

Donations Audit
May 2012

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Donations Audit



Office of the City Auditor

Patrice Randle, CPA
City Auditor

Project # 11-06

May 4, 2012

Executive Summary

***“Partnerships for
Arlington” donations
effectively reported to
the Mayor and City
Council***

***Other donations
reported to Mayor
and City Council at
each department’s
discretion***

***Library donations
routinely reported to
executive management***

Opportunity for Improvement

***Single,
comprehensive
donation policy***

***Proper recording of
donation revenue
and related
expenditures***

***Enhanced reporting
for utility bill
payment assistance***

The City Auditor’s Office has completed an audit of Donations. The audit was conducted in accordance with generally accepted government auditing standards, except for peer review. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives. The audit objectives were to determine whether:

- donations are effectively communicated to executive management and City Council;
- donated funds were expended in accordance with donor specifications; and,
- donations were spent in a timely manner.

Donations received via the City’s Partnerships for Arlington program are effectively communicated to the City Council on an annual basis by the Water Utilities Department. However, donations received for the Arlington Library are reported to the City Manager’s Office on a quarterly basis and other donations are reported to executive management and/or City Council if and when the donations are considered material. There is no written City guidance as to what is considered a material donation or to whom and when material donations should be reported.

Donations appeared to have been spent in accordance with donor specifications. However, there were some donations accounts that remained dormant for more than one year.

Towards the end of FY2010 through the end of FY2011, monies donated towards Arlington’s Care and Share program did not appear to be maximized. From May 2010 through August 2011, the balance of donations at Catholic Charities never fell below \$7,500 and an account balance of approximately \$11,000 remained as of August 2011.

Opportunities to improve the accounting for donations were also identified. These findings and related recommendations are discussed in the Detailed Audit Findings section of this report.

Audit Scope and Methodology

The audit was conducted in accordance with generally accepted government auditing standards, except for peer review. The following methodology was used in completing the audit.

- Reviewed the City's donation policies and procedures
- Conducted surveys to identify departments that receive donations on behalf of the City
- Discussed donation practices with departments
- Reviewed vendor invoices to determine the propriety of expenditures
- Traced water utility bill payment assistance pledges to delinquent water accounts
- Reviewed the contract between the City of Arlington and Catholic Charities
- Reviewed the Catholic Charities website and other websites noting available financial assistance with water billings
- Reviewed City's reconciliation of the Catholic Charities account
- Reviewed functions of City Boards and Commissions

The audit covered FY2010 and was limited to monetary donations. Activity beyond FY2010 was reviewed when deemed necessary.

Background

In December 2005, the City of Arlington established a “Partnerships for Arlington” program which provided citizens the opportunity to make tax-deductible donations (one-time or monthly recurring) on monthly water utility billing statements. At program initiation, donations could be made to the following six programs: After-School Athletics Programming (ASAP) for Kids, Animal Services Center, Care and Share, Library, Public Arts Grant and Urban Forest. In February 2010, the Arlington City Council authorized staff to change the ASAP for Kids donation to a Build a Dream Scholarship fund. During FY2011, the “Partnerships for Arlington” program was expanded to allow jurors the opportunity to donate their daily pay to one of the following six programs.

“Partnerships for Arlington” Program	
Program	Purpose
Build a Dream Scholarship (formerly ASAP)	Citizens may donate any amount of money towards a scholarship program intended to provide recreation opportunities for low-income Arlington youth, giving those youth the opportunity to participate in Parks and Recreation activities such as music, dance and art classes, sports leagues, swimming lessons and after school programs.
Animal Services Center	Citizens may donate any amount of food, medical supplies, and/or money to help homeless and abused pets.
Care and Share	Arlington water customers may donate any amount of money to help other water customers who are in need of financial assistance. Once donations have been received, the City of Arlington forwards donations to Catholic Charities. Catholic Charities, in turn, administers the donations received by the City of Arlington to needy residents.
Library	Citizens may donate any amount of material and/or money to help kids and teen programming.
Public Arts Grant	Citizens may donate any amount of money to raise the profile of the arts.
Urban Forest	Citizens may donate any amount of money to help preserve and enhance Arlington’s municipal forest of trees on public property, including boulevards, parks and other city properties.

Total “Partnerships for Arlington” donations, reported by Water Utilities, are noted in the following chart.

	Build A	ASAP	Animal		Public	Urban	Care &	Total
Period	Dream	for Kids	Services	Library	Art	Forest	Share	Donations
12/01/05 - 12/31/06	\$0.00	\$671.76	\$4,506.02	\$1,302.63	\$751.07	\$1,255.87 *	\$16,240.92 *	\$24,728.27
12/01/05 - 12/31/07	0.00	1,383.20	9,656.20	2,415.33	1,304.07	2,404.48 *	30,359.59 *	47,522.87
CY2008	0.00	848.93	7,892.93	1,305.08	550.43	899.03	13,096.39	24,592.79
CY2009	0.00	964.89	15,059.90	1,344.02	542.83	946.83	13,334.09	32,192.56
CY2010	755.16	0.00	16,416.15	1,807.51	556.10	893.81	11,677.99	32,106.72
	\$755.16	\$3,868.78	\$53,531.20	\$8,174.57	\$3,704.50	\$6,400.02	\$84,708.98	\$161,143.21

* includes recurring donations committed prior to December 1, 2005

(Source: Water Utilities Department)

In addition to the “Partnerships for Arlington” program, various City departments administer programs for which donations are accepted. Management indicated that donations made outside the “Partnerships for Arlington” program are usually received directly by the department administering the program. A review of the City’s website indicated that the Teen Court Advisory Board is the only board tasked with developing financial resources for a City program.

Since donations to the City are made exclusively for public purposes, all donations made to the City of Arlington are considered charitable contributions and are tax deductible in accordance with Section 170(c) (1) of the Internal Revenue Code. The Water Utilities Department provides charitable contribution statements to donors after the end of the calendar year. The Arlington Public Library indicated that they sometimes send donor contribution statements, while other departments indicated that thank you letters are sent.

As of May 1, 2011, a balance of approximately \$1.3 million remained in the donations and grant activity group. A majority of the accounts had remaining balances that were less than \$5,000 and most of the accounts had activity as recent as FY2011. Accounts with no activity beyond FY2009 only totaled approximately \$55,000. It should be noted that Care and Share Program donations are not included in these totals.

Based on information received from user departments and/or review of granting agency documents, approximately \$426,000 of the \$1.3 million was solely grant funds. Staff indicated that since grant funds and donations are sometimes made for the same purpose, there are donation accounts in which both donations and grants were posted. In those instances, it was difficult to determine to which extent the account balance was grants and how much was solely donations.

Detailed Audit Findings

1. There is no single, comprehensive written donation policy.

Well-written policies and procedures allow employees an opportunity to understand their job responsibilities and management's expectations, as well as promote consistency throughout the City. It is good business practice to present written policies and procedures in a comprehensive format to help ensure that employees are fully aware of their job requirements and to help establish accountability.

The City Auditor's Office noted that there is no single, comprehensive policy that provides guidance as to how employees should receive, record, account for, monitor and/or report donations made to the City. Four separate policies were identified: the City's Personnel Policy Manual; a memorandum from the Deputy City Manager; the City's Communication Policies and the City's Financial Policies. These four policies, combined:

- 1) inform employees that private donations can be sought for City programs and under what condition;
- 2) assign the responsibility for collecting donations to each Department Head and subject to the City's Personnel Policy Manual and Asset Control Plan;
- 3) require depositing through the City Secretary's Office within 24 hours; and
- 4) require that all gifts and donations be managed and expended according to donor specifications.

Personnel Manual – The Ethical Conduct section of the City's Personnel Manual (Section 203.04 "Use of Position or Information") states that an employee shall not use his/her official position, identification card, or City business card for soliciting donations/contributions, except in the performance of assigned duties or where authorized by the City Manager.

Memorandum - An August 25, 2008 memorandum from the Deputy City Manager/Strategic Support to Department Directors presents the following information in a question and answer format.

Question: Can an employee seek private donations for City programs or events?

Answer: Yes, with Department Director approval and in accordance with the City's Sponsorships and Donations Policy.

Communication Policies - Section 1, "Sponsorships and Donations", subsection 3.a. of the City's Communication Policies assigns the responsibility for all donation activities to the Director of the soliciting department and subject to the City's Personnel Policy Manual. Subsection 7.c. of the Communication Policies goes on to say that "funds collected through sponsorships or donations by City of Arlington employees shall be subject to the City's Asset Control Plan and shall be deposited through the City Secretary's office to the appropriate revenue budget within 24 hours of receipt." It should be noted that the cash receipting function is no longer a function of the City Secretary's Office.

Financial Policies - The Grants section of the City's Financial Policies states that all gifts and donations shall be managed and expended according to the wishes and instructions of the donor.

Each of these policy sources is readily available to employees. However, an employee could have the impression that upon reading one of the policies, that the one policy is the only one that exists. Absence of a single, comprehensive policy that provides instruction to employees regarding their individual responsibilities and management's expectations could result in inconsistency across the City. Comprehensive policies and procedures help insure consistency in official recognition for contributions and donations received from individuals groups and/or organizations.

The City Auditor's Office noted that none of the existing policies address dormant accounts. Audit results identified 15 activity codes with account balances, but no activity beyond FY2009.

- One of the 15 activity codes had an account balance of \$40,000;
- Four activity codes had account balances ranging from approximately \$1,800 to \$5,900;
- The remaining ten accounts had balances less than \$1,000 each.

Explanations for dormancy varied. Management stated that some accounts were dormant because the activity codes were no longer being used or the program had been completed or discontinued. Some departments were not aware that there had been activity within the donation activity codes. The City Auditor's Office also noted that in some instances, departments were uncertain as to which department was responsible for managing specific activity codes.

In reference to the activity code with the \$40,000 balance, management was fully aware of its existence. Per management, staff had been directed by the City Council to conduct a youth priority needs study. As of the end of audit fieldwork, management concluded that the study did not provide clear direction regarding a youth foster care facility. Therefore, a follow-up group planned to meet and finalize the recommended actions, in preparation for presentation to City Council.

Recommendation:

The City Manager should require a single, comprehensive policy and procedures document that addresses the solicitation, receipt, disbursement, monitoring and reporting of donations received by the City of Arlington. The donations policy should include, but not be limited to:

- forms of donations accepted (e.g., U. S. currency, personal property);
- requirement that donations be spent as designated by the donor;
- direction as to how donations not specified by the donor shall be spent;
- direction as to how unexpended balances for programs or projects that have been completed, discontinued or deemed unfeasible should be spent;
- to whom and how often donations should be reported; and,
- at what level should donations require City Manager and/or City Council approval.

Management's Response:

Substantially Concur. A sponsorship and donation policy currently exists and will be updated to include the above items with the exception of "to whom and how often donations should be

reported.” This item should not be solidly set in policy, but should be more flexible to address changing reporting preferences.

Target Date: July 31, 2012

Responsibility: Sherry Wright, Assistant Director Financial Operations

Recommendation:

The City Manager should require that donation account balances that are associated with programs that have been completed, discontinued, etc. be dispensed in accordance with the established written policy.

Management’s Response:

Concur. Departments will be directed to follow the Sponsorship and Donations Policy for above referenced account balances.

Target Date: July 31, 2012

Responsibility: Sherry Wright, Assistant Director Financial Operations

2. Donations and expenditures were improperly recorded.

To help ensure accurate financial information, revenue and expenditures should be recorded in the proper general ledger accounts, within the proper accounting period and in the proper amounts. Donations are typically recorded as revenue and any use of those donations for the procurement of goods or services are recorded as expenditures.

The City Auditor’s Office identified several instances where expenditures were recorded as debits within revenue accounts and donations were recorded as credits within expenditure accounts. While this has no impact on the ending donation account balance, it could impact management’s report of donation activity, as donation revenue and donation expenditures would both be understated. During audit discussions, it was noted that some departments reported (internally) donation and expenditure totals as recorded within Lawson, while other departments stated that they identified the errors and made necessary corrections.

The City Auditor’s Office also identified instances where monies transferred from one account to another were recorded as expenditures, although no expense was incurred. Recording these transfers as expenditures resulted in expenditure overstatements (\$25,451 within Parks’ special revenue fund during FY2009 and \$49,900 within the General Fund during FY2010, as noted in the following chart). Management indicated that this action was taken because if the amounts had been moved to the donation account using the regular transfer mechanism, the transfer would have reduced the General Fund fund balance, but not the department’s operating budget.

Transfer Date	Transfer Amount Recorded as an Expenditure	Donation Account Transferred To	Accounting Unit/Expenditure Account From Which Transfer was Made
8/31/2009	\$3,537.00	Passport Arlington	Performance Fund Marketing/Educational & Recreational Supplies (Special Revenue Fund)
8/31/2009	8,914.00	Naturally Fun Neighborhood	Performance Fund Marketing/Other Supplies (Special Revenue Fund)
9/30/2009	13,000.00	Youth Development	Recreation Fund Administration/Educational & Recreational Supplies (Special Revenue Fund)
9/30/2010	49,900.00	Arlington Design Center	Strategic Planning/Special Services (General Fund)
TOTAL:	\$75,351.00		

Recommendation:

The Financial and Management Resources Director should reiterate to each department, the importance of properly recording donations and related expenditures.

Management’s Response:

Concur. Financial and Management Resources will communicate with each department to stress the importance of properly recording donations and related expenditures.

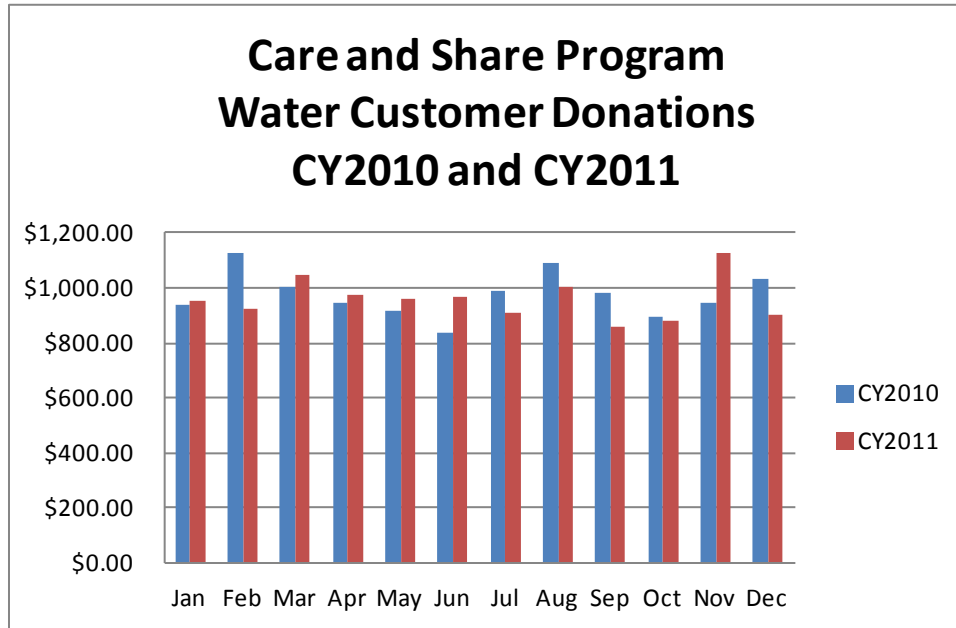
*Target Date: July 31, 2012
 Responsibility: Sherry Wright, Assistant Director Financial Operations*

3. Enhanced Care and Share program reporting could help ensure that donations are being expended in a timely manner.

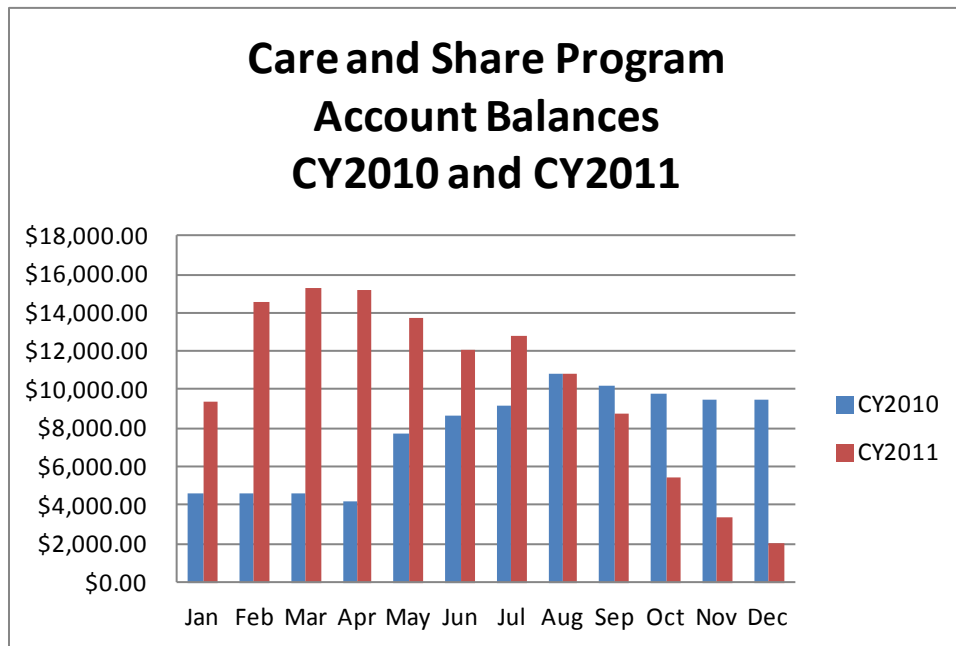
It is good business practice to require some type of follow-up action when there is an appearance that program objectives are not being achieved.

Water customer donations did not appear to be maximized towards the end of FY2010 through FY2011. Water Utilities reconciled monthly account balances reported by Catholic Charities. However, no follow-up action was taken when the account balances were maintained at or above average annual donations. Care and Share donations average approximately \$965 per month, an annual projection of approximately \$11,500. However, monthly account balances during FY2011 generally exceeded \$10,000, as noted in the following charts.

From February 2011 through August 2011, account balances ranged from approximately \$10,800 to as much as \$15,300. Since the monthly account balances were at or above total annual contributions, one could conclude that water customer donations were “sitting” at Catholic Charities. It should be noted that a substantial draw down against the account balances began in September 2011. As of December 2011, an account balance of only \$2,000 was reported.



Source: Lawson Financial System



Source: Catholic Charities Monthly Summary Reports

Catholic Charities provides the Water Utilities Department with a Monthly Summary Report that includes monthly donations received from the City, monthly disbursements and beginning and ending Care and Share program account balances. This extent of reporting prevented the City Auditor's Office from verifying whether or not the large account balances could have been used to assist needy citizens. For example, the City of Arlington is aware of the number of citizens who receive utility payment assistance but is unaware of the number of applicants who requested, but were denied assistance (e.g., did not meet eligibility requirements). Without such information, it is difficult to determine whether the utility payment assistance program was properly structured to maximize the use of donations being made by water customers. The City's contract with Catholic Charities states that Catholic Charities will determine eligibility requirements for the water bill assistance program. Catholic Charities' eligibility requirements require participants to have 1) experienced a financial crisis, loss of income, unforeseen circumstance and 2) household income below 200% of the federal poverty level.

Water Utilities' Customer Service Division promotes the Care and Share Program by explaining financial assistance options to customers that are having difficulty paying their water bill. Customer Service provides Arlington customers with options which include Catholic Charities, Mission Arlington and 2-1-1. Catholic Charities indicated that there are multiple ways in which the utility bill payment program is promoted.

- 1) noted on the Catholic Charities website
- 2) provided when citizens contact 2-1-1
- 3) provided at community presentations
- 4) provided by intake personnel
- 5) provided when citizens walk-in to the receptionist area

Based on the auditor's review of the Catholic Charities website, the City of Arlington's utility payment assistance program is not advertised within the Catholic Charities website. The nearest Catholic Charity agency noted is in Fort Worth, which mentions rental and utility assistance for Tarrant County residents only. No Tarrant County city is specifically mentioned. Another website (www.needhelpayingbills.com) mentions that Catholic Charities has several programs for Fort Worth families. It further states that the financial assistance provided to 1,900 families was focused on helping people pay rent, electric, gas, heating, water and other basic utility bills. The website references the City of Fort Worth's Water Bill Utility/Plumbing Assistance program within the Fort Worth Water Department, but makes no mention of the City of Arlington. Catholic Charities' phone number is also provided. Catholic Charities staff indicated that their website was in the process of being updated and Arlington's program information may not have been transferred from the old website.

Recommendation:

The Water Utilities Director should request additional information from Catholic Charities when donation account balances are not being spent in a timely manner. Requested information should include, but not be limited, to the number of applicants who requested, but were denied assistance (e.g., did not meet eligibility requirements).

Management's Response:

Concur. Catholic Charities currently provides a Monthly Summary Report which Water Utilities reconciles each month. It is validated to ensure monthly disbursements match the payments posted to those customers' water accounts. Based on the recommendation, Water Utilities has submitted a request to Catholic Charities to include applicants who requested assistance but were denied on their Monthly Summary Report. Water Utilities currently reviews the balance monthly and contacts Catholic Charities if the funds are not being expended in a timely manner.

Target Date: June 1, 2012

Responsibility: Darryl Westbrook, Assistant Director of Water Utilities/Business Services

Recommendation:

The Water Utilities Director should consider enhancing the City's website to better promote Arlington's water utility assistance program. Clear links to the Catholic Charities website and/or to a site that explains or describes the City's charitable contribution program could help decrease the likelihood of donations not being expended in a timely manner.

Management's Response:

Concur. Water Utilities will place a prominent link on the City's website to better inform citizens of the program. The link will be direct to the Catholic Charities website which will explain the charitable contribution program. Catholic Charities will be updating their website to insure the program information is displayed.

Target Date: July 31, 2012

Responsibility: Darryl Westbrook, Assistant Director of Water Utilities/Business Services

EXHIBIT

CITY OF ARLINGTON					
DONATIONS AND GRANT ACTIVITY GROUP					
ACCOUNT BALANCES (AS OF APRIL 30, 2011)					
				Balance	
			Last Activity	as of	
<u>Activity</u>	<u>Description</u>	<u>Department</u>	<u>as of 4/2011</u>	<u>4/30/2011</u>	
125024	Arlington Tomorrow Fund Grants - Parks	Parks & Recreation	FY2011	196,314.07	*
125028	Entertainment District Icon	Parks & Recreation	FY2011	115,240.06	
129612	YA Programming	Library	FY2011	95,079.14	+
129615	Arlington Tomorrow Fund - Library	Library	FY2011	87,226.70	*
124118	Arlington Urban Design Center	Community Development & Plng	FY2011	65,601.88	+
125019	Parks Recycling	Parks & Recreation	FY2011	65,481.88	+
124107	Animal Service Ctr Constr	Community Services	FY2011	64,248.76	
124104	Tree Replacement Fee	Community Development & Plng	FY2011	60,300.50	
125033	ATC Quick Start Tennis Courts	Parks & Recreation	FY2011	50,000.00	*
125006	Light Up the Lake	Parks & Recreation	FY2011	43,139.69	+
124114	Purvis House Relocation	Community Development & Plng	FY2008	40,000.00	
125030	Build-A-Dream	Parks & Recreation	FY2011	35,011.55	+
128102	School Resource Officer	Police	FY2011	30,638.28	
124121	Town North Sidewalks Arlington Tomorrow Fund	Community Development & Plng	FY2011	29,000.00	*
125027	Ecofest Arlington	Parks & Recreation	FY2011	28,647.10	+
125029	Center St Bridge Maintenance	Parks & Recreation	FY2010	28,000.00	+
129608	Other Grants	Library	FY2011	27,048.49	*
124106	Gift Guide Animal Control	Community Services	FY2011	26,518.20	
129616	Improvements Gift Acct	Library	FY2011	26,141.81	+
122203	CPR Training Kits	Fire	FY2011	24,638.36	
129604	Children's Summer Reading Club	Library	FY2011	22,391.21	
129614	EA Literacy Center	Library	FY2011	22,278.12	*
125010	Hero's Park	Parks & Recreation	FY2011	15,133.52	
128105	Gift Guide Police	Police	FY2011	14,057.77	
125018	Mayor's Youth Council	Parks & Recreation	FY2011	13,673.81	+
124116	Planning/Neighborhood Projects	Community Development & Plng	FY2010	11,856.63	*
124113	Animal Education Donations	Community Svcs	FY2011	9,873.49	
125003	Senior Center Events	Parks & Recreation	FY2011	6,959.38	
121202	People With Disabilities	Mayor & Council	FY2011	6,543.16	
128104	Crime Prevention	Police	FY2010	6,497.12	
125025	Naturally Fun Neighborhood	Parks & Recreation	FY2011	6,268.05	+
122202	Fire Recognition	Fire	FY2005	5,881.90	
129607	Friends of the Arlington Public Library	Library	FY2011	5,447.68	*
125008	Sister City	Mayor & Council	FY2011	5,225.97	
124109	Animal Cruelty Donations	Community Services	FY2011	5,164.87	
125017	Urban Forestry Projects	Parks & Recreation	FY2011	4,512.08	
125014	ASAP for Kids	Parks & Recreation	FY2011	4,123.88	
125026	Passport Arlington	Parks & Recreation	FY2011	3,691.00	
125020	Athletic Sponsorships	Parks & Recreation	FY2011	3,490.92	

Note: The People With Disabilities account includes donations and ticket sales. The Sister City account includes donations, ticket sales and membership dues.

CITY OF ARLINGTON					
DONATIONS AND GRANT ACTIVITY GROUP - continued					
ACCOUNT BALANCES (AS OF APRIL 30, 2011)					
Activity	Description	Department	Last Activity as of 4/2011	Balance as of 4/30/2011	
124119	Grants for Local Markers	Community Development & Png	FY2010	3,487.00	*
129606	General Gift	Library	FY2011	3,384.51	
129601	Adult Materials	Library	FY2011	3,264.55	+
121207	Public Arts Donations	City Manager's Office	FY2011	3,123.43	
125004	Youth Development	Parks & Recreation	FY2010	3,070.44	
124123	Animal Foster Program	Community Services	FY2010	3,000.00	
125022	Family Support Center	Parks & Recreation	FY2011	2,935.39	*
128107	Teen Court Donations	Municipal Court	FY2011	2,656.13	
124128	Trap and Release Program	Community Services	FY2011	2,500.00	
125015	Friends of Johnson Creek	Parks & Recreation	FY2006	2,226.19	
129609	Special Programs	Library	FY2011	2,222.11	
121203	Animal Essay Contest	Community Services	FY2009	2,000.00	
124125	Mobile Pet Adoptions	Community Services	FY2011	2,000.00	
125032	Parks Community Gardens	Parks & Recreation	FY2011	1,888.52	
125012	Park Partners	Parks & Recreation	FY2006	1,849.03	
125002	E. Abram	Parks & Recreation	FY2011	1,464.56	
124120	Parkview Streetlights Arlington Tomorrow Fund	Community Development & Png	FY2011	1,125.00	*
125013	Park Operations Special Events	Parks & Recreation	FY2011	724.14	
124117	National Night Out	Community Development & Png	FY2009	696.91	
125007	Dog Park	Parks & Recreation	FY2011	677.29	
121701	Wellness Program	Parks & Recreation	FY2009	669.45	
129602	Children's Materials	Library	FY2011	581.18	+
124126	Feral Hog Mitigation	Community Services	FY2011	468.05	
129611	YA Materials	Library	FY2011	400.55	+
121206	Pipe Taping Fund	Water	FY2005	388.44	
129605	Genealogy Materials	Library	FY2011	347.97	
128103	Drug Abuse Resistance Education (DARE)	Police	FY2006	335.45	
124102	Neighborhood Celebration	Community Services	FY2005	300.00	
124108	Brick Pavers	Community Services	FY2011	278.98	
124110	Graffiti Removal	Community Services	FY2006	260.00	
128106	Law Enforcement Management	Police	FY2005	200.00	
129617	Adult Programming	Library	FY2011	95.00	
122201	Fire Miscellaneous	Fire	FY2007	65.86	
125009	Rec Center Special Events	Parks & Recreation	FY2008	24.00	
124105	Litter Challenge	Public Works & Transportation	FY2011	2.00	
124101	Neighborhood Proj Program	Community Services	FY2005	0.37	
121209	Arlington Tomorrow Fund Grants - Fleet	Public Works & Transportation	FY2011	(10,300.00)	*
Total Donations and Grants Activity Group Balance:				\$1,349,759.53	
				Grants Only (*)	(426,419.08)
				Donations and Grants (+)	(411,291.19)
				Tree Replacement Fee	(60,300.50)
Donations Only (excluding Care & Share Program):				\$451,748.76	

Source: Lawson financial system and City departments