$ 502,216	\$ 1,006,272

THE FAIRFAX COUNTY PARK FOUNDATION, INC.

STATEMENTS OF CASH FLOWS  
For the Years Ended June 30,

	<u>2022</u>	<u>2021</u>
Cash flows from operating activities		
Change in net assets	\$ 169,520	\$ 269,487
Adjustments to reconcile change in net assets to net cash provided by operating activities		
Changes in operating assets and liabilities:		
Decrease in unconditional promises to give	<u>34,300</u>	<u>41,237</u>
Net cash provided by operating activities	<u>203,820</u>	<u>310,724</u>
Change in cash and cash equivalents	203,820	310,724
Cash and cash equivalents, beginning of year	<u>824,313</u>	<u>513,589</u>
Cash and cash equivalents, end of year	<u>\$ 1,028,133</u>	<u>\$ 824,313</u>
Cash and cash equivalents, end of year	689,115	542,886
Cash and cash equivalents (restricted), end of year	<u>339,018</u>	<u>281,427</u>
Cash and cash equivalents, end of year	<u>\$ 1,028,133</u>	<u>\$ 824,313</u>

# THE FAIRFAX COUNTY PARK FOUNDATION, INC.

## NOTES TO FINANCIAL STATEMENTS

### NOTE 1 - Organization and Significant Accounting Policies

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

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

- (a) Basis of Accounting – The Foundation prepares its financial statements in accordance with generally accepted accounting principles, which involves the application of accrual accounting; consequently, revenues and gains are recognized when earned, and expenses and losses are recognized when incurred.
- (b) Basis of Presentation – The Foundation is required to report information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions. Net assets with donor restrictions are created by contributions with donor-imposed restrictions on their use.

Under these provisions, net assets, revenue, gains, and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets and changes therein are classified and reposted as follows:

**Net Assets without Donor Restrictions** – These net assets generally result from revenues generated by receiving contributions that have no donor restrictions, providing services, and receiving interest from operating investments, less expenses incurred in providing program related services, raising contributions, and performing administrative functions.

Support that is restricted by the donor is reported as an increase in net assets without donor restrictions if the restriction expires in the reporting period in which the support is recognized. All other donor restricted support is reported as an increase in net assets with donor restrictions. When a restriction expires restricted net assets are reclassified to net assets without donor restrictions.

**Net Assets with Donor Restrictions** – These net assets result from gifts of cash and other assets that are received with donor stipulations that limit the use of the donated assets, either temporarily or permanently, until the donor restriction expires, that is until the stipulated time restriction ends or the purpose of the restriction is accomplished, the net assets are restricted. As of June 30, 2022 and 2021, the Foundation had \$877,338 and \$752,675 in net assets with donor restrictions-purpose and time restrictions, and \$100,000 and \$100,000 in net assets with donor restrictions-perpetual in nature, respectively.

- (c) Cash and Cash Equivalents – For purposes of the statement of cash flows, the Foundation considers all highly liquid investments with a maturity of three months or less, when purchased, to be cash equivalents.

THE FAIRFAX COUNTY PARK FOUNDATION, INC.

NOTES TO FINANCIAL STATEMENTS

(Continued)

NOTE 1 – Organization and Significant Accounting Policies (continued)

- (d) Cash and Cash Equivalents, Restricted – Restricted cash and cash equivalents are held for specific purposes. The restricted cash and cash equivalents balance of \$339,018 as of June 30, 2022, consisted of \$119,371 and \$219,647 for the Oakton School House Fund and the Resource Management-Lazar Family Fund, respectively. The restricted cash and cash equivalents balance of \$281,427 as of June 30, 2021, consisted of \$119,031 and \$162,396 for the Oakton School House Fund and the Resource Management-Lazar Family Fund, respectively.
- (e) Support and Revenue – Contributions received and unconditional promises to give are measured at their fair values and are reported as an increase in net assets.
- (f) Revenue Recognition – All contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Amounts received that are designated for future periods or restricted by the donor for specific purposes are reported as restricted support that increases the net assets with donor restrictions class. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without and reported in the statement of activities as net assets released from restrictions.
- (g) Contributions Receivable – The Foundation solicits pledges and grants from individuals, corporations, foundations, and local businesses. Management periodically evaluates the contributions receivable and determines the need for an allowance for doubtful accounts. Management considers the Foundation’s past receivables loss experience, adverse situations that may affect the donor’s ability to pay, and current economic conditions. There are no contributions receivable as of June 30, 2022 and 2021.
- (h) Unconditional Promises to Give – Unconditional promises to give are total pledges of future contributions made by individuals, foundations and/or local businesses. Unconditional promises to give, less an appropriate reserve, are recorded at their estimated fair value. Amounts due more than one year later are recorded at the present value of the estimated future cash flows, discounted at the incremental borrowing rate of 4.375%. Amortization of the discount is credited to contributions and donations income. The expiration of a donor-imposed restriction on a contribution or endowment is recognized in the period in which the restriction expires, and the related resources then are classified as unrestricted net assets.

Unconditional promises to give consisted of the following as of June 30, 2022 and 2021:

Unconditional promises expected to be collected in:

	<u>2022</u>	<u>2021</u>
Less than one year	\$ 37,700	\$ 36,000
One year to five years	180,000	180,000
Over five years	18,000	54,000
Less discount to present value (\$32,738) and allowance for doubtful accounts (\$-0-)	<u>( 32,738)</u>	<u>( 32,738)</u>
Total Unconditional Promises to Give, net	\$ 202,962	\$ 237,262
Less Current Unconditional Promises to Give, net	<u>( 37,700)</u>	<u>( 36,000)</u>
Long-Term Unconditional Promises to Give, net	<u>\$ 165,262</u>	<u>\$ 201,262</u>

# THE FAIRFAX COUNTY PARK FOUNDATION, INC.

## NOTES TO FINANCIAL STATEMENTS

(Continued)

### NOTE 1 – Organization and Significant Accounting Policies (continued)

- (i) Management Estimates – The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates, including estimates relating to assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from these estimates.
- (j) Recently Issued Accounting Standards – In 2016, the FASB issued ASU 2016-02, *Leases (Topic 842)*. The guidance in this ASU supersedes the leasing guidance in Topic 840, *Leases*. Under the new guidance, lessees are required to recognize lease assets and lease liabilities on the balance sheet for all leases with terms longer than twelve months. Leases will be classified as either finance or operating, with classification affecting the pattern of expense recognition in the income statement. The new standard is effective for fiscal years beginning after December 15, 2020, including interim periods within those fiscal years. A modified retrospective transition approach is required for lessees for capital and operating leases existing at, or entered into after, the beginning of the earliest comparative period presented in the financial statements, with certain practical expedients available. FCPF is currently evaluating the impact of their pending adoption of the new standard on its financial statements.
- (k) Income Tax Matters – The Foundation has been granted tax exempt status under the Internal Revenue Code Section 501(c)(3) on all income other than unrelated business income. The Foundation has been classified as an organization that is not a private foundation.
- (l) Uncertain Tax Positions – As of June 30, 2022, the Foundation had no uncertain tax positions that qualify for either recognition or disclosure in the financial statements. The tax years subject to examination by the taxing authorities are the years ended June 30, 2019 through 2021.
- (m) Property and Equipment – Purchased property and equipment are recorded at cost for any item in excess of \$1,000. Contributed property and equipment is recorded at its fair market value on the date of contribution. Expenditures for maintenance and repairs are charged against income as incurred; betterments, which increase the value or materially extend the life of the related assets, are capitalized.  
  
Depreciation is computed on the straight-line basis over the estimated useful lives of the assets.
- (n) Concentration of Credit Risk – The Foundation occasionally maintains deposits in excess of federally insured limits. These items are a concentration of credit risk requiring disclosure, regardless of the degree of risk. The risk is managed by maintaining all deposits in high quality financial institutions. The Foundation has not experienced any losses in such accounts.
- (o) Advertising Costs – Advertising costs are expensed when incurred.

### NOTE 2 – Leases

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

THE FAIRFAX COUNTY PARK FOUNDATION, INC.

NOTES TO FINANCIAL STATEMENTS

(Continued)

NOTE 3 – Net Assets With Donor Restrictions-Perpetual in Nature

Net assets with donor restrictions-perpetual in nature consisted of a grant received from Chevy Chase Bank for \$100,000 for the Oakton School House. The Foundation can only use the earnings generated by the original contribution for the operations of the Oakton School House and the original corpus must remain intact in perpetuity.

NOTE 4 – Net Assets With Donor Restrictions-Purpose Restricted

Net assets with donor restrictions-purpose restricted include donor restricted funds which are available for various purposes. As of June 30, 2022 and 2021 net assets with donor restrictions are available for the following activities:

<u>Project</u>	<u>2022</u>	<u>2021</u>
Bench Memorials	\$ 3,788	\$ 5,743
Bren Marr	-	100
Burke Lake Park	76	10,643
Class Scholarships	4,172	4,529
Clemyjontri	-	6,953
Entertainment Series	230,155	91,247
Cub Run Streams Valley	12,675	12,425
Eakin Park	12,200	12,200
Frying Pan Park	7,711	7,331
Green Spring Gardens	32,406	16,752
Healthy Strides	-	85
Hidden Pond	3,000	-
Honor Veterans	-	84
Huntley Meadows	40	40
Invasive Plants	50	784
Lake Accotink Park	1,000	1,000
Laurel Hill	10,989	10,414
Laurel Hill Garden Plots	401	-
Lee District Park Family Recreation Center	29	119
Linway Terrace Park	295	295
McLean Central Park Playground	8,150	-
Meaningful Watershed	396	-
Nottoway Park	4,253	4,253
Oak Hill Event	842	5,092
Oak Marr Rec Center	500	-
Oakton School House	19,371	19,311
Open Space	4,935	19,377
Parks and Communities Together	18,115	600
Providence Recreation Center	-	1,000
Riverbend Park	5,000	-
Resource Management Department Training	-	250
Resource Management-Lazar Family Fund	415,406	414,531
Sully Woodland's	17,192	72,892
Trail Fund	64,191	25,781
Tree Memorial	-	982
Turner Farm Park	-	150
Total	<u>\$877,338</u>	<u>\$752,675</u>

THE FAIRFAX COUNTY PARK FOUNDATION, INC.

NOTES TO FINANCIAL STATEMENTS

(Continued)

NOTE 4 – Net Assets With Donor Restrictions-Purpose Restricted (continued)

Net assets for the years ended June 30, 2022 and 2021, were transferred to the FCPA administrator or released from donor restrictions, by incurring expenses and/or satisfying the purpose or time restrictions specified by donors as follows:

<u>Project</u>	<u>2022</u>	<u>2021</u>
Adapted Aquatics	\$ 1,480	\$ -
Archelogy & Collections Branch	-	200
Bench Memorials	76,542	77,979
Bren Marr Park	100	100
Bright Futures – Rec PAC	-	7,124
Burke Lake Park	11,808	-
Class Scholarships	12,262	14,835
Clemyjontri	11,953	23,506
Entertainment Series	34,534	129,829
Cub Run Recreation Center	-	2,476
Cultural Resource Protection	-	27,250
EC Lawrence	-	1,119
Frying Pan Park	68,963	48,171
Golf	-	98
Green Spring Gardens	-	11,049
Healthy Strides	84	24,771
Hidden Oaks	12,000	10,000
Honor Veterans	184	-
Huntley Meadows	6,510	200
Invasive Plants	7,952	1,133
Lake Accotink Park	1,000	1,000
Lake Fairfax Park	-	3,100
Lee District Park Family Recreation Center	10,303	6,049
Marie Butler Leven Preserve	-	5,000
Meaningful Watershed	10,489	-
Oak Hill Event	5,000	-
Oak Marr Recreation Center	2,000	1,000
Oakton Day	63	-
Open Space	31,631	-
Parks and Communities Together	15,574	2,264
Pine Ridge Park	-	11,929
Providence Rec Center	1,000	-
Resource Management Department Training	1,124	30,987
Riverbend Park	23,775	38,254
Royal Lake Park	-	1,250
South Run Recreation Center	100	-
Sully Woodlands	274,545	-
Tennis Courts	978	623
Trail Fund	194,494	3,937
Tree Memorial	1,483	-
Turner Farm	11,150	-
Watermine site	10,055	-
Westgrove Off Leash Dog Area	147	40
Total	<u>\$839,283</u>	<u>\$485,573</u>

# THE FAIRFAX COUNTY PARK FOUNDATION, INC.

## NOTES TO FINANCIAL STATEMENTS (Continued)

### NOTE 5 – Endowment Funds

The Foundation’s endowment consists of two (2) donor-restricted endowment funds and one board designated fund. The Oakton School House Fund was established for the maintenance and operation of the Oakton School House. The Lazar Family Endowment Fund was established for the purpose of creating and endowing a fund intended to provide financial support for the ongoing management and protection of the Fairfax County Park Authority’s various natural resources. The board designated Fairfax Park Foundation Endowment Fund represents unrestricted contributions received, to be held as corpus, with the related income generated from the corpus to be used for future special projects identified by the board of directors. Net assets associated with the endowment funds are classified and reported based on the existence or absence of donor-imposed restrictions.

The Foundation’s board has interpreted the Uniform Prudent Management of Institutional Funds Act (UPMIFA) as allowing the Foundation to appropriate for expenditure or accumulate as much of an endowment fund as the Foundation determines is prudent for the uses, benefits, purposes, and duration for which the endowment fund is established, subject to the intent of a donor expressed in the gift instrument. Unless stated otherwise in the gift instrument, the assets in an endowment fund are net assets with donor restrictions until appropriated for expenditure by the Foundation.

In accordance with UPMIFA, the Foundation considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds: (1) the duration and preservation of various funds, (2) the purposes of the donor-restricted endowment funds, (3) general economic conditions, (4) the possible effect of inflation and deflation, (5) the expected total return from income and the appreciation of investments, (6) other resources of the Foundation, and (7) the Foundation’s investment policies.

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

Changes in endowment net assets for the year ended June 30, 2022 were as follows:

	Board Designated			
	Without Donor Restrictions	With Donor Restrictions	With Donor Restrictions	Total Endowment
	<u>Restrictions</u>	<u>- by Purpose</u>	<u>- in Perpetuity</u>	<u>Net Assets</u>
Beginning Endowment Net Assets	\$ 6,012	\$433,842	\$100,000	\$539,854
Contributions	-	551	-	551
Investment Income:				
Dividends and Interest	<u>9</u>	<u>384</u>	<u>-</u>	<u>393</u>
Sub-Total	6,021	434,777	100,000	540,798
Appropriation of endowment assets				
For expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Ending Endowment Net Assets	<u>\$ 6,021</u>	<u>\$434,777</u>	<u>\$100,000</u>	<u>\$540,798</u>

THE FAIRFAX COUNTY PARK FOUNDATION, INC.

NOTES TO FINANCIAL STATEMENTS  
(Continued)

NOTE 5 – Endowment Funds (continued)

Changes in endowment net assets for the year ended June 30, 2021 were as follows:

	Board Designated Without Donor Restrictions	With Donor Restrictions - by Purpose	With Donor Restrictions - in Perpetuity	Total Endowment Net Assets
Beginning Endowment Net Assets	\$ 3,003	\$361,365	\$100,000	\$464,368
Contributions	3,000	76,175	-	79,175
Recognize discount on pledges				
Receivable payments	-	(5,238)	-	(5,238)
Investment Income:				
Dividends and Interest	<u>9</u>	<u>1,540</u>	<u>-</u>	<u>1,549</u>
Sub-Total	6,012	433,842	100,000	539,854
Appropriation of endowment assets For expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Ending Endowment Net Assets	\$ <u>6,012</u>	\$ <u>433,842</u>	\$ <u>100,000</u>	\$ <u>539,854</u>

NOTE 6– Donated Services and Support

Donated services and materials received during the years ended June 30, 2022 and 2021, were recognized in the accompanying financial statements as in-kind support and are offset by like amounts included in expenses or assets.

Donated services and materials received for the years ended June 30, 2022 and 2021 consisted of:

	<u>2022</u>	<u>2021</u>
<u>General Operations Support:</u>		
Donated personnel	\$ 408,638	\$ 402,675
Office expenses	-	10,624
Rent and utilities expense	<u>12,626</u>	<u>10,192</u>
Total	\$ <u>421,264</u>	\$ <u>423,491</u>

NOTE 7 – Functional Allocation of Expenses

The Foundation’s operating costs have been allocated between program, management and general, and fundraising expenses based on direct identification when possible, and allocation if a single expenditure benefits more than one program or function. Expenditures that require allocation are allocated on either a personnel-cost or square-footage basis, whichever is more reasonable for the expenditure.

# THE FAIRFAX COUNTY PARK FOUNDATION, INC.

## NOTES TO FINANCIAL STATEMENTS (Concluded)

### NOTE 8 – Related Parties

The Foundation is related to the Fairfax County Park Authority (FCPA) through common support. For the years ended June 30, 2022 and 2021, the FCPA made in-kind donations of salaries and benefits, rent and office expense to the Foundation of \$421,264 and \$412,867, respectively. The Foundation's fundraising efforts are directed towards granting funding to support the parks and open space under the management of the FCPA. For the years ended June 30, 2022 and 2021, the Foundation made payments of \$840,055 and \$521,867, respectively, to the FCPA, and the expenses are included under program services and management and general in the Statements of Activities.

During the year ended June 30, 2022, the Foundation was instrumental in securing financial donations made directly to FCPA, for various county parks, totaling \$132,750, as well as in-kind donations of goods and services totaling \$222,955. Because the funds were paid directly to FCPA and the goods and service were received directly by the parks within FCPA, they are not included in the Statement of Activities.

### NOTE 9 – Liquidity and Availability of Financial Assets

The Foundation has \$248,485 of financial assets available within one year of the statement of financial position date to meet cash needs for general expenditures. Some of the financial assets are subject to donor or other contractual restrictions that make them unavailable for general expenditure within one year of the Statement of Financial Position date. The unconditional promises to give are subject to implied time restrictions but are expected to be collected within one year. The Foundation monitors its liquidity so that it is able to meet its operating needs and other contractual commitments while maximizing the investment of its excess operating cash. The Foundation has a goal to maintain 60 days of financial assets on hand for normal operating expenses in case of revenue shortfalls. This amount is on average \$152,000. The Foundation has the following financial assets that could readily be made available within one year of the statement of financial position date to fund expenses without limitations:

	<u>2022</u>	<u>2021</u>
Cash and cash equivalents	\$1,028,133	\$824,313
Unconditional promise to give	202,962	237,262
Less net long-term unconditional promises to give, restricted – by purpose	(165,262)	(201,262)
Less remaining net assets with donor restrictions – by purpose	(714,168)	(551,413)
Less net assets with donor restrictions – in perpetuity	<u>(100,000)</u>	<u>(100,000)</u>
Total	<u>\$ 251,665</u>	<u>\$208,908</u>

### NOTE 10 – Statement Reclassifications

Certain reclassifications may have been made in the prior year's amounts to conform with the current year presentation.

### NOTE 11 – Evaluation of Subsequent Events

The Foundation has evaluated subsequent events through September 13, 2022, the date which the financial statements were available to be issued.