



NORTHERN VIRGINIA REGIONAL PARK AUTHORITY

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COMPREHENSIVE ANNUAL FINANCIAL REPORT
YEAR ENDED JUNE 30, 2013

NORTHERN VIRGINIA REGIONAL PARK AUTHORITY
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FISCAL YEAR ENDED JUNE 30, 2013

NORTHERN VIRGINIA REGIONAL PARK AUTHORITY

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Northern Virginia Regional Park Authority

5400 Ox Road, Fairfax Station, VA 22039 • 703-352-5900 • Fax: 703-273-0905 • www.nvrpa.org

November 21, 2013

Members of the Park Authority Board
Northern Virginia Regional Park Authority
Fairfax Station, Virginia 22039

We are pleased to submit to you the Comprehensive Annual Financial Report (CAFR) of the Northern Virginia Regional Park Authority (the Authority) for the fiscal year ended June 30, 2013, in accordance with the *Code of Virginia*. The financial statements included in this report conform to accounting principles generally accepted in the United States of America (GAAP) as promulgated by the Governmental Accounting Standards Board (GASB). Responsibility for the accuracy of the data and the completeness and fairness of the presentation including all disclosures rests with management. To the best of our knowledge and belief, the enclosed data are accurate in all material respects and are reported in a manner that presents fairly the financial position of the governmental activities and business-type activities, each major fund, and the aggregate remaining fund information of the Authority, as of June 30, 2013, and the respective changes in financial position and cash flows, where applicable. All necessary disclosures have been included to enable the reader to gain the maximum understanding of the Authority's finances.

While the letter of transmittal is addressed to the governing board of the Authority, we believe the CAFR is management's report to the citizens of the six supporting member jurisdictions that provide support to the Authority in the form of operating and capital appropriations, other stakeholders, creditors and other interested parties. In addition to complying with legal requirements, this letter of transmittal, management's discussion and analysis (MD&A), the financial statements, supplemental data and the statistical tables have been prepared to provide full financial disclosure.

The report consists of management's representations concerning the finances of the Authority. Management assumes full responsibility for the completeness and reliability of all the information presented in the report. To provide a reasonable basis for making these representations, management has established a comprehensive internal control framework that is designed both to protect the Authority's assets from loss, theft or misuse, and to compile sufficient reliable information for the preparation of the Authority's financial statements in conformity with (GAAP). Because the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable rather than absolute, assurance that the financial statements are free of any material misstatements.

Board Members

City of Alexandria
David M. Pritzker
Scott Price

Arlington County
Paul Ferguson
Michael A. Nardolilli

Fairfax County
Jean R. Packard
Stella Koch

City of Fairfax
Brian D. Knapp
Arthur F. Little

City of Falls Church
Jeffrey Tarbert
Barry D. Buschow

Loudoun County
Joan G. Rokus
Daniel M. Kaseman

Robinson, Farmer, Cox, Associates a firm of licensed certified public accountants, has audited the Authority's financial statements. The goal of the independent audit was to provide reasonable assurance that the financial statements for the fiscal year ended June 30, 2013 are free of material misstatement. The independent auditor's report is presented as the first component of the financial section of this report.

AUTHORITY STRUCTURE

The Authority consists of twenty-four regional parks located on over 10,700 acres of parkland. The Authority is geographically located in the Counties of Arlington, Fairfax and Loudoun and the Cities of Alexandria, Fairfax and Falls Church in Northern Virginia, the six member jurisdictions that provide appropriation support. The city Council or county Board of each of the Authority's member jurisdictions appoints two members to the governing Board of the Authority. The Authority's Board establishes policy, sets fees and adopts the annual budget.

Changes to the budget are governed by Article VII, Section 5 of the Authority's bylaws covering authorization for budget changes. Subject to a maximum limit set by the Board for any given budget change, the Executive Director may authorize budget adjustments between budget line items within a fund budget, provided that no such budget change shall, in the judgment of the Executive Director, compromise the integrity of the approved budget. The Executive Director shall ensure that the Board receives a report describing any budget change exceeding an amount set by the Board, made pursuant to this section within thirty days. The term "budget change" includes authority to overspend budget line items, provided revenue increases or cost savings sufficient to offset the excess expenses that are available within the fund budget. Subject to the terms and conditions of the bylaws, the following policy was adopted October 20, 2005; the Executive Director is authorized to make budget adjustments between fund budget line items not to exceed \$100,000 for a given budget change, and the Board shall receive a report describing any budget change exceeding \$15,000. The legal level of budgetary control does not extend beyond that expressed in the foregoing "budget change" passage of the bylaws. The legal level of budgetary control as established in the bylaws were intended to set dollar thresholds and were not intended to extend control into the departmental or object level of our fund budgets and as such the number of changes exceeding the reportable floor of \$15,000 and over the ceiling of \$100,000 are limited and changes exceeding \$100,000 which would require Board action for approval do not occur frequently.

ECONOMIC CONDITION AND OUTLOOK

Fiscal year 2013 saw the beginning of a new 5-year Strategic Plan after the successful completion of our previous one. The Authority's goal-focused approach over the last few years has resulted in a greatly expanded park system. With the effect of the Federal Sequester impacting the area so directly, and due to other economic uncertainties, the Park Authority is including in the original budget a \$295,000 contingency.

Over 1.6 million people live in the area served by the Park Authority, it is an extremely culturally and ethnically diverse population. One of the primary institutions that help define the best of northern Virginia is the Northern Virginia Regional Park Authority.

The Park Authority provides over 100 miles of trails, thousands of acres of natural areas, golf courses, gardens, campgrounds and riverfront parks provide beauty, stress relief and recreation for our driven and productive population. The W&OD Trail alone sees over 2 million uses a year and goes through four towns, three counties, and one city. It is a cycling destination of national significance. Summer trips to the waterparks, fall at the Temple Hall Farm Corn Maize, and the option of two spectacular winter light shows provide great opportunities to build wonderful family memories. Civil War battlefields, a Colonial Mansion, a Grist Mill and other historic properties, make the Park Authority a tourist destination to connect us to our past. From the Persian New Year, the Indian Punjabi Festival, the Korean KORUS festival and the Pakistani Festival, many events celebrating our cultural diversity are hosted at Park Authority facilities.

CERTIFICATE OF ACHIEVEMENT FOR EXCELLENCE IN FINANCIAL REPORTING

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the Northern Virginia Regional Park Authority for its comprehensive annual financial report for the fiscal year ended June 30, 2012. This is the sixth consecutive time the Authority has achieved this prestigious award. In order to be awarded a Certificate of Achievement the comprehensive annual financial report must be easily readable and efficiently organized. The report must satisfy both accounting principles generally accepted in the United States of America and applicable legal requirements.

The certificate is valid for a period of one year only. The Authority believes that our current report continues to conform to the Certificate of Achievement Program's requirements and standards and we are submitting it to the GFOA to determine its eligibility for another certificate.

ACKNOWLEDGEMENTS

I wish to recognize the Finance Department staff of the Authority (Azeana Roehn, Janet Treerapong, Diana Lancaster and Kim LaPorta) for their continuing commitment to excellence in a) maintaining a high level of accuracy and internal control, free of material weakness, b) their ongoing ability to balance the competing demands of normal daily accounting operations during the Authority's peak operating season, when all of the parks in the system are operating at "full song", and c) completing a mid-summer, year-end close supporting final audit field work beginning in mid-August just before Labor Day weekend. Year after year they have demonstrated the Authority's lean and efficient work ethic, which is prevalent given the staffing resources we have on hand.

The Operations department staff from the Director of Operations through the Park Superintendents to the Park Managers, Assistant Managers, Park Specialists and Maintenance Staff are once again to be congratulated for adhering to the policies and procedures established to maintain the internal control environment consistently free of material weakness and also thanked for their cooperation and participation in the success of the accounting process.

The Authority's CAFR reflects our commitment to the citizens of Northern Virginia and all interested readers of this report to share the Authority's financial information in compliance with the highest standards of financial reporting.

Respectfully,

A handwritten signature in black ink, appearing to read "Stephen J. Bergstrom". The signature is fluid and cursive, with the first name "Stephen" and last name "Bergstrom" clearly legible.

Stephen J. Bergstrom
Director of Finance and Budget



Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**Northern Virginia
Regional Park Authority**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

June 30, 2012

Executive Director/CEO

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NORTHERN VIRGINIA REGIONAL PARK AUTHORITY

DIRECTORY OF MEMBER INFORMATION

Year Ended June 30, 2013

Member Jurisdictions

City of Alexandria
Arlington County
City of Fairfax
Fairfax County
City of Falls Church
Loudoun County

Members

Brian D. Knapp, Chairperson
Stella Koch, Vice Chairperson
David M. Pritzker, Treasurer

Barry D. Buschow
Paul Ferguson
Daniel Kaseman
Arthur F. Little

Michael Nardolilli
Jean R. Packard
Joan G. Rokus
Dr. Jeffrey Tarbert

Scott Price

Officers

Paul A. Gilbert, Executive Director
Stephen J. Bergstrom, Director of Finance and Budget

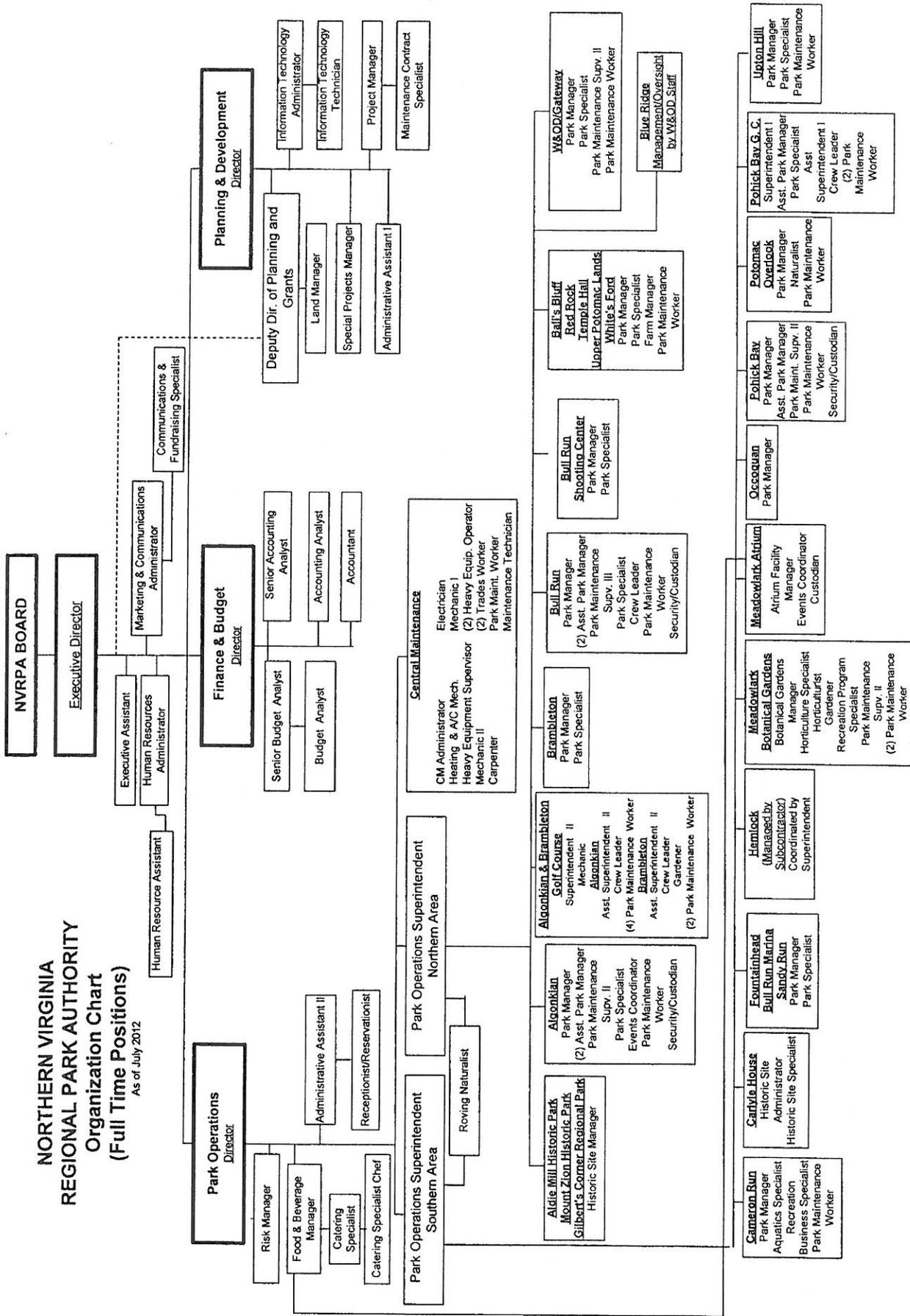
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Mission Statement

The Northern Virginia Regional Park Authority enhances the communities of Northern Virginia and enriches the lives of their citizens through the conservation of regional natural and cultural resources. It provides diverse regional recreational and educational opportunities, and fosters an understanding of the relationships between people and their environment.

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**NORTHERN VIRGINIA
REGIONAL PARK AUTHORITY
Organization Chart
(Full Time Positions)
As of July 2012**



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ROBINSON, FARMER, COX ASSOCIATES

A PROFESSIONAL LIMITED LIABILITY COMPANY

CERTIFIED PUBLIC ACCOUNTANTS

Independent Auditors' Report

To the Honorable Members of
Northern Virginia Regional Park Authority
Fairfax Station, Virginia

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Northern Virginia Regional Park Authority, as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *Specifications for Audits of Authorities, Boards, and Commissions*, issued by the Auditor of Public Accounts of the Commonwealth of Virginia. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Northern Virginia Regional Park Authority, as of June 30, 2013, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As described in Note 1 to the financial statements, in 2013, the Northern Virginia Regional Park Authority adopted new accounting guidance, GASB Statement Nos. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position* and 65, *Items Previously Reported as Assets and Liabilities*. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 5-14, schedule of pension and OPEB funding progress, and schedule of employer contributions be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Authority's basic financial statements. The introductory section, supplementary information, supplemental schedules and statistical section, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The supplementary information and the supplemental schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information and the supplemental schedules are fairly stated in all material respects in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 7, 2013, on our consideration of the Northern Virginia Regional Park Authority's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Northern Virginia Regional Park Authority's internal control over financial reporting and compliance.

Robinson, Farmer, Cox Associates
Fredericksburg, Virginia
November 7, 2013

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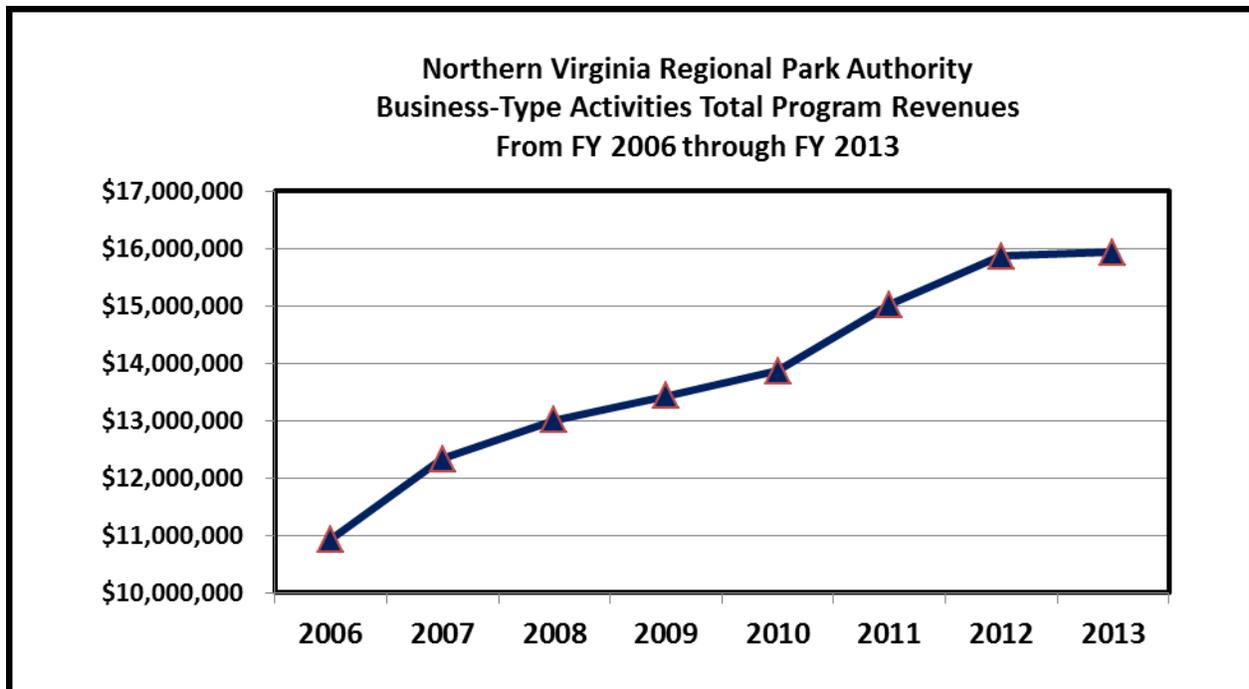
Management's Discussion and Analysis

The Northern Virginia Regional Park Authority's (Authority) management offers readers of the Authority's financial statements this narrative overview and analysis of the financial activities for the year ended June 30, 2013.

Financial Highlights

The assets of the Authority exceeded its liabilities at the close of the most recent fiscal year by \$128,337,422 (*net position*). Of this amount, \$19,510,629 (*unrestricted net position*) is available to meet the Authority's ongoing obligations to citizens and creditors.

During fiscal year 2013, the Authority's total net position decreased by \$520,316 compared with an increase in net position last year of \$1,373,508. With approximately \$444,000 invested in The Meadowlark Winter Walk of Lights, operating revenue the first year of the new show was just beyond \$404,000 which was \$277,000 greater than forecast in the budget. The Authority invested nearly \$64,000 in additional displays and electrical upgrades for the Bull Fun Festival of Lights. The Bull Run light show generated operating revenue in excess of \$626,000, \$64,000 more than the \$562,000 forecast for the show in the budget. Overall, operating revenue exceeded that of last year by approximately \$69,000 and outperformed budget by over \$23,000. Fortunately light show revenue exceeded expectation since Waterpark actual revenue was \$477,000 less than that of the prior year a decline of 12.35% based upon comparative totals of \$3,387,000 for fiscal year 2013 versus \$3,864,000 for the prior year. Had the Authority not continued the efforts to expand beyond revenue generated during the summer months to open the new holiday light show at Meadowlark, business-type activities program revenue results experienced would have been materially different. Weather had a significant impact on the Authority's operating programs throughout the year. The Mid-Atlantic derecho that occurred on June 30, 2012 was one of the most destructive fast moving severe thunderstorm complexes to strike the region. Several parks were closed for days following the June 2012 derecho due to resulting power outages from storm damage.



Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the Authority's basic financial statements, which comprises three components: 1) government-wide financial statements, 2) fund financial statements and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements. The *government-wide financial statements* are designed to provide readers with a broad overview of the Authority's finances, in a manner similar to a private-sector business.

The *Statement of Net Position* presents information on all of the Authority's assets and liabilities, with the difference between the two reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Authority is improving or declining.

The *Statement of Activities* presents information showing how the Authority's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the Authority that are principally supported by member jurisdiction appropriations (*governmental activities*) from other functions that are intended to recover all or a significant portion of its costs through user fees and charges (*business-type activities*). The governmental activities of the Authority include the office of the Executive Director, Director of Park Operations, the Office of Planning and Development, the Office of Finance and Budget and Central Maintenance. The business-type activities of the Authority include the operation of twenty-four major regional parks and the management of various conservation-oriented facilities, lands and trails. These resources cover over 10,700 acres and are intended to serve current and future generations.

Fund financial statements. A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Authority, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with legal requirements. All of the funds of the Authority can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental funds

Governmental funds are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental funds financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information can be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. This enables the reader to better understand the long-term impact of the government's near-term financing decisions. Both the governmental funds Balance Sheet and the governmental funds Statement of Revenues, Expenditures and Changes in Fund Balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

Overview of the Financial Statements (Continued)

Governmental funds (Continued)

The Authority maintains eleven individual governmental funds. Information is presented separately in the governmental funds Balance Sheet and in the governmental funds Statement of Revenues, Expenditures and Changes in Fund Balances for the General Fund, the Capital Projects Fund, the Restricted License Fee Fund and the Temple Hall Farm Endowment Fund, all of which are considered to be major funds. Data from the seven nonmajor funds, the Friends of the Carlyle House, Friends of Balls Bluff Battlefield, Friends of Bull Run Park, Friends of Bull Run Shooting Center, Occoquan Watertrail League, Wetlands Mitigation Fund and the Friends of the W&OD Trail are aggregated and included to complete the presentation of governmental funds.

The Authority adopts an annual budget for all of the major governmental funds. Budgetary comparison statements have been provided for the General Fund, Capital Projects Fund, the Restricted License Fee Fund, and the Temple Hall Farm Regional Park Endowment Fund to demonstrate compliance with their budgets.

Proprietary funds

The Authority maintains two different types of proprietary funds, *enterprise funds* and *internal service funds*. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The Authority uses enterprise funds to account for its park operations. *Internal service funds* are an accounting device used to accumulate and allocate costs internally among the Authority's various functions. The Authority uses an internal service fund to account for its Self-Insurance Program. This program protects against uninsured or under-insured catastrophic losses that arise out of bodily injury and property damage liability and physical damage to the Authority's vehicles. The Self-Insurance Fund is used to account for the funds restricted for self-insurance purposes. Because this predominantly benefits governmental rather than business-type functions, it has been included within *governmental activities* in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the Regional Parks Fund. The Regional Parks Fund is considered a major fund of the Authority.

Fiduciary funds

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are *not* reflected in the government-wide financial statements, because the resources of those funds are *not* available to support the Authority's programs. The accounting used for fiduciary funds is much like that used for proprietary funds. The Employees Retirement Pension Trust Fund and the Employees Retirement Healthcare Benefits Fund are the Fiduciary Funds of the Authority.

Notes to the financial statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements and are found immediately following the basic financial statements.

Other information

In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information* concerning the Authority's progress in funding its obligation to provide pension and other postemployment benefits to its employees.

Government-Wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the Authority, total assets exceeded total liabilities by \$128,337,422 at the close of fiscal year 2013.

By far the largest portion of the Authority's net position (80.04%) reflects its investment in capital assets (e.g., land, buildings, machinery, equipment, etc., net of accumulated depreciation and amortization and debt). The Authority uses these capital assets to provide services to patrons of the parks. Consequently, these assets with a value of \$102,724,014 are not available for future spending.

Northern Virginia Regional Park Authority Comparative Condensed Statement of Net Position June 30, 2013 and 2012

	Governmental Activities		Business-type Activities		Totals	
	2013	2012	2013	2012	2013	2012
ASSETS						
Current assets	\$ 19,375,289	\$ 20,284,429	\$ 3,955,510	\$ 4,909,911	\$ 23,330,799	\$ 25,194,340
Prepaid pension benefits	6,112,447	5,407,412	-	-	6,112,447	5,407,412
Prepaid other postemployment benefits	53,609	85,646	-	-	53,609	85,646
Capital assets, net of depreciation	4,219,364	4,265,967	98,809,179	98,279,902	103,028,543	102,545,869
Total assets	\$ 29,760,709	\$ 30,043,454	\$ 102,764,689	\$ 103,189,813	\$ 132,525,398	\$ 133,233,267
LIABILITIES						
Current liabilities	\$ 1,223,575	\$ 1,116,792	\$ 1,850,562	\$ 2,077,392	\$ 3,074,137	\$ 3,194,184
Noncurrent liabilities:						
Due within one year						
Compensated absences	211,583	190,338	310,163	275,353	521,746	465,691
Notes Payable	151,127	148,885	-	-	151,127	148,885
Due in more than one year						
Compensated absences	102,893	86,364	184,671	175,876	287,564	262,240
Note payable	153,402	304,529	-	-	153,402	304,529
Total liabilities	\$ 1,842,580	\$ 1,846,908	\$ 2,345,396	\$ 2,528,621	\$ 4,187,976	\$ 4,375,529
NET POSITION						
Restricted for:						
Hemlock Overlook Regional Park	\$ 66,134	\$ 46,134	-	-	\$ 66,134	\$ 46,134
Meadowlark Botanical Gardens	686,146	611,991	-	-	686,146	611,991
Friends of Balls Bluff Battlefield	3,859	4,520	-	-	3,859	4,520
Friends of Bull Run	945	945	-	-	945	945
Friends of Bull Run Shooting Center	3,219	3,882	-	-	3,219	3,882
Occoquan Watertrail League	13,292	10,740	-	-	13,292	10,740
Wetlands Mitigation Fund	35,529	35,472	-	-	35,529	35,472
Friends of the W&OD Trail	59,671	71,172	-	-	59,671	71,172
Friends of Carlyle House	319,758	292,863	-	-	319,758	292,863
Temple Hall cabin maintenance	73,940	218,164	-	-	73,940	218,164
Temple Hall development	-	246,421	-	-	-	246,421
Nonexpendable trust principal	4,840,286	4,751,108	-	-	4,840,286	4,751,108
Total restricted	\$ 6,102,779	\$ 6,293,412	\$ -	\$ -	\$ 6,102,779	\$ 6,293,412
Unrestricted	17,900,515	18,090,581	1,610,114	2,381,290	19,510,629	20,471,871
Net investment in capital assets	3,914,835	3,812,553	98,809,179	98,279,902	102,724,014	102,092,455
Total net position	\$ 27,918,129	\$ 28,196,546	\$ 100,419,293	\$ 100,661,192	\$ 128,337,422	\$ 128,857,738

An additional portion of the Authority's net position (\$6,102,779) represents resources that are subject to external restrictions on how they may be used. The remaining balance of *unrestricted net position* (\$19,510,629) may be used to meet the Authority's ongoing obligations to citizens and creditors.

Government-Wide Financial Analysis (Continued)

The \$190,633 decrease in restricted equity is attributable to a combination of factors. The most significant factors include the complete \$246,421 consumption of the Temple Hall development account and the reduction by \$144,224 of the Temple Hall cabin account due to operating losses resulting from revenues being insufficient to cover expenditures, primarily attributable to farm capital activities at Temple Hall Farm. This decrease was somewhat offset by an increase in the restricted equity related to Meadowlark Botanical Gardens of \$74,155 from contributions intended to fund garden improvements in addition to smaller increases in other categories.

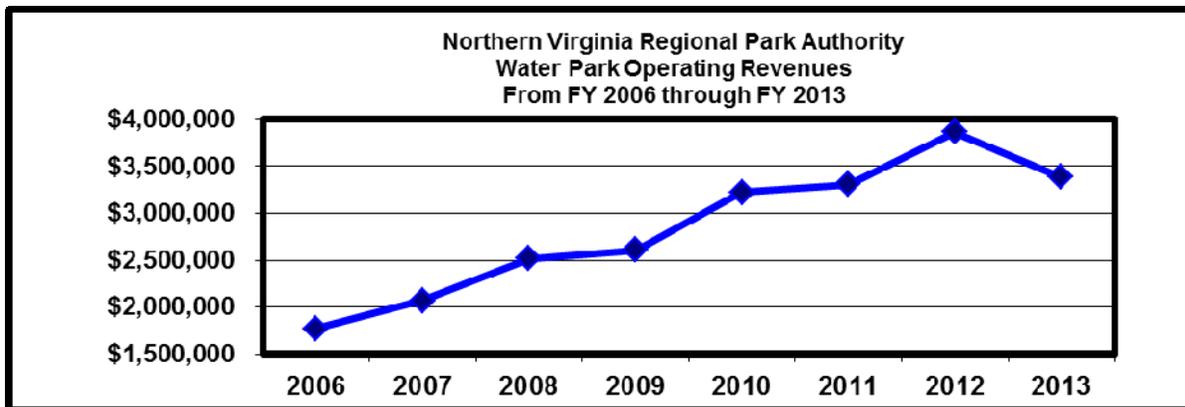
**Northern Virginia Regional Park Authority
Comparative Statement of Activities
Years Ended June 30, 2013 and 2012**

	Governmental Activities		Business-type Activities		Totals	
	2013	2012	2013	2012	2013	2012
Revenues:						
Program Revenues:						
Charges for services:						
Green fees	\$ -	\$ -	\$ 2,153,124	\$ 2,248,038	\$ 2,153,124	\$ 2,248,038
Admissions	-	-	1,815,839	2,299,333	1,815,839	2,299,333
Golf cart rental	-	-	592,419	606,633	592,419	606,633
Camping	-	-	743,045	730,094	743,045	730,094
Catering	-	-	951,504	976,272	951,504	976,272
Light show	-	-	970,944	585,813	970,944	585,813
Membership events	14,120	12,100	-	-	14,120	12,100
Programs and special events	10,898	12,715	120,143	176,391	131,041	189,106
Resale operations	53,430	46,696	1,793,983	1,812,546	1,847,413	1,859,242
Farm Operations	231,558	308,539	-	-	231,558	308,539
Other	-	-	6,794,313	6,431,321	6,794,313	6,431,321
Total charges for services	\$ 310,006	\$ 380,050	\$ 15,935,314	\$ 15,866,441	\$ 16,245,320	\$ 16,246,491
Capital grants and contributions	2,887	363,640	-	-	2,887	363,640
Operating grants and contributions	4,470,158	4,599,743	-	-	4,470,158	4,599,743
Total program revenues	\$ 4,783,051	\$ 5,343,433	\$ 15,935,314	\$ 15,866,441	\$ 20,718,365	\$ 21,209,874
General Revenues:						
Grants and contributions not restricted to specific programs	\$ 5,052,255	\$ 5,843,460	\$ -	\$ -	\$ 5,052,255	\$ 5,843,460
Use of money and property	29,954	25,732	-	3,601	29,954	29,333
Miscellaneous	21,815	47,986	405,494	2,992	427,309	50,978
Total general revenues	\$ 5,104,024	\$ 5,917,178	\$ 405,494	\$ 6,593	\$ 5,509,518	\$ 5,923,771
Total revenues	\$ 9,887,075	\$ 11,260,611	\$ 16,340,808	\$ 15,873,034	\$ 26,227,883	\$ 27,133,645
Expenses:						
Regional parks facility operations	\$ -	\$ -	\$ 20,991,553	\$ 20,305,713	\$ 20,991,553	\$ 20,305,713
Headquarters	3,577,696	3,332,569	-	-	3,577,696	3,332,569
Central maintenance	1,212,070	1,154,937	-	-	1,212,070	1,154,937
Development	233,910	222,718	-	-	233,910	222,718
Farm operations	641,803	653,550	-	-	641,803	653,550
Other governmental activity	91,167	90,650	-	-	91,167	90,650
Total expenses	\$ 5,756,646	\$ 5,454,424	\$ 20,991,553	\$ 20,305,713	\$ 26,748,199	\$ 25,760,137
Excess/(deficiency) before transfers	\$ 4,130,429	\$ 5,806,187	\$ (4,650,745)	\$ (4,432,679)	\$ (520,316)	\$ 1,373,508
Transfers	(4,408,846)	(5,398,792)	4,408,846	5,398,792	-	-
Change in net position	\$ (278,417)	\$ 407,395	\$ (241,899)	\$ 966,113	\$ (520,316)	\$ 1,373,508
Net position, beginning	28,196,546	27,789,151	100,661,192	99,695,079	128,857,738	127,484,230
Net position, ending	\$ 27,918,129	\$ 28,196,546	\$ 100,419,293	\$ 100,661,192	\$ 128,337,422	\$ 128,857,738

Government-Wide Financial Analysis (Continued)

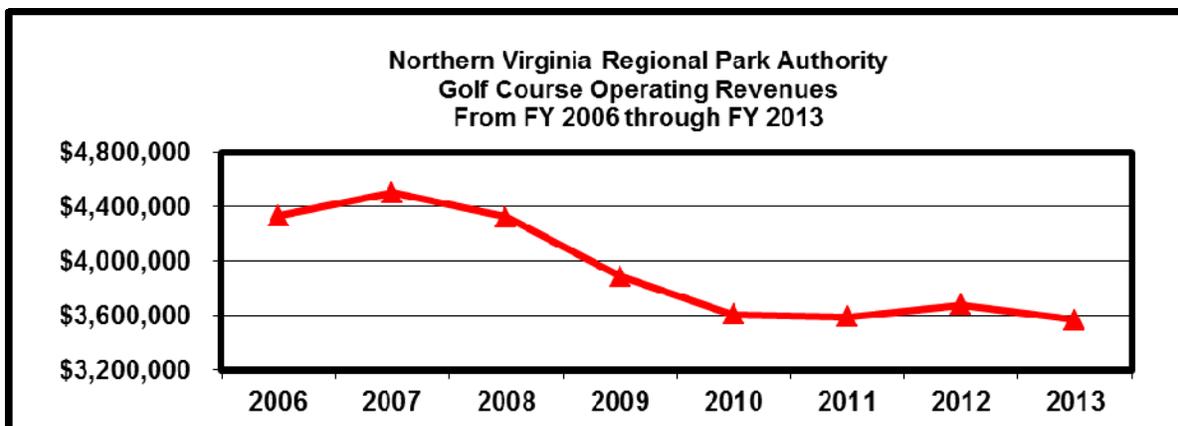
Governmental activities

Governmental activities experienced had a decrease in net position of \$278,417. This year, total revenue decreased by \$1,373,536. Program revenue experienced a decrease of \$560,382 with capital grants and contributions down by \$360,753 and charges for services down by \$70,044. The decrease in charges for services is primarily from Temple Hall Farm operations with a nominal increase in the related resale activity related to the Temple Hall Farm Corn Maize and Fall Fest. The number of development projects was fewer for the year ended June 30, 2013, with fifty-eight projects completed versus sixty-nine the previous year; fifty-four of the completed projects were transferred into business-type activities and the majority (forty-five) had an individual cost greater than \$20,000. The total costs of the projects that remained in governmental activities were \$193,203. The cost of completed projects was approximately \$3,713,000 less than the previous year. This increase will be addressed in more detail in the Capital Asset and Debt Administration section of this discussion. Total expenses were higher than last year by \$302,222 with the majority of the increase was related to headquarters totaling \$245,127. With the diminished volume of development projects, transfers out were down by \$989,946. This resulted in a decrease in net position for the governmental funds of \$278,417 for the year compared to an increase in net position of \$407,395 last year.



Business-type activities

The business-type activities had total revenues of \$15,935,314, a modest increase of \$68,873 over the prior year, as related earlier in the discussion and as depicted in the graph above for the water parks. The impact of weather on the Authority's warm weather was felt during the 2013 Memorial Day weekend when the weather was unseasonably cool followed by multiple rain events in June 2013 impacting admissions that totaled \$1,815,839 which is \$483,494 below last year. Target sales at the Bull Run Shooting Center finished the year with revenue of \$677,762 an increase of \$128,474 over prior year sales of \$549,288 which was an increase of \$105,623 over the year before. Miscellaneous income totaled \$405,494 and was attributable to insurance proceeds, \$198,247 for losses related to the 2012 Derecho, \$206,997 for the fire that destroyed the Algonkian maintenance building and all of the contents due to a lightning strike (a weather incident) plus a small \$250 claim filed with a nursery.



Financial Analysis of the Authority's Funds

The Authority uses fund accounting to ensure compliance with legal requirements.

Governmental funds. The focus of the Authority's governmental funds is to provide information on near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing the Authority's financing requirements. In particular, unassigned fund balance, may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

Governmental funds had a decrease in fund balance of \$880,471. Key elements of this decrease are as follows:

The General Fund is the chief operating fund of the Authority and traditionally generates a deficit of revenues to expenditures. The General Fund had an increase in fund balance of \$64,818 that increased the fund balance to an ending balance of \$606,840. Total revenues of \$3,443,318 remained relatively consistent in comparison to prior year, reflecting a decrease of \$47,875 compared to the prior year. This decrease is directly attributable to the one time only special park district forum held in September 2011 that brought in \$42,237 a reduction in donation revenue of \$3,275. Current year expenditures were \$4,689,976, an increase of \$295,302 over the prior year leaving revenues under expenditures by \$1,246,658. The majority of the increase in expenditure is attributable to an increase in Headquarters expenditures of \$275,038. Under the remaining categories the differences between years was marginal. The net of transfers resulted in an additional financing source of \$1,311,476 yielding a \$64,818 increase in fund balance.

For the Capital Projects Fund, the level of revenues decreased by \$1,134,792 from the prior year. Donations for the benefit of were down by \$791,204 and grant receipts were down by \$360,753 which accounts for the majority of the drop off in revenue. Capital outlay decreased by \$955,703 from the prior year. There was also debt service of \$148,885 in principal and \$6,245 in interest combined served as the total for the sixth and seventh payments on the Virginia Resources Authority note that the Authority assumed for the purchase of the 88.63 acre Gilbert's Corner property near Aldie Mill and Mt Zion Church. Other financing sources decreased by \$374,477 from the prior year. This year there were transfers of \$946,796 into the Capital Projects Fund were consistent compared to a total of \$958,006 last year. The inbound transfers were made up of the following: one from the Restricted License Fee Fund of \$850,000 to subsidize capital improvements to the W&OD Trail. There were two transfers from the Regional Parks Fund totaling \$96,796 with \$45,314 sourced from insurance proceeds to fund the rebuild the Algonkian park maintenance building structure destroyed by fire and \$51,481 for capital maintenance projects in the fiscal year 2014 budget.

Proprietary funds. The Authority's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail. Unrestricted net position of the Regional Parks Fund amounted to \$1,610,114. The change in net position was a decrease of \$241,899. Other factors concerning the finances of the Regional Parks Fund have already been addressed in the discussion of the Authority's business-type activities. The Internal Service Fund was slightly up in the amount of transfers out of \$127,508 in fiscal year 2013 compared to \$118,066 in fiscal year 2012. The transfers are to fund the risk manager and water safety officer positions in the General Fund. The transfers were the primary contributing factor in the reduction in net position of \$135,452 for the Internal Service Fund this year.

Budgetary Highlights

The significant differences between the original budget and the final budget for fiscal year 2013 for the General Fund are as follows: in the original budget, total revenue in the General Fund remained the same in the final budget as budgeted in the original. In the final budget, headquarters expenditures were increased by \$109,665 from \$3,550,971 in the original to \$3,660,636 in the final. Headquarters personnel services were increased by \$151,739 with reductions in facility operating costs and insurance, primarily property and liability. For Central Maintenance expenditures were increased by \$33,204 from \$1,118,900 to \$1,152,104 with nearly the entire amount attributable to personnel services with a modest amount going to increase vehicle insurance.

Budgetary Highlights (Continued)

General Fund revenues compared unfavorably to the final budget by \$30,949. There were \$30,000 in support services from Central Maintenance had been budgeted in support of capital projects and it turned out no capital project work was done by Central Maintenance since their efforts were exclusively focused on keeping the parks running at full song. General Fund expenditures overall were \$122,764 lower than forecast in the final budget General Fund. The total savings for Headquarters was \$70,196. Personnel services for headquarters which includes; full and part time salaries, FICA, hospitalization, life insurance, retirement contribution and unemployment tax produced a favorable variance of \$98,285 which was attributable to lapse savings resulting from position vacancies and the recruiting process to fill them. An exception to the many expenditure categories with favorable variance contributions was equipment and vehicle maintenance which had an unfavorable variance of \$38,054 and is directly attributable to the aging Headquarters fleet of vehicles. Central Maintenance had a favorable expenditure variance compared to final budget at \$52,568. Each and every expenditure category had a favorable variance compared to final budget, personnel services was \$18,206 under final budget and maintenance cost was \$28,428 under the final budget forecast, an indication of their ability to efficiently maintain their own facility and vehicles and equipment.

Capital Asset and Debt Administration

Capital assets. The Authority's investment in capital assets as of June 30, 2013 totals \$103,028,543 (net of accumulated depreciation and amortization). The Authority has \$2,192,709 invested in capital projects yet to be completed in construction in progress compared to \$1,671,184 last year. Included in construction in progress are the following; for design work to develop a new web site for the Park Authority there is 131,503 invested, for the continuing water system renovation at Algonkian Regional Park there is \$274,740 invested, for the connector trail between Meadowlark Botanical Gardens and the W&OD Trail there is \$227,057 invested, for the banquet tent to hold events in at the Rust Sanctuary there is \$201,963 invested and finally for infrastructure at White's Ford Regional Park there is \$349,672 invested. The balance of the total includes many smaller projects with less than \$100,000 invested.

Northern Virginia Regional Park Authority Comparative Summary of Capital Assets As of June 30, 2013 and 2012

	Governmental Activities		Business-type Activities		Totals	
	2013	2012	2013	2012	2013	2012
Land	\$ 976,905	\$ 976,905	\$ 55,629,033	\$ 54,948,993	\$ 56,605,938	\$ 55,925,898
Easements	-	-	10,000	10,000	10,000	10,000
Historic sites	-	-	4,501,631	4,420,630	4,501,631	4,420,630
Buildings, land improvements and recreational structures	5,923,581	5,735,355	102,508,984	98,718,786	108,432,565	104,454,141
Vehicles	1,094,799	1,058,467	1,038,790	999,290	2,133,589	2,057,757
Software	668,883	668,883	5,881	5,881	674,764	674,764
Machinery and equipment	579,900	582,829	-	-	579,900	582,829
Furniture and equipment	671,601	746,454	5,855,710	5,658,250	6,527,311	6,404,704
Museum furnishings	-	-	604,714	578,869	604,714	578,869
Construction in progress	156,190	87,220	2,036,519	1,583,964	2,192,709	1,671,184
Less: accumulated depreciation	(5,852,495)	(5,590,146)	(73,382,083)	(68,644,761)	(79,234,578)	(74,234,907)
Total capital assets	\$ 4,219,364	\$ 4,265,967	\$ 98,809,179	\$ 98,279,902	\$ 103,028,543	\$ 102,545,869

Capital Asset and Debt Administration

In fiscal year 2013, \$4,101,959 in capital development projects were completed and placed into service. These include the Piney Branch embankment renovation adjacent to the W&OD Trail. The previously mentioned Meadowlark Botanical Gardens Winter Walk of Lights was completed and had its first season of operations with a total of \$444,456 invested. There was a parking lot expansion for Atlantis Waterpark at Bull Run at a cost of \$228,210. The first phase of the Lilac Pavilion for outdoor events at Meadowlark Botanical Garden was completed for a cost of \$186,351. At a cost of \$176,102 whitecoat of the pool at Atlantis Waterpark was completed prior to opening Memorial Day weekend 2013. At Pohick Bay Regional Park renovations of the water and sewer system for the campground were completed at a cost of \$164,441.

<u>Capital projects completed and placed into service in fiscal year 2013</u>	<u>Approximate</u>
Piney Branch Embankment Renovation W&OD Trail	\$ 569,202
Meadowlark Botanical Garden Winter Walk of Lights - First Year	444,456
Parking Lot Expansion for Atlantis Waterpark at Bull Run	228,210
Lilac Pavilion at Meadowlark Botanical Garden	188,351
Pool Whitecoat Atlantis Waterpark at Bull Run	176,102
Campground Water and Sewer Renovations Pohick Bay	164,441
Road Paving Bull Run Regional Park	153,455
Pool Whitecoat Great Waves Waterpark at Cameron Run	133,551
West Vienna Pavement Renovations W&OD Trail	120,319
Pool Deck Renovation Pirate's Cove Waterpark Pohick Bay	119,580
Renovations of Atrium at Meadowlark Botanical Garden	114,660
Interpretive Displays at Temple Hall Farm	103,739
Intersection Lighting Study W&OD Trail	100,227
Pool Deck Renovation Atlantis Waterpark at Bull Run	87,753
Historic Property Stabilization White's Ford Regional Park	81,001
New Light Displays & Electrical Upgrades for Bull Run Festival of Lights	63,480
Additional Projects, Upgrades, Enhancements and Renovations	1,253,433
	<u>\$ 4,101,959</u>

The Authority's capital efforts are intended to preserve, improve, expand, renovate, and enhance our parks and other properties.

The Authority has long-term debt in the form of a single note payable to the Virginia Resources Authority with an outstanding balance of \$304,529 that is scheduled to be paid off in 2015. More details on the note are contained in note 5 to the financial statements.

Economic Factors and Next Year's Budgets and Rates

For the original budget for fiscal year 2014, General Fund revenues are budgeted at \$4,641,482. This is an increase of \$463,208 or 11.09% compared to the fiscal year 2013 budget. The appropriations from our member jurisdictions comprise the majority of revenue in the General Fund. In recent years the per capita rate and population factor were frozen to assist our jurisdictions during difficult financial times. The per capita appropriations rate is being reduced in 2014, from \$2.0626 to \$1.89. This downward adjustment is coupled with an update of the population factor for the first time in four years. The lower per capita rate gives some relief to the jurisdictions and keeps the overall operating appropriations within \$2,750 or a .08% increase compared to the fiscal year 2013.

Economic Factors and Next Year's Budgets and Rates (Continued)

For fiscal year 2014, there will be an operating transfer from the Regional Parks Fund to the General Fund to help the General Fund recoup some of the costs for use of Central Maintenance activities by the Regional Parks Fund. The transfer is \$472,999 which represents approximately 40% of Central Maintenance total cost.

General Fund expenditures are budgeted to match revenue for fiscal year 2014 at \$4,641,482, which is a \$171,258 or 3.56% decrease compared to fiscal year 2013. Two positions are being transferred to the Regional Parks Fund both positions are marketing and communications related which primarily support park operations.

For the original budget for fiscal year 2014, Regional Parks Fund revenue of \$17,283,483 was an increase of \$1,046,193 or 6.44% compared to the budget for fiscal year 2013. Over \$800,000 of this increase is additional user fee revenue and the majority of the balance of the increase is in increased retail operations revenue. The Meadowlark Winter Walk of Lights is expected to build on the success of the first year with an increase of more than \$300,000 compared to fiscal year 2013. The Bull Run Festival of Lights is also budgeted at \$89,000 higher than fiscal year 2013.

The Regional Parks Fund fiscal year 2014 budget will include an increase in total expenses of \$1,663,862 or 10.7% for a total of \$17,216,686 compared to the fiscal year 2013 budget. Part of this increase is due to the Regional Parks Fund paying the General Fund \$472,999 for a portion of its share of Central Maintenance services. This is the first year this is included in the budget. Additionally, two positions that were previously budgeted in the General Fund for Marketing and Communications have been shifted to the Regional Parks Fund, as these positions primarily support park operations. Other increases in Regional Parks Fund expenses are due to increased park use and programming, as well as increased retirement plan costs. Staffing resources have been restructured to better meet the needs of changing park usage.

Some proposed capital projects for fiscal year 2014 include:

- Bull Run Campground - Additional cabins and electricity for tent camp sites
- Gateway Park (W&OD) - Underpass trail to connect park with Accotink Trail
- Great Waves - Cost to engineer new water ride parking expansion
- Great Waves - Convert existing retail sales area to food and drink service
- Headquarters - Automated systems improvements
- Meadowlark Atrium - Facility renovations and addition of walk in refrigerator
- Meadowlark Gardens - Children's Garden
- Occoquan Park - Infrastructure improvements to increase revenue potential
- Pohick Bay Campground - Additional cabins and electricity for tent camp sites
- Upton Hill - Planning and feasibility study of adventure course
- White's Ford - Residence/cabin at park entrance
- W&OD Trail - Meadowlark connector trail

Request Information

This financial report is designed to provide a general overview of the Authority's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Office of the Director of Finance and Budget, NVRPA, 5400 Ox Road, Fairfax Station, Virginia 22039.

Basic Financial Statements

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NORTHERN VIRGINIA REGIONAL PARK AUTHORITY
Statement of Net Position
At June 30, 2013

Exhibit 1

	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and cash equivalents and temporary cash investments	\$ 14,428,080	\$ 1,674,737	\$ 16,102,817
Accounts receivable	965	310,432	311,397
Internal balances	(1,397,206)	1,397,206	-
Prepaid items	488,167	125,123	613,290
Inventory	5,905	448,012	453,917
Restricted cash and cash equivalents	5,849,378	-	5,849,378
Prepaid pension benefits	6,112,447	-	6,112,447
Prepaid other postemployment benefits	53,609	-	53,609
Capital assets (net of accumulated depreciation):			
Land	976,905	55,629,033	56,605,938
Easements	-	10,000	10,000
Historic Sites	-	4,501,631	4,501,631
Buildings, land improvements and recreation structures	2,616,550	34,903,659	37,520,209
Vehicles	118,543	99,140	217,683
Software	154,499	1,580	156,079
Machinery and equipment	56,995	-	56,995
Furniture and equipment	139,682	1,022,903	1,162,585
Museum furnishings	-	604,714	604,714
Construction in progress	156,190	2,036,519	2,192,709
Total assets	<u>\$ 29,760,709</u>	<u>\$ 102,764,689</u>	<u>\$ 132,525,398</u>
LIABILITIES			
Accounts payable	\$ 1,019,587	\$ 77,170	\$ 1,096,757
Accrued Wages	203,988	409,198	613,186
Other Accrued liabilities	-	158,184	158,184
Unearned revenue	-	1,206,010	1,206,010
Long-term liabilities:			
Due within one year			
Compensated absences - current portion	211,583	310,163	521,746
Note payable - current portion	151,127	-	151,127
Due in more than one year			
Compensated absences - net of current portion	102,893	184,671	287,564
Note payable - net of current portion	153,402	-	153,402
Total liabilities	<u>\$ 1,842,580</u>	<u>\$ 2,345,396</u>	<u>\$ 4,187,976</u>
NET POSITION			
Net investment in capital assets	\$ 3,914,835	\$ 98,809,179	\$ 102,724,014
Restricted:			
Hemlock Overlook Regional Park Escrow	66,134	-	66,134
Meadowlark Botanical Gardens	686,146	-	686,146
Friends of Ball's Bluff Battlefield	3,859	-	3,859
Friends of Bull Run Park	945	-	945
Friends of Bull Run Shooting Center	3,219	-	3,219
Occoquan Watertrail League	13,292	-	13,292
Wetlands Mitigation Fund	35,529	-	35,529
Friends of W&OD Trail	59,671	-	59,671
Friends of Carlyle House	319,758	-	319,758
Temple Hall cabin maintenance	73,940	-	73,940
Nonexpendable trust principal	4,840,286	-	4,840,286
Unrestricted	17,900,515	1,610,114	19,510,629
Total net position	<u>\$ 27,918,129</u>	<u>\$ 100,419,293</u>	<u>\$ 128,337,422</u>

The accompanying notes to the financial statements are an integral part of this statement.

NORTHERN VIRGINIA REGIONAL PARK AUTHORITY
Statement of Activities
For the Year Ended June 30, 2013

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
PRIMARY GOVERNMENT:				
Governmental activities:				
Headquarters	\$ 3,577,696	\$ -	\$ 2,580,328	\$ -
Central maintenance	1,212,070	-	860,110	-
Development	233,910	-	951,952	2,887
Educational activities	5,110	-	-	-
Membership events	4,893	14,120	-	-
Printing and publications	404	-	-	-
Programs and promotions	5,056	10,898	-	-
Resale - operations	31,089	53,430	-	-
Friends of Ball's Bluff Battlefield programs	-	-	1,915	-
Friends of Bull Run Shooting Center programs	-	-	925	-
Occoquan Watertrail League	-	-	3,755	-
Friends of W&OD programs	13,537	-	28,709	-
Museum collection purchases and maintenance	24,833	-	41,073	-
Farm operations	641,803	231,558	1,391	-
Interest	6,245	-	-	-
Total government activities	\$ 5,756,646	\$ 310,006	\$ 4,470,158	\$ 2,887
Business-type activities:				
Regional Parks	\$ 20,991,553	\$ 15,935,314	\$ -	\$ -
Total business-type activities	\$ 20,991,553	\$ 15,935,314	\$ -	\$ -
Total primary government	\$ 26,748,199	\$ 16,245,320	\$ 4,470,158	\$ 2,887

General revenues:
Grants and contributions not restricted to specific programs
Use of money and property
Miscellaneous
Transfers
Total general revenues and transfers
Change in net position
Net position, beginning of year
Net position, ending of year

The accompanying notes to the financial statements are an integral part of this statement.

Exhibit 2

Net (Expense) Revenue and
Changes in Net Position

Governmental Activities	Business-type Activities	Total
\$ (997,368)	\$	\$ (997,368)
(351,960)		(351,960)
720,929		720,929
(5,110)		(5,110)
9,227		9,227
(404)		(404)
5,842		5,842
22,341		22,341
1,915		1,915
925		925
3,755		3,755
15,172		15,172
16,240		16,240
(408,854)		(408,854)
(6,245)		(6,245)
<u>\$ (973,595)</u>	<u>\$</u>	<u>\$ (973,595)</u>
\$ -	\$ (5,056,239)	\$ (5,056,239)
\$ -	\$ (5,056,239)	\$ (5,056,239)
<u>\$ (973,595)</u>	<u>\$ (5,056,239)</u>	<u>\$ (6,029,834)</u>
\$ 5,052,255	\$ -	\$ 5,052,255
29,954	-	29,954
21,815	405,494	427,309
(4,408,846)	4,408,846	-
<u>\$ 695,178</u>	<u>\$ 4,814,340</u>	<u>\$ 5,509,518</u>
(278,417)	(241,899)	(520,316)
\$ 28,196,546	\$ 100,661,192	\$ 128,857,738
<u>\$ 27,918,129</u>	<u>\$ 100,419,293</u>	<u>\$ 128,337,422</u>

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Balance Sheet
Governmental Funds
At June 30, 2013

	Capital Projects Funds			Permanent Fund	Other Governmental Funds	Total Governmental Funds
	General	Capital Projects	Restricted License Fee	Temple Hall Farm Endowment		
ASSETS						
Cash and cash equivalents and temporary						
cash investments	\$ 2,253,366	\$ 6,833,870	\$ 4,385,338	\$ 400	\$ 314,517	\$ 13,787,491
Accounts Receivable	965	-	-	-	-	965
Due from other funds	624,102	1,176,151	-	4,199,929	121,756	6,121,938
Prepaid items	417,870	3,397	-	66,900	-	488,167
Inventory	-	-	-	5,905	-	5,905
Restricted Cash and cash equivalents	5,116,812	-	-	732,566	-	5,849,378
Total assets	<u>\$ 8,413,115</u>	<u>\$ 8,013,418</u>	<u>\$ 4,385,338</u>	<u>\$ 5,005,700</u>	<u>\$ 436,273</u>	<u>\$ 26,253,844</u>
LIABILITIES						
Accounts payable	\$ 830,803	\$ 185,481	\$ -	\$ 3,303	\$ -	\$ 1,019,587
Accrued wages	195,690	-	-	8,298	-	203,988
Due to other funds	6,779,782	-	740,617	-	-	7,520,399
Total liabilities	<u>\$ 7,806,275</u>	<u>\$ 185,481</u>	<u>\$ 740,617</u>	<u>\$ 11,601</u>	<u>\$ -</u>	<u>\$ 8,743,974</u>
FUND BALANCES:						
Nonspendable:						
Inventory	\$ -	\$ -	\$ -	\$ 5,905	\$ -	\$ 5,905
Prepaid items	417,870	3,397	-	66,900	-	488,167
Nonexpendable trust principal	-	-	-	4,840,286	-	4,840,286
Restricted:						
Hemlock Overlook Regional Park Escrow	-	66,134	-	-	-	66,134
Meadowlark Botanical Gardens	-	686,146	-	-	-	686,146
Friends of Ball's Bluff Battlefield	-	-	-	-	3,859	3,859
Friends of Bull Run Park	-	-	-	-	945	945
Friends of Bull Run Shooting Center	-	-	-	-	3,219	3,219
Occoquan Watertrail League	-	-	-	-	13,292	13,292
Wetlands Mitigation Fund	-	-	-	-	35,529	35,529
Friends of W&OD Trail	-	-	-	-	59,671	59,671
Friends of Carlyle House	-	-	-	-	319,758	319,758
Temple Hall cabin maintenance	-	-	-	73,940	-	73,940
Committed:						
Capital projects	-	1,013,570	-	-	-	1,013,570
Donations and grants	23,036	-	-	-	-	23,036
Assigned:						
Capital projects	-	1,559,527	-	-	-	1,559,527
Temple Hall Farm	-	-	-	7,068	-	7,068
Capital projects Fund	-	4,499,163	3,644,721	-	-	8,143,884
Initiatives	25,000	-	-	-	-	25,000
Unassigned	140,934	-	-	-	-	140,934
Total fund balances	<u>\$ 606,840</u>	<u>\$ 7,827,937</u>	<u>\$ 3,644,721</u>	<u>\$ 4,994,099</u>	<u>\$ 436,273</u>	<u>\$ 17,509,870</u>
Total liabilities and fund balances	<u>\$ 8,413,115</u>	<u>\$ 8,013,418</u>	<u>\$ 4,385,338</u>	<u>\$ 5,005,700</u>	<u>\$ 436,273</u>	<u>\$ 26,253,844</u>

The accompanying notes to the financial statements are an integral part of this statement.

NORTHERN VIRGINIA REGIONAL PARK AUTHORITY
 Reconciliation of the Balance Sheet of Governmental Funds
 To the Statement of Net Position
 At June 30, 2013

Exhibit 4

Total fund balances per Exhibit 3 - Balance Sheet - Governmental Funds \$ 17,509,870

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.

Governmental capital assets	\$ 10,071,859	
Less accumulated depreciation and amortization	(5,852,495)	
Net capital assets		4,219,364

Pension and OPEB assets (obligations) are not current financial resources, and, therefore, are not reported in the governmental funds.

Pension Asset		6,112,447
Other postemployment benefits (OPEB) Asset		53,609

Internal service funds are used by management to charge the costs of property insurance to individual funds.

641,844

Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the funds.

Note payable	\$ (304,529)	
Compensated absences	(314,476)	
Total long-term liabilities		(619,005)
Net position of governmental activities		\$ <u>27,918,129</u>

The accompanying notes to the financial statements are an integral part of this statement.

NORTHERN VIRGINIA REGIONAL PARK AUTHORITY
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2013

Exhibit 5

	Capital Projects Funds			Permanent Fund	Other Governmental Funds	Total Governmental Funds
	General	Capital Projects	Restricted License Fee	Temple Hall Farm Endowment		
REVENUES						
City of Alexandria	\$ 288,814	\$ 359,862	\$ -	\$ -	\$ -	\$ 648,676
Arlington County	421,943	525,740	-	-	-	947,683
City of Fairfax	48,160	60,007	-	-	-	108,167
Fairfax County	2,083,723	3,000,000	-	-	-	5,083,723
City of Falls Church	22,581	28,136	-	-	-	50,717
Loudoun County	575,047	716,508	-	-	-	1,291,555
Grants	-	2,887	-	-	-	2,887
Interest income	1,393	13,989	6,952	5,791	678	28,803
Donations	170	362,002	-	1,391	49,252	412,815
W&OD Trail license/use fees	-	-	951,952	-	-	951,952
Annual dues	-	-	-	-	14,120	14,120
Program events	-	-	-	-	10,898	10,898
Memberships	-	-	-	-	27,125	27,125
Resale - operations	-	-	-	53,430	-	53,430
Farm operations	-	-	-	231,558	-	231,558
Miscellaneous	1,487	20,328	-	-	-	21,815
Total revenues	\$ 3,443,318	\$ 5,089,459	\$ 958,904	\$ 292,170	\$ 102,073	\$ 9,885,924
EXPENDITURES						
Current:						
Headquarters	\$ 3,590,440	\$ -	\$ -	\$ -	\$ -	\$ 3,590,440
Central maintenance	1,099,536	-	-	-	-	1,099,536
Educational activities	-	-	-	-	5,110	5,110
Grants	-	-	-	-	2,173	2,173
Membership events	-	-	-	-	4,893	4,893
Printing and publications	-	-	-	-	404	404
Programs and promotions	-	-	-	-	5,056	5,056
Resale - operations	-	-	-	31,089	-	31,089
Museum collection purchases and maintenance	-	-	-	-	24,833	24,833
Friends of W&OD programs	-	-	-	-	13,537	13,537
Farm operations	-	-	-	427,725	-	427,725
Trail maintenance	-	-	22,953	-	-	22,953
Capital outlay	-	5,686,919	-	208,784	-	5,895,703
Debt service:						
Principal retirement	-	148,885	-	-	-	148,885
Interest and other fiscal charges	-	6,245	-	-	-	6,245
Total expenditures	\$ 4,689,976	\$ 5,842,049	\$ 22,953	\$ 667,598	\$ 56,006	\$ 11,278,582
Excess (deficiency) of revenues over (under) expenditures	\$ (1,246,658)	\$ (752,590)	\$ 935,951	\$ (375,428)	\$ 46,067	\$ (1,392,658)
OTHER FINANCING SOURCES (USES)						
Transfers in	\$ 1,329,784	\$ 946,796	\$ -	\$ 132,249	\$ 1,885	\$ 2,410,714
Transfers out	(18,308)	(637,139)	(1,211,806)	-	(31,274)	(1,898,527)
Total other financing sources (uses)	\$ 1,311,476	\$ 309,657	\$ (1,211,806)	\$ 132,249	\$ (29,389)	\$ 512,187
Net changes in fund balances	\$ 64,818	\$ (442,933)	\$ (275,855)	\$ (243,179)	\$ 16,678	\$ (880,471)
Fund balances - beginning	542,022	8,270,870	3,920,576	5,237,278	419,595	18,390,341
Fund balances - ending	\$ 606,840	\$ 7,827,937	\$ 3,644,721	\$ 4,994,099	\$ 436,273	\$ 17,509,870

The accompanying notes to the financial statements are an integral part of this statement.

NORTHERN VIRGINIA REGIONAL PARK AUTHORITY
 Reconciliation of Statement of Revenues,
 Expenditures, and Changes in Fund Balances of Governmental Funds
 To the Statement of Activities
 For the Year Ended June 30, 2013

Exhibit 6

Amounts reported for governmental activities in the statement of activities are different because:

Net change in fund balances - total governmental funds \$ (880,471)

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which the capital outlays exceeded depreciation in the current period.

Capital outlays	\$ 6,020,392	
Depreciation	<u>(420,841)</u>	5,599,551

Capital contributions to the Regional Parks Fund (5,646,154)

The issuance of long-term debt (e.g. bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.

Principal repayments:		
Note payable		148,885

Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore are not reported as expenditures in governmental funds.

Compensated absences		(37,774)
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Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.

Change in pension asset	\$ 705,035	
Change in OPEB asset	<u>(32,037)</u>	672,998

Internal service funds are used by management to charge the costs of certain activities, such as self-insurance to individual funds. The net revenue (expense) of certain internal service funds is reported with governmental activities.

Total revenues	\$ 19,459	
Total expenses	<u>(154,911)</u>	(135,452)

Change in net position of governmental activities		\$ <u><u>(278,417)</u></u>
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The accompanying notes to the financial statements are an integral part of this statement.

General Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual

For the Year Ended June 30, 2013

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
REVENUES				
City of Alexandria	\$ 288,814	\$ 288,814	\$ 288,814	\$ -
Arlington County	421,942	421,942	421,943	1
City of Fairfax	48,160	48,160	48,160	-
Fairfax County	2,083,723	2,083,723	2,083,723	-
City of Falls Church	22,581	22,581	22,581	-
Loudoun County	575,047	575,047	575,047	-
Support Services	30,000	30,000	-	(30,000)
Interest Income	4,000	4,000	1,393	(2,607)
Donations	-	-	170	170
Miscellaneous	-	-	1,487	1,487
Total revenues	<u>\$ 3,474,267</u>	<u>\$ 3,474,267</u>	<u>\$ 3,443,318</u>	<u>\$ (30,949)</u>
EXPENDITURES				
Current:				
Headquarters	\$ 3,550,971	\$ 3,660,636	\$ 3,590,440	\$ 70,196
Central maintenance	1,118,900	1,152,104	1,099,536	52,568
Total expenditures	<u>\$ 4,669,871</u>	<u>\$ 4,812,740</u>	<u>\$ 4,689,976</u>	<u>\$ 122,764</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (1,195,604)</u>	<u>\$ (1,338,473)</u>	<u>\$ (1,246,658)</u>	<u>\$ 91,815</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	\$ 1,195,604	\$ 1,338,473	\$ 1,329,784	\$ (8,689)
Transfers out	-	-	(18,308)	(18,308)
Total other financing sources (uses)	<u>\$ 1,195,604</u>	<u>\$ 1,338,473</u>	<u>\$ 1,311,476</u>	<u>\$ (26,997)</u>
Net changes in fund balances	\$ -	\$ -	\$ 64,818	\$ 64,818
Fund balances - beginning	-	-	542,022	542,022
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 606,840</u>	<u>\$ 606,840</u>

The accompanying notes to the financial statements are an integral part of this statement.

NORTHERN VIRGINIA REGIONAL PARK AUTHORITY
Statement of Net Position
Proprietary Funds
At June 30, 2013

Exhibit 8

	Business-type Activities	Governmental Activities
	Regional Parks	Internal Service Funds
ASSETS		
Current assets:		
Cash and cash equivalents and temporary cash investments	\$ 1,674,737	\$ 640,589
Accounts receivable	310,432	-
Due from other funds	1,447,588	1,255
Prepaid items	125,123	-
Inventory	448,012	-
Total current assets	<u>\$ 4,005,892</u>	<u>\$ 641,844</u>
Noncurrent assets:		
Capital assets:		
Land	\$ 55,629,033	\$ -
Easements	10,000	-
Historic sites	4,501,631	-
Buildings, land improvements and recreation structures	102,508,984	-
Vehicles	1,038,790	-
Software	5,881	-
Furniture and equipment	5,855,710	-
Museum furnishings	604,714	-
Construction in progress	2,036,519	-
Total capital assets	<u>\$ 172,191,262</u>	<u>\$ -</u>
Accumulated depreciation and amortization	<u>\$ 73,382,083</u>	<u>\$ -</u>
Total net capital assets	<u>\$ 98,809,179</u>	<u>\$ -</u>
Total assets	<u>\$ 102,815,071</u>	<u>\$ 641,844</u>
LIABILITIES		
Current liabilities:		
Accounts payable	\$ 77,170	\$ -
Accrued wages	409,198	-
Other accrued liabilities	158,184	-
Due to other funds	50,382	-
Unearned revenue	1,206,010	-
Compensated absences - current portion	310,163	-
Total current liabilities	<u>\$ 2,211,107</u>	<u>\$ -</u>
Noncurrent liabilities:		
Compensated absences - net of current portion	\$ 184,671	\$ -
Total noncurrent liabilities	<u>\$ 184,671</u>	<u>\$ -</u>
Total liabilities	<u>\$ 2,395,778</u>	<u>\$ -</u>
NET POSITION		
Net investment in capital assets	\$ 98,809,179	\$ -
Restricted for self-insurance	-	641,844
Unrestricted	1,610,114	-
Total net position	<u>\$ 100,419,293</u>	<u>\$ 641,844</u>

The accompanying notes to the financial statements are an integral part of this statement.

NORTHERN VIRGINIA REGIONAL PARK AUTHORITY
Statement of Revenues, Expenses, and Changes in Fund Net Position
Proprietary Funds
For the Year Ended June 30, 2013

Exhibit 9

	Business-type Activities	Governmental Activities
	Regional Parks	Internal Service Funds
OPERATING REVENUES		
Facilities	\$ 15,935,314	\$ -
Total operating revenues	<u>\$ 15,935,314</u>	<u>\$ -</u>
OPERATING EXPENSES		
Facilities	\$ 15,891,140	\$ -
Depreciation and amortization	5,063,228	-
Insurance claims	-	5,805
Safety program	-	21,598
Total operating expenses	<u>\$ 20,954,368</u>	<u>\$ 27,403</u>
Net income (loss) from operations	<u>\$ (5,019,054)</u>	<u>\$ (27,403)</u>
NONOPERATING REVENUES (EXPENSES)		
Insurance Proceeds	\$ 405,494	\$ -
Interest Income	-	1,151
Additional retirement contributions	(834,321)	-
Gain (loss) on disposal of assets	(37,185)	-
Total nonoperating revenues (expenses)	<u>\$ (466,012)</u>	<u>\$ 1,151</u>
Net income (loss) Income before contributions and transfers	<u>\$ (5,485,066)</u>	<u>\$ (26,252)</u>
Capital contributions and transfers		
Capital contributions	\$ 5,646,154	\$ -
Transfers in	385,390	18,308
Transfers out	<u>(788,377)</u>	<u>(127,508)</u>
Total capital contributions and transfers	<u>\$ 5,243,167</u>	<u>\$ (109,200)</u>
Change in net position	\$ (241,899)	\$ (135,452)
Total net position - beginning	100,661,192	777,296
Total net position - ending	<u>\$ 100,419,293</u>	<u>\$ 641,844</u>

The accompanying notes to the financial statements are an integral part of this statement.

NORTHERN VIRGINIA REGIONAL PARK AUTHORITY
Statement of Cash Flows
Proprietary Funds
For the Year Ended June 30, 2013

Exhibit 10

	Business-type Activities	Governmental Activities
	Regional Parks	Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from customers and users	\$ 15,810,911	\$ -
Payments to suppliers for goods and services	(6,515,549)	-
Payments to employees for services	(9,568,022)	-
Other payments	-	(28,922)
Net cash provided by (used for) operating activities	<u>\$ (272,660)</u>	<u>\$ (28,922)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Insurance proceeds	\$ 405,494	\$ -
Additional retirement contributions	(834,321)	-
Transfers to other funds	(1,236,131)	(127,508)
Transfers from other funds	1,137,148	25,226
Net cash provided by (used for) noncapital financing activities	<u>\$ (527,810)</u>	<u>\$ (102,282)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Proceeds on disposal of assets	\$ 16,464	\$ -
Interest received on investments	-	1,151
Net cash provided by (used for) investing activities	<u>16,464</u>	<u>1,151</u>
Net increase (decrease) in cash and cash equivalents	\$ (784,006)	\$ (130,053)
Cash and cash equivalents - beginning	2,458,743	770,642
Cash and cash equivalents - ending	<u>\$ 1,674,737</u>	<u>\$ 640,589</u>
Reconciliation of operating income (loss) to net cash provided by (used for) operating activities:		
Operating income (loss)	\$ (5,019,054)	\$ (27,403)
Adjustments to reconcile operating income to net cash provided by (used for) operating activities:		
Depreciation expense	\$ 5,063,228	\$ -
Change in assets and liabilities:		
Decrease (increase) in:		
Accounts receivable	(166,564)	-
Inventory	(91,345)	-
Prepaid items	124,300	-
Increase (decrease) in:		
Accounts payable	(242,931)	(1,519)
Accrued wages	34,059	-
Other accrued liabilities	(60,119)	-
Unearned revenue	42,161	-
Compensated absences	43,605	-
Total adjustments	<u>\$ 4,746,394</u>	<u>\$ (1,519)</u>
Net cash provided by (used for) operating activities	<u>\$ (272,660)</u>	<u>\$ (28,922)</u>
Noncash capital activities:		
Contributions of capital assets from other funds	\$ 5,559,760	\$ -

The accompanying notes to the financial statements are an integral part of this statement.

NORTHERN VIRGINIA REGIONAL PARK AUTHORITY
Statement of Fiduciary Net Position
Fiduciary Funds
At June 30, 2013

Exhibit 11

	<u>Trust Funds</u>
ASSETS	
Investments designated for pension benefits and other post employment benefits:	
Mutual Funds	\$ 14,048,147
Equity Securities	23,708,014
Other	7,487,604
Contributions receivable	116,451
Accrued interest	1,986
Total assets	\$ <u>45,362,202</u>
LIABILITIES	
Due to broker for securities purchased	\$ <u>3,080,244</u>
NET POSITION	
Held in trust for pension benefits and other postemployment benefits	\$ <u><u>42,281,958</u></u>

The accompanying notes to the financial statements are an integral part of this statement.

NORTHERN VIRGINIA REGIONAL PARK AUTHORITY
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Year Ended June 30, 2013

Exhibit 12

	<u>Trust Funds</u>
ADDITIONS	
Contributions:	
Employer	\$ 2,633,216
Plan members	340,664
Total contributions	\$ <u>2,973,880</u>
Investment Income:	
From investment activities:	
Interest and dividends earned on investments	\$ 301,928
Net increase (decrease) in fair value of investments	4,992,095
Total investment earnings	\$ 5,294,023
Less investment expense	<u>(136,638)</u>
Net investment earnings	\$ 5,157,385
Total additions	\$ <u>8,131,265</u>
DEDUCTIONS	
Retirement and disability benefits	\$ 2,302,064
Refunds of contributions	112,239
Total deductions	\$ <u>2,414,303</u>
Change in net position	\$ 5,716,962
Net position, beginning of the year	<u>36,564,996</u>
Net position, ending of the year	\$ <u><u>42,281,958</u></u>

The accompanying notes to the financial statements are an integral part of this statement.

NORTHERN VIRGINIA REGIONAL PARK AUTHORITY

Notes to Financial Statements
As of June 30, 2013

Note 1—Summary of Significant Accounting Policies:

The financial statements of the Northern Virginia Regional Park Authority (Authority) have been prepared in conformity with the specifications promulgated by the Auditor of Public Accounts (APA) of the Commonwealth of Virginia, and accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. As required by GAAP, these financials present the activities of the Authority and its component units. Blended component units, although legally separate entities, are in substance, part of the Authority's operations and, therefore, data from these units are combined with data of the primary government.

In determining how to define the financial reporting entity, management considered all potential component units using the standards prescribed under GASB Statement No. 14, *The Financial Reporting Entity*, and amended by GASB Statement No. 39, *Determining Whether Certain Organizations are Component Units*. Component units included any legally separate organizations for which the Board of Directors is financially accountable. Financial accountability results where the Board of Directors appoints a voting majority of the organization's governing body and 1) is able to impose its will on that organization or 2) there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on the Authority. Financial accountability may also result where an organization is fiscally dependent on the Authority regardless of whether the organization has 1) a separately elected governing board, 2) a governing board appointed by higher level of government, or 3) a jointly appointed board.

A. Financial Reporting Entity

The Northern Virginia Regional Park Authority, created in 1959, operates and functions under the authority of the *Code of Virginia*, Title 15.2, Chapter 57 - Park Authorities Act, for the purpose of planning, acquiring, developing, constructing, operating, and maintaining a system of regional parks within the geographical limits of the political subdivisions composing the Authority.

The Authority is governed by a board comprised of two members from each of the six member jurisdictions.

Management's Discussion and Analysis: GASB Statement No. 34 requires that financial statements be accompanied by a narrative introduction and analytical overview of the government's financial activities in the form of "management's discussion and analysis" (MD&A). This analysis is similar to analysis the private sector provides in their annual reports.

Government-wide and Fund Financial Statements

Government-wide financial statements - The reporting model includes financial statements prepared using full accrual accounting for all of the government's activities. This approach includes not just current assets and liabilities but also capital assets and long-term liabilities (such as buildings and general obligation debt).

NORTHERN VIRGINIA REGIONAL PARK AUTHORITY

Notes to Financial Statements
As of June 30, 2013 (Continued)

Note 1—Summary of Significant Accounting Policies: (Continued)

A. Financial Reporting Entity (continued)

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government. For the most part, effects of interfund activity has been removed from these statements. Governmental activities, which normally are supported by intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

Statement of Net Position - The Statement of Net Position is designed to display the financial position of the primary government (government and business-type activities). Governments will report all capital assets in the government-wide Statement of Net Position and will report depreciation expense, the cost of “using up” capital assets, in the Statement of Activities. The net position of a government will be broken down into three categories - 1) net investment in capital assets; 2) restricted; and 3) unrestricted.

Statement of Activities - The government-wide Statement of Activities reports expenses and revenues in a format that focuses on the cost of each of the government’s functions. The expense of individual functions is compared to the revenues generated directly by the function (for instance, through user charges or intergovernmental grants).

The Statement of Activities presents a comparison between direct expenses and program revenues for the different business-type activities of the Authority and for each function of the Authority’s governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) fees and charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including grants and contributions not restricted to specific programs, are presented as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

As required by the accounting principles generally accepted in the United States, these financial statements present the primary government and its component units, entities for which the government is considered to be financially accountable. Blended component units, although legally separate entities, are, in substance, part of the government’s operations and so data from these units are combined with data of the primary government. The Blended Component Units presented for the Authority provide services to the Authority and exclusively benefit the Authority.

NORTHERN VIRGINIA REGIONAL PARK AUTHORITY

Notes to Financial Statements
As of June 30, 2013 (Continued)

Note 1—Summary of Significant Accounting Policies: (Continued)

A. Financial Reporting Entity (continued)

Inclusions in the Reporting Entity:

1. Blended Component Units:

a. Friends of the Washington and Old Dominion Railroad Regional Park:

The Friends of the Washington and Old Dominion Railroad Regional Park (Friends) support the Washington and Old Dominion Railroad Regional Park through volunteer efforts in fund raising, promotion, educational programming, and maintenance.

b. Friends of the Bull Run Shooting Center:

The purpose of the Friends of the Bull Run Shooting Center (FOBRSC) is to support the Shooting Center and assist the Authority in the development and promotion of the Shooting Center. The activities of the FOBRSC are conducted in a manner to enhance the service and public reputation of the Shooting Center. FOBRSC assists the Authority regarding facility improvements and provides funding for selected projects as approved by the Authority. They also sponsor and/or conduct events such as fund raising activities in support of selected Shooting Center projects, and provide volunteer services and expertise.

c. Friends of the Bull Run Park:

The purpose of the Friends of Bull Run Park is to provide support in the preservation, enhancement and promotion of the Bull Run Park. This group does not have a formal set of bylaws, however, the Authority is the custodian of their funds and maintains the financial records.

d. Occoquan Watertrail League:

The purpose of the Occoquan Watertrail League (OWL) is the stewardship of the Occoquan Water Trail. In doing so, the OWL will complement, contribute to, support, encourage the use of, and promote environmental conservation of the Occoquan Water Trail, in concert with volunteers, government agencies, landowners, and commercial partners. The collection of funds for the OWL will be handled by the Authority in accordance with these bylaws.

e. Friends of Ball's Bluff Battlefield:

The purpose of the Friends of Ball's Bluff Battlefield (Friends) is the stewardship and interpretation of the Ball's Bluff Battlefield Regional Park. In doing so, the Friends will complement, contribute to, support, encourage the use of, and promote historical interpretation and environmental conservation of the Ball's Bluff Battlefield Regional Park, in concert with volunteers, government agencies, landowners, and commercial friends. The stewardship of funds for the Friends will be handled by the Authority in accordance with these bylaws.

NORTHERN VIRGINIA REGIONAL PARK AUTHORITY

Notes to Financial Statements
As of June 30, 2013 (Continued)

Note 1—Summary of Significant Accounting Policies: (Continued)

A. Financial Reporting Entity (continued)

Inclusions in the Reporting Entity (continued)

f. Friends of Carlyle House:

The Friends of Carlyle House support the Carlyle House Historic Park through their dedication to preserving and enhancing the site, promoting community involvement, membership programs and fundraising.

These blended component units are reported as Special Revenue Funds and have a year end of June 30.

B. Government-Wide and Fund Financial Statements

Government-wide Statements: The Statement of Net Position and the Statement of Activities display information about the primary government (the Authority) and its blended component units. These statements include the financial activities of the overall government, except for fiduciary activities. Eliminations have been made to minimize the double-counting of internal activities. Interfund services provided and used are not eliminated in the process of consolidation. These statements distinguish between the *government* and *business-type activities* of the Authority. Governmental activities generally are financed through intergovernmental revenues and other nonexchange transactions. Business-type activities are mostly financed by fees charged to external parties.

The Statement of Activities presents a comparison between direct expenses and program revenues for the different business-type activities of the Authority and for each function of the Authority's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) fees and charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including grants and contributions not restricted to specific programs, are presented as general revenues.

Fund Financial Statements: The fund financial statements provide information about the Authority's funds, including its fiduciary funds and blended component units. Separate statements for each fund category - governmental, proprietary, and fiduciary - are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as nonmajor funds.

Proprietary fund operating revenues result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values.

NORTHERN VIRGINIA REGIONAL PARK AUTHORITY

Notes to Financial Statements
As of June 30, 2013 (Continued)

Note 1—Summary of Significant Accounting Policies: (Continued)

B. Government-Wide and Fund Financial Statements (continued)

1. Governmental Funds:

Governmental Funds are those through which most governmental functions typically are financed. The government reports the following governmental funds:

- a. General Fund - The General Fund is the general operating fund of the Authority. It is used to account for and report all financial resources except those required to be accounted for in another fund. The General Fund is considered a major fund for financial reporting purposes.
- b. Special Revenue Funds - Special revenue funds account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. Special Revenue Funds include the following funds:

Wetlands Mitigation Fund - The purpose of the Wetlands Mitigation Fund is to hold funds, which are received from builders and developers purchasing credits for wetlands that are impacted by construction and land developments. These funds are to be used in support of wetlands restoration projects on Fairfax County waterways.

- c. Capital Projects Funds - The Capital Projects Funds account for and report financial resources that are restricted, committed or assigned to expenditure for capital outlays, except for those financed by proprietary funds or for assets held in trust for individuals, private organizations, or other governments. Capital Projects Funds include the following funds:

Capital Projects Fund - This fund is used to account for and report financial resources to be used for acquisitions, construction, renovation, and restoration of park facilities. The Capital Projects Fund is considered a major fund for financial reporting purposes.

Restricted License Fee Fund - This fund is used to account for and report license fees from telecommunication companies for purposes of constructing and maintaining facilities on the W&OD Trail property. This fund has been judgmentally determined to be major for public interest reasons, in that the presentation is of particular importance to the financial statement users.

- d. Permanent Fund - The Permanent Fund accounts for and reports resources that are restricted such that only earnings may be used for purposes that support the reporting government's programs (i.e., for the benefit of the government or its citizens).

Temple Hall Farm Endowment Fund - This fund is used to account for and report the operation of the Temple Hall Farm property. Use of the fund is restricted to maintenance, operation, management, and improvement of the farm and cabin. Investment income shall be expended from the fund assets. Principal shall not be depleted, except to finance items of an emergency nature. The Temple Hall Farm Endowment Fund is considered a major fund for financial reporting purposes.

NORTHERN VIRGINIA REGIONAL PARK AUTHORITY

Notes to Financial Statements
As of June 30, 2013 (Continued)

Note 1—Summary of Significant Accounting Policies: (Continued)

B. Government-Wide and Fund Financial Statements (continued)

2. Proprietary Funds

Proprietary Funds account for operations that are financed in a manner similar to private business enterprises. The Proprietary Funds utilize the accrual basis of accounting where the measurement focus is upon determination of net income, financial position, and changes in financial position. Proprietary Funds consist of Enterprise and Internal Service Funds.

Operating revenues and expenses are defined as those items that result from providing services, and include all transactions and events which are not capital and related financing, noncapital financing or investing activities. Nonoperating revenues are defined as grants, investment and other income. Nonoperating expenses are defined as noncapital related financing and other expenses.

Enterprise Funds - Enterprise Funds account for the financing of services to the general public where all or most of the operating expenses involved are recovered in the form of charges to users of such services. The Enterprise Funds consist of the following:

Regional Parks Fund - This fund is used to account for the operations of recreational facilities. These facilities are intended to be financed primarily through user charges from providing goods and services to the general public on a continuing basis.

Internal Service Fund - This fund accounts for operations that provide services to other departments of the Authority on a cost-reimbursement basis. The Authority's internal service fund is the Self-Insurance Fund.

3. Fiduciary Funds

Fiduciary Funds (Trust Funds) account for assets held by a governmental unit in a trustee capacity or as an agent or custodian for individuals, private organizations, other governmental units, or other funds. The funds include Trust Funds. Trust Funds utilize the accrual basis of accounting as described in the Proprietary Funds presentation. Fiduciary Funds consist of the following:

Employees Retirement Pension Trust Fund - This fund accounts for activities of the Authority's Defined Benefit Plan, which accumulates resources for retirement benefit payments to qualifying employees of the Authority.

Employees Retirement Healthcare Benefits Fund - This fund accounts for activities of the Authority's Defined Benefit Plan, which accumulates resources for healthcare benefit payments to qualifying employees of the Authority.

NORTHERN VIRGINIA REGIONAL PARK AUTHORITY

Notes to Financial Statements
As of June 30, 2013 (Continued)

Note 1—Summary of Significant Accounting Policies: (Continued)

C. Basis of Accounting

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements.

The government-wide, proprietary, and fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the Authority gives (or receives) value without directly receiving (or giving) equal value in exchange, include grants and donations. Revenue from grants and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The Authority considers all revenues reported in the governmental funds to be available if the revenues are collected within 60 days after year-end. Expenditures are recorded when the related fund liability is incurred except for principal and interest on general long-term debt, and compensated absences, which are recognized as expenditures to the extent it has matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and sales of capital assets are reported as other financing sources.

Grants and contributions associated with the current fiscal period are considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the Authority.

Under the terms of grant agreements, the Authority funds certain programs by a combination of specific cost-reimbursement grants, and general revenues. Thus, when program expenses are incurred, there are both restricted and unrestricted net position available to finance the program. It is the Authority's policy to first apply cost-reimbursement grant resources to such programs, and then general revenues to fund the program.

D. Budgetary Data

At the October meeting of the Board of Members in the current fiscal year, the original budget for the succeeding fiscal year is adopted, subject to revision after the member jurisdictions have made their appropriations to the Authority. At the June meeting of the Board of Members near the end of the fiscal year, a revised budget for the succeeding fiscal year is approved as the final budget for the succeeding fiscal year. Annual budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America for proprietary fund types and governmental fund types except for the capital projects fund which adopts project-length budgets. The proprietary funds do not budget for depreciation or amortization expense. All annual appropriations lapse at fiscal year-end. The Authority's special revenue funds are not required to have adopted budgets.

NORTHERN VIRGINIA REGIONAL PARK AUTHORITY

Notes to Financial Statements
As of June 30, 2013 (Continued)

Note 1—Summary of Significant Accounting Policies: (Continued)

E. Cash and Cash Equivalents

The Authority considers all highly liquid investments purchased with a maturity of three months or less to be cash equivalents. Cash of individual funds is combined in a local government investment pool. The investment in the local government investment pool (a2a7-like pool) is reported at the pool's share price. Interest earned as a result of pooling is distributed to the appropriate fund.

Investments are stated at fair value.

F. Inventory

Inventory consisting of items for resale is valued at the lower of cost or market, using the first-in, first-out method.

Inventory in the Temple Hall Farm Endowment Fund consists of items held for resale. The cost is recorded as an expenditure when consumed.

G. Prepaid Items

Prepaid items are reported on the consumption method.

H. Restricted Cash

Restricted cash for the Temple Hall Farm Endowment is maintained in separate local government investment pool accounts and is limited to use by the irrevocable trust fund agreements.

I. Capital Assets

Capital assets, which include property and equipment, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements and on the Statement of Net Position for proprietary funds. Capital assets are defined by the Authority as assets with an initial individual cost of more than \$500 (\$10,000 for capital projects) and an estimated useful life in excess of two years. Such assets are recorded at historical or estimated historical cost.

Donated property and equipment are recorded at their estimated fair market value on the date received.

Museum furnishings maintained at the Carlyle House are capitalized regardless of historical cost and are not depreciated.

The Authority's intangible assets consist of software, including web design and upgrades.

NORTHERN VIRGINIA REGIONAL PARK AUTHORITY

Notes to Financial Statements
As of June 30, 2013 (Continued)

Note 1—Summary of Significant Accounting Policies: (Continued)

I. Capital Assets (continued)

Capital assets are depreciated or amortized using the straight-line method over the following estimated useful lives:

Buildings, land improvements and recreational structures	10 to 40 years
Vehicles	5 to 8 years
Machinery and equipment	5 to 10 years
Furniture and equipment	10 years
Software	

Maintenance, repairs, and minor equipment are charged to operations when incurred. Expenses that materially change capacities or extend useful lives are capitalized. Upon sale or retirement of capital assets, the cost and related accumulated depreciation, if applicable, are eliminated from the respective accounts and any resulting gain or loss is included in the results of operations.

J. Compensated Absences

The Authority has a vacation and sick pay plan for its employees. Annual leave is granted based upon length of employment and may be carried over not to exceed from 240 to 320 hours, depending on years of service. The Authority also allows employees below grade level 13 to accrue compensatory time for overtime worked; accrued compensatory time may not be carried over from one year to the next. Sick pay is paid only as leave is taken; it does not vest with the employees and is not accrued.

Compensated absences are accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements. In prior years, the General Fund was responsible for paying the liability for compensated absences for general government employees.

K. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The Authority does not have any deferred outflows of resources as of June 30, 2013.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The Authority does not have any deferred outflows of resources as of June 30, 2013.

NORTHERN VIRGINIA REGIONAL PARK AUTHORITY

Notes to Financial Statements
As of June 30, 2013 (Continued)

Note 1—Summary of Significant Accounting Policies: (Continued)

L. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

M. Long-term Obligations

In the government-wide and proprietary fund financial statements, long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities or proprietary fund type Statement of Net Position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable premiums or discounts.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts are reported as other financing uses.

N. Net Position

Net position is the difference between a) assets and deferred outflows of resources and (b) liabilities and deferred inflows of resources. Net investment in capital assets represents capital assets, less accumulated depreciation, less any outstanding debt related to the acquisition, construction or improvement of those assets. Deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction, or improvement of those assets or related debt are also included in this component of net position.

O. Net Position Flow Assumption

Sometimes the Authority will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted - net position and unrestricted - net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the Authority's policy to consider restricted - net position to have been depleted before unrestricted - net position is applied.

P. Fund Equity

In the fund financial statements, governmental funds report classifications of fund balance as follows:

Nonspendable fund balance - amounts that are not in a spendable form or are required to be maintained intact (such as inventory, prepaid items and the principal of a permanent fund that is legally or contractually required to be maintained intact).

NORTHERN VIRGINIA REGIONAL PARK AUTHORITY

Notes to Financial Statements
As of June 30, 2013 (Continued)

Note 1—Summary of Significant Accounting Policies: (Continued)

P. Fund Equity (continued)

Restricted fund balance - amounts constrained to specific purposes by their providers (such as grantors, creditors, or laws and regulations of other governments), or by-law through constitutional provisions or enabling legislation.

Committed fund balance - amounts constrained to specific purposes by the Authority's Board through adoption of a resolution. To be reported as committed, amounts cannot be used for any other purpose unless the Board takes the action to remove or change the constraint.

Assigned fund balance - amounts constrained by the intent of the Authority's Board, but are neither restricted nor committed. Currently there is no explicit policy that has been established regarding the Board's guidance as to intent, which to date has been expressed through the budgetary process when a budget is adopted. That by extension serves as an assignment of amounts to a specific purpose. Therefore, these assignments are currently at the discretion of the Authority's Board and have not been delegated by policy to an official within the Authority.

Unassigned fund balance - residual balance of the General Fund that has not been restricted, committed, or assigned to specific purposes within the General Fund; positive amounts are only reported in the general fund.

The Authority will consider the use of restricted, committed, or assigned funds prior to the use of unassigned fund balance. Restricted funds are used first as appropriate when expenditures are incurred for purposes for which both restricted and unrestricted fund balance is available, followed by committed then assigned.

Q. Encumbrances

Encumbrance accounting, the recording of purchase orders, contracts, and other commitments for the expenditures of monies to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary integration in all governmental funds. Encumbrances outstanding at year-end are reported as restricted, committed, or assigned fund balance, depending on the governmental fund, since they do not constitute expenditures or liabilities. Encumbrances are normally re-appropriated each by Board resolution. The Capital Projects Fund and Temple Hall Farm Endowment Fund had encumbrances of \$1,559,527 and \$7,068, respectively, at year end.

R. Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position, Statement No. 63 of the Governmental Accounting Standards Board

The Authority implemented the financial reporting provisions of the above Statement for the fiscal year ended June 30, 2013. This Statement provides guidance for reporting deferred inflows and deferred outflows of resources. The requirements of this Statement will improve financial reporting by standardizing the presentation of deferred outflows of resources and deferred inflows of resources and their effects on an entity's net position. With the implementation of this Statement, certain terminology has changed and financial statement descriptions have changed from "net assets" to "net position." The net equity reported in the financial statements was not changed as a result of implementing this Statement and no restatement of prior balances is required.

NORTHERN VIRGINIA REGIONAL PARK AUTHORITY

Notes to Financial Statements
As of June 30, 2013 (Continued)

Note 1—Summary of Significant Accounting Policies: (Continued)

S. Items Previously Reported as Assets and Liabilities, Statement No. 65 of the Governmental Accounting Standards Board

The Authority implemented the financial reporting provisions of the above Statement for the fiscal year ended June 30, 2013. This Statement establishes accounting and financial reporting standards that reclassify, as deferred outflows of resources or deferred inflows of resources, certain items that were previously reported as assets and liabilities and recognizes, as outflows of resources or inflows of resources, certain items that were previously reported as assets and liabilities. The net equity reported in the financial statements was not changed as a result of implementing this Statement and no restatement of prior balances is required.

Note 2—Deposits and Investments:

Deposits - Deposits with banks are covered by the Federal Deposit Insurance Corporation (FDIC) and collateralized in accordance with the Virginia Security for Public Deposits Act (the “Act”) Section 2.2-4400 et. seq. of the Code of Virginia. Under the Act, banks and savings institutions holding public deposits in excess of the amount insured by the FDIC must pledge collateral to the Commonwealth of Virginia Treasury Board. Financial Institutions may choose between two collateralization methodologies and depending upon that choice, will pledge collateral that ranges in the amounts from 50% to 130% of excess deposits. Accordingly, all deposits are considered fully collateralized.

Investments - Statutes authorize the City to invest in obligations of the United States or agencies thereof, obligations of the Commonwealth of Virginia or political subdivisions thereof, obligations of the International Bank for Reconstruction and Development (World Bank), the Asian Development Bank, the African Development Bank, “prime quality” commercial paper and certain corporate notes, banker’s acceptances, repurchase agreements and the State Treasurer’s Local Government Investment Pool (LGIP).

The Authority has investments in the LGIP. The LGIP is a professionally managed money market fund which invests in qualifying obligations and securities as permitted by Virginia statutes. Pursuant to Section 2.2-4605 *Code of Virginia*, the Treasury Board of the Commonwealth sponsors the LGIP and has delegated certain functions to the State Treasurer. The LGIP reports to the Treasury Board at their regularly scheduled monthly meetings. The fair value of the LGIP is the same as the value of the pool shares, i.e., the LGIP maintains a stable net asset value of \$1 per share. The maturity of the LGIP is less than one year.

Custodial Credit Risk (Deposits) - This is the risk that in the event of a bank failure, the Authority’s deposits may not be returned to it. The Authority’s investment policy requires all deposits to be insured under FDIC or comply with the Virginia Security for Public Deposits Act. At year end, none of the Authority’s deposits were exposed to custodial credit risk.

NORTHERN VIRGINIA REGIONAL PARK AUTHORITY

Notes to Financial Statements
As of June 30, 2013 (Continued)

Note 2—Deposits and Investments: (Continued)

Investment Policy

In accordance with the *Code of Virginia* and other applicable laws, including regulations, the Authority's investment policy (Policy) permits investments in U. S. Treasury obligations, U.S. Government Agency Securities and Instrumentalities of Government Sponsored Corporations, obligations of the Commonwealth of Virginia, "prime quality" commercial paper, and certain bankers' acceptances, repurchase agreements, certificates of deposit, open-end investment funds (mutual funds), and the LGIP.

The Policy establishes limitations on the holdings on non-U.S. Treasury or U.S. Government obligations. The maximum percentage of the portfolio (book value at the date of acquisition) permitted in each security is as follows:

U. S. Treasury Obligations (bills, notes and bonds)	100% maximum
U. S. Government Agency Securities and Instruments of Government Sponsored Corporations	100% maximum
Local Government Investment Pool	100% maximum
Open-end Investment Funds (mutual funds)	20% maximum
Certificates of Deposit Virginia Qualified Commercial Banks/Savings and Loan Association	75% maximum
Bankers' Acceptances	50% maximum
Commercial Paper	35% maximum
Repurchase Agreements	25% maximum

Further, the Policy outlines diversification by financial institution as follows:

Bankers' Acceptances	Not more than 25% of the Authority's total portfolio may be invested with any one institution
Repurchase Agreements	Not more than 10% of the Authority's total portfolio may be invested with any one institution
Certificates of Deposit Virginia Commercial Banks/Savings and Loan Association	Not more than 33% of the Authority's Qualified total portfolio may be invested with any one institution
Commercial Paper	Not more than 5% of the Authority's total portfolio may be invested with any one issuer
Local Government Investment Pool	No restrictions
Open-end Investment Funds	No restrictions

At least 15% and not more than 25% of the portfolio shall be invested in instruments that can be liquidated with one day's notice.

NORTHERN VIRGINIA REGIONAL PARK AUTHORITY

Notes to Financial Statements
As of June 30, 2013 (Continued)

Note 2—Deposits and Investments: (Continued)

Credit Risk

As required by the *Code of Virginia*, the Policy requires that commercial paper have a short-term debt rating of no less than “A-1” (or its equivalent) from at least two of the following: Moody’s Investors Service, Standard & Poor’s and Fitch Investor’s Service. Corporate notes, negotiable Certificates of Deposit and bank deposit notes maturing in less than one year must have a short-term debt rating of at least “A-1” by Standard & Poor’s and “P-1” by Moody’s Investor Service. Notes having a maturity of greater than one year must be rated “AA” by Standard & Poor’s and “Aa” by Moody’s Investor Service.

As of June 30, 2013, 99% of the portfolio was invested in the Local Government Investment Pool with a “AAAm” Standard & Poor’s rating.

Interest Rate Risk

Interest rate risk is defined as the risk that changes in interest rates will adversely affect the fair value of investments.

As a means of limiting exposure to fair value losses arising from rising interest rates, the Authority’s Policy limits the investment of operating funds to investments with a stated maturity of no more than five years from the date of purchase. However, the maturity of the total portfolio (which includes operating, capital project, long-term reserve and escrow funds) shall not exceed 3 ½ years.

As of June 30, 2013, the carrying values and segmented time distribution of the Authority’s investments were as follows:

Investment Type	Investment Maturities (in years)	
	Fair Value	Less Than 1 Year
Money Market Funds	\$ 14,925,417	\$ 14,925,417
Certificates of Deposit	158,848	158,848
Total	\$ 15,084,265	\$ 15,084,265

Fiduciary Funds

In addition, state statutes authorize the Authority to purchase other investments for pension funds that meet the standard of judgment and care set forth in the *Code of Virginia*.

NORTHERN VIRGINIA REGIONAL PARK AUTHORITY

Notes to Financial Statements
As of June 30, 2013 (Continued)

Note 2—Deposits and Investments: (Continued)

Fiduciary Funds (continued)

The following table presents the fair value of the investments for the Authority's retirement plan that were held by Comerica. Single investments representing more than 5% of the Authority's retirement plan net position as of June 30, 2013 are separately identified.

	<u>Fair Value</u>
Investments held by Comerica at fair value:	
Prime Property, LLC	\$ 8,089,851
AFL-CIO Equity	10,941,895
Aberdeen EAFE Plus Fund	8,094,966
Income Research & Management LLC	5,958,295
Other, individually less than 5% of plan net position:	
STIF and Money Market Funds	522,113
Cash Equivalents	3,057,795
Equity Securities	4,671,153
Other Investments	<u>3,907,697</u>
 Total investments	 <u><u>\$ 45,243,765</u></u>

Credit Risk of Fiduciary Fund Investments

The following presents the Authority's fiduciary fund investments, rated as of June 30, 2013. The ratings represent the Standard & Poor's rating scale. The equity securities and U.S. Government and Agency Bonds are not rated.

At year-end, the investment balances were as follows:

<u>Authority's Rated Debt Investments' Values</u>					
<u>Rated Debt Investments</u>	<u>Fair Quality Ratings</u>				
	<u>AAA_m</u>	<u>AAA</u>	<u>AA</u>	<u>A</u>	<u>BB</u>
Mutual Funds	\$ 19,036,859	\$ 3,610,728	\$ 315,790	\$ 869,911	\$ 1,161,868
STIF and Money Market	-	522,113	-	-	-
Cash Equivalents	-	3,057,795	-	-	-
 Total	 <u><u>\$ 19,036,859</u></u>	 <u><u>\$ 7,190,636</u></u>	 <u><u>\$ 315,790</u></u>	 <u><u>\$ 869,911</u></u>	 <u><u>\$ 1,161,868</u></u>

NORTHERN VIRGINIA REGIONAL PARK AUTHORITY

Notes to Financial Statements
As of June 30, 2013 (Continued)

Note 3—Unearned Revenue:

Unearned revenue represents amounts for which asset criteria have been met, but for which revenue criteria have not been met. At the end of the current fiscal year, *unearned revenue* reported in the regional parks fund was \$1,206,010.

Note 4—Capital Assets:

The following is a summary of the changes in capital assets for the year:

	Balance July 1, 2012	Increases	Decreases/ Reclassi- fications	Balance June 30, 2013
Capital assets not being depreciated:				
Land	\$ 976,905	\$ -	\$ -	\$ 976,905
Construction in progress	87,220	72,521	3,551	156,190
Total capital assets not being depreciated	\$ 1,064,125	\$ 72,521	\$ 3,551	\$ 1,133,095
Other capital assets:				
Buildings and land improvements	\$ 5,735,355	\$ 193,204	\$ 4,978	\$ 5,923,581
Vehicles	1,058,467	49,785	13,453	1,094,799
Software	668,883	-	-	668,883
Machinery and equipment	582,829	5,233	8,162	579,900
Furniture and equipment	746,454	57,046	131,899	671,601
Total other capital assets	\$ 8,791,988	\$ 305,268	\$ 158,492	\$ 8,938,764
Accumulated depreciation:				
Buildings and land improvements	\$ 3,050,846	\$ 261,163	\$ 4,978	\$ 3,307,031
Vehicles	934,448	55,261	13,453	976,256
Software	479,824	34,560	-	514,384
Machinery and equipment	513,299	17,768	8,162	522,905
Furniture and equipment	611,729	52,089	131,899	531,919
Total accumulated depreciation	\$ 5,590,146	\$ 420,841	\$ 158,492	\$ 5,852,495
Other capital assets, net	\$ 3,201,842	\$ (115,573)	\$ -	\$ 3,086,269
Net capital assets	\$ 4,265,967	\$ (43,052)	\$ 3,551	\$ 4,219,364
Depreciation is allocated to:				
Headquarters		\$ 149,646		
Central maintenance		56,943		
Farm operations		214,252		
Total		\$ 420,841		

NORTHERN VIRGINIA REGIONAL PARK AUTHORITY

Notes to Financial Statements
As of June 30, 2013 (Continued)

Note 4—Capital Assets: (Continued)

	Balance July 1, 2012	Increases	Decreases	Balance June 30, 2013
Capital assets not being depreciated:				
Land	\$ 54,948,993	\$ 680,040	\$ -	\$ 55,629,033
Easements	10,000	-	-	10,000
Historic sites	4,420,630	81,001	-	4,501,631
Construction in progress	1,583,964	2,580,603	2,128,048	2,036,519
Museum furnishings	578,869	25,845	-	604,714
	<u>61,542,456</u>	<u>3,367,489</u>	<u>2,128,048</u>	<u>62,781,897</u>
Total capital assets not being depreciated				
	\$ 61,542,456	\$ 3,367,489	\$ 2,128,048	\$ 62,781,897
Other capital assets:				
Buildings, land improvements and recreation structures	\$ 98,718,786	\$ 3,790,198	\$ -	\$ 102,508,984
Furniture and equipment	5,658,250	516,687	319,227	5,855,710
Vehicles	999,290	83,494	43,994	1,038,790
Software	5,881	-	-	5,881
	<u>105,382,207</u>	<u>4,390,379</u>	<u>363,221</u>	<u>109,409,365</u>
Total other capital assets				
	\$ 105,382,207	\$ 4,390,379	\$ 363,221	\$ 109,409,365
Accumulated depreciation:				
Buildings, land improvements and recreation structures	\$ 62,951,244	\$ 4,654,081	\$ -	\$ 67,605,325
Furniture and equipment	4,755,793	358,926	281,912	4,832,807
Vehicles	934,166	49,478	43,994	939,650
Software	3,558	743	-	4,301
	<u>68,644,761</u>	<u>5,063,228</u>	<u>325,906</u>	<u>73,382,083</u>
Total accumulated depreciation				
	\$ 68,644,761	\$ 5,063,228	\$ 325,906	\$ 73,382,083
Other capital assets, net				
	<u>36,737,446</u>	<u>(672,849)</u>	<u>37,315</u>	<u>36,027,282</u>
Net capital assets				
	<u>98,279,902</u>	<u>2,694,640</u>	<u>2,165,363</u>	<u>98,809,179</u>
Depreciation is allocated to:				
Regional parks		<u>5,063,228</u>		

Construction Commitments

The Authority has active construction projects at various parks under contract as of June 30, 2013. The Authority has construction commitments of approximately \$2.5 as of June 30, 2013. The projects are being financed primarily by jurisdiction contributions.

NORTHERN VIRGINIA REGIONAL PARK AUTHORITY

Notes to Financial Statements
As of June 30, 2013 (Continued)

Note 5—Long-Term Obligations:

The following is a summary of long-term liability activity for the year ended June 30, 2013:

	<u>Balance</u> <u>July 1, 2012</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance</u> <u>June 30, 2013</u>	<u>Current</u> <u>Portion</u>
Primary Government:					
Long-term obligations payable					
from governmental activities:					
Note payable	\$ 453,414	\$ -	\$ 148,885	\$ 304,529	\$ 151,127
Compensated absences	<u>276,702</u>	<u>216,783</u>	<u>179,009</u>	<u>314,476</u>	<u>211,583</u>
 Total	 <u>\$ 730,116</u>	 <u>\$ 216,783</u>	 <u>\$ 327,894</u>	 <u>\$ 619,005</u>	 <u>\$ 362,710</u>
 Long-term obligations payable					
from business activities:					
Compensated absences	\$ 451,229	\$ 274,016	\$ 230,411	\$ 494,834	\$ 310,163
 Total primary government	 <u>\$ 1,181,345</u>	 <u>\$ 490,799</u>	 <u>\$ 558,305</u>	 <u>\$ 1,113,839</u>	 <u>\$ 672,873</u>

Annual requirements to amortize long-term bonded debt are as follows:

<u>Year Ending</u> <u>June 30,</u>	<u>Note Payable</u>	
	<u>Principal</u>	<u>Interest</u>
2014	\$ 151,127	\$ 4,003
2015	<u>153,402</u>	<u>1,728</u>
	<u>\$ 304,529</u>	<u>\$ 5,731</u>

Details of long-term obligations:

Note Payable:

\$816,037 VRA financed note payable, assumed by the Authority on December 4, 2009, interest at 1.5%, payable semi-annually, due in annual maturities of \$151,127 to \$153,402 through June 2015.

NORTHERN VIRGINIA REGIONAL PARK AUTHORITY

Notes to Financial Statements
As of June 30, 2013 (Continued)

Note 6—Interfund Receivables, Payables, and Transfers:

The composition of interfund balances as of June 30, 2013 is as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General	Restricted License Fee	\$ <u>624,102</u>
Capital Projects	General	\$ 1,125,769
	Regional Parks	50,382
		\$ <u>1,176,151</u>
Regional Parks	General	\$ <u>1,447,588</u>
Restricted License Fee		
Temple Hall Endowment Fund	General	\$ <u>4,199,929</u>
Self Insurance *	General	\$ <u>1,255</u>
Nonmajor Governemtnal	General	\$ 5,241
	Restricted License Fee	116,515
		\$ <u>121,756</u>

* Internal Service Fund

Interfund receivables are recorded to disclose interfund loan balances in the payable funds due at year end, the majority of which are to cover payroll and capital related expenditures in the liable funds.

NORTHERN VIRGINIA REGIONAL PARK AUTHORITY

Notes to Financial Statements
As of June 30, 2013 (Continued)

Note 6—Interfund Receivables, Payables, and Transfers: (Continued)

A summary of interfund transfer activity during the year ended June 30, 2013 is presented as follows:

	General Fund	Capital Projects Fund	Restricted License Fee Fund	Regional Parks Fund	Self- Insurance Fund	Nonmajor Governmental Funds	Total Transferred In
Transfer to funds:							
Governmental activities:							
General	\$ -	\$ 554,890	\$ 5,805	\$ 641,581	\$ 127,508	-	\$ 1,329,784
Capital Projects	-	-	850,000	96,796	-	-	946,796
Temple Hall Farm							
Endowment	-	82,249	-	50,000	-	-	132,249
Nonmajor							
Governmental	-	-	-	-	-	1,885	1,885
Business-type activities:							
Regional Parks	-	-	356,001	-	-	29,389	385,390
Internal service:							
Self-Insurance	18,308	-	-	-	-	-	18,308
Total transfers out	\$ 18,308	\$ 637,139	\$ 1,211,806	\$ 788,377	\$ 127,508	\$ 31,274	\$ 2,814,412

The \$18,308 transfer to the Self-Insurance Fund represents the Authority's annual insurance costs.

The transfers from the Capital Projects Fund totaling \$637,139 were done to move monies associated with purchases and construction of capital assets to the fund where the initial expenditure was made.

The transfer of \$356,001 from the Restricted License Fee Fund was the transfer of the License Fees for maintenance cost associated with the W&OD Trail, and the transfer of \$850,000 was to support capital projects on the W&OD Trail. The transfer of \$5,805 from the General Fund was the transfer of surplus funds for operating expenditures.

The transfer of \$641,581 from the Regional Parks Fund was to transfer the operating profits to the General Fund.

The \$96,796 transfer to the Capital Projects Fund was to transfer surplus funds from the Regional Parks Fund for capital maintenance projects.

The transfer of \$50,000 from the Regional Parks Fund was to support Temple Hall Farm's operations.

The transfer of \$127,508 from the Self-Insurance Fund was to cover the cost of the Authority's safety officer paid by the General Fund.

The transfer of \$27,551 from Nonmajor Governmental Funds was to transfer the cost of accessions and deaccessions of the museum collection from the Friends of Carlyle House Fund to the Regional Parks Fund. The addition transfer of \$3,723 from the Nonmajor Governmental Funds to the Regional Parks Fund was to fund expenditures that were originally paid for by the Regional Parks Fund.

NORTHERN VIRGINIA REGIONAL PARK AUTHORITY

Notes to Financial Statements
As of June 30, 2013 (Continued)

Note 7—Pension Trust Fund - Defined Benefit Pension Plan and Other Postemployment Benefits:

Plan description: The Authority's retirement plan is a single-employer defined benefit pension plan administered by the Plan's trustees. For the plan year beginning July 1, 2012, there were 168 participants consisting of 44 retirees/beneficiaries currently receiving benefits, four vested terminated members, and 118 current active members. The Plan provides retirement, disability, death, and postemployment healthcare benefits to Plan members and beneficiaries. Cost-of-living adjustments are provided to members and beneficiaries based on the increase in the Consumer Price Index up to 3.5%, or higher, based on the funded status of the Plan.

Benefit provisions are established and may be amended by the Authority's Board of Directors. To be eligible for normal retirement, an individual must meet the following criteria: (a) attain the age of 65 with five years of creditable service during the 90-day period preceding the member's normal retirement date or (b) the earlier of the date on which a member has attained age 55 and completed at least ten years of creditable service, or the date on which a member has reached age 50 and completed at least five years of creditable service, and the sum of his/her years of age and creditable service is equal to 75.

The normal retirement benefit is calculated using average final compensation earned for the 78 consecutive pay periods during which the compensation was at its highest amount, or during the entire period of employment if less than 78 pay periods.

Credit may also be granted for unused accumulated sick leave.

The Authority does not issue a separate, audited financial report.

Summary of Significant Accounting Policies

Basis of accounting: The financial statements of the Authority's retirement plan are prepared under the accrual method of accounting.

Investments: Plan investments are reported at fair value. Short-term investments are reported at cost, which approximates fair value. Shares of registered investment companies (mutual funds) are reported at fair value based on the quoted market price of the mutual fund, which represents the net asset value of the shares held by the Authority's retirement plan at fiscal year end.

Funding policy: The contribution requirements are established and may be amended by the Authority's Board of Directors. Plan members are required to contribute 5% of their annual covered salary. The Authority is required to contribute at an actuarially determined rate; the current rate is 26.34% of annual covered payroll. The Plan also requires the Authority to contribute 3% of the medical premium for each year of creditable service to a maximum of 25 years up to a specified amount which increases 3.5% each year. The remainder of the premium is paid by the members.

The Board establishes employer contribution rates for plan participants. The Board has chosen to fund the healthcare benefits on a pay-as-you-go basis.

NORTHERN VIRGINIA REGIONAL PARK AUTHORITY

Notes to Financial Statements
As of June 30, 2013 (Continued)

Note 7—Pension Trust Fund - Defined Benefit Pension Plan and Other Postemployment Benefits:
(Continued)

Annual Pension and OPEB Cost and Net Pension and OPEB Obligation

In January 2012, the Authority had an actuarial valuation of postemployment benefits performed for fiscal year 2013. The annual cost of OPEB under GASB Statement No. 45 is called the annual required contribution or ARC.

The Authority is required to contribute the ARC of the employer, an amount actuarially determined, in accordance with the parameters of GASB No. 45. The ARC represents a level of funding that, if paid on an on-going basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed 30 years.

The Authority's annual pension OPEB cost and net pension OPEB obligation (asset) to the Plan for the current year were as follows:

	Pension	Other	
	Benefits	Postemployment	Total
	<u>Benefits</u>	<u>Benefits</u>	<u>Total</u>
Annual required contribution	\$ 1,530,743	\$ 335,112	\$ 1,865,855
Interest on net OPEB obligation	(405,556)	(6,423)	(411,979)
Adjustment to annual required contribution	498,448	7,894	506,342
Annual OPEB cost (expense)	\$ 1,623,635	\$ 336,583	\$ 1,960,218
Contributions made	(2,328,670)	(304,546)	(2,633,216)
Increase in net OPEB obligation	\$ (705,035)	\$ 32,037	\$ (672,998)
Net pension/OPEB obligation (asset) - beginning of year	<u>(5,407,412)</u>	<u>(85,646)</u>	<u>(5,493,058)</u>
Net pension/OPEB obligation (asset) - end of year	<u>\$ (6,112,447)</u>	<u>\$ (53,609)</u>	<u>\$ (6,166,056)</u>

NORTHERN VIRGINIA REGIONAL PARK AUTHORITY

Notes to Financial Statements
As of June 30, 2013 (Continued)

Note 7—Pension Trust Fund - Defined Benefit Pension Plan and Other Postemployment Benefits:
(Continued)

Annual Pension and OPEB Cost and Net Pension and OPEB Obligation (continued)

The annual required contribution for the current year was determined as part of the January 1, 2012 actuarial valuation using the entry age normal funding method. The actuarial value of assets was determined using the actuarial assumptions in the following table:

	Pension Benefits	Other Postemployment Benefits
Actuarial valuation date	1/1/12	1/1/12
Actuarial cost method	Entry Age Normal	Entry Age Normal
Amortization method	Level percentage of payroll, open	Level percentage of payroll, open
Remaining amortization period	13 years	20 years
Asset valuation method	Market value	Market value
Actuarial assumptions:		
Investment rate of return *	7.5%	4.5%
Projected salary increases *	4% compounded annually plus a service based merits and promotion scale as follows:	4% compounded annually plus a service based merits and promotion scale as follows:
	First 5 years - 4.9%	First 5 years - 4.9%
	Next 8 years - 2.9%	Next 8 years - 2.9%
	All remaining years - 0.4%	All remaining years - 0.4%
* Includes inflation at	3.5%	3.5%
Health cost trend assumption		7.0% - 5.5%

Actuarial valuations of on-going plans involve estimates of the value of reported amounts and assumptions about the probability of events far into the future. Actuarially determined amounts are subject to continual revision as results are compared to past expectations and new estimates are made about the future.

Examples of actuarial assumptions include future employment, mortality and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revisions as actual results are compared with past expectations and new estimates are made for the future. The Schedule of Funding Progress, presented as required supplementary information following the notes to the financial statements, presents trend information that shows whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

NORTHERN VIRGINIA REGIONAL PARK AUTHORITY

Notes to Financial Statements
As of June 30, 2013 (Continued)

Note 7—Pension Trust Fund - Defined Benefit Pension Plan and Other Postemployment Benefits:
(Continued)

Annual Pension and OPEB Cost and Net Pension and OPEB Obligation (continued)

Calculations are based on the OPEB benefits provided under the terms of the substantive plan in effect at the time of each valuation and on the pattern of sharing of costs between the employer and plan members to that point.

Three-year trend information of the plan is as follows:

Pension Benefits:

<u>Fiscal Year Ending</u>	<u>Annual Required Contribution (ARC)</u>	<u>Percentage of ARC Contributed</u>	<u>Net Pension Obligation (Asset)</u>
June 30, 2011	\$ 1,301,300	207.13%	\$ (5,263,109)
June 30, 2012	1,292,898	116.43%	\$ (5,407,412)
June 30, 2013	1,530,743	152.13%	(6,112,447)

Other Postemployment Benefits:

<u>Fiscal Year Ending</u>	<u>Annual Required Contribution (ARC)</u>	<u>Percentage of ARC Contributed</u>	<u>Net OPEB Obligation (Asset)</u>
June 30, 2011	\$ 315,842	128.15%	\$ (59,264)
June 30, 2012	170,318	115.94%	\$ (85,646)
June 30, 2013	335,112	90.88%	(53,609)

NORTHERN VIRGINIA REGIONAL PARK AUTHORITY

Notes to Financial Statements
As of June 30, 2013 (Continued)

Note 7—Pension Trust Fund - Defined Benefit Pension Plan and Other Postemployment Benefits:
(Continued)

Annual Pension and OPEB Cost and Net Pension and OPEB Obligation (continued)

The funded status of the Pension Benefits Trust and the Other Postemployment Benefits of the most recent actuarial valuation date is as follows:

Actuarial Valuation Date	Actuarial Value of Assets (AVA) (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded Actuarial Liability (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a % of Covered Payroll ((b-a)/c)
Pension Benefits:						
January 1, 2010	\$ 31,928,086	\$ 40,638,760	\$ 8,710,674	78.57%	\$ 6,211,851	140.23%
January 1, 2011	34,008,918	42,922,718	8,913,800	79.23%	6,095,834	146.23%
January 1, 2012	34,706,522	45,538,772	10,832,250	76.21%	6,572,793	164.80%
Other Postemployment Benefits:						
January 1, 2010	\$ 2,145,799	\$ 5,186,142	\$ 3,040,343	41.38%	\$ 6,211,851	48.94%
January 1, 2011	2,842,262	5,387,842	2,545,580	52.75%	6,095,834	41.76%
January 1, 2012	3,044,137	5,839,784	2,795,647	52.13%	6,572,793	42.53%

The Schedule of Funding Progress, presented as Required Supplementary Information following the notes to the financial statements, presents multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability (AAL) for benefits.

NORTHERN VIRGINIA REGIONAL PARK AUTHORITY

Notes to Financial Statements
As of June 30, 2013 (Continued)

Note 8—Combining Statement of Fiduciary Net Position and Changes in Fiduciary Net Position:

A combining statement of fiduciary net position for the fiduciary funds follows:

	Employees Retirement Pension Trust Fund	Employees Retirement Healthcare Benefits Fund	Totals
Assets:			
Investments designated for pension and other postemployment benefits:			-
Mutual funds	\$ 12,764,941	\$ 1,283,206	\$ 14,048,147
Equity securities	21,542,443	2,165,571	23,708,014
Other	6,803,661	683,943	7,487,604
Accrued interest	1,805	181	1,986
Contributions receivable	<u>102,978</u>	<u>13,473</u>	<u>116,451</u>
 Total assets	 <u>\$ 41,215,828</u>	 <u>\$ 4,146,374</u>	 <u>\$ 45,362,202</u>
Liabilities:			
Due to broker for securities purchased	<u>\$ 2,798,884</u>	<u>\$ 281,360</u>	<u>\$ 3,080,244</u>
Net Position:			
 Net position held in trust for pension and other postemployment benefits:	 <u>\$ 38,416,944</u>	 <u>\$ 3,865,014</u>	 <u>\$ 42,281,958</u>

NORTHERN VIRGINIA REGIONAL PARK AUTHORITY

Notes to Financial Statements
As of June 30, 2013 (Continued)

Note 8—Combining Statement of Fiduciary Net Position and Changes in Fiduciary Net Position:
(Continued)

A combining statement of changes in fiduciary net position for the fiduciary funds follows:

	Employees Retirement Pension Trust Fund	Employees Retirement Healthcare Benefits Fund	Totals
Additions:			
Contributions:			
Employer	\$ 2,328,669	\$ 304,547	\$ 2,633,216
Plan members	301,257	39,407	340,664
Total contributions	<u>\$ 2,629,926</u>	<u>\$ 343,954</u>	<u>\$ 2,973,880</u>
Investment income:			
From investment activities:			
Interest and dividends earned on investments	\$ 266,995	\$ 34,933	\$ 301,928
Net increase (decrease) in fair value of investments	4,414,510	577,585	4,992,095
Total investment earnings	\$ 4,681,505	\$ 612,518	\$ 5,294,023
Less investment expense	(136,638)	-	(136,638)
Net investment earnings	<u>\$ 4,544,867</u>	<u>\$ 612,518</u>	<u>\$ 5,157,385</u>
Total additions	<u>\$ 7,174,793</u>	<u>\$ 956,472</u>	<u>\$ 8,131,265</u>
Deductions:			
Retirement and disability benefits	\$ 2,119,386	\$ 182,678	\$ 2,302,064
Refunds of contributions	112,239	-	112,239
Total deductions	<u>\$ 2,231,625</u>	<u>\$ 182,678</u>	<u>\$ 2,414,303</u>
Change in net position	\$ 4,943,168	\$ 773,794	\$ 5,716,962
Net position held in trust for pension benefits:			
Balance, beginning of year	<u>\$ 33,473,776</u>	<u>\$ 3,091,220</u>	<u>\$ 36,564,996</u>
Balance, end of year	<u><u>\$ 38,416,944</u></u>	<u><u>\$ 3,865,014</u></u>	<u><u>\$ 42,281,958</u></u>

NORTHERN VIRGINIA REGIONAL PARK AUTHORITY

Notes to Financial Statements
As of June 30, 2013 (Continued)

Note 9—License Fees/Major Customer:

During the year ended June 30, 1987, the Authority entered into a license agreement with American Telephone & Telegraph Company (AT&T) authorizing AT&T to use the W&OD Trail for purposes of constructing and operating telecommunications systems and facilities. The Authority established the Restricted License Fees Fund to account for the annual fee on the recommendation of the Federal government. The license period was from January 1, 1987 to January 1, 2007, with two renewal option periods of 20 years each. The agreement provides for increases in the Consumer Price Index. The license was renewed for a term commencing January 1, 2007 and expiring January 1, 2027. The license fee for fiscal year 2013 was \$551,500.

In May 1999, the Authority entered into a license agreement with VYVX of Virginia, Inc. (Williams Communications) authorizing Williams to use W&OD Trail property for purposes of constructing, operating, and maintaining telecommunications systems and facilities. The license period is from January 1, 2000 to January 1, 2020, with a renewal option six months prior to the expiration of the initial term. The agreement provides for increases based on the Consumer Price Index. The Authority recognized approximately \$400,452 of revenue during fiscal year 2013.

The Authority has entered into various other long-term license agreements with utility and other companies. However, instead of running parallel with the W&OD Trail, these license agreements provide for connections that cross over the Authority's property. The agreements call for monthly, quarterly, or annual rental payments, as well as reimbursement for administration costs incurred. The agreements provided approximately \$581,000 of revenue during fiscal year 2013 which has been recorded in the Regional Parks Fund.

Note 10—Donations:

The Authority receives gifts each year that are restricted by the donor for a specific purpose. The balance of donations that have not been spent at the end of each year are reported as a restriction of fund balance. For the year ended June 30, 2013, the following amounts were expended and released from restriction.

Capital Projects Fund:	
Meadowlark Botanical Gardens	\$ <u>47,107</u>
Regional Parks Fund:	
Bull Run Regional Park	\$ 995
Cameron Run Regional Park	565
Mt. Zion & Gilbert's Corner	1,984
Pohick Bay Golf Course	522
Pohick Bay Regional Park	1,557
Pirate's Cove Water Park	4,234
Potomac Overlook Regional Park	6,404
Washington & Old Dominion Railroad Regional Park	<u>7,831</u>
Total	\$ <u>24,092</u>

NORTHERN VIRGINIA REGIONAL PARK AUTHORITY

Notes to Financial Statements
As of June 30, 2013 (Continued)

Note 11—Donor Restricted Endowments:

The Authority is the beneficiary of various trusts created by donors, the assets of which are in possession of the Authority. The Authority has legally enforceable rights and claims to such assets, including the right to income there from. Net realized and unrealized gains and losses related to these interests are reported as changes in net position reserved for the explicit purposes of donor stipulations. The carrying value of the Authority's interests in these restrictions at June 30, 2013 is as follows:

Nonexpendable principal - farm donation land	\$	942,382
Nonexpendable principal - farm donation structures		2,191,487
Nonexpendable principal - farm donation structures accumulated depreciation and amortization		(470,179)
Nonexpendable principal - cash		<u>4,840,286</u>
Total	\$	<u><u>7,503,976</u></u>
Nonexpendable principal - cash	\$	<u>4,840,286</u>
Nonexpendable trust principal - reserved equity	\$	<u><u>4,840,286</u></u>

The net appreciation on nonexpendable trust principal has been reflected in the net position as amounts available for Temple Hall operating, cabin maintenance, and development. The Authority does not have a formal policy for spending the investment income, but follows the wishes of the donor in that the income be used for the benefit of the farm. Under the Uniform Prudent Management of Institutional Funds Act (UPMIFA), adopted in the Commonwealth of Virginia, the Authority is subject to guidelines, which provide rules on spending from endowment funds, and permits the release of restrictions on the use and management of these funds.

Note 12—Summary Disclosure of Significant Commitments and Contingencies and Subsequent Events:

Federal and State-Assisted Programs

The Authority has received proceeds from several federal and state grants. Periodic audits of these grants are required and certain costs may be questioned as not being appropriate expenditures under the grant agreements. Such audits could result in the refund of grant monies to the grantor agencies. Management believes that any required refunds will be immaterial. No provision has been made in the accompanying financial statements for the refund of grant monies.

Dependency on Jurisdiction Revenue

The Authority is dependent on the member jurisdictions to provide a significant portion of the governmental funds' revenue. For the year ended June 30, 2013, these appropriations accounted for approximately 82% of the revenues of the governmental funds.

NORTHERN VIRGINIA REGIONAL PARK AUTHORITY

Notes to Financial Statements
As of June 30, 2013 (Continued)

Note 12—Summary Disclosure of Significant Commitments and Contingencies and Subsequent Events: (Continued)

Land Purchase

Subsequent to year end, the Authority purchased 68.28 acres at Gilbert's Corner at a contract sales price of \$1,000,000. A portion of the purchase is financed by a \$300,000 note payable to the seller due within 365 days of the closing. A substantial portion of the purchase is funded by grant revenues.

Note 13—Risk Management:

The Authority is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the Authority has joined together with other municipalities in the Commonwealth of Virginia in several public entity risk pools that operate as common risk management and insurance programs for its members. The Authority established a self-insurance fund for physical damage to Authority-owned vehicles. Coverage is subject to a \$1,000 deductible, which is paid from the fund incurring the claim. The self-insurance fund is liable for any exposure in excess of the deductible.

Liabilities are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported (IBNRs). There were no material amounts of IBNR claims as of year-end.

The Authority has compensation benefits and employers' liability coverage with the Virginia Municipal League Insurance Program (the "Pool"). Each Pool member jointly and severally agrees to assume, pay and discharge any liability. The Authority pays Virginia Municipal League contributions and assessments based upon classifications and rates into a designated cash reserve fund out of which expenses of the Pool and claims and awards are to be paid. In the event of a loss deficit and depletion of all available excess insurance, the Pool may assess all members in the proportion which such deficit occurs. The Authority paid a premium of approximately \$123,000 to the Pool for workers' compensation coverage for fiscal year 2013.

The Authority has coverage with the Virginia Association of Counties Group Self Insurance Association (Association) for employers' liability and employees' legal liability coverage. Each Association member jointly and severally agrees to assume, pay and discharge any liability. The Authority pays the Association contributions and assessments, based upon classifications and rates, into a designated cash reserve fund out of which expenses of the Association and claims and awards are to be paid. In the event of a loss deficit and depletion of all available excess insurance, the Association may assess all members of the proportion in which the premium of each bears to the total premiums of all members in the year in which such deficit occurs. The Authority paid premiums of approximately \$106,000 for employer liability coverage and \$7,000 for local government liability coverage.

NORTHERN VIRGINIA REGIONAL PARK AUTHORITY

Notes to Financial Statements
As of June 30, 2013 (Continued)

Note 14—Pending GASB Pronouncements:

At June 30, 2013, the Governmental Accounting Standards Board (GASB) had issued statements not yet implemented by the Authority. The statements which might impact the Authority are as follows:

GASB Statement No. 66, *Technical Corrections - 2012*, will improve accounting and financial reporting for a governmental financial reporting entity by resolving conflicting guidance that resulted from the issuance of two pronouncements, Statements No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions* and No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*. Statement No. 66 will be effective for periods beginning after December 15, 2012.

GASB Statement No. 67, *Financial Reporting for Pension Plans, an amendment of GASB Statement No. 25*, will improve financial reporting by state and local government pension plans. Statement No. 67 will be effective for fiscal years beginning after June 15, 2013.

GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*, will improve accounting and financial reporting by state and local governments for pensions. It also improves information provided by state and local governmental employers about financial support for pensions that is provided by other entities. Statement No. 68 will be effective for fiscal years beginning after June 15, 2014.

The Authority has not yet determined the effect these GASB Statements will have on its financial statements.

Note 15—Litigation:

At June 30, 2013 there were no matters of litigation involving the Authority which would materially affect the Authority's financial position should any court decisions on pending matters not be favorable to such entities.

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Required Supplementary Information

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Schedules of Pension and OPEB Funding Progress

Pension Benefits:

Actuarial Valuation Date	Actuarial Value of Assets (AVA) (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded Actuarial Accrued Liability (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a % of Covered Payroll ((b-a)/c)
January 1, 2010	\$ 31,928,086	\$ 40,638,760	\$ 8,710,674	78.57%	\$ 6,211,851	140.23%
January 1, 2011	34,008,918	42,922,718	8,913,800	79.23%	6,095,834	146.23%
January 1, 2012	34,706,522	45,538,772	10,832,250	76.21%	6,572,793	164.80%

Other Postemployment Benefits:

Actuarial Valuation Date	Actuarial Value of Assets (AVA) (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded Actuarial Accrued Liability (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a % of Covered Payroll ((b-a)/c)
January 1, 2010	\$ 2,145,799	\$ 5,186,142	\$ 3,040,343	41.38%	\$ 6,211,851	48.94%
January 1, 2011	2,842,262	5,387,842	2,545,580	52.75%	6,095,834	41.76%
January 1, 2012	3,044,137	5,839,784	2,795,647	52.13%	6,572,793	42.53%

Schedules of Employer Contributions

Pension Benefits:

<u>Fiscal Year Ending</u>	<u>Annual Required Contribution (ARC)</u>	<u>Percentage of ARC Contributed</u>	<u>Net Pension Obligation (Asset)</u>
June 30, 2011	\$ 1,301,300	207.13%	\$ (5,263,109)
June 30, 2012	1,292,898	116.43%	\$ (5,407,412)
June 30, 2013	1,530,743	152.13%	(6,112,447)

Other Postemployment Benefits:

<u>Fiscal Year Ending</u>	<u>Annual Required Contribution (ARC)</u>	<u>Percentage of ARC Contributed</u>	<u>Net OPEB Obligation (Asset)</u>
June 30, 2011	\$ 315,842	128.15%	\$ (59,264)
June 30, 2012	170,318	115.94%	\$ (85,646)
June 30, 2013	335,112	90.88%	(53,609)

Supplementary Information

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	Special Revenue							Total Nonmajor Governmental Funds
	Friends of Carlyle House	Friends of Ball's Bluff Battlefield	Friends of Bull Run Park	Friends of Bull Run Shooting Center	Occoquan Watertrail League	Wetlands Mitigation Fund	Friends of W&OD Trail	
ASSETS								
Cash, cash equivalents and temporary cash investments	\$ 314,517	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	314,517
Due from other funds	5,241	3,859	945	3,219	13,292	35,529	59,671	121,756
Total assets	<u>\$ 319,758</u>	<u>\$ 3,859</u>	<u>\$ 945</u>	<u>\$ 3,219</u>	<u>\$ 13,292</u>	<u>\$ 35,529</u>	<u>\$ 59,671</u>	<u>\$ 436,273</u>
FUND BALANCES:								
Restricted:								
Friends of Ball's Bluff Battlefield	\$ -	\$ 3,859	\$ -	\$ -	\$ -	\$ -	\$ -	3,859
Friends of Bull Run Park	-	-	945	-	-	-	-	945
Friends of Bull Run Shooting Center	-	-	-	3,219	-	-	-	3,219
Occoquan Watertrail League	-	-	-	-	13,292	-	-	13,292
Wetlands Mitigation Fund	-	-	-	-	-	35,529	-	35,529
Friends of W&OD Trail	-	-	-	-	-	-	59,671	59,671
Friends of Carlyle House	319,758	-	-	-	-	-	-	319,758
Total fund balances	<u>\$ 319,758</u>	<u>\$ 3,859</u>	<u>\$ 945</u>	<u>\$ 3,219</u>	<u>\$ 13,292</u>	<u>\$ 35,529</u>	<u>\$ 59,671</u>	<u>\$ 436,273</u>

NORTHERN VIRGINIA REGIONAL PARK AUTHORITY
 Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
 Nonmajor Governmental Funds
 For the Year Ended June 30, 2013

Exhibit 16

	Special Revenue							Total Nonmajor Governmental Funds
	Friends of Carlyle House	Friends of Ball's Bluff Battlefield	Friends of Bull Run Park	Friends of Bull Run Shooting Center	Occoquan Watertrail League	Wetlands Mitigation Fund	Friends of W&OD Trail	
REVENUES								
Interest income	\$ 505	\$ -	\$ -	\$ -	\$ -	\$ 57	\$ 116	\$ 678
Donations	41,073	1,485	-	-	150	-	6,544	49,252
Annual dues	14,120	-	-	-	-	-	-	14,120
Program events	10,898	-	-	-	-	-	-	10,898
Memberships	-	430	-	925	3,605	-	22,165	27,125
Total revenues	<u>\$ 66,596</u>	<u>\$ 1,915</u>	<u>\$ -</u>	<u>\$ 925</u>	<u>\$ 3,755</u>	<u>\$ 57</u>	<u>\$ 28,825</u>	<u>\$ 102,073</u>
EXPENDITURES								
Current:								
Educational activities	\$ 5,110	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,110
Grants	-	1,045	-	-	953	-	175	2,173
Membership events	1,402	1,531	-	-	-	-	1,960	4,893
Printing and publications	404	-	-	-	-	-	-	404
Programs and promotions	1,958	-	-	-	-	-	3,098	5,056
Museum collection purchases and maintenance	3,276	-	-	-	-	-	21,557	24,833
Friends of W&OD programs	-	-	-	-	-	-	13,537	13,537
Total expenditures	<u>\$ 12,150</u>	<u>\$ 2,576</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 953</u>	<u>\$ -</u>	<u>\$ 40,327</u>	<u>\$ 56,006</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 54,446</u>	<u>\$ (661)</u>	<u>\$ -</u>	<u>\$ 925</u>	<u>\$ 2,802</u>	<u>\$ 57</u>	<u>\$ (11,502)</u>	<u>\$ 46,067</u>
OTHER FINANCING SOURCES (USES)								
Transfers in	\$ -	\$ -	\$ -	\$ -	\$ 1,885	\$ -	\$ -	\$ 1,885
Transfers out	(27,551)	-	-	(1,447)	(250)	-	(2,026)	(31,274)
Total other financing sources (uses)	<u>\$ (27,551)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (1,447)</u>	<u>\$ 1,635</u>	<u>\$ -</u>	<u>\$ (2,026)</u>	<u>\$ (29,389)</u>
Net changes in fund balances	\$ 26,895	\$ (661)	\$ -	\$ (522)	\$ 4,437	\$ 57	\$ (13,528)	\$ 16,678
Fund balances at beginning of year	292,863	4,520	945	3,741	8,855	35,472	73,199	419,595
Fund balances at end of year	<u>\$ 319,758</u>	<u>\$ 3,859</u>	<u>\$ 945</u>	<u>\$ 3,219</u>	<u>\$ 13,292</u>	<u>\$ 35,529</u>	<u>\$ 59,671</u>	<u>\$ 436,273</u>

Supplemental Schedules

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Schedule of Expenditures - Budget and Actual
 General Fund
 For the Year Ended June 30, 2013

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
Expenditures:				
Current:				
Headquarters' expenditures:				
Full time salaries	\$ 1,802,219	\$ 1,879,699	\$ 1,810,266	\$ 69,433
Part time salaries	134,886	153,844	140,024	13,820
FICA	142,864	150,241	143,806	6,435
Hospitalization	207,781	194,222	166,912	27,310
Life insurance	12,868	13,421	11,792	1,629
Retirement	434,335	495,113	481,016	14,097
Unemployment tax	2,423	2,575	3,646	(1,071)
Audit fee	70,000	70,000	44,589	25,411
Board members	8,500	8,500	3,920	4,580
Credit card fees and bank charges	42,000	42,000	40,419	1,581
Equipment and vehicle maintenance	22,000	22,000	60,054	(38,054)
Facility operations and maintenance	33,000	33,000	37,724	(4,724)
Foundation support	1,500	1,500	-	1,500
Gas and oil	12,000	12,000	11,441	559
Insurance - property, liability and other	128,000	110,803	118,090	(7,287)
Insurance - vehicle	2,870	4,212	4,044	168
Insurance - workers' compensation	18,425	17,206	28,887	(11,681)
Membership fees and dues	7,500	7,500	7,854	(354)
Office supplies	20,000	20,000	15,744	4,256
Personnel recruitment	8,000	8,000	7,384	616
Postage	18,000	18,000	14,180	3,820
Production cost - in kind	-	104,186	104,186	-
Printing and publications	5,000	5,000	1,197	3,803
Professional services	125,000	125,000	197,282	(72,282)
Programs and promotions	-	-	3,819	(3,819)
Public information	140,000	35,814	7,317	28,497
System support	75,000	60,000	55,511	4,489
Training	35,000	25,000	24,728	272
Uniforms	1,000	1,000	5,328	(4,328)
Utilities	40,800	40,800	39,280	1,520
Total headquarters' expenditure	\$ 3,550,971	\$ 3,660,636	\$ 3,590,440	\$ 70,196
Central Maintenance expenditures:				
Full time salaries	\$ 672,632	\$ 686,798	\$ 671,680	\$ 15,118
FICA	51,526	52,610	49,327	3,283
Hospitalization	82,066	80,769	84,467	(3,698)
Life insurance	4,803	4,904	4,767	137
Retirement	162,104	180,903	176,880	4,023
Unemployment tax	728	728	1,383	(655)
Equipment and vehicle maintenance	47,500	47,500	24,050	23,450
Facility operations and maintenance	28,000	28,000	23,023	4,977
Gas and oil	33,000	33,000	30,255	2,745
Insurance - vehicle	7,749	8,100	7,155	945
Training	-	-	91	(91)
Uniforms	2,600	2,600	2,409	191
Utilities	26,192	26,192	24,049	2,143
Total central maintenance expenditure	\$ 1,118,900	\$ 1,152,104	\$ 1,099,536	\$ 52,568
Total expenditures	\$ 4,669,871	\$ 4,812,740	\$ 4,689,976	\$ 122,764

Schedule of Revenues - Budget and Actual
 Capital Projects Fund
 For the Year Ended June 30, 2013

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
City of Alexandria	\$ 359,862	\$ 359,862	\$ 359,862	\$ -
Arlington County	525,740	525,740	525,740	-
City of Fairfax	60,007	60,007	60,007	-
Fairfax County	2,700,000	3,000,000	3,000,000	-
City of Falls Church	28,136	28,136	28,136	-
Loudoun County	716,508	716,508	716,508	-
Grants	32,000	1,320,130	2,887	(1,317,243)
Interest income	18,000	18,000	13,989	(4,011)
Donations	-	496,834	362,002	(134,832)
Miscellaneous	-	89,963	20,328	(69,635)
Total revenues	\$ <u>4,440,253</u>	\$ <u>6,615,180</u>	\$ <u>5,089,459</u>	\$ <u>(1,525,721)</u>

Schedule of Expenditures and Encumbrances - Budget and Actual

Capital Projects Fund

For the Year Ended June 30, 2013

	Budgeted Amounts		Encumbrances	Actual	Total Encumbrances and Actual	Variance with Final Budget - Positive (Negative)
	Original	Final				
Equipment and Vehicles:						
Facilities equipment	\$ 491,820	\$ 506,820	\$ -	\$ 501	\$ 501	\$ 506,319
Maintenance equipment	5,800	5,800	-	4,061	4,061	1,739
Office equipment	62,380	62,380	-	10,285	10,285	52,095
Vehicles	65,000	65,000	-	49,785	49,785	15,215
Total equipment and vehicles	\$ 625,000	\$ 640,000	\$ -	\$ 64,632	\$ 64,632	\$ 575,368
Land Acquisition:						
Interest	\$ 18,000	\$ 18,000	\$ -	\$ -	\$ -	\$ 18,000
Administrative fees	-	-	500	-	500	(500)
Land purchase	600,000	2,328,478	-	-	-	2,328,478
Total land acquisition	\$ 618,000	\$ 2,346,478	\$ 500	\$ -	\$ 500	\$ 2,345,978
Development:						
ADA improvements	\$ 200,000	\$ 53,356	\$ 12,615	\$ -	\$ 12,615	\$ 40,741
Capital maintenance	-	342,379	27,033	57,669	84,702	257,677
Central maintenance	35,000	35,000	-	21,668	21,668	13,332
Communications/Internet Systems	-	104,436	26,436	33,121	59,557	44,879
Development support	300,000	404,000	-	-	-	404,000
Donations	-	-	-	47,107	47,107	(47,107)
Energy saving improvements	100,000	100,000	-	-	-	100,000
Interpretive programs	40,000	76,510	10,660	-	10,660	65,850
Lightning protection system	20,000	12,000	-	-	-	12,000
Park branding kiosks	-	100,000	-	-	-	100,000
Aldie Mill	-	105,000	-	8,932	8,932	96,068
The Woodlands at Algonkian	-	-	-	58,515	58,515	(58,515)
Algonkian Golf Course	-	-	-	141,023	141,023	(141,023)
Algonkian Regional Park	-	53,033	-	167,719	167,719	(114,686)
Volcano Island Water Park	-	19,085	2,235	38,761	40,996	(21,911)
Algonkian Regional Park Cottages	50,000	138,870	-	82,110	82,110	56,760
Brambleton Regional Park	-	25,000	-	145,178	145,178	(120,178)
Bull Run Light Show	60,000	189,233	-	79,697	79,697	109,536
Bull Run Public Shooting Center	-	156,975	52,200	71,507	123,707	33,268
Bull Run Regional Park	-	275,741	112,281	266,613	378,894	(103,153)
Bull Run Special Events Center	-	-	-	5,941	5,941	(5,941)
Atlantis Water Park	-	320,382	42,630	526,511	569,141	(248,759)
Cameron Run Regional Park	-	360,000	26,632	34,529	61,161	298,839
Golf course renovations	175,000	175,000	-	-	-	175,000
Great Waves Water Park	-	70,000	-	246,189	246,189	(176,189)
Carlyle House Historic Park	-	86,684	-	28,477	28,477	58,207
Fountainhead Regional Park	-	45,000	-	48,361	48,361	(3,361)
Headquarters	210,000	217,750	4,500	66,647	71,147	146,603
Hemlock Overlook Regional Park	10,000	10,000	-	10,000	10,000	-
The Atrium at Meadowlark Botanical Gardens	-	203,950	-	103,755	103,755	100,195
Meadowlark gardens	65,000	1,043,919	39,946	463,097	503,043	540,876
Meadowlark light show	-	-	-	725	725	(725)
Mt. Zion & Gilbert's Corner	10,000	230,000	495	55,396	55,891	174,109
Occoquan Regional Park	1,000,000	550,187	3,730	194,321	198,051	352,136
Park signs	-	75,000	-	-	-	75,000
Planning	200,000	342,071	11,060	704	11,764	330,307
Pohick Bay Golf Course	-	140,000	-	171,319	171,319	(31,319)
Pohick Bay Marina	-	503,100	350,122	62,724	412,846	90,254
Pohick Bay Regional Park	107,000	442,756	79,256	435,179	514,435	(71,679)

Schedule of Expenditures and Encumbrances - Budget and Actual
 Capital Projects Fund
 For the Year Ended June 30, 2013

	Budgeted Amounts		Encumbrances	Actual	Total Encumbrances and Actual	Variance with Final Budget - Positive (Negative)
	Original	Final				
Development: (Continued)						
Pirate's Cove Water Park	\$ -	\$ 120,187	\$ 3,600	\$ 140,205	\$ 143,805	\$ (23,618)
Potomac Overlook Regional Park	-	150,000	-	55,756	55,756	94,244
Riparian and buffer	50,000	120,000	1,437	-	1,437	118,563
Rust sanctuary	-	200,000	21,050	244,692	265,742	(65,742)
Roads and parking	240,253	250,993	-	-	-	250,993
Sandy Run Regional Park	-	70,000	2,000	2,122	4,122	65,878
Swimming pool improvements	150,000	454,950	-	-	-	454,950
Temple Hall Farm Regional Park	65,000	210,000	19,300	185	19,485	190,515
House renovations	10,000	126,895	-	-	-	126,895
Upper Potomac Properties	-	-	-	698,215	698,215	(698,215)
Upton Hill Regional Park	-	51,680	-	30,820	30,820	20,860
Ocean Dunes Water Park	100,000	175,100	-	19,632	19,632	155,468
White's Ford	-	401,955	177,849	218,218	396,067	5,888
Washington & Old Dominion Railroad Regional Park	500,000	1,602,147	531,960	538,947	1,070,907	531,240
Total development	\$ 3,697,253	\$ 10,940,324	\$ 1,559,027	\$ 5,622,287	\$ 7,181,314	\$ 3,759,010
Debt service:						
Principal retirement	\$ -	\$ -	\$ -	\$ 148,885	\$ 148,885	\$ (148,885)
Interest and other fiscal charges	-	-	-	6,245	6,245	(6,245)
Total debt service	\$ -	\$ -	\$ -	\$ 155,130	\$ 155,130	\$ (155,130)
Total expenditures	\$ 4,940,253	\$ 13,926,802	\$ 1,559,527	\$ 5,842,049	\$ 7,401,576	\$ 6,525,226

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 Capital Projects Fund - Restricted License Fee Fund
 For the Year Ended June 30, 2013

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Interest income	\$ 15,000	\$ 15,000	\$ 6,952	\$ (8,048)
W&OD Trail license/use fee	941,027	941,027	951,952	10,925
Total revenues	<u>\$ 956,027</u>	<u>\$ 956,027</u>	<u>\$ 958,904</u>	<u>\$ 2,877</u>
Expenditures:				
Development	\$ 75,000	\$ 75,000	\$ 22,953	\$ 52,047
Excess (deficiency) of revenues over expenditures	<u>\$ 881,027</u>	<u>\$ 881,027</u>	<u>\$ 935,951</u>	<u>\$ 54,924</u>
Other Financing Uses:				
Transfers out	<u>\$ (839,344)</u>	<u>\$ (839,344)</u>	<u>\$ (1,211,806)</u>	<u>\$ (372,462)</u>
Net changes in fund balance	\$ 41,683	\$ 41,683	\$ (275,855)	\$ (317,538)
Fund Balance at beginning of year	<u>(41,683)</u>	<u>(41,683)</u>	<u>3,920,576</u>	<u>3,962,259</u>
Fund Balance at end of year	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 3,644,721</u></u>	<u><u>\$ 3,644,721</u></u>

Schedule of Revenues - Budget and Actual
 Permanent Fund - Temple Hall Farm Endowment Fund
 For the Year Ended June 30, 2013

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Interest income	\$ 82,560	\$ 134,000	\$ 5,791	\$ (128,209)
Livestock sales	2,000	-	2,634	2,634
Donations	-	-	1,391	1,391
Hay rides	6,500	6,500	7,052	552
House rental	53,000	51,008	49,847	(1,161)
Corn maze admissions and hauntings	165,000	175,000	145,455	(29,545)
Miscellaneous	2,000	2,000	3,909	1,909
Pumpkin sales	20,000	22,000	22,661	661
Resale - operations	59,000	68,000	53,430	(14,570)
Total revenues	\$ 390,060	\$ 458,508	\$ 292,170	\$ (166,338)

Schedule of Expenditures and Encumbrances - Budget and Actual
 Permanent Fund - Temple Hall Farm Endowment Fund
 For the Year Ended June 30, 2013

	Budgeted Amounts		Encumbrances	Actual	Total Encumbrances and Actual	Variance with Final Budget - Positive (Negative)
	Original	Final				
Expenditures:						
Current:						
Full time salaries	\$ 131,153	\$ 133,758	\$ -	\$ 130,381	\$ 130,381	\$ 3,377
Part time salaries	58,113	62,147	-	68,453	68,453	(6,306)
FICA	14,479	14,987	-	14,674	14,674	313
Life insurance	937	955	-	1,070	1,070	(115)
Retirement	32,841	35,232	-	33,852	33,852	1,380
Hospitalization	20,374	19,959	-	16,881	16,881	3,078
Unemployment tax	577	609	-	982	982	(373)
Audit fee	900	900	-	900	900	-
Corn maze operations	20,000	20,000	-	35,744	35,744	(15,744)
Corn maze commissions	6,450	6,800	-	5,860	5,860	940
Equipment and vehicle maintenance	11,000	11,000	-	12,076	12,076	(1,076)
Facility operations and maintenance	25,000	33,000	-	32,665	32,665	335
Feed	10,000	10,000	-	9,244	9,244	756
Fertilizer	17,200	27,500	6,228	14,707	20,935	6,565
Gas and oil	9,450	12,725	-	14,766	14,766	(2,041)
Insurance - liability and property	1,900	1,900	-	1,900	1,900	-
Insurance - vehicle	861	972	-	933	933	39
Livestock purchases	3,000	3,000	-	3,025	3,025	(25)
Professional services	4,680	4,680	-	-	-	4,680
Rental house maintenance	3,500	3,500	-	3,460	3,460	40
Resale - operations	28,980	18,960	-	31,089	31,089	(12,129)
Seeds and plants	11,000	11,000	-	7,883	7,883	3,117
Uniforms	400	400	-	335	335	65
Utilities	8,500	8,500	-	10,337	10,337	(1,837)
Veterinarian and medicine	14,000	14,000	-	7,597	7,597	6,403
Farm capital activities	-	-	840	208,784	209,624	(209,624)
Total expenditures	\$ 435,295	\$ 456,484	\$ 7,068	\$ 667,598	\$ 674,666	\$ (218,182)

Schedule of Revenues and Expenses - Budget and Actual
Regional Parks Fund
For the Year Ended June 30, 2013

	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
Operating Revenues:			
Admissions	\$ 1,970,000	\$ 1,815,839	\$ (154,161)
Annual dues	63,000	70,248	7,248
Athletic field use fees	25,500	36,358	10,858
Atrium rental	725,000	678,982	(46,018)
Batting cage	157,000	168,909	11,909
Boat rental	154,500	166,236	11,736
Boat and recreational vehicle storage	648,500	651,230	2,730
Cabana rental	5,000	4,440	(560)
Cabin rental	130,000	92,387	(37,613)
Camps	37,000	41,449	4,449
Camping	764,500	743,045	(21,455)
Carlyle House rental	55,200	33,473	(21,727)
Catering	993,750	951,504	(42,246)
Center rental	245,000	237,116	(7,884)
Church rental	2,000	582	(1,418)
Cottage rental	310,000	298,779	(11,221)
Crop sales	2,250	-	(2,250)
Donations	4,000	33,653	29,653
Driving range	224,000	234,301	10,301
Equipment rental	199,600	132,416	(67,184)
Entrance fees	191,000	188,780	(2,220)
Farm rental	4,000	3,000	(1,000)
Firewood and propane	39,500	43,472	3,972
Garden guild and docent activities	-	736	736
Golf cart rental	625,000	592,419	(32,581)
Golf club rental	9,800	6,660	(3,140)
Green fees	2,315,000	2,153,124	(161,876)
Group and discount tickets/passes	583,850	685,588	101,738
Gun rental	45,000	63,443	18,443
Handicap program	16,500	16,563	63
House rental	94,920	91,032	(3,888)
Inflatable play feature	44,700	10,547	(34,153)
Launch fees	164,500	137,890	(26,610)
Laundry	11,900	9,374	(2,526)
Lessons	200,000	153,430	(46,570)
License fees	25,000	11,629	(13,371)
Light show	630,100	970,944	340,844
Locker rental	5,526	995	(4,531)
Mill rental	2,500	1,180	(1,320)
Miniature golf	240,650	185,899	(54,751)
Miscellaneous	46,600	47,477	877
Night security	13,000	-	(13,000)

NORTHERN VIRGINIA REGIONAL PARK AUTHORITY
 Schedule of Revenues and Expenses - Budget and Actual
 Regional Parks Fund
 For the Year Ended June 30, 2013

	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
Operating Revenues: (Continued)			
Permit fees	\$ -	\$ 2,225	\$ 2,225
Program and special events	136,000	120,143	(15,857)
Pull cart rental	10,100	5,965	(4,135)
Rents and easements	589,360	581,042	(8,318)
Regatta fees	43,000	60,393	17,393
Resale - ammunition	200,000	306,304	106,304
Resale - operations	1,759,200	1,793,983	34,783
Reservations	343,900	324,197	(19,703)
Revenue sharing partnerships	45,000	45,000	-
Rowing camps	15,800	22,743	6,943
Rust - storage rental	-	1,500	1,500
Santa pictures	6,000	6,088	88
Service charges	123,240	127,783	4,543
Snowflake stampede	-	8,170	8,170
Sponsorship	30,000	-	(30,000)
Target sales	521,000	677,762	156,762
Tournament entry fees	27,000	54,710	27,710
Vending machines	22,500	18,192	(4,308)
Vendor fees	7,000	6,729	(271)
Visitor center fees	-	5,470	5,470
Visitor center rentals	8,000	1,786	(6,214)
Total operating revenues	\$ 15,911,946	\$ 15,935,314	\$ 23,368
Operating Expenses:			
Full time salaries	\$ 4,299,593	\$ 4,272,573	\$ 27,020
Part time salaries	3,018,481	3,115,717	(97,236)
FICA	560,753	534,196	26,557
Hospitalization	624,946	590,215	34,731
Life insurance	30,700	29,803	897
Retirement	1,132,513	1,103,182	29,331
Unemployment tax	28,850	39,819	(10,969)
Beverage cart	7,269	2,829	4,440
Catering	295,063	309,238	(14,175)
Contract employment	68,500	25,452	43,048
Credit card and bank charges	220,000	231,033	(11,033)
Crop harvesting	-	4,247	(4,247)
Depreciation and amortization	-	5,063,228	(5,063,228)
Donations	-	23,097	(23,097)
Gate key	5,250	6,321	(1,071)
Golf cart rental	180,396	184,413	(4,017)
Equipment and vehicle maintenance	183,556	148,371	35,185
Equipment rental	156,900	106,639	50,261
Fertilizer, seeds and plants	28,500	24,843	3,657
Facility operations and maintenance	1,085,673	1,257,206	(171,533)
Garden maintenance	51,000	43,126	7,874
Garden guild and docent activities	-	1,056	(1,056)
Gas and oil	194,100	223,296	(29,196)
Golf course maintenance	340,950	328,620	12,330
Gun rental	6,000	-	6,000
Handicap program	13,500	13,350	150

NORTHERN VIRGINIA REGIONAL PARK AUTHORITY
 Schedule of Revenues and Expenses - Budget and Actual
 Regional Parks Fund
 For the Year Ended June 30, 2013

Schedule 7
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	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
Operating Expenses: (Continued)			
Instructor fees	\$ 72,000	\$ 26,380	\$ 45,620
Insurance - liquor liability	17,863	15,259	2,604
Insurance - vehicle	16,848	16,800	48
Insurance - workers' compensation	116,767	106,526	10,241
License fee	11,850	3,488	8,362
Linen service	14,500	17,636	(3,136)
Major contract maintenance	125,000	216,106	(91,106)
Membership events	1,000	-	1,000
Production costs	100,000	165,128	(65,128)
Programs and promotions	113,100	112,492	608
Public information	233,000	296,357	(63,357)
Rental house maintenance	3,500	4,293	(793)
Resale - operations	1,017,105	1,144,958	(127,853)
Strategic Initiative	40,000	15,125	24,875
Targets	200,000	177,650	22,350
Tournament	12,800	17,984	(5,184)
Training	71,500	74,019	(2,519)
Uniforms	16,950	10,820	6,130
Utilities	836,048	851,477	(15,429)
Total operating expenses	\$ 15,552,324	\$ 20,954,368	\$ (5,402,044)
Operating income (loss)	\$ 359,622	\$ (5,019,054)	\$ (5,378,676)
Nonoperating Revenues (Expenses)			
Insurance proceeds	\$ -	\$ 405,494	\$ 405,494
Additional retirement contributions	-	(834,321)	(834,321)
Gain (loss) on disposal of assets	-	(37,185)	(37,185)
Total nonoperating revenues (expenses)	\$ -	\$ (466,012)	\$ (466,012)
Income (loss) before contributions and transfers	\$ 359,622	\$ (5,485,066)	\$ (5,844,688)
Capital contributions	\$ -	\$ 5,646,154	\$ 5,646,154
Transfers In	325,344	385,390	60,046
Transfers Out	(684,466)	(788,377)	(103,911)
Total contributions and transfers	\$ (359,122)	\$ 5,243,167	\$ 5,602,289
Change in net position	\$ 500	\$ (241,899)	\$ (242,399)

Schedule of Revenues and Expenses - Budget and Actual
 Administrative Department
 For the Year Ended June 30, 2013

	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
Operating Revenues:			
Miscellaneous	\$ -	\$ 3,753	\$ 3,753
Total operating revenues	\$ -	\$ 3,753	\$ 3,753
Operating Expenses:			
Full time salaries	\$ 290,057	\$ 267,469	\$ 22,588
Part time salaries	5,933	4,069	1,864
FICA	22,711	19,869	2,842
Hospitalization	30,842	26,328	4,514
Life insurance	2,071	1,888	183
Retirement	76,401	70,049	6,352
Unemployment tax	271	461	(190)
Insurance - workers' compensation	116,767	106,526	10,241
Depreciation and amortization	-	660	(660)
Credit card and bank charges	220,000	231,033	(11,033)
Facility operations and maintenance	125,000	216,106	(91,106)
Training	71,500	74,019	(2,519)
License fees	1,850	1,860	(10)
Miscellaneous	-	-	-
Programs and promotions	14,000	5,928	8,072
Public information	233,000	296,357	(63,357)
Strategic plan initiative	40,000	15,125	24,875
Uniforms	350	279	71
Total operating expenses	\$ 1,250,753	\$ 1,338,026	\$ (87,273)
Net operating loss	\$ (1,250,753)	\$ (1,334,273)	\$ (83,520)
Nonoperating Revenues (Expenses):			
Insurance proceeds	\$ -	\$ 300,860	\$ 300,860
Additional retirement contributions	-	(834,321)	(834,321)
Interest income	6,000	3,125	(2,875)
Total nonoperating revenues (expenses)	\$ 6,000	\$ (530,336)	\$ (536,336)
Income (loss) before transfers	\$ (1,244,753)	\$ (1,864,609)	\$ (619,856)
Transfers out	\$ (684,466)	\$ (788,377)	\$ (103,911)
Change in net position	\$ (1,929,219)	\$ (2,652,986)	\$ (723,767)

Schedule of Revenues and Expenses - Budget and Actual
Aldie Mill
For the Year Ended June 30, 2013

	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
Operating Revenues:			
Donations	\$ -	\$ 2,398	\$ 2,398
Entrance fees	-	300	300
House rental	12,600	19,911	7,311
Mill rental	2,500	1,180	(1,320)
Programmed events	1,000	3,584	2,584
Resale - operations	-	252	252
Total operating revenues	\$ 16,100	\$ 27,625	\$ 11,525
Operating Expenses:			
Full time salaries	\$ -	\$ 22,296	\$ (22,296)
Part time salaries	58,777	45,120	13,657
FICA	4,496	5,062	(566)
Life insurance	-	131	(131)
Retirement	-	554	(554)
Unemployment tax	470	217	253
Depreciation and amortization	-	22,620	(22,620)
Equipment and vehicle maintenance	-	508	(508)
Facility operations and maintenance	10,000	13,346	(3,346)
Rental house maintenance	500	627	(127)
Gas and oil	-	221	(221)
Programs and promotions	1,000	5,709	(4,709)
Training	-	-	-
Resale - operations	-	94	(94)
Utilities	7,800	6,239	1,561
Insurance - vehicle	-	311	(311)
Total operating expenses	\$ 83,043	\$ 123,055	\$ (40,012)
Income (loss) before contributions	\$ (66,943)	\$ (95,430)	\$ (28,487)
Capital contributions	\$ -	\$ 8,932	\$ 8,932
Change in net position	\$ (66,943)	\$ (86,498)	\$ (19,555)

Schedule of Revenues and Expenses - Budget and Actual
 Algonkian Regional Golf Course
 For the Year Ended June 30, 2013

	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
Operating Revenues:			
Driving range	\$ 68,000	\$ 61,429	\$ (6,571)
Golf cart rental	175,000	162,365	(12,635)
Golf club rental	3,600	2,148	(1,452)
Green fees	740,000	682,641	(57,359)
Handicap program	5,500	5,349	(151)
Lessons	40,000	4,187	(35,813)
Pull cart rental	5,000	3,161	(1,839)
Resale - operations	176,000	157,427	(18,573)
Total operating revenues	\$ 1,213,100	\$ 1,078,707	\$ (134,393)
Operating Expenses:			
Full time salaries	\$ 401,096	\$ 373,781	\$ 27,315
Part time salaries	101,406	108,325	(6,919)
FICA	38,464	35,656	2,808
Hospitalization	58,735	53,982	4,753
Life insurance	2,864	2,643	221
Retirement	105,649	97,590	8,059
Unemployment tax	1,259	1,917	(658)
Depreciation and amortization	-	422,478	(422,478)
Beverage cart rental	2,423	943	1,480
Golf cart rental	59,512	60,214	(702)
Equipment and vehicle maintenance	20,758	19,931	827
Facility operations and maintenance	32,995	46,780	(13,785)
Gas and oil	20,000	25,796	(5,796)
Golf course maintenance	108,300	104,162	4,138
Handicap program	4,500	4,450	50
Instructor fees	36,000	2,360	33,640
Insurance - liquor liability	411	487	(76)
Insurance - vehicle	324	622	(298)
Resale - operations	84,800	67,104	17,696
Uniforms	1,600	1,031	569
Utilities	47,700	42,841	4,859
Total operating expenses	\$ 1,128,796	\$ 1,473,093	\$ (344,297)
Net operating loss	\$ 84,304	\$ (394,386)	\$ (478,690)
Nonoperating Revenues (Expenses):			
Insurance proceeds	\$ -	\$ 10,767	\$ 10,767
Income (loss) before contributions	\$ 84,304	\$ (383,619)	\$ (467,923)
Capital contributions	\$ -	\$ 141,023	\$ 141,023
Change in net position	\$ 84,304	\$ (242,596)	\$ (326,900)

Schedule of Revenues and Expenses - Budget and Actual
 Algonkian Regional Park
 For the Year Ended June 30, 2013

	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
Operating Revenues:			
Athletic field use fees	\$ 4,000	\$ 5,492	\$ 1,492
Boat and recreational vehicle storage	110,000	142,338	32,338
Launch fees	12,000	11,297	(703)
Miniature golf	21,000	12,052	(8,948)
Miscellaneous	-	286	286
Programs and special events	90,000	70,932	(19,068)
Resale - operations	500	18	(482)
Reservations	75,000	73,500	(1,500)
Total operating revenues	\$ 312,500	\$ 315,915	\$ 3,415
Operating Expenses:			
Full time salaries	\$ 302,223	\$ 287,897	\$ 14,326
Part time salaries	60,726	72,885	(12,159)
FICA	27,832	26,210	1,622
Hospitalization	34,679	39,321	(4,642)
Life insurance	2,158	2,019	139
Retirement	79,606	74,349	5,257
Unemployment tax	822	1,286	(464)
Depreciation and amortization	-	144,358	(144,358)
Equipment and vehicle maintenance	7,000	5,431	1,569
Facility operations and maintenance	29,000	29,352	(352)
Gas and oil	6,800	7,595	(795)
Insurance - vehicle	1,944	1,556	388
Programmed events	70,000	64,861	5,139
Resale - operations	250	-	250
Uniforms	1,200	287	913
Utilities	7,430	4,079	3,351
Total operating expenses	\$ 631,670	\$ 761,486	\$ (129,816)
Operating income (loss)	\$ (319,170)	\$ (445,571)	\$ (126,401)
Nonoperating Revenues (Expenses):			
Insurance proceeds	\$ -	\$ 2,291	\$ 2,291
Gain (loss) on disposal of assets	-	(32,598)	(32,598)
Total nonoperating revenues (expenses)	\$ -	\$ (30,307)	\$ (30,307)
Income (loss) before contributions	\$ (319,170)	\$ (475,878)	\$ (156,708)
Capital contributions	-	180,631	180,631
Change in net position	\$ (319,170)	\$ (295,247)	\$ 23,923

Schedule of Revenues and Expenses - Budget and Actual
The Woodlands at Algonkian
For the Year Ended June 30, 2013

	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
Operating Revenues:			
Catering	\$ 100,000	\$ 110,166	\$ 10,166
Center rental	135,000	113,201	(21,799)
Equipment rental	7,000	6,429	(571)
Miscellaneous	1,500	215	(1,285)
Resale - operations	10,000	21,989	11,989
Service charges	10,000	19,663	9,663
Total operating revenues	\$ 263,500	\$ 271,663	\$ 8,163
Operating Expenses:			
Full time salaries	\$ 19,462	\$ 19,418	\$ 44
Part time salaries	30,163	30,854	(691)
FICA	3,796	3,768	28
Life insurance	139	133	6
Retirement	5,126	4,897	229
Unemployment tax	269	415	(146)
Catering	40,000	49,028	(9,028)
Contract employment	1,500	4,321	(2,821)
Depreciation and amortization	-	34,157	(34,157)
Equipment rental	7,000	11,340	(4,340)
Facility operations and maintenance	19,350	33,294	(13,944)
Insurance - liquor liability	5,000	439	4,561
Linen service	4,500	5,055	(555)
Resale - operations	4,000	3,961	39
Uniforms	200	-	200
Utilities	17,965	14,489	3,476
Total operating expenses	\$ 158,470	\$ 215,569	\$ (57,099)
Income (loss) before contributions	\$ 105,030	\$ 56,094	\$ (48,936)
Capital contributions	-	63,332	63,332
Change in net position	\$ 105,030	\$ 119,426	\$ 14,396

Schedule of Revenues and Expenses - Budget and Actual
 Algonkian Regional Park Cottages
 For the Year Ended June 30, 2013

	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
Operating Revenues:			
Cottage rental	\$ 310,000	\$ 298,779	\$ (11,221)
Laundry	900	1,255	355
Total operating revenues	\$ 310,900	\$ 300,034	\$ (10,866)
Operating Expenses:			
Full time salaries	\$ 19,462	\$ 19,418	\$ 44
Part time salaries	71,087	67,166	3,921
FICA	6,927	5,974	953
Hospitalization	9,624	10,728	(1,104)
Life insurance	139	133	6
Retirement	5,126	4,897	229
Unemployment tax	597	550	47
Depreciation and amortization	-	65,731	(65,731)
Equipment and vehicle maintenance	500	206	294
Facility operations and maintenance	25,000	27,745	(2,745)
Linen service	10,000	12,581	(2,581)
Utilities	49,500	49,632	(132)
Total operating expenses	\$ 197,962	\$ 264,761	\$ (66,799)
Income (loss) before contributions	112,938	35,273	(77,665)
Capital contributions	\$ -	\$ 91,609	\$ 91,609
Change in net position	\$ 112,938	\$ 126,882	\$ 13,944

Schedule of Revenues and Expenses - Budget and Actual
 Atlantis Water Park
 For the Year Ended June 30, 2013

	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
Operating Revenues:			
Admissions	\$ 245,000	\$ 237,365	\$ (7,635)
Discount tickets and passes	25,000	21,699	(3,301)
Group passes	85,000	76,096	(8,904)
Locker rental	350	196	(154)
Miscellaneous	-	1,235	1,235
Resale - operations	94,000	97,955	3,955
Total operating revenues	\$ 449,350	\$ 434,546	\$ (14,804)
Operating Expenses:			
Part time salaries	\$ 163,296	\$ 167,491	\$ (4,195)
FICA	12,492	12,439	53
Unemployment tax	1,306	2,133	(827)
Depreciation and amortization	-	313,016	(313,016)
Equipment and vehicle maintenance	380	-	380
Facility operations and maintenance	52,000	78,672	(26,672)
Resale - operations	33,500	40,660	(7,160)
Utilities	17,647	16,002	1,645
Total operating expenses	\$ 280,621	\$ 630,413	\$ (349,792)
Operating income (loss)	\$ 168,729	\$ (195,867)	\$ (364,596)
Nonoperating Revenues (Expenses):			
Gain (loss) on disposal of assets	\$ -	\$ (276)	\$ (276)
Income (loss) before contributions	\$ 168,729	\$ (196,143)	\$ (364,872)
Capital contributions	\$ -	\$ 546,484	\$ 546,484
Change in net position	\$ 168,729	\$ 350,341	\$ 181,612

Schedule of Revenues and Expenses - Budget and Actual
 Blue Ridge Regional Park
 For the Year Ended June 30, 2013

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget - Positive (Negative)</u>
Operating Revenues:			
Camping	\$ 4,500	\$ 5,591	\$ 1,091
Total operating revenues	\$ 4,500	\$ 5,591	\$ 1,091
Operating Expenses:			
Depreciation and amortization	\$ -	\$ 4,567	\$ (4,567)
Facility operations and maintenance	3,000	2,252	748
Utilities	300	196	104
Total operating expenses	\$ 3,300	\$ 7,015	\$ (3,715)
Change in net position	\$ 1,200	\$ (1,424)	\$ (2,624)

Schedule of Revenues and Expenses - Budget and Actual
 Brambleton Regional Park
 For the Year Ended June 30, 2013

	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
Operating Revenues:			
Driving range	\$ 84,000	\$ 89,131	\$ 5,131
Golf cart rental	230,000	194,239	(35,761)
Golf club rental	3,500	2,377	(1,123)
Green fees	930,000	878,541	(51,459)
Handicap program	6,000	5,351	(649)
Lessons	5,000	24,631	19,631
Pull cart rental	4,000	2,335	(1,665)
Resale - operations	204,000	192,424	(11,576)
Reservations	10,000	9,094	(906)
Total operating revenues	\$ 1,476,500	\$ 1,398,123	\$ (78,377)
Operating Expenses:			
Full time salaries	\$ 436,088	\$ 440,713	\$ (4,625)
Part time salaries	151,026	141,654	9,372
FICA	45,005	42,721	2,284
Hospitalization	78,623	70,670	7,953
Life insurance	3,114	3,111	3
Retirement	114,866	115,149	(283)
Unemployment tax	1,712	2,216	(504)
Depreciation and amortization	-	288,402	(288,402)
Beverage cart rental	2,423	943	1,480
Golf cart rental	60,442	62,100	(1,658)
Equipment and vehicle maintenance	20,758	14,723	6,035
Facility operations and maintenance	46,028	35,949	10,079
Gas and oil	31,000	33,841	(2,841)
Golf course maintenance	117,325	116,653	672
Handicap program	4,500	4,450	50
Instructor fees	-	20,528	(20,528)
Insurance - liquor liability	411	487	(76)
Insurance - vehicle	1,296	1,244	52
Resale - operations	96,200	102,316	(6,116)
Uniforms	2,000	1,365	635
Utilities	61,189	64,459	(3,270)
Total operating expenses	\$ 1,274,006	\$ 1,563,694	\$ (289,688)
Income (loss) before contributions	\$ 202,494	\$ (165,571)	\$ (368,065)
Capital contributions	-	145,563	145,563
Change in net position	\$ 202,494	\$ (20,008)	\$ (222,502)

Schedule of Revenues and Expenses - Budget and Actual
 Bull Run Light Show
 For the Year Ended June 30, 2013

	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
Operating Revenues:			
Donations	\$ -	\$ 55	\$ 55
Light show	523,000	600,629	77,629
Resale - operations	6,000	4,553	(1,447)
Santa pictures	6,000	6,088	88
Snowflake stampede	-	8,170	8,170
Sponsorship	20,000	-	(20,000)
Vendor fees	7,000	6,729	(271)
Total operating revenues	\$ 562,000	\$ 626,224	\$ 64,224
Operating Expenses:			
Full time salaries	\$ 29,136	\$ 29,715	\$ (579)
Part time salaries	42,398	55,204	(12,806)
FICA	5,472	6,331	(859)
Hospitalization	2,321	3,867	(1,546)
Life insurance	208	210	(2)
Retirement	7,674	7,694	(20)
Unemployment tax	367	594	(227)
Depreciation and amortization	-	86,858	(86,858)
Facility operations and maintenance	-	9,974	(9,974)
Gas and oil	2,000	1,129	871
Production costs	70,000	91,183	(21,183)
Resale - operations	3,250	2,868	382
Uniforms	100	-	100
Utilities	3,000	3,863	(863)
Total operating expenses	\$ 165,926	\$ 299,490	\$ (133,564)
Operating income (loss)	396,074	326,734	(69,340)
Nonoperating Revenues (Expenses):			
Gain (loss) on disposal of assets	\$ -	\$ (892)	\$ (892)
Income (loss) before contributions	396,074	325,842	(70,232)
Capital contributions	\$ -	\$ 79,697	\$ 79,697
Change in net position	\$ 396,074	\$ 405,539	\$ 9,465

Schedule of Revenues and Expenses - Budget and Actual
 Bull Run Regional Park
 For the Year Ended June 30, 2013

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget - Positive (Negative)</u>
Operating Revenues:			
Athletic field use fees	\$ 9,500	\$ 7,435	\$ (2,065)
Boat and recreational vehicle storage	125,000	127,896	2,896
Cabin rentals	70,000	36,505	(33,495)
Camping	360,000	374,592	14,592
Donations	-	2,344	2,344
Entrance fees	55,000	35,166	(19,834)
Firewood and propane	20,000	22,904	2,904
Laundry	6,000	4,455	(1,545)
Miniature golf	2,500	586	(1,914)
Miscellaneous	4,000	3,979	(21)
Program and special events	1,500	-	(1,500)
Resale - operations	25,000	26,406	1,406
Reservations	115,000	102,527	(12,473)
Vending machines	2,000	1,703	(297)
Total operating revenues	\$ 795,500	\$ 746,498	\$ (49,002)
Operating Expenses:			
Full time salaries	\$ 346,390	\$ 322,291	\$ 24,099
Part time salaries	134,792	135,723	(931)
FICA	36,884	35,270	1,614
Hospitalization	39,861	36,148	3,713
Life insurance	2,473	2,418	55
Retirement	91,239	89,097	2,142
Unemployment tax	1,470	1,960	(490)
Depreciation and amortization	-	417,812	(417,812)
Equipment and vehicle maintenance	24,000	17,078	6,922
Facility operations and maintenance	75,000	86,679	(11,679)
Gas and oil	28,000	33,992	(5,992)
Insurance - vehicle	2,268	2,178	90
Programs and promotions	750	1,345	(595)
Resale - operations	18,000	17,505	495
Uniforms	1,500	1,010	490
Utilities	110,906	98,840	12,066
Total operating expenses	\$ 913,533	\$ 1,299,346	\$ (385,813)
Income (loss) before contributions	\$ (118,033)	\$ (552,848)	\$ (434,815)
Capital contributions	\$ -	\$ 276,853	\$ 276,853
Change in net position	\$ (118,033)	\$ (275,995)	\$ (157,962)

Schedule of Revenues and Expenses - Budget and Actual
 Bull Run Shooting Center
 For the Year Ended June 30, 2013

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget - Positive (Negative)</u>
Operating Revenues:			
Donations	\$ -	\$ 150	\$ 150
Gun rental	45,000	63,443	18,443
Lessons	73,000	93,231	20,231
Miscellaneous	-	1,289	1,289
Resale - ammunition	200,000	306,304	106,304
Resale operations	49,000	86,026	37,026
Target Sales	521,000	677,762	156,762
Tournament entry fees	27,000	54,710	27,710
Total operating revenues	\$ 915,000	\$ 1,282,915	\$ 367,915
Operating Expenses:			
Full time salaries	\$ 113,153	\$ 115,716	\$ (2,563)
Part time salaries	180,690	242,656	(61,966)
FICA	22,546	27,278	(4,732)
Hospitalization	24,895	22,976	1,919
Life insurance	808	838	(30)
Retirement	29,805	30,960	(1,155)
Unemployment tax	1,558	2,561	(1,003)
Depreciation and amortization	-	93,444	(93,444)
Equipment and vehicle maintenance	15,000	8,495	6,505
Facility operations and maintenance	25,000	24,568	432
Gas and oil	4,000	2,702	1,298
Gun rental	6,000	-	6,000
Insurance - vehicle	648	622	26
Resale - operations	172,500	289,548	(117,048)
Targets	200,000	177,650	22,350
Tournaments	12,800	17,984	(5,184)
Uniforms	500	375	125
Utilities	19,256	19,931	(675)
Total operating expenses	\$ 829,159	\$ 1,078,304	\$ (249,145)
Income (loss) before contributions and transfers	\$ 85,841	\$ 204,611	\$ 118,770
Capital contributions	\$ -	\$ 85,470	\$ 85,470
Transfers in	-	1,588	1,588
Total contributions and transfers	\$ -	\$ 87,058	\$ 87,058
Change in net position	\$ 85,841	\$ 291,669	\$ 205,828

Schedule of Revenues and Expenses - Budget and Actual
 Bull Run Marina
 For the Year Ended June 30, 2013

	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
Operating Revenues:			
Boat and recreational vehicle storage	\$ 6,500	\$ 5,853	\$ (647)
Gate key	6,000	6,714	714
Rowing camps	1,800	1,000	(800)
Total operating revenues	\$ 14,300	\$ 13,567	\$ (733)
Operating Expenses:			
Full time salaries	\$ 9,687	\$ 9,555	\$ 132
FICA	748	707	41
Hospitalization	1,810	692	1,118
Life insurance	69	68	1
Retirement	2,552	2,457	95
Unemployment tax	11	27	(16)
Depreciation and amortization	-	11,815	(11,815)
Equipment and vehicle maintenance	-	106	(106)
Facility operations and maintenance	1,500	1,525	(25)
Gate key	5,250	6,321	(1,071)
Utilities	1,950	1,576	374
Total operating expenses	\$ 23,577	\$ 34,849	\$ (11,272)
Change in net position	\$ (9,277)	\$ (21,282)	\$ (12,005)

Schedule of Revenues and Expenses - Budget and Actual
 Bull Run Special Events Center
 For the Year Ended June 30, 2013

	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
Operating Revenues:			
Center rental	\$ 110,000	\$ 123,915	\$ 13,915
Equipment rental	48,000	47,443	(557)
Total operating revenues	\$ 158,000	\$ 171,358	\$ 13,358
Operating Expenses:			
Full time salaries	\$ 29,136	\$ 29,713	\$ (577)
Part time salaries	14,585	16,988	(2,403)
FICA	3,345	3,408	(63)
Hospitalization	2,321	3,867	(1,546)
Life insurance	208	210	(2)
Retirement	7,674	7,694	(20)
Unemployment tax	145	160	(15)
Depreciation and amortization	-	32,778	(32,778)
Equipment rental	31,000	30,404	596
Facility operations and maintenance	17,000	12,353	4,647
Gas and oil	500	-	500
Programs and promotions	-	12,033	(12,033)
Uniforms	100	101	(1)
Utilities	2,044	1,080	964
Total operating expenses	\$ 108,058	\$ 150,789	\$ (42,731)
Income (loss) before contributions	\$ 49,942	\$ 20,569	\$ (29,373)
Capital contributions	\$ -	\$ 5,941	\$ 5,941
Change in net position	\$ 49,942	\$ 26,510	\$ (23,432)

Schedule of Revenues and Expenses - Budget and Actual
 Cameron Run Regional Park
 For the Year Ended June 30, 2013

	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
Operating Revenues:			
Batting cage fees	\$ 52,000	\$ 59,052	\$ 7,052
Miniature golf	88,750	64,476	(24,274)
Miscellaneous	-	550	550
Resale - operations	1,000	5,454	4,454
Reservations	20,000	15,468	(4,532)
Vending machines	7,500	8,013	513
Total operating revenues	\$ 169,250	\$ 153,013	\$ (16,237)
Operating Expenses:			
Full time salaries	\$ 156,678	\$ 156,265	\$ 413
Part time salaries	89,739	70,786	18,953
FICA	18,917	16,864	2,053
Hospitalization	27,889	27,521	368
Life insurance	1,119	1,123	(4)
Retirement	41,269	41,548	(279)
Unemployment tax	886	1,332	(446)
Depreciation and amortization	-	119,232	(119,232)
Donations	-	565	(565)
Equipment and vehicle maintenance	4,300	428	3,872
Facility operations and maintenance	34,000	17,965	16,035
Gas and oil	6,500	5,956	544
Insurance - vehicle	648	622	26
Resale - operations	2,975	6,265	(3,290)
Uniforms	600	801	(201)
Utilities	6,081	11,060	(4,979)
Total operating expenses	\$ 391,601	\$ 478,333	\$ (86,732)
Operating income (loss)	\$ (222,351)	\$ (325,320)	\$ (102,969)
Nonoperating Revenues (Expenses):			
Insurance proceeds	\$ -	\$ 137	\$ 137
Income (loss) before contributions	\$ (222,351)	\$ (325,183)	\$ (102,832)
Capital contributions	\$ -	\$ 40,616	\$ 40,616
Change in net position	\$ (222,351)	\$ (284,567)	\$ (62,216)

Schedule of Revenues and Expenses - Budget and Actual
 Cameron Run Regional Catering
 For the Year Ended June 30, 2013

	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
Operating Revenues:			
Catering	\$ 285,000	\$ 250,545	\$ (34,455)
Equipment rental	23,000	23,860	860
Miscellaneous	2,000	4,946	2,946
Resale - operations	18,000	16,952	(1,048)
	<u>328,000</u>	<u>296,303</u>	<u>(31,697)</u>
Total operating revenues	\$ 328,000	\$ 296,303	\$ (31,697)
Operating Expenses:			
Full time salaries	\$ 42,706	\$ 45,079	\$ (2,373)
Part time salaries	45,003	31,019	13,984
FICA	6,710	5,589	1,121
Hospitalization	4,641	4,383	258
Life insurance	305	305	-
Retirement	11,249	11,276	(27)
Unemployment tax	416	493	(77)
Catering	-	42	(42)
Contract employment	2,000	270	1,730
Depreciation and amortization	-	6,648	(6,648)
Equipment and vehicle maintenance	1,500	85	1,415
Equipment rental	11,050	11,846	(796)
Facility operations and maintenance	10,000	8,103	1,897
Gas and oil	6,000	6,722	(722)
Insurance - liquor liability	5,000	4,086	914
Insurance - vehicle	648	622	26
Resale - operations	96,750	85,025	11,725
Uniforms	200	165	35
Utilities	1,300	-	1,300
	<u>245,478</u>	<u>221,758</u>	<u>23,720</u>
Total operating expenses	\$ 245,478	\$ 221,758	\$ 23,720
Change in net position	\$ 82,522	\$ 74,545	\$ (7,977)

Schedule of Revenues and Expenses - Budget and Actual
 Carlyle House Historic Park
 For the Year Ended June 30, 2013

	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
Operating Revenues:			
Building rental	\$ 2,892	\$ 2,892	\$ -
Carlyle house rental	30,000	28,550	(1,450)
Donations	-	1,963	1,963
Entrance fees	30,000	28,963	(1,037)
Garden guild and docent activities	-	736	736
Program and special events	6,000	12,761	6,761
Resale - operations	12,000	13,883	1,883
Total operating revenues	\$ 80,892	\$ 89,748	\$ 8,856
Operating Expenses:			
Full time salaries	\$ 101,628	\$ 98,669	\$ 2,959
Part time salaries	70,834	68,704	2,130
FICA	13,205	12,994	211
Hospitalization	10,574	9,439	1,135
Life insurance	726	688	38
Retirement	26,769	25,479	1,290
Unemployment tax	679	931	(252)
Depreciation and amortization	-	33,498	(33,498)
Facility operations and maintenance	25,000	21,913	3,087
Garden guild and docent activities	-	1,056	(1,056)
Gas and oil	-	129	(129)
Programs and promotions	6,000	8,308	(2,308)
Resale - operations	6,960	8,608	(1,648)
Uniforms	400	179	221
Utilities	19,800	21,338	(1,538)
Total operating expenses	\$ 282,575	\$ 311,933	\$ (29,358)
Operating income (loss)	\$ (201,683)	\$ (222,185)	\$ (20,502)
Nonoperating Revenues (Expenses):			
Gain (loss) on disposal of assets	\$ -	\$ (440)	\$ (440)
Income (loss) before contributions and transfers	\$ (201,683)	\$ (222,625)	\$ (20,942)
Contributions and Transfers:			
Capital contributions	\$ -	\$ 28,949	\$ 28,949
Transfers in	1,000	27,551	26,551
Total contributions and transfers	\$ 1,000	\$ 56,500	\$ 55,500
Change in net position	\$ (200,683)	\$ (166,125)	\$ 34,558

Schedule of Revenues and Expenses - Budget and Actual
 Fountainhead Regional Park
 For the Year Ended June 30, 2013

	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
Operating Revenues:			
Boat rental	\$ 125,000	\$ 133,248	\$ 8,248
House rental	13,236	12,912	(324)
Launch fees	40,000	41,430	1,430
Miniature golf	1,400	2,127	727
Miscellaneous	6,000	6,321	321
Program and special events	3,000	2,630	(370)
Resale - operations	52,000	48,793	(3,207)
Reservations	2,800	3,450	650
Vending machines	1,000	518	(482)
Total operating revenues	\$ 244,436	\$ 251,429	\$ 6,993
Operating Expenses:			
Full time salaries	\$ 42,920	\$ 44,019	\$ (1,099)
Part time salaries	63,141	64,957	(1,816)
FICA	8,141	8,216	(75)
Hospitalization	8,587	2,574	6,013
Life insurance	306	303	3
Retirement	11,305	10,967	338
Unemployment tax	561	828	(267)
Depreciation and amortization	-	47,274	(47,274)
Equipment and vehicle maintenance	2,000	2,759	(759)
Facility operations and maintenance	20,000	21,898	(1,898)
Gas and oil	2,000	3,144	(1,144)
Insurance - vehicle	648	622	26
Programs and promotions	500	160	340
Rental house maintenance	500	765	(265)
Resale - operations	34,720	34,290	430
Uniforms	400	677	(277)
Utilities	10,800	6,500	4,300
Total operating expenses	\$ 206,529	\$ 249,953	\$ (43,424)
Operating income (loss)	\$ 37,907	\$ 1,476	\$ (36,431)
Nonoperating Revenues (Expenses):			
Gain (loss) on disposal of assets	\$ -	\$ (55)	\$ (55)
Insurance proceeds	-	3,051	3,051
Total nonoperating revenues (expenses)	\$ -	\$ 2,996	\$ 2,996
Income (loss) before contributions	\$ 37,907	\$ 4,472	\$ (33,435)
Capital contributions	\$ -	\$ 50,436	\$ 50,436
Change in net position	\$ 37,907	\$ 54,908	\$ 17,001

Schedule of Revenues and Expenses - Budget and Actual
 Great Waves Water Park
 For the Year Ended June 30, 2013

	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
Operating Revenues:			
Admissions	\$ 1,010,000	\$ 911,667	\$ (98,333)
Cabana rental	5,000	4,440	(560)
Discount tickets and passes	30,000	58,533	28,533
Inflatable play feature	44,700	10,522	(34,178)
Group passes	47,000	133,243	86,243
Locker rental	3,600	40	(3,560)
Miscellaneous	-	715	715
Programs and special events	1,000	2,885	1,885
Resale - operations	388,000	402,160	14,160
Reservations	30,000	24,622	(5,378)
Total operating revenues	\$ 1,559,300	\$ 1,548,827	\$ (10,473)
Operating Expenses:			
Full time salaries	\$ 41,662	\$ 44,725	\$ (3,063)
Part time salaries	336,523	348,198	(11,675)
FICA	28,931	22,391	6,540
Hospitalization	6,516	6,566	(50)
Life insurance	297	296	1
Retirement	10,974	11,001	(27)
Unemployment tax	2,748	3,380	(632)
Depreciation and amortization	-	301,278	(301,278)
Equipment and vehicle maintenance	2,000	307	1,693
Facility operations and maintenance	140,000	152,912	(12,912)
Programs and promotions	1,500	523	977
Resale - operations	141,750	164,562	(22,812)
Uniforms	-	143	(143)
Utilities	132,074	146,903	(14,829)
Total operating expenses	\$ 844,975	\$ 1,203,185	\$ (358,210)
Operating income (loss)	\$ 714,325	\$ 345,642	\$ (368,683)
Nonoperating Revenues (Expenses):			
Gain (loss) on disposal of assets	\$ -	\$ (454)	\$ (454)
Insurance proceeds	-	33,245	33,245
Total nonoperating revenues (expenses)	\$ -	\$ 32,791	\$ 32,791
Income (loss) before contributions	\$ 714,325	\$ 378,433	\$ (335,892)
Capital contributions	\$ -	\$ 277,939	\$ 277,939
Change in net positon	\$ 714,325	\$ 656,372	\$ (57,953)

Schedule of Revenues and Expenses - Budget and Actual
 Hemlock Overlook Regional Park
 For the Year Ended June 30, 2013

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget - Positive (Negative)</u>
Operating Revenues:			
Revenue sharing partnership	\$ 45,000	\$ 45,000	\$ -
Miscellaneous	<u>-</u>	<u>768</u>	<u>768</u>
Total operating revenues	\$ <u>45,000</u>	\$ <u>45,768</u>	\$ <u>768</u>
Operating Expenses:			
Depreciation and amortization	\$ -	\$ 60,890	\$ (60,890)
Facility operations and maintenance	<u>2,400</u>	<u>948</u>	<u>1,452</u>
Total operating expenses	\$ <u>2,400</u>	\$ <u>61,838</u>	\$ <u>(59,438)</u>
Change in net position	\$ <u><u>42,600</u></u>	\$ <u><u>(16,070)</u></u>	\$ <u><u>(58,670)</u></u>

Schedule of Revenues and Expenses - Budget and Actual
The Atrium at Meadowlark Botanical Gardens
For the Year Ended June 30, 2013

	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
Operating Revenues:			
Atrium rental	\$ 725,000	\$ 678,982	\$ (46,018)
Catering	545,000	524,169	(20,831)
Equipment rental	100,000	54,143	(45,857)
Kitchen use fees	15,000	9,000	(6,000)
Miscellaneous	13,000	8,430	(4,570)
Program and special events	-	25	25
Resale - operations	145,000	161,932	16,932
Reservations	13,000	14,513	1,513
Service charges	95,250	102,450	7,200
Total operating revenues	\$ 1,651,250	\$ 1,553,644	\$ (97,606)
Operating Expenses:			
Full time salaries	\$ 200,582	\$ 212,777	\$ (12,195)
Part time salaries	115,886	181,929	(66,043)
FICA	24,210	28,867	(4,657)
Hospitalization	23,990	19,199	4,791
Life insurance	1,432	1,409	23
Retirement	52,833	52,540	293
Unemployment tax	1,207	2,129	(922)
Catering	245,000	260,008	(15,008)
Contract employment	65,000	20,861	44,139
Depreciation and amortization	-	131,071	(131,071)
Equipment and vehicle maintenance	2,500	1,033	1,467
Equipment rental	90,000	52,748	37,252
Facility operations and maintenance	53,000	69,048	(16,048)
Garden maintenance	19,000	17,658	1,342
Insurance - liquor liability	5,000	9,273	(4,273)
Programs and promotions	3,500	900	2,600
Resale - operations	58,000	77,705	(19,705)
Uniforms	1,100	329	771
Utilities	40,000	45,132	(5,132)
Total operating expenses	\$ 1,002,240	\$ 1,184,616	\$ (182,376)
Operating income (loss)	\$ 649,010	\$ 369,028	\$ (279,982)
Nonoperating Revenues (Expenses):			
Gain (loss) on disposal of assets	\$ -	\$ (144)	\$ (144)
Insurance proceeds	-	1,350	1,350
Total nonoperating revenues (expenses)	\$ -	\$ 1,206	\$ 1,206
Income (loss) before contributions	\$ 649,010	\$ 370,234	\$ (278,776)
Capital contributions	\$ -	\$ 111,279	\$ 111,279
Change in net position	\$ 649,010	\$ 481,513	\$ (167,497)

Schedule of Revenues and Expenses - Budget and Actual
Meadowlark Botanical Gardens
For the Year Ended June 30, 2013

	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
Operating Revenues:			
Annual dues	\$ 63,000	\$ 70,248	\$ 7,248
Camps	15,000	7,784	(7,216)
Donations	3,000	1,100	(1,900)
Entrance fees	85,000	102,545	17,545
Program and special events	5,000	2,934	(2,066)
Resale - operations	35,000	26,013	(8,987)
Reservations	-	81	81
Visitor center rental	8,000	7,256	(744)
Total operating revenues	\$ 214,000	\$ 217,961	\$ 3,961
Operating Expenses:			
Full time salaries	\$ 362,497	\$ 367,910	\$ (5,413)
Part time salaries	135,446	122,934	12,512
FICA	37,550	35,050	2,500
Hospitalization	68,447	71,235	(2,788)
Life insurance	2,588	2,586	2
Retirement	95,482	95,722	(240)
Unemployment tax	1,476	2,311	(835)
Depreciation and amortization	-	265,271	(265,271)
Equipment and vehicle maintenance	12,000	13,917	(1,917)
Facility operations and maintenance	39,400	47,775	(8,375)
Garden maintenance	32,000	25,468	6,532
Gas and oil	5,000	4,204	796
Insurance - vehicle	972	933	39
Memberships events	1,000	-	1,000
Programs and promotions	5,000	1,818	3,182
Resale - operations	21,000	2,862	18,138
Uniforms	1,400	1,031	369
Utilities	41,600	48,827	(7,227)
Total operating expenses	\$ 862,858	\$ 1,109,854	\$ (246,996)
Income (loss) before contributions	\$ (648,858)	\$ (891,893)	\$ (243,035)
Capital contributions	-	488,846	488,846
Change in net position	\$ (648,858)	\$ (403,047)	\$ 245,811

Schedule of Revenues and Expenses - Budget and Actual
Meadowlark Light Show
For the Year Ended June 30, 2013

	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
Operating Revenues:			
Light show	\$ 107,100	\$ 370,315	\$ 263,215
Resale - operations	10,000	33,787	23,787
Sponsorship	10,000	-	(10,000)
Total operating revenues	\$ 127,100	\$ 404,102	\$ 277,002
Operating Expenses:			
Part time salaries	\$ 35,080	\$ 27,767	\$ 7,313
FICA	3,232	-	3,232
Hospitalization	280	-	280
Depreciation and amortization	-	22,368	(22,368)
Production costs	30,000	73,970	(43,970)
Resale - operations	4,000	18,190	(14,190)
Utilities	3,000	585	2,415
Total operating expenses	\$ 75,592	\$ 142,880	\$ (67,288)
Income (loss) before contributions	\$ 51,508	\$ 261,222	\$ 209,714
Capital contributions	\$ -	\$ 725	\$ 725
Change in net position	\$ 51,508	\$ 261,947	\$ 210,439

Schedule of Revenues and Expenses - Budget and Actual
 Mt. Zion & Gilbert's Corner
 For the Year Ended June 30, 2013

	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
Operating Revenues:			
Donations	\$ -	\$ 366	\$ 366
Church rental	2,000	582	(1,418)
Program and special events	500	1,229	729
Total operating revenues	<u>\$ 2,500</u>	<u>\$ 2,177</u>	<u>\$ (323)</u>
Operating Expenses:			
Part time salaries	\$ 1,215	\$ -	\$ 1,215
FICA	93	-	93
Unemployment tax	10	-	10
Facility operations and maintenance	5,700	26,229	(20,529)
Programs and promotions	850	569	281
Utilities	1,500	1,533	(33)
Total operating expenses	<u>\$ 9,368</u>	<u>\$ 28,331</u>	<u>\$ (18,963)</u>
Income (loss) before contributions	<u>\$ (6,868)</u>	<u>\$ (26,154)</u>	<u>\$ (19,286)</u>
Capital contributions	<u>\$ -</u>	<u>\$ 58,646</u>	<u>\$ 58,646</u>
Change in net position	<u>\$ (6,868)</u>	<u>\$ 32,492</u>	<u>\$ 39,360</u>

Schedule of Revenues and Expenses - Budget and Actual
 Occoquan Regional Park
 For the Year Ended June 30, 2013

	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
Operating Revenues:			
Athletic field use fees	\$ 12,000	\$ 23,431	\$ 11,431
Batting cage fees	20,000	21,745	1,745
Boat rental	2,500	6,471	3,971
Boat and recreational vehicle storage	120,000	103,549	(16,451)
Donations	-	2,700	2,700
Launch fees	30,000	24,243	(5,757)
Lessons	-	2,656	2,656
Miscellaneous	14,500	510	(13,990)
Program and special events	1,500	3,071	1,571
Resale - operations	11,000	8,258	(2,742)
Reservations	25,000	29,108	4,108
Vending machines	7,000	4,768	(2,232)
Total operating revenues	\$ 243,500	\$ 230,510	\$ (12,990)
Operating Expenses:			
Full time salaries	\$ 80,205	\$ 81,722	\$ (1,517)
Part time salaries	157,271	155,140	2,131
FICA	18,236	17,555	681
Hospitalization	16,732	16,858	(126)
Life insurance	573	570	3
Retirement	21,126	21,179	(53)
Unemployment tax	1,314	1,227	87
Depreciation and amortization	-	99,274	(99,274)
Donations	-	1,984	(1,984)
Equipment and vehicle maintenance	12,000	12,562	(562)
Facility operations and maintenance	42,000	44,438	(2,438)
Gas and oil	13,000	11,226	1,774
Insurance - vehicle	1,296	1,244	52
Programs and promotions	500	-	500
Resale - operations	7,200	6,892	308
Uniforms	200	-	200
Utilities	26,700	34,218	(7,518)
Total operating expenses	\$ 398,353	\$ 506,089	\$ (107,736)
Operating income (loss)	\$ (154,853)	\$ (275,579)	\$ (120,726)
Nonoperating Revenues (Expenses):			
Gain (loss) on disposal of assets	\$ -	\$ (616)	\$ (616)
Income (loss) before contributions and transfers	\$ (154,853)	\$ (276,195)	\$ (121,342)
Contributions and Transfers:			
Capital contributions	\$ -	\$ 181,679	\$ 181,679
Transfers in	-	250	250
Total contributions and transfers	\$ -	\$ 181,929	\$ 181,929
Change in net position	\$ (154,853)	\$ (94,266)	\$ 60,587

Schedule of Revenues and Expenses - Budget and Actual
 Ocean Dunes Water Park
 For the Year Ended June 30, 2013

	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
Operating Revenues:			
Admissions	\$ 255,000	\$ 228,918	\$ (26,082)
Discount tickets and passes	160,000	143,985	(16,015)
Group passes	45,000	42,832	(2,168)
Lessons	40,000	24,288	(15,712)
Locker rental	726	307	(419)
Miscellaneous	-	715	715
Resale - operations	104,000	98,254	(5,746)
Total operating revenues	\$ 604,726	\$ 539,299	\$ (65,427)
Operating Expenses:			
Part time salaries	\$ 130,637	\$ 126,104	\$ 4,533
FICA	9,994	9,647	347
Unemployment tax	1,045	1,656	(611)
Depreciation and amortization	-	243,364	(243,364)
Facility operations and maintenance	48,600	55,514	(6,914)
Resale - operations	42,000	29,214	12,786
Utilities	27,647	26,833	814
Total operating expenses	\$ 259,923	\$ 492,332	\$ (232,409)
Operating income (loss)	\$ 344,803	\$ 46,967	\$ (297,836)
Nonoperating Revenues (Expenses):			
Insurance proceeds	\$ -	\$ 18,257	\$ 18,257
Income (loss) before contributions	\$ 344,803	\$ 65,224	\$ (279,579)
Capital contributions	\$ -	\$ 20,813	\$ 20,813
Change in net position	\$ 344,803	\$ 86,037	\$ (258,766)

Schedule of Revenues and Expenses - Budget and Actual
Pohick Bay Golf Course
For the Year Ended June 30, 2013

	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
Operating Revenues:			
Donations	\$ -	\$ 336	\$ 336
Driving range	72,000	83,740	11,740
Golf cart rental	220,000	235,815	15,815
Golf club rental	2,700	2,135	(565)
Green fees	645,000	591,943	(53,057)
Handicap program	5,000	5,863	863
Lessons	40,000	4,080	(35,920)
Miscellaneous	600	542	(58)
Pull cart rental	1,100	469	(631)
Resale - operations	176,000	164,686	(11,314)
Total operating revenues	\$ 1,162,400	\$ 1,089,609	\$ (72,791)
Operating Expenses:			
Full time salaries	\$ 325,624	\$ 323,196	\$ 2,428
Part time salaries	178,031	160,876	17,155
FICA	38,596	35,457	3,139
Hospitalization	61,779	65,019	(3,240)
Life insurance	2,325	2,306	19
Retirement	85,769	85,238	531
Unemployment tax	1,816	2,308	(492)
Depreciation and amortization	-	283,823	(283,823)
Beverage cart rental	2,423	943	1,480
Donations	-	522	(522)
Golf cart rental	60,442	62,100	(1,658)
Equipment and vehicle maintenance	23,660	20,952	2,708
Facility operations and maintenance	33,000	38,168	(5,168)
Gas and oil	28,000	41,443	(13,443)
Golf course maintenance	115,325	107,806	7,519
Handicap program	4,500	4,450	50
Instructor fees	36,000	3,492	32,508
Insurance - liquor liability	411	487	(76)
Insurance - vehicle	648	622	26
Resale - operations	84,500	83,515	985
Uniforms	1,600	1,009	591
Utilities	33,400	34,833	(1,433)
Total operating expenses	\$ 1,117,849	\$ 1,358,565	\$ (240,716)
Operating income (loss)	\$ 44,551	\$ (268,956)	\$ (313,507)
Nonoperating Revenues (Expenses):			
Gain (loss) on disposal of assets	\$ -	\$ 5	\$ 5
Insurance proceeds	-	8,550	8,550
Total nonoperating revenues (expenses)	\$ -	\$ 8,555	\$ 8,555
Income (loss) before contributions	\$ 44,551	\$ (260,401)	\$ (304,952)
Capital contributions	\$ -	\$ 180,380	\$ 180,380
Change in net position	\$ 44,551	\$ (80,021)	\$ (124,572)

Schedule of Revenues and Expenses - Budget and Actual
Pohick Bay Marina
For the Year Ended June 30, 2013

	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
Operating Revenues:			
Boat rental	\$ 27,000	\$ 26,516	\$ (484)
Boat and recreational vehicle storage	125,000	114,769	(10,231)
Donations	-	58	58
Launch fees	62,000	42,939	(19,061)
Program and special events	7,000	4,305	(2,695)
Resale - operations	1,000	-	(1,000)
Reservations	9,000	10,635	1,635
Total operating revenues	\$ 231,000	\$ 199,222	\$ (31,778)
Operating Expenses:			
Part time salaries	\$ 20,610	\$ 19,028	\$ 1,582
FICA	1,577	1,456	121
Unemployment tax	165	215	(50)
Depreciation and amortization	-	34,748	(34,748)
Facility operations and maintenance	6,500	10,320	(3,820)
Resale - operations	400	-	400
Utilities	8,600	6,886	1,714
Total operating expenses	\$ 37,852	\$ 72,653	\$ (34,801)
Operating income (loss)	\$ 193,148	\$ 126,569	\$ (66,579)
Nonoperating Revenues (Expenses):			
Insurance proceeds	\$ -	\$ 1,881	\$ 1,881
Income (loss) before contributions	\$ 193,148	\$ 128,450	\$ (64,698)
Capital contributions	\$ -	\$ 78,673	\$ 78,673
Change in net position	\$ 193,148	\$ 207,123	\$ 13,975

Schedule of Revenues and Expenses - Budget and Actual
 Pohick Bay Regional Park
 For the Year Ended June 30, 2013

	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
Operating Revenues:			
Camping	\$ 400,000	\$ 362,862	\$ (37,138)
Cabin rental	60,000	55,882	(4,118)
Donations	-	1,152	1,152
Entrance fees	21,000	21,806	806
Firewood and propane	19,500	20,568	1,068
House rental	25,800	25,025	(775)
Laundry	5,000	3,665	(1,335)
Miniature golf	7,000	7,779	779
Boat and recreational vehicle storage	32,000	24,585	(7,415)
Miscellaneous	-	46	46
Program and special events	1,000	1,018	18
Resale - operations	25,000	21,402	(3,598)
Reservations	18,000	19,354	1,354
Vending machines	4,200	2,914	(1,286)
Total operating revenues	\$ 618,500	\$ 568,058	\$ (50,442)
Operating Expenses:			
Full time salaries	\$ 280,824	\$ 284,856	\$ (4,032)
Part time salaries	125,285	139,625	(14,340)
FICA	31,136	31,734	(598)
Hospitalization	28,372	27,532	840
Life insurance	2,005	1,996	9
Retirement	73,969	73,733	236
Unemployment tax	1,282	1,868	(586)
Depreciation and amortization	-	117,627	(117,627)
Donations	-	1,557	(1,557)
Equipment and vehicle maintenance	13,000	9,493	3,507
Facility operations and maintenance	45,000	40,723	4,277
Gas and oil	15,000	16,243	(1,243)
Insurance - vehicle	1,620	1,556	64
Rental house maintenance	1,000	362	638
Programs and promotions	500	897	(397)
Resale - operations	17,500	16,477	1,023
Uniforms	1,000	726	274
Utilities	40,763	44,779	(4,016)
Total operating expenses	\$ 678,256	\$ 811,784	\$ (133,528)
Operating income (loss)	\$ (59,756)	\$ (243,726)	\$ (183,970)
Nonoperating Revenues (Expenses):			
Gain (loss) on disposal of assets	\$ -	\$ 450	\$ 450
Insurance proceeds	-	4,400	4,400
Total nonoperating revenues (expenses)	\$ -	\$ 4,850	\$ 4,850
Income (loss) before contributions	\$ (59,756)	\$ (238,876)	\$ (179,120)
Capital contributions	\$ -	\$ 454,275	\$ 454,275
Change in net position	\$ (59,756)	\$ 215,399	\$ 275,155

Schedule of Revenues and Expenses - Budget and Actual
Pirate's Cove Water Park
For the Year Ended June 30, 2013

	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
Operating Revenues:			
Admissions	\$ 240,000	\$ 242,177	\$ 2,177
Discount tickets and passes	40,000	40,982	982
Donations	-	5,050	5,050
Group passes	50,000	52,202	2,202
Lessons	2,000	357	(1,643)
Locker rental	500	275	(225)
Miscellaneous	-	975	975
Programs and special events	500	-	(500)
Resale - operations	117,000	119,110	2,110
Reservations	7,000	5,521	(1,479)
Total operating revenues	\$ 457,000	\$ 466,649	\$ 9,649
Operating Expenses:			
Part time salaries	\$ 129,982	\$ 144,038	\$ (14,056)
FICA	9,944	11,019	(1,075)
Unemployment tax	1,040	1,876	(836)
Depreciation and amortization	-	236,399	(236,399)
Donations	-	4,234	(4,234)
Facility operations and maintenance	52,000	67,923	(15,923)
Programs and promotions	1,000	1,530	(530)
Resale - operations	47,200	48,832	(1,632)
Utilities	16,400	19,752	(3,352)
Total operating expenses	\$ 257,566	\$ 535,603	\$ (278,037)
Operating income (loss)	\$ 199,434	\$ (68,954)	\$ (268,388)
Nonoperating Revenues (Expenses):			
Gain (loss) on disposal of assets	\$ -	\$ (1,720)	\$ (1,720)
Insurance proceeds	-	9,370	9,370
Total nonoperating revenues (expenses)	\$ -	\$ 7,650	\$ 7,650
Income (loss) before contributions	\$ 199,434	\$ (61,304)	\$ (260,738)
Capital contributions	\$ -	\$ 148,461	\$ 148,461
Change in net position	\$ 199,434	\$ 87,157	\$ (112,277)

Schedule of Revenues and Expenses - Budget and Actual
 Potomac Overlook Regional Park
 For the Year Ended June 30, 2013

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget - Positive (Negative)</u>
Operating Revenues:			
Donations	\$ 1,000	\$ 3,617	\$ 2,617
House rental	14,400	5,500	(8,900)
Program and special events	39,000	45,804	6,804
Reservations	2,100	2,537	437
Total operating revenues	\$ 56,500	\$ 57,458	\$ 958
Operating Expenses:			
Full time salaries	\$ 133,106	\$ 145,946	\$ (12,840)
Part time salaries	27,804	29,987	(2,183)
FICA	12,313	12,533	(220)
Hospitalization	26,014	14,563	11,451
Life insurance	950	945	5
Retirement	35,060	36,346	(1,286)
Unemployment tax	390	676	(286)
Depreciation and amortization	-	69,795	(69,795)
Donations	-	6,404	(6,404)
Equipment and vehicle maintenance	2,500	2,311	189
Facility operations and maintenance	12,500	14,433	(1,933)
Gas and oil	1,800	3,613	(1,813)
Insurance - vehicle	648	933	(285)
Rental house maintenance	500	728	(228)
Programs and promotions	6,500	6,847	(347)
Uniforms	600	202	398
Utilities	8,400	10,514	(2,114)
Total operating expenses	\$ 269,085	\$ 356,776	\$ (87,691)
Operating income (loss)	\$ (212,585)	\$ (299,318)	\$ (86,733)
Nonoperating Revenues (Expenses):			
Gain (loss) on disposal of assets	\$ -	\$ (170)	\$ (170)
Income (loss) before contributions	\$ (212,585)	\$ (299,488)	\$ (86,903)
Capital contributions	\$ -	\$ 60,111	\$ 60,111
Change in net position	\$ (212,585)	\$ (239,377)	\$ (26,792)

Schedule of Revenues and Expenses - Budget and Actual
 Rust Sanctuary Regional Park
 For the Year Ended June 30, 2013

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget - Positive (Negative)</u>
Operating Revenues:			
Facility rental	\$ 25,200	\$ 6,423	\$ (18,777)
Catering	28,750	1,000	(27,750)
Donations	-	40	40
Equipment rental	21,000	-	(21,000)
Service charge	7,990	263	(7,727)
Miscellaneous	2,700	-	(2,700)
Resale - operations	11,200	748	(10,452)
Total operating revenues	\$ 96,840	\$ 8,474	\$ (88,366)
Operating Expenses:			
Part time salaries	\$ 33,689	\$ 25,889	\$ 7,800
FICA	2,577	180	2,397
Unemployment tax	270	-	270
Depreciation and amortization	-	2,607	(2,607)
Equipment and vehicle maintenance	1,500	-	1,500
Facility operations and maintenance	30,000	26,007	3,993
Insurance - liquor liability	1,630	-	1,630
Catering	10,063	160	9,903
Equipment rental	17,850	300	17,550
Programs and promotions	1,000	523	477
Resale - operations	2,800	-	2,800
Uniforms	100	-	100
Utilities	9,400	10,512	(1,112)
Total operating expenses	\$ 110,879	\$ 66,178	\$ 44,701
Income (loss) before contributions	\$ (14,039)	\$ (57,704)	\$ (43,665)
Capital contributions	\$ -	\$ 258,254	\$ 258,254
Change in net position	\$ (14,039)	\$ 200,550	\$ 214,589

Schedule of Revenues and Expenses - Budget and Actual
 Sandy Run Regional Park
 For the Year Ended June 30, 2013

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget - Positive (Negative)</u>
Operating Revenues:			
Boat and recreational vehicle storage	\$ 130,000	\$ 132,239	\$ 2,239
House rental	11,592	11,592	-
Launch fees	20,000	17,980	(2,020)
Miscellaneous	2,500	1,540	(960)
Regatta fees	43,000	60,393	17,393
Resale - operations	500	128	(372)
Rowing camps	14,000	21,743	7,743
Vending machines	800	276	(524)
Total operating revenues	<u>\$ 222,392</u>	<u>\$ 245,891</u>	<u>\$ 23,499</u>
Operating Expenses:			
Full time salaries	\$ 44,260	\$ 44,237	\$ 23
Part time salaries	28,934	17,098	11,836
FICA	5,634	4,593	1,041
Hospitalization	7,705	3,285	4,420
Life insurance	316	313	3
Retirement	11,658	11,421	237
Unemployment tax	276	245	31
Depreciation and amortization	-	64,272	(64,272)
Equipment and vehicle maintenance	2,300	1,734	566
Facility operations and maintenance	25,000	28,997	(3,997)
Gas and oil	3,000	3,322	(322)
Insurance - vehicle	324	311	13
Rental house maintenance	500	-	500
Resale - operations	650	157	493
Utilities	13,500	12,167	1,333
Total operating expenses	<u>\$ 144,057</u>	<u>\$ 192,152</u>	<u>\$ (48,095)</u>
Income (loss) before contributions	<u>\$ 78,335</u>	<u>\$ 53,739</u>	<u>\$ (24,596)</u>
Capital contributions	\$ -	\$ 5,013	\$ 5,013
Change in net position	<u>\$ 78,335</u>	<u>\$ 58,752</u>	<u>\$ (19,583)</u>

Schedule of Revenues and Expenses - Budget and Actual
 Upper Potomac Properties
 For the Year Ended June 30, 2013

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget - Positive (Negative)</u>
Operating Revenues:			
Donations	\$ -	\$ 2,034	\$ 2,034
House rental	14,400	13,200	(1,200)
Program and special events	-	1,990	1,990
Resale - operations	-	71	71
	<u>14,400</u>	<u>17,295</u>	<u>2,895</u>
Total operating revenues	\$ 14,400	\$ 17,295	\$ 2,895
Operating Expenses:			
Full time salaries	\$ 72,859	\$ 71,156	\$ 1,703
Part time salaries	7,193	15,891	(8,698)
FICA	6,161	6,452	(291)
Hospitalization	4,641	2,941	1,700
Life insurance	520	489	31
Retirement	19,191	17,553	1,638
Unemployment tax	170	214	(44)
Depreciation and amortization	-	45,400	(45,400)
Equipment and vehicle maintenance	1,400	791	609
Facility operations and maintenance	6,000	21,387	(15,387)
Gas and oil	500	82	418
Insurance - vehicle	324	311	13
Rental house maintenance	500	1,811	(1,311)
Uniforms	400	346	54
Utilities	546	504	42
	<u>120,405</u>	<u>185,328</u>	<u>(64,923)</u>
Total operating expenses	\$ 120,405	\$ 185,328	\$ (64,923)
Income (loss) before contributions	\$ (106,005)	\$ (168,033)	\$ (62,028)
Capital contributions	-	698,215	698,215
	<u>-</u>	<u>698,215</u>	<u>698,215</u>
Change in net position	\$ (106,005)	\$ 530,182	\$ 636,187

Schedule of Revenues and Expenses - Budget and Actual
 Upton Hill Regional Park
 For the Year Ended June 30, 2013

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget - Positive (Negative)</u>
Operating Revenues:			
Batting cage fees	\$ 85,000	\$ 88,112	\$ 3,112
Miniature golf	120,000	98,881	(21,119)
Program and special events	1,000	640	(360)
Miscellaneous	-	20	20
Reservations	<u>12,000</u>	<u>11,593</u>	<u>(407)</u>
Total operating revenues	\$ <u>218,000</u>	\$ <u>199,246</u>	\$ <u>(18,754)</u>
Operating Expenses:			
Full time salaries	\$ 170,965	\$ 156,814	\$ 14,151
Part time salaries	54,882	60,659	(5,777)
FICA	17,344	15,943	1,401
Hospitalization	14,707	22,714	(8,007)
Life insurance	1,221	1,051	170
Retirement	45,032	38,919	6,113
Unemployment tax	607	1,229	(622)
Depreciation and amortization	-	53,549	(53,549)
Equipment and vehicle maintenance	1,500	2,692	(1,192)
Facility operations and maintenance	32,000	39,852	(7,852)
Gas and oil	3,000	3,540	(540)
Insurance - vehicle	648	622	26
Programs and promotions	500	516	(16)
Resale - operations	-	84	(84)
Uniforms	600	534	66
Utilities	<u>10,300</u>	<u>12,164</u>	<u>(1,864)</u>
Total operating expenses	\$ <u>353,306</u>	\$ <u>410,882</u>	\$ <u>(57,576)</u>
Operating income (loss)	\$ <u>(135,306)</u>	\$ <u>(211,636)</u>	\$ <u>(76,330)</u>
Nonoperating Revenues (Expenses):			
Insurance proceeds	\$ -	\$ 4,943	\$ 4,943
Income (loss) before contributions	\$ <u>(135,306)</u>	\$ <u>(206,693)</u>	\$ <u>(71,387)</u>
Capital contributions	\$ -	\$ 30,820	\$ 30,820
Change in net position	\$ <u><u>(135,306)</u></u>	\$ <u><u>(175,873)</u></u>	\$ <u><u>(40,567)</u></u>

Schedule of Revenues and Expenses - Budget and Actual
 Volcano Island Water Park
 For the Year Ended June 30, 2013

	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
Operating Revenues:			
Admissions	\$ 220,000	\$ 195,711	\$ (24,289)
Discount tickets and passes	24,850	18,857	(5,993)
Group passes	77,000	97,161	20,161
Locker rental	350	178	(172)
Miscellaneous	-	1,365	1,365
Resale - operations	82,000	82,347	347
Reservations	5,000	2,196	(2,804)
Total operating revenues	\$ 409,200	\$ 397,815	\$ (11,385)
Operating Expenses:			
Part time salaries	\$ 138,518	\$ 145,203	\$ (6,685)
FICA	10,597	9,262	1,335
Unemployment tax	1,108	1,437	(329)
Depreciation and amortization	-	160,936	(160,936)
Equipment and vehicle maintenance	-	493	(493)
Facility operations and maintenance	52,700	63,672	(10,972)
Resale - operations	33,200	37,443	(4,243)
Utilities	22,800	21,194	1,606
Total operating expenses	\$ 258,923	\$ 439,640	\$ (180,717)
Operating income (loss)	\$ 150,277	\$ (41,825)	\$ (192,102)
Nonoperating Revenues (Expenses):			
Gain (loss) on disposal of assets	\$ -	\$ (276)	\$ (276)
Insurance proceeds	-	6,392	6,392
Total nonoperating revenues (expenses)	\$ -	\$ 6,116	\$ 6,116
Income (loss) before contributions	\$ 150,277	\$ (35,709)	\$ (185,986)
Capital contributions	\$ -	\$ 38,761	\$ 38,761
Change in net position	\$ 150,277	\$ 3,052	\$ (147,225)

Schedule of Revenues and Expenses - Budget and Actual
 Washington and Old Dominion Railroad Regional Park
 For the Year Ended June 30, 2013

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget - Positive (Negative)</u>
Operating Revenues:			
Donations	\$ -	\$ 10,290	\$ 10,290
License fees	25,000	11,629	(13,371)
Miscellaneous	1,400	2,225	825
Rents and easements	589,360	581,042	(8,318)
Resale - operations	<u>6,000</u>	<u>2,960</u>	<u>(3,040)</u>
Total operating revenues	\$ <u>621,760</u>	\$ <u>608,146</u>	\$ <u>(13,614)</u>
Operating Expenses:			
Full time salaries	\$ 226,786	\$ 234,199	\$ (7,413)
Part time salaries	77,899	71,748	6,151
FICA	23,376	22,266	1,110
Hospitalization	30,641	26,998	3,643
Life insurance	1,620	1,620	-
Retirement	59,735	59,885	(150)
Unemployment tax	847	966	(119)
Depreciation and amortization	-	721,528	(721,528)
Donations	-	7,831	(7,831)
Equipment and vehicle maintenance	13,000	12,336	664
Facility operations and maintenance	31,000	33,742	(2,742)
Gas and oil	17,000	17,602	(602)
Insurance - vehicle	1,944	1,867	77
License fee	10,000	1,628	8,372
Resale - operations	3,000	782	2,218
Uniforms	800	232	568
Utilities	<u>15,250</u>	<u>11,921</u>	<u>3,329</u>
Total operating expenses	\$ <u>512,898</u>	\$ <u>1,227,151</u>	\$ <u>(714,253)</u>
Income (loss) before contributions and transfers	\$ <u>108,862</u>	\$ <u>(619,005)</u>	\$ <u>(727,867)</u>
Contributions and Transfers:			
Capital contributions	\$ -	\$ 569,873	\$ 569,873
Transfers in	<u>324,344</u>	<u>356,001</u>	<u>31,657</u>
Total contributions and transfers	\$ <u>324,344</u>	\$ <u>925,874</u>	\$ <u>601,530</u>
Change in net position	\$ <u><u>433,206</u></u>	\$ <u><u>306,869</u></u>	\$ <u><u>(126,337)</u></u>

Schedule of Revenues and Expenses - Budget and Actual
 White's Ford
 For the Year Ended June 30, 2013

	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
Operating Revenues:			
Property lease	\$ 4,000	\$ 3,000	\$ (1,000)
Crop sales	30,000	62,031	32,031
Launch fees	500	-	(500)
Total operating revenues	\$ 34,500	\$ 65,031	\$ 30,531
Operating Expenses:			
Full time salaries	\$ 20,401	\$ 23,020	\$ (2,619)
FICA	1,561	1,438	123
Hospitalization	-	809	(809)
Life insurance	146	-	146
Retirement	5,374	4,987	387
Depreciation and amortization	-	3,680	(3,680)
Facility operations and maintenance	4,000	2,757	1,243
Gas and oil	1,000	793	207
Crop harvesting	-	4,247	(4,247)
Fertilizer, seeds and plants	28,500	24,843	3,657
Utilities	-	94	(94)
Total operating expenses	\$ 60,982	\$ 66,668	\$ (5,686)
Income (loss) before contributions	\$ (26,482)	\$ (1,637)	\$ 24,845
Capital contributions	\$ -	\$ 237,855	\$ 237,855
Change in net position	\$ (26,482)	\$ 236,218	\$ 262,700

NORTHERN VIRGINIA REGIONAL PARK AUTHORITY

STATISTICAL SECTION
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The statistical section of the Authority's comprehensive annual financial report presents detailed information as a context for understanding what the information presented in the financial statements, note disclosures and required supplementary information say about the Authority's overall financial health. This information has not been audited by the independent auditor.

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These tables contain trend information to help the reader understand how the Authority's financial performance and well being have changed over time.	1-5
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Sources: Unless otherwise noted, the information in these tables is derived from the Comprehensive Annual Financial Report for the relevant year.

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NORTHERN VIRGINIA REGIONAL PARK AUTHORITY

Table 1

Net Position by Component
Last Ten Fiscal Years
(accrual basis of accounting)

	Fiscal Year									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Governmental activities:										
Net investment in capital assets	\$ 1,854,193	\$ 2,265,221	\$ 2,374,229	\$ 2,473,600	\$ 2,869,592	\$ 3,067,084	\$ 2,260,122	\$ 2,483,906	\$ 3,812,553	\$ 3,914,835
Restricted	1,821,442	3,446,920	4,790,849	5,048,321	9,544,141	7,153,018	7,315,402	6,340,307	6,293,412	6,102,779
Unrestricted	12,247,663	15,763,958	15,194,720	15,410,933	17,300,101	19,309,747	16,987,502	18,964,938	18,090,581	17,900,515
Total governmental activities net position	\$ 15,923,298	\$ 21,476,099	\$ 22,359,798	\$ 22,932,854	\$ 29,713,834	\$ 29,529,849	\$ 26,563,026	\$ 27,789,151	\$ 28,196,546	\$ 27,918,129
Business-type activities:										
Net investment in capital assets	\$ 88,321,458	\$ 87,734,452	\$ 90,209,853	\$ 93,712,416	\$ 94,207,809	\$ 95,583,258	\$ 98,499,743	\$ 97,365,706	\$ 98,279,902	\$ 98,809,179
Unrestricted	1,019,831	1,024,181	1,044,608	1,051,614	1,801,772	2,061,114	2,054,571	2,329,373	2,381,290	1,610,114
Total business-type activities net position	\$ 89,341,289	\$ 88,758,633	\$ 91,254,461	\$ 94,764,030	\$ 96,009,581	\$ 97,644,372	\$ 100,554,314	\$ 99,695,079	\$ 100,661,192	\$ 100,419,293
Reporting entity:										
Net investment in capital assets	\$ 90,175,651	\$ 89,999,673	\$ 92,584,082	\$ 96,186,016	\$ 97,077,401	\$ 98,650,342	\$ 100,759,865	\$ 99,849,612	\$ 102,092,455	\$ 102,724,014
Restricted	1,821,442	3,446,920	4,790,849	5,048,321	9,544,141	7,153,018	7,315,402	6,340,307	6,293,412	6,102,779
Unrestricted	13,267,494	16,788,139	16,239,328	16,462,547	19,101,873	21,370,861	19,042,073	21,294,311	20,471,871	19,510,629
Total reporting entity net position	\$ 105,264,587	\$ 110,234,732	\$ 113,614,259	\$ 117,696,884	\$ 125,723,415	\$ 127,174,221	\$ 127,117,340	\$ 127,484,230	\$ 128,857,738	\$ 128,337,422

Note: Beginning in fiscal year 2010, the Authority obtained debt, which is presented in the Governmental activities.

NORTHERN VIRGINIA REGIONAL PARK AUTHORITY

Changes in Net Position
Last Ten Fiscal Years
(accrual basis of accounting)

	Fiscal Year									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Expenses										
Governmental activities:										
Headquarters	\$ 2,677,545	\$ 2,749,935	\$ 2,908,304	\$ 3,051,006	\$ 3,584,015	\$ 3,737,837	\$ 3,116,235	\$ 3,241,494	\$ 3,332,569	\$ 3,577,696
Central maintenance	1,165,743	1,025,928	1,116,788	983,450	1,120,085	1,048,186	1,093,873	1,114,432	1,154,937	1,212,070
Development	345,526	308,164	426,559	644,708	185,092	133,879	122,838	135,735	222,718	233,910
Clerical support	-	-	-	921	528	-	-	1,536	2,276	-
Educational activities	-	-	-	1,323	870	1,674	916	2,497	2,517	5,110
Membership events	1,047	745	1,435	1,258	1,996	1,880	1,791	26	592	4,893
Printing and publications	-	-	-	943	502	552	952	1,210	381	404
Programs and promotions	9,512	8,714	12,303	9,830	5,243	9,078	4,790	11,179	9,660	5,056
Resale - operations	12,242	9,298	6,473	7,907	20,665	23,735	26,890	29,533	22,389	31,089
Occoquan Watertrail League	-	-	-	-	-	-	-	3,414	8,470	-
Friends of W&OD programs	29,158	21,469	6,195	16,394	13,117	31,800	30,597	12,064	13,154	13,537
Museum collection purchases and maintenance	11,224	5,506	12,361	28,544	33,844	1,855	2,198	15,144	22,758	24,833
Farm operations	198,092	242,184	259,243	366,932	586,687	574,332	553,142	572,240	653,550	641,803
Interest	-	-	-	-	-	-	6,120	10,629	8,453	6,245
Total governmental activities	\$ 4,450,089	\$ 4,371,943	\$ 4,749,661	\$ 5,113,216	\$ 5,552,644	\$ 5,564,808	\$ 4,960,342	\$ 5,151,133	\$ 5,454,424	\$ 5,756,646
Business-type activities:										
Regional parks	\$ 12,702,673	\$ 12,529,784	\$ 13,462,155	\$ 15,984,563	\$ 16,541,222	\$ 17,536,296	\$ 18,727,492	\$ 19,221,343	\$ 20,305,713	\$ 20,991,553
Total business-type activities	\$ 12,702,673	\$ 12,529,784	\$ 13,462,155	\$ 15,984,563	\$ 16,541,222	\$ 17,536,296	\$ 18,727,492	\$ 19,221,343	\$ 20,305,713	\$ 20,991,553
Total government	\$ 17,152,762	\$ 16,901,727	\$ 18,211,816	\$ 21,097,779	\$ 22,093,866	\$ 23,101,104	\$ 23,687,834	\$ 24,372,476	\$ 25,760,137	\$ 26,748,199

NORTHERN VIRGINIA REGIONAL PARK AUTHORITY

Changes in Net Position
Last Ten Fiscal Years
(accrual basis of accounting)

	Fiscal Year									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Program Revenues										
Governmental activities:										
Charges for services:										
Membership events	\$ 8,885	\$ 10,901	\$ 9,340	\$ 8,990	\$ 8,420	\$ 6,825	\$ 3,270	\$ 10,870	\$ 12,100	\$ 14,120
Programs and promotions	2,013	4,098	9,742	17,567	4,013	12,085	6,726	5,575	12,715	10,898
Museum collection furnishing sales	-	-	-	-	-	2,624	-	-	-	-
Resale - operations	13,136	15,038	10,106	15,291	28,886	47,329	37,402	60,619	46,696	53,430
Farm operations	173,564	291,107	355,845	420,812	474,643	376,522	297,452	376,180	308,539	231,558
Operating grants and contributions:										
Headquarters	1,953,054	2,076,007	2,290,991	2,442,921	2,569,200	2,662,547	2,563,264	2,564,416	2,558,300	2,580,328
Central maintenance	844,745	774,405	879,331	787,349	801,876	746,351	899,581	881,641	885,412	860,110
Development	688,134	701,248	739,843	811,119	840,027	882,402	915,998	923,855	939,716	951,952
Friends of Bull Run programs	-	715	180	50	-	-	-	-	-	-
Friends of Ball's Bluff Battlefield programs	-	-	-	-	-	-	-	-	4,520	1,915
Friends of Bull Run Shooting Center programs	-	4,307	4,780	2,224	4,027	-	1,275	-	2,000	925
Occoquan Watertrail League	-	-	-	1,197	1,779	2,236	2,801	10,500	4,206	3,755
Wetlands Mitigation Fund	-	-	-	-	1,400	4,498	18	-	29,484	-
Friends of W&OD programs	22,740	19,436	16,319	16,800	21,343	22,303	22,035	18,997	33,519	28,709
Museum collection purchases and maintenance	9,060	9,018	14,626	24,806	41,108	20,164	23,262	16,570	131,199	41,073
Farm operations	83,477	3,351,398	107,355	116,320	2,567,014	81,365	91,547	110,493	11,387	1,391
Capital grants and contributions:										
Development	-	-	-	292,082	142,064	105,685	243,231	61,671	363,640	2,887
Total governmental activities program revenues	\$ 3,798,808	\$ 7,257,678	\$ 4,438,458	\$ 4,957,528	\$ 7,505,800	\$ 4,972,936	\$ 5,107,862	\$ 5,041,387	\$ 5,343,433	\$ 4,783,051
Business-type activities:										
Charges for services:										
Regional parks	\$ 9,182,581	\$ 10,254,282	\$ 10,891,216	\$ 12,333,713	\$ 13,007,879	\$ 13,426,495	\$ 13,857,871	\$ 15,021,345	\$ 15,866,441	\$ 15,935,314
Operating grants and contributions:										
Regional parks	37,704	1,251	47,056	1,386	11,756	6,793	13,498	-	-	-
Total business-type activities program revenues	\$ 9,220,285	\$ 10,255,533	\$ 10,938,272	\$ 12,335,099	\$ 13,019,635	\$ 13,433,288	\$ 13,871,369	\$ 15,021,345	\$ 15,866,441	\$ 15,935,314
Total government program revenues	\$ 13,019,093	\$ 17,513,211	\$ 15,376,730	\$ 17,292,627	\$ 20,525,435	\$ 18,406,224	\$ 18,979,231	\$ 20,062,732	\$ 21,209,874	\$ 20,718,365
Net (expense) / revenue	\$ (651,281)	\$ 2,885,735	\$ (311,203)	\$ (155,688)	\$ 1,953,156	\$ (591,872)	\$ 147,520	\$ (109,746)	\$ (110,991)	\$ (973,595)
Governmental activities	(3,482,388)	(2,274,251)	(2,523,883)	(3,649,464)	(3,521,587)	(4,103,008)	(4,856,123)	(4,199,998)	(4,439,272)	(5,056,239)
Business-type activities	(4,133,669)	611,484	(2,835,086)	(3,805,152)	(1,568,431)	(4,694,880)	(4,708,603)	(4,309,744)	(4,550,263)	(6,029,834)
Total government net expense	\$ (4,133,669)	\$ 611,484	\$ (2,835,086)	\$ (3,805,152)	\$ (1,568,431)	\$ (4,694,880)	\$ (4,708,603)	\$ (4,309,744)	\$ (4,550,263)	\$ (6,029,834)

NORTHERN VIRGINIA REGIONAL PARK AUTHORITY

Changes in Net Position
Last Ten Fiscal Years
(accrual basis of accounting)

	Fiscal Year									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
General Revenues and Other Changes in Net Position										
Governmental activities:										
Grants and contributions not restricted to specific programs	\$ 3,568,887	\$ 3,932,529	\$ 5,387,101	\$ 4,672,164	\$ 4,189,124	\$ 5,630,423	\$ 4,551,364	\$ 4,602,480	\$ 5,843,460	\$ 5,052,255
Use of money and property	154,155	344,840	783,690	976,541	783,794	269,958	50,361	29,035	25,732	29,954
Miscellaneous	73,262	81,292	43,822	30,155	4,587,110	172,136	8,894	2,789	47,986	21,815
Gain / (loss) on disposal of assets	1,112	564	-	-	-	-	-	-	-	-
Transfers	(3,136,752)	(1,692,159)	(5,019,711)	(7,159,033)	(4,732,204)	(5,664,630)	(7,724,962)	(3,298,433)	(5,398,792)	(4,408,846)
Total governmental activities	\$ 660,664	\$ 2,667,066	\$ 1,194,902	\$ (1,480,173)	\$ 4,827,824	\$ 407,887	\$ (3,114,343)	\$ 1,335,871	\$ 518,386	\$ 695,178
Business-type activities:										
Use of money and property	\$ 2,827	\$ -	\$ -	\$ -	\$ 34,934	\$ 71,538	\$ 12,612	\$ 9,303	\$ 3,601	\$ -
Loss on disposal of property	(1,112)	(564)	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	1,631	28,491	33,027	2,992	405,494
Transfers	3,136,752	1,692,159	5,019,711	7,159,033	4,732,204	5,664,630	7,724,962	3,298,433	5,398,792	4,408,846
Total business-type activities	\$ 3,138,467	\$ 1,691,595	\$ 5,019,711	\$ 7,159,033	\$ 4,767,138	\$ 5,737,799	\$ 7,766,065	\$ 3,340,763	\$ 5,405,385	\$ 4,814,340
Total reporting entity	\$ 3,799,131	\$ 4,358,661	\$ 6,214,613	\$ 5,678,860	\$ 9,594,962	\$ 6,145,686	\$ 4,651,722	\$ 4,676,634	\$ 5,923,771	\$ 5,509,518
Change in Net Position										
Governmental activities	\$ 9,383	\$ 5,552,801	\$ 883,699	\$ (1,635,861)	\$ 6,780,980	\$ (183,985)	\$ (2,966,823)	\$ 1,226,125	\$ 407,395	\$ (278,417)
Business-type activities	(343,921)	(582,656)	2,495,828	3,509,569	1,245,551	1,634,791	2,909,942	(859,235)	966,113	(241,899)
Total reporting entry	\$ (334,538)	\$ 4,970,145	\$ 3,379,527	\$ 1,873,708	\$ 8,026,531	\$ 1,450,806	\$ (56,881)	\$ 366,890	\$ 1,373,508	\$ (520,316)

Note: Net (expense) revenue is the difference between the expenses and program revenues. This difference indicates the degree to which a function or program is supported with its own fees and program-specific grants versus its reliance upon funding from taxes and other general revenues. Numbers in a parenthesis are net expenses indicating that expenses were greater than program revenues and, therefore, general revenues were needed to finance that function or program. Numbers without parentheses are net revenues, demonstrating that program revenues were more than sufficient to cover expenses.

NORTHERN VIRGINIA REGIONAL PARK AUTHORITY

Program Revenues by Function/Program
Last Ten Fiscal Years
(accrual basis of accounting)

	Fiscal Year									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Governmental activities:										
Headquarters	\$ 1,953,054	\$ 2,076,007	\$ 2,290,991	\$ 2,442,921	\$ 2,569,200	\$ 2,662,547	\$ 2,563,264	\$ 2,564,416	\$ 2,558,300	\$ 2,580,328
Central maintenance	844,745	774,405	879,331	787,349	801,876	746,351	899,581	881,641	885,412	860,110
Development	688,134	701,248	739,843	1,103,201	982,091	988,087	1,159,229	985,526	1,303,356	954,839
Memberships events	8,885	10,901	9,340	8,990	8,420	6,825	3,270	10,870	12,100	14,120
Programs and promotions	2,013	4,098	9,742	17,567	4,013	12,085	6,726	5,575	12,715	10,898
Museum collection furnishing sales	-	-	-	-	-	2,624	-	-	-	-
Resale - operations	13,136	15,038	10,106	15,291	28,886	47,329	37,402	60,619	46,696	53,430
Friends of Bull Run programs	-	715	180	50	-	-	-	-	4,520	-
Friends of Bull Run Shooting Center programs	-	4,307	4,780	2,224	4,027	-	1,275	-	2,000	925
Friends of Ball's Bluff Battlefield programs	-	-	-	-	-	-	-	-	-	1,915
Occoquan Watertrail League	-	-	-	1,197	1,779	2,236	2,801	10,500	4,206	3,755
Wetlands Mitigation Fund	-	-	-	-	1,400	4,498	18	-	29,484	-
Friends of W&OD programs	22,740	19,436	16,319	16,800	21,343	22,303	22,035	18,997	33,519	28,709
Museum collection purchases and maintenance	9,060	9,018	14,626	24,806	41,108	20,164	23,262	16,570	131,199	41,073
Farm operations	257,041	3,642,505	463,200	537,132	3,041,657	457,887	388,999	486,673	319,926	232,949
Total governmental activities	\$ 3,798,808	\$ 7,257,678	\$ 4,438,458	\$ 4,957,528	\$ 7,505,800	\$ 4,972,936	\$ 5,107,862	\$ 5,041,387	\$ 5,343,433	\$ 4,783,051
Business-type activities:										
Regional parks	9,220,285	10,255,533	10,938,272	12,335,099	13,019,635	13,433,288	13,871,369	15,021,345	15,866,441	15,935,314
Total business-type activities	\$ 9,220,285	\$ 10,255,533	\$ 10,938,272	\$ 12,335,099	\$ 13,019,635	\$ 13,433,288	\$ 13,871,369	\$ 15,021,345	\$ 15,866,441	\$ 15,935,314
Total reporting entity	\$ 13,019,093	\$ 17,513,211	\$ 15,376,730	\$ 17,292,627	\$ 20,525,435	\$ 18,406,224	\$ 18,979,231	\$ 20,062,732	\$ 21,209,874	\$ 20,718,365

NORTHERN VIRGINIA REGIONAL PARK AUTHORITY

Fund Balances of Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)

	Fiscal Year									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
General fund										
Reserved	\$ 49,137	\$ 44,693	\$ -	\$ -	\$ -	\$ 307,285	\$ 142,407	\$ -	\$ -	\$ -
Unreserved	(1,208,328)	(143,157)	394,364	462,981	497,694	215,232	377,886	-	-	-
Nonspendable	-	-	-	-	-	-	-	152,850	277,555	417,870
Committed	-	-	-	-	-	-	-	-	-	23,036
Assigned	-	-	-	-	-	-	-	-	-	25,000
Unassigned	-	-	-	-	-	-	-	363,333	264,467	140,934
Total general fund	\$ (1,159,191)	\$ (98,464)	\$ 394,364	\$ 462,981	\$ 497,694	\$ 522,517	\$ 520,293	\$ 516,183	\$ 542,022	\$ 606,840
All other governmental funds										
Reserved	\$ 3,191,763	\$ 6,233,166	\$ 4,990,849	\$ 5,248,321	\$ 9,744,141	\$ 7,510,023	\$ 7,534,364	\$ -	\$ -	\$ -
Unreserved	9,728,802	10,784,374	12,228,102	9,922,083	11,764,457	13,660,723	11,668,938	-	-	-
Nonspendable	-	-	-	-	-	-	-	4,827,869	4,772,693	4,916,488
Restricted	-	-	-	-	-	-	-	1,529,655	1,542,304	1,262,493
Committed	-	-	-	-	-	-	-	1,121,302	1,326,375	1,013,570
Assigned	-	-	-	-	-	-	-	11,343,572	10,208,973	9,710,479
Unassigned	-	-	-	-	-	-	-	(2,025)	(2,026)	-
Total all other governmental funds	\$ 12,920,565	\$ 17,017,540	\$ 17,218,951	\$ 15,170,404	\$ 21,508,598	\$ 21,170,746	\$ 19,203,302	\$ 18,820,373	\$ 17,848,319	\$ 16,903,030

Note: In fiscal year 2011, the Authority implemented GASB 54, Fund Balance Reporting and Governmental Fund Type Definitions, which effectively changed the classifications used to report fund balances. The terms reserved and unreserved are no longer used to describe fund balance. Fund balance is now classified as nonspendable, restricted, committed, assigned, or unassigned.

NORTHERN VIRGINIA REGIONAL PARK AUTHORITY
 Changes in Fund Balances of Governmental Funds
 Last Ten Fiscal Years
 (modified accrual basis of accounting)

	Fiscal Year									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Revenues										
City of Alexandria	526,440	531,871	589,909	590,596	626,282	634,546	648,676	648,676	648,676	648,676
Arlington County	766,297	772,939	852,480	857,651	907,160	926,058	947,942	947,682	947,682	947,683
City of Fairfax	88,467	89,805	99,009	101,726	102,177	103,873	108,167	108,167	108,167	108,167
Fairfax County	4,025,861	4,307,018	4,418,739	4,535,315	4,576,143	5,684,140	4,783,723	4,783,723	5,083,723	5,083,723
City of Falls Church	43,610	47,383	47,383	49,765	49,681	50,027	50,717	50,717	50,717	50,717
Loudoun County	779,379	829,745	997,868	1,100,687	1,183,310	1,245,322	1,291,555	1,291,555	1,291,555	1,291,555
Support services	36,843	33,284	45,213	4,953	13,669	6,138	22,048	5,760	-	-
Grants	48,000	75,780	136,876	292,082	142,064	105,685	243,231	61,671	363,640	2,887
Interest income	141,382	371,921	849,376	1,055,899	952,320	339,231	100,633	132,829	142,103	28,803
Donations	149,872	3,464,701	1,496,658	802,360	2,717,962	496,979	289,485	358,317	1,316,387	412,815
Friends of Bull Run	-	715	180	50	-	-	-	-	-	-
Friends of Bull Run Shooting Center	-	4,307	4,780	2,224	4,027	-	1,275	-	-	-
Ocoquan Watertrail League	-	-	-	1,197	1,779	2,236	2,801	10,500	-	-
W&OD Friends memberships	22,740	19,436	16,319	16,800	21,343	22,303	22,035	-	-	-
W&OD Trail license/use fees	682,588	695,825	735,112	807,420	831,965	876,169	902,703	923,855	939,716	951,952
Wetlands Mitigation Fund	-	-	-	-	1,400	4,498	18	-	29,484	-
Annual dues	8,885	10,901	9,340	8,990	8,420	6,825	3,270	10,870	12,100	14,120
Program events	2,013	4,098	9,742	17,567	4,013	12,085	6,726	5,575	12,715	10,898
Memberships	-	-	-	-	-	-	-	-	-	27,096
Museum collection furnishing sales	-	-	-	4,206	-	2,624	-	-	-	-
Resale - operations	13,136	15,038	10,106	15,291	28,886	47,329	37,402	60,619	46,696	53,430
Farm operations	156,672	206,227	177,100	194,677	186,390	258,941	239,427	270,028	190,910	231,558
Miscellaneous	73,262	81,292	43,822	30,155	4,587,110	172,136	8,894	2,789	46,937	21,815
Total revenues	\$ 7,565,447	\$ 11,558,540	\$ 10,540,012	\$ 10,489,611	\$ 16,946,101	\$ 10,997,145	\$ 9,710,728	\$ 9,673,333	\$ 11,258,304	\$ 9,885,924
Expenditures										
Current:										
Headquarters	2,549,066	2,596,433	2,796,801	3,078,551	3,435,595	3,560,695	4,384,431	4,562,140	3,315,402	3,590,440
Central maintenance	1,089,888	968,580	1,054,141	917,338	1,045,845	967,105	1,027,031	1,045,026	1,079,272	1,099,536
Development	244,485	200,977	277,362	486,857	1,31,184	44,180	58,095	82,167	-	-
Clerical support	-	-	-	921	528	-	-	1,536	2,276	-
Educational activities	-	-	-	1,323	870	1,674	916	2,497	2,517	5,110
Grants	-	-	-	-	-	-	-	3,414	8,470	2,173
Membership events	1,047	745	1,435	1,258	1,996	1,880	1,791	26	4,893	4,893
Printing and publications	9,512	8,714	12,303	943	502	552	952	1,210	381	404
Programs and promotions	12,242	9,298	6,473	9,830	5,243	9,078	4,790	11,179	9,660	5,056
Resale - operations	137,495	275,889	306,448	8,588,864	5,431,685	6,548,615	7,220,474	4,117,001	22,389	31,089
Capital outlay	11,224	5,506	12,361	28,544	33,844	1,855	2,198	15,144	6,642,622	5,895,703
Museum collection purchases and maintenance	29,158	21,469	6,195	16,394	13,117	31,800	30,597	12,064	22,758	24,833
Friends of W&OD programs	355,606	675,038	405,748	373,141	775,149	800,428	557,013	605,886	1,885,899	427,725
Farm operations	-	-	-	-	-	-	-	-	-	-
Trail maintenance	-	-	-	-	-	-	-	-	-	-
Debt service:										
Principal	-	-	-	-	-	-	71,445	144,501	146,677	148,885
Interest and fiscal charges	-	-	-	-	-	-	6,120	10,629	8,453	6,245
Total expenditures	\$ 4,439,723	\$ 4,762,649	\$ 4,879,267	\$ 13,511,871	\$ 10,896,223	\$ 11,991,597	\$ 13,392,743	\$ 10,643,953	\$ 13,160,522	\$ 11,278,582
Excess (deficiency) of revenues over (under) expenditures	\$ 3,125,724	\$ 6,795,891	\$ 5,660,745	\$ (3,022,260)	\$ 6,049,878	\$ (994,452)	\$ (3,682,015)	\$ (970,620)	\$ (1,902,218)	\$ (1,392,658)
Other financing sources (uses)										
Transfers in	577,126	1,916,926	3,622,111	4,603,216	4,882,106	2,604,849	2,230,615	3,284,316	2,101,722	2,410,714
Transfers out	(3,659,217)	(3,557,069)	(8,588,617)	(3,560,886)	(1,923,426)	(518,268)	(518,268)	(2,700,735)	(1,145,719)	(1,898,527)
Proceeds from sale of assets	3,432	1,954	-	-	(4,559,077)	-	-	-	-	-
Total other financing sources (uses)	(3,078,659)	(1,638,189)	(4,966,506)	1,042,330	323,029	681,423	1,712,347	583,581	956,003	512,187
Net change in fund balances	\$ 47,065	\$ 5,157,702	\$ 694,239	\$ (1,979,930)	\$ 6,372,907	\$ (313,029)	\$ (1,969,668)	\$ (387,039)	\$ (946,215)	\$ (880,471)
Debt service as a percentage of noncapital expenditures										
							1.47%	2.42%	2.93%	2.95%

Notes:
 (1) The Authority obtained debt in fiscal year 2010, and therefore no comparison of total debt service to net operating expenditures was required for prior fiscal years.

NORTHERN VIRGINIA REGIONAL PARK AUTHORITY

Charges for Service by Source, Regional Parks Fund
 Last Ten Fiscal Years
 (modified accrual basis of accounting)

Fiscal Year	Green Fees	Admissions	Resale - Operations	Golf Cart Rental	Atrium Rental	Camping	Recreational Vehicle Storage	Rents and Easements - Recurring	Target Sales	Light Show	Other			Total
											Catering	Other	Total	
2004	\$ 2,249,518	\$ 1,045,674	\$ 984,135	\$ 671,570	\$ 538,013	\$ 305,902	\$ 300,401	\$ 376,616	\$ 342,949	\$ -	\$ -	\$ 2,221,225	\$ 9,036,003	
2005	2,283,664	1,054,323	1,060,581	705,257	654,633	455,348	311,019	387,365	316,148	-	-	3,027,195	10,255,533	
2006	2,657,392	1,076,282	1,148,569	807,019	624,561	553,040	346,896	469,153	336,092	-	-	2,919,268	10,938,272	
2007	2,715,961	1,318,205	1,301,050	801,952	639,354	578,343	519,705	506,776	405,332	465,051	-	3,083,370	12,335,099	
2008	2,521,863	1,487,766	1,421,250	769,737	707,981	612,987	584,095	466,199	439,307	467,632	-	3,540,818	13,019,635	
2009	2,286,640	1,586,509	1,342,693	673,009	795,832	756,656	555,014	472,483	404,137	508,872	454,554	3,596,889	13,433,288	
2010	2,178,824	2,032,648	1,403,155	590,860	700,744	736,542	537,454	487,742	386,531	334,632	696,869	3,785,368	13,871,369	
2011	2,274,234	1,939,256	1,564,852	566,455	712,978	704,820	569,554	519,753	443,665	535,934	849,456	4,340,388	15,021,345	
2012	2,248,038	2,299,333	1,812,546	606,633	712,168	730,094	663,397	553,019	549,288	585,813	976,272	4,129,840	15,866,441	
2013	2,153,124	1,815,839	1,793,983	592,419	678,982	743,045	651,230	581,042	677,762	970,944	951,504	4,325,440	15,935,314	
Change														
2003-2012	-4.29%	73.65%	82.29%	-11.79%	26.20%	142.90%	116.79%	54.28%	97.63%	100.00%	100.00%	94.73%	76.35%	

NORTHERN VIRGINIA REGIONAL PARK AUTHORITY

Table 7

Outstanding Debt by Type
Last Four Fiscal Years (1)

Fiscal Years	Note Payable	Per Capita (2)
2010	\$ 744,592	\$ 0.42
2011	600,091	0.33
2012	453,414	0.25
2013	304,529	N/A

(1) Note payable was obtained in fiscal year 2010.

(2) Calculated on the combined total population of the member jurisdictions.

NORTHERN VIRGINIA REGIONAL PARK AUTHORITY

Table 8

Full-time Equivalent Authority
Government Employees by Functions/Programs
Last Ten Fiscal Years

Function/Program	Fiscal Year																																																																																																																																																																																																																																																																																																																																																																									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013																																																																																																																																																																																																																																																																																																																																																																
Headquarters:											Executive office	5	5	5	5	6	6	6	6	6	6	Finance and budget	7	6	6	6	6	6	5	5	5	5	Park operations	7	6	6	6	6	6	4	4	4	4	Planning and development	7	9	9	9	9	9	9	8	8	8	Enterprise administration	-	-	-	-	-	-	3	3	4	4	Central maintenance	17	12	12	12	13	13	13	13	13	13	Regional parks:											Algonkian golf course	2	1	1	1	1	1	1	1	1	1	Algonkian golf maintenance	7	7	7	7	7	7	7	7	7	7	Algonkian conference center/The Woodlands at Algonkian	-	-	-	1	1	1	1	1	1	1	Algonkian park	6	5	5	5	6	6	6	6	6	6	Brambleton golf course	2	2	2	2	2	2	2	2	2	2	Brambleton golf maintenance	7	7	7	7	7	7	7	7	7	7	Bull run marina/Fountainhead/Sandy Run	2	2	2	2	2	2	2	2	2	2	Bull run park	7	7	7	7	7	7	7	7	7	7	Bull run special events center	-	-	-	-	1	1	1	1	1	1	Bull run shooting center	2	2	2	2	2	2	1	1	2	2	Cameron run park/catering	3	3	3	3	4	4	3	3	3	3	Cameron run pool/Great Waves Water Park	-	-	-	-	-	-	-	-	1	1	Catering	-	-	-	-	-	-	-	-	1	1	Carlyle house	3	3	3	2	2	2	2	2	2	2	Meadowlark atrium	5	5	5	5	4	4	4.5	3.5	3.5	4.5	Meadowlark botanical gardens	6	6	6	6	7	7	7.5	6.5	7.5	7.5	Occoquan park	-	1	1	1	1	1	1	1	1	1	Pohick bay golf course	2	2	2	2	2	2	2	2	2	2	Pohick bay golf maintenance	6	6	6	6	6	6	4	5	5	5	Pohick bay park	5	5	5	5	5	5	5	5	5	5	Potomac overlook	3	3	3	3	3	3	3	3	3	3	Upper potomac properties	2	2	2	2	2	2	2	2	2	2	Upton hill	2	2	2	2	2	2	2	2	3	3	W&OD	4	4	4	4	4	4	4	4	4	4	Totals	119	113	113	113	118	118	115	113	119	119
Executive office	5	5	5	5	6	6	6	6	6	6	Finance and budget	7	6	6	6	6	6	5	5	5	5	Park operations	7	6	6	6	6	6	4	4	4	4	Planning and development	7	9	9	9	9	9	9	8	8	8	Enterprise administration	-	-	-	-	-	-	3	3	4	4	Central maintenance	17	12	12	12	13	13	13	13	13	13	Regional parks:											Algonkian golf course	2	1	1	1	1	1	1	1	1	1	Algonkian golf maintenance	7	7	7	7	7	7	7	7	7	7	Algonkian conference center/The Woodlands at Algonkian	-	-	-	1	1	1	1	1	1	1	Algonkian park	6	5	5	5	6	6	6	6	6	6	Brambleton golf course	2	2	2	2	2	2	2	2	2	2	Brambleton golf maintenance	7	7	7	7	7	7	7	7	7	7	Bull run marina/Fountainhead/Sandy Run	2	2	2	2	2	2	2	2	2	2	Bull run park	7	7	7	7	7	7	7	7	7	7	Bull run special events center	-	-	-	-	1	1	1	1	1	1	Bull run shooting center	2	2	2	2	2	2	1	1	2	2	Cameron run park/catering	3	3	3	3	4	4	3	3	3	3	Cameron run pool/Great Waves Water Park	-	-	-	-	-	-	-	-	1	1	Catering	-	-	-	-	-	-	-	-	1	1	Carlyle house	3	3	3	2	2	2	2	2	2	2	Meadowlark atrium	5	5	5	5	4	4	4.5	3.5	3.5	4.5	Meadowlark botanical gardens	6	6	6	6	7	7	7.5	6.5	7.5	7.5	Occoquan park	-	1	1	1	1	1	1	1	1	1	Pohick bay golf course	2	2	2	2	2	2	2	2	2	2	Pohick bay golf maintenance	6	6	6	6	6	6	4	5	5	5	Pohick bay park	5	5	5	5	5	5	5	5	5	5	Potomac overlook	3	3	3	3	3	3	3	3	3	3	Upper potomac properties	2	2	2	2	2	2	2	2	2	2	Upton hill	2	2	2	2	2	2	2	2	3	3	W&OD	4	4	4	4	4	4	4	4	4	4	Totals	119	113	113	113	118	118	115	113	119	119											
Finance and budget	7	6	6	6	6	6	5	5	5	5	Park operations	7	6	6	6	6	6	4	4	4	4	Planning and development	7	9	9	9	9	9	9	8	8	8	Enterprise administration	-	-	-	-	-	-	3	3	4	4	Central maintenance	17	12	12	12	13	13	13	13	13	13	Regional parks:											Algonkian golf course	2	1	1	1	1	1	1	1	1	1	Algonkian golf maintenance	7	7	7	7	7	7	7	7	7	7	Algonkian conference center/The Woodlands at Algonkian	-	-	-	1	1	1	1	1	1	1	Algonkian park	6	5	5	5	6	6	6	6	6	6	Brambleton golf course	2	2	2	2	2	2	2	2	2	2	Brambleton golf maintenance	7	7	7	7	7	7	7	7	7	7	Bull run marina/Fountainhead/Sandy Run	2	2	2	2	2	2	2	2	2	2	Bull run park	7	7	7	7	7	7	7	7	7	7	Bull run special events center	-	-	-	-	1	1	1	1	1	1	Bull run shooting center	2	2	2	2	2	2	1	1	2	2	Cameron run park/catering	3	3	3	3	4	4	3	3	3	3	Cameron run pool/Great Waves Water Park	-	-	-	-	-	-	-	-	1	1	Catering	-	-	-	-	-	-	-	-	1	1	Carlyle house	3	3	3	2	2	2	2	2	2	2	Meadowlark atrium	5	5	5	5	4	4	4.5	3.5	3.5	4.5	Meadowlark botanical gardens	6	6	6	6	7	7	7.5	6.5	7.5	7.5	Occoquan park	-	1	1	1	1	1	1	1	1	1	Pohick bay golf course	2	2	2	2	2	2	2	2	2	2	Pohick bay golf maintenance	6	6	6	6	6	6	4	5	5	5	Pohick bay park	5	5	5	5	5	5	5	5	5	5	Potomac overlook	3	3	3	3	3	3	3	3	3	3	Upper potomac properties	2	2	2	2	2	2	2	2	2	2	Upton hill	2	2	2	2	2	2	2	2	3	3	W&OD	4	4	4	4	4	4	4	4	4	4	Totals	119	113	113	113	118	118	115	113	119	119																						
Park operations	7	6	6	6	6	6	4	4	4	4	Planning and development	7	9	9	9	9	9	9	8	8	8	Enterprise administration	-	-	-	-	-	-	3	3	4	4	Central maintenance	17	12	12	12	13	13	13	13	13	13	Regional parks:											Algonkian golf course	2	1	1	1	1	1	1	1	1	1	Algonkian golf maintenance	7	7	7	7	7	7	7	7	7	7	Algonkian conference center/The Woodlands at Algonkian	-	-	-	1	1	1	1	1	1	1	Algonkian park	6	5	5	5	6	6	6	6	6	6	Brambleton golf course	2	2	2	2	2	2	2	2	2	2	Brambleton golf maintenance	7	7	7	7	7	7	7	7	7	7	Bull run marina/Fountainhead/Sandy Run	2	2	2	2	2	2	2	2	2	2	Bull run park	7	7	7	7	7	7	7	7	7	7	Bull run special events center	-	-	-	-	1	1	1	1	1	1	Bull run shooting center	2	2	2	2	2	2	1	1	2	2	Cameron run park/catering	3	3	3	3	4	4	3	3	3	3	Cameron run pool/Great Waves Water Park	-	-	-	-	-	-	-	-	1	1	Catering	-	-	-	-	-	-	-	-	1	1	Carlyle house	3	3	3	2	2	2	2	2	2	2	Meadowlark atrium	5	5	5	5	4	4	4.5	3.5	3.5	4.5	Meadowlark botanical gardens	6	6	6	6	7	7	7.5	6.5	7.5	7.5	Occoquan park	-	1	1	1	1	1	1	1	1	1	Pohick bay golf course	2	2	2	2	2	2	2	2	2	2	Pohick bay golf maintenance	6	6	6	6	6	6	4	5	5	5	Pohick bay park	5	5	5	5	5	5	5	5	5	5	Potomac overlook	3	3	3	3	3	3	3	3	3	3	Upper potomac properties	2	2	2	2	2	2	2	2	2	2	Upton hill	2	2	2	2	2	2	2	2	3	3	W&OD	4	4	4	4	4	4	4	4	4	4	Totals	119	113	113	113	118	118	115	113	119	119																																	
Planning and development	7	9	9	9	9	9	9	8	8	8	Enterprise administration	-	-	-	-	-	-	3	3	4	4	Central maintenance	17	12	12	12	13	13	13	13	13	13	Regional parks:											Algonkian golf course	2	1	1	1	1	1	1	1	1	1	Algonkian golf maintenance	7	7	7	7	7	7	7	7	7	7	Algonkian conference center/The Woodlands at Algonkian	-	-	-	1	1	1	1	1	1	1	Algonkian park	6	5	5	5	6	6	6	6	6	6	Brambleton golf course	2	2	2	2	2	2	2	2	2	2	Brambleton golf maintenance	7	7	7	7	7	7	7	7	7	7	Bull run marina/Fountainhead/Sandy Run	2	2	2	2	2	2	2	2	2	2	Bull run park	7	7	7	7	7	7	7	7	7	7	Bull run special events center	-	-	-	-	1	1	1	1	1	1	Bull run shooting center	2	2	2	2	2	2	1	1	2	2	Cameron run park/catering	3	3	3	3	4	4	3	3	3	3	Cameron run pool/Great Waves Water Park	-	-	-	-	-	-	-	-	1	1	Catering	-	-	-	-	-	-	-	-	1	1	Carlyle house	3	3	3	2	2	2	2	2	2	2	Meadowlark atrium	5	5	5	5	4	4	4.5	3.5	3.5	4.5	Meadowlark botanical gardens	6	6	6	6	7	7	7.5	6.5	7.5	7.5	Occoquan park	-	1	1	1	1	1	1	1	1	1	Pohick bay golf course	2	2	2	2	2	2	2	2	2	2	Pohick bay golf maintenance	6	6	6	6	6	6	4	5	5	5	Pohick bay park	5	5	5	5	5	5	5	5	5	5	Potomac overlook	3	3	3	3	3	3	3	3	3	3	Upper potomac properties	2	2	2	2	2	2	2	2	2	2	Upton hill	2	2	2	2	2	2	2	2	3	3	W&OD	4	4	4	4	4	4	4	4	4	4	Totals	119	113	113	113	118	118	115	113	119	119																																												
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Brambleton golf maintenance	7	7	7	7	7	7	7	7	7	7	Bull run marina/Fountainhead/Sandy Run	2	2	2	2	2	2	2	2	2	2	Bull run park	7	7	7	7	7	7	7	7	7	7	Bull run special events center	-	-	-	-	1	1	1	1	1	1	Bull run shooting center	2	2	2	2	2	2	1	1	2	2	Cameron run park/catering	3	3	3	3	4	4	3	3	3	3	Cameron run pool/Great Waves Water Park	-	-	-	-	-	-	-	-	1	1	Catering	-	-	-	-	-	-	-	-	1	1	Carlyle house	3	3	3	2	2	2	2	2	2	2	Meadowlark atrium	5	5	5	5	4	4	4.5	3.5	3.5	4.5	Meadowlark botanical gardens	6	6	6	6	7	7	7.5	6.5	7.5	7.5	Occoquan park	-	1	1	1	1	1	1	1	1	1	Pohick bay golf course	2	2	2	2	2	2	2	2	2	2	Pohick bay golf maintenance	6	6	6	6	6	6	4	5	5	5	Pohick bay park	5	5	5	5	5	5	5	5	5	5	Potomac overlook	3	3	3	3	3	3	3	3	3	3	Upper potomac properties	2	2	2	2	2	2	2	2	2	2	Upton hill	2	2	2	2	2	2	2	2	3	3	W&OD	4	4	4	4	4	4	4	4	4	4	Totals	119	113	113	113	118	118	115	113	119	119																																																																																																																																															
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Bull run special events center	-	-	-	-	1	1	1	1	1	1	Bull run shooting center	2	2	2	2	2	2	1	1	2	2	Cameron run park/catering	3	3	3	3	4	4	3	3	3	3	Cameron run pool/Great Waves Water Park	-	-	-	-	-	-	-	-	1	1	Catering	-	-	-	-	-	-	-	-	1	1	Carlyle house	3	3	3	2	2	2	2	2	2	2	Meadowlark atrium	5	5	5	5	4	4	4.5	3.5	3.5	4.5	Meadowlark botanical gardens	6	6	6	6	7	7	7.5	6.5	7.5	7.5	Occoquan park	-	1	1	1	1	1	1	1	1	1	Pohick bay golf course	2	2	2	2	2	2	2	2	2	2	Pohick bay golf maintenance	6	6	6	6	6	6	4	5	5	5	Pohick bay park	5	5	5	5	5	5	5	5	5	5	Potomac overlook	3	3	3	3	3	3	3	3	3	3	Upper potomac properties	2	2	2	2	2	2	2	2	2	2	Upton hill	2	2	2	2	2	2	2	2	3	3	W&OD	4	4	4	4	4	4	4	4	4	4	Totals	119	113	113	113	118	118	115	113	119	119																																																																																																																																																																																
Bull run shooting center	2	2	2	2	2	2	1	1	2	2	Cameron run park/catering	3	3	3	3	4	4	3	3	3	3	Cameron run pool/Great Waves Water Park	-	-	-	-	-	-	-	-	1	1	Catering	-	-	-	-	-	-	-	-	1	1	Carlyle house	3	3	3	2	2	2	2	2	2	2	Meadowlark atrium	5	5	5	5	4	4	4.5	3.5	3.5	4.5	Meadowlark botanical gardens	6	6	6	6	7	7	7.5	6.5	7.5	7.5	Occoquan park	-	1	1	1	1	1	1	1	1	1	Pohick bay golf course	2	2	2	2	2	2	2	2	2	2	Pohick bay golf maintenance	6	6	6	6	6	6	4	5	5	5	Pohick bay park	5	5	5	5	5	5	5	5	5	5	Potomac overlook	3	3	3	3	3	3	3	3	3	3	Upper potomac properties	2	2	2	2	2	2	2	2	2	2	Upton hill	2	2	2	2	2	2	2	2	3	3	W&OD	4	4	4	4	4	4	4	4	4	4	Totals	119	113	113	113	118	118	115	113	119	119																																																																																																																																																																																											
Cameron run park/catering	3	3	3	3	4	4	3	3	3	3	Cameron run pool/Great Waves Water Park	-	-	-	-	-	-	-	-	1	1	Catering	-	-	-	-	-	-	-	-	1	1	Carlyle house	3	3	3	2	2	2	2	2	2	2	Meadowlark atrium	5	5	5	5	4	4	4.5	3.5	3.5	4.5	Meadowlark botanical gardens	6	6	6	6	7	7	7.5	6.5	7.5	7.5	Occoquan park	-	1	1	1	1	1	1	1	1	1	Pohick bay golf course	2	2	2	2	2	2	2	2	2	2	Pohick bay golf maintenance	6	6	6	6	6	6	4	5	5	5	Pohick bay park	5	5	5	5	5	5	5	5	5	5	Potomac overlook	3	3	3	3	3	3	3	3	3	3	Upper potomac properties	2	2	2	2	2	2	2	2	2	2	Upton hill	2	2	2	2	2	2	2	2	3	3	W&OD	4	4	4	4	4	4	4	4	4	4	Totals	119	113	113	113	118	118	115	113	119	119																																																																																																																																																																																																						
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Catering	-	-	-	-	-	-	-	-	1	1	Carlyle house	3	3	3	2	2	2	2	2	2	2	Meadowlark atrium	5	5	5	5	4	4	4.5	3.5	3.5	4.5	Meadowlark botanical gardens	6	6	6	6	7	7	7.5	6.5	7.5	7.5	Occoquan park	-	1	1	1	1	1	1	1	1	1	Pohick bay golf course	2	2	2	2	2	2	2	2	2	2	Pohick bay golf maintenance	6	6	6	6	6	6	4	5	5	5	Pohick bay park	5	5	5	5	5	5	5	5	5	5	Potomac overlook	3	3	3	3	3	3	3	3	3	3	Upper potomac properties	2	2	2	2	2	2	2	2	2	2	Upton hill	2	2	2	2	2	2	2	2	3	3	W&OD	4	4	4	4	4	4	4	4	4	4	Totals	119	113	113	113	118	118	115	113	119	119																																																																																																																																																																																																																												
Carlyle house	3	3	3	2	2	2	2	2	2	2	Meadowlark atrium	5	5	5	5	4	4	4.5	3.5	3.5	4.5	Meadowlark botanical gardens	6	6	6	6	7	7	7.5	6.5	7.5	7.5	Occoquan park	-	1	1	1	1	1	1	1	1	1	Pohick bay golf course	2	2	2	2	2	2	2	2	2	2	Pohick bay golf maintenance	6	6	6	6	6	6	4	5	5	5	Pohick bay park	5	5	5	5	5	5	5	5	5	5	Potomac overlook	3	3	3	3	3	3	3	3	3	3	Upper potomac properties	2	2	2	2	2	2	2	2	2	2	Upton hill	2	2	2	2	2	2	2	2	3	3	W&OD	4	4	4	4	4	4	4	4	4	4	Totals	119	113	113	113	118	118	115	113	119	119																																																																																																																																																																																																																																							
Meadowlark atrium	5	5	5	5	4	4	4.5	3.5	3.5	4.5	Meadowlark botanical gardens	6	6	6	6	7	7	7.5	6.5	7.5	7.5	Occoquan park	-	1	1	1	1	1	1	1	1	1	Pohick bay golf course	2	2	2	2	2	2	2	2	2	2	Pohick bay golf maintenance	6	6	6	6	6	6	4	5	5	5	Pohick bay park	5	5	5	5	5	5	5	5	5	5	Potomac overlook	3	3	3	3	3	3	3	3	3	3	Upper potomac properties	2	2	2	2	2	2	2	2	2	2	Upton hill	2	2	2	2	2	2	2	2	3	3	W&OD	4	4	4	4	4	4	4	4	4	4	Totals	119	113	113	113	118	118	115	113	119	119																																																																																																																																																																																																																																																		
Meadowlark botanical gardens	6	6	6	6	7	7	7.5	6.5	7.5	7.5	Occoquan park	-	1	1	1	1	1	1	1	1	1	Pohick bay golf course	2	2	2	2	2	2	2	2	2	2	Pohick bay golf maintenance	6	6	6	6	6	6	4	5	5	5	Pohick bay park	5	5	5	5	5	5	5	5	5	5	Potomac overlook	3	3	3	3	3	3	3	3	3	3	Upper potomac properties	2	2	2	2	2	2	2	2	2	2	Upton hill	2	2	2	2	2	2	2	2	3	3	W&OD	4	4	4	4	4	4	4	4	4	4	Totals	119	113	113	113	118	118	115	113	119	119																																																																																																																																																																																																																																																													
Occoquan park	-	1	1	1	1	1	1	1	1	1	Pohick bay golf course	2	2	2	2	2	2	2	2	2	2	Pohick bay golf maintenance	6	6	6	6	6	6	4	5	5	5	Pohick bay park	5	5	5	5	5	5	5	5	5	5	Potomac overlook	3	3	3	3	3	3	3	3	3	3	Upper potomac properties	2	2	2	2	2	2	2	2	2	2	Upton hill	2	2	2	2	2	2	2	2	3	3	W&OD	4	4	4	4	4	4	4	4	4	4	Totals	119	113	113	113	118	118	115	113	119	119																																																																																																																																																																																																																																																																								
Pohick bay golf course	2	2	2	2	2	2	2	2	2	2	Pohick bay golf maintenance	6	6	6	6	6	6	4	5	5	5	Pohick bay park	5	5	5	5	5	5	5	5	5	5	Potomac overlook	3	3	3	3	3	3	3	3	3	3	Upper potomac properties	2	2	2	2	2	2	2	2	2	2	Upton hill	2	2	2	2	2	2	2	2	3	3	W&OD	4	4	4	4	4	4	4	4	4	4	Totals	119	113	113	113	118	118	115	113	119	119																																																																																																																																																																																																																																																																																			
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Potomac overlook	3	3	3	3	3	3	3	3	3	3	Upper potomac properties	2	2	2	2	2	2	2	2	2	2	Upton hill	2	2	2	2	2	2	2	2	3	3	W&OD	4	4	4	4	4	4	4	4	4	4	Totals	119	113	113	113	118	118	115	113	119	119																																																																																																																																																																																																																																																																																																																				
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Source: NVRPA records

Capital Asset Statistics by Function/Program
Last Ten Fiscal Years

Function/Program	Fiscal Year									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Parks and Facilities:										
Total acres of regional park land	10,261	10,317	10,317	10,322	10,326	10,327	10,702	10,703	10,708	10,721
Number of regional parks	19	19	21	21	21	21	24	24	24	25
18-hole golf courses/driving ranges	3	3	3	3	3	3	3	3	3	3
Family vacation cabins	-	2	12	12	12	12	12	12	12	12
Rustic vacation cottages	12	12	12	12	12	12	12	12	12	12
Miniature golf courses	6	6	6	6	6	5	5	5	5	5
Disc golf courses	2	2	2	2	2	2	2	2	2	2
Outdoor swimming pools	5	5	5	5	5	5	5	5	5	5
Wave pool and water slide	1	1	1	1	1	1	1	1	1	1
Water play ground-splash pads	-	-	2	2	2	2	2	2	2	2
Rental picnic shelters	28	28	28	28	28	28	29	29	29	29
Corporate group shelters	2	2	2	2	2	2	2	2	2	3
Campgrounds	2	2	2	2	2	2	2	2	2	2
Meeting and reception facilities	4	4	4	4	4	4	4	4	4	5
Gazebos	4	4	4	4	4	4	4	4	4	4
Crew practice and racing facilities	2	2	2	2	2	2	2	2	2	2
Boat / RV storage lots	5	5	6	6	6	6	6	6	6	6
Boat launches	5	5	5	5	5	5	5	5	5	5
Boat rentals	2	2	2	2	2	2	2	2	2	2
Sporting clays, skeet and trap range	1	1	1	1	1	1	1	1	1	1
Archery and gun pro shop	1	1	1	1	1	1	1	1	1	1
Food and drink (# of concessions)	10	10	10	10	10	10	10	10	10	10
Historic battlefield	1	1	1	1	1	1	2	2	2	2
Historic church	-	-	-	-	-	-	1	1	1	1
Historic mill	-	-	1	1	1	1	1	1	1	1
Historic museum	1	1	2	2	2	2	2	2	2	2
Special events center	1	1	1	1	1	1	1	1	1	1
Nature center	1	1	1	1	1	1	1	1	1	1
Outdoor learning center	1	1	1	1	1	1	1	1	1	1
Walking and hiking trails	16	16	16	16	16	16	16	16	16	16
Horse trails	7	7	7	7	7	7	7	7	8	8
Multi-use paved trails	6	6	6	6	6	6	6	6	6	6
Mountain bike trails	2	2	2	2	2	2	2	2	2	2
Soccer fields (# of fields)	11	11	11	11	11	11	11	11	11	11
Softball / baseball fields (# of fields)	3	3	3	3	3	3	3	3	3	3
Batting cage 3 parks (9 stations)	27	27	27	27	27	27	27	27	27	27
Volleyball courts	2	2	2	2	2	2	2	2	2	2
Botanical display gardens	3	3	3	3	3	3	3	3	3	3
Korean bell garden	-	-	-	-	-	-	-	-	-	1

Source: NVRPA Capital asset files, budget and operations department Director and Superintendents.

NORTHERN VIRGINIA REGIONAL PARK AUTHORITY

Table 10

Part-Time Labor Hours by Function/Program
Last Ten Fiscal Years

Function/Program	Fiscal Year																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013																																																																																																																																																																																																																																																																																																																																																																																																																																																								
Headquarters:											Executive office	0.60	-	-	-	-	-	-	-	-	-	Finance and budget	2.48	2.33	2.87	2.40	1.42	1.44	1.22	1.44	1.30	1.83	Park operations	0.85	0.38	1.11	0.71	1.53	0.58	1.00	1.25	0.50	0.81	Planning and development	0.48	-	-	-	-	-	-	-	0.21	0.21	Regional parks:											Aldie mill	-	-	-	2.35	2.12	2.12	1.07	1.02	1.25	1.31	Algonkian golf course	3.93	4.76	4.22	4.42	4.26	4.30	3.80	3.73	3.51	3.22	Algonkian golf maintenance	1.73	1.73	1.73	1.53	1.79	1.79	1.70	1.70	1.65	1.73	Algonkian park	2.67	1.57	1.93	1.93	2.92	2.28	3.58	2.96	3.33	2.77	Algonkian pool/Volcano Island Water Park	7.30	7.32	7.19	6.90	7.02	6.69	6.58	6.63	6.70	6.89	Algonkian conference center/The Woodlands at Algonkian	0.52	1.06	1.06	1.06	0.48	0.56	0.04	0.33	0.99	1.05	Algonkian cottages	3.08	3.08	3.08	3.08	2.68	2.68	2.40	2.04	2.34	2.98	Blue ridge park	-	-	-	0.10	0.10	0.05	-	-	-	-	Brambleton golf course	5.29	5.29	5.29	3.86	3.75	3.83	3.25	3.55	4.41	4.58	Brambleton golf maintenance	1.73	1.73	1.73	3.16	3.27	3.28	1.70	1.72	1.63	2.69	Bull run marina/Fountainhead/Sandy Run	4.80	4.42	4.42	4.25	4.25	7.59	4.07	4.20	4.00	4.33	Bull run park	6.37	6.48	6.01	4.99	5.34	5.64	5.65	7.21	7.42	6.38	Bull run pool/Atlantis Water Park	5.63	6.05	6.05	6.27	6.45	6.59	7.80	8.32	8.86	8.16	Bull run shooting center	6.62	6.62	7.68	7.68	8.23	8.34	7.90	8.59	9.68	7.88	Bull run special events center/light show	-	-	-	2.20	2.67	2.60	2.16	2.62	2.15	2.68	Cameron run park	6.08	6.08	6.08	5.40	6.08	6.14	4.47	4.70	4.70	4.95	Cameron run pool/Great Waves Water Park	13.58	13.57	13.57	13.77	11.47	17.09	17.88	17.61	17.91	17.21	Catering	-	-	-	-	-	2.04	9.18	2.47	1.39	1.68	Carlyle house	2.33	1.80	1.80	2.69	1.76	2.68	2.36	2.41	2.62	2.77	Meadowlark atrium	1.93	1.88	2.12	2.12	2.12	2.03	0.46	7.54	6.87	3.89	Meadowlark botanical gardens	4.17	4.16	4.16	4.16	5.14	5.01	5.00	5.55	5.49	6.33	Meadowlark light show	-	-	-	-	-	-	-	-	-	1.68	Occoquan park	-	8.97	9.23	8.97	8.89	7.15	7.60	7.53	8.52	6.93	Pohick bay marina	1.32	1.32	1.32	1.32	1.32	1.32	1.11	1.21	0.99	1.21	Pohick bay golf course	5.29	5.29	5.29	3.75	3.75	3.89	4.41	3.89	3.87	4.67	Pohick bay golf maintenance	1.97	2.02	2.02	3.56	3.56	3.26	3.45	3.13	2.87	3.31	Pohick bay park	6.30	6.15	6.15	6.15	5.95	5.97	6.59	6.64	6.53	6.14	Pohick bay pool/Pirate's Cove Water Park	4.58	4.58	2.42	2.26	4.20	4.78	5.79	6.53	6.66	6.43	Potomac overlook	1.15	1.47	1.47	1.16	1.38	1.38	1.02	1.36	1.22	1.15	Rust Sanctuary	-	-	-	-	-	-	-	-	-	1.22	Upper potomac properties	1.00	0.35	0.35	0.35	0.35	0.35	0.31	0.21	0.24	0.35	Upton hill park	5.70	5.09	5.09	5.09	5.09	5.09	3.92	3.69	3.28	3.03	Upton hill pool/Ocean Dunes Water Park	5.49	5.49	5.59	5.92	6.16	6.16	6.08	6.32	6.59	6.34	W&OD	3.62	2.87	2.87	2.87	3.29	2.94	2.79	3.13	2.82	2.94	Totals	118.60	123.89	123.87	126.43	128.79	137.64	136.34	141.23	142.50	141.73
Executive office	0.60	-	-	-	-	-	-	-	-	-	Finance and budget	2.48	2.33	2.87	2.40	1.42	1.44	1.22	1.44	1.30	1.83	Park operations	0.85	0.38	1.11	0.71	1.53	0.58	1.00	1.25	0.50	0.81	Planning and development	0.48	-	-	-	-	-	-	-	0.21	0.21	Regional parks:											Aldie mill	-	-	-	2.35	2.12	2.12	1.07	1.02	1.25	1.31	Algonkian golf course	3.93	4.76	4.22	4.42	4.26	4.30	3.80	3.73	3.51	3.22	Algonkian golf maintenance	1.73	1.73	1.73	1.53	1.79	1.79	1.70	1.70	1.65	1.73	Algonkian park	2.67	1.57	1.93	1.93	2.92	2.28	3.58	2.96	3.33	2.77	Algonkian pool/Volcano Island Water Park	7.30	7.32	7.19	6.90	7.02	6.69	6.58	6.63	6.70	6.89	Algonkian conference center/The Woodlands at Algonkian	0.52	1.06	1.06	1.06	0.48	0.56	0.04	0.33	0.99	1.05	Algonkian cottages	3.08	3.08	3.08	3.08	2.68	2.68	2.40	2.04	2.34	2.98	Blue ridge park	-	-	-	0.10	0.10	0.05	-	-	-	-	Brambleton golf course	5.29	5.29	5.29	3.86	3.75	3.83	3.25	3.55	4.41	4.58	Brambleton golf maintenance	1.73	1.73	1.73	3.16	3.27	3.28	1.70	1.72	1.63	2.69	Bull run marina/Fountainhead/Sandy Run	4.80	4.42	4.42	4.25	4.25	7.59	4.07	4.20	4.00	4.33	Bull run park	6.37	6.48	6.01	4.99	5.34	5.64	5.65	7.21	7.42	6.38	Bull run pool/Atlantis Water Park	5.63	6.05	6.05	6.27	6.45	6.59	7.80	8.32	8.86	8.16	Bull run shooting center	6.62	6.62	7.68	7.68	8.23	8.34	7.90	8.59	9.68	7.88	Bull run special events center/light show	-	-	-	2.20	2.67	2.60	2.16	2.62	2.15	2.68	Cameron run park	6.08	6.08	6.08	5.40	6.08	6.14	4.47	4.70	4.70	4.95	Cameron run pool/Great Waves Water Park	13.58	13.57	13.57	13.77	11.47	17.09	17.88	17.61	17.91	17.21	Catering	-	-	-	-	-	2.04	9.18	2.47	1.39	1.68	Carlyle house	2.33	1.80	1.80	2.69	1.76	2.68	2.36	2.41	2.62	2.77	Meadowlark atrium	1.93	1.88	2.12	2.12	2.12	2.03	0.46	7.54	6.87	3.89	Meadowlark botanical gardens	4.17	4.16	4.16	4.16	5.14	5.01	5.00	5.55	5.49	6.33	Meadowlark light show	-	-	-	-	-	-	-	-	-	1.68	Occoquan park	-	8.97	9.23	8.97	8.89	7.15	7.60	7.53	8.52	6.93	Pohick bay marina	1.32	1.32	1.32	1.32	1.32	1.32	1.11	1.21	0.99	1.21	Pohick bay golf course	5.29	5.29	5.29	3.75	3.75	3.89	4.41	3.89	3.87	4.67	Pohick bay golf maintenance	1.97	2.02	2.02	3.56	3.56	3.26	3.45	3.13	2.87	3.31	Pohick bay park	6.30	6.15	6.15	6.15	5.95	5.97	6.59	6.64	6.53	6.14	Pohick bay pool/Pirate's Cove Water Park	4.58	4.58	2.42	2.26	4.20	4.78	5.79	6.53	6.66	6.43	Potomac overlook	1.15	1.47	1.47	1.16	1.38	1.38	1.02	1.36	1.22	1.15	Rust Sanctuary	-	-	-	-	-	-	-	-	-	1.22	Upper potomac properties	1.00	0.35	0.35	0.35	0.35	0.35	0.31	0.21	0.24	0.35	Upton hill park	5.70	5.09	5.09	5.09	5.09	5.09	3.92	3.69	3.28	3.03	Upton hill pool/Ocean Dunes Water Park	5.49	5.49	5.59	5.92	6.16	6.16	6.08	6.32	6.59	6.34	W&OD	3.62	2.87	2.87	2.87	3.29	2.94	2.79	3.13	2.82	2.94	Totals	118.60	123.89	123.87	126.43	128.79	137.64	136.34	141.23	142.50	141.73											
Finance and budget	2.48	2.33	2.87	2.40	1.42	1.44	1.22	1.44	1.30	1.83	Park operations	0.85	0.38	1.11	0.71	1.53	0.58	1.00	1.25	0.50	0.81	Planning and development	0.48	-	-	-	-	-	-	-	0.21	0.21	Regional parks:											Aldie mill	-	-	-	2.35	2.12	2.12	1.07	1.02	1.25	1.31	Algonkian golf course	3.93	4.76	4.22	4.42	4.26	4.30	3.80	3.73	3.51	3.22	Algonkian golf maintenance	1.73	1.73	1.73	1.53	1.79	1.79	1.70	1.70	1.65	1.73	Algonkian park	2.67	1.57	1.93	1.93	2.92	2.28	3.58	2.96	3.33	2.77	Algonkian pool/Volcano Island Water Park	7.30	7.32	7.19	6.90	7.02	6.69	6.58	6.63	6.70	6.89	Algonkian conference center/The Woodlands at Algonkian	0.52	1.06	1.06	1.06	0.48	0.56	0.04	0.33	0.99	1.05	Algonkian cottages	3.08	3.08	3.08	3.08	2.68	2.68	2.40	2.04	2.34	2.98	Blue ridge park	-	-	-	0.10	0.10	0.05	-	-	-	-	Brambleton golf course	5.29	5.29	5.29	3.86	3.75	3.83	3.25	3.55	4.41	4.58	Brambleton golf maintenance	1.73	1.73	1.73	3.16	3.27	3.28	1.70	1.72	1.63	2.69	Bull run marina/Fountainhead/Sandy Run	4.80	4.42	4.42	4.25	4.25	7.59	4.07	4.20	4.00	4.33	Bull run park	6.37	6.48	6.01	4.99	5.34	5.64	5.65	7.21	7.42	6.38	Bull run pool/Atlantis Water Park	5.63	6.05	6.05	6.27	6.45	6.59	7.80	8.32	8.86	8.16	Bull run shooting center	6.62	6.62	7.68	7.68	8.23	8.34	7.90	8.59	9.68	7.88	Bull run special events center/light show	-	-	-	2.20	2.67	2.60	2.16	2.62	2.15	2.68	Cameron run park	6.08	6.08	6.08	5.40	6.08	6.14	4.47	4.70	4.70	4.95	Cameron run pool/Great Waves Water Park	13.58	13.57	13.57	13.77	11.47	17.09	17.88	17.61	17.91	17.21	Catering	-	-	-	-	-	2.04	9.18	2.47	1.39	1.68	Carlyle house	2.33	1.80	1.80	2.69	1.76	2.68	2.36	2.41	2.62	2.77	Meadowlark atrium	1.93	1.88	2.12	2.12	2.12	2.03	0.46	7.54	6.87	3.89	Meadowlark botanical gardens	4.17	4.16	4.16	4.16	5.14	5.01	5.00	5.55	5.49	6.33	Meadowlark light show	-	-	-	-	-	-	-	-	-	1.68	Occoquan park	-	8.97	9.23	8.97	8.89	7.15	7.60	7.53	8.52	6.93	Pohick bay marina	1.32	1.32	1.32	1.32	1.32	1.32	1.11	1.21	0.99	1.21	Pohick bay golf course	5.29	5.29	5.29	3.75	3.75	3.89	4.41	3.89	3.87	4.67	Pohick bay golf maintenance	1.97	2.02	2.02	3.56	3.56	3.26	3.45	3.13	2.87	3.31	Pohick bay park	6.30	6.15	6.15	6.15	5.95	5.97	6.59	6.64	6.53	6.14	Pohick bay pool/Pirate's Cove Water Park	4.58	4.58	2.42	2.26	4.20	4.78	5.79	6.53	6.66	6.43	Potomac overlook	1.15	1.47	1.47	1.16	1.38	1.38	1.02	1.36	1.22	1.15	Rust Sanctuary	-	-	-	-	-	-	-	-	-	1.22	Upper potomac properties	1.00	0.35	0.35	0.35	0.35	0.35	0.31	0.21	0.24	0.35	Upton hill park	5.70	5.09	5.09	5.09	5.09	5.09	3.92	3.69	3.28	3.03	Upton hill pool/Ocean Dunes Water Park	5.49	5.49	5.59	5.92	6.16	6.16	6.08	6.32	6.59	6.34	W&OD	3.62	2.87	2.87	2.87	3.29	2.94	2.79	3.13	2.82	2.94	Totals	118.60	123.89	123.87	126.43	128.79	137.64	136.34	141.23	142.50	141.73																						
Park operations	0.85	0.38	1.11	0.71	1.53	0.58	1.00	1.25	0.50	0.81	Planning and development	0.48	-	-	-	-	-	-	-	0.21	0.21	Regional parks:											Aldie mill	-	-	-	2.35	2.12	2.12	1.07	1.02	1.25	1.31	Algonkian golf course	3.93	4.76	4.22	4.42	4.26	4.30	3.80	3.73	3.51	3.22	Algonkian golf maintenance	1.73	1.73	1.73	1.53	1.79	1.79	1.70	1.70	1.65	1.73	Algonkian park	2.67	1.57	1.93	1.93	2.92	2.28	3.58	2.96	3.33	2.77	Algonkian pool/Volcano Island Water Park	7.30	7.32	7.19	6.90	7.02	6.69	6.58	6.63	6.70	6.89	Algonkian conference center/The Woodlands at Algonkian	0.52	1.06	1.06	1.06	0.48	0.56	0.04	0.33	0.99	1.05	Algonkian cottages	3.08	3.08	3.08	3.08	2.68	2.68	2.40	2.04	2.34	2.98	Blue ridge park	-	-	-	0.10	0.10	0.05	-	-	-	-	Brambleton golf course	5.29	5.29	5.29	3.86	3.75	3.83	3.25	3.55	4.41	4.58	Brambleton golf maintenance	1.73	1.73	1.73	3.16	3.27	3.28	1.70	1.72	1.63	2.69	Bull run marina/Fountainhead/Sandy Run	4.80	4.42	4.42	4.25	4.25	7.59	4.07	4.20	4.00	4.33	Bull run park	6.37	6.48	6.01	4.99	5.34	5.64	5.65	7.21	7.42	6.38	Bull run pool/Atlantis Water Park	5.63	6.05	6.05	6.27	6.45	6.59	7.80	8.32	8.86	8.16	Bull run shooting center	6.62	6.62	7.68	7.68	8.23	8.34	7.90	8.59	9.68	7.88	Bull run special events center/light show	-	-	-	2.20	2.67	2.60	2.16	2.62	2.15	2.68	Cameron run park	6.08	6.08	6.08	5.40	6.08	6.14	4.47	4.70	4.70	4.95	Cameron run pool/Great Waves Water Park	13.58	13.57	13.57	13.77	11.47	17.09	17.88	17.61	17.91	17.21	Catering	-	-	-	-	-	2.04	9.18	2.47	1.39	1.68	Carlyle house	2.33	1.80	1.80	2.69	1.76	2.68	2.36	2.41	2.62	2.77	Meadowlark atrium	1.93	1.88	2.12	2.12	2.12	2.03	0.46	7.54	6.87	3.89	Meadowlark botanical gardens	4.17	4.16	4.16	4.16	5.14	5.01	5.00	5.55	5.49	6.33	Meadowlark light show	-	-	-	-	-	-	-	-	-	1.68	Occoquan park	-	8.97	9.23	8.97	8.89	7.15	7.60	7.53	8.52	6.93	Pohick bay marina	1.32	1.32	1.32	1.32	1.32	1.32	1.11	1.21	0.99	1.21	Pohick bay golf course	5.29	5.29	5.29	3.75	3.75	3.89	4.41	3.89	3.87	4.67	Pohick bay golf maintenance	1.97	2.02	2.02	3.56	3.56	3.26	3.45	3.13	2.87	3.31	Pohick bay park	6.30	6.15	6.15	6.15	5.95	5.97	6.59	6.64	6.53	6.14	Pohick bay pool/Pirate's Cove Water Park	4.58	4.58	2.42	2.26	4.20	4.78	5.79	6.53	6.66	6.43	Potomac overlook	1.15	1.47	1.47	1.16	1.38	1.38	1.02	1.36	1.22	1.15	Rust Sanctuary	-	-	-	-	-	-	-	-	-	1.22	Upper potomac properties	1.00	0.35	0.35	0.35	0.35	0.35	0.31	0.21	0.24	0.35	Upton hill park	5.70	5.09	5.09	5.09	5.09	5.09	3.92	3.69	3.28	3.03	Upton hill pool/Ocean Dunes Water Park	5.49	5.49	5.59	5.92	6.16	6.16	6.08	6.32	6.59	6.34	W&OD	3.62	2.87	2.87	2.87	3.29	2.94	2.79	3.13	2.82	2.94	Totals	118.60	123.89	123.87	126.43	128.79	137.64	136.34	141.23	142.50	141.73																																	
Planning and development	0.48	-	-	-	-	-	-	-	0.21	0.21	Regional parks:											Aldie mill	-	-	-	2.35	2.12	2.12	1.07	1.02	1.25	1.31	Algonkian golf course	3.93	4.76	4.22	4.42	4.26	4.30	3.80	3.73	3.51	3.22	Algonkian golf maintenance	1.73	1.73	1.73	1.53	1.79	1.79	1.70	1.70	1.65	1.73	Algonkian park	2.67	1.57	1.93	1.93	2.92	2.28	3.58	2.96	3.33	2.77	Algonkian pool/Volcano Island Water Park	7.30	7.32	7.19	6.90	7.02	6.69	6.58	6.63	6.70	6.89	Algonkian conference center/The Woodlands at Algonkian	0.52	1.06	1.06	1.06	0.48	0.56	0.04	0.33	0.99	1.05	Algonkian cottages	3.08	3.08	3.08	3.08	2.68	2.68	2.40	2.04	2.34	2.98	Blue ridge park	-	-	-	0.10	0.10	0.05	-	-	-	-	Brambleton golf course	5.29	5.29	5.29	3.86	3.75	3.83	3.25	3.55	4.41	4.58	Brambleton golf maintenance	1.73	1.73	1.73	3.16	3.27	3.28	1.70	1.72	1.63	2.69	Bull run marina/Fountainhead/Sandy Run	4.80	4.42	4.42	4.25	4.25	7.59	4.07	4.20	4.00	4.33	Bull run park	6.37	6.48	6.01	4.99	5.34	5.64	5.65	7.21	7.42	6.38	Bull run pool/Atlantis Water Park	5.63	6.05	6.05	6.27	6.45	6.59	7.80	8.32	8.86	8.16	Bull run shooting center	6.62	6.62	7.68	7.68	8.23	8.34	7.90	8.59	9.68	7.88	Bull run special events center/light show	-	-	-	2.20	2.67	2.60	2.16	2.62	2.15	2.68	Cameron run park	6.08	6.08	6.08	5.40	6.08	6.14	4.47	4.70	4.70	4.95	Cameron run pool/Great Waves Water Park	13.58	13.57	13.57	13.77	11.47	17.09	17.88	17.61	17.91	17.21	Catering	-	-	-	-	-	2.04	9.18	2.47	1.39	1.68	Carlyle house	2.33	1.80	1.80	2.69	1.76	2.68	2.36	2.41	2.62	2.77	Meadowlark atrium	1.93	1.88	2.12	2.12	2.12	2.03	0.46	7.54	6.87	3.89	Meadowlark botanical gardens	4.17	4.16	4.16	4.16	5.14	5.01	5.00	5.55	5.49	6.33	Meadowlark light show	-	-	-	-	-	-	-	-	-	1.68	Occoquan park	-	8.97	9.23	8.97	8.89	7.15	7.60	7.53	8.52	6.93	Pohick bay marina	1.32	1.32	1.32	1.32	1.32	1.32	1.11	1.21	0.99	1.21	Pohick bay golf course	5.29	5.29	5.29	3.75	3.75	3.89	4.41	3.89	3.87	4.67	Pohick bay golf maintenance	1.97	2.02	2.02	3.56	3.56	3.26	3.45	3.13	2.87	3.31	Pohick bay park	6.30	6.15	6.15	6.15	5.95	5.97	6.59	6.64	6.53	6.14	Pohick bay pool/Pirate's Cove Water Park	4.58	4.58	2.42	2.26	4.20	4.78	5.79	6.53	6.66	6.43	Potomac overlook	1.15	1.47	1.47	1.16	1.38	1.38	1.02	1.36	1.22	1.15	Rust Sanctuary	-	-	-	-	-	-	-	-	-	1.22	Upper potomac properties	1.00	0.35	0.35	0.35	0.35	0.35	0.31	0.21	0.24	0.35	Upton hill park	5.70	5.09	5.09	5.09	5.09	5.09	3.92	3.69	3.28	3.03	Upton hill pool/Ocean Dunes Water Park	5.49	5.49	5.59	5.92	6.16	6.16	6.08	6.32	6.59	6.34	W&OD	3.62	2.87	2.87	2.87	3.29	2.94	2.79	3.13	2.82	2.94	Totals	118.60	123.89	123.87	126.43	128.79	137.64	136.34	141.23	142.50	141.73																																												
Regional parks:											Aldie mill	-	-	-	2.35	2.12	2.12	1.07	1.02	1.25	1.31	Algonkian golf course	3.93	4.76	4.22	4.42	4.26	4.30	3.80	3.73	3.51	3.22	Algonkian golf maintenance	1.73	1.73	1.73	1.53	1.79	1.79	1.70	1.70	1.65	1.73	Algonkian park	2.67	1.57	1.93	1.93	2.92	2.28	3.58	2.96	3.33	2.77	Algonkian pool/Volcano Island Water Park	7.30	7.32	7.19	6.90	7.02	6.69	6.58	6.63	6.70	6.89	Algonkian conference center/The Woodlands at Algonkian	0.52	1.06	1.06	1.06	0.48	0.56	0.04	0.33	0.99	1.05	Algonkian cottages	3.08	3.08	3.08	3.08	2.68	2.68	2.40	2.04	2.34	2.98	Blue ridge park	-	-	-	0.10	0.10	0.05	-	-	-	-	Brambleton golf course	5.29	5.29	5.29	3.86	3.75	3.83	3.25	3.55	4.41	4.58	Brambleton golf maintenance	1.73	1.73	1.73	3.16	3.27	3.28	1.70	1.72	1.63	2.69	Bull run marina/Fountainhead/Sandy Run	4.80	4.42	4.42	4.25	4.25	7.59	4.07	4.20	4.00	4.33	Bull run park	6.37	6.48	6.01	4.99	5.34	5.64	5.65	7.21	7.42	6.38	Bull run pool/Atlantis Water Park	5.63	6.05	6.05	6.27	6.45	6.59	7.80	8.32	8.86	8.16	Bull run shooting center	6.62	6.62	7.68	7.68	8.23	8.34	7.90	8.59	9.68	7.88	Bull run special events center/light show	-	-	-	2.20	2.67	2.60	2.16	2.62	2.15	2.68	Cameron run park	6.08	6.08	6.08	5.40	6.08	6.14	4.47	4.70	4.70	4.95	Cameron run pool/Great Waves Water Park	13.58	13.57	13.57	13.77	11.47	17.09	17.88	17.61	17.91	17.21	Catering	-	-	-	-	-	2.04	9.18	2.47	1.39	1.68	Carlyle house	2.33	1.80	1.80	2.69	1.76	2.68	2.36	2.41	2.62	2.77	Meadowlark atrium	1.93	1.88	2.12	2.12	2.12	2.03	0.46	7.54	6.87	3.89	Meadowlark botanical gardens	4.17	4.16	4.16	4.16	5.14	5.01	5.00	5.55	5.49	6.33	Meadowlark light show	-	-	-	-	-	-	-	-	-	1.68	Occoquan park	-	8.97	9.23	8.97	8.89	7.15	7.60	7.53	8.52	6.93	Pohick bay marina	1.32	1.32	1.32	1.32	1.32	1.32	1.11	1.21	0.99	1.21	Pohick bay golf course	5.29	5.29	5.29	3.75	3.75	3.89	4.41	3.89	3.87	4.67	Pohick bay golf maintenance	1.97	2.02	2.02	3.56	3.56	3.26	3.45	3.13	2.87	3.31	Pohick bay park	6.30	6.15	6.15	6.15	5.95	5.97	6.59	6.64	6.53	6.14	Pohick bay pool/Pirate's Cove Water Park	4.58	4.58	2.42	2.26	4.20	4.78	5.79	6.53	6.66	6.43	Potomac overlook	1.15	1.47	1.47	1.16	1.38	1.38	1.02	1.36	1.22	1.15	Rust Sanctuary	-	-	-	-	-	-	-	-	-	1.22	Upper potomac properties	1.00	0.35	0.35	0.35	0.35	0.35	0.31	0.21	0.24	0.35	Upton hill park	5.70	5.09	5.09	5.09	5.09	5.09	3.92	3.69	3.28	3.03	Upton hill pool/Ocean Dunes Water Park	5.49	5.49	5.59	5.92	6.16	6.16	6.08	6.32	6.59	6.34	W&OD	3.62	2.87	2.87	2.87	3.29	2.94	2.79	3.13	2.82	2.94	Totals	118.60	123.89	123.87	126.43	128.79	137.64	136.34	141.23	142.50	141.73																																																							
Aldie mill	-	-	-	2.35	2.12	2.12	1.07	1.02	1.25	1.31	Algonkian golf course	3.93	4.76	4.22	4.42	4.26	4.30	3.80	3.73	3.51	3.22	Algonkian golf maintenance	1.73	1.73	1.73	1.53	1.79	1.79	1.70	1.70	1.65	1.73	Algonkian park	2.67	1.57	1.93	1.93	2.92	2.28	3.58	2.96	3.33	2.77	Algonkian pool/Volcano Island Water Park	7.30	7.32	7.19	6.90	7.02	6.69	6.58	6.63	6.70	6.89	Algonkian conference center/The Woodlands at Algonkian	0.52	1.06	1.06	1.06	0.48	0.56	0.04	0.33	0.99	1.05	Algonkian cottages	3.08	3.08	3.08	3.08	2.68	2.68	2.40	2.04	2.34	2.98	Blue ridge park	-	-	-	0.10	0.10	0.05	-	-	-	-	Brambleton golf course	5.29	5.29	5.29	3.86	3.75	3.83	3.25	3.55	4.41	4.58	Brambleton golf maintenance	1.73	1.73	1.73	3.16	3.27	3.28	1.70	1.72	1.63	2.69	Bull run marina/Fountainhead/Sandy Run	4.80	4.42	4.42	4.25	4.25	7.59	4.07	4.20	4.00	4.33	Bull run park	6.37	6.48	6.01	4.99	5.34	5.64	5.65	7.21	7.42	6.38	Bull run pool/Atlantis Water Park	5.63	6.05	6.05	6.27	6.45	6.59	7.80	8.32	8.86	8.16	Bull run shooting center	6.62	6.62	7.68	7.68	8.23	8.34	7.90	8.59	9.68	7.88	Bull run special events center/light show	-	-	-	2.20	2.67	2.60	2.16	2.62	2.15	2.68	Cameron run park	6.08	6.08	6.08	5.40	6.08	6.14	4.47	4.70	4.70	4.95	Cameron run pool/Great Waves Water Park	13.58	13.57	13.57	13.77	11.47	17.09	17.88	17.61	17.91	17.21	Catering	-	-	-	-	-	2.04	9.18	2.47	1.39	1.68	Carlyle house	2.33	1.80	1.80	2.69	1.76	2.68	2.36	2.41	2.62	2.77	Meadowlark atrium	1.93	1.88	2.12	2.12	2.12	2.03	0.46	7.54	6.87	3.89	Meadowlark botanical gardens	4.17	4.16	4.16	4.16	5.14	5.01	5.00	5.55	5.49	6.33	Meadowlark light show	-	-	-	-	-	-	-	-	-	1.68	Occoquan park	-	8.97	9.23	8.97	8.89	7.15	7.60	7.53	8.52	6.93	Pohick bay marina	1.32	1.32	1.32	1.32	1.32	1.32	1.11	1.21	0.99	1.21	Pohick bay golf course	5.29	5.29	5.29	3.75	3.75	3.89	4.41	3.89	3.87	4.67	Pohick bay golf maintenance	1.97	2.02	2.02	3.56	3.56	3.26	3.45	3.13	2.87	3.31	Pohick bay park	6.30	6.15	6.15	6.15	5.95	5.97	6.59	6.64	6.53	6.14	Pohick bay pool/Pirate's Cove Water Park	4.58	4.58	2.42	2.26	4.20	4.78	5.79	6.53	6.66	6.43	Potomac overlook	1.15	1.47	1.47	1.16	1.38	1.38	1.02	1.36	1.22	1.15	Rust Sanctuary	-	-	-	-	-	-	-	-	-	1.22	Upper potomac properties	1.00	0.35	0.35	0.35	0.35	0.35	0.31	0.21	0.24	0.35	Upton hill park	5.70	5.09	5.09	5.09	5.09	5.09	3.92	3.69	3.28	3.03	Upton hill pool/Ocean Dunes Water Park	5.49	5.49	5.59	5.92	6.16	6.16	6.08	6.32	6.59	6.34	W&OD	3.62	2.87	2.87	2.87	3.29	2.94	2.79	3.13	2.82	2.94	Totals	118.60	123.89	123.87	126.43	128.79	137.64	136.34	141.23	142.50	141.73																																																																		
Algonkian golf course	3.93	4.76	4.22	4.42	4.26	4.30	3.80	3.73	3.51	3.22	Algonkian golf maintenance	1.73	1.73	1.73	1.53	1.79	1.79	1.70	1.70	1.65	1.73	Algonkian park	2.67	1.57	1.93	1.93	2.92	2.28	3.58	2.96	3.33	2.77	Algonkian pool/Volcano Island Water Park	7.30	7.32	7.19	6.90	7.02	6.69	6.58	6.63	6.70	6.89	Algonkian conference center/The Woodlands at Algonkian	0.52	1.06	1.06	1.06	0.48	0.56	0.04	0.33	0.99	1.05	Algonkian cottages	3.08	3.08	3.08	3.08	2.68	2.68	2.40	2.04	2.34	2.98	Blue ridge park	-	-	-	0.10	0.10	0.05	-	-	-	-	Brambleton golf course	5.29	5.29	5.29	3.86	3.75	3.83	3.25	3.55	4.41	4.58	Brambleton golf maintenance	1.73	1.73	1.73	3.16	3.27	3.28	1.70	1.72	1.63	2.69	Bull run marina/Fountainhead/Sandy Run	4.80	4.42	4.42	4.25	4.25	7.59	4.07	4.20	4.00	4.33	Bull run park	6.37	6.48	6.01	4.99	5.34	5.64	5.65	7.21	7.42	6.38	Bull run pool/Atlantis Water Park	5.63	6.05	6.05	6.27	6.45	6.59	7.80	8.32	8.86	8.16	Bull run shooting center	6.62	6.62	7.68	7.68	8.23	8.34	7.90	8.59	9.68	7.88	Bull run special events center/light show	-	-	-	2.20	2.67	2.60	2.16	2.62	2.15	2.68	Cameron run park	6.08	6.08	6.08	5.40	6.08	6.14	4.47	4.70	4.70	4.95	Cameron run pool/Great Waves Water Park	13.58	13.57	13.57	13.77	11.47	17.09	17.88	17.61	17.91	17.21	Catering	-	-	-	-	-	2.04	9.18	2.47	1.39	1.68	Carlyle house	2.33	1.80	1.80	2.69	1.76	2.68	2.36	2.41	2.62	2.77	Meadowlark atrium	1.93	1.88	2.12	2.12	2.12	2.03	0.46	7.54	6.87	3.89	Meadowlark botanical gardens	4.17	4.16	4.16	4.16	5.14	5.01	5.00	5.55	5.49	6.33	Meadowlark light show	-	-	-	-	-	-	-	-	-	1.68	Occoquan park	-	8.97	9.23	8.97	8.89	7.15	7.60	7.53	8.52	6.93	Pohick bay marina	1.32	1.32	1.32	1.32	1.32	1.32	1.11	1.21	0.99	1.21	Pohick bay golf course	5.29	5.29	5.29	3.75	3.75	3.89	4.41	3.89	3.87	4.67	Pohick bay golf maintenance	1.97	2.02	2.02	3.56	3.56	3.26	3.45	3.13	2.87	3.31	Pohick bay park	6.30	6.15	6.15	6.15	5.95	5.97	6.59	6.64	6.53	6.14	Pohick bay pool/Pirate's Cove Water Park	4.58	4.58	2.42	2.26	4.20	4.78	5.79	6.53	6.66	6.43	Potomac overlook	1.15	1.47	1.47	1.16	1.38	1.38	1.02	1.36	1.22	1.15	Rust Sanctuary	-	-	-	-	-	-	-	-	-	1.22	Upper potomac properties	1.00	0.35	0.35	0.35	0.35	0.35	0.31	0.21	0.24	0.35	Upton hill park	5.70	5.09	5.09	5.09	5.09	5.09	3.92	3.69	3.28	3.03	Upton hill pool/Ocean Dunes Water Park	5.49	5.49	5.59	5.92	6.16	6.16	6.08	6.32	6.59	6.34	W&OD	3.62	2.87	2.87	2.87	3.29	2.94	2.79	3.13	2.82	2.94	Totals	118.60	123.89	123.87	126.43	128.79	137.64	136.34	141.23	142.50	141.73																																																																													
Algonkian golf maintenance	1.73	1.73	1.73	1.53	1.79	1.79	1.70	1.70	1.65	1.73	Algonkian park	2.67	1.57	1.93	1.93	2.92	2.28	3.58	2.96	3.33	2.77	Algonkian pool/Volcano Island Water Park	7.30	7.32	7.19	6.90	7.02	6.69	6.58	6.63	6.70	6.89	Algonkian conference center/The Woodlands at Algonkian	0.52	1.06	1.06	1.06	0.48	0.56	0.04	0.33	0.99	1.05	Algonkian cottages	3.08	3.08	3.08	3.08	2.68	2.68	2.40	2.04	2.34	2.98	Blue ridge park	-	-	-	0.10	0.10	0.05	-	-	-	-	Brambleton golf course	5.29	5.29	5.29	3.86	3.75	3.83	3.25	3.55	4.41	4.58	Brambleton golf maintenance	1.73	1.73	1.73	3.16	3.27	3.28	1.70	1.72	1.63	2.69	Bull run marina/Fountainhead/Sandy Run	4.80	4.42	4.42	4.25	4.25	7.59	4.07	4.20	4.00	4.33	Bull run park	6.37	6.48	6.01	4.99	5.34	5.64	5.65	7.21	7.42	6.38	Bull run pool/Atlantis Water Park	5.63	6.05	6.05	6.27	6.45	6.59	7.80	8.32	8.86	8.16	Bull run shooting center	6.62	6.62	7.68	7.68	8.23	8.34	7.90	8.59	9.68	7.88	Bull run special events center/light show	-	-	-	2.20	2.67	2.60	2.16	2.62	2.15	2.68	Cameron run park	6.08	6.08	6.08	5.40	6.08	6.14	4.47	4.70	4.70	4.95	Cameron run pool/Great Waves Water Park	13.58	13.57	13.57	13.77	11.47	17.09	17.88	17.61	17.91	17.21	Catering	-	-	-	-	-	2.04	9.18	2.47	1.39	1.68	Carlyle house	2.33	1.80	1.80	2.69	1.76	2.68	2.36	2.41	2.62	2.77	Meadowlark atrium	1.93	1.88	2.12	2.12	2.12	2.03	0.46	7.54	6.87	3.89	Meadowlark botanical gardens	4.17	4.16	4.16	4.16	5.14	5.01	5.00	5.55	5.49	6.33	Meadowlark light show	-	-	-	-	-	-	-	-	-	1.68	Occoquan park	-	8.97	9.23	8.97	8.89	7.15	7.60	7.53	8.52	6.93	Pohick bay marina	1.32	1.32	1.32	1.32	1.32	1.32	1.11	1.21	0.99	1.21	Pohick bay golf course	5.29	5.29	5.29	3.75	3.75	3.89	4.41	3.89	3.87	4.67	Pohick bay golf maintenance	1.97	2.02	2.02	3.56	3.56	3.26	3.45	3.13	2.87	3.31	Pohick bay park	6.30	6.15	6.15	6.15	5.95	5.97	6.59	6.64	6.53	6.14	Pohick bay pool/Pirate's Cove Water Park	4.58	4.58	2.42	2.26	4.20	4.78	5.79	6.53	6.66	6.43	Potomac overlook	1.15	1.47	1.47	1.16	1.38	1.38	1.02	1.36	1.22	1.15	Rust Sanctuary	-	-	-	-	-	-	-	-	-	1.22	Upper potomac properties	1.00	0.35	0.35	0.35	0.35	0.35	0.31	0.21	0.24	0.35	Upton hill park	5.70	5.09	5.09	5.09	5.09	5.09	3.92	3.69	3.28	3.03	Upton hill pool/Ocean Dunes Water Park	5.49	5.49	5.59	5.92	6.16	6.16	6.08	6.32	6.59	6.34	W&OD	3.62	2.87	2.87	2.87	3.29	2.94	2.79	3.13	2.82	2.94	Totals	118.60	123.89	123.87	126.43	128.79	137.64	136.34	141.23	142.50	141.73																																																																																								
Algonkian park	2.67	1.57	1.93	1.93	2.92	2.28	3.58	2.96	3.33	2.77	Algonkian pool/Volcano Island Water Park	7.30	7.32	7.19	6.90	7.02	6.69	6.58	6.63	6.70	6.89	Algonkian conference center/The Woodlands at Algonkian	0.52	1.06	1.06	1.06	0.48	0.56	0.04	0.33	0.99	1.05	Algonkian cottages	3.08	3.08	3.08	3.08	2.68	2.68	2.40	2.04	2.34	2.98	Blue ridge park	-	-	-	0.10	0.10	0.05	-	-	-	-	Brambleton golf course	5.29	5.29	5.29	3.86	3.75	3.83	3.25	3.55	4.41	4.58	Brambleton golf maintenance	1.73	1.73	1.73	3.16	3.27	3.28	1.70	1.72	1.63	2.69	Bull run marina/Fountainhead/Sandy Run	4.80	4.42	4.42	4.25	4.25	7.59	4.07	4.20	4.00	4.33	Bull run park	6.37	6.48	6.01	4.99	5.34	5.64	5.65	7.21	7.42	6.38	Bull run pool/Atlantis Water Park	5.63	6.05	6.05	6.27	6.45	6.59	7.80	8.32	8.86	8.16	Bull run shooting center	6.62	6.62	7.68	7.68	8.23	8.34	7.90	8.59	9.68	7.88	Bull run special events center/light show	-	-	-	2.20	2.67	2.60	2.16	2.62	2.15	2.68	Cameron run park	6.08	6.08	6.08	5.40	6.08	6.14	4.47	4.70	4.70	4.95	Cameron run pool/Great Waves Water Park	13.58	13.57	13.57	13.77	11.47	17.09	17.88	17.61	17.91	17.21	Catering	-	-	-	-	-	2.04	9.18	2.47	1.39	1.68	Carlyle house	2.33	1.80	1.80	2.69	1.76	2.68	2.36	2.41	2.62	2.77	Meadowlark atrium	1.93	1.88	2.12	2.12	2.12	2.03	0.46	7.54	6.87	3.89	Meadowlark botanical gardens	4.17	4.16	4.16	4.16	5.14	5.01	5.00	5.55	5.49	6.33	Meadowlark light show	-	-	-	-	-	-	-	-	-	1.68	Occoquan park	-	8.97	9.23	8.97	8.89	7.15	7.60	7.53	8.52	6.93	Pohick bay marina	1.32	1.32	1.32	1.32	1.32	1.32	1.11	1.21	0.99	1.21	Pohick bay golf course	5.29	5.29	5.29	3.75	3.75	3.89	4.41	3.89	3.87	4.67	Pohick bay golf maintenance	1.97	2.02	2.02	3.56	3.56	3.26	3.45	3.13	2.87	3.31	Pohick bay park	6.30	6.15	6.15	6.15	5.95	5.97	6.59	6.64	6.53	6.14	Pohick bay pool/Pirate's Cove Water Park	4.58	4.58	2.42	2.26	4.20	4.78	5.79	6.53	6.66	6.43	Potomac overlook	1.15	1.47	1.47	1.16	1.38	1.38	1.02	1.36	1.22	1.15	Rust Sanctuary	-	-	-	-	-	-	-	-	-	1.22	Upper potomac properties	1.00	0.35	0.35	0.35	0.35	0.35	0.31	0.21	0.24	0.35	Upton hill park	5.70	5.09	5.09	5.09	5.09	5.09	3.92	3.69	3.28	3.03	Upton hill pool/Ocean Dunes Water Park	5.49	5.49	5.59	5.92	6.16	6.16	6.08	6.32	6.59	6.34	W&OD	3.62	2.87	2.87	2.87	3.29	2.94	2.79	3.13	2.82	2.94	Totals	118.60	123.89	123.87	126.43	128.79	137.64	136.34	141.23	142.50	141.73																																																																																																			
Algonkian pool/Volcano Island Water Park	7.30	7.32	7.19	6.90	7.02	6.69	6.58	6.63	6.70	6.89	Algonkian conference center/The Woodlands at Algonkian	0.52	1.06	1.06	1.06	0.48	0.56	0.04	0.33	0.99	1.05	Algonkian cottages	3.08	3.08	3.08	3.08	2.68	2.68	2.40	2.04	2.34	2.98	Blue ridge park	-	-	-	0.10	0.10	0.05	-	-	-	-	Brambleton golf course	5.29	5.29	5.29	3.86	3.75	3.83	3.25	3.55	4.41	4.58	Brambleton golf maintenance	1.73	1.73	1.73	3.16	3.27	3.28	1.70	1.72	1.63	2.69	Bull run marina/Fountainhead/Sandy Run	4.80	4.42	4.42	4.25	4.25	7.59	4.07	4.20	4.00	4.33	Bull run park	6.37	6.48	6.01	4.99	5.34	5.64	5.65	7.21	7.42	6.38	Bull run pool/Atlantis Water Park	5.63	6.05	6.05	6.27	6.45	6.59	7.80	8.32	8.86	8.16	Bull run shooting center	6.62	6.62	7.68	7.68	8.23	8.34	7.90	8.59	9.68	7.88	Bull run special events center/light show	-	-	-	2.20	2.67	2.60	2.16	2.62	2.15	2.68	Cameron run park	6.08	6.08	6.08	5.40	6.08	6.14	4.47	4.70	4.70	4.95	Cameron run pool/Great Waves Water Park	13.58	13.57	13.57	13.77	11.47	17.09	17.88	17.61	17.91	17.21	Catering	-	-	-	-	-	2.04	9.18	2.47	1.39	1.68	Carlyle house	2.33	1.80	1.80	2.69	1.76	2.68	2.36	2.41	2.62	2.77	Meadowlark atrium	1.93	1.88	2.12	2.12	2.12	2.03	0.46	7.54	6.87	3.89	Meadowlark botanical gardens	4.17	4.16	4.16	4.16	5.14	5.01	5.00	5.55	5.49	6.33	Meadowlark light show	-	-	-	-	-	-	-	-	-	1.68	Occoquan park	-	8.97	9.23	8.97	8.89	7.15	7.60	7.53	8.52	6.93	Pohick bay marina	1.32	1.32	1.32	1.32	1.32	1.32	1.11	1.21	0.99	1.21	Pohick bay golf course	5.29	5.29	5.29	3.75	3.75	3.89	4.41	3.89	3.87	4.67	Pohick bay golf maintenance	1.97	2.02	2.02	3.56	3.56	3.26	3.45	3.13	2.87	3.31	Pohick bay park	6.30	6.15	6.15	6.15	5.95	5.97	6.59	6.64	6.53	6.14	Pohick bay pool/Pirate's Cove Water Park	4.58	4.58	2.42	2.26	4.20	4.78	5.79	6.53	6.66	6.43	Potomac overlook	1.15	1.47	1.47	1.16	1.38	1.38	1.02	1.36	1.22	1.15	Rust Sanctuary	-	-	-	-	-	-	-	-	-	1.22	Upper potomac properties	1.00	0.35	0.35	0.35	0.35	0.35	0.31	0.21	0.24	0.35	Upton hill park	5.70	5.09	5.09	5.09	5.09	5.09	3.92	3.69	3.28	3.03	Upton hill pool/Ocean Dunes Water Park	5.49	5.49	5.59	5.92	6.16	6.16	6.08	6.32	6.59	6.34	W&OD	3.62	2.87	2.87	2.87	3.29	2.94	2.79	3.13	2.82	2.94	Totals	118.60	123.89	123.87	126.43	128.79	137.64	136.34	141.23	142.50	141.73																																																																																																														
Algonkian conference center/The Woodlands at Algonkian	0.52	1.06	1.06	1.06	0.48	0.56	0.04	0.33	0.99	1.05	Algonkian cottages	3.08	3.08	3.08	3.08	2.68	2.68	2.40	2.04	2.34	2.98	Blue ridge park	-	-	-	0.10	0.10	0.05	-	-	-	-	Brambleton golf course	5.29	5.29	5.29	3.86	3.75	3.83	3.25	3.55	4.41	4.58	Brambleton golf maintenance	1.73	1.73	1.73	3.16	3.27	3.28	1.70	1.72	1.63	2.69	Bull run marina/Fountainhead/Sandy Run	4.80	4.42	4.42	4.25	4.25	7.59	4.07	4.20	4.00	4.33	Bull run park	6.37	6.48	6.01	4.99	5.34	5.64	5.65	7.21	7.42	6.38	Bull run pool/Atlantis Water Park	5.63	6.05	6.05	6.27	6.45	6.59	7.80	8.32	8.86	8.16	Bull run shooting center	6.62	6.62	7.68	7.68	8.23	8.34	7.90	8.59	9.68	7.88	Bull run special events center/light show	-	-	-	2.20	2.67	2.60	2.16	2.62	2.15	2.68	Cameron run park	6.08	6.08	6.08	5.40	6.08	6.14	4.47	4.70	4.70	4.95	Cameron run pool/Great Waves Water Park	13.58	13.57	13.57	13.77	11.47	17.09	17.88	17.61	17.91	17.21	Catering	-	-	-	-	-	2.04	9.18	2.47	1.39	1.68	Carlyle house	2.33	1.80	1.80	2.69	1.76	2.68	2.36	2.41	2.62	2.77	Meadowlark atrium	1.93	1.88	2.12	2.12	2.12	2.03	0.46	7.54	6.87	3.89	Meadowlark botanical gardens	4.17	4.16	4.16	4.16	5.14	5.01	5.00	5.55	5.49	6.33	Meadowlark light show	-	-	-	-	-	-	-	-	-	1.68	Occoquan park	-	8.97	9.23	8.97	8.89	7.15	7.60	7.53	8.52	6.93	Pohick bay marina	1.32	1.32	1.32	1.32	1.32	1.32	1.11	1.21	0.99	1.21	Pohick bay golf course	5.29	5.29	5.29	3.75	3.75	3.89	4.41	3.89	3.87	4.67	Pohick bay golf maintenance	1.97	2.02	2.02	3.56	3.56	3.26	3.45	3.13	2.87	3.31	Pohick bay park	6.30	6.15	6.15	6.15	5.95	5.97	6.59	6.64	6.53	6.14	Pohick bay pool/Pirate's Cove Water Park	4.58	4.58	2.42	2.26	4.20	4.78	5.79	6.53	6.66	6.43	Potomac overlook	1.15	1.47	1.47	1.16	1.38	1.38	1.02	1.36	1.22	1.15	Rust Sanctuary	-	-	-	-	-	-	-	-	-	1.22	Upper potomac properties	1.00	0.35	0.35	0.35	0.35	0.35	0.31	0.21	0.24	0.35	Upton hill park	5.70	5.09	5.09	5.09	5.09	5.09	3.92	3.69	3.28	3.03	Upton hill pool/Ocean Dunes Water Park	5.49	5.49	5.59	5.92	6.16	6.16	6.08	6.32	6.59	6.34	W&OD	3.62	2.87	2.87	2.87	3.29	2.94	2.79	3.13	2.82	2.94	Totals	118.60	123.89	123.87	126.43	128.79	137.64	136.34	141.23	142.50	141.73																																																																																																																									
Algonkian cottages	3.08	3.08	3.08	3.08	2.68	2.68	2.40	2.04	2.34	2.98	Blue ridge park	-	-	-	0.10	0.10	0.05	-	-	-	-	Brambleton golf course	5.29	5.29	5.29	3.86	3.75	3.83	3.25	3.55	4.41	4.58	Brambleton golf maintenance	1.73	1.73	1.73	3.16	3.27	3.28	1.70	1.72	1.63	2.69	Bull run marina/Fountainhead/Sandy Run	4.80	4.42	4.42	4.25	4.25	7.59	4.07	4.20	4.00	4.33	Bull run park	6.37	6.48	6.01	4.99	5.34	5.64	5.65	7.21	7.42	6.38	Bull run pool/Atlantis Water Park	5.63	6.05	6.05	6.27	6.45	6.59	7.80	8.32	8.86	8.16	Bull run shooting center	6.62	6.62	7.68	7.68	8.23	8.34	7.90	8.59	9.68	7.88	Bull run special events center/light show	-	-	-	2.20	2.67	2.60	2.16	2.62	2.15	2.68	Cameron run park	6.08	6.08	6.08	5.40	6.08	6.14	4.47	4.70	4.70	4.95	Cameron run pool/Great Waves Water Park	13.58	13.57	13.57	13.77	11.47	17.09	17.88	17.61	17.91	17.21	Catering	-	-	-	-	-	2.04	9.18	2.47	1.39	1.68	Carlyle house	2.33	1.80	1.80	2.69	1.76	2.68	2.36	2.41	2.62	2.77	Meadowlark atrium	1.93	1.88	2.12	2.12	2.12	2.03	0.46	7.54	6.87	3.89	Meadowlark botanical gardens	4.17	4.16	4.16	4.16	5.14	5.01	5.00	5.55	5.49	6.33	Meadowlark light show	-	-	-	-	-	-	-	-	-	1.68	Occoquan park	-	8.97	9.23	8.97	8.89	7.15	7.60	7.53	8.52	6.93	Pohick bay marina	1.32	1.32	1.32	1.32	1.32	1.32	1.11	1.21	0.99	1.21	Pohick bay golf course	5.29	5.29	5.29	3.75	3.75	3.89	4.41	3.89	3.87	4.67	Pohick bay golf maintenance	1.97	2.02	2.02	3.56	3.56	3.26	3.45	3.13	2.87	3.31	Pohick bay park	6.30	6.15	6.15	6.15	5.95	5.97	6.59	6.64	6.53	6.14	Pohick bay pool/Pirate's Cove Water Park	4.58	4.58	2.42	2.26	4.20	4.78	5.79	6.53	6.66	6.43	Potomac overlook	1.15	1.47	1.47	1.16	1.38	1.38	1.02	1.36	1.22	1.15	Rust Sanctuary	-	-	-	-	-	-	-	-	-	1.22	Upper potomac properties	1.00	0.35	0.35	0.35	0.35	0.35	0.31	0.21	0.24	0.35	Upton hill park	5.70	5.09	5.09	5.09	5.09	5.09	3.92	3.69	3.28	3.03	Upton hill pool/Ocean Dunes Water Park	5.49	5.49	5.59	5.92	6.16	6.16	6.08	6.32	6.59	6.34	W&OD	3.62	2.87	2.87	2.87	3.29	2.94	2.79	3.13	2.82	2.94	Totals	118.60	123.89	123.87	126.43	128.79	137.64	136.34	141.23	142.50	141.73																																																																																																																																				
Blue ridge park	-	-	-	0.10	0.10	0.05	-	-	-	-	Brambleton golf course	5.29	5.29	5.29	3.86	3.75	3.83	3.25	3.55	4.41	4.58	Brambleton golf maintenance	1.73	1.73	1.73	3.16	3.27	3.28	1.70	1.72	1.63	2.69	Bull run marina/Fountainhead/Sandy Run	4.80	4.42	4.42	4.25	4.25	7.59	4.07	4.20	4.00	4.33	Bull run park	6.37	6.48	6.01	4.99	5.34	5.64	5.65	7.21	7.42	6.38	Bull run pool/Atlantis Water Park	5.63	6.05	6.05	6.27	6.45	6.59	7.80	8.32	8.86	8.16	Bull run shooting center	6.62	6.62	7.68	7.68	8.23	8.34	7.90	8.59	9.68	7.88	Bull run special events center/light show	-	-	-	2.20	2.67	2.60	2.16	2.62	2.15	2.68	Cameron run park	6.08	6.08	6.08	5.40	6.08	6.14	4.47	4.70	4.70	4.95	Cameron run pool/Great Waves Water Park	13.58	13.57	13.57	13.77	11.47	17.09	17.88	17.61	17.91	17.21	Catering	-	-	-	-	-	2.04	9.18	2.47	1.39	1.68	Carlyle house	2.33	1.80	1.80	2.69	1.76	2.68	2.36	2.41	2.62	2.77	Meadowlark atrium	1.93	1.88	2.12	2.12	2.12	2.03	0.46	7.54	6.87	3.89	Meadowlark botanical gardens	4.17	4.16	4.16	4.16	5.14	5.01	5.00	5.55	5.49	6.33	Meadowlark light show	-	-	-	-	-	-	-	-	-	1.68	Occoquan park	-	8.97	9.23	8.97	8.89	7.15	7.60	7.53	8.52	6.93	Pohick bay marina	1.32	1.32	1.32	1.32	1.32	1.32	1.11	1.21	0.99	1.21	Pohick bay golf course	5.29	5.29	5.29	3.75	3.75	3.89	4.41	3.89	3.87	4.67	Pohick bay golf maintenance	1.97	2.02	2.02	3.56	3.56	3.26	3.45	3.13	2.87	3.31	Pohick bay park	6.30	6.15	6.15	6.15	5.95	5.97	6.59	6.64	6.53	6.14	Pohick bay pool/Pirate's Cove Water Park	4.58	4.58	2.42	2.26	4.20	4.78	5.79	6.53	6.66	6.43	Potomac overlook	1.15	1.47	1.47	1.16	1.38	1.38	1.02	1.36	1.22	1.15	Rust Sanctuary	-	-	-	-	-	-	-	-	-	1.22	Upper potomac properties	1.00	0.35	0.35	0.35	0.35	0.35	0.31	0.21	0.24	0.35	Upton hill park	5.70	5.09	5.09	5.09	5.09	5.09	3.92	3.69	3.28	3.03	Upton hill pool/Ocean Dunes Water Park	5.49	5.49	5.59	5.92	6.16	6.16	6.08	6.32	6.59	6.34	W&OD	3.62	2.87	2.87	2.87	3.29	2.94	2.79	3.13	2.82	2.94	Totals	118.60	123.89	123.87	126.43	128.79	137.64	136.34	141.23	142.50	141.73																																																																																																																																															
Brambleton golf course	5.29	5.29	5.29	3.86	3.75	3.83	3.25	3.55	4.41	4.58	Brambleton golf maintenance	1.73	1.73	1.73	3.16	3.27	3.28	1.70	1.72	1.63	2.69	Bull run marina/Fountainhead/Sandy Run	4.80	4.42	4.42	4.25	4.25	7.59	4.07	4.20	4.00	4.33	Bull run park	6.37	6.48	6.01	4.99	5.34	5.64	5.65	7.21	7.42	6.38	Bull run pool/Atlantis Water Park	5.63	6.05	6.05	6.27	6.45	6.59	7.80	8.32	8.86	8.16	Bull run shooting center	6.62	6.62	7.68	7.68	8.23	8.34	7.90	8.59	9.68	7.88	Bull run special events center/light show	-	-	-	2.20	2.67	2.60	2.16	2.62	2.15	2.68	Cameron run park	6.08	6.08	6.08	5.40	6.08	6.14	4.47	4.70	4.70	4.95	Cameron run pool/Great Waves Water Park	13.58	13.57	13.57	13.77	11.47	17.09	17.88	17.61	17.91	17.21	Catering	-	-	-	-	-	2.04	9.18	2.47	1.39	1.68	Carlyle house	2.33	1.80	1.80	2.69	1.76	2.68	2.36	2.41	2.62	2.77	Meadowlark atrium	1.93	1.88	2.12	2.12	2.12	2.03	0.46	7.54	6.87	3.89	Meadowlark botanical gardens	4.17	4.16	4.16	4.16	5.14	5.01	5.00	5.55	5.49	6.33	Meadowlark light show	-	-	-	-	-	-	-	-	-	1.68	Occoquan park	-	8.97	9.23	8.97	8.89	7.15	7.60	7.53	8.52	6.93	Pohick bay marina	1.32	1.32	1.32	1.32	1.32	1.32	1.11	1.21	0.99	1.21	Pohick bay golf course	5.29	5.29	5.29	3.75	3.75	3.89	4.41	3.89	3.87	4.67	Pohick bay golf maintenance	1.97	2.02	2.02	3.56	3.56	3.26	3.45	3.13	2.87	3.31	Pohick bay park	6.30	6.15	6.15	6.15	5.95	5.97	6.59	6.64	6.53	6.14	Pohick bay pool/Pirate's Cove Water Park	4.58	4.58	2.42	2.26	4.20	4.78	5.79	6.53	6.66	6.43	Potomac overlook	1.15	1.47	1.47	1.16	1.38	1.38	1.02	1.36	1.22	1.15	Rust Sanctuary	-	-	-	-	-	-	-	-	-	1.22	Upper potomac properties	1.00	0.35	0.35	0.35	0.35	0.35	0.31	0.21	0.24	0.35	Upton hill park	5.70	5.09	5.09	5.09	5.09	5.09	3.92	3.69	3.28	3.03	Upton hill pool/Ocean Dunes Water Park	5.49	5.49	5.59	5.92	6.16	6.16	6.08	6.32	6.59	6.34	W&OD	3.62	2.87	2.87	2.87	3.29	2.94	2.79	3.13	2.82	2.94	Totals	118.60	123.89	123.87	126.43	128.79	137.64	136.34	141.23	142.50	141.73																																																																																																																																																										
Brambleton golf maintenance	1.73	1.73	1.73	3.16	3.27	3.28	1.70	1.72	1.63	2.69	Bull run marina/Fountainhead/Sandy Run	4.80	4.42	4.42	4.25	4.25	7.59	4.07	4.20	4.00	4.33	Bull run park	6.37	6.48	6.01	4.99	5.34	5.64	5.65	7.21	7.42	6.38	Bull run pool/Atlantis Water Park	5.63	6.05	6.05	6.27	6.45	6.59	7.80	8.32	8.86	8.16	Bull run shooting center	6.62	6.62	7.68	7.68	8.23	8.34	7.90	8.59	9.68	7.88	Bull run special events center/light show	-	-	-	2.20	2.67	2.60	2.16	2.62	2.15	2.68	Cameron run park	6.08	6.08	6.08	5.40	6.08	6.14	4.47	4.70	4.70	4.95	Cameron run pool/Great Waves Water Park	13.58	13.57	13.57	13.77	11.47	17.09	17.88	17.61	17.91	17.21	Catering	-	-	-	-	-	2.04	9.18	2.47	1.39	1.68	Carlyle house	2.33	1.80	1.80	2.69	1.76	2.68	2.36	2.41	2.62	2.77	Meadowlark atrium	1.93	1.88	2.12	2.12	2.12	2.03	0.46	7.54	6.87	3.89	Meadowlark botanical gardens	4.17	4.16	4.16	4.16	5.14	5.01	5.00	5.55	5.49	6.33	Meadowlark light show	-	-	-	-	-	-	-	-	-	1.68	Occoquan park	-	8.97	9.23	8.97	8.89	7.15	7.60	7.53	8.52	6.93	Pohick bay marina	1.32	1.32	1.32	1.32	1.32	1.32	1.11	1.21	0.99	1.21	Pohick bay golf course	5.29	5.29	5.29	3.75	3.75	3.89	4.41	3.89	3.87	4.67	Pohick bay golf maintenance	1.97	2.02	2.02	3.56	3.56	3.26	3.45	3.13	2.87	3.31	Pohick bay park	6.30	6.15	6.15	6.15	5.95	5.97	6.59	6.64	6.53	6.14	Pohick bay pool/Pirate's Cove Water Park	4.58	4.58	2.42	2.26	4.20	4.78	5.79	6.53	6.66	6.43	Potomac overlook	1.15	1.47	1.47	1.16	1.38	1.38	1.02	1.36	1.22	1.15	Rust Sanctuary	-	-	-	-	-	-	-	-	-	1.22	Upper potomac properties	1.00	0.35	0.35	0.35	0.35	0.35	0.31	0.21	0.24	0.35	Upton hill park	5.70	5.09	5.09	5.09	5.09	5.09	3.92	3.69	3.28	3.03	Upton hill pool/Ocean Dunes Water Park	5.49	5.49	5.59	5.92	6.16	6.16	6.08	6.32	6.59	6.34	W&OD	3.62	2.87	2.87	2.87	3.29	2.94	2.79	3.13	2.82	2.94	Totals	118.60	123.89	123.87	126.43	128.79	137.64	136.34	141.23	142.50	141.73																																																																																																																																																																					
Bull run marina/Fountainhead/Sandy Run	4.80	4.42	4.42	4.25	4.25	7.59	4.07	4.20	4.00	4.33	Bull run park	6.37	6.48	6.01	4.99	5.34	5.64	5.65	7.21	7.42	6.38	Bull run pool/Atlantis Water Park	5.63	6.05	6.05	6.27	6.45	6.59	7.80	8.32	8.86	8.16	Bull run shooting center	6.62	6.62	7.68	7.68	8.23	8.34	7.90	8.59	9.68	7.88	Bull run special events center/light show	-	-	-	2.20	2.67	2.60	2.16	2.62	2.15	2.68	Cameron run park	6.08	6.08	6.08	5.40	6.08	6.14	4.47	4.70	4.70	4.95	Cameron run pool/Great Waves Water Park	13.58	13.57	13.57	13.77	11.47	17.09	17.88	17.61	17.91	17.21	Catering	-	-	-	-	-	2.04	9.18	2.47	1.39	1.68	Carlyle house	2.33	1.80	1.80	2.69	1.76	2.68	2.36	2.41	2.62	2.77	Meadowlark atrium	1.93	1.88	2.12	2.12	2.12	2.03	0.46	7.54	6.87	3.89	Meadowlark botanical gardens	4.17	4.16	4.16	4.16	5.14	5.01	5.00	5.55	5.49	6.33	Meadowlark light show	-	-	-	-	-	-	-	-	-	1.68	Occoquan park	-	8.97	9.23	8.97	8.89	7.15	7.60	7.53	8.52	6.93	Pohick bay marina	1.32	1.32	1.32	1.32	1.32	1.32	1.11	1.21	0.99	1.21	Pohick bay golf course	5.29	5.29	5.29	3.75	3.75	3.89	4.41	3.89	3.87	4.67	Pohick bay golf maintenance	1.97	2.02	2.02	3.56	3.56	3.26	3.45	3.13	2.87	3.31	Pohick bay park	6.30	6.15	6.15	6.15	5.95	5.97	6.59	6.64	6.53	6.14	Pohick bay pool/Pirate's Cove Water Park	4.58	4.58	2.42	2.26	4.20	4.78	5.79	6.53	6.66	6.43	Potomac overlook	1.15	1.47	1.47	1.16	1.38	1.38	1.02	1.36	1.22	1.15	Rust Sanctuary	-	-	-	-	-	-	-	-	-	1.22	Upper potomac properties	1.00	0.35	0.35	0.35	0.35	0.35	0.31	0.21	0.24	0.35	Upton hill park	5.70	5.09	5.09	5.09	5.09	5.09	3.92	3.69	3.28	3.03	Upton hill pool/Ocean Dunes Water Park	5.49	5.49	5.59	5.92	6.16	6.16	6.08	6.32	6.59	6.34	W&OD	3.62	2.87	2.87	2.87	3.29	2.94	2.79	3.13	2.82	2.94	Totals	118.60	123.89	123.87	126.43	128.79	137.64	136.34	141.23	142.50	141.73																																																																																																																																																																																
Bull run park	6.37	6.48	6.01	4.99	5.34	5.64	5.65	7.21	7.42	6.38	Bull run pool/Atlantis Water Park	5.63	6.05	6.05	6.27	6.45	6.59	7.80	8.32	8.86	8.16	Bull run shooting center	6.62	6.62	7.68	7.68	8.23	8.34	7.90	8.59	9.68	7.88	Bull run special events center/light show	-	-	-	2.20	2.67	2.60	2.16	2.62	2.15	2.68	Cameron run park	6.08	6.08	6.08	5.40	6.08	6.14	4.47	4.70	4.70	4.95	Cameron run pool/Great Waves Water Park	13.58	13.57	13.57	13.77	11.47	17.09	17.88	17.61	17.91	17.21	Catering	-	-	-	-	-	2.04	9.18	2.47	1.39	1.68	Carlyle house	2.33	1.80	1.80	2.69	1.76	2.68	2.36	2.41	2.62	2.77	Meadowlark atrium	1.93	1.88	2.12	2.12	2.12	2.03	0.46	7.54	6.87	3.89	Meadowlark botanical gardens	4.17	4.16	4.16	4.16	5.14	5.01	5.00	5.55	5.49	6.33	Meadowlark light show	-	-	-	-	-	-	-	-	-	1.68	Occoquan park	-	8.97	9.23	8.97	8.89	7.15	7.60	7.53	8.52	6.93	Pohick bay marina	1.32	1.32	1.32	1.32	1.32	1.32	1.11	1.21	0.99	1.21	Pohick bay golf course	5.29	5.29	5.29	3.75	3.75	3.89	4.41	3.89	3.87	4.67	Pohick bay golf maintenance	1.97	2.02	2.02	3.56	3.56	3.26	3.45	3.13	2.87	3.31	Pohick bay park	6.30	6.15	6.15	6.15	5.95	5.97	6.59	6.64	6.53	6.14	Pohick bay pool/Pirate's Cove Water Park	4.58	4.58	2.42	2.26	4.20	4.78	5.79	6.53	6.66	6.43	Potomac overlook	1.15	1.47	1.47	1.16	1.38	1.38	1.02	1.36	1.22	1.15	Rust Sanctuary	-	-	-	-	-	-	-	-	-	1.22	Upper potomac properties	1.00	0.35	0.35	0.35	0.35	0.35	0.31	0.21	0.24	0.35	Upton hill park	5.70	5.09	5.09	5.09	5.09	5.09	3.92	3.69	3.28	3.03	Upton hill pool/Ocean Dunes Water Park	5.49	5.49	5.59	5.92	6.16	6.16	6.08	6.32	6.59	6.34	W&OD	3.62	2.87	2.87	2.87	3.29	2.94	2.79	3.13	2.82	2.94	Totals	118.60	123.89	123.87	126.43	128.79	137.64	136.34	141.23	142.50	141.73																																																																																																																																																																																											
Bull run pool/Atlantis Water Park	5.63	6.05	6.05	6.27	6.45	6.59	7.80	8.32	8.86	8.16	Bull run shooting center	6.62	6.62	7.68	7.68	8.23	8.34	7.90	8.59	9.68	7.88	Bull run special events center/light show	-	-	-	2.20	2.67	2.60	2.16	2.62	2.15	2.68	Cameron run park	6.08	6.08	6.08	5.40	6.08	6.14	4.47	4.70	4.70	4.95	Cameron run pool/Great Waves Water Park	13.58	13.57	13.57	13.77	11.47	17.09	17.88	17.61	17.91	17.21	Catering	-	-	-	-	-	2.04	9.18	2.47	1.39	1.68	Carlyle house	2.33	1.80	1.80	2.69	1.76	2.68	2.36	2.41	2.62	2.77	Meadowlark atrium	1.93	1.88	2.12	2.12	2.12	2.03	0.46	7.54	6.87	3.89	Meadowlark botanical gardens	4.17	4.16	4.16	4.16	5.14	5.01	5.00	5.55	5.49	6.33	Meadowlark light show	-	-	-	-	-	-	-	-	-	1.68	Occoquan park	-	8.97	9.23	8.97	8.89	7.15	7.60	7.53	8.52	6.93	Pohick bay marina	1.32	1.32	1.32	1.32	1.32	1.32	1.11	1.21	0.99	1.21	Pohick bay golf course	5.29	5.29	5.29	3.75	3.75	3.89	4.41	3.89	3.87	4.67	Pohick bay golf maintenance	1.97	2.02	2.02	3.56	3.56	3.26	3.45	3.13	2.87	3.31	Pohick bay park	6.30	6.15	6.15	6.15	5.95	5.97	6.59	6.64	6.53	6.14	Pohick bay pool/Pirate's Cove Water Park	4.58	4.58	2.42	2.26	4.20	4.78	5.79	6.53	6.66	6.43	Potomac overlook	1.15	1.47	1.47	1.16	1.38	1.38	1.02	1.36	1.22	1.15	Rust Sanctuary	-	-	-	-	-	-	-	-	-	1.22	Upper potomac properties	1.00	0.35	0.35	0.35	0.35	0.35	0.31	0.21	0.24	0.35	Upton hill park	5.70	5.09	5.09	5.09	5.09	5.09	3.92	3.69	3.28	3.03	Upton hill pool/Ocean Dunes Water Park	5.49	5.49	5.59	5.92	6.16	6.16	6.08	6.32	6.59	6.34	W&OD	3.62	2.87	2.87	2.87	3.29	2.94	2.79	3.13	2.82	2.94	Totals	118.60	123.89	123.87	126.43	128.79	137.64	136.34	141.23	142.50	141.73																																																																																																																																																																																																						
Bull run shooting center	6.62	6.62	7.68	7.68	8.23	8.34	7.90	8.59	9.68	7.88	Bull run special events center/light show	-	-	-	2.20	2.67	2.60	2.16	2.62	2.15	2.68	Cameron run park	6.08	6.08	6.08	5.40	6.08	6.14	4.47	4.70	4.70	4.95	Cameron run pool/Great Waves Water Park	13.58	13.57	13.57	13.77	11.47	17.09	17.88	17.61	17.91	17.21	Catering	-	-	-	-	-	2.04	9.18	2.47	1.39	1.68	Carlyle house	2.33	1.80	1.80	2.69	1.76	2.68	2.36	2.41	2.62	2.77	Meadowlark atrium	1.93	1.88	2.12	2.12	2.12	2.03	0.46	7.54	6.87	3.89	Meadowlark botanical gardens	4.17	4.16	4.16	4.16	5.14	5.01	5.00	5.55	5.49	6.33	Meadowlark light show	-	-	-	-	-	-	-	-	-	1.68	Occoquan park	-	8.97	9.23	8.97	8.89	7.15	7.60	7.53	8.52	6.93	Pohick bay marina	1.32	1.32	1.32	1.32	1.32	1.32	1.11	1.21	0.99	1.21	Pohick bay golf course	5.29	5.29	5.29	3.75	3.75	3.89	4.41	3.89	3.87	4.67	Pohick bay golf maintenance	1.97	2.02	2.02	3.56	3.56	3.26	3.45	3.13	2.87	3.31	Pohick bay park	6.30	6.15	6.15	6.15	5.95	5.97	6.59	6.64	6.53	6.14	Pohick bay pool/Pirate's Cove Water Park	4.58	4.58	2.42	2.26	4.20	4.78	5.79	6.53	6.66	6.43	Potomac overlook	1.15	1.47	1.47	1.16	1.38	1.38	1.02	1.36	1.22	1.15	Rust Sanctuary	-	-	-	-	-	-	-	-	-	1.22	Upper potomac properties	1.00	0.35	0.35	0.35	0.35	0.35	0.31	0.21	0.24	0.35	Upton hill park	5.70	5.09	5.09	5.09	5.09	5.09	3.92	3.69	3.28	3.03	Upton hill pool/Ocean Dunes Water Park	5.49	5.49	5.59	5.92	6.16	6.16	6.08	6.32	6.59	6.34	W&OD	3.62	2.87	2.87	2.87	3.29	2.94	2.79	3.13	2.82	2.94	Totals	118.60	123.89	123.87	126.43	128.79	137.64	136.34	141.23	142.50	141.73																																																																																																																																																																																																																	
Bull run special events center/light show	-	-	-	2.20	2.67	2.60	2.16	2.62	2.15	2.68	Cameron run park	6.08	6.08	6.08	5.40	6.08	6.14	4.47	4.70	4.70	4.95	Cameron run pool/Great Waves Water Park	13.58	13.57	13.57	13.77	11.47	17.09	17.88	17.61	17.91	17.21	Catering	-	-	-	-	-	2.04	9.18	2.47	1.39	1.68	Carlyle house	2.33	1.80	1.80	2.69	1.76	2.68	2.36	2.41	2.62	2.77	Meadowlark atrium	1.93	1.88	2.12	2.12	2.12	2.03	0.46	7.54	6.87	3.89	Meadowlark botanical gardens	4.17	4.16	4.16	4.16	5.14	5.01	5.00	5.55	5.49	6.33	Meadowlark light show	-	-	-	-	-	-	-	-	-	1.68	Occoquan park	-	8.97	9.23	8.97	8.89	7.15	7.60	7.53	8.52	6.93	Pohick bay marina	1.32	1.32	1.32	1.32	1.32	1.32	1.11	1.21	0.99	1.21	Pohick bay golf course	5.29	5.29	5.29	3.75	3.75	3.89	4.41	3.89	3.87	4.67	Pohick bay golf maintenance	1.97	2.02	2.02	3.56	3.56	3.26	3.45	3.13	2.87	3.31	Pohick bay park	6.30	6.15	6.15	6.15	5.95	5.97	6.59	6.64	6.53	6.14	Pohick bay pool/Pirate's Cove Water Park	4.58	4.58	2.42	2.26	4.20	4.78	5.79	6.53	6.66	6.43	Potomac overlook	1.15	1.47	1.47	1.16	1.38	1.38	1.02	1.36	1.22	1.15	Rust Sanctuary	-	-	-	-	-	-	-	-	-	1.22	Upper potomac properties	1.00	0.35	0.35	0.35	0.35	0.35	0.31	0.21	0.24	0.35	Upton hill park	5.70	5.09	5.09	5.09	5.09	5.09	3.92	3.69	3.28	3.03	Upton hill pool/Ocean Dunes Water Park	5.49	5.49	5.59	5.92	6.16	6.16	6.08	6.32	6.59	6.34	W&OD	3.62	2.87	2.87	2.87	3.29	2.94	2.79	3.13	2.82	2.94	Totals	118.60	123.89	123.87	126.43	128.79	137.64	136.34	141.23	142.50	141.73																																																																																																																																																																																																																												
Cameron run park	6.08	6.08	6.08	5.40	6.08	6.14	4.47	4.70	4.70	4.95	Cameron run pool/Great Waves Water Park	13.58	13.57	13.57	13.77	11.47	17.09	17.88	17.61	17.91	17.21	Catering	-	-	-	-	-	2.04	9.18	2.47	1.39	1.68	Carlyle house	2.33	1.80	1.80	2.69	1.76	2.68	2.36	2.41	2.62	2.77	Meadowlark atrium	1.93	1.88	2.12	2.12	2.12	2.03	0.46	7.54	6.87	3.89	Meadowlark botanical gardens	4.17	4.16	4.16	4.16	5.14	5.01	5.00	5.55	5.49	6.33	Meadowlark light show	-	-	-	-	-	-	-	-	-	1.68	Occoquan park	-	8.97	9.23	8.97	8.89	7.15	7.60	7.53	8.52	6.93	Pohick bay marina	1.32	1.32	1.32	1.32	1.32	1.32	1.11	1.21	0.99	1.21	Pohick bay golf course	5.29	5.29	5.29	3.75	3.75	3.89	4.41	3.89	3.87	4.67	Pohick bay golf maintenance	1.97	2.02	2.02	3.56	3.56	3.26	3.45	3.13	2.87	3.31	Pohick bay park	6.30	6.15	6.15	6.15	5.95	5.97	6.59	6.64	6.53	6.14	Pohick bay pool/Pirate's Cove Water Park	4.58	4.58	2.42	2.26	4.20	4.78	5.79	6.53	6.66	6.43	Potomac overlook	1.15	1.47	1.47	1.16	1.38	1.38	1.02	1.36	1.22	1.15	Rust Sanctuary	-	-	-	-	-	-	-	-	-	1.22	Upper potomac properties	1.00	0.35	0.35	0.35	0.35	0.35	0.31	0.21	0.24	0.35	Upton hill park	5.70	5.09	5.09	5.09	5.09	5.09	3.92	3.69	3.28	3.03	Upton hill pool/Ocean Dunes Water Park	5.49	5.49	5.59	5.92	6.16	6.16	6.08	6.32	6.59	6.34	W&OD	3.62	2.87	2.87	2.87	3.29	2.94	2.79	3.13	2.82	2.94	Totals	118.60	123.89	123.87	126.43	128.79	137.64	136.34	141.23	142.50	141.73																																																																																																																																																																																																																																							
Cameron run pool/Great Waves Water Park	13.58	13.57	13.57	13.77	11.47	17.09	17.88	17.61	17.91	17.21	Catering	-	-	-	-	-	2.04	9.18	2.47	1.39	1.68	Carlyle house	2.33	1.80	1.80	2.69	1.76	2.68	2.36	2.41	2.62	2.77	Meadowlark atrium	1.93	1.88	2.12	2.12	2.12	2.03	0.46	7.54	6.87	3.89	Meadowlark botanical gardens	4.17	4.16	4.16	4.16	5.14	5.01	5.00	5.55	5.49	6.33	Meadowlark light show	-	-	-	-	-	-	-	-	-	1.68	Occoquan park	-	8.97	9.23	8.97	8.89	7.15	7.60	7.53	8.52	6.93	Pohick bay marina	1.32	1.32	1.32	1.32	1.32	1.32	1.11	1.21	0.99	1.21	Pohick bay golf course	5.29	5.29	5.29	3.75	3.75	3.89	4.41	3.89	3.87	4.67	Pohick bay golf maintenance	1.97	2.02	2.02	3.56	3.56	3.26	3.45	3.13	2.87	3.31	Pohick bay park	6.30	6.15	6.15	6.15	5.95	5.97	6.59	6.64	6.53	6.14	Pohick bay pool/Pirate's Cove Water Park	4.58	4.58	2.42	2.26	4.20	4.78	5.79	6.53	6.66	6.43	Potomac overlook	1.15	1.47	1.47	1.16	1.38	1.38	1.02	1.36	1.22	1.15	Rust Sanctuary	-	-	-	-	-	-	-	-	-	1.22	Upper potomac properties	1.00	0.35	0.35	0.35	0.35	0.35	0.31	0.21	0.24	0.35	Upton hill park	5.70	5.09	5.09	5.09	5.09	5.09	3.92	3.69	3.28	3.03	Upton hill pool/Ocean Dunes Water Park	5.49	5.49	5.59	5.92	6.16	6.16	6.08	6.32	6.59	6.34	W&OD	3.62	2.87	2.87	2.87	3.29	2.94	2.79	3.13	2.82	2.94	Totals	118.60	123.89	123.87	126.43	128.79	137.64	136.34	141.23	142.50	141.73																																																																																																																																																																																																																																																		
Catering	-	-	-	-	-	2.04	9.18	2.47	1.39	1.68	Carlyle house	2.33	1.80	1.80	2.69	1.76	2.68	2.36	2.41	2.62	2.77	Meadowlark atrium	1.93	1.88	2.12	2.12	2.12	2.03	0.46	7.54	6.87	3.89	Meadowlark botanical gardens	4.17	4.16	4.16	4.16	5.14	5.01	5.00	5.55	5.49	6.33	Meadowlark light show	-	-	-	-	-	-	-	-	-	1.68	Occoquan park	-	8.97	9.23	8.97	8.89	7.15	7.60	7.53	8.52	6.93	Pohick bay marina	1.32	1.32	1.32	1.32	1.32	1.32	1.11	1.21	0.99	1.21	Pohick bay golf course	5.29	5.29	5.29	3.75	3.75	3.89	4.41	3.89	3.87	4.67	Pohick bay golf maintenance	1.97	2.02	2.02	3.56	3.56	3.26	3.45	3.13	2.87	3.31	Pohick bay park	6.30	6.15	6.15	6.15	5.95	5.97	6.59	6.64	6.53	6.14	Pohick bay pool/Pirate's Cove Water Park	4.58	4.58	2.42	2.26	4.20	4.78	5.79	6.53	6.66	6.43	Potomac overlook	1.15	1.47	1.47	1.16	1.38	1.38	1.02	1.36	1.22	1.15	Rust Sanctuary	-	-	-	-	-	-	-	-	-	1.22	Upper potomac properties	1.00	0.35	0.35	0.35	0.35	0.35	0.31	0.21	0.24	0.35	Upton hill park	5.70	5.09	5.09	5.09	5.09	5.09	3.92	3.69	3.28	3.03	Upton hill pool/Ocean Dunes Water Park	5.49	5.49	5.59	5.92	6.16	6.16	6.08	6.32	6.59	6.34	W&OD	3.62	2.87	2.87	2.87	3.29	2.94	2.79	3.13	2.82	2.94	Totals	118.60	123.89	123.87	126.43	128.79	137.64	136.34	141.23	142.50	141.73																																																																																																																																																																																																																																																													
Carlyle house	2.33	1.80	1.80	2.69	1.76	2.68	2.36	2.41	2.62	2.77	Meadowlark atrium	1.93	1.88	2.12	2.12	2.12	2.03	0.46	7.54	6.87	3.89	Meadowlark botanical gardens	4.17	4.16	4.16	4.16	5.14	5.01	5.00	5.55	5.49	6.33	Meadowlark light show	-	-	-	-	-	-	-	-	-	1.68	Occoquan park	-	8.97	9.23	8.97	8.89	7.15	7.60	7.53	8.52	6.93	Pohick bay marina	1.32	1.32	1.32	1.32	1.32	1.32	1.11	1.21	0.99	1.21	Pohick bay golf course	5.29	5.29	5.29	3.75	3.75	3.89	4.41	3.89	3.87	4.67	Pohick bay golf maintenance	1.97	2.02	2.02	3.56	3.56	3.26	3.45	3.13	2.87	3.31	Pohick bay park	6.30	6.15	6.15	6.15	5.95	5.97	6.59	6.64	6.53	6.14	Pohick bay pool/Pirate's Cove Water Park	4.58	4.58	2.42	2.26	4.20	4.78	5.79	6.53	6.66	6.43	Potomac overlook	1.15	1.47	1.47	1.16	1.38	1.38	1.02	1.36	1.22	1.15	Rust Sanctuary	-	-	-	-	-	-	-	-	-	1.22	Upper potomac properties	1.00	0.35	0.35	0.35	0.35	0.35	0.31	0.21	0.24	0.35	Upton hill park	5.70	5.09	5.09	5.09	5.09	5.09	3.92	3.69	3.28	3.03	Upton hill pool/Ocean Dunes Water Park	5.49	5.49	5.59	5.92	6.16	6.16	6.08	6.32	6.59	6.34	W&OD	3.62	2.87	2.87	2.87	3.29	2.94	2.79	3.13	2.82	2.94	Totals	118.60	123.89	123.87	126.43	128.79	137.64	136.34	141.23	142.50	141.73																																																																																																																																																																																																																																																																								
Meadowlark atrium	1.93	1.88	2.12	2.12	2.12	2.03	0.46	7.54	6.87	3.89	Meadowlark botanical gardens	4.17	4.16	4.16	4.16	5.14	5.01	5.00	5.55	5.49	6.33	Meadowlark light show	-	-	-	-	-	-	-	-	-	1.68	Occoquan park	-	8.97	9.23	8.97	8.89	7.15	7.60	7.53	8.52	6.93	Pohick bay marina	1.32	1.32	1.32	1.32	1.32	1.32	1.11	1.21	0.99	1.21	Pohick bay golf course	5.29	5.29	5.29	3.75	3.75	3.89	4.41	3.89	3.87	4.67	Pohick bay golf maintenance	1.97	2.02	2.02	3.56	3.56	3.26	3.45	3.13	2.87	3.31	Pohick bay park	6.30	6.15	6.15	6.15	5.95	5.97	6.59	6.64	6.53	6.14	Pohick bay pool/Pirate's Cove Water Park	4.58	4.58	2.42	2.26	4.20	4.78	5.79	6.53	6.66	6.43	Potomac overlook	1.15	1.47	1.47	1.16	1.38	1.38	1.02	1.36	1.22	1.15	Rust Sanctuary	-	-	-	-	-	-	-	-	-	1.22	Upper potomac properties	1.00	0.35	0.35	0.35	0.35	0.35	0.31	0.21	0.24	0.35	Upton hill park	5.70	5.09	5.09	5.09	5.09	5.09	3.92	3.69	3.28	3.03	Upton hill pool/Ocean Dunes Water Park	5.49	5.49	5.59	5.92	6.16	6.16	6.08	6.32	6.59	6.34	W&OD	3.62	2.87	2.87	2.87	3.29	2.94	2.79	3.13	2.82	2.94	Totals	118.60	123.89	123.87	126.43	128.79	137.64	136.34	141.23	142.50	141.73																																																																																																																																																																																																																																																																																			
Meadowlark botanical gardens	4.17	4.16	4.16	4.16	5.14	5.01	5.00	5.55	5.49	6.33	Meadowlark light show	-	-	-	-	-	-	-	-	-	1.68	Occoquan park	-	8.97	9.23	8.97	8.89	7.15	7.60	7.53	8.52	6.93	Pohick bay marina	1.32	1.32	1.32	1.32	1.32	1.32	1.11	1.21	0.99	1.21	Pohick bay golf course	5.29	5.29	5.29	3.75	3.75	3.89	4.41	3.89	3.87	4.67	Pohick bay golf maintenance	1.97	2.02	2.02	3.56	3.56	3.26	3.45	3.13	2.87	3.31	Pohick bay park	6.30	6.15	6.15	6.15	5.95	5.97	6.59	6.64	6.53	6.14	Pohick bay pool/Pirate's Cove Water Park	4.58	4.58	2.42	2.26	4.20	4.78	5.79	6.53	6.66	6.43	Potomac overlook	1.15	1.47	1.47	1.16	1.38	1.38	1.02	1.36	1.22	1.15	Rust Sanctuary	-	-	-	-	-	-	-	-	-	1.22	Upper potomac properties	1.00	0.35	0.35	0.35	0.35	0.35	0.31	0.21	0.24	0.35	Upton hill park	5.70	5.09	5.09	5.09	5.09	5.09	3.92	3.69	3.28	3.03	Upton hill pool/Ocean Dunes Water Park	5.49	5.49	5.59	5.92	6.16	6.16	6.08	6.32	6.59	6.34	W&OD	3.62	2.87	2.87	2.87	3.29	2.94	2.79	3.13	2.82	2.94	Totals	118.60	123.89	123.87	126.43	128.79	137.64	136.34	141.23	142.50	141.73																																																																																																																																																																																																																																																																																														
Meadowlark light show	-	-	-	-	-	-	-	-	-	1.68	Occoquan park	-	8.97	9.23	8.97	8.89	7.15	7.60	7.53	8.52	6.93	Pohick bay marina	1.32	1.32	1.32	1.32	1.32	1.32	1.11	1.21	0.99	1.21	Pohick bay golf course	5.29	5.29	5.29	3.75	3.75	3.89	4.41	3.89	3.87	4.67	Pohick bay golf maintenance	1.97	2.02	2.02	3.56	3.56	3.26	3.45	3.13	2.87	3.31	Pohick bay park	6.30	6.15	6.15	6.15	5.95	5.97	6.59	6.64	6.53	6.14	Pohick bay pool/Pirate's Cove Water Park	4.58	4.58	2.42	2.26	4.20	4.78	5.79	6.53	6.66	6.43	Potomac overlook	1.15	1.47	1.47	1.16	1.38	1.38	1.02	1.36	1.22	1.15	Rust Sanctuary	-	-	-	-	-	-	-	-	-	1.22	Upper potomac properties	1.00	0.35	0.35	0.35	0.35	0.35	0.31	0.21	0.24	0.35	Upton hill park	5.70	5.09	5.09	5.09	5.09	5.09	3.92	3.69	3.28	3.03	Upton hill pool/Ocean Dunes Water Park	5.49	5.49	5.59	5.92	6.16	6.16	6.08	6.32	6.59	6.34	W&OD	3.62	2.87	2.87	2.87	3.29	2.94	2.79	3.13	2.82	2.94	Totals	118.60	123.89	123.87	126.43	128.79	137.64	136.34	141.23	142.50	141.73																																																																																																																																																																																																																																																																																																									
Occoquan park	-	8.97	9.23	8.97	8.89	7.15	7.60	7.53	8.52	6.93	Pohick bay marina	1.32	1.32	1.32	1.32	1.32	1.32	1.11	1.21	0.99	1.21	Pohick bay golf course	5.29	5.29	5.29	3.75	3.75	3.89	4.41	3.89	3.87	4.67	Pohick bay golf maintenance	1.97	2.02	2.02	3.56	3.56	3.26	3.45	3.13	2.87	3.31	Pohick bay park	6.30	6.15	6.15	6.15	5.95	5.97	6.59	6.64	6.53	6.14	Pohick bay pool/Pirate's Cove Water Park	4.58	4.58	2.42	2.26	4.20	4.78	5.79	6.53	6.66	6.43	Potomac overlook	1.15	1.47	1.47	1.16	1.38	1.38	1.02	1.36	1.22	1.15	Rust Sanctuary	-	-	-	-	-	-	-	-	-	1.22	Upper potomac properties	1.00	0.35	0.35	0.35	0.35	0.35	0.31	0.21	0.24	0.35	Upton hill park	5.70	5.09	5.09	5.09	5.09	5.09	3.92	3.69	3.28	3.03	Upton hill pool/Ocean Dunes Water Park	5.49	5.49	5.59	5.92	6.16	6.16	6.08	6.32	6.59	6.34	W&OD	3.62	2.87	2.87	2.87	3.29	2.94	2.79	3.13	2.82	2.94	Totals	118.60	123.89	123.87	126.43	128.79	137.64	136.34	141.23	142.50	141.73																																																																																																																																																																																																																																																																																																																				
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Note: Numbers are represented in full time equivalents (FTE).

Source: NVRPA records

NORTHERN VIRGINIA REGIONAL PARK AUTHORITY

Table 11

Operating Indicators by Function/Program
Last Nine Fiscal Years

Function/Program	Fiscal Year								
	2005	2006	2007	2008	2009	2010	2011	2012	2013
Golf Courses:									
18 hole golf rounds (paid)	80,784	90,161	74,397	72,988	62,597	56,140	53,488	62,178	61,115
18 hole golf rounds (members)	N/A	N/A	29,574	34,841	38,230	36,087	41,361	43,432	39,097
Power cart rentals	60,867	58,108	52,366	46,890	37,499	33,459	36,248	41,097	41,676
Number of driving range buckets sold	22,697	22,196	22,721	22,851	20,178	17,625	17,553	19,399	18,502
Number of annual golf memberships sold	164	367	426	451	423	313	404	318	314
Per customer average on pro shop merchandise	\$2.37	\$2.68	\$2.39	\$2.28	\$2.03	\$1.77	\$1.69	\$1.49	\$1.50
Per customer average on food and beverage	\$4.54	\$4.11	\$4.11	\$3.72	\$3.74	\$3.83	\$3.75	\$3.45	\$3.69
Revenue per round of golf played	\$46.33	\$47.96	\$43.30	\$39.68	\$28.52	\$39.12	\$37.75	\$34.99	\$36.14
Expense per round of golf played	\$32.55	\$33.30	\$28.84	\$28.88	\$31.18	\$34.27	\$34.52	\$31.31	\$34.20
Aquatics:									
Number of general pool admissions	128,370	130,604	146,171	158,666	156,736	192,518	197,280	222,905	192,317
Number of youth group participants	34,976	36,993	37,365	38,030	53,044	53,660	55,217	60,579	60,355
Number of season pool passes sold	1,817	1,902	2,298	3,024	3,536	4,465	4,195	44,686	3,119
Average amount customers spent on food, beverage and retail	\$2.02	\$1.84	\$2.00	\$2.13	\$2.17	\$2.20	\$2.44	\$2.65	\$2.60
Meeting/Event Facilities:									
Algonkian Conference Center rentals	378	240	140	248	252	233	222	214	211
Meadowlark Atrium events	211	185	198	195	198	187	233	138	124
Meadowlark Atrium attendance	21,789	23,000	23,000	25,000	26,600	22,400	17,038	18,270	18,269
Boating:									
Number of boat rentals	6,754	6,661	6,328	8,646	10,261	10,655	10,845	10,353	11,426
Number of boat launches	14,202	14,750	14,717	13,067	15,004	15,232	14,178	14,752	13,413
Cottages:									
Cottage occupancy rate	49%	49%	42%	41%	44%	31%	39%	40%	41%
Trail Operations:									
Cost per linear foot of trail (W&OD)	\$1.31	\$0.93	\$1.03	\$1.00	\$1.13	\$1.20	\$1.18	\$1.22	\$1.24
Number of Friends of W&OD (FOWOD) members	368	461	475	580	724	505	516	488	477
Skeet, Trap and Archery:									
Number of targets thrown (25 targets per round)	1,670,845	1,724,001	1,984,675	1,784,229	1,967,500	1,875,025	1,425,875	1,608,975	2,402,190
Number of archery lane rentals	4,163	4,704	4,578	5,587	5,612	5,176	6,014	6,958	7,848
Number of participants-Learn to Shoot Program	881	1,427	1,910	2,012	2,241	1,957	2,303	2,909	2,634
Number of private shooting lessons	210	375	463	300	240	239	211	371	391
Number of corporate outings	31	38	39	43	30	24	45	102	92
Per round average on pro shop sales (including ammo)	\$1.95	\$2.15	\$2.79	\$3.62	\$2.84	\$2.55	\$3.39	\$4.28	\$4.08
Historic Properties:									
Annual tour attendance	8,687	9,615	9,912	10,416	9,583	10,331	10,448	11,247	9,834
School tour attendance	923	1,431	1,956	1,833	1,342	1,182	970	2,913	2,799
Special events attendance	6,196	5,367	6,065	6,848	7,207	5,592	4,096	9,360	8,366
Facility rentals	16	14	16	11	15	16	19	25	25
Recreational Resource Parks:									
Miniature golf rounds & disc golf rounds	44,340	45,252	24,772	55,141	51,655	46,836	41,569	41,328	38,317
Batting cage rounds	142,396	153,306	168,707	150,480	153,294	162,640	162,782	156,781	109,985
Picnic shelter rentals	1,291	1,433	1,385	1,691	1,704	1,772	1,382	1,598	1,482
Fee paying vehicles-non Jurisdiction	7,935	11,445	10,341	11,390	12,213	11,557	11,771	11,628	9,080
Nightly camping rentals	23,078	25,542	20,054	19,768	21,984	20,858	19,918	19,145	20,498
Cultural and Natural Resource Parks:									
Hemlock program participants	19,200	22,750	22,670	N/A	N/A	16,313	16,138	N/A	N/A
Potomac Overlook program participants	10,131	8,605	9,158	10,836	12,503	12,132	10,901	9,355	14,163
Ball's Bluff visitor tours	530	560	1,083	876	703	728	1,316	1,180	N/A

Note: This table reports operating indicators by function/program on an actual basis annually. The Park Authority began accumulating operating indicators as part of the budget process in fiscal year 2005 and began tracking golf membership statistics in fiscal year 2007. Therefore, ten years of data is not available but will accumulate over time.

NORTHERN VIRGINIA REGIONAL PARK AUTHORITY

Table 12

Population of Participating Jurisdictions
Prior Ten Fiscal Years

Function/Program	Fiscal Year									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
City of Alexandria (1)	135,000	134,000	135,000	138,000	139,000	140,879	144,100	151,056	141,287	144,024
Arlington County (2)	196,925	198,739	198,267	200,226	204,800	208,000	209,300	212,200	210,280	216,004
Fairfax County (3)	1,012,090	1,022,298	1,033,646	1,037,311	1,041,507	1,045,694	1,051,990	1,081,004	1,096,798	1,109,715
City of Fairfax (4)	21,518	21,160	20,860	21,407	21,682	22,112	22,418	22,565	22,671	22,671
City of Falls Church (5)	11,000	10,600	10,943	10,970	11,214	11,460	11,711	12,332	12,567	12,567
Loudoun County (6)	N/A	N/A	N/A	276,542	289,397	298,420	304,964	312,311	320,583	328,533

Notes:

- (1) Fiscal year 2012 City of Alexandria, Comprehensive Annual Financial Report
- (2) Fiscal year 2012 Arlington County, Comprehensive Annual Financial Report
- (3) Fairfax County Website Economic & Demographic Information
- (4) Fiscal year 2012 City of Fairfax, Comprehensive Annual Financial Report
- (5) Fiscal year 2012 City of Falls Church, Comprehensive Annual Financial Report
- (6) Fiscal year 2012 Loudoun County, Comprehensive Annual Financial Report

Personal Income of Participating Jurisdictions
Prior Ten Fiscal Years

Function/Program	Fiscal Year									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
City of Alexandria (1)	\$ 7,165,859,000	\$ 7,435,257,000	\$ 7,776,966,000	\$ 8,835,057,000	\$ 9,507,531,000	\$ 10,204,006,000	\$ 10,178,071,000	\$ 10,441,443,000	\$ 10,627,334,000	\$ 10,758,922,000
Arlington County (2)	11,106,570,000	11,497,250,000	11,699,736,000	12,132,694,000	13,004,800,000	14,040,000,000	14,841,044,000	15,217,499,000	15,707,916,000	17,273,192,000
City of Fairfax (3)	1,002,852,000	1,047,422,000	1,102,682,000	1,199,790,000	1,293,463,000	1,335,019,000	1,317,776,000	1,300,755,709	1,297,429,219	1,332,664,782
Fairfax County (4)	54,771,275,000	58,830,183,000	63,917,568,000	67,111,947,000	70,500,650,000	74,385,409,000	74,380,758,000	72,577,324,000	71,145,429,000	N/A
City of Falls Church (5)	56,954,646	60,930,780	65,958,555	69,554,932	73,256,103	75,301,775	71,954,372	75,161,493	78,392,046	N/A
Loudoun County (6)	N/A	N/A	N/A	12,828,230,000	14,356,117,000	15,450,099,000	15,406,476,000	16,809,827,000	18,350,812,000	19,238,421,000

Notes:

- (1) Fiscal year 2012 City of Alexandria, Comprehensive Annual Financial Report
- (2) Fiscal year 2012 Arlington County, Comprehensive Annual Financial Report
- (3) Fiscal year 2012 City of Fairfax, Comprehensive Annual Financial Report
- (4) Fairfax County Website Economic & Demographic Information
- (5) Fiscal year 2012 City of Falls Church, Comprehensive Annual Financial Report
- (6) Fiscal year 2012 Loudoun County, Comprehensive Annual Financial Report

NORTHERN VIRGINIA REGIONAL PARK AUTHORITY

Per Capita Personal Income of Participating Jurisdictions
Prior Ten Fiscal Years

Function/Program	Fiscal Year									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
City of Alexandria (1)	\$ 53,711	\$ 58,365	\$ 61,147	\$ 65,141	\$ 70,632	\$ 72,220	\$ 70,846	\$ 74,600	\$ 75,218	\$ 74,559
Arlington County (2)	58,400	57,851	59,010	60,595	63,500	67,500	70,908	71,713	74,700	79,967
City of Fairfax (3)	46,600	49,500	52,900	56,000	59,700	60,400	58,800	57,600	57,200	58,783
Fairfax County (4)	54,117	57,547	61,837	64,698	67,691	70,822	69,241	67,094	64,637	N/A
City of Falls Church (5)	55,019	58,436	62,404	66,165	69,086	69,886	65,452	67,045	69,008	N/A
Loudoun County (6)	N/A	N/A	N/A	46,388	49,607	51,773	50,519	53,824	57,242	58,559

Notes:

- (1) Fiscal year 2012 City of Alexandria, Comprehensive Annual Financial Report
- (2) Fiscal year 2012 Arlington County, Comprehensive Annual Financial Report
- (3) Fiscal year 2012 City of Fairfax, Comprehensive Annual Financial Report
- (4) Fairfax County Website Economic & Demographic Information
- (5) Fiscal year 2012 City of Falls Church, Comprehensive Annual Financial Report
- (6) Fiscal year 2012 Loudoun County, Comprehensive Annual Financial Report

Principal Employers by Jurisdiction
Last Year and Ten Years Ago

2012		2003					
Employer	Employees	Rank	% of Total for City	Employer	Employees	Rank	% of Total for City
Department of Commerce	1,000 & over	1	3.34%	Alexandria Hospital	1,000 & over	1	3.70%
U.S. Department of Defense	1,000 & over	2	3.34%	U.S. Department of Defense	1,000 & over	2	3.70%
The Alexandria Hospital	1,000 & over	3	3.34%	WMATA (Metro)	1,000 & over	3	3.70%
ABM Janitorial Services M Inc.	1,000 & over	4	3.34%	City of Alexandria	2,276	4	2.81%
Institute for Defense Analysis	1,000 & over	5	3.34%	Alexandria Public Schools	2,089	5	2.58%
CNA Corporation	1,000 & over	6	3.34%	Northern Virginia Community College	500-999	6	0.92%
Gali Service Industries	1,000 & over	7	3.34%	Institute of Defense Analysis	500-999	7	0.92%
City of Alexandria	2,398	8	2.67%	U.S. Department of Agriculture	500-999	8	0.92%
Alexandria Public Schools	2,181	9	2.43%	Panera Bread	500-999	9	0.92%
WMATA (Metro)	500-999	10	0.84%	CNA Corporation	500-999	10	0.92%
% of Total			29.32%	% of Total			21.09%

SOURCE: City of Alexandria fiscal year 2012, Comprehensive Annual Financial Report

2012		2003					
Employer	Employees	Rank	% of Total for County	Employer	Employees	Rank	% of Total for County
Federal Government (non military)	34,064	1	20.06%	Federal Government (non military)	28,948	1	19.54%
Local Government	10,777	2	6.35%	Local Government	9,674	2	6.53%
Deloitte	5,100	3	3.00%	Verizon	2,500	3	1.69%
Accenture	4,000	4	2.36%	US Airways	1,894	4	1.28%
Lockheed Martin Group	2,700	5	1.59%	Marriot Corporation	1,790	5	1.21%
Virginia Hospital Center	2,120	6	1.25%	Virginia Hospital Center	1,427	6	0.96%
Marriot International, Inc.	1,940	7	1.14%	Hecht Company	1,119	7	0.76%
Bureau of National Affairs	1,900	8	1.12%	SAIC	1,090	8	0.74%
Booz Allen Hamilton	1,400	9	0.82%	Northrop Grumman	1,032	9	0.70%
SRA International	1,360	10	0.80%	Anteon	702	10	0.47%
Total	65,361		38.49%	Total	50,176		33.88%

SOURCE: Arlington County fiscal year 2012, Comprehensive Annual Financial Report

Principal Employers by Jurisdiction
Last Year and Ten Years Ago

City of Fairfax		2012		2003			
Employer	Employees	Rank	% of Total for City	Employer	Employees	Rank	% of Total for City
City of Fairfax	420	1	1.91%	Crestar Bank	450	1	1.79%
Inova Fairfax Hospital	400	2	1.82%	City of Fairfax	340	2	1.36%
Fairfax Nursing Center	300	3	1.37%	Bell Atlantic Cellular	262	3	1.05%
Zeta Associates	275	4	1.25%	Fairfax Nursing Center	250	4	1.00%
U.S. Department of Homeland Defense	250	5	1.14%	Fairfax Honda	200	6	0.80%
Tedd Britt Ford Sales	225	6	1.03%	Mid-Atlantic Cars	200	6	0.80%
General Services Administration	200	7	0.91%	Commonwealth Nursing	192	8	0.77%
Fairfax Volkswagen, Honda	150	8	0.68%	DA Foster Industries	190	9	0.76%
Multivision, Inc.	150	9	0.68%	Dominion Virginia Power	170	10	0.68%
Dominion Virginia Power	150	10	0.68%				
Total	2,520		11.47%	Total	2,254		9.01%

SOURCE: City of Fairfax fiscal year 2012, Comprehensive Annual Financial Report

Fairfax County		2012		2003			
Employer	Employees	Rank	% of Total for County	Employer (1)	Employees	Rank	% of Total for County
Fairfax County Public Schools	23,534	1	4.05%	Fairfax County Public Schools	20,712	1	3.95%
Federal Government	23,361	2	4.02%	Fairfax County Government	11,506	2	2.19%
Fairfax County Government	12,070	3	2.08%	Federal Government	10,136	3	1.93%
Booz Allen Hamilton	7,000-10,000	4	1.46%	INOVA Health System	9,000-10,000	4	1.81%
INOVA Health System	7,000-10,000	5	1.46%	Federal Home Loan Mortgage	6,000-7,000	5	1.24%
SAIC	4,000-6,999	6	0.95%	SAIC	5,000-6,000	6	1.05%
George Mason University	4,000-6,999	7	0.95%	Booz Allen Hamilton	4,000-5,000	7	0.86%
Federal Home Loan Mortgage	4,000-6,999	8	0.95%	Raytheon Company	4,000-5,000	8	0.86%
Northrop Grumman	4,000-6,999	9	0.95%	Computer Science Corporation	4,000-5,000	9	0.86%
The Mitre Corp	1,000-3,999	10	0.43%	Northrop Grumman	3,000-4,000	10	0.67%
% of Total			17.30%	% of Total			15.42%

SOURCE: Fairfax County fiscal year 2012, Comprehensive Annual Financial Report

Principal Employers by Jurisdiction
Last Year and Ten Years Ago

City of Falls Church							
2012			2006 ^				
Employer	Employees	Rank	% of Total for City	Employer	Employees	Rank	% of Total for City
Falls Church City Schools	529	1	5.28%	Falls Church City Schools	375	1	5.92%
Falls Church City Government	312	2	3.69%	Kaiser Permanente	375	2	5.92%
Kaiser Permanente	260	3	3.42%	Falls Church City Government	261	3	4.12%
Tax Analysts	200	4	2.45%	Koon's Ford & Nissan	196	4	3.10%
Koon's Ford & Nissan	175	5	2.44%	Tax Analysts	150	5	2.37%
VL Home Health Care, Inc.	160	6	2.13%	Don Beyer Volvo	104	6	1.64%
BG Healthcare Services	150	7	1.90%	United States Postal Service	97	7	1.53%
Care Options	130	8	1.84%	Knowledge	85	8	1.34%
Giant Food	126	9	1.67%	Giant Food	67	9	1.06%
BJ's Wholesale Club	125	10	1.60%	Center for Multicultural Human Services	58	10	0.92%
Total	2,167		26.42%	Total	1,768		27.92%

SOURCE: City of Falls Church fiscal year 2012, Comprehensive Annual Financial Report

^ Employment data not available going back to 2003. 2006 is the first year when this data was available

Loudoun County							
2012			2003				
Employer	Employees	Rank	% of Total for County	Employer	Employees	Rank	% of Total for County
Loudoun County Public Schools	9,663	1	6.95%	Loudoun County Public Schools	4,625	1	4.56%
County of Loudoun	2,487	2	2.50%	AOL Inc	1,000-5,000	2	2.96%
U.S. Dept. of Homeland Defense	1,000-5,000	3	2.16%	United Airlines	1,000-5,000	3	2.96%
Orbital Sciences Corporation	1,000-5,000	4	2.16%	County of Loudoun	2,478	4	2.45%
United Airlines	1,000-5,000	5	2.16%	Atlantic Coast Airlines United Express	1,000-5,000	5	2.96%
M.C. Dean, Inc.	1,000-5,000	6	2.16%	United States Department of Transportation	1,000-5,000	6	2.96%
WorldCom	1,000-5,000	7	2.16%	UUNET Payroll Services	1,000-5,000	7	2.96%
Loudoun Hospital Center	1,000-5,000	8	2.16%	United States Postal Service	1,000-5,000	8	2.96%
United States Postal Service	1,000-5,000	9	2.16%	United Parcel Service	1,000-5,000	9	2.96%
AOL Inc	1,000-5,000	10	2.16%	WorldCom	1,000-5,000	10	2.96%
% of Total			26.73%	% of Total			30.69%

SOURCE: Loudoun County fiscal year 2012, Comprehensive Annual Financial Report

NORTHERN VIRGINIA REGIONAL PARK AUTHORITY

Table 16

Unemployment Rate of Participating Jurisdictions
Prior Ten Fiscal Years

Function/Program	Fiscal Year									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
City of Alexandria (1)	2.90%	3.20%	3.10%	2.60%	2.20%	2.90%	2.80%	4.80%	4.80%	4.60%
Arlington County (2)	2.30%	2.60%	2.50%	2.30%	2.30%	2.60%	4.70%	4.30%	3.90%	3.50%
City of Fairfax (3)	1.80%	1.90%	1.60%	2.70%	2.50%	2.40%	5.70%	5.90%	6.00%	5.70%
Fairfax County (4)	3.10%	2.70%	2.50%	2.20%	2.20%	3.40%	5.20%	5.00%	4.20%	N/A
City of Falls Church (5)	2.50%	2.90%	3.40%	3.00%	3.00%	4.10%	7.30%	6.30%	7.70%	6.70%
Loudoun County (6)	N/A	N/A	N/A	2.40%	2.20%	2.90%	5.20%	5.00%	4.40%	4.20%

Notes:

- (1) Fiscal year 2012 City of Alexandria, Comprehensive Annual Financial Report
- (2) Fiscal year 2012 Arlington County, Comprehensive Annual Financial Report
- (3) Fiscal year 2012 City of Fairfax, Comprehensive Annual Financial Report
- (4) Fairfax County Website Economic Indicators
- (5) Fiscal year 2012 City of Falls Church, Comprehensive Annual Financial Report
- (6) Fiscal year 2012 Loudoun County, Comprehensive Annual Financial Report

ROBINSON, FARMER, COX ASSOCIATES

A PROFESSIONAL LIMITED LIABILITY COMPANY

CERTIFIED PUBLIC ACCOUNTANTS

Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

To the Honorable Members
Northern Virginia Regional Park Authority
Fairfax Station, Virginia

We have audited, in accordance with the auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *Specifications for Audits of Authorities, Boards, and Commissions*, issued by the Auditor of Public Accounts of the Commonwealth of Virginia, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Northern Virginia Regional Park Authority as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the Northern Virginia Regional Park Authority's basic financial statements and have issued our report thereon dated November 7, 2013.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Northern Virginia Regional Park Authority's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Northern Virginia Regional Park Authority's internal control. Accordingly, we do not express an opinion on the effectiveness of Northern Virginia Regional Park Authority's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Northern Virginia Regional Park Authority's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Robinson, Farmer, Cox Associates
Fredericksburg, Virginia
November 7, 2013