

Short Form Return of Organization Exempt From Income Tax

2010

Open to Public
Inspection

Department of the Treasury
Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code
(except black lung benefit trust or private foundation)
▶ Sponsoring organizations of donor advised funds, organizations that operate one or more hospital facilities,
and certain controlling organizations as defined in section 512(b)(13) must file Form 990 (see instructions).
All other organizations with gross receipts less than \$200,000 and total assets less than \$500,000
at the end of the year may use this form.
▶ The organization may have to use a copy of this return to satisfy state reporting requirements.

A For the 2010 calendar year, or tax year beginning _____, 2010, and ending _____, 20

B Check if applicable:
 Address change
 Name change
 Initial return
 Terminated
 Amended return
 Application pending

C Name of organization	Virginia Beach Parks and Recreation Foundation		D Employer identification number	20-0717428
Number and street (or P.O. box, if mail is not delivered to street address)	Room/suite	E Telephone number		
Post Office Box 2237		757-628-5604		
City or town, state or country, and ZIP + 4		F Group Exemption Number		
Virginia Beach, Virginia 23450-2237		▶		

G Accounting Method: Cash Accrual Other (specify) ▶ _____

I Website: ▶ www.vbprf.org

H Check if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF).

J Tax-exempt status (check only one) -- 501(c)(3) 501(c) () ◀ (insert no.) 4947(a)(1) or 527

K Check if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not more than \$50,000. A Form 990-EZ or Form 990 return is not required though Form 990-N (e-postcard) may be required (see instructions). But if the organization chooses to file a return, be sure to file a complete return.

L Add lines 5b, 6c, and 7b, to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, line 25, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ ▶ \$ **30414**

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I.)
 Check if the organization used Schedule O to respond to any question in this Part I

	Description		Amount
Revenue	1 Contributions, gifts, grants, and similar amounts received	1	2933
	2 Program service revenue including government fees and contracts	2	5014
	3 Membership dues and assessments	3	-0-
	4 Investment income	4	25
	5a Gross amount from sale of assets other than inventory	5a	-0-
	b Less: cost or other basis and sales expenses	5b	-0-
	c Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	-0-
	6 Gaming and fundraising events		
	a Gross income from gaming (attach Schedule G if greater than \$15,000)	6a	-0-
	b Gross income from fundraising events (not including \$ _____ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)	6b	22744
c Less: direct expenses from gaming and fundraising events	6c	8907	
d Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d	13837	
7a Gross sales of inventory, less returns and allowances	7a	-0-	
b Less: cost of goods sold	7b	-0-	
c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	-0-	
8 Other revenue (describe in Schedule O)	8	-0-	
9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 ▶	9	21809	
Expenses	10 Grants and similar amounts paid (list in Schedule O)	10	10375
	11 Benefits paid to or for members	11	-0-
	12 Salaries, other compensation, and employee benefits	12	-0-
	13 Professional fees and other payments to independent contractors	13	-0-
	14 Occupancy, rent, utilities, and maintenance	14	-0-
	15 Printing, publications, postage, and shipping	15	-0-
	16 Other expenses (describe in Schedule O)	16	511
17 Total expenses. Add lines 10 through 16 ▶	17	10886	
Net Assets	18 Excess or (deficit) for the year (Subtract line 17 from line 9)	18	10923
	19 Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19	47540
	20 Other changes in net assets or fund balances (explain in Schedule O)	20	-0-
	21 Net assets or fund balances at end of year. Combine lines 18 through 20 ▶	21	58463

Part II Balance Sheets. (see the instructions for Part II.)
 Check if the organization used Schedule O to respond to any question in this Part II

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments	45528	54573
23 Land and buildings	-0-	-0-
24 Other assets (describe in Schedule O)	2012	3890
25 Total assets	47540	58463
26 Total liabilities (describe in Schedule O)	-0-	-0-
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	47540	58463

Part III Statement of Program Service Accomplishments (see the instructions for Part III.)
 Check if the organization used Schedule O to respond to any question in this Part III

What is the organization's primary exempt purpose? **Support for Dept. Parks and Recreation in Va Beach**
 Describe what was achieved in carrying out the organization's exempt purposes. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

		Expenses (Required for section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts; optional for others.)
28 Revenues from our Bench Buddies and tree buddies programs enabled us to purchase and place approx. 3 park benches and plant approx. 3 trees in City parks. (Grants \$ -0-) If this amount includes foreign grants, check here <input type="checkbox"/>	28a	2217
29 The Foundation contributed 4 microcomputers and 2 printers to the Department's Out-of-School Time Program at the City's Kempsville Recreation Center for its Preschool Program for educational games, which provides supervised, safe, convenient, high-quality and affordable programs and activities for kids. (Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	29a	1700
30 The Foundation and another foundation, Lynnhaven Now, which supports protection of the Lynnhaven River, each funded 1/2 of the purchase of 6 signs for placement at the Dept.'s public launch sites to educate boaters, paddlers and other users with information about the ecology and stewardship of the environment. (Grants \$ 1500) If this amount includes foreign grants, check here <input type="checkbox"/>	30a	1845
31 Other program services (describe in Schedule O) (Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	31a	8459
32 Total program service expenses (add lines 28a through 31a)	32	14221

Part IV List of Officers, Directors, Trustees, and Key Employees. List each one even if not compensated. (see the instructions for Part IV.)
 Check if the organization used Schedule O to respond to any question in this Part IV

(a) Name and address	(b) Title and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-.)	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
Stephanie Betts-Grubbs 4036 Ocean View Ave., Norfolk, VA 23518	Pres./Director - 1-1/2 hr/wk	-0-	-0-	-0-
Lillie R. Gilbert 1428 Back Cove Road, Virginia Beach, VA 23454	VP/Director - 1 hr/wk	-0-	-0-	-0-
Ron Kaufman 5193 Foxboro Landing, Virginia Beach, VA 23464	Treas./Director - 2 hr/wk	-0-	-0-	-0-
Jeffrey W. Breeser 3921 Aeries Way, Virginia Beach, VA 23455	Sec./Director - 1-1/2 hr/wk	-0-	-0-	-0-
Nick Anoaia 1149 Horn Point Road, Virginia Beach, VA 23456	Director - 1 hr/wk	-0-	-0-	-0-
William Boyce 207 76th Street, Virginia Beach, VA 23451	Director - 2 hr/wk	-0-	-0-	-0-
Walter T. Camp 4692 Berrywood Road, Virginia Beach, VA 23464	Director - 1-1/2 hr/wk	-0-	-0-	-0-
Dianna McDowell 5089 Rochelle Road, Virginia Beach, VA 23464	Director - 0.1 hr/wk	-0-	-0-	-0-
Carol Walker 1112 Laskin Road, Virginia Beach, VA 23451	Director - 1.25 hr/wk	-0-	-0-	-0-
Kale Warren 1177 Pond Cypress Drive, Virginia Beach, VA 23455-6859	Ex officio dir. - 0 hr/wk	-0-	-0-	-0-

Part V Other Information (Note the statement requirements in the instructions for Part V.)

Check if the organization used Schedule O to respond to any question in this Part V

		Yes	No
33	Did the organization engage in any activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O		<input checked="" type="checkbox"/>
34	Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions)	<input checked="" type="checkbox"/>	
35	If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported on Form 990-T, explain in Schedule O why the organization did not report the income on Form 990-T.		
a	Did the organization have unrelated business gross income of \$1,000 or more or was it a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements?		<input checked="" type="checkbox"/>
b	If "Yes," has it filed a tax return on Form 990-T for this year (see instructions)?		
36	Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N		<input checked="" type="checkbox"/>
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions. ▶ 37a -0-		
b	Did the organization file Form 1120-POL for this year?		<input checked="" type="checkbox"/>
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?		<input checked="" type="checkbox"/>
b	If "Yes," complete Schedule L, Part II and enter the total amount involved 38b		
39	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on line 9 39a		
b	Gross receipts, included on line 9, for public use of club facilities 39b		
40a	Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ▶ -0- ; section 4912 ▶ -0- ; section 4955 ▶ -0-		
b	Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I		<input checked="" type="checkbox"/>
c	Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶ -0-		
d	Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization ▶ -0-		
e	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T.		<input checked="" type="checkbox"/>
41	List the states with which a copy of this return is filed. ▶ none		
42a	The organization's books are in care of ▶ <u>Ronald A. Kaufman</u> Telephone no. ▶ <u>517-467-6371</u> Located at ▶ <u>5193 Foxboro Landing, Virginia Beach, VA 23464</u> ZIP + 4 ▶ <u>23464-5607</u>		
b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		<input checked="" type="checkbox"/>
	If "Yes," enter the name of the foreign country: ▶ _____ See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts .		
c	At any time during the calendar year, did the organization maintain an office outside of the U.S.?		<input checked="" type="checkbox"/>
	If "Yes," enter the name of the foreign country: ▶ _____		
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 —Check here and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 43 <input type="checkbox"/>		
44a	Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ		<input checked="" type="checkbox"/>
b	Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ		<input checked="" type="checkbox"/>
c	Did the organization receive any payments for indoor tanning services during the year?		<input checked="" type="checkbox"/>
d	If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O		<input checked="" type="checkbox"/>

	Yes	No
45 Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)?		<input checked="" type="checkbox"/>
a Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions)		<input checked="" type="checkbox"/>
46 Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I		<input checked="" type="checkbox"/>

Part VI Section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts only. All section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts must answer questions 47-49b and 52, and complete the tables for lines 50 and 51.
 Check if the organization used Schedule O to respond to any question in this Part VI

	Yes	No
47 Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II		<input checked="" type="checkbox"/>
48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		<input checked="" type="checkbox"/>
49a Did the organization make any transfers to an exempt non-charitable related organization?	<input checked="" type="checkbox"/>	
b If "Yes," was the related organization a section 527 organization?		<input checked="" type="checkbox"/>
50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."		

(a) Name and address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
None				

f Total number of other employees paid over \$100,000 **-0-**

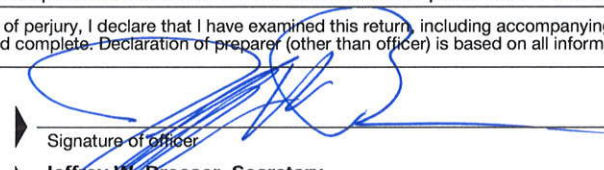
51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation
None		

d Total number of other independent contractors each receiving over \$100,000 **-0-**

52 Did the organization complete Schedule A? **Note:** All section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A **Yes** **No**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here
 Signature of officer: 
 Date: 08-15-2011
 Type or print name and title: Jeffrey W. Breaser, Secretary

Paid Preparer Use Only
 Print/Type preparer's name: _____ Preparer's signature: _____ Date: _____
 Check if self-employed PTIN: _____
 Firm's name: _____ Firm's EIN: _____
 Firm's address: _____ Phone no.: _____

May the IRS discuss this return with the preparer shown above? See instructions **Yes** **No**

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

Name of the organization Virginia Beach Parks and Recreation Foundation	Employer identification number 20-0717428
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Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 11, check only one box.)

- 1 A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2 A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E.)
- 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: _____
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 8 A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 9 An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
- 10 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 11 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See **section 509(a)(3).** Check the box that describes the type of supporting organization and complete lines 11e through 11h.
 - a Type I b Type II c Type III—Functionally integrated d Type III—Other
- e By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).
- f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box
- g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?
 - (i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?
 - (ii) A family member of a person described in (i) above?
 - (iii) A 35% controlled entity of a person described in (i) or (ii) above?

	Yes	No
11g(i)		
11g(ii)		
11g(iii)		

h Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1–9 above or IRC section (see instructions))	(iv) Is the organization in col. (i) listed in your governing document?		(v) Did you notify the organization in col. (i) of your support?		(vi) Is the organization in col. (i) organized in the U.S.?		(vii) Amount of support
			Yes	No	Yes	No	Yes	No	
(A)									
(B)									
(C)									
(D)									
(E)									
Total									

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4.						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
11 Total support. Add lines 7 through 10						
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ► <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2010 (line 6, column (f) divided by line 11, column (f))	14	%
15 Public support percentage from 2009 Schedule A, Part II, line 14	15	%
16a 33 1/3% support test—2010. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ► <input type="checkbox"/>		
b 33 1/3% support test—2009. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ► <input type="checkbox"/>		
17a 10%-facts-and-circumstances test—2010. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ► <input type="checkbox"/>		
b 10%-facts-and-circumstances test—2009. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ► <input type="checkbox"/>		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ► <input type="checkbox"/>		

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	13727	17154	18150	9263	2933	61227
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	13001	23963	27224	17645	27605	109438
3 Gross receipts from activities that are not an unrelated trade or business under section 513	-0-	-0-	-0-	-0-	-0-	0
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf	-0-	-0-	-0-	-0-	-0-	0
5 The value of services or facilities furnished by a governmental unit to the organization without charge	-0-	-0-	-0-	-0-	-0-	0
6 Total. Add lines 1 through 5	26728	41117	45374	26908	30538	170665
7a Amounts included on lines 1, 2, and 3 received from disqualified persons	2964	7265	7189	7578	972	25968
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year	-0-	-0-	5000	-0-	10374	15374
c Add lines 7a and 7b	2964	7265	12189	7578	11346	41342
8 Public support. (Subtract line 7c from line 6.)						129323

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
9 Amounts from line 6	26728	41117	45374	26908	30538	170665
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	1520	2967	1039	19	25	5570
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975	-0-	-0-	-0-	-0-	0	0
c Add lines 10a and 10b	1520	2967	1039	19	25	5570
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on	-0-	-0-	354	-0-	0	354
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)	-0-	-0-	-0-	-0-	0	0
13 Total support. (Add lines 9, 10c, 11, and 12.)	28248	44084	46767	26927	30563	176589
14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ▶ <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2010 (line 8, column (f) divided by line 13, column (f))	15	73 %
16 Public support percentage from 2009 Schedule A, Part III, line 15	16	75 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2010 (line 10c, column (f) divided by line 13, column (f))	17	3 %
18 Investment income percentage from 2009 Schedule A, Part III, line 17	18	4 %
19a 33 1/3% support tests--2010. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here . The organization qualifies as a publicly supported organization ▶ <input checked="" type="checkbox"/>		
b 33 1/3% support tests--2009. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here . The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>		
20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ▶ <input type="checkbox"/>		

Part II Fundraising Events. Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events
		<u>Golf Tournament</u> (event type)	<u>Chipolte fundraiser</u> (event type)	<u>CPK fundraiser</u> (total number)	(add col. (a) through col. (c))
Revenue	1 Gross receipts	15435	1690		17125
	2 Less: Charitable contributions	-0-	-0-		-0-
	3 Gross income (line 1 minus line 2)	15284	1690		17125
Direct Expenses	4 Cash prizes	-0-	-0-		-0-
	5 Noncash prizes	1570	-0-		1570
	6 Rent/facility costs	3260	-0-		3260
	7 Food and beverages	1665	-0-		1665
	8 Entertainment	-0-	-0-		-0-
	9 Other direct expenses	783	72		855
	10 Direct expense summary. Add lines 4 through 9 in column (d) ▶				(7350)
11 Net income summary. Combine line 3, column (d), and line 10 ▶				9775	

Part III Gaming. Complete if the organization answered "Yes" to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
Revenue	1 Gross revenue				
Direct Expenses	2 Cash prizes				
	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	
	7 Direct expense summary. Add lines 2 through 5 in column (d) ▶				()
	8 Net gaming income summary. Combine line 1, column d, and line 7 ▶				

- 9** Enter the state(s) in which the organization operates gaming activities: _____
- a** Is the organization licensed to operate gaming activities in each of these states? Yes No
- b** If "No," explain: _____
- _____
- _____
- 10a** Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? Yes No
- b** If "Yes," explain: _____
- _____
- _____

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.
▶ Attach to Form 990 or 990-EZ.

OMB No. 1545-0047

2010

**Open to Public
Inspection**

Name of the organization

Virginia Beach Parks and Recreation Foundation

Employer identification number

20-0717428

Form 990EZ, Line 10 - Grants and similar amounts paid (Supplemental Information)

(a) Computer contribution to the Department's Out-of-School Time preschool program at Kempsville Recreation Center	\$1700
(b) Contribution to Department for public launch site signs	\$1845
(c) Transportation grant for Department's Out-of-School Time Program at Seatack Community Recreation Center	\$3350
(d) Urban reforestation grant	\$ 500
(e) Grant for beach accessible wheelchair for the Dept.'s Lynnhaven Boat and Beach facility	\$2980
Subtotal	\$10375

Form 990EZ, Line 16 - Other Expenses (Supplemental Information):

Annual fee (including late and reinstatement fees)	\$ 45
Office supplies & Postage	\$366
IRS late filing fee	\$ 100
Subtotal	\$511

Form 990EZ, Line 31 - Other Program Services:

- (a) Funds from the Foundation's Urban Reforestation Fund were used to purchase 2 trees for the City's efforts to replace trees required to be removed from around power lines \$ 500
- (b) Following City discussions with local community leaders that identified transportation as a major barrier to at-risk youths utilizing the programs and activities of recreation centers during the winter months, the Foundation funded transportation costs for 25-30 youths from at-risk communities to the City's Seatack Community Recreation Center

Name of the organization Virginia Beach Parks and Recreation Foundation	Employer identification number 20-0717428
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for the months of September, 2010 – June, 2011. \$3350

(c) The Foundation used contributed funds to purchase a beach accessible wheelchair for the Dept.'s Lynnhaven Boat
and Beach facility \$2980

(e) [The Foundation provided administrative assistance and funding to assist several civic league and other grass roots
efforts to preserve approximately 7-10 acres of natural area designated for commercial development adjacent to the
property the City is in the process of acquiring for its Pleasure House Point preservation area project on the
Lynnhaven River.] \$1629.25

Subtotal: \$8459.25

Form 990EZ, Line 34 - Changes to Organizational Documents:

In 2010, we made some housekeeping changes to the Foundation's Bylaws, including (i) providing the Board with more flexibility
regarding holding of member meetings, (ii) clarifying ex officio board member voting and Nominating Committee procedures; (iii) making
ex officio board members optional and providing removal procedures for nonparticipating ex officio directors, (iv) making officer
bonding in the Board's discretion, and (v) modifying Board meeting notice requirements to remove "advertisement" requirement.

Form 990EZ, Line 35 - If the organization had income from business activities such as those reported on lines 2, 6a, and 7a (among others),
but not reported on Form 990-T, explain:

a. We do not report the revenues from our Bench Buddies and Tree Buddies programs on Form 990-T, even though we use terminology
such as the donors "buying" a bench or tree, because these revenues go directly to the acquisition of needed resources (benches and
trees) for placement in City parks and other public places on behalf of the Department of Parks and Recreation, which is a part of the
Foundation's exempt purpose.