

EXHIBIT A
FAIRMOUNT PARK COMMISSION
CUSTODIAL FUNDS

Special Revenue Funds

The Special Revenue Funds account for the resources received from the various expendable funds held in trust by the Fairmount Park Commission. The resources provided by these funds are restricted to the accomplishment of the various objectives of the funds.

Fairmount Park Commission Concession Facilities Fund

This trust was established in 2005. Its purpose is to support the construction, maintenance, improvement and operation of catering and other concession facilities and sites in the Fairmount Park system and all appurtenant grounds and improvements.

Park Programs and Initiatives

Accumulated income from annual fall festival donations was transferred to the Fairmount Park Commission in 1980. This fund, previously called the Park Festival Fund, receives donations from individuals and organizations on a year round basis and supports staff, programs and maintenance throughout the Fairmount Park system.

Historic Programs Fund

This fund was established in 1977. The main purpose of the fund is the creation, development, support or expansion of programs and special events in the Fairmount Park system relating to historic buildings or other historical aspects of the park system.

Gifts for All Seasons Fund

This fund, previously called the Plant-A-Tree Fund, was established in 1978 to receive donations and grants for the placement of trees and park benches funded by individual memorial contributions.

Rittenhouse Square Fund

This fund was established in 1956. The purpose of the fund is to restore, improve, beautify, preserve and maintain Rittenhouse Square located at 18th and Walnut streets.

Horticultural Center Donation Fund

This fund was established in 1979 and its purpose was amended in 1991. As amended, the purpose of the fund is to maintain the Horticultural Center and to purchase seeds, plant material, pots and other related items for use at the Center, located in West Fairmount Park.

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Horticultural Projects Fund

This fund was established in 1976 through donations from Philadelphia Flower Show, Inc. The purpose of the fund is to promote the exhibition of flowers and plants and to encourage horticulture through the beautification of the Fairmount Park system.

Water Works Fund

This fund was established by the Fairmount Park Commission in 1999. The purpose of the fund is to restore, improve, beautify, preserve and maintain the Fairmount Water Works and surrounding areas.

Logan Circle/Parkway Fund

This fund was established in 1988 as a result of a Trust Agreement with the Friends of Logan Square Foundation, under which the Fairmount Park Commission agreed to use funds given by the Foundation to rehabilitate and reconstruct Logan Circle, as well as maintain, repair, construct and reconstruct other property within the boundaries of Fairmount Park along the Benjamin Franklin Parkway, including JFK Plaza and Eakins Oval.

Friends of Robert W. Crawford Planting Fund

This fund was established by the Fairmount Park Commission in 1989. The purpose of the fund is to assist with the maintenance and renewal of the planting at the entrance circle to the Mann Center for the Performing Arts.

Restricted Gifts Fund

This fund was established in 1989. The purpose of the fund is to receive gifts for non-recurring projects, whose donors have donated, granted or bequeathed individual gifts for a specific purpose not within the scope of any existing Fairmount Park Commission fund or trust.

FDR Park Improvements Fund

This fund was established in 1995. The purpose of the fund is the maintenance, rehabilitation and capital development of Franklin Delano Roosevelt (FDR) Park.

Fairmount Park Capital Improvement Fund

This fund was established by the Fairmount Park Commission in 1995 to hold the proceeds of certain sales and other transfers of property. The funds are used for capital improvements on public property in the Fairmount Park system.

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Street Tree Fund

This fund was established in 1914. The fund consists of deposits from builders and others made in accordance with the Philadelphia Code, placed as a guarantee that trees will be planted in front of new construction within two years of the deposit date. Deposits are refunded to those meeting the time frame, and are forfeited to the fund by those in default. Extensions are granted for extenuating circumstances. Money from the fund is used to support street trees in the City of Philadelphia.

Park Ranger Fund

This fund was established in 1994. The purpose of the fund is to develop, maintain and support a professional group of urban park rangers to patrol the Fairmount Park system.

Environment, Stewardship and Education Fund

This fund, previously called the Natural Lands Restoration and Environmental Education Fund, was established in 1997 through a generous grant from the William Penn Foundation. It supports staff, programs and projects that focus on natural resources management, environmental education and stewardship (volunteerism) in the Fairmount Park system.

Memorial Hall Trust Fund

This fund was established in 2005 under a lease agreement between the Fairmount Park Commission and the Please Touch Museum, the tenant of Memorial Hall located in West Fairmount Park. The purpose of the fund is to pay for capital repairs and replacements to capital structures and capital systems of the building.