



Administration Office
503/645-6433
Fax 503/629-6301

**Board of Directors Regular Meeting
December 6, 2010
6:00 p.m. Executive Session; 7:30 p.m. Regular Meeting
HMT Recreation Complex, Peg Ogilbee Dryland Meeting Room
15707 SW Walker Road, Beaverton**

AGENDA

- 6:00 PM 1. Executive Session*
 A. Legal
 B. Land
- 7:30 PM 2. Call Regular Meeting to Order
- 7:35 PM 3. Action Resulting from Executive Session
- 7:40 PM 4. Presentations
 A. Accept: Audit Report on Park District Financial Statements for Fiscal Year 2009-10
 B. Historic Facilities Advisory Committee
- 8:00 PM 5. Audience Time**
- 8:05 PM 6. Board Time
- 8:10 PM 7. Consent Agenda***
 A. Approve: Minutes of November 1, 2010 Regular Meeting
 B. Approve: Monthly Bills
 C. Approve: Monthly Financial Statement
 D. Approve: Resolution Appointing Trails Advisory Committee Member
 E. Approve: Intergovernmental Agreement with Washington County Relating to Coordination of Construction of Mid-Block Crossings for a Segment of the Rock Creek Trail and Widening of NW 185th Ave.
 F. Approve: Amended and Restated Intergovernmental Agreement with Beaverton School District for the Fanno Creek Trail
- 8:15 PM 8. Unfinished Business
 A. Approve: Rock Creek Trail Segment 5 Master Plan
 B. Status: FY 2010-11 Park District Goals & Objectives
 C. Information: General Manager's Report
- 8:40 PM 9. New Business
 A. Approve: Resolution for System Development Charge Annual Cost Adjustment
- 8:45 PM 10. Adjourn

Executive Session:** Executive Sessions are permitted under the authority of ORS 192.660. Copies of the statute are available at the offices of Tualatin Hills Park and Recreation District. * Public Comment:** If you wish to be heard on an item not on the agenda, or a Consent Agenda item, you may be heard under Audience Time with a 3-minute time limit. If you wish to speak on an agenda item, also with a 3-minute time limit, please wait until it is before the Board. Note: Agenda items may not be considered in the order listed. *****Consent Agenda:** If you wish to speak on an agenda item on the Consent Agenda, you may be heard under Audience Time. Consent Agenda items will be approved without discussion unless there is a request to discuss a particular consent agenda item. The issue separately discussed will be voted on separately. In compliance with the American with Disabilities Act (ADA), this material, in an alternate format, or special accommodations for the meeting, will be made available by calling 503-645-6433 at least 48 hours prior to the meeting.



MEMO

DATE: November 23, 2010
TO: The Board of Directors
FROM: Doug Menke, General Manager
RE: Information Regarding the December 6, 2010 Board of Directors Meeting

** Please note the Regular Meeting start time of 7:30 p.m.*

Agenda Item #4 – Presentations

A. Audit Report on Park District Financial Statements for Fiscal Year 2009-10

Attached please find a memo from Keith Hobson, Director of Business & Facilities, reporting that Kathy Leader, District Audit Committee member, will be at your meeting to present the Audit Report on the Park District's Comprehensive Annual Financial Report for the fiscal year ended June 30, 2010 and to answer any questions the Board of Directors may have.

Action Requested: Board of Directors acceptance of the Audit Report on the Park District's Comprehensive Annual Financial Report for the fiscal year ended June 30, 2010.

B. Historic Facilities Advisory Committee

Attached please find a memo from Jim McElhinny, Director of Park & Recreation Services, reporting that Diane Keaton, Historic Facilities Advisory Committee member, will be at your meeting to make a presentation to the Board on the Committee's activities during the past year as well as their goals for the coming year.

Agenda Item #7 – Consent Agenda

Attached please find Consent Agenda items #7A-F for your review and approval.

Action Requested: Approve Consent Agenda Items #7A-F as submitted:

- A. Approve: Minutes of November 1, 2010 Regular Meeting**
- B. Approve: Monthly Bills**
- C. Approve: Monthly Financial Statement**
- D. Approve: Resolution Appointing Trails Advisory Committee Member**
- E. Approve: Intergovernmental Agreement with Washington County Relating to Coordination of Construction of Mid-Block Crossings for a Segment of the Rock Creek Trail and Widening of NW 185th Ave.**
- F. Approve: Amended and Restated Intergovernmental Agreement with Beaverton School District for the Fanno Creek Trail**

Agenda Item #8 – Unfinished Business

A. Rock Creek Trail Segment 5 Master Plan

Attached please find a memo from Hal Bergsma, Director of Planning, requesting approval of the proposed Rock Creek Trail Segment 5 Master Plan, which is funded through the 2008 Bond Measure. This Master Plan was originally presented to the Board at your September 13, 2010

Regular Board Meeting. Hal, along with Tim Clemen, Project Manager with Walker Macy, the project consultant, will be at your meeting to provide an overview of the master plan and to answer any questions the Board may have.

Action Requested: Board of Directors approval of the Rock Creek Trail Segment 5 Master Plan Option 2 as recommended by staff.

B. FY 2010-11 Park District Goals & Objectives

Attached please find a memo from myself providing a status report for the Park District FY 2010-11 Goals and Objectives. This report outlines the accomplishments to date toward meeting the Action Steps assigned by the Board of Directors to the Objectives and Goals identified within the Park District's Comprehensive Plan.

Action Requested: No Action Requested – Informational Report Only.

C. General Manager's Report

Attached please find the General Manager's Report for the December Regular Board meeting.

Agenda Item #9 – New Business

A. Resolution for System Development Charge Annual Cost Adjustment

Attached please find a memo from Keith Hobson, Director of Business & Facilities, requesting approval of a resolution decreasing the System Development Charge (SDC) rates for 2011. Keith, along with Don Ganer of FCS Group, the District's SDC consultant, will be at your meeting to provide an overview of the memo and to answer any questions the Board may have.

Action Requested: Board of Directors adoption of Resolution No. 2010-23 for the System Development Charge annual cost adjustment and direct staff to coordinate with Washington County and the City of Beaverton to implement the adjusted fees effective January 1, 2011.

Other Packet Enclosures

- Management Report to the Board
- Monthly Capital Report
- Monthly Bond Capital Report
- System Development Charge Report
- Newspaper Articles



[4A]

MEMO

DATE: November 19, 2010
TO: Doug Menke, General Manager
FROM: Keith Hobson, Director of Business & Facilities

RE: **Audit Report on Park District Financial Statements for Fiscal Year 2009-10**

Kathy Leader, a representative of the District Audit Committee, will be at the December 6, 2010 Board of Directors meeting to present the Audit Report on the Park District's Comprehensive Annual Financial Report for the fiscal year ended June 30, 2010 and to answer any questions the Board of Directors may have.

The District Audit Committee met on November 17, 2010, and reviewed and approved the Draft Comprehensive Annual Financial Report as presented by staff and Talbot, Korvola and Warwick LLP, the District Auditors. The audit report and financial statements are attached. Although the charter for the District Audit Committee calls for a member of the auditing firm to present the statements to the Board of Directors, there were no findings or recommendations stemming from the financial statements, and as such, the Audit Committee determined it was not necessary for a representative of the audit firm to be present at the Board meeting.

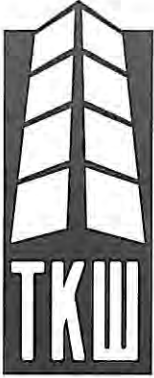
Action Requested

Board of Directors acceptance of the Audit Report on the Park District's Comprehensive Annual Financial Report for the fiscal year ended June 30, 2010.

Tualatin Hills Park and Recreation District

Report to the Board of Directors

November 17, 2010



November 17, 2010

Board of Directors
Tualatin Hills Park and Recreation District
Beaverton, Oregon

4800 SW Macadam Ave, Suite 400
Portland, Oregon 97239-3973

P 503.274.2849
F 503.274.2853

www.tkw.com

We are pleased to present this report related to our audit of the basic financial statements of Tualatin Hills Park and Recreation District (the District) for the year ended June 30, 2010. This report summarizes certain matters required by professional standards to be communicated to you in your oversight responsibility for the District's financial reporting process. Also included is a summary of recently issued accounting standards that may affect future financial reporting by the District.

This report is intended solely for the information and use of the Board of Directors and management and is not intended to be and should not be used by anyone other than these specified parties. It will be our pleasure to respond to any questions you have regarding this report. We appreciate the opportunity to continue to be of service to the District.

Talbot, Korvola & Warwick, LLP

Certified Public Accountants

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Required Communications

 Summary of Accounting Estimates

Recently Issued Accounting Standards

Attachment A – Certain Written Communications Between Management and Our Firm

 Representation Letter

TUALATIN HILLS PARK AND RECREATION DISTRICT

REQUIRED COMMUNICATIONS

YEAR ENDED JUNE 30, 2010

Statement on Auditing Standards No. 114 requires the auditor to communicate certain matters to keep those charged with governance adequately informed about matters related to the financial statement audit that are, in our professional judgment, significant and relevant to the responsibilities of those charged with governance in overseeing the financial reporting process. The following summarizes these communications.

Area	Comments
Auditor's Responsibility Under Professional Standards	Our responsibility under auditing standards generally accepted in the United States of America has been described to you in our arrangement letter dated March 15, 2010.
Accounting Practices	Adoption of, or Change in, Accounting Policies Management has the ultimate responsibility for the appropriateness of the accounting policies used by the District. In the current year, the District adopted the provisions of Governmental Accounting Standards Board (GASB) Statement No. 51, <i>Accounting and Financial Reporting for Intangible Assets</i> . This Statement provides guidance regarding how to identify, account for, and report intangible assets. The standard characterizes an intangible asset as an asset that lacks physical substance, is nonfinancial in nature, and has a useful life extending beyond a single reporting period. The adoption of this standard resulted in the recording of intangible assets on the District's June 30, 2010 financial statements. These assets are not material to the District's basic financial statements. Significant or Unusual Transactions We did not identify any significant or unusual transactions or significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus. Alternative Treatments Discussed with Management We did not discuss with management any alternative treatments within accounting principles generally accepted in the United States of America for accounting policies and practices related to material items during the current audit period.

TUALATIN HILLS PARK AND RECREATION DISTRICT

REQUIRED COMMUNICATIONS (Continued)

YEAR ENDED JUNE 30, 2010

Area	Comments
Management's Judgments and Accounting Estimates	Summary information about the process used by management in formulating particularly sensitive accounting estimates is in the attached Summary of Accounting Estimates.
Audit Adjustments	One audit adjustment recorded by the District is shown in the Summary of Recorded Audit Adjustments which is included in the Representation Letter in Attachment A.
Uncorrected Misstatements	Uncorrected misstatements are summarized in the Summary of Uncorrected Misstatements, which is included in the Representation Letter in Attachment A.
Disagreements with Management	We encountered no disagreements with management over the application of significant accounting principles, the basis for management's judgments on any significant matters, the scope of the audit, or significant disclosures to be included in the financial statements.
Consultations with Other Accountants	We are not aware of any consultations management had with other accountants about accounting or auditing matters.
Significant Issues Discussed with Management	No significant issues arising from the audit were discussed or were the subject of correspondence with management.
Difficulties Encountered in Performing the Audit	We did not encounter any difficulties in dealing with management during the audit.
Certain Written Communications Between Management and Our Firm	Copies of certain written communications between our firm and the management of the District are included in Attachment A.

TUALATIN HILLS PARK AND RECREATION DISTRICT

SUMMARY OF ACCOUNTING ESTIMATES

YEAR ENDED JUNE 30, 2010

Accounting estimates are an integral part of the preparation of financial statements and are based upon management's current judgment. The process used by management encompasses their knowledge and experience about past and current events and certain assumptions about future events. You may wish to monitor throughout the year the process used to compute and record these accounting estimates. The following describes the significant accounting estimates reflected in the District's basic financial statements:

Area	Accounting Policy	Estimation Process
Investments	Described in Note I.D.1. of the Notes to Basic Financial Statements.	Investments are valued at fair value based on quoted prices for identical investments.
Capital Assets	Described in Note I.D.4. of the Notes to Basic Financial Statements.	Capital assets are recorded at cost. Donated capital assets are recorded at estimated fair value at the date of donation.
Depreciation	Described in Note I.D.4. of the Notes to Basic Financial Statements.	Depreciation is computed on the straight-line method based on the estimated useful lives of the individual assets.
Compensated Absences	Described in Note I.D.5. of the Notes to Basic Financial Statements.	The liability for compensated absences is recognized in the Statement of Net Assets when incurred.
Other Post Employment Benefits	Described in Note IV.D. of the Notes to Basic Financial Statements.	The liability for other post employment benefits is based on an actuarial valuation.

TUALATIN HILLS PARK AND RECREATION DISTRICT

RECENTLY ISSUED ACCOUNTING STANDARDS

YEAR ENDED JUNE 30, 2010

The Governmental Accounting Standards Board (GASB) has issued several statements, some of which are not yet implemented by the District. Management has not yet determined the effect some of these statements will have on the District's financial statements. However, the District plans to implement all standards by the required dates. The statement which might impact the District is as follows:

Statement	Comments
<i>GASB Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions</i>	<p>This Statement provides guidance to more clearly and consistently present fund balance classifications, and clarifies the existing governmental fund type definitions. The new standard establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds. This Statement applies only to the reporting of governmental fund types.</p> <p>This Statement will be effective for the District beginning with its fiscal year ending June 30, 2011.</p>

ATTACHMENT A
CERTAIN WRITTEN COMMUNICATIONS
BETWEEN MANAGEMENT AND OUR FIRM

- Representation Letter



Administration Office
503/645-6433
Fax 503/629-6301

November 17, 2010

Talbot, Korvola & Warwick, LLP
4800 SW Macadam Ave, Suite 400
Portland, OR 97239

In connection with your audit of the basic financial statements of Tualatin Hills Park and Recreation District (the District) as of and for the year ended June 30, 2010, we confirm that we are responsible for the fair presentation in the financial statements of financial position and changes in financial position, in conformity with accounting principles generally accepted in the United States of America.

We confirm to the best of our knowledge and belief, as of November 17, 2010, the following representations made to you during your audit.

1. The financial statements referred to above are fairly presented in conformity with accounting principles generally accepted in the United States of America.
2. We have identified for you all organizations that are a part of this reporting entity or with which we have a relationship, as these organizations are defined in Section 2100 of the Governmental Accounting Standards Board's Codification of Governmental Accounting and Financial Reporting Standards that are component units.
3. We have identified for you all of our funds and governmental functions.
4. We have properly classified all funds and activities.
5. We have properly determined and reported the major governmental funds based on the required quantitative criteria. We have determined the Systems Development Changes Fund to be major for public interest reasons. We believe that this fund is particularly important to the financial statement users.
6. We are responsible for compliance with laws and regulations applicable to the District including adopting, approving, and amending budgets.
7. We have identified and disclosed to you all laws and regulations that have a direct and material effect on the determination of financial statement amounts, including legal and contractual provisions for reporting specific activities in separate funds.
8. We have made available to you:
 - a. All financial records and related data of all funds and activities, including those of all special funds, programs, departments, projects, activities, etc., in existence at any time during the period covered by your audit.
 - b. All minutes of the meetings of the Board of Directors or summaries of actions of recent meetings for which minutes have not yet been prepared.
9. We have no knowledge of fraud or suspected fraud affecting the District involving:
 - a. Management,
 - b. Employees who have significant roles in the internal control, or

- c. Others where the fraud could have a material effect on the financial statements.
10. We acknowledge our responsibility for the design and implementation of programs and controls to provide reasonable assurance that fraud is prevented and detected.
11. We have no knowledge of any allegations of fraud or suspected fraud affecting the District received in communications from employees, former employees, analysts, regulators, or others.
12. We are aware of no significant deficiencies, including material weaknesses, in the design or operation of internal controls that could adversely affect the District's ability to record, process, summarize, and report financial data.
13. There have been no communications from grantors, lenders, other funding sources, or regulatory agencies concerning noncompliance with:
 - a. Statutory, regulatory, or contractual provisions or requirements.
 - b. Financial reporting practices that could have a material effect on the financial statements.
14. We have no plans or intentions that may materially affect the carrying value or classification of assets and liabilities.
15. The following have been properly recorded and/or disclosed in the financial statements:
 - a. Related-party transactions, including those with component units for which the District is accountable, as defined in Section 2100 of the Governmental Accounting Standards Board's Codification of Governmental Accounting and Financial Reporting Standards, and interfund transactions, including interfund accounts and advances receivable and payable, sale and purchase transactions, interfund transfers, long-term loans, leasing arrangements, and guarantees, all of which have been recorded in accordance with the economic substance of the transaction and appropriately classified and reported.
 - b. Arrangements with financial institutions involving compensating balances or other arrangements involving restrictions on cash balances.
 - c. Security agreements in effect under the Uniform Commercial Code.
 - d. The fair value of investments.
 - e. Amounts of contractual obligations for construction and purchase of real property or equipment not included in the liabilities recorded on the books.
 - f. Debt issue provisions.
 - g. All significant estimates and material concentrations known to management which are required to be disclosed in accordance with the AICPA's Statement of Position No. 94-6, *Disclosure of Certain Significant Risks and Uncertainties*. Significant estimates are estimates at the balance sheet date which could change materially within the next year. Concentrations refer to volumes of business, revenues, available sources of supply, or markets for which events could occur which would significantly disrupt normal finances within the next year.
 - h. Authorized but unissued bonds and/or notes.
 - i. Assets and liabilities measured at fair value.
 - j. Deposits and investment securities category of custodial credit risk.
16. We are responsible for making the accounting estimates included in the financial statements. Those estimates reflect our judgment based on our knowledge and experience about past and current events and our assumptions about conditions we expect to exist and courses of action we expect to take. In that regard, adequate provisions have been made:

- a. To reduce receivables to their estimated net collectable amounts.
 - b. To reduce obsolete, damaged, or excess inventories to their estimated net realizable values.
 - c. For pension obligations, post-retirement benefits other than pensions, and deferred compensation agreements attributable to employee services rendered through June 30, 2010.
17. There are no:
- a. Material transactions that have not been properly recorded in the accounting records underlying the financial statements.
 - b. Violations or possible violations of laws or regulations whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency. In that regard, we specifically represent that we have not been designated as, or alleged to be, a "potentially responsible party" by the Federal Environmental Protection Agency or any equivalent state agencies in connection with any environmental contamination.
 - c. Other material liabilities or gain or loss contingencies that are required to be accrued or disclosed by the Financial Accounting Standards Board Accounting Standards Codification (FASB ASC) Topic *Contingencies* and/or GASB Statement No. 10.
 - d. Guarantees, whether written or oral, under which the District is contingently liable.
 - e. Lines of credit or similar arrangements.
 - f. Agreements to repurchase assets previously sold.
 - g. Liens or encumbrances on assets or revenues or any assets or revenues which were pledged as collateral for any liability or which were subordinated in any way.
 - h. Liabilities which are subordinated in any way to any other actual or possible liabilities.
 - i. Debt issue repurchase options or agreements, or sinking fund debt repurchase ordinance requirements.
 - j. Leases or material amounts of rental obligations under long-term leases.
 - k. Risk financing activities.
 - l. Derivative financial instruments.
 - m. Special or extraordinary items.
 - n. Arbitrage rebate liabilities.
 - o. Impairments of capital assets.
 - p. Investments, intangibles, or other assets which have permanently declined in value.
 - q. Risk retentions, including uninsured losses or loss retentions (deductibles) attributable to events occurring through June 30, 2010 and/or expected retroactive insurance premium adjustments applicable to periods through June 30, 2010.
 - r. Material losses to be sustained in the fulfillment of, or from the inability to fulfill, any service commitments.
 - s. Material losses to be sustained as a result of purchase commitments.
 - t. Environmental cleanup obligations.
18. There are no unasserted claims or assessments that our lawyer has advised us are probable of assertion and must be disclosed in accordance with FASB ASC Topic *Contingencies* and/or GASB Statement No.10.

19. We have no direct or indirect, legal or moral, obligation for any debt of any organization, public or private, or to special assessment bond holders that is not disclosed in the financial statements.
20. We have satisfactory title to all owned assets.
21. We have complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
22. Net asset components (invested in capital assets, net of related debt; restricted; and unrestricted) and fund balance reserves are properly classified and, when applicable, approved.
23. Expenses have been appropriately classified in or allocated to functions and programs in the Statement of Activities, and allocations have been made on a reasonable basis.
24. Revenues are appropriately classified in the Statement of Activities within program revenues and general revenues.
25. Capital assets are properly capitalized, reported, and depreciated.
26. Required supplementary information is properly measured and presented.
27. We are responsible for and have reviewed and approved the proposed adjustment to the trial balance identified during the audit, which is included in the schedule of posted adjustments, and will post such adjustment accordingly. This adjustment is attached as Appendix A.
28. Investments are recorded at fair value based on quoted prices for identical investments.

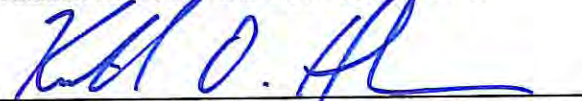
No events or transactions other than those disclosed in the financial statements have occurred subsequent to the Statement of Net Assets/Balance Sheet date that would require adjustment to, or disclosure in, the financial statements.

During the course of your audit, you may have accumulated records containing data which should be reflected in our books and records. All such data have been so reflected. Accordingly, copies of such records in your possession are no longer needed by us.

As of and for the Year Ended June 30, 2010

We believe that the effects of the uncorrected misstatements aggregated by you and summarized in Appendix B are immaterial, both individually and in the aggregate to the opinion units of the financial statements. For purposes of this representation, we consider items to be material, regardless of their size, if they involve the misstatement or omission of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement.

Tualatin Hills Park and Recreation District



Keith Hobson, Director of Business and Facilities



Cathy Brucker, Finance Manager

**TUALATIN HILLS PARK
AND RECREATION DISTRICT
BEAVERTON, OREGON**

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED JUNE 30, 2010



**TUALATIN HILLS PARK
AND RECREATION DISTRICT
BEAVERTON, OREGON**

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED JUNE 30, 2010



**PREPARED BY THE
BUSINESS AND FACILITIES DIVISION
FINANCE DEPARTMENT**

**TUALATIN HILLS PARK AND RECREATION DISTRICT
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FISCAL YEAR ENDED JUNE 30, 2010**

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Independent Auditor’s Report Required by

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INTRODUCTORY SECTION



Administration Office
503/645-6433
Fax 503/629-6301

November 17, 2010

Honorable Members of the Board of Directors
and the Citizens of the
Tualatin Hills Park and Recreation District,
Beaverton, Oregon

Members of the Board:

In accordance with state statutes, the Comprehensive Annual Financial Report (CAFR) of the Tualatin Hills Park and Recreation District (District) for the fiscal year ended June 30, 2010 is hereby submitted. Responsibility for both 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 designed to present fairly the financial position and results of operations of the various funds of the District. All disclosures necessary to enable the reader to gain the maximum understanding of the District's financial activities have been included.

In developing and evaluating the District's accounting system, consideration is given to the adequacy of the internal accounting controls. Because the cost of internal controls should not outweigh their benefits, the District's framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free of material misstatement. Within this framework, Management believes that the District's transactions are properly recorded, and the financial report is complete and reliable in all material respects.

As required by Oregon Revised Statutes Chapter 297, "the Municipal Audit Law", an independent audit must be conducted annually. Accordingly, the Board of Directors appointed the firm of Talbot, Korvola and Warwick, LLP to complete the audit of the District's records.

Talbot, Korvola and Warwick, LLP has issued an unqualified opinion on the District's financial statements for the year ended June 30, 2010. The independent auditor's report is located at the front of the financial section of this report. Immediately following, the reader will find Management's Discussion and Analysis (MD&A) that provides a narrative introduction, overview and analysis of the basic financial statements. MD&A complements this letter of transmittal and should be read in conjunction with it.

PROFILE OF THE GOVERNMENT

The Tualatin Hills Park and Recreation District is a special service district formed in 1955, operating under Oregon Revised Statutes Chapter 266 as a separate municipal corporation. The District is governed by a five member Board of Directors, elected to four-year terms of office, with daily operations administered by a General Manager. The District provides year-round park and recreation services to a diverse population of over 224,000 residents within 50 square miles of east Washington County, Oregon, including the City of Beaverton.

- District facilities include: five indoor and two outdoor swim centers; a combined recreation/aquatic center, two recreation centers; an athletic center with six indoor multi-purpose athletic courts; a senior center; historic sites (Jenkins Estate, Fanno Farmhouse and John Quincy Adams Young House); a 220-acre Nature Park and Interpretive Center and Cooper Mountain Nature Park; a tennis center with six indoor and eight outdoor courts (covered by two air structures for fall and winter season usage); and a camp for developmentally disabled youth.
- The District maintains, either through direct ownership or joint use agreement (including school sites): 123 outdoor basketball goals; 109 outdoor tennis courts; 134 soccer/football/lacrosse fields and 107 softball/baseball fields, two skate parks, three bocce courts, five volleyball courts and a outdoor hockey rink.
- The District has 253 park and recreation facility sites totaling almost 2,000 acres, consisting of 863 acres of wetland/natural areas, and 1,080 acres of developed sites, including neighborhood, community and regional parks. THPRD sites include three lakes, 27 miles of stream corridor, and 32 miles of off-street pathways.
- District programs include: aquatics instruction, leagues and drop-in programs; youth and adult sports leagues and fitness programs; youth and adult general and specialized recreation programs; youth after-school and day camps; senior fitness and recreation programs; developmentally disabled and special needs recreation programs; and natural resource education programs.

Certain services for the patrons of the District are provided by the legally separate Tualatin Hills Park Foundation, which is reported in a separate column in the government-wide financial statements. The District is considered to be financially accountable for the Foundation, according to criteria developed by generally accepted accounting principles (GAAP), due to the nature of the relationship. The District has no other potential component units. Further information on the Tualatin Hills Park Foundation can be found in the notes to the financial statements (see Note 1.A).

The District is required to adopt a final budget by no later than the close of the preceding fiscal year. The annual budget is intended to serve as a financial plan, operational plan and operations guide for the District's activities. The budget is prepared and adopted by fund and organizational unit, or division. Most budget changes after adoption require either a resolution by the Board of Directors, or a supplemental budget process.

FACTORS AFFECTING FINANCIAL CONDITIONS

Because of the unique focus of a special district, the information presented in the financial statements may be best understood when considered from the broader perspective of the specific environment within which the District operates.

Local economy – the District has been able to maintain a relatively stable revenue base despite the current economic downturn. Both the City of Beaverton and Washington County had experienced a higher rate of growth than the state as a whole for several years, resulting in a strong property tax base that has increased at a rate of approximately four to five percent annually. Because the District's 2010 assessed value

is only 65.0% of market value, there is an inherent cushion in property tax collections. The District tax collections will remain steady in the near future, should further declines in property value continue to occur.

Washington County, the second most populous county in Oregon, has experienced declines in most job sectors since July 2008, as reflected by the current unemployment rate of 8.9% (Aug, 2010 non-seasonally adjusted). However, the education and health services, along with government sectors have remained in the black, although growing at a significantly slower rate than previous years. Within the District, the significant revenues received from the assessment of system development charges (SDC's) have trended down in previous years, due to the decline in the construction industry. SDC revenues are statutorily restricted to use for purchase or construction of new, or expansion of existing, facilities, improvements and land within the District.

Due to Ballot Measure 50, passed by voters in May 1997, the District has a permanent tax rate of \$1.3073 per \$1,000 of assessed value. An annual 3% increase is allowed on maximum assessed valuation, along with increases due to new construction, land partitions, zoning changes, etc.

Long-term financial planning

To address the ongoing implications of funding constraints, the District developed a long-term financial plan four years ago, along with finalizing an updated comprehensive plan and trails plan. Eight implementation goals were included in the Comprehensive Plan, which comprise the foundation of our annual budget process.

The District adopted and implemented a program fee study in June 2007, with a four-year phase in process. The third year of increases began in January 2010, with continued growth in patron numbers, and a 6.3% revenue growth. Fees will be reviewed and updated annually to reflect inflationary increases.

An SDC methodology update was completed and implemented in January 2008, with inflationary adjustments scheduled annually. Subsequently, a review of applicable cost indexes resulted in a downward adjustment to the actual fees, effective January 2010. Due to stability in the residential construction market in certain parts of the District, SDC revenue actually increased by 68.5% over the previous year; the first increase seen in a few years.

The District is actively monitoring deferred and projected maintenance replacements. Major replacement items (those specifically identified and critical to District operations) have been effectively addressed; however, funding for routine replacements (all non-major items) has not kept up with replacement needs (other than safety related items). The five-year funding projection, prepared during the annual budget process, illustrates the importance of addressing this long-term need, to avoid a decline in District assets.

Cash management policies and practices

The District's investment policy is to minimize credit and market risks while maintaining a competitive yield on its portfolio. The District adopted a revised investment policy that was approved by the Board of Directors and the Oregon Short Term Fund Board, incorporating all applicable State statutes. The District maintains a daily cash portfolio of

investable funds and maximizes its earnings by investing in short-term/low risk investments. The majority of funds are invested in six accounts in the Oregon State Treasurer's Local Government Investment Pool (LGIP), along with interest bearing money market savings and highly liquid U.S. Agency securities. Interest earned on these investments during the 2009/10 Fiscal Year was \$793,970.

Risk management

Risk management is vital to controlling property, casualty, and workers compensation losses through the coordination of safety, loss prevention, and insurance and claims administration. Since 1982, the District has purchased insurance through Special Districts Association of Oregon (SDAO), which has established a self-insurance pool for property and general liability. In order to protect the SDAO funds in the event of adverse claims experience, reinsurance has been secured through American Re-Insurance Company. Also, the Park District is insured for workers compensation with SDAO.

MAJOR INITIATIVES

Bond measure

To facilitate the long-term vision of the District, a bond measure was developed for the November 2008 ballot, in the amount of \$100 million, payable by a dedicated property tax increase over the next 20 years. The measure provided funding for natural areas, trail expansions, athletic field additions, park additions and upgrades, building expansions and facility replacements and upgrades. Voters approved the measure, and subsequently, the District sold the first series of bonds in the amount of \$58.5 million in April 2009. The second series of bonds is anticipated for issue within the next two years.

Future goals

Other goals established by the Comprehensive Plan, and addressed in the 2010/11 budget year include the following:

- Funding for implementation of the District Sustainability Program, including a sustainable purchases opportunity fund and energy saving improvements;
- Expansion of trails management, including funding a Natural Resources and Trails Specialist to assist with trails management and bond projects;
- Continued outreach to our under-served populations, with inclusion funding, staffing to serve non-English speaking patrons and family financial assistance;
- Enhanced professional staff training opportunities, especially high level training for professional skills; and
- Restructuring of District support for the Tualatin Hills Park Foundation to provide a half-time Executive Director along with contracted fund raising services.

AWARDS AND ACKNOWLEDGEMENTS

The Government Finance Officers Association (GFOA) awarded a *Certificate of Achievement for Excellence in Financial Reporting* to the District for its Comprehensive Annual Financial Report (CAFR) for the fiscal year ended June 30, 2009. This was the fifth year of submission, and subsequent receipt, of this prestigious award. In order to

be awarded the Certificate of Achievement, the District had to publish an easily readable and efficiently organized CAFR that satisfied both generally accepted accounting principles and applicable legal requirements.

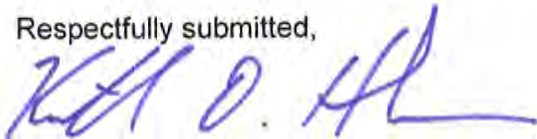
A Certificate of Achievement is valid for a period of one year only. Staff believes that our current CAFR continues to meet the Certificate of Achievement Program's requirements and will be submitting it to the GFOA to determine its eligibility for another certificate.

The District's Adopted Budget Document for the 2009/10 Fiscal Year received the *Distinguished Budget Presentation* award from GFOA. This is the sixth year that the District has received such an award. In order to qualify, the budget document must be judged proficient as a policy document, a financial plan, an operations guide and a communications device.

Finally, I would like to express my sincere gratitude to the personnel in the Finance Department who contributed in the preparation of this report, specifically Catherine Brucker, Finance Manager. Without the efficient and dedicated services of the entire finance staff, completion of this report, on a timely basis, could not have been accomplished.

In closing, the dedication, commitment and professional contribution to the financial stability of the District made by the Board of Directors and General Manager must be acknowledged. Their guidance and leadership are of invaluable assistance to the financial management of the District.

Respectfully submitted,



Keith D. Hobson
Director of Business and Facilities

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Tualatin Hills
Park and Recreation District
Oregon

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
June 30, 2009

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.

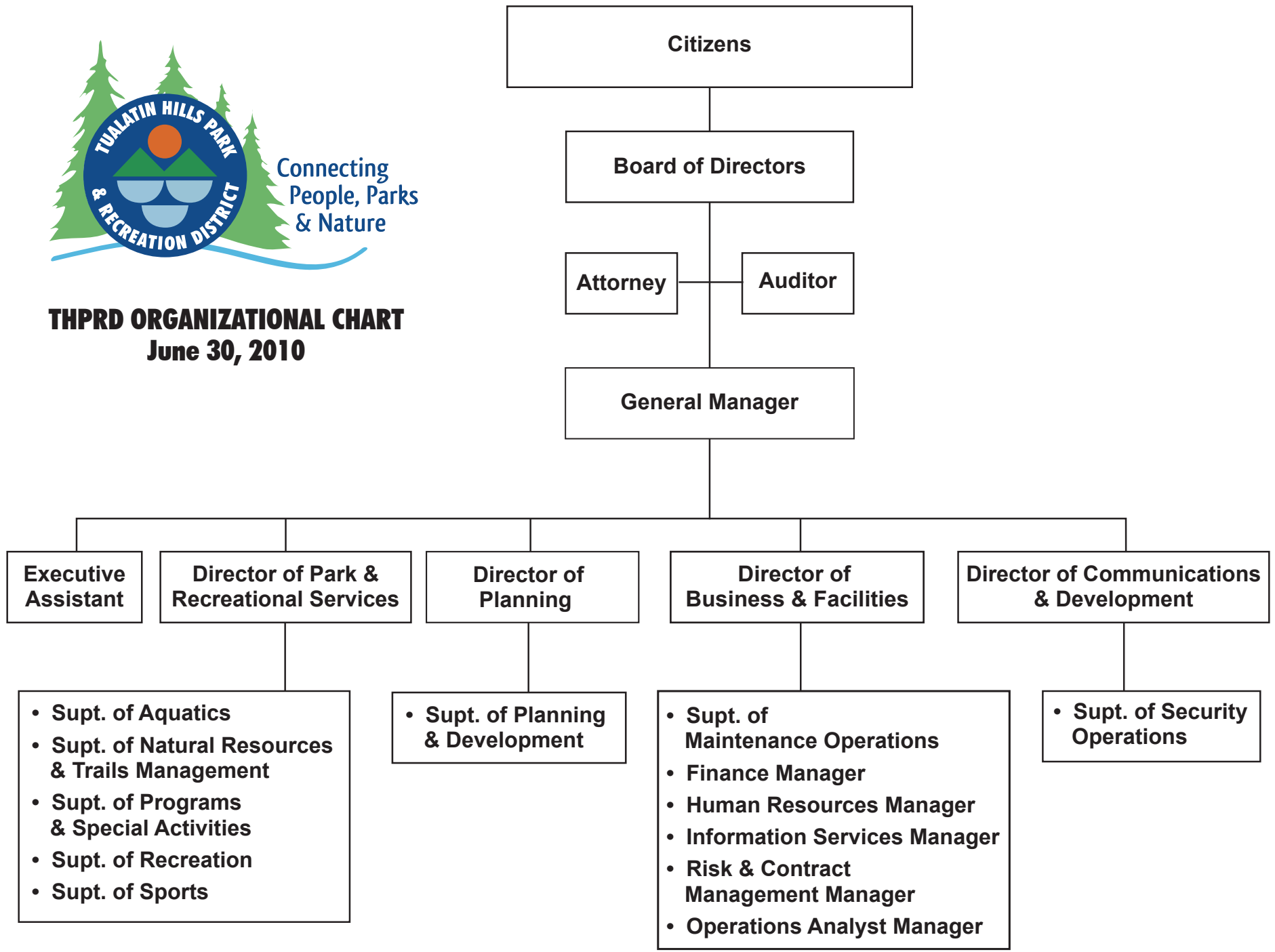


President

Executive Director



THPRD ORGANIZATIONAL CHART
June 30, 2010



TUALATIN HILLS PARK AND RECREATION DISTRICT

Administrative Office
15707 SW Walker Road
Beaverton, Oregon 97006

Board of Directors
as of June 30, 2010

<u>Name</u>	<u>Term Expires</u>
Larry Pelatt, President 7655 SW 140 th Ave. Beaverton, OR 97008	June 30, 2013
Bob Scott, Secretary 21302 NW Cannes Dr. Portland, Oregon 97229	June 30, 2013
Bill Kanable, Secretary Pro-Tempore 8130 SW Sorrento Rd. Beaverton, OR 97008	June 30, 2013
Joe Blowers 2050 SW 78 th Ave. Portland, Oregon 97225	June 30, 2011
John Griffiths 10245 SW 153 rd Ave. Beaverton, OR 97007	June 30, 2011

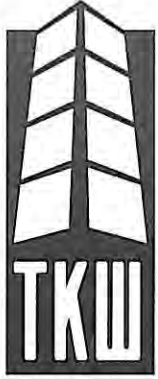
Register Agent and Office

Doug Menke
15707 SW Walker Road
Beaverton, Oregon 97006

General Manager
Doug Menke

Director of Business and Facilities
Keith D. Hobson

FINANCIAL SECTION



4800 SW Macadam Ave, Suite 400
Portland, Oregon 97239-3973

P 503.274.2849
F 503.274.2853

www.tkw.com

INDEPENDENT AUDITOR'S REPORT

November 17, 2010

Board of Directors
Tualatin Hills Park and Recreation District
Beaverton, Oregon

We have audited the accompanying financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Tualatin Hills Park and Recreation District (the District), as of and for the year ended June 30, 2010, which collectively comprise the District's basic financial statements as listed in the Table of Contents. These financial statements are the responsibility of the District's management. 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over financial reporting. Accordingly, we express no such opinion. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our 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 discretely presented component unit, each major fund, and the aggregate remaining fund information of the District, as of June 30, 2010, and the respective changes in financial position thereof and the budgetary comparison for the General Fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Management's Discussion and Analysis and the Schedules of Funding Progress as listed in the Table of Contents are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

INDEPENDENT AUDITOR'S REPORT (Continued)

Board of Directors
Tualatin Hills park and Recreation District
November 17, 2010
Page 2

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The accompanying Supplemental Information consisting of combining and individual nonmajor fund financial statements and other schedules, as listed in the Table of Contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

The accompanying Introductory and Statistical sections, as listed in the Table of Contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements. This information has not been subject to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.

TALBOT, KORVOLA & WARWICK, LLP
Certified Public Accountants

By 

Robert G. Moody, Jr., Partner

MANAGEMENT'S DISCUSSION AND ANALYSIS

The following discussion and analysis of the financial activities of the Tualatin Hills Park and Recreation District (District), has been prepared to provide a narrative review for the reader. The focus is based on current year activities and resulting changes, and should be read in conjunction with the basic financial statements, and notes to the basic financial statements that follow.

Financial Highlights

- The assets of the District exceeded its liabilities at June 30, 2010 by \$105,768,913.
- Capital assets (net of accumulated depreciation and related debt) account for most of this amount, with a value of \$97,699,300.
- Of the remaining net assets, \$2,681,289 may be used to meet the District's ongoing obligations to patrons and creditors, without legal restriction.
- The District's total net assets increased by \$8,439,259, or 8.7 percent over the previous year. Acquisitions of park property and improvements contributed to this increase, along with reduction of outstanding debt.
- As of the close of the current fiscal year, the District's governmental funds reported combined ending fund balances of \$64,086,686, a decrease of \$3,330,836, or 5.0 percent, due largely to expending of capital funds related to general obligation bonds issued in April, 2009.
- As of June 30, 2010, fund balance for the General Fund was \$3,848,900 or 11.3 percent of total General Fund expenditures.

Overview of the Financial Statements

This discussion and analysis provides an introduction and overview to the District's basic financial statements. The District's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements and 3) notes to the basic financial statements.

Government-wide financial statements

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

The **statement of net assets** presents information on all of the District's assets and liabilities, with the difference between the two reported as net assets. Over time, increases or decreases in net assets may serve as one indicator of whether the financial position of the District is improving or deteriorating. Other indicators include the condition of the District's assets, changes in the property tax base, and general economic conditions within the area.

The **statement of activities** presents information showing how the District's net assets changed during the current fiscal year. On this statement, program revenue (revenue generated by specific programs through charges for services, grants and contributions) is shown separately from general revenue (revenue provided by taxes and other sources not tied to a particular program). This shows the extent each program relies on taxes for funding. All changes in net assets are reported using the accrual basis of accounting, which requires that revenues be

reported when they are earned and expenses be reported when goods and services are received. Items such as uncollected taxes, unpaid vendor invoices for items received by June 30, 2010, and earned but unused vacation leave are included in the statement of activities as revenue and expense. However, the cash associated with these items was not received or distributed until after June 30, 2010.

The government-wide financial statements include not only the District itself (known as the Primary Government), but also a legally separate foundation, Tualatin Hills Park Foundation, for which the District is financially accountable. Financial information for this component unit is reported separately from the financial information presented for the District itself.

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 District, like other state and local governments, uses fund accounting for compliance with finance-related legal requirements. All of the funds of the District fall into the governmental fund category, which accounts for most, if not all, of a government's tax-supported activities.

Governmental funds

The Balance Sheet and the Statement of Revenues, Expenditures and Changes in Fund Balances present separate columns of financial data for the General Fund, the Bonded Debt Fund, the Bond Capital Projects Fund and the System Development Charges Fund, all of which are considered major funds. Data from the other two governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report.

A comparison of budget to actual is also presented for the General Fund within the basic financial statements. A detailed comparison of budget to actual for General Fund expenditures and other funds are presented in the Supplementary Data portion of this report.

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

Because the focus of governmental fund financial statements is narrower than that of government-wide financial statements accrual focus, it is useful to compare information presented for **governmental funds** with similar information presented for **governmental activities** in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

Budgetary highlights

The District maintains budgetary controls over its operating funds. Budgetary controls ensure compliance with legal provisions embodied in the annual budget appropriations. Governmental fund budgets are established in accordance with state law, and are adopted on a fund level except the General Fund. The General Fund budget is adopted on an organization unit level.

Notes to the basic financial statements

The notes provide additional information that is essential to a full understanding of the data provided, and are an integral part of the government-wide and fund financial statements.

Government-wide Financial Analysis

Statement of Net Assets

As noted earlier, net assets may serve over time as an indicator of the District's financial position. As of June 30, 2010, the District's assets exceeded liabilities by \$105,768,913.

The following is a condensed version of the government-wide Statement of Net Assets.

Tualatin Hills Park and Recreation District Net Assets

	Governmental Activities	
	2010	2009
Cash and investments	\$ 65,467,199	\$ 68,394,752
Other assets	2,965,811	2,846,066
Capital assets	110,198,548	103,616,600
Total assets	<u>178,631,558</u>	<u>174,857,418</u>
Other liabilities	4,257,142	3,958,961
Long-term liabilities, outstanding	68,605,503	73,568,803
Total liabilities	<u>72,862,645</u>	<u>77,527,764</u>
Net assets:		
Invested in capital assets, net of debt	97,699,300	89,588,161
Restricted	5,388,324	4,914,904
Unrestricted	2,681,289	2,826,589
Total net assets	<u>\$ 105,768,913</u>	<u>\$ 97,329,654</u>

The largest portion of the District's net assets, \$97,699,300 or 92.4 percent, reflects its investment in capital assets, less any related debt used to acquire these assets still outstanding. The District's assets (recorded at cost) are used to provide services to patrons. Consequently, these assets are not available for future spending, and debt repayment must be provided from other sources.

An additional portion of the District's net assets, \$5,388,324 or 5.1 percent, represents resources that are subject to external restrictions on how they may be used. The remaining balance of \$2,681,289, or 2.5 percent, is unrestricted and may be used to meet the District's ongoing obligations.

For the year ended June 30, 2010, the District had positive balances in all three categories of net assets.

Statement of Activities

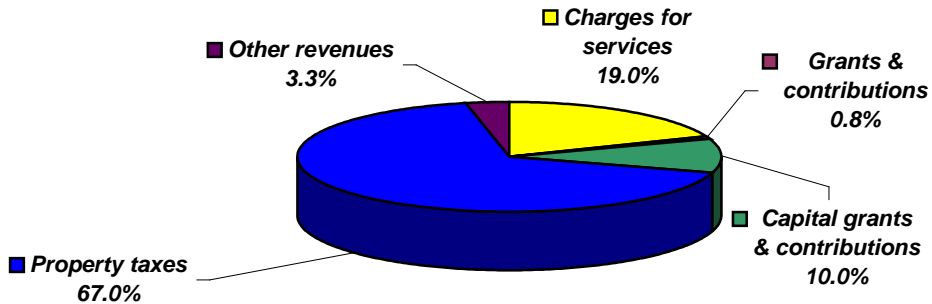
Governmental activities increased the District's net assets by \$8,439,259 in this fiscal year. Key elements of this increase are as follows:

Tualatin Hills Park and Recreation District Changes in Net Assets

	Governmental Activities	
	2010	2009
Revenues:		
Program revenues:		
Charges for services	\$ 8,673,796	\$ 8,158,928
Operating grants and contributions	143,768	42,756
Capital grants and contributions	4,560,810	2,958,270
General revenues:		
Property taxes	30,576,672	24,440,625
Grants and contributions not restricted to specific programs	215,450	234,137
Other	1,487,962	837,565
Total revenues	<u>45,658,458</u>	<u>36,672,281</u>
Expenses:		
Board of Directors	158,614	252,707
Administration	1,510,804	1,435,073
Business and facilities	14,022,988	13,414,199
Planning and development	724,568	925,029
Park and recreation services	17,769,469	16,749,941
Interest on long-term debt	3,032,756	1,117,606
Total expenses	<u>37,219,199</u>	<u>33,894,555</u>
Change in net assets	8,439,259	2,777,726
Net assets - beginning balance	<u>97,329,654</u>	<u>94,551,928</u>
Net assets - ending	<u>\$ 105,768,913</u>	<u>\$ 97,329,654</u>

Property taxes increased by \$6,136,047 over the prior year, due mainly to the advent of collections on the 2009 general obligation bond issue (\$5,458,741), statutorily allowable increases in assessed value on existing property and some new construction within the District boundaries. Charges for services increased by \$514,868, or 6.3 percent due to the third phase of a four-year program fee increase implementation. Capital grants and contributions reflect a 54.2% increase, or \$1,602,540 largely due to a \$1,350,000 land purchase grant from Metro Regional Government greenspace funding. Other revenues reflect an increase of \$650,397, or 77.7 percent, due to an interagency contribution for utility construction access.

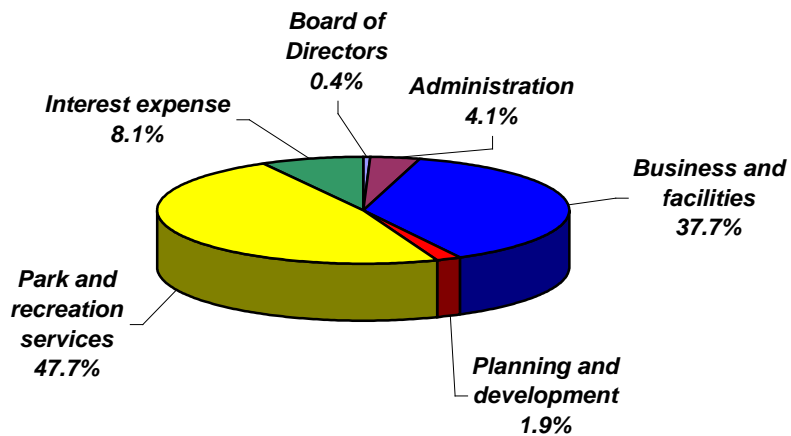
**Governmental Activities:
Revenues by Source**



Expenses for the District reflect an increase of 11.4 percent over last year, due to several factors:

- Increased personnel and supply costs associated with program expansions,
- Increased temporary personnel costs in planning due to the bond capital project program, and
- Increased debt interest expense from the 2009 General Obligation bond issue.

**Governmental Activities:
Expenses by Function**



Financial Analysis of the District's Funds

As noted earlier, the District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds analysis

The focus of the District's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the District's financing requirements. In particular, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year. The District has four major funds, reported as the General Fund, a debt service fund, and capital project funds.

During Fiscal Year 2009/10, the District's governmental funds reported a decrease in combined ending fund balances of \$3,330,836, due largely to the expending of bond related capital costs recorded in the Bond Capital Project Fund. The previous fiscal year had an increase of \$58,505,470, due largely to the issuance of the general obligation bonds recorded to the same fund.

The **General Fund** is the chief operating fund of the District. At the end of the current fiscal year, the unreserved fund balance for the General Fund was \$3,717,581. As a measure of the General Fund's liquidity, it may be useful to compare unreserved fund balance to total fund expenditures. Unreserved fund balance represents 11.0 percent of total General Fund expenditures, exceeding the District's financial policy guideline of 10 percent.

Program revenues increased by 6.3 percent, or \$516,957, with the third year implementation of the phased four-year fee increase.

General Fund fund balance decreased by \$453,687. Contributing factors were new personnel related to the bond project management and natural resources department, reduced interest earnings and a pre-funding of capital expenditures to be reimbursed when financed in July 2010.

The **Bonded Debt Fund** has a total fund balance of \$189,152 a small reduction versus the previous year that is reserved for the payment of debt service on existing general obligation debt. Property tax revenues have increased in the 09/10 fiscal year for payment of the new general obligation debt sold in April, 2009; however, the effect on fund balance is minimal due to funding timelines.

The **Bond Capital Projects Fund** accounts for the proceeds received from the sale of the Series 2009 general obligation bonds, in the amount of \$58,505,000. In November 2008, District voters authorized a total levy of \$100 million, with the second sale occurring within the next two years. Funds are targeted to a specific list of projects and land acquisitions throughout the District and a total of \$3,356,654 was expended during the current fiscal year. As of the end of the year, total fund balance in this fund reserved for park development is \$55,431,729.

The **System Development Charges Fund** accounts for development impact fees assessed on new construction within the District boundaries. Revenues increased by \$963,488, or 68.5 percent over last year; however, fund balance decreased by \$98,686 due to an increase in construction spending for park improvements and land acquisition. This fund balance of \$4,434,895 is entirely reserved for parks acquisition and development and improvements related to capacity expansion, and is fully available for appropriation.

General Fund Budgetary Highlights

The District prepares and adopts its budget on an annual basis. General Fund revenues were slightly less than budgeted by 2.1 percent, largely due to anticipated grants not awarded or received, reduced interest earnings, and program fee revenues not quite meeting expectations. Expenditures stayed well under budget by 16.8 percent, primarily due to non-expenditure of contingency funds and capital expenditures at less than budgeted amounts. There were no adjustments to the original and final budgeted amounts at the departmental level of appropriation.

Capital Asset and Debt Administration

Capital assets

The District's investment in capital assets as of June 30, 2010, amounts to \$110,198,548 (net of accumulated depreciation). This investment in capital assets includes land, park sites and development, buildings and improvements, plus machinery, equipment and furnishings. The net increase in the District's capital assets for the current fiscal year was \$6,581,948 or 6.4 percent.

Tualatin Hills Park and Recreation District Capital Assets (net of depreciation)

	June 30	
	2010	2009
Land	\$ 51,669,784	\$ 48,388,892
Parks sites and planning development	27,721,203	28,014,021
Buildings and improvements	25,501,277	25,553,667
Equipment and furnishings	1,272,013	1,083,591
Construction in progress	4,034,271	576,429
Total	<u>\$ 110,198,548</u>	<u>\$ 103,616,600</u>

Increases were generated in land (\$3,280,892) due to new acquisitions and donations, and construction in progress (\$3,457,842) mainly related to the bond capital projects. Changes in other categories were insignificant for the year. Deferred maintenance was funded for both buildings and parks improvements, to the extent of available funds.

Additional information on the District's capital assets can be found in Note IV.B on page 34 of this report.

Long-term debt and other long-term obligations

At June 30, 2010 the District had \$68.6 million in debt and other long-term obligations outstanding compared to \$73.6 million last year. Approximately \$6.3 million of the debt outstanding at June 30, 2010 is due within one year. Debt decreased by a total of \$4.9 million, due to reductions in all categories of debt service.

Tualatin Hills Park and Recreation District Outstanding Debt and Obligations

	June 30	
	2010	2009
General obligation bonds	\$ 65,155,000	\$ 69,490,000
Premiums	608,688	704,533
Full faith and credit obligations	1,780,000	2,195,000
Loans	140,000	180,000
Compensated absences	921,815	999,270
Total	<u>\$ 68,605,503</u>	<u>\$ 73,568,803</u>

The District's most recent credit ratings, received in August 2010, were "AA" from Standard & Poor's and "Aa1" from Moody's for general obligation debt, and "AA" from Standard & Poor's and "Aa2" from Moody's for full faith and credit obligations.

The general obligation bonds, series 1998, have bond insurance provided by Financial Guaranty Insurance Company, which equates to a rating of "AAA" from Standard & Poor's and "Aaa" from Moody's. Due to the District's strong credit rating, additional insurance was not financially advantageous, nor necessary, for the series 2009 issue.

Due to the national economic situation, the bond ratings on several of our issuers of insurance have been downgraded during the past year. Material event notices have been filed, as necessary for compliance with our continuing disclosure requirements.

Additional information on the District's long-term obligations can be found in Note IV.D on pages 35 - 37.

Economic Factors and Next Year's Budget and Rates

Some of the factors considered during the preparation of the 2010/11 budget were:

- Assessed value on property was estimated to increase by approximately 3.5 percent over the previous year.
- Absorbing an overall increase of Personnel Service costs of 2.1 percent, with a cost of living increase of only 0.01% for represented staff.
- An increase to Materials and Services of 2.9 percent to reflect service level increases, in various program areas, at all centers within the District, along with expanded maintenance responsibilities of natural areas and parks. There was no inflationary factor used for the 2010/11 year.
- A continued reduction in interest earnings in some funds, due to current rates and decreased available cash in most funds.
- A slight increase in system development charges revenue over actual collections in 2009/10, due to slow, but stable development in some areas of the District.
- Continued, and expanded funding of the Family Assistance program, to ensure all District residents have an opportunity to access available services.
- Financing and construction associated with the Energy Savings Improvements at various locations throughout the District, resulting in a net zero cost of financing from utility savings.
- Purchase and renovation of a centralized maintenance facility in the fall of 2010, to be financed through a full faith and credit obligation consisting of Recovery Zone Economic Development Bonds (RZEDB's) along with a tax-exempt financing portion.

Based on the updated comprehensive plan, adopted in November 2006, a user fee increase, phased in over four years, was implemented during early 2008, resulting in a 6.3 percent increase to program revenues for 2009/10. Currently, the fourth year is being implemented, effective January 2011.

Deferred maintenance is being funded at the maximum level available, and will continue to be a critical component of future budgetary plans. The District continues to actively research alternative revenue sources, and has seen an increase in grants, sponsorships and various rental incomes.

Overall, the General Fund shows a decrease of \$451,341, or 10.5% over the anticipated beginning fund balance in the 2010/11 budget. This decrease is largely due to a pre-funding of

expenditures in the amount of \$346,936 for the Energy Savings Improvements that will be reimbursed at the close of financing in July 2010. These costs had been included in the carryforward portion of the budgeted 2010/11 beginning fund balance. With that adjustment, the General Fund would show a decrease of \$104,405, or only 2.4% less than anticipated in the beginning fund balance.

The District continues to be fortunate in this volatile economic environment. Even though interest earnings have declined significantly, construction revenues have stabilized, property tax collections and patron participation have remained steady. Local parks and recreation programs offer an affordable alternative for families of all sizes and economic backgrounds, as reflected by our residents' involvement.

Requests for Information

These financial statements are designed to provide a general overview of the District's finances for all those with an interest, and to demonstrate the District's accountability. Questions concerning any of the information provided within this report, or requests for further financial information, should be addressed to Office of Business Services, 15707 SW Walker Road, Beaverton, Oregon 97006.



Tualatin Hills Park and Recreation District
Statement of Net Assets
June 30, 2010

	<u>Primary Government</u>	<u>Component Unit</u>
	<u>Governmental Activities</u>	<u>Tualatin Hills Park Foundation</u>
Assets:		
Cash and cash equivalents	\$ 40,861,031	\$ 448,917
Investments	24,606,168	
Due from other governments	534,592	-
Receivables	1,651,273	22,312
Inventories	131,319	-
Deferred charges	648,627	-
Capital assets (net of accumulated depreciation):		
Land	51,669,784	-
Park sites and planning development	27,721,203	-
Buildings and improvements	25,501,277	-
Equipment and furnishings	1,272,013	-
Construction in progress	4,034,271	-
Total assets	<u>178,631,558</u>	<u>471,229</u>
Liabilities:		
Accounts payable and other current liabilities	2,634,579	12,835
Accrued interest payable	380,136	-
Unearned revenue	1,242,427	-
Noncurrent liabilities:		
Due within one year	6,326,946	-
Due in more than one year	62,278,557	-
Total liabilities	<u>72,862,645</u>	<u>12,835</u>
Net Assets:		
Invested in capital assets, net of related debt	97,699,300	-
Restricted for:		
Debt service	189,152	
Parks development	5,199,172	41,166
Unrestricted	2,681,289	417,228
Total net assets	<u>\$ 105,768,913</u>	<u>\$ 458,394</u>

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

Tualatin Hills Park and Recreation District
Statement of Activities
For the Year Ended June 30, 2010

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets	
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government Governmental Activities	Component Unit Tualatin Hills Park Foundation
Primary government:						
Governmental activities:						
Board of Directors	\$ 158,614	\$ -	\$ -	\$ -	\$ (158,614)	\$ -
Administration	1,510,804	-	-	-	(1,510,804)	-
Business and Facilities	14,022,988	-	-	-	(14,022,988)	-
Planning and Development	724,568	-	-	-	(724,568)	-
Park and Recreation services	17,769,469	8,673,796	143,768	4,560,810	(4,391,095)	-
Interest on long-term debt	3,032,756	-	-	-	(3,032,756)	-
Total Primary government	\$ 37,219,199	\$ 8,673,796	\$ 143,768	\$ 4,560,810	(23,840,825)	-
Component unit:						
Park foundation	\$ 242,604	\$ 223,718	\$ 7,008	\$ -		(11,878)
General revenues:						
Property taxes levied for general purposes					23,039,433	-
Property taxes levied for debt service					7,537,239	-
Grants and contributions not restricted to specific programs					215,450	56,447
Unrestricted investment earnings					793,970	2,666
Miscellaneous					693,992	-
Total general revenues					32,280,084	59,113
Change in net assets					8,439,259	47,235
Net assets - beginning balance					97,329,654	411,159
Net assets - ending					\$ 105,768,913	\$ 458,394

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

Tualatin Hills Park and Recreation District
Balance Sheet
Governmental Funds
June 30, 2010

	General Fund	Bonded Debt Fund	Bond Capital Projects Fund	System Development Charges Fund	Other Governmental Funds	Total Governmental Funds
Assets						
Assets:						
Cash and cash equivalents	\$ 4,876,839	\$ 99,964	\$ 31,226,670	\$ 4,475,548	\$ 182,010	\$ 40,861,031
Investments	-	-	24,606,168	-	-	24,606,168
Receivables:						
Interest	438	314	158,891	358	-	160,001
Property taxes	1,047,095	252,987	-	-	-	1,300,082
Accounts receivable	191,190	-	-	-	-	191,190
Intergovernmental	170,090	23,303	-	144,354	196,845	534,592
Due from other funds	62,233	-	-	-	-	62,233
Inventories	131,319	-	-	-	-	131,319
Total assets	\$ 6,479,204	\$ 376,568	\$ 55,991,729	\$ 4,620,260	\$ 378,855	\$ 67,846,616
Liabilities and Fund Balances						
Liabilities:						
Accounts payable	\$ 1,062,901	\$ -	\$ 551,005	\$ 39,994	\$ 128,407	\$ 1,782,307
Salaries payable	431,996	-	-	-	-	431,996
Contracts payable	-	-	-	80,371	-	80,371
Retainages payable	16,842	-	8,995	-	6,205	32,042
Due to other funds	-	-	-	-	62,233	62,233
Other current liabilities payable	307,863	-	-	-	-	307,863
Deferred revenue	810,702	187,416	-	65,000	-	1,063,118
Total liabilities	2,630,304	187,416	560,000	185,365	196,845	3,759,930
Fund balances:						
Reserved for inventory	131,319	-	-	-	-	131,319
Reserved for parks development	-	-	55,431,729	4,434,895	-	59,866,624
Reserved for debt service	-	189,152	-	-	-	189,152
Unreserved, undesignated reported in:						
General fund	3,717,581	-	-	-	-	3,717,581
Special revenue fund	-	-	-	-	182,010	182,010
Total fund balances	3,848,900	189,152	55,431,729	4,434,895	182,010	64,086,686
Total liabilities and fund balances	\$ 6,479,204	\$ 376,568	\$ 55,991,729	\$ 4,620,260	\$ 378,855	

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

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	110,198,548
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.	(68,337,012)
Reduction of deferred revenues for those amounts that were not available to pay current period expenditures.	(179,309)
Net assets of governmental activities	\$ 105,768,913

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

Tualatin Hills Park and Recreation District
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the fiscal year ended June 30, 2010

	General Fund	Bonded Debt Fund	Bond Capital Projects Fund	System Development Charges Fund	Other Governmental Funds	Total Governmental Funds
Revenues:						
Property taxes	\$ 23,007,719	\$ 7,422,058	\$ -	\$ -	\$ -	\$ 30,429,777
Aquatic programs	2,438,104	-	-	-	-	2,438,104
Tennis center	867,529	-	-	-	-	867,529
Sports programs	1,123,287	-	-	-	-	1,123,287
Recreation programs	4,307,171	-	-	-	-	4,307,171
Grants and sponsorships	359,218	-	-	-	1,546,845	1,906,063
System development charges	-	-	-	2,370,160	-	2,370,160
Interest earned	104,010	23,135	638,295	27,445	1,085	793,970
Charges for services	553,515	-	-	-	-	553,515
Miscellaneous revenues	705,592	-	-	-	5,000	710,592
Total revenues	33,466,145	\$ 7,445,193	638,295	2,397,605	1,552,930	45,500,168
Expenditures:						
Current:						
Board of Directors	158,614	-	-	-	-	158,614
Administration	1,547,895	-	-	-	-	1,547,895
Business and facilities	13,836,899	-	-	-	-	13,836,899
Planning and development	1,250,838	-	-	-	-	1,250,838
Park and recreation services	14,341,740	-	-	-	-	14,341,740
Capital outlay	2,219,780	-	3,356,654	2,496,291	1,546,845	9,619,570
Debt service	564,066	7,511,382	-	-	-	8,075,448
Total expenditures	33,919,832	7,511,382	3,356,654	2,496,291	1,546,845	48,831,004
Net change in fund balance	(453,687)	(66,189)	(2,718,359)	(98,686)	6,085	(3,330,836)
Fund balances at beginning of year	4,302,587	255,341	58,150,088	4,533,581	175,925	67,417,522
Fund balances at end of year	\$ 3,848,900	\$ 189,152	\$ 55,431,729	\$ 4,434,895	\$ 182,010	\$ 64,086,686

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

Tualatin Hills Park and Recreation District
Reconciliation of the Statement of Revenues,
Expenditures and Changes in Fund Balance of Governmental Funds
To the Statement of Activities
For the fiscal year ended June 30, 2010

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

Net changes in fund balances - total governmental funds	\$ (3,330,836)
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 capital outlays exceeded depreciation in the current period.	5,938,142
The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, and donations) is to increase net assets	643,806
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds - property tax income	68,000
The issuance of long-term debt (e.g., bond, 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 assets. 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.	4,790,000
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.	330,147
	8,439,259
Change in net assets of governmental activities	\$ 8,439,259

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

Tualatin Hills Park and Recreation District
Statement of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
General Fund
For the fiscal year ended June 30, 2010

	<u>Original and Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
Revenues:			
Property taxes	\$ 22,921,506	\$ 23,007,719	\$ 86,213
Aquatic programs	2,500,562	2,438,104	(62,458)
Tennis center	981,575	867,529	(114,046)
Sports programs	1,122,100	1,123,287	1,187
Recreation programs	4,866,109	4,307,171	(558,938)
Grants and sponsorships	920,640	359,218	(561,422)
Interest earned	225,000	104,010	(120,990)
Charges for services	469,313	553,515	84,202
Miscellaneous revenues	187,600	705,592	517,992
Total revenues	<u>34,194,405</u>	<u>33,466,145</u>	<u>(728,260)</u>
Expenditures:			
Board of directors and contingency	1,880,364	158,614	1,721,750
Administration	1,629,700	1,547,895	81,805
Business and facilities	15,349,940	14,892,194	457,746
Planning and development	1,266,339	1,250,838	15,501
Park and recreational services	14,853,196	14,341,740	511,456
Capital outlay	5,806,854	1,728,551	4,078,303
Total expenditures	<u>40,786,393</u>	<u>33,919,832</u>	<u>6,866,561</u>
Excess (deficiency) of revenues over (under) expenditures	(6,591,988)	(453,687)	6,138,301
Other financing sources:			
Debt proceeds	3,000,000	-	(3,000,000)
Net change in fund balance	(3,591,988)	(453,687)	3,138,301
Fund balances at beginning of year	3,591,988	4,302,587	710,599
Fund balances at end of year	<u>\$ -</u>	<u>\$ 3,848,900</u>	<u>\$ 3,848,900</u>

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

Tualatin Hills Park and Recreation District

NOTES TO THE BASIC FINANCIAL STATEMENTS JUNE 30, 2010

I. Summary of significant accounting policies

A. Reporting Entity

Tualatin Hills Park and Recreation District is a special service district governed by an elected five member Board of Directors, and operates as a separate municipal corporation. The accompanying financial statements present the District and its component unit, an entity for which the District is considered financially responsible. The District is a primary government. A primary government is a financial reporting entity, which has a separately elected governing body, is legally separate, and is fiscally independent of other state and local governments. As required by generally accepted accounting principles, these financial statements present the financial status and activities of the District and its component unit. The discretely presented component unit, Tualatin Hills Park Foundation, is reported in a separate column in the government-wide financial statements to emphasize that it is legally separate from the District. The District is considered to be financially accountable for the Foundation. The District has no other potential component units.

Discretely Presented Component Unit. Tualatin Hills Park Foundation, formed in 1958, is a publicly supported non-profit, tax-exempt organization dedicated to enhance the recreational opportunities within the community. The District Board of Directors appoints the members of the Foundation Board of Trustees. In addition, the nature and significance of the relationship is such that the exclusion of the Foundation statement would cause the District's financial statements to be misleading or incomplete. The Foundation has a June 30 year-end. The complete financial statements of the Tualatin Hills Park Foundation may be obtained at the District's administrative office.

B. Government-wide and fund financial statements

The government wide financial statements (i.e., the statement of net assets and the statement of activities) report information on all activities of the District and its component unit.

The statement of activities demonstrates the degree to which the direct expenses of a given division or function are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific division or function. *Program revenues* include 1) charges to patrons who purchase, use or directly benefit from goods, services or privileges provided by a given division or function, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular division or function. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Separate financial statements are provided for governmental, proprietary and fiduciary funds. Each fund is considered to be a separate accounting entity. Currently, the District has only governmental funds. Major individual governmental funds are reported as separate columns in the fund financial statements.

C. Measurement focus, basis of accounting and financial statement presentation

The government-wide 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 when a liability is incurred, regardless of the timing of related cash

flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon thereafter to pay liabilities of the current period. For this purpose, the District considers revenues to be available if they are collected within 60 days of the end of the year. Expenditures generally are recorded when the related fund liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when the payment is due.

Property taxes, received within 60 days, impact fees and interest associated with the current year are all considered to be susceptible to accrual and so have been recognized as revenues of the year. All other revenue items are considered to be measurable and available only when cash is received by the District.

Activities between funds, which are similar to lending/borrowing arrangements, are reported as "due to/due from other funds", when outstanding at the end of the fiscal year. Such balances are eliminated in the government-wide financial statements.

The District reports the following major governmental funds:

The *General Fund* is the District's primary operating fund. It accounts for all financial resources of the District, except those required to be accounted for in another fund. The major sources of revenue are property taxes and user fees.

The *Bonded Debt Fund* accounts for the accumulation of resources to pay principal and interest on certain general obligation long-term bonded debt. The primary source of revenue is property taxes.

The *Bond Capital Projects Fund* accounts for the financial resources received from the voter approved general obligation bond passed in April, 2009. This fund details the acquisition and construction of the approved capital projects, utilizing the bond proceeds.

The *System Development Charges Fund* accounts for financial resources used for the acquisition of fixed assets or construction of major capital projects. This fund accounts for fees charged developers to provide for expanding capacity of the District's facilities.

Other governmental funds

Other governmental funds include all nonmajor funds of the District. The following list details the Mitigation Maintenance Fund, a special revenue fund and the Metro Natural Areas Bond Fund, a capital project fund.

The *Mitigation Maintenance Fund* accounts for mitigation funds received from development impacting park property. These funds are accumulated for use on natural area restoration projects.

The *Metro Natural Areas Bond Fund* accounts for the funds received from a local area bond measure for the acquisition and improvement of natural areas and water quality.

When both restricted and unrestricted resources are available for use, normally it is the District's policy to use restricted resources first, and then unrestricted resources as they are needed.

However, this flow assumption is determined annually through the budget process, and reflected in the approved appropriations.

D. Assets, liabilities and net assets or equity

1. Cash, cash equivalents and investments

The cash and cash equivalents of both the District and Foundation are cash on hand, demand deposits and funds invested with the Oregon State Treasury's Local Government Investment Pool, with interest accruing to the benefit of each individual fund.

State statutes, and the District's Investment Policy, authorize the District to invest in obligations of the U.S. Treasury, commercial paper, repurchase agreements, bankers acceptances, municipal bonds, mutual funds and the State Treasurer's investment pool. The Foundation follows the same policy. Investments are reported at fair value, based on quoted prices for identical investments.

The State Treasurer's Investment Pool operates in accordance with appropriate state laws and regulations, but is not regulated by other laws, organizations or regulations. The reported value of the Pool is equal to cash value. Investments are regulated by the Oregon Short-Term Fund Board (OSTF) and approved by the Oregon Investment Council (ORS 294.805 to 294.895). The Pool is not registered with the SEC as an investment company. While the Pool is not currently rated by an independent rating agency, the Pool's holdings provide very strong protection against losses from credit defaults.

2. Receivables and payables

Recorded property taxes receivable that are collected within 60 days after year-end are considered measurable and available and, therefore, are recognized as revenue in the fund financial statements. The remaining balance is recorded as deferred revenue because it is not deemed available to finance operations of the current period in the fund financial statements. An allowance for doubtful accounts is not deemed necessary, as uncollectible taxes become a lien on the property and are substantially collected through foreclosure. Property taxes are levied and become a lien on July 1. Collection dates are November 15, February 15 and May 15 following the lien date. Discounts are allowed if the amount due is received by November 15 or February 15. Taxes unpaid and outstanding on May 16 are considered delinquent.

3. Inventory

The costs of the General Fund inventory are recorded as expenditures when purchased in the fund financial statements, to reflect the most conservative budgetary approach. At year-end, the items still on hand and unused are valued at cost, which approximates market value, using the first-in, first-out method. For the government-wide financial statements, inventory is expensed as used.

4. Capital assets

Capital assets, which include property, equipment, furnishings and improvements, are reported in the government-wide financial statements. The District defines capital assets as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and

improvements are capitalized in the government-wide statements as projects are constructed. All capital outlay is recorded as expenditures in the fund financial statements.

Property, improvements and equipment are depreciated using the straight line method in the government-wide financial statements over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings	50
Building improvements	20
Facilities improvements	20–50
Vehicles	5
Office Equipment	5
Computer Equipment	5

5. *Compensated Absences*

District policy permits employees to accumulate earned but unused vacation, compensatory and sick pay benefits. There is no liability for unpaid accumulated sick leave since the District does not have a policy to pay any amounts to employees upon separation of service. All vacation and compensatory pay is accrued when incurred in the government-wide 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.

6. *Long-term obligations*

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt.

In the fund financial statements, funds recognize bond premiums and discounts, as well as bond issuance costs, 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. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

7. *Fund equity*

In the fund financial statements, funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Designations of fund balance represent tentative management plans that are subject to change.

II. Reconciliation of government-wide and fund financial statements

A. Explanation of certain differences between the governmental fund balance sheet and the government-wide statement of net assets

The governmental fund balance sheet includes a reconciliation between *fund balance – total governmental funds* and *net assets – governmental activities* as reported in the government-wide statement of net assets. One element of that reconciliation explains that “long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.” The details of this \$68,337,012 difference are as follows:

Bonds payable	\$ 65,155,000
Less: Deferred charge for issuance costs (to be amortized over life of debt)	(648,627)
Plus: Issuance premium (to be amortized over life of debt)	608,688
Full Faith and Credit Obligations	1,780,000
Loans payable	140,000
Accrued interest payable	380,136
Compensated absences	<u>921,815</u>
Net adjustment to decrease <i>fund balance – total governmental funds</i> to arrive at <i>net assets – governmental activities</i>	<u>\$ 68,337,012</u>

B. Explanation of certain differences between the governmental fund statement of revenues, expenditures and changes in fund balances and the government-wide statement of activities

The governmental fund statement of revenues, expenditures, and changes in fund balances includes a reconciliation between *net changes in fund balances – total governmental funds* and *changes in net assets of governmental activities* as reported in the government-wide statement of activities. One element of that reconciliation explains that “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.” The details of this \$5,938,142 difference are as follows:

Capital outlay (for capitalized assets)	\$ 9,409,342
Depreciation expense	<u>(3,471,200)</u>
Net adjustment to increase <i>net changes in fund balances – total governmental funds</i> to arrive at <i>changes in net assets of governmental activities</i>	<u>\$ 5,938,142</u>

Another element of that reconciliation states “The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins and donations) is to increase net assets.” The details of this \$643,806 difference are as follows:

Donations of capital assets increase net assets in the statement of activities, but do not appear in the governmental funds because they are not financial resources.	<u>\$ 643,806</u>
Net adjustment to increase <i>net changes in fund balances – total governmental funds</i> to arrive at <i>changes in net assets of governmental activities</i>	<u>\$ 643,806</u>

Another element of that reconciliation states that “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. 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.” The details of this \$4,790,000 difference are as follows:

Principal repayments:	
General obligation debt	\$ 4,335,000
Other long-term debt	<u>455,000</u>
Net adjustment to increase <i>net changes in fund balances – total governmental funds</i> to arrive at <i>changes in net assets of governmental activities</i>	<u>\$ 4,790,000</u>

Another element of that reconciliation states that “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.” The details of this \$330,147 difference are as follows:

Compensated absences	\$ 77,455
Accrued interest	203,525
Amortization of interest costs (premiums)	95,845
Amortization of deferred charges (issuance costs)	<u>(46,678)</u>
Net adjustment to increase <i>net changes in fund balances – total governmental funds</i> to arrive at <i>changes in net assets of governmental activities</i>	<u>\$ 330,147</u>

III. Stewardship, compliance and accountability

A. Budgetary information

Annual budgets are prepared for each fund in accordance with the modified accrual basis of accounting and with the legal requirements set forth in the Oregon Local Budget Law. The District budgets each governmental fund type on a modified accrual (GAAP) basis. The resolution authorizing appropriations for each fund set the level by which expenditures cannot legally exceed appropriations. All annual appropriations lapse at year-end. On or before the third week of February, departmental budgets are submitted to management for compilation of the proposed budget document. Initial budget review meetings begin in April, with the final public hearing and adoption completed on June 22, 2009.

Organization units are the levels of control for all funds established by the resolution. The detail budget document, however, is required to contain more specific information for the above mentioned appropriation levels. Unexpected additional resources may be added to the budget through the use of a supplemental budget. A supplemental budget requires hearings before the public, publications in newspapers and approval by the Board of Directors. Original and supplemental budgets may be modified by the use of appropriations transfers between the levels of control. Such transfers require approval by the Board of Directors. There were no supplementary budget appropriations made within the year.

IV. Detailed notes on all funds

A. Cash, cash equivalents and investments

Deposits with financial institutions include bank demand deposits and deposits in the local government investment pool, as authorized by Oregon statutes.

At June 30, 2010 the District had the following cash, cash equivalents and investments:

	District Fair Value	Foundation Fair Value
Demand accounts		
Investments in the State Treasurer’s Local Government Investment Pool	\$ 927,093	\$ 17,604
US Agencies	39,933,938	431,313
	<u>24,606,168</u>	<u>-</u>
Total cash equivalents and investments:	<u>\$65,467,199</u>	<u>\$448,917</u>

Generally accepted accounting principles require investments with a remaining maturity of more than one year at the time of purchase to be stated at fair value. Fair value is determined at the quoted market price, if available; otherwise the fair value is estimated based on the amount at

which the investment could be exchanged in a current transaction between willing parties, other than in a forced liquidation sale.

Investments in the Oregon Local Government Investment Pool (LGIP) are stated at share value, which approximates fair value, and is the value at which the shares can be withdrawn. The LGIP does not report all investments at fair value in accordance with the provisions of GASB Statement No. 31. The LGIP is required by Oregon Revised Statutes (ORS) to compute the fair value of all investments maturing more than 270 days from the date the computation is made. If the fair value totals more than one percent of the balance of the LGIP in terms of unrealized gain or loss, the amount is required to be distributed to the pool participants. Fifty percent of the LGIP portfolio must mature within 93 days. Up to 25% of the LGIP portfolio may mature in over one year and no investment may mature in over three years. At June 30, 2010, the District's share of the amount of unrealized loss reported by the LGIP was considered immaterial.

Current investments ratings are:

	N/A	Moody's Aaa	Total	Weighted Average Maturity (years)
Government and agency obligations	\$ 5,530,043	\$ 19,076,125	\$24,606,168	.51

The LGIP is unrated.

1. *Interest rate risk*

In accordance with its investment policy, the District manages its exposure to declines in fair values by limiting the weighted average maturity to ensure securities mature to meet cash requirements for ongoing operations, and investing operating funds primarily in shorter-term securities or short-term investment pools.

2. *Credit risk*

As incorporated into the District's investment policy, State statute allows the District to invest in general obligations of the U.S. Government and its agencies, bank repurchase agreements, bankers' acceptances, municipal bonds, commercial paper of at least an A1/A+ rating, and the State Treasurer's Oregon Local Government Investment Pool, (LGIP) among others. The District's investments in US government securities are not required to be rated.

3. *Concentration of credit risk*

The District's investment policy stipulates diversification of investments by limiting over-concentration in securities from a specific issuer or business sector (excluding U.S. Treasury securities), limiting investment in high credit risk securities, investing with varying maturities, and maintaining a portion of the portfolio in readily available funds.

In accordance with GASB 40, the District is required to report all individual non-federal investments, which exceed 5% of total invested funds. As of June 30, 2010 the District did not hold any non-federal investments.

4. *Custodial credit risk – deposits*

Deposits with financial institutions are comprised of bank demand deposits. The combined total bank balance is \$1,262,311. Of these deposits, \$423,552 is covered by federal depository insurance. As required by Oregon Revised Statutes, deposits in excess of federal depository insurance were held at a qualified depository for public funds. All qualified depositories for public funds are include in the multiple financial institution collateral pool that is maintained by and in the name of the Office of the State Treasurer.

5. *Custodial credit risk – investments*

For an investment, this is the risk that, in the event of the failure of the counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The District's investment policy minimizes this risk by investing in the safest securities, pre-qualifying the financial institutions and broker/dealers, diversifying the portfolio and actively monitoring the holdings for ratings changes and market conditions.

B. Capital Assets

Capital asset activity for the year ended June 30, 2010 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Capital assets, not being depreciated:				
Land	\$ 48,388,892	\$ 3,280,892	\$ -	\$ 51,669,784
Construction in Progress	576,429	3,499,939	(42,097)	4,034,271
Total capital assets, not being depreciated	<u>48,965,321</u>	<u>6,780,831</u>	<u>(42,097)</u>	<u>55,704,055</u>
Capital assets, being depreciated:				
Buildings and improvements	42,175,002	1,015,648	-	43,190,650
Park sites and planning development	40,982,876	1,635,763	-	42,618,639
Equipment and furnishings	4,870,296	663,003	(240,600)	5,292,699
Total capital assets being depreciated	<u>88,028,174</u>	<u>3,314,414</u>	<u>(240,600)</u>	<u>91,101,988</u>
Less accumulated depreciation for:				
Buildings and improvements	(16,621,335)	(1,068,038)	-	(17,689,373)
Park sites and planning development	(12,968,855)	(1,928,581)	-	(14,897,436)
Equipment and furnishings	(3,786,705)	(474,581)	240,600	(4,020,686)
	<u>(33,376,895)</u>	<u>(3,471,200)</u>	<u>240,600</u>	<u>(36,607,495)</u>
Total capital assets, being depreciated, net	<u>54,651,279</u>	<u>(156,786)</u>	<u>-</u>	<u>54,494,493</u>
Governmental activities capital assets, net	<u>\$ 103,616,600</u>	<u>\$ 6,624,045</u>	<u>\$ (42,097)</u>	<u>\$ 110,198,548</u>

Depreciation expense for governmental activities was charged to functions as follows:

Business Services	\$ 143,075
Parks and recreation services	<u>3,328,125</u>
Total depreciation expense – governmental activities	<u>\$ 3,471,200</u>

Construction commitments as of June 30, 2010 were as follows:

<u>Project</u>	<u>Spent to date</u>	<u>Remaining Commitment</u>
District-wide energy savings improvements	\$319,996	\$1,301,976
Jackie Husen Park improvements	117,896	<u>346,585</u>
Total	<u>\$437,892</u>	<u>\$1,648,561</u>

C. Due to/due from other funds

The composition of the due to/due from balances as of June 30, 2010 are:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Metro Natural Areas Bond Fund	\$62,233

The balance resulted from reimbursable grant costs incurred with the Metro Natural Areas Bond Fund, and advanced by the General Fund, until application could be made to the funding agency.

D. Long-term debt

The table below presents current year changes in long-term debt, and the current portions due for each issue.

	<u>Beginning Balance</u>	<u>Increase</u>	<u>Amortization/ Repayments</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
General obligation bonds:					
Series 1998	\$ 10,985,000	\$ -	\$ (1,585,000)	\$ 9,400,000	\$ 1,665,000
plus refunding premium	144,356	-	(39,319)	105,037	33,646
Series 2009	58,505,000	-	(2,750,000)	55,755,000	3,395,000
plus premium	492,215	-	(41,328)	450,887	39,385
Full Faith and Credit Obligations:					
Series 2000	75,000	-	(75,000)	-	-
Series 2006	2,120,000	-	(340,000)	1,780,000	435,000
plus refunding premium	67,962	-	(15,198)	52,764	12,761
Loans:					
Stadium turf #2 project	180,000	-	(40,000)	140,000	40,000
Compensated Absences	999,270	785,373	(862,828)	921,815	706,154
	<u>\$ 73,568,803</u>	<u>\$ 785,373</u>	<u>\$ (5,748,673)</u>	<u>\$ 68,605,503</u>	<u>\$ 6,326,946</u>

General obligations bonds

The District issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities and improvements. General obligation bonds are direct obligations and pledge the full faith and credit of the District.

General obligation bonds, Series 1995, were issued on March 1, 1995 in the amount of \$25,900,000 to finance building construction, land acquisition and park improvements. Stated interest rates for specific maturities ranged from 4.75 to 5.75%, in accordance with the terms agreed at issuance. The general obligation advance refunding bonds, Series 1998 were issued to refund \$15,350,000 principal of these bonds. The outstanding balance of this obligation has been paid in full.

The \$15,670,000 general obligation refunding bonds, Series 1998 were issued, dated September 1, 1998, as is described above to refund \$15,350,000 principal of the general obligation bonds, series 1995. Stated interest rates for specific maturities ranged from 3.6 to 5.75%, in accordance with the terms agreed at issuance. Payment of principal and interest on Series 1998 Obligations, when due, is insured by a policy issued by FGIC. Due to a rating downgrade of FGIC insurance by both Moody's and Standard & Poor's Ratings Service, a material event notice was filed in compliance with continuing disclosure requirements.

General obligations bonds, Series 2009 were issued on April 2, 2009, in the amount of \$58,505,000 to finance land acquisition, improvements and development of parks and facilities, along with rehabilitation and acquisition of natural areas throughout the District. Stated interest rates for specific maturities ranged from 3.00% to 4.75%, in accordance with the terms agreed at issuance. The bonds will be paid annually, with interest payments semi-annually, over a term of twenty years. In November 2008, the District received voter approval for a total authorization of \$100,000,000. The District anticipates issuing the balance of \$41,495,000 general obligation debt within the next two years.

Full Faith and Credit Obligations

On April 1, 2000, the District issued \$1,670,000 Full Faith and Credit Obligations, Series 2000, with the proceeds to provide funding for park land acquisition. The coupon rates on Series 2000 Obligations ranged from 4.40 to 5.75% for specific maturities, in accordance with the terms agreed at issuance. The obligations are subject to optional and mandatory redemption prior to their maturity dates. Payment of principal and interest on Series 2000 Obligations, when due, is insured by a policy issued by MBIA Inc. The full faith and credit advance refunding obligations, Series 2006, were issued to refund \$1,080,000 of this obligation. Due to a rating downgrade of MBIA Inc. by Standard and Poor's Ratings Service, a material event notice was filed in compliance with continuing disclosure requirements. This obligation was paid in full during the year ended June 30, 2010.

On December 21, 2006 the District issued \$2,430,000 in Full Faith and Credit Obligations, Series 2006. Proceeds were used to advance refund the Certificates of Participation, Series 1997, and the Full Faith and Credit Obligations, Series 1997 and Series 2000. The coupon rates on Series 2006 ranged from 4.0 to 5.0% for specific maturities, in accordance with the terms agreed at issuance. These obligations are subject to optional and mandatory redemption prior to the stated maturity dates. Payment of the principal and interest, when due, is insured by a policy issued by Ambac Assurance Corporation. Due to a rating downgrade of Ambac Assurance Corporation by Standard & Poor's Rating Service, a material event notice was filed in compliance with continuing disclosure requirements.

Loan Payable

On May 4, 2005 the District borrowed \$340,000, for construction of an additional Synthetic Turf Project on District property. \$140,000 of the proceeds was used to prepay the previous Synthetic Turf Loan, and the balance of \$200,000 was used to fund a portion of the construction costs. This loan bears an interest rate of 4.5%, and is payable over ten years. This loan is not collateralized.

Annual debt service requirements for all issues are as follows:

Year ending June 30,	General Obligation Series 1998	Series 2009	Full Faith & Credit Series 2006	Loan	Total
Principal					
2011	\$ 1,665,000	\$ 3,395,000	\$ 435,000	\$ 40,000	\$ 5,535,000
2012	1,755,000	1,100,000	450,000	40,000	3,345,000
2013	1,870,000	1,385,000	95,000	20,000	3,370,000
2014	1,990,000	1,520,000	100,000	20,000	3,630,000
2015	2,120,000	1,665,000	105,000	20,000	3,910,000
2016-2020	-	10,920,000	595,000	-	11,515,000
2021-2025	-	16,715,000	-	-	16,715,000
2026-2029	-	19,055,000	-	-	19,055,000
	<u>\$ 9,400,000</u>	<u>\$55,755,000</u>	<u>\$ 1,780,000</u>	<u>\$140,000</u>	<u>\$67,075,000</u>

Year ending June 30,	General Obligation Series		Full Faith & Credit Series	Loan	Total
	1998	2009	2006		
Interest					
2011	\$ 521,352	\$ 2,213,425	\$ 76,050	\$ 6,300	\$ 2,817,127
2012	444,762	2,111,575	58,650	4,500	2,619,487
2013	343,850	2,089,575	40,650	2,700	2,476,775
2014	236,325	2,058,413	36,850	1,800	2,333,388
2015	121,900	2,020,413	32,850	900	2,176,063
2016-2020	-	9,240,350	90,900	-	9,331,250
2021-2025	-	6,656,800	-	-	6,656,800
2026-2029	-	2,297,906	-	-	2,297,906
	<u>\$ 1,668,189</u>	<u>\$28,688,456</u>	<u>\$ 335,950</u>	<u>\$ 16,200</u>	<u>\$30,708,795</u>

Compensated Absences and Net Pension Obligations

The District's compensated absences and net pension obligations are liquidated by the general fund. As of June 30, 2010 the District had no net pension obligation due and payable.

V. Other information

A. Defined Benefit Pension Plan

Plan Description

The District maintains a single-employer, defined benefit pension plan ("Plan") trusted by Standard Insurance Company which covers substantially all employees of the District. The plan provides retirement, disability and death benefits to plan members and beneficiaries. The Plan does not issue a publicly available financial statement.

Membership in the Plan as of July 1, 2010 was:

<u>Group</u>	<u>Number of Participants</u>
Active participants	169
Terminated	15
Retired receiving medical premium benefits	<u>13</u>
Total	<u>197</u>

Employees who have completed six months of full-time employment are participants in the Plan.

An employee becomes fully vested after five years of service or attainment of retirement age. The normal retirement benefit, as authorized by the Board of Directors, is equal to 1.9% of the participant's basic monthly earnings multiplied by the years and months of employment with the District. An employee may retire at age 58. A participant may elect early retirement at a reduced benefit after age 55 with ten years of service.

As of May 1, 2004, a change in plan provisions allows participants that have reached normal retirement age (58) and accrued 20 years of benefit service to elect to receive an "in-service" distribution of the benefits accrued to the date of distribution.

Funding Policy

Participants are required to contribute 6% of salary to the retirement plan. Employee contributions are withheld on a pre-tax basis. Per Board direction, the District is required to contribute at an actuarially determined rate, which was 20.5% of annual covered payroll for 09/10. A participant may make voluntary contributions up to a maximum of 10% of monthly salary. Benefits derived from such contributions are in addition to other Plan benefits. Both mandatory and voluntary contributions are fully vested at all times.

Annual Pension Cost and Net Pension Obligation

The District's annual pension cost and net pension obligation to the Plan for the year ended June 30, 2010 were as follows:

Annual required contribution	\$ 2,132,920
Interest on net pension obligation	-
Adjustment to annual required contribution	-
Annual pension cost	2,132,920
Contributions made	<u>(2,132,920)</u>
Increase (decrease) in Net Pension Obligation	-
Net pension obligation beginning of year	-
Net pension obligation end of year	<u>\$ -</u>

For 2010, the District's annual pension cost was equal to the required contribution. The annual required contribution was determined as of the July 1, 2009 actuarial valuation using the aggregate actuarial cost method.

Annual Pension Cost Historical Trend

Fiscal Year Ended	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
06/30/10	\$ 2,132,920	100.0%	\$ -
06/30/09	1,663,456	100.0%	-
06/30/08	1,249,866	100.0%	-

Actuarial Assumptions

The actuarial assumptions included (a) an investment rate of return (net of expenses) of 7.75% pre-retirement and 6% post-retirement, and (b) projected salary based on a graded salary scale (S-4, set back 8 years, plus 3%) and post-retirement cost of living adjustments (or assumed inflation rate) of 2% a year. The valuation of assets is based on market value as of the first day of the plan year, increased by the amount of any accrued contributions and decreased by the amount of any accrued expenses.

The Aggregate Cost Method is the method used to determine actuarial cost of the plan. Because the aggregate actuarial cost method does not identify or separately amortize unfunded actuarial liabilities, information about funded status and funding progress has been prepared using the entry age actuarial cost method for that purpose, and the information presented is intended to approximate the funding progress of the plan.

B. Other Post Employment Benefits (OPEB)

Plan Description

The District administers a single-employer defined benefit healthcare plan per the requirements of collective bargaining agreements. The plan provides the opportunity for postretirement healthcare insurance for eligible retirees and their spouses through the District's group health care insurance plan, which covers both active and retired participants.

The plan, as authorized by the Board of Directors, provides a participant who terminates employment the monthly benefit of \$10 per year of benefit service, with a minimum monthly benefit of \$60, and a maximum monthly benefit of \$200. This benefit is payable from retirement to age 65, at which point the monthly benefit will be reduced to one-half the original benefit, with a minimum of \$60. In no event will the monthly medical premium benefit be greater than the actual medical premium. This medical premium benefit is payable for life, and is extended to retirees selecting the lump sum benefit retirement payment option. The benefits may be amended by the Board of Directors.

Funding Policy

The District does not pay any portion of the health insurance premium for retirees; however the retirees do receive benefits, as described below, through the District's retirement plan. Also, retirees receive an implicit benefit of a tiered healthcare premium at the same rate provided to active employees. Retirees may not convert either benefit into an in-lieu payment to secure coverage under independent plans. At June 30, 2010 13 retirees were receiving post-employment healthcare benefits.

Annual OPEB Cost and Net OPEB Obligation

The District's annual other postemployment benefit cost is calculated based on the annual required contribution (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liability or excess over a period not to exceed 30 years. For 2010, the District's annual OPEB cost was equal to the required contribution, as authorized by the Board of Directors.

The District's annual OPEB cost and net OPEB obligation to the Plan for the year ended June 30, 2010 were as follows:

Annual required contribution	\$ 128,123
Interest on net OPEB obligation	-
Adjustment to annual required contribution	<u>-</u>
Annual OPEB cost	128,123
Contributions made	<u>(128,123)</u>
Increase (decrease) in Net OPEB Obligation	-
Net OPEB obligation beginning of year	<u>-</u>
Net OPEB obligation end of year	\$ <u><u>-</u></u>

The District's annual OPEB cost, the percentage contributed to the plan and the net OPEB obligation as of June 30, 2010 are as follows:

Fiscal Year Ended	Annual OPEB Cost	Percentage Contributed	Net OPEB Obligation
06/30/10	\$ 128,123	100.0%	\$ -
06/30/09	126,332	100.0%	-

Actuarial Assumptions

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of future events. Examples include assumptions about future employment, mortality, claims costs and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contribution are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. The schedule of funding progress is presented as required supplementary information, following Notes to the Basic Financial Statements.

In the July 1, 2009 actuarial valuation the aggregate actuarial cost method was used to determine the ARC. The actuarial assumptions included (a) an investment rate of return (net of expenses) of 7.75% pre-retirement and 6% post-retirement, and (b) post-retirement cost of living adjustments (or assumed inflation rate) of 2% a year. The valuation of assets is based on market value as of the first day of the plan year, increased by the amount of any accrued contributions and decreased by the amount of any accrued expenses.

Because the aggregate actuarial cost method does not identify or separately amortized unfunded actuarial liabilities, information about funded status and funding progress has been prepared using the entry age actuarial cost method for that purpose, and the information presented is intended to approximate the funding progress of the plan. In consideration of healthcare cost trends, the plan assumes that each newly retired participant will purchase medical insurance with premiums of at least the benefit provided by the plan. The amortization period was considered closed, meaning all active participants, inactive participants with vested benefits and retired participants receiving medical insurance premium benefits were included in the valuation period. The valuation of assets is based on market value as of the first day of the plan year, increased by the amount of any accrued contributions and decreased by the amount of any accrued expenses.

Funded Status

As of July 1, 2010, the actuarial accrued liability for benefits was approximately \$1,774,000 and the actuarial value of assets was approximately \$860,000, resulting in an unfunded actuarial liability of approximately \$914,000.

C. Risk management

The District is a member of the Special Districts Insurance Services (SDIS). The Special Districts Association of Oregon created SDIS in 1984 for the purpose of providing a pooling mechanism for jointly purchasing insurance, jointly self-insuring, and/or jointly contracting for risk management services. SDIS has over 800 members, and is governed by a five member Board of Directors who are elected to three-year terms. In-house services of SDIS include risk management consultation, claims and litigation administration, investigation and loss analyses. SDIS contracts for specialists in land use problems and lobbyist services.

SDIS is fully funded by its members, who pay annual assessments on an experience rated basis, as determined by an outside, independent actuary. The assessment covers loss, loss adjustment, and administrative expenses. New members initially contract for a one-year term, and thereafter automatically renew on an annual basis. Termination does not relieve a former member from its unresolved loss history incurred during membership. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three years.

D. Contingent Liabilities

The District has no pending litigation, nor has it been made aware of any legal concerns, that may have a material adverse effect on the financial condition of the District.

The District has a contract with an employee union defining compensation and other considerations that expires at June 30, 2013.

E. Subsequent Events

The District issued Tax and Revenue Anticipation Notes, Series 2010, in the amount of \$6,000,000 on July 12, 2010. These notes mature on June 30, 2011 and bear interest at a rate equal to 64% of the LIBOR six-month rate, plus 0.50%. At the time of closing, the all-in rate was 0.97%. The six-month LIBOR rate will expire on January 12, 2011. At that time, the District will either pay off the note or rollover the rate into a daily LIBOR or fixed rate LIBOR for six months or less.

On July 20, 2010 the District issued a full faith and credit obligation, Series 2010A, in the amount of \$1,695,000, payable over twenty years. The issue will provide funding for extensive energy savings improvements at various District facilities. Subsequent utility savings will offset future debt service costs over the life of the issue.



**REQUIRED
SUPPLEMENTARY
INFORMATION**

Tualatin Hills Park and Recreation District
REQUIRED SUPPLEMENTARY INFORMATION

Pension
Schedule of Funding Progress

Actuarial Valuation Date	Actuarial Value of Assets (a)	Present Value of Accrued Pension Benefits (b)	Difference (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	Difference as a Percentage of Covered Payroll ((b-a)/c)
6/30/2008	17,918,417	19,389,710	1,471,293	92.4%	7,979,365	18.4%
6/30/2009	17,211,867	22,070,889	4,859,022	78.0%	8,540,118	56.9%
6/30/2010	13,416,746	19,599,514	6,182,768	68.5%	8,633,383	71.6%

Other Post Employment Benefits
Schedule of Funding Progress

Actuarial Valuation Date	Actuarial Value of Assets (a)	Present Value of Future Benefits (b)	Difference (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	Difference as a Percentage of Covered Payroll ((b-a)/c)
6/30/2008	652,686	1,582,914	930,228	41.2%	7,979,365	11.7%
6/30/2009	700,365	1,646,139	945,774	42.5%	8,540,118	11.1%
6/30/2010	860,504	1,774,338	913,834	48.5%	8,633,383	10.6%



SUPPLEMENTAL INFORMATION

Tualatin Hills Park and Recreation District
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2010

	<u>Special Revenue</u> <u>Mitigation</u> <u>Maintenance</u> <u>Fund</u>	<u>Capital Project</u> <u>Metro</u> <u>Natural Areas</u> <u>Bond Fund</u>	<u>Total</u> <u>Other</u> <u>Governmental</u> <u>Funds</u>
Assets			
Assets:			
Cash and cash equivalents	\$ 182,010	\$ -	\$ 182,010
Intergovernmental receivable	-	196,845	196,845
Total assets	<u>\$ 182,010</u>	<u>\$ 196,845</u>	<u>\$ 378,855</u>
Liabilities and Fund Balances			
Liabilities:			
Accounts payable	\$ -	\$ 128,407	\$ 128,407
Retainages payable	-	6,205	6,205
Due to other funds	-	62,233	62,233
Total liabilities	<u>-</u>	<u>196,845</u>	<u>196,845</u>
Fund balances:			
Unreserved	<u>182,010</u>	<u>-</u>	<u>182,010</u>
Total fund balances	<u>182,010</u>	<u>-</u>	<u>182,010</u>
Total liabilities and fund balances	<u>\$ 182,010</u>	<u>\$ 196,845</u>	<u>\$ 378,855</u>

Tualatin Hills Park and Recreation District
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the fiscal year ended June 30, 2010

	<u>Special Revenue</u> Mitigation Maintenance Fund	<u>Capital Project</u> Metro Natural Areas Bond Fund	<u>Total</u> Other Governmental Funds
Revenues:			
Metro natural areas bond	\$ -	\$ 1,546,845	\$ 1,546,845
Interest earned	1,085	-	1,085
Miscellaneous revenues	5,000	-	5,000
Total revenues	<u>6,085</u>	<u>1,546,845</u>	<u>1,552,930</u>
Expenditures:			
Current:			
Capital outlay	-	1,546,845	1,546,845
Total expenditures	<u>-</u>	<u>1,546,845</u>	<u>1,546,845</u>
Excess of revenues over expenditures and net changes in fund balance	6,085	-	6,085
Fund balances at beginning of year	<u>175,925</u>	<u>-</u>	<u>175,925</u>
Fund balances at end of year	<u>\$ 182,010</u>	<u>\$ -</u>	<u>\$ 182,010</u>

Tualatin Hills Park and Recreation District
General Fund
Schedule of Expenditures - Budget to Actual
For the fiscal year ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
BOARD OF DIRECTORS:				
Part time salaries	\$ 3,000	\$ 3,000	\$ 3,000	\$ -
Payroll taxes	260	260	257	3
Personal services	3,260	3,260	3,257	3
Professional services	157,104	157,104	131,395	25,709
Office supplies	6,000	6,000	4,260	1,740
Dues and memberships	2,000	2,000	880	1,120
Conferences	12,000	12,000	18,822	(6,822)
Materials and services	177,104	177,104	155,357	21,747
Contingency	1,700,000	1,700,000	-	1,700,000
Total Board of Directors	1,880,364	1,880,364	158,614	1,721,750
ADMINISTRATION:				
General Manager:				
Full time salaries	201,149	201,149	205,688	(4,539)
Part time salaries	-	-	145	(145)
Employee benefits	69,647	69,647	73,158	(3,511)
Payroll taxes	15,641	15,641	15,838	(197)
Personal services	286,437	286,437	294,829	(8,392)
Telecommunications	4,100	4,100	3,597	503
Office supplies	4,000	4,000	1,812	2,188
Dues and memberships	25,750	25,750	19,179	6,571
Conferences	24,000	24,000	16,757	7,243
Technical training	17,200	17,200	3,324	13,876
Staff transportation	8,600	8,600	7,900	700
Materials and services	83,650	83,650	52,569	31,081
Total General Manager	370,087	370,087	347,398	22,689
Communications and Development				
Full time salaries	345,630	345,630	334,029	11,601
Part time salaries	27,250	27,250	32,817	(5,567)
Employee benefits	149,059	149,059	138,341	10,718
Payroll taxes	33,009	33,009	32,664	345
Personal services	554,948	554,948	537,851	17,097
Professional services	41,000	41,000	66,739	(25,739)
Technical services	-	-	90	(90)
Printing and publications	153,750	153,750	182,407	(28,657)
Postage	98,500	98,500	80,996	17,504
Advertising	94,905	94,905	36,722	58,183
Telecommunications	1,092	1,092	787	305
Office supplies	3,120	3,120	3,420	(300)
Program supplies	4,300	4,300	2,764	1,536
Dues and memberships	3,560	3,560	3,745	(185)
Conferences	5,000	5,000	1,997	3,003
Technical training	3,000	3,000	718	2,282
Staff transportation	4,940	4,940	4,455	485
Small furniture and equipment	-	-	2,087	(2,087)
Materials and services	413,167	413,167	386,927	26,240
Total Communications and Development	968,115	968,115	924,778	43,337

Tualatin Hills Park and Recreation District
General Fund
Schedule of Expenditures - Budget to Actual
For the fiscal year ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
ADMINISTRATION (continued)				
Security Operations				
Full time salaries	74,484	74,484	73,416	1,068
Part time salaries	84,254	84,254	83,209	1,045
Employee benefits	32,153	32,153	33,399	(1,246)
Payroll taxes	15,562	15,562	16,201	(639)
Personal services	206,453	206,453	206,225	228
Technical services	67,472	67,472	60,410	7,062
Maintenance services	7,482	7,482	2,166	5,316
Printing and publications	350	350	-	350
Advertising	-	-	45	(45)
Telecommunications	2,400	2,400	1,251	1,149
Office supplies	375	375	154	221
Program supplies	3,190	3,190	2,997	193
Dues and memberships	100	100	105	(5)
Conferences	1,026	1,026	203	823
Technical training	400	400	530	(130)
Staff transportation	500	500	144	356
Small furniture and equipment	1,750	1,750	1,489	261
Materials and services	85,045	85,045	69,494	15,551
Total Security Operations	291,498	291,498	275,719	15,779
Total Administration	1,629,700	1,629,700	1,547,895	81,805
BUSINESS AND FACILITIES				
Director of Business and Facilities:				
Full time salaries	309,597	309,597	309,709	(112)
Employee benefits	117,862	117,862	123,572	(5,710)
Payroll taxes	25,384	25,384	25,253	131
Personal services	452,843	452,843	458,534	(5,691)
Professional services	5,500	5,500	4,960	540
Technical services	25,550	25,550	13,466	12,084
Rental equipment	51,000	51,000	36,543	14,457
Bank charges and fees	4,100	4,100	900	3,200
Printing and publications	3,500	3,500	3,602	(102)
Postage	62,400	62,400	51,988	10,412
Advertising	1,350	1,350	676	674
Telecommunications	1,800	1,800	1,347	453
Office supplies	71,915	71,915	47,962	23,953
Dues and memberships	3,930	3,930	2,710	1,220
Conferences	6,800	6,800	3,353	3,447
Technical training	3,470	3,470	1,219	2,251
Staff transportation	5,580	5,580	4,589	991
Small furniture and equipment	-	-	235	(235)
Materials and services	246,895	246,895	173,550	73,345
Debt principal	455,000	455,000	455,000	-
Debt interest	276,650	276,650	109,066	167,584
Debt service	731,650	731,650	564,066	167,584
Total Director of Business and Facilities	1,431,388	1,431,388	1,196,150	235,238

Tualatin Hills Park and Recreation District
General Fund
Schedule of Expenditures - Budget to Actual
For the fiscal year ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
BUSINESS AND FACILITIES (continued)				
Finance				
Full time salaries	343,402	343,402	341,497	1,905
Employee benefits	134,789	134,789	141,192	(6,403)
Payroll taxes	29,370	29,370	28,978	392
Personal services	507,561	507,561	511,667	(4,106)
Professional services	12,000	12,000	11,341	659
Technical services	45,089	45,089	44,270	819
Rental equipment	13,500	13,500	14,671	(1,171)
Printing and publications	5,550	5,550	2,621	2,929
Office supplies	775	775	453	322
Dues and memberships	505	505	720	(215)
Conferences	3,450	3,450	1,878	1,572
Technical training	2,110	2,110	2,229	(119)
Staff transportation	300	300	475	(175)
Small furniture and equipment	250	250	78	172
Materials and services	83,529	83,529	78,736	4,793
Total Finance	591,090	591,090	590,403	687
Human Resources				
Full time salaries	192,740	192,740	190,439	2,301
Employee benefits	79,725	79,725	82,636	(2,911)
Payroll taxes	16,474	16,474	15,891	583
Personal services	288,939	288,939	288,966	(27)
Professional services	10,608	10,608	7,768	2,840
Technical services	13,600	13,600	11,204	2,396
Rental equipment	560	560	300	260
Advertising	700	700	-	700
Office supplies	907	907	287	620
Program supplies	600	600	645	(45)
Dues and memberships	605	605	350	255
Conferences	4,300	4,300	3,101	1,199
Technical training	39,500	39,500	31,061	8,439
Staff transportation	450	450	118	332
Small furniture and equipment	550	550	1,156	(606)
Materials and services	72,380	72,380	55,990	16,390
Total Human Resources	361,319	361,319	344,956	16,363
Information Services				
Full time salaries	347,508	347,508	345,905	1,603
Employee benefits	142,092	142,092	142,989	(897)
Payroll taxes	29,701	29,701	29,856	(155)
Personal services	519,301	519,301	518,750	551
Professional services	29,000	29,000	19,420	9,580
Technical services	138,600	138,600	138,190	410
Telecommunications	70,000	70,000	69,500	500
Program supplies	39,000	39,000	26,984	12,016
Maintenance supplies	8,800	8,800	8,170	630
Technical training	15,000	15,000	18,852	(3,852)
Staff transportation	1,500	1,500	33	1,467
Small furniture and equipment	800	800	147	653
Materials and services	302,700	302,700	281,296	21,404

Tualatin Hills Park and Recreation District
General Fund
Schedule of Expenditures - Budget to Actual
For the fiscal year ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
BUSINESS AND FACILITIES (continued)				
Information Services (continued)				
Computer technology replacement	143,000	143,000	108,267	34,733
Computer technology improvement	54,660	54,660	30,302	24,358
Capital outlay	197,660	197,660	138,569	59,091
Total Information Services	1,019,661	1,019,661	938,615	81,046
Risk and Contract Management				
Full time salaries	155,119	155,119	153,432	1,687
Part time salaries	-	-	1,444	(1,444)
Employee benefits	65,429	65,429	68,105	(2,676)
Payroll taxes	13,260	13,260	13,111	149
Personal services	233,808	233,808	236,092	(2,284)
Professional services	3,250	3,250	516	2,734
Technical services	13,420	13,420	6,551	6,869
Miscellaneous other services	17,100	17,100	15,996	1,104
Insurance	278,451	278,451	269,538	8,913
Printing and publications	4,300	4,300	2,022	2,278
Advertising	300	300	-	300
Telecommunications	960	960	1,004	(44)
Office supplies	560	560	317	243
Program supplies	6,760	6,760	3,620	3,140
Dues and memberships	1,550	1,550	1,185	365
Conferences	700	700	561	139
Technical training	5,050	5,050	3,118	1,932
Staff transportation	1,540	1,540	1,062	478
Small furniture and equipment	-	-	28	(28)
Materials and services	333,941	333,941	305,518	28,423
Total Risk and Contract Management	567,749	567,749	541,610	26,139
Maintenance Operations				
Full time salaries	3,373,819	3,373,819	3,405,615	(31,796)
Part time salaries	1,628,851	1,628,851	1,661,385	(32,534)
Employee benefits	1,541,008	1,541,008	1,594,613	(53,605)
Payroll taxes	492,381	492,381	509,154	(16,773)
Personal services	7,036,059	7,036,059	7,170,767	(134,708)
Instructional Services	2,455	2,455	-	2,455
Professional services	16,000	16,000	8,771	7,229
Technical services	97,244	97,244	107,957	(10,713)
Heat	767,861	767,861	625,102	142,759
Electricity	720,773	720,773	722,004	(1,231)
Water and sewer	430,935	430,935	513,807	(82,872)
Refuse services	95,764	95,764	86,987	8,777
Rental facility	96,500	96,500	98,688	(2,188)
Rental equipment	22,520	22,520	11,705	10,815
Maintenance services	390,301	390,301	391,453	(1,152)
Vehicle and Equipment Services	28,440	28,440	20,708	7,732
Miscellaneous other services	-	-	3,000	(3,000)
Advertising	-	-	85	(85)
Telecommunications	85,916	85,916	81,107	4,809
Office supplies	4,173	4,173	3,412	761
Program supplies	17,365	17,365	14,605	2,760
Maintenance supplies	980,465	980,465	883,737	96,728

Tualatin Hills Park and Recreation District
General Fund
Schedule of Expenditures - Budget to Actual
For the fiscal year ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
BUSINESS AND FACILITIES (continued)				
Maintenance Operations (continued)				
Gas & Oil (Vehicles)	179,114	179,114	150,554	28,560
Dues and memberships	2,285	2,285	1,976	309
Conferences	3,900	3,900	3,463	437
Technical training	15,175	15,175	10,691	4,484
Staff transportation	17,258	17,258	16,026	1,232
Small furniture and equipment	2,630	2,630	1,194	1,436
Materials and services	3,977,074	3,977,074	3,757,032	220,042
Fleet capital replacement	340,700	340,700	332,545	8,155
Building replacement	24,900	24,900	20,116	4,784
Capital outlay	365,600	365,600	352,661	12,939
Total Maintenance Operations	11,378,733	11,378,733	11,280,460	98,273
Total Business and Facilities	15,349,940	15,349,940	14,892,194	457,746
PLANNING				
Director of Planning:				
Full time salaries	101,184	101,184	99,744	1,440
Part time salaries	111,475	111,475	123,645	(12,170)
Employee benefits	30,667	30,667	31,639	(972)
Payroll taxes	19,800	19,800	21,761	(1,961)
Personal services	263,126	263,126	276,789	(13,663)
Telecommunications	1,100	1,100	2,644	(1,544)
Office supplies	200	200	2,321	(2,121)
Program supplies	1,000	1,000	730	270
Dues and memberships	400	400	-	400
Staff transportation	2,772	2,772	4,247	(1,475)
Small furniture and equipment	-	-	835	(835)
Materials and services	5,472	5,472	10,777	(5,305)
Total Director of Planning	268,598	268,598	287,566	(18,968)
Planning and Development				
Full time salaries	589,344	589,344	604,753	(15,409)
Employee benefits	223,296	223,296	255,942	(32,646)
Payroll taxes	50,501	50,501	51,444	(943)
Personal services	863,141	863,141	912,139	(48,998)
Professional services	105,000	105,000	32,455	72,545
Telecommunications	1,500	1,500	992	508
Office supplies	5,000	5,000	3,891	1,109
Program supplies	3,500	3,500	1,521	1,979
Dues and memberships	2,300	2,300	2,484	(184)
Conferences	7,300	7,300	4,179	3,121
Technical training	1,750	1,750	884	866
Staff transportation	8,250	8,250	4,727	3,523
Materials and services	134,600	134,600	51,133	83,467
Total Planning and Development	997,741	997,741	963,272	34,469
Total Planning	1,266,339	1,266,339	1,250,838	15,501

Tualatin Hills Park and Recreation District
General Fund
Schedule of Expenditures - Budget to Actual
For the fiscal year ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
PARK AND RECREATION SERVICES:				
Director of Park and Recreation:				
Full time salaries	167,974	167,974	166,302	1,672
Employee benefits	68,055	68,055	70,887	(2,832)
Part time salaries	14,300	14,300	12,862	1,438
Payroll taxes	14,537	14,537	14,521	16
Personal services	264,866	264,866	264,572	294
Professional services	30,000	30,000	3,700	26,300
Fee reductions-family assistance	260,000	260,000	461,860	(201,860)
Printing and publications	4,000	4,000	-	4,000
Telecommunications	2,500	2,500	1,020	1,480
Office supplies	7,139	7,139	2,329	4,810
Dues and memberships	-	-	240	(240)
Conferences	13,000	13,000	6,193	6,807
Technical training	1,000	1,000	-	1,000
Staff transportation	2,500	2,500	4,607	(2,107)
Small furniture and equipment	-	-	145	(145)
Materials and services	320,139	320,139	480,094	(159,955)
Total Director of Park and Recreation	585,005	585,005	744,666	(159,661)
Aquatics:				
Full time salaries	1,189,734	1,189,734	1,181,570	8,164
Part time salaries	1,450,810	1,450,810	1,495,771	(44,961)
Employee benefits	525,255	525,255	551,683	(26,428)
Payroll taxes	258,872	258,872	275,269	(16,397)
Personal services	3,424,671	3,424,671	3,504,293	(79,622)
Miscellaneous other services	-	-	543	(543)
Telecommunications	3,000	3,000	1,438	1,562
Office supplies	1,300	1,300	501	799
Program supplies	53,518	53,518	46,270	7,248
Dues and memberships	1,275	1,275	785	490
Conferences	8,000	8,000	7,643	357
Technical training	6,700	6,700	4,736	1,964
Staff transportation	4,177	4,177	3,209	968
Small furniture and equipment	100	100	2,349	(2,249)
Materials and services	78,070	78,070	67,474	10,596
Total Aquatics	3,502,741	3,502,741	3,571,767	(69,026)
Sports:				
Full time salaries	469,350	469,350	467,693	1,657
Part time salaries	629,063	629,063	517,623	111,440
Employee benefits	198,428	198,428	208,996	(10,568)
Payroll taxes	105,674	105,674	96,254	9,420
Personal services	1,402,515	1,402,515	1,290,566	111,949
Instructional services	133,046	133,046	119,200	13,846
Rental facility	45,000	45,000	44,593	407
Printing and publications	4,500	4,500	500	4,000
Advertising	800	800	25	775
Telecommunications	1,200	1,200	2,277	(1,077)
Office supplies	7,250	7,250	7,772	(522)
Program supplies	93,088	93,088	98,384	(5,296)

Tualatin Hills Park and Recreation District
General Fund
Schedule of Expenditures - Budget to Actual
For the fiscal year ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
PARK AND RECREATION SERVICES (continued)				
Sports (continued)				
Dues and memberships	100	100	390	(290)
Conferences	5,200	5,200	3,198	2,002
Technical training	500	500	7,650	(7,150)
Staff transportation	2,040	2,040	1,562	478
Small furniture and equipment	100	100	986	(886)
Materials and services	292,824	292,824	286,537	6,287
Total Sports	1,695,339	1,695,339	1,577,103	118,236
Recreation:				
Full time salaries	1,098,035	1,098,035	1,052,105	45,930
Part time salaries	2,437,147	2,419,367	2,250,622	168,745
Employee benefits	512,999	512,999	544,165	(31,166)
Payroll taxes	343,903	343,903	331,110	12,793
Personal services	4,392,084	4,374,304	4,178,002	196,302
Instructional services	101,944	114,724	83,935	30,789
Rental facility	6,700	6,700	332	6,368
Rental equipment	21,594	21,594	7,815	13,779
Maintenance services	3,599	3,599	3,976	(377)
Miscellaneous other services	-	-	1,405	(1,405)
Printing and publications	2,910	2,910	-	2,910
Postage	6,000	6,000	1,343	4,657
Advertising	1,112	1,112	265	847
Telecommunications	3,502	3,502	3,761	(259)
Office supplies	29,846	29,846	15,618	14,228
Program supplies	390,443	395,443	303,500	91,943
Dues and memberships	1,236	1,236	663	573
Conferences	8,000	8,000	6,009	1,991
Technical training	3,520	3,520	2,601	919
Staff transportation	8,167	8,167	3,915	4,252
Small furniture and equipment	12,525	12,525	4,546	7,979
Materials and services	601,098	618,878	439,684	179,194
Total Recreation	4,993,182	4,993,182	4,617,686	375,496
Programs and Special Activities:				
Full time salaries	928,252	928,252	939,126	(10,874)
Part time salaries	859,659	859,659	806,406	53,253
Employee benefits	418,721	418,721	445,912	(27,191)
Payroll taxes	169,605	169,605	170,068	(463)
Personal services	2,376,237	2,376,237	2,361,512	14,725
Instructional services	548	548	9	539
Technical services	104,752	104,752	102,841	1,911
Rental facility	2,400	2,400	2,400	-
Rental equipment	5,441	5,441	8,211	(2,770)
Maintenance services	5,768	5,768	3,348	2,420
Postage	3,432	3,432	2,143	1,289
Advertising	4,836	4,836	4,120	716
Telecommunications	6,120	6,120	4,347	1,773
Office supplies	19,647	19,647	17,905	1,742
Program supplies	170,845	170,845	150,609	20,236

Tualatin Hills Park and Recreation District
General Fund
Schedule of Expenditures - Budget to Actual
For the fiscal year ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
PARK AND RECREATION SERVICES (continued)				
Programs and Special Activities (continued)				
Maintenance supplies	5,127	5,127	843	4,284
Dues and memberships	3,000	3,000	585	2,415
Conferences	8,248	8,248	8,844	(596)
Technical training	3,140	3,140	4,037	(897)
Staff transportation	13,137	13,137	6,674	6,463
Small furniture and equipment	-	-	1,664	(1,664)
Materials and services	356,441	356,441	318,580	37,861
Total Programs and Special Activities:	2,732,678	2,732,678	2,680,092	52,586
Natural Resources and Trails:				
Full time salaries	538,113	538,113	508,728	29,385
Part time salaries	346,277	346,277	278,639	67,638
Employee benefits	213,980	213,980	193,786	20,194
Payroll taxes	86,657	86,657	78,967	7,690
Personal services	1,185,027	1,185,027	1,060,120	124,907
Instructional services	4,291	4,291	4,050	241
Professional services	-	-	1,230	(1,230)
Technical services	19,000	19,000	3,480	15,520
Rental equipment	10,450	10,450	7,344	3,106
Maintenance services	3,350	3,350	4,110	(760)
Printing and publications	714	714	163	551
Telecommunications	286	286	-	286
Advertising	255	255	490	(235)
Telecommunications	2,319	2,319	2,282	37
Office supplies	11,716	11,716	8,479	3,237
Program supplies	91,886	91,886	48,771	43,115
Maintenance supplies	1,879	1,879	1,261	618
Dues and memberships	1,030	1,030	620	410
Conferences	3,825	3,825	2,208	1,617
Technical training	2,787	2,787	1,840	947
Staff transportation	3,886	3,886	2,848	1,038
Small furniture and equipment	1,550	1,550	1,130	420
Materials and services	159,224	159,224	90,306	68,918
Total Natural Resources and Trails	1,344,251	1,344,251	1,150,426	193,825
Total Park and Recreation Services	14,853,196	14,853,196	14,341,740	511,456
CAPITAL OUTLAY				
Carryforward projects	749,988	749,988	291,672	458,316
Athletic facility replacement	152,163	152,163	145,498	6,665
Athletic facility improvements	80,671	80,671	32,028	48,643
Park and trail replacement	538,310	538,310	363,907	174,403
Park and trail improvements	500,000	500,000	6,676	493,324
Building replacement	3,688,522	3,688,522	829,411	2,859,111
Building improvements	21,200	21,200	24,658	(3,458)
ADA projects	1,000	1,000	1,000	-
Program facility challenge grants	75,000	75,000	33,701	41,299
Total Capital Outlay	5,806,854	5,806,854	1,728,551	4,078,303
Total General Fund Expenditures	\$ 40,786,393	\$ 40,786,393	\$ 33,919,832	\$ 6,866,561

Tualatin Hills Park and Recreation District
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Mitigation Maintenance Fund
For the fiscal year ended June 30, 2010

	<u>Original and Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues:			
Interest earned	\$ 2,100	\$ 1,085	\$ (1,015)
Miscellaneous income	-	5,000	5,000
Total revenues	<u>2,100</u>	<u>6,085</u>	<u>3,985</u>
Expenditures:			
Materials and services	5,000	-	5,000
Contingency	176,300	-	176,300
Total expenditures	<u>181,300</u>	<u>-</u>	<u>181,300</u>
Excess (deficiency) of revenues over (under) expenditures and net change in fund balance	<u>(179,200)</u>	<u>6,085</u>	<u>185,285</u>
Fund balance at beginning of year	<u>179,200</u>	<u>175,925</u>	<u>(3,275)</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 182,010</u>	<u>\$ 182,010</u>

Tualatin Hills Park and Recreation District
Bonded Debt Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
For the fiscal year ended June 30, 2010

	<u>Original and Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues:			
Property taxes	\$ 7,397,327	\$ 7,422,058	\$ 24,731
Interest earned	28,000	23,135	(4,865)
Total revenues	<u>7,425,327</u>	<u>7,445,193</u>	<u>19,866</u>
Expenditures:			
Debt service	<u>7,511,386</u>	<u>7,511,382</u>	<u>4</u>
Total expenditures	<u>7,511,386</u>	<u>7,511,382</u>	<u>4</u>
Excess (deficiency) of revenues over (under) expenditures and net change in fund balance	<u>(86,059)</u>	<u>(66,189)</u>	<u>19,870</u>
Fund balance at beginning of year	<u>346,735</u>	<u>255,341</u>	<u>(91,394)</u>
Fund balance at end of year	<u>\$ 260,676</u>	<u>\$ 189,152</u>	<u>\$ (71,524)</u>

Tualatin Hills Park and Recreation District
Bond Capital Projects Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget to Actual
For the fiscal year ended June 30, 2009

	<u>Original and Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues:			
Interest earned	\$ 1,077,419	\$ 638,295	\$ (439,124)
Total revenues	<u>1,077,419</u>	<u>638,295</u>	<u>(439,124)</u>
Expenditures:			
Capital outlay	58,294,979	3,356,654	54,938,325
Total expenditures	<u>58,294,979</u>	<u>3,356,654</u>	<u>54,938,325</u>
Excess (deficiency) of revenues over (under) expenditures and net change in fund balance	(57,217,560)	(2,718,359)	54,499,201
Fund balances at beginning of year	<u>57,217,560</u>	<u>58,150,088</u>	<u>932,528</u>
Fund balances at end of year	<u>\$ -</u>	<u>\$ 55,431,729</u>	<u>\$ 55,431,729</u>

Tualatin Hills Park and Recreation District
System Development Charges Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget to Actual
For the fiscal year ended June 30, 2010

	<u>Original and Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues:			
System development charges	\$ 3,416,094	\$ 2,370,160	\$ (1,045,934)
Interest earned	10,400	27,445	17,045
Total revenues	<u>3,426,494</u>	<u>2,397,605</u>	<u>(1,028,889)</u>
Expenditures:			
Capital outlay	<u>6,634,759</u>	<u>2,496,291</u>	<u>4,138,468</u>
Total expenditures	<u>6,634,759</u>	<u>2,496,291</u>	<u>4,138,468</u>
Excess (deficiency) of revenues over (under) expenditures and net change in fund balance	(3,208,265)	(98,686)	3,109,579
Fund balances at beginning of year	<u>3,208,265</u>	<u>4,533,581</u>	<u>1,325,316</u>
Fund balances at end of year	<u>\$ -</u>	<u>\$ 4,434,895</u>	<u>\$ 4,434,895</u>

Tualatin Hills Park and Recreation District
Metro Natural Areas Bond Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget to Actual
For the fiscal year ended June 30, 2010

	<u>Original and Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues:			
Metro natural areas bond	\$ 3,145,000	\$ 1,546,845	\$ (1,598,155)
Total revenues	<u>3,145,000</u>	<u>1,546,845</u>	<u>(1,598,155)</u>
Expenditures:			
Capital outlay	3,145,000	1,546,845	1,598,155
Total expenditures	<u>3,145,000</u>	<u>1,546,845</u>	<u>1,598,155</u>
Excess (deficiency) of revenues over (under) expenditures and net change in fund balance	-	-	-
Fund balance at beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



**OTHER
FINANCIAL
SCHEDULES**

Tualatin Hills Park and Recreation District
Schedule of Property Tax Transactions and Outstanding Balances
For the fiscal year ended June 30, 2010

	Taxes Uncollected June 30, 2009	Add Levy as Extended by Assessor	Add (Deduct) Discounts Allowed	Add Interest Received	Add (Deduct) Cancellations and Adjustments	Deduct Interest and Tax Collected	Taxes Uncollected June 30, 2010
2009-2010	\$ -	\$ 31,527,965	(792,632)	\$ 11,240	\$ (99,950)	\$ (29,768,038)	878,585
2008-2009	768,262	-	907	30,941	(42,948)	(480,725)	276,437
2007-2008	195,387	-	330	16,171	(17,019)	(96,147)	98,722
2006-2007	70,979	-	123	11,893	(7,784)	(50,033)	25,178
2005-2006	19,339	-	85	4,288	(2,914)	(15,012)	5,786
2004-2005	8,331	-	61	920	(2,574)	(1,134)	5,604
Prior Years	12,917	-	36	1,102	(2,484)	(1,801)	9,770
	<u>\$ 1,075,215</u>	<u>\$ 31,527,965</u>	<u>\$ (791,090)</u>	<u>\$ 76,555</u>	<u>\$ (175,673)</u>	<u>\$ (30,412,890)</u>	<u>\$ 1,300,082</u>

General Fund	\$ 981,869	\$ 1,047,095
Debt Service Fund	93,346	252,987
	<u>\$ 1,075,215</u>	<u>\$ 1,300,082</u>



STATISTICAL SECTION

This part of the Tualatin Hills Park and Recreation District's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements and note disclosures says about the District's overall financial health.

CONTENTS	PAGE
Financial Trends <i>These schedules contain trend information to help the reader understand how the District's financial performance and well-being have changed over time.</i>	63
Revenue Capacity <i>These schedules contain information to help the reader assess the District's most significant local revenue source, the property tax.</i>	67
Debt Capacity <i>These schedules present information to help the reader assess the affordability of the District's current levels of outstanding debt and the District's ability to issue additional debt in the future.</i>	72
Demographic and Economic Information <i>These schedules offer demographic and economic indicators to help the reader understand the environment within which the District's financial activities take place.</i>	76
Operating Information <i>These schedules contain service and infrastructure data to help the reader understand how the information in the District's financial report relates to the services the District provides and the activities it performs.</i>	78

Sources: Unless otherwise noted, the information in these schedules is derived from the annual financial reports for the relevant year.

Ten years of data is presented on required tables unless related to government-wide statements that have only been prepared from the year ended June 30, 2003, or is not available from existing sources.

Tualatin Hills Park and Recreation District
NET ASSETS BY COMPONENT
Last Seven Fiscal Years
(accrual basis of accounting)

	Fiscal Year						
	2004	2005	2006	2007	2008 (as restated)	2009	2010
Governmental activities							
Invested in capital assets, net of related debt	\$ 56,189,179	\$ 62,890,110	\$ 65,083,859	\$ 81,461,139	\$ 86,885,092	\$ 89,588,161	\$ 97,699,300
Restricted	9,346,441	10,406,433	13,392,572	5,233,264	4,089,447	4,914,904	5,388,324
Unrestricted	2,884,929	3,008,933	3,380,183	3,965,498	3,577,389	2,826,589	2,681,289
Total primary government net assets	<u>\$ 68,420,549</u>	<u>\$ 76,305,476</u>	<u>\$ 81,856,614</u>	<u>\$ 90,659,901</u>	<u>\$ 94,551,928</u>	<u>\$ 97,329,654</u>	<u>\$ 105,768,913</u>

Tualatin Hills Park and Recreation District
CHANGES IN NET ASSETS
Last Seven Fiscal Years
(accrual basis of accounting)

	Fiscal Year						
	2004	2005	2006	2007	2008 (as restated)	2009	2010
Expenses							
Governmental activities:							
Board of Directors	\$ 105,476	\$ 136,597	\$ 170,390	\$ 187,210	\$ 151,139	\$ 252,707	\$ 158,614
Administration	1,082,661	1,339,707	1,189,415	1,148,393	1,620,813	1,435,073	1,510,804
Business and facilities	1,822,421	1,924,598	3,047,589	2,942,845	2,963,834	13,414,199 ¹⁾	14,022,988
Planning and development	-	-	-	-	-	925,029 ²⁾	724,568
Park and recreation services	20,508,872	21,787,823	21,658,035	22,854,097	25,260,805	16,749,941	17,769,469
Interest on long-term debt	1,199,130	1,111,955	1,130,474	1,063,732	935,564	1,117,606	3,032,756
Total governmental activities expenses	\$ 24,718,560	\$ 26,300,680	\$ 27,195,903	\$ 28,196,277	\$ 30,932,155	\$ 33,894,555	\$ 37,219,199
Program Revenues							
Governmental activities:							
Charges for services:							
Park and recreation services	\$ 5,611,020	\$ 6,040,307	\$ 6,381,080	\$ 6,720,311	\$ 7,379,076	\$ 8,158,928	\$ 8,673,796
Operating grants and contributions	47,723	26,653	19,078	35,185	27,599	42,756	143,768
Capital grants and contributions	3,154,087	3,914,526	3,868,580	2,283,436	2,372,111	2,958,270	4,560,810
Total governmental program revenues	\$ 8,812,830	\$ 9,981,486	\$ 10,268,738	\$ 9,038,932	\$ 9,778,786	\$ 11,159,954	\$ 13,378,374
Net(expense)/revenue							
Governmental activities	<u>\$ (15,905,730)</u>	<u>\$ (16,319,194)</u>	<u>\$ (16,927,165)</u>	<u>\$ (19,157,345)</u>	<u>\$ (21,153,369)</u>	<u>\$ (22,734,601)</u>	<u>\$ (23,840,825)</u>
Total primary government net expense	<u>\$ (15,905,730)</u>	<u>\$ (16,319,194)</u>	<u>\$ (16,927,165)</u>	<u>\$ (19,157,345)</u>	<u>\$ (21,153,369)</u>	<u>\$ (22,734,601)</u>	<u>\$ (23,840,825)</u>
General Revenues and Other Changes in Net Assets							
Governmental activities:							
Taxes							
Property taxes	\$ 19,373,497	\$ 20,182,058	\$ 21,097,305	\$ 22,162,377	\$ 23,201,119	\$ 24,440,625	\$ 30,576,672
Unrestricted grants and contributions	126,878	181,035	161,784	186,127	232,743	234,137	215,450
Investment earnings	294,270	447,771	935,335	1,059,117	637,812	488,973	793,970
Gain on sale of capital assets	-	5,988	-	-	-	-	-
Miscellaneous	674,976	3,387,269	283,879	4,553,011	1,879,872	348,592	693,992
Total governmental activities	\$ 20,469,621	\$ 24,204,121	\$ 22,478,303	\$ 27,960,632	\$ 25,951,546	\$ 25,512,327	\$ 32,280,084
Change in Net Assets							
Governmental activities	<u>\$ 4,563,891</u>	<u>\$ 7,884,927</u>	<u>\$ 5,551,138</u>	<u>\$ 8,803,287</u>	<u>\$ 4,798,177</u>	<u>\$ 2,777,726</u>	<u>\$ 8,439,259</u>
Total primary government	<u>\$ 4,563,891</u>	<u>\$ 7,884,927</u>	<u>\$ 5,551,138</u>	<u>\$ 8,803,287</u>	<u>\$ 4,798,177</u>	<u>\$ 2,777,726</u>	<u>\$ 8,439,259</u>

¹⁾ The Maintenance department was moved from Park and recreation services to Business and facilities.

²⁾ The Planning department was moved from Business and facilities to its own division of Planning and development.

Tualatin Hills Park and Recreation District
FUND BALANCE OF GOVERNMENTAL FUNDS
Last Ten Fiscal Years
(modified accrual basis of accounting)

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
General fund										
Reserved	\$ 85,892	\$ 97,385	\$ 79,403	\$ 79,403	\$ 103,878	\$ 120,398	\$ 75,840	\$ 112,826	\$ 116,712	\$ 131,319
Unreserved	1,479,102	1,886,055	2,898,542	2,607,151	2,908,752	3,818,904	4,261,281	4,548,093	4,185,875	3,717,581
Total general fund	\$ 1,564,994	\$ 1,983,440	\$ 2,977,945	\$ 2,686,554	\$ 3,012,630	\$ 3,939,302	\$ 4,337,121	\$ 4,660,919	\$ 4,302,587	\$ 3,848,900
All other governmental funds										
Reserved, reported in:										
Special revenue fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 66,963	\$ 83,943	\$ 161,686	\$ 175,925	\$ 182,010
Debt service fund	762,918	716,921	593,822	540,896	484,716	460,511	418,913	338,212	255,341	189,152
Capital project fund	5,227,046	5,907,466	6,961,228	9,346,441	10,406,433	12,932,061	4,814,351	3,751,235	62,683,669	59,866,624
Total all other governmental funds	\$ 5,989,964	\$ 6,624,387	\$ 7,555,050	\$ 9,887,337	\$ 10,891,149	\$ 13,459,535	\$ 5,317,207	\$ 4,251,133	\$ 63,114,935	\$ 60,237,786

Tualatin Hills Park and Recreation District
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
Last Ten Fiscal Years
(modified accrual basis of accounting)

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Revenues										
Property taxes	\$ 17,283,357	\$ 18,132,823	\$ 18,764,080	\$ 19,387,604	\$ 20,297,846	\$ 21,124,084	\$ 22,095,939	\$ 23,064,951	\$ 24,227,511	\$ 30,429,777
Aquatic programs	1,926,237	2,199,690	2,466,690	2,446,928	2,679,791	2,787,489	2,820,884	2,070,276	2,236,943	2,438,104
Tennis center	463,812	491,865	520,341	543,968	582,343	594,451	630,856	779,947	798,424	867,529
Sports programs	622,421	685,015	667,529	696,659	644,289	648,302	676,849	756,520	991,443	1,123,287
Recreation programs	1,609,693	1,732,083	1,828,324	1,881,185	2,102,083	2,321,238	2,571,571	3,824,758	4,192,324	4,307,171
Grants and sponsorships	387,606	449,316	200,536	485,538	354,688	892,183	221,312	857,212	950,096	1,906,063
System development charges	2,519,168	2,344,257	2,140,110	2,843,150	3,767,526	3,165,261	2,283,436	1,775,241	1,406,672	2,370,160
Interest earned	738,697	385,934	306,427	294,270	442,698	924,540	1,074,988	632,735	488,973	793,970
Charges for services	-	-	-	-	-	-	-	-	-	553,515
Miscellaneous	223,500	127,366	108,984	204,176	181,759	210,989	267,646	342,161	378,292	710,592
Total revenues	25,774,491	26,548,349	27,003,021	28,783,478	31,053,023	32,668,537	32,643,481	34,103,801	35,670,678	45,500,168
Expenditures										
Board of Directors	\$ 108,329	\$ 83,586	\$ 92,333	\$ 105,476	\$ 136,597	\$ 170,390	\$ 187,210	\$ 151,139	\$ 252,707	\$ 158,614
Administration	531,106	863,456	1,001,986	924,767	1,143,146	1,236,566	1,141,833	1,599,223	1,449,070	1,547,895
Business and facilities	1,428,236	1,592,870	1,676,553	1,822,992	1,929,548	2,612,192	2,529,507	2,643,563	12,970,222	13,836,899
Planning and development	-	-	-	-	-	-	-	-	907,994	1,250,838
Park and recreation services	16,193,801	16,576,381	17,621,854	18,408,515	19,300,473	19,368,313	20,710,852	22,205,573	13,199,722	14,341,740
Capital outlay	1,678,110	3,514,136	3,139,365	3,318,043	4,943,286	2,823,615	12,772,256	5,334,604	4,471,549	9,619,570
Debt service										
Principal	1,343,946	1,426,102	1,512,856	1,493,910	1,672,785	1,782,000	1,880,000	1,958,000	2,061,000	4,790,000
Interest	1,596,061	1,450,442	1,332,050	1,268,879	1,180,270	1,196,923	1,127,798	990,961	1,345,100	3,285,448
Total expenditures	22,879,589	25,506,973	26,376,997	27,342,582	30,306,105	29,189,999	40,349,456	34,883,063	36,657,364	48,831,004
Excess of revenues over (under) expenditures	2,894,902	1,041,376	626,024	1,440,896	746,918	3,478,538	(7,705,975)	(779,262)	(986,686)	(3,330,836)
Other financing sources (uses)										
Debt issuance	-	-	200,000	600,000	340,000	-	2,515,383	-	58,505,000	-
Premiums on bonds issued	-	-	-	-	-	-	-	-	492,215	-
Sale of capital assets	-	-	1,117,126	-	358,495	-	-	-	494,941	-
Payment of refunded debt	-	-	-	-	(140,000)	-	(2,509,360)	-	-	-
Total other financing sources (uses)	-	-	1,317,126	600,000	558,495	-	6,023	-	59,492,156	-
Net change in fund balances	\$ 2,894,902	\$ 1,041,376	\$ 1,943,150	\$ 2,040,896	\$ 1,305,413	\$ 3,478,538	\$ (7,699,952)	\$ (779,262)	\$ 58,505,470	\$ (3,330,836)
Debt service as a percentage of noncapital expenditures	16.1%	15.0%	13.7%	12.8%	12.3%	12.5%	12.1%	9.9%	10.4%	20.5%

¹⁾ The Maintenance department was moved from Park and recreation services to Business and facilities.

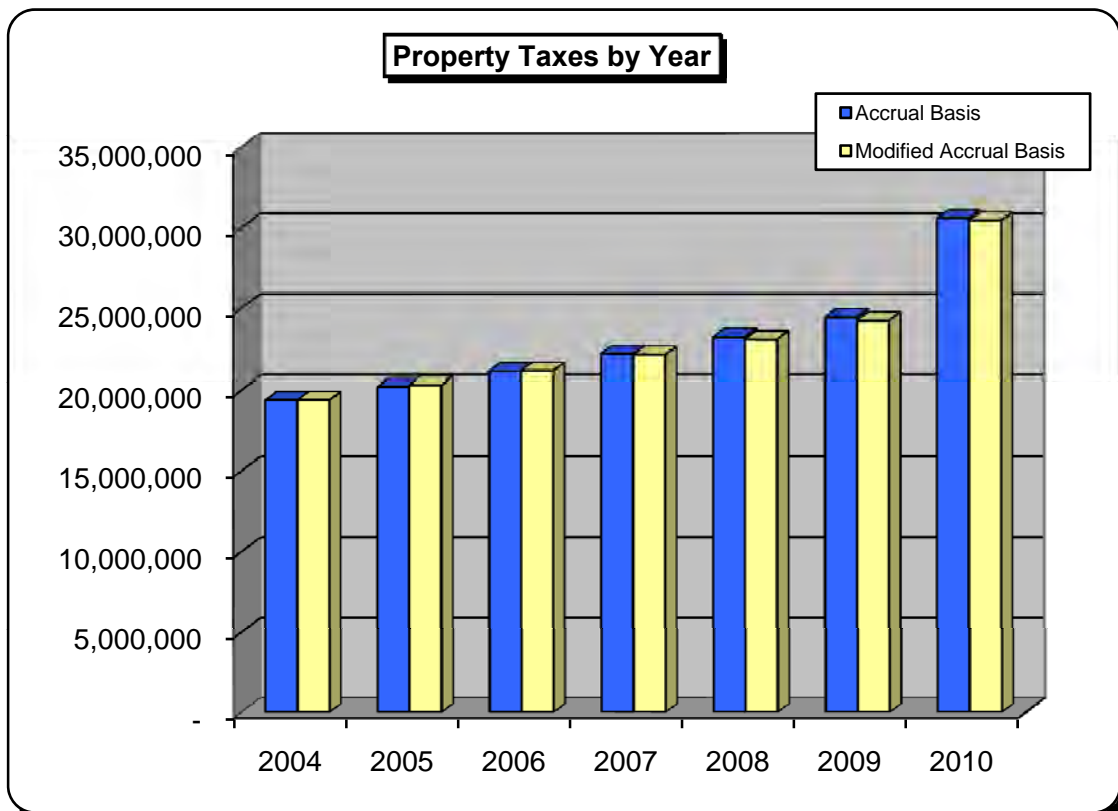
²⁾ The Planning department was moved from Business and facilities to its own division of Planning and development.

**Tualatin Hills Park and Recreation District
GOVERNMENTAL ACTIVITIES TAX REVENUES BY SOURCE
Last Seven Fiscal Years
(accrual basis of accounting)**

<u>Fiscal Year</u>	<u>Property Tax</u>
2004	19,373,497
2005	20,182,058
2006	21,097,305
2007	22,162,377
2008	23,201,119
2009	24,440,625
2010	30,576,672

**GOVERNMENTAL ACTIVITIES TAX REVENUES BY SOURCE
Last Seven Fiscal Years
(modified accrual basis of accounting)**

<u>Fiscal Year</u>	<u>Property Tax</u>
2004	19,387,604
2005	20,297,846
2006	21,124,084
2007	22,095,939
2008	23,064,951
2009	24,227,511
2010	30,429,777



**Tualatin Hills Park and Recreation District
 ASSESSED VALUES AND ESTIMATED ACTUAL VALUE
 OF TAXABLE PROPERTY
 Last Seven Fiscal Years**

Fiscal Year Ended June 30	Real Property		Personal Property		Public Utilities		Total		Assessed Value as a Percentage of Market Value	Direct Tax Rate per \$1,000
	Market Value	Assessed Value	Market Value	Assessed Value	Market Value	Assessed Value	Market Value	Assessed Value		
2004	17,331,674,917	12,643,746,560	623,322,326	621,958,774	401,969,062	401,855,424	18,356,966,305	13,667,560,758	74.45%	1.4636
2005	18,295,984,830	13,278,625,970	599,475,083	597,803,883	402,148,468	401,939,489	19,297,608,381	14,278,369,342	73.99%	1.4551
2006	20,177,301,764	13,987,126,670	571,487,358	569,723,772	397,350,279	396,980,470	21,146,139,401	14,953,830,912	70.72%	1.4505
2007	25,189,449,597	14,767,708,060	571,413,816	569,749,216	401,502,509	399,247,240	26,162,365,922	15,736,704,516	60.15%	1.4425
2008	27,801,627,008	15,557,016,280	607,128,846	605,124,136	409,574,071	404,696,250	28,818,329,925	16,566,836,666	57.49%	1.4341
2009	28,690,818,930	16,428,933,960	646,678,370	644,613,810	488,253,163	487,065,660	29,825,750,463	17,560,613,430	58.88%	1.4291
2010	26,842,700,370	17,044,511,490	584,058,386	580,800,516	542,678,941	542,600,920	27,969,437,697	18,167,912,926	64.96%	1.7343

Source: Washington County, Department of Assessment and Taxation

**Tualatin Hills Park and Recreation District
PROPERTY TAX RATES
All Direct and Overlapping Governments
Last Seven Fiscal Years**

	2004	2005	2006	2007	2008	2009	2010
Direct Government:							
Tualatin Hills Park and Recreation District	1.4636	1.4551	1.4505	1.4425	1.4341	1.4291	1.7343
Overlapping Government:							
Washington County	2.8953	2.8731	2.8395	2.4493	3.0331	2.9840	2.9840
Washington County - Enhanced Patrol	1.1650	1.1424	1.1300	1.1120	1.0920	1.3099	1.2823
Washington County - Road Maintenance	0.2456	0.2456	0.2456	0.2456	0.2456	0.2456	0.2456
Washington County - RFPD #2	1.1219	1.1219	1.1219	1.1219	1.6919	1.7890	1.6919
Northwest Regional ESD	0.1538	0.1538	0.1538	0.1538	0.1538	0.1538	0.1538
Multnomah County ESD	0.4576	0.4576	0.4576	0.4576	0.4576	0.4576	0.4576
Portland Community College	0.5118	0.5099	0.4950	0.4889	0.5051	0.5031	0.6325
School District No. 48, Beaverton	8.0102	6.5968	7.9760	6.2900	6.7358	6.5643	6.8793
School District No. 1J, Hillsboro	6.6651	6.7059	6.5835	6.5240	8.0581	7.1016	7.4600
School District No. 1-1, Portland	7.1160	7.1792	4.7743	5.2781	6.5281	6.5281	6.5281
School District - Hillsboro, Reedville Bonds	0.2985	0.3327	0.2556	0.2268	0.2493	0.2617	0.4102
Tualatin Valley Water District - Wolf Creek	0.1439	0.0566	-	-	-	-	-
Tualatin Valley Water District - Metzger	0.2214	0.1335	-	-	-	-	-
Tualatin Valley Fire and Rescue District	1.8265	1.8259	1.8216	1.8194	1.8692	1.8434	1.8947
Port of Portland	0.0701	0.0701	0.0701	0.0701	0.0701	0.0701	0.0701
City of Beaverton	3.9736	4.1041	4.0135	4.2117	4.1841	4.1153	4.1986
City of Hillsboro	4.7665	4.7665	4.7655	4.7665	4.7665	5.3865	5.3865
City of Portland	7.7258	7.4957	7.3741	7.2395	7.2779	6.7554	7.0862
Urban Renewal - Portland	0.9233	0.9324	0.9867	1.0022	1.0502	1.0508	1.1624
Metro Service District	0.2900	0.2838	0.2841	0.2782	0.4292	0.3984	0.4368
Tri Met	0.1080	0.1104	0.1191	0.0973	0.0856	0.0803	0.0863

Rate per \$1,000 of assessed valuation

Source: Washington County, Department of Assessment and Taxation

**Tualatin Hills Park and Recreation District
PRINCIPAL PROPERTY TAXPAYERS
June 30, 2010**

	2010		
Taxpayer	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
Nike, Inc.	\$370,785,469	1	2.04%
Verizon Northwest, Inc.	148,254,700	2	0.82%
Tektronix, Inc.	132,387,235	3	0.73%
Comcast. Corporation	118,369,800	4	0.65%
Portland General Electric	113,878,240	5	0.63%
PS Business Parks LP	104,442,466	6	0.57%
Maxim Integrated Products, Inc.	112,396,720	7	0.49%
Northwest Natural Gas Co.	88,742,100	8	0.73%
ERP Operating LP	78,092,890	9	0.43%
Bernard Properties Partnership	58,092,190	10	0.32%
 All other tax payers	 16,842,471,116		 92.59%
Totals	\$18,167,912,926		100.00%

Source: Washington County, Department of Assessment and Taxation
(information not available for FY 2001)

**Tualatin Hills Park and Recreation District
PROPERTY TAX LEVIES AND COLLECTIONS
Last Ten Fiscal Years**

Fiscal Year Ended June 30	Total Tax Levy for Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2001	17,780,348	16,809,720	94.5%	450,291	17,260,011	97.1%
2002	18,661,846	17,650,433	94.6%	446,939	18,097,372	97.0%
2003	19,374,729	18,307,900	94.5%	504,596	18,812,496	97.1%
2004	20,039,878	18,939,817	94.5%	514,022	19,453,839	97.1%
2005	20,804,534	19,749,164	94.9%	439,356	20,188,520	97.0%
2006	21,736,219	20,672,358	95.1%	419,225	21,091,583	97.0%
2007	22,775,894	21,687,609	95.2%	450,872	22,138,481	97.2%
2008	23,818,049	22,614,565	94.9%	331,474	22,946,039	96.3%
2009	25,095,569	23,896,079	95.2%	480,725	24,376,804	97.1%
2010	31,527,965	29,768,038	94.4%	-	29,768,038	94.4%

Tualatin Hills Park and Recreation District
RATIOS OF OUTSTANDING DEBT BY TYPE
Last Seven Fiscal Years

Fiscal Year	Governmental Activities			Total Primary Government	Percentage of	
	General Obligation Bonds	Lease Contracts and Certificates of Participation	Loans Payable		Personal Income ^{a)}	Per Capita ^{b)}
2004	\$ 17,830,000	\$ 3,850,000	\$ 763,776	\$ 22,443,776	0.138%	\$ 107
2005	16,605,000	3,540,000	826,000	20,971,000	0.124%	98
2006	15,310,000	3,210,000	669,000	19,189,000	0.103%	89
2007	13,935,000	2,935,000	509,000	17,379,000	0.087%	79
2008	12,495,000	2,580,000	346,000	15,421,000	0.073%	69
2009	69,490,000	2,195,000	180,000	71,865,000	n/a	315
2010	65,155,000	1,780,000	140,000	67,075,000	n/a	289

n/a - not available at time of printing

^{a)} based on Washington County total population

^{b)} based on estimated population of District

Source: State of Oregon, OLMIS

Portland State University Center for Population Research and Census

U.S. Department of Commerce, Bureau of Economic Analysis

Tualatin Hills Park and Recreation District
RATIOS OF GENERAL BONDED DEBT OUTSTANDING
Last Seven Fiscal Years

Fiscal Year	General Obligation Bonds	Less: Amounts Available in Debt Service Fund	Total	Percentage of Estimated Actual Taxable Value of Property	Per Capita ^{a)}
2004	\$ 17,830,000	\$ 540,896	\$ 17,289,104	0.13%	\$ 82.41
2005	16,605,000	484,716	16,120,284	0.11%	75.66
2006	15,310,000	460,511	14,849,489	0.10%	68.52
2007	13,935,000	418,913	13,516,087	0.09%	61.32
2008	12,495,000	338,212	12,156,788	0.07%	54.22
2009	69,490,000	255,341	69,234,659	0.39%	303.63
2010	65,155,000	189,152	64,965,848	0.36%	280.12

^{a)} per capita based on estimated District population

Source: Portland State University Center for Population Research and Census

Tualatin Hills Park and Recreation District
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
June 30, 2010

<u>Overlapping Government</u>	<u>Overlapping Debt</u>	<u>Percentage Applicable</u>	<u>Estimated Share of Overlapping Net Direct Debt</u>
Debt repaid with property taxes:			
Tualatin Hills Park and Recreation District	\$ 65,155,000	100.0000%	\$ 65,155,000
Metro	23,940,409	13.6123%	3,258,840
Tri-Met	3,833,036	13.7090%	525,471
Portland Community College	39,848,485	17.2961%	6,892,234
City of Portland	9,970	0.0064%	1
Washington County	10,562,892	40.5641%	4,284,742
Tualatin Valley Fire & Rescue District	12,576,339	44.2206%	5,561,333
School District No. 23, Tigard-Tualatin	1,071	0.0008%	0
School District No. 48, Beaverton	338,885,209	81.7862%	277,161,335
School District No. 1J, Hillsboro	9,750,199	3.6163%	352,596
School District - Hillsboro, Reedville Bonds	4,712	1.1929%	56
School District No. 1J, Portland	142,747	0.4744%	677
Other Debt			
Tualatin Hills Park and Recreation District	\$ 1,920,000	100.0000%	\$ 1,920,000
Metro	9,205,318	13.6123%	1,253,056
Portland Community College	33,050,252	17.2961%	5,716,405
City of Portland	39,547	0.0064%	3
Washington County	44,170,248	40.5641%	17,917,264
Tualatin Valley Fire & Rescue District	7,517,502	44.2206%	3,324,284
School District No. 23, Tigard-Tualatin	44	0.0008%	0
School District No. 48, Beaverton	148,217,041	81.7862%	121,221,086
School District No. 1J, Hillsboro	3,700,560	3.6163%	133,823
Northwest Regional ESD	2,077,400	30.5500%	634,646
School District No. 1J, Portland	2,208,909	0.4744%	10,479
Multnomah ESD	124,885	0.3395%	424
Port of Portland	8,928,307	12.3463%	1,102,316
City of Beaverton	12,975,426	98.9735%	12,842,233
City of Hillsboro	485,408	1.9692%	9,559
Total direct and overlapping debt	\$ 779,330,916		\$ 529,277,861

Source: Oregon State Treasury, Municipal Debt Information System

**Tualatin Hills Park and Recreation District
LEGAL DEBT MARGIN INFORMATION
Last Ten Fiscal Years**

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Debt limit	\$ 385,768,952	\$ 413,529,795	\$ 432,893,989	\$ 458,924,158	\$ 482,440,210	\$ 528,653,485	\$ 654,059,148	\$ 720,458,248	\$ 745,643,762	\$ 699,235,942
Total net debt application to limit	21,125,000	20,085,000	18,990,000	17,830,000	16,605,000	15,310,000	13,935,000	12,495,000	69,490,000	65,155,000
Legal debt margin	<u>\$ 364,643,952</u>	<u>\$ 393,444,795</u>	<u>\$ 413,903,989</u>	<u>\$ 441,094,158</u>	<u>\$ 465,835,210</u>	<u>\$ 513,343,485</u>	<u>\$ 640,124,148</u>	<u>\$ 707,963,248</u>	<u>\$ 676,153,762</u>	<u>\$ 634,080,942</u>
Total net debt applicable to the limit as a percentage of debt limit	5.48%	4.86%	4.39%	3.89%	3.44%	2.90%	2.13%	1.73%	9.32%	9.32%

Legal Debt Margin Calculation for Fiscal Year 2010

Real market value (2009-10)	\$27,969,437,697
General obligation debt capacity (2.5% of Real market value)	699,235,942
Less: Outstanding debt	<u>65,155,000</u>
Remaining legal debt capacity	<u>\$ 634,080,942</u>

**Tualatin Hills Park and Recreation District
DEMOGRAPHIC AND ECONOMIC STATISTICS
Last Seven Fiscal Years**

Fiscal Year	Washington County					
	District Population (estimated)	Population (estimated) ^{a)}	Personal Income (amounts expressed in thousands) ^{b)}	Per Capita Personal Income ^{b)}	Unemployment Rate ^{c)}	School Enrollment ^{d)}
2004	209,800	480,200	\$16,366,000	\$33,546	7.3%	35,329
2005	213,073	489,785	17,338,000	34,626	6.2%	36,502
2006	216,717	500,585	18,607,666	36,259	5.3%	36,646
2007	220,422	511,075	19,945,179	38,371	4.8%	37,958
2008	224,192	519,925	21,185,612	40,188	4.9%	37,552
2009	228,025	527,140	n/a	n/a	10.1%	37,536
2010	231,925	n/a	n/a	n/a	10.6%	38,460

Source: ^{a)} Portland State University Center for Population Research and Census
^{b)} U.S. Dept. of Commerce, Bureau of Economic Analysis
^{c)} U.S. Dept. of Labor, Metropolitan District
^{d)} Beaverton School District

n/a data not available at time of printing

Tualatin Hills Park and Recreation District
MAJOR EMPLOYMENT INDUSTRIES IN WASHINGTON COUNTY
June 30, 2010

Industry	2010	
	Annual Average	Percentage of Total County Employment
Mining and logging	400	0.2%
Construction	11,400	4.9%
Manufacturing:		
Computer and electronic products	24,800	
Other durable goods	10,800	
Non-durable goods	5,200	
	40,800	17.5%
Trade, transportation and utilities:		
Wholesale trade	16,600	
Retail trade	27,200	
Transportation, warehousing and utilities	3,500	
	47,300	20.3%
Information	7,900	3.4%
Financial activities	15,300	6.6%
Professional and business services:		
Professional and technical services:	11,300	
Management of companies and enterprises	5,600	
Administrative and waste services	15,100	
	32,000	13.8%
Educational and health services	27,900	12.0%
Leisure and hospitality	19,400	8.3%
Other services	7,100	3.1%
Government:		
Federal government	800	
State government	2,700	
Local government	7,500	
Local education	12,100	
	23,100	9.9%
Total non farm employment	232,600	100.0%

* Fiscal Year 2010 information includes data through 12/31/2009

Source: OLMIS
(information not available for FY 2001)

Tualatin Hills Park and Recreation District
FULL-TIME EQUIVALENT EMPLOYEES BY FUNCTION
Last Seven Fiscal Years

Function	Fiscal Year						
	2004	2005	2006	2007	2008	2009	2010
Administration							
Administration	4	6	6	6	6	2	2
Communication and development	2	2	2	2	5	6	7
Security operations	1	3	3	3	4	4	4
Business and facilities:							
Director	2	2	3	3	1	4	4
Finance services	6	6	6	6	6	6	6
Information services	4	4	4	5	5	5	5
Human resources	1	1	1	1	2	3	3
Risk and contract management	4	4	4	4	2	2	2
Maintenance:							
Operations	3	3	4	4	4	3	3
Park maintenance	35	36	38	44	44	45	46
Vehicles and equipment	6	6	6	6	6	6	6
Athletic facilities	17	17	17	17	21	20	20
Building and pool maintenance	41	43	43	44	44	47	47
Planning and development							
Director	-	-	-	-	-	1	2
Planning and development	6	6	6	6	6	6	10
Parks and recreation:							
Director	3	3	3	3	2	2	3
Aquatics	72	77	78	78	81	82	83
Sports	29	29	31	29	31	31	33
Programs and special activities	38	38	38	38	40	41	42
Recreation	91	91	92	93	97	104	107
Natural Resources and Trails	11	12	13	13	14	17	21
Total full-time equivalent employees	376	389	398	405	421	437	456

Tualatin Hills Park and Recreation District
OPERATING INDICATORS BY FUNCTION
Last Seven Fiscal Years

	2004 actual	2005 actual	2006 actual	2007 actual	2008 actual	2009 actual	2010 estimate
Parks and Recreation							
Cultural and recreational activities:							
Aquatics							
Attendance at open/drop-in programs and classes	530,601	560,172	556,976	531,225	577,934	603,018	615,281
Number of classes held	4,625	4,551	5,326	5,019	4,722	5,452	5,531
Sports ¹⁾							
Attendance at open/drop-in programs and classes	n/a	n/a	690,838	814,653	700,000	697,335	705,000
Number of classes held	434	471	522	521	512	521	535
Recreation							
Attendance at open/drop-in programs and classes	712,733	764,689	716,205	731,157	740,206	870,704	871,999
Number of classes held	4,921	6,387	4,377	4,556	4,802	4,896	4,797
Programs and special activities							
Attendance at open/drop-in programs and classes	294,532	317,539	334,601	338,275	342,314	354,960	356,574
Number of classes held	1,162	1,287	1,361	1,366	1,185	1,349	1,603
Natural Resources and trails							
Attendance at open/drop-in programs and classes	144,317	177,451	241,329	249,159	195,018	136,960	160,000
Number of classes held	187	239	263	278	293	338	525
Maintenance activities:							
Buildings maintained (shown per 1,000 sq. ft)	326	326	326	326	355	366	368
Cost per sq. ft. of buildings	\$6.15	\$6.51	\$7.22	\$7.66	\$6.21	\$7.28	\$7.70
Pool facilities maintained (shown per 1,000 sq. ft.)	152	152	152	152	152	152	152
Cost per sq. ft. of pools	\$9.34	\$9.18	\$10.42	\$11.42	\$14.71	\$12.03	\$12.68
Parks maintained - developed acres	915	1,028	1,028	1,041	1,076	1,076	1,080
Cost per developed acre	\$2,586.00	\$2,290.00	\$2,290.00	\$2,523.00	\$2,560.00	\$2,638.00	\$2,686.00
Parks maintained - undeveloped acres	851	749	749	848	859	867	863
Cost per undeveloped acre	\$146.00	\$165.00	\$165.00	\$163.00	\$169.00	\$172.00	\$177.00
Vehicle and equipment units maintained	332	340	354	389	413	427	434
Cost per vehicle and equipment unit	\$1,901.00	\$1,853.00	\$1,768.00	\$1,800.00	\$1,752.00	\$1,870.00	\$1,859.00

¹⁾ method of computation changed - comparisons to previous years not available

Tualatin Hills Park and Recreation District
CAPITAL ASSET STATISTICS BY FUNCTION
June 30, 2010

Parks and Recreation:

Number of parks	253
Park acreage:	
Developed sites (neighborhood, community and regional parks)	1,080
Undeveloped sites (wetlands and natural areas)	863
Pathways and trails mileage	32
Lakes	3
Stream corridor mileage	27
 Facilities:	
Swim Centers:	
Indoor	6
Outdoor	2
Recreation Centers	2
Athletic Center	1
Senior Center	1
Historical Facilities (weddings, meetings, community events)	3
Interpretive Centers/Nature Parks	2
Tennis Center	1
Camp Rivendale (developmentally disabled patrons)	1
 Fields and courts:	
Tennis:	
Indoor	14
Outdoor ¹⁾	101
Basketball:	
Indoor	6
Outdoor ¹⁾	123
Volleyball ¹⁾	5
Sports fields: ¹⁾	
Soccer/football/lacrosse	134
Softball/baseball	107
Bocce	3
Hockey	1
Indoor running track	1
Skate park	2

¹⁾ these facilities are maintained either through direct ownership or joint use agreement

**INDEPENDENT AUDITOR'S
REPORT REQUIRED BY
OREGON STATE
REGULATIONS**

**INDEPENDENT AUDITOR'S REPORT
REQUIRED BY OREGON STATE REGULATIONS**

**INDEPENDENT AUDITOR'S REPORT
REQUIRED BY OREGON STATE REGULATIONS**



4800 SW Macadam Ave, Suite 400
Portland, Oregon 97239-3973

P 503.274.2849
F 503.274.2853

www.tkw.com

November 17, 2010

Board of Directors
Tualatin Hills Park and Recreation District
Beaverton, Oregon

We have audited the basic financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information, of Tualatin Hills Park and Recreation District (the District), as of and for the year ended June 30, 2010, and have issued our report thereon dated November 17, 2010. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and *Minimum Standards for Audits of Oregon Municipal Corporations*.

COMPLIANCE

As part of obtaining reasonable assurance about whether the District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-10-000 through 162-10-320 of the *Minimum Standards for Audits of Oregon Municipal Corporations*, noncompliance with which could have a direct and material effect on the determination of financial statements 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.

We performed procedures to the extent we considered necessary to address the required comments and disclosures which included, but were not limited to the following:

- Deposit of public funds with financial institutions (ORS Chapter 295).
- Indebtedness limitations, restrictions and repayment.
- Budgets legally required (ORS Chapter 294).
- Insurance and fidelity bonds in force or required by law.
- Programs funded from outside sources.
- Authorized investment of surplus funds (ORS Chapter 294).
- Public contracts and purchasing (ORS Chapters 279A, 279B, 279C).

In connection with our testing nothing came to our attention that caused us to believe the District was not in substantial compliance with certain provisions of law, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-10-000 through 162-10-320 of the *Minimum Standards for Audits of Oregon Municipal Corporations*.

**INDEPENDENT AUDITOR'S REPORT
REQUIRED BY OREGON STATE REGULATIONS (Continued)**

Page 2

OAR 162-10-0230 INTERNAL CONTROL

In planning and performing our audit, we considered the District's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over financial reporting.

This report is intended solely for the information and use of the Board of Directors, management of the District, and the Oregon Secretary of State and is not intended to be and should not be used by anyone other than these parties.



Certified Public Accountants





[4B]

MEMO

DATE: November 22, 2010
TO: Doug Menke, General Manager
FROM: Jim McElhinny, Director of Park & Recreation Services

RE: **Historic Facilities Advisory Committee**

The Historic Facilities Advisory Committee will be in attendance at the December 6, 2010 Regular Board of Directors Meeting to make their annual presentation to the Board. Diane Keaton, Committee member, will highlight the activities of the Committee during the past year as well as their goals for the coming year.

Please find attached the current Historic Facilities Advisory Committee roster.



Tualatin Hills Park & Recreation District HISTORIC FACILITIES ADVISORY COMMITTEE ROSTER

Last Updated: 4/30/10

Committee Member	Member Since	Address	Phone	Email	Term Expires
Jan Regnier Chair	February 2010	[REDACTED]	[REDACTED]	[REDACTED]	February 2013
Diane Keaton	February 2010	[REDACTED]	[REDACTED]	[REDACTED]	February 2013
James O'Connor	February 2010	[REDACTED]	[REDACTED]	[REDACTED]	February 2013
Bill O'Brien	February 2010	[REDACTED]	[REDACTED]	[REDACTED]	February 2013
Michael Wong	February 2010	[REDACTED]	[REDACTED]	[REDACTED]	February 2012
Macie Brightman	February 2010	[REDACTED]	[REDACTED]	[REDACTED]	February 2012
Willie Willworth	February 2010	[REDACTED]	[REDACTED]	[REDACTED]	February 2012
Ex-Officio Member	Representing	Address	Phone	Email	Term Expires
Lisa Novak	Staff THPRD	15707 SW Walker Road, Beaverton 97006	503/645/6433	lnovak@thprd.org	N/A



Tualatin Hills Park & Recreation District Minutes of a Regular Meeting of the Board of Directors

A Regular Meeting of the Tualatin Hills Park & Recreation District Board of Directors was held at the HMT Recreation Complex, Peg Ogilbee Dryland Training Center, 15707 SW Walker Road, Beaverton, on Monday, November 1, 2010. Executive Session 6:00 p.m.; Regular Meeting 7:30 p.m.

Present:

William Kanable	President/Director
Bob Scott	Secretary/Director
Joseph Blowers	Secretary Pro-Tempore/Director
Larry Pelatt	Director
Doug Menke	General Manager

Absent:

John Griffiths	Director
----------------	----------

Agenda Item #1 – Executive Session (A) Legal (B) Land

President, Bill Kanable, called Executive Session to order for the following purposes:

- To consider information or records that are exempt by law from public inspection, and
- To conduct deliberations with persons designated by the governing body to negotiate real property transactions.

Executive Session is held pursuant to ORS 192.660(2), which allows the Board to meet in Executive Session to discuss the aforementioned issues.

President, Bill Kanable, noted that representatives of the news media and designated staff may attend the Executive Session. All other members of the audience were asked to leave the room. Representatives of the news media were specifically directed not to disclose information discussed during the Executive Session. No final action or final decision may be made in Executive Session. At the end of the Executive Session, the Board will return to open session and welcome the audience back into the room.

Agenda Item #2 – Call Regular Meeting to Order

President, Bill Kanable, called the Regular Meeting to order at 7:00 p.m.

Agenda Item #3 – Action Resulting from Executive Session

There was no action resulting from Executive Session.

Agenda Item #4 – Presentations

B. Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting *(taken out of order)*

Keith Hobson, Director of Business & Facilities, introduced Bernice Bagnall, Past President of Oregon Municipal Finance Officers Association (OMFOA) and current CFO of Tualatin Valley Water District, and Cathy Brucker, Finance Manager, to make a presentation on the Certificate of Achievement recently awarded to the Park District's Finance Department/Business & Facilities Division for Excellence in Financial Reporting for the FY 2008-09 Comprehensive Annual Financial Report, noting that this is the fifth year in a row that the Park District has received this award.

Bernice commented that although the Park District has received this award five years in a row, each year there are new governmental accounting standards and these changes can be quite complex. The GFOA scrutinizes each document submitted to ensure that the award winners meet the letter as well as the spirit of those standards and the certificate is only awarded when there is a consensus among all of the reviewers that the comprehensive annual financial report meets every one of the criteria. More than 3,600 governments participate in the program annually and last year fewer than 20% achieved the award. Bernice congratulated the Park District on behalf of the GFOA and OMFOA and thanked the Board for their support of the OMFOA, noting that Keith and Cathy are valued members of the Association.

The Board of Directors congratulated Park District staff on this achievement.

A. Oregon Governor's Council on Physical Fitness and Sports Senior Leadership Award

Lisa Novak, Superintendent of Programs & Special Activities, introduced Ann Satterfield, Health & Wellness Program Coordinator at the Elsie Stuhr Center, to make a presentation on the Senior Leadership Award recently presented to the Elsie Stuhr Center by the Oregon Governor's Council on Physical Fitness and Sports. Lisa described the fitness program developed by Ann that has been recognized nationally as well, including as a presentation at the recent National Recreation & Park Association annual congress.

Ann introduced staff members Diane Brice, Claire Darling, and Kelsey Brown, noting that they represent the team that contributed to winning this award. She read the following statement from the news release announcing the award: "The Oregon Governor's Council on Physical Fitness and Sports has announced the recipients of the annual Senior Leadership Award. The Elsie Stuhr Center of the Tualatin Hills Park & Recreation District in Beaverton has been selected to receive the Governor's Council Leadership Award for 2010. The award is based on exemplary leadership and achievement in senior programming and enrichment."

The Board of Directors congratulated Park District staff on this achievement.

Agenda Item #9 – New Business *(taken out of order)*

A. Parks Bond Citizen Oversight Committee Annual Report

Doug Menke, General Manager, introduced Marc San Soucie, Chair of the Parks Bond Citizen Oversight Committee, to make a presentation on the Committee's Annual Report.

Marc provided a detailed PowerPoint presentation regarding the Committee's first report on the Park District's 2008 Bond Program, a copy of which was entered into the record. The presentation included highlights of the following:

- Committee History
 - Formation of a Parks Bond Citizen Oversight Committee was promised to the voters as a component of the 2008 Bond Measure, should it be successful.
 - The Committee's charge is to ensure that the Parks Bond Capital Program meets the objectives of the bond measure and that funds are expended as promised, with a focus on overall delivery of bond measure obligations and not the details of specific projects or activities.
 - The Committee has met five times since May of 2009. During the course of those meetings, the Committee worked with staff on analyzing the implementation program for the bond projects as were promised to the voters in pre-election communications materials.
- Committee Process
 - The Committee reviewed and discussed the Bond Program plan, project schedules, project completion status, and established policy preferences.
 - The Committee spent a significant amount of time working on the ongoing reporting of progress in implementation of individual projects, including offering input to staff as to how the reports could contribute to a greater appreciation by the public for how the Park District is achieving its obligations.
 - Early on in the process, the Committee also spent time discussing policy choices, particularly relating to contingencies. For example, if a project comes in under budget, what should be done with the extra funds? The Committee weighed in on some initial policy recommendations and as specific situations arise, staff intends on working with the Committee to get its recommendation to the Board.
- Report Approach
 - After the first year of work understanding the overall plan for implementation, the Committee began to consider how it was going to produce a report to the public and Board. In many respects, based on both the language within the bond measure as well as the resolution forming the Committee, the primary audience for the report is the public so they can feel confident the funds are being used in the manner promised.
 - The Committee considered the information at hand, as well as information that would be interesting and appropriate for the public to see, and other reports for programs similar to the Park District's measure, such as Metro's 2006 Natural Areas Bond Measure.

- The Committee opted for a comprehensive, detailed report due to the multi-faceted nature of the Bond Program.
- The report includes comments on all significant aspects of the program that the Committee believed the public would need in order to feel comfortable about the progress, including: policies, implementation schedule, the reporting process by staff, progress of projects and expenditures, as well as some areas of concern the Committee wished to bring to the Board's attention.
- Report Outline
 - The key elements within the report are as follows:
 - To describe the general objectives and strategies of the bond program.
 - Promises and progress, including what the different categories of projects were and how much was promised to be expended in each category, as well as what the Committee has observed in terms of progress in implementing those various categories of projects.
 - A summary of accomplishments, which is primarily a financial summary of what has been expended to-date in the various categories.
 - Recommendations.
 - Looking ahead, which is directed primarily to what the Committee will be doing in the future.
- Highlights
 - The staff and Board have taken a conservative approach to financial management for the Bond Program.
 - The project scheduling has been very aggressive to get a lot done in a short amount of time.
 - Additional staff was hired, in addition to using contractors, in order to meet the ambitious project schedule.
 - A low target was set for administrative costs.
 - Land acquisition has been a challenge.
- Committee Recommendations
 - Reporting
 - A greater consistency and comprehensiveness is needed within the reporting. The Committee identified some initial hiccups in the way projects were being tracked and recorded, as well as the allocation and tracking of staff time to various projects. The Committee did not see any difficulties in what or how things were being done or funds spent, but the actual reporting had some opportunities for improvement, which staff has already substantially completed. The Committee will continue to work with staff on additional ideas for further improvement.
 - Performance Measures
 - The Committee wants to ensure that as projects move forward, the Park District is not just making financial and timelines targets, but also quality and appropriateness targets.
 - Land acquisition guidelines and criteria.

- New measures to be developed.
 - Communications
 - There has already been a substantial communications outreach campaign on the bond projects, as is noted by the Committee in the report, but an agency can never communicate too much, especially when spending \$100 million of taxpayer funds. The Committee will continue to look for additional ideas and ways to help staff continue to promote the projects that are being built through the Bond Program.
- Looking Ahead
 - The Committee wishes to encourage the continued high productivity and cost management.
 - A focus on land acquisition, including reviewing and considering alternative approaches.
 - Development of additional tools and metrics. The ability to track and explain the projects in increasingly better ways.
 - The Committee would like to visit as many bond project sites as possible to verify implementations.

Marc noted that the Committee met once more to finalize their report on October 28, 2010, which was after the meeting materials were distributed to the Board of Directors for this evening's meeting. The report was revised slightly and the final report, including those changes, has been placed at the Board's chairs this evening. Marc noted that the Committee is delighted to present the report to the Board this evening and offered to answer any questions the Board may have.

Larry Pelatt thanked the entire Oversight Committee, noting that he understands the amount of work, time and commitment that goes into serving on such a Committee and creating this detailed of a report.

- ✓ Marc introduced the Committee members in attendance, Wendy Kroger and Jack Platten, noting that all Committee members showed great dedication to the charge. He commented that there was almost complete attendance at each meeting and that the Committee is a great group of motivated volunteers.

Bob Scott, the Board's ex-officio member on the Committee, commented that Marc does a good job in engaging every member during the Committee's meetings.

Doug Menke, General Manager, stated that staff was very pleased with the amount of detail in the report, as well as the healthy pushback. He noted that Park District staff and the Committee have the same interest in a positive final outcome and that staff is happy to look at any way to improve the process. Doug noted that the Budget Committee Chair, Greg Cody, was also complimentary of the Committee's work and has requested that consideration be given to the Oversight Committee making a presentation at the Budget Committee's first meeting in February.

President, Bill Kanable, commented that the Committee appropriately captured that the biggest concern currently is meeting land acquisition targets.

Agenda Item #5 – Audience Time

There was no testimony during Audience Time.

Agenda Item #6 – Board Time

Larry Pelatt commented on the Oversight Committee's report, noting that, from his perspective, the quality of what the Park District's public expects is nothing less than perfection. This high expectation can be a challenge to meet, but with the dedication and quality of Park District staff, so far that is what has been delivered and he is extremely proud to be a part of that.

Bob Scott confirmed that he would attend the Old Wagon Trail Dedication taking place on November 6, 2010, at the Tualatin Hills Nature Park.

President, Bill Kanable, described his recent attendance at the National Recreation & Park Association Annual Congress, noting that it was an educational and worthwhile experience. He described how in one particularly interesting session he was the only elected official in attendance.

Agenda Item #7 – Consent Agenda

Bob Scott moved the Board of Directors approve Consent Agenda items (A) Minutes of October 4, 2010 Regular Meeting, (B) Monthly Bills, (C) Monthly Financial Statement, (D) Service District Initiated Annexation Resolution, (E) Resolution for Annexation of Properties per Washington County Ordinance 624 and in Accordance with ORS 198.857(2), and (F) Amended Resolution Authorizing the Issuance and Negotiated Sale of Full Faith Credit Obligations. Larry Pelatt seconded the motion. Roll call proceeded as follows:

Joe Blowers	Yes
Larry Pelatt	Yes
Bob Scott	Yes
Bill Kanable	Yes

The motion was UNANIMOUSLY APPROVED.

Agenda Item #8 – Unfinished Business

A. Bond Program

Doug Menke, General Manager, introduced Hal Bergsma, Director of Planning, to provide an overview of the memo included within the Board of Directors information packet.

Hal provided a detailed overview of the memo, which included a summary of upcoming public meetings and hearings related to bond projects, as well as an update regarding the Cedar Hills Park Redevelopment Project and wetland determinations for Neighborhood Park improvement sites. In addition, Hal, along with Keith Hobson, Director of Business & Facilities, and Bruce Barbarasch, Superintendent of Natural Resources & Trails Management, provided a PowerPoint presentation featuring pictures of recently completed bond projects and property acquisitions, a copy of which was entered into the record.

Larry Pelatt asked which agency is paying for the consultant work on the William Walker Elementary School site planning and design work as related to the Cedar Hills Park Redevelopment Project.

- ✓ Doug Menke, General Manager, replied that the Park District would be paying for the consultant. Doug acknowledged that while President Bill Kanable took the time and energy to work with the School Board's Chair, it was Board member Larry Pelatt who got the ball rolling during his time as Board President. He noted that the School Board Chair, as well as School District staff, are receptive to the idea and that it is our hope that it will become a great operating model for other sites that have been discussed in terms of land acquisition in the future. In addition, it is our hope that it will provide the best opportunity for the community as well.

President, Bill Kanable, described that the William Walker Elementary School site is fairly limited in terms of space and how there may be opportunities to make some of the park amenities available for school use during the day.

Joe Blowers asked what the consultant's charge will be.

- ✓ Doug replied that the consultant will have the School District's input in terms of what they believe they may need for future expansion capability, such as number of classrooms, as well as the Park District's input in terms of basic amenities for the shared site. Another component is the traffic flow between the two sites, which is currently challenging on both sides. There may be some advantages to working together in reducing the amount of traffic going through neighborhoods to get to both components. The scope is broad-based, but staff feels comfortable that it is all under one consultant to see what concepts they propose.

Joe asked whether they will look at building expansion concepts.

- ✓ Doug confirmed this.
- ✓ Hal noted that it will be very conceptual, especially since no one knows when such an expansion might take place. However, they will look at which direction to expand to and the Park District has already offered a change order to be able to look at how the building might change over time.
- ✓ Bill commented that location of amenities will need to be considered so mud and debris does not get tracked into the classroom, which is a primary concern of the School District's.

Joe suggested posting signs at newly completed bond projects, such as play equipment installations, that communicate that the amenity was purchased by the bond measure.

Doug provided an update regarding the Fanno Creek Trail Project, noting that it was recently unanimously approved by the Beaverton Planning Commission. He thanked President Bill Kanable for submitting a letter of support, as well as Joe Blowers and Wendy Kroger for testifying during the public hearing.

- ✓ Hal noted that Park District staff recently learned that an appeal was not filed regarding the project. Construction is anticipated to begin this spring with project completion estimated for the end of summer 2011.

Larry asked for confirmation that the Park District uses a universal parts system for play equipment in order to increase efficiency in replacing parts.

- ✓ Dave Chrisman, Superintendent of Maintenance Operations, noted that the Park District currently uses three or four different vendors in order to increase the variety available in play equipment for patrons, but that this has not caused any issues.

Joe asked for additional information regarding how the Oversight Committee's report will be distributed to the public.

- ✓ Bob Wayt, Director of Communications & Outreach, replied that a combination of posting on the web, making it available in the centers, and mailing to key community leaders will be used once the report has been formatted.

Joe suggested scheduling presentations with the CPO's and NAC's in order to further the outreach.

- ✓ Doug noted that this could be explored, but the key would be how available the Oversight Committee members would like to be for such meetings. Staff could also participate by giving a presentation on the bond projects and then leaving copies of the report or referring the audience to the website.

B. General Manager's Report

Doug Menke, General Manager, provided a detailed overview of the General Manager's Report included within the Board of Directors information packet, which included the following topics:

- The Intertwine Alliance
- Old Wagon Trail Dedication
- MOJOS FC Soccer Club Game
 - Larry Pelatt described the soccer match between the local MOJOS FC Soccer Club and the Ostfriesland Fussball Mannschaft team from Germany that took place at the HMT Recreation Complex on October 18, noting that the visiting team from Germany was impressed with the Park District's facilities and felt welcomed.
- All-staff Meetings
- Board of Directors Meeting Schedule
- Veterans Day Event

Doug offered to answer any questions the Board of Directors may have regarding the General Manager's Report.

- ✓ Hearing none, President, Bill Kanable, adjourned the meeting.

Agenda Item #9 – Adjourn

There being no further business, the meeting was adjourned at 8:05 p.m.

Bill Kanable, President

Bob Scott, Secretary

Recording Secretary,
Jessica Collins

Tualatin Hills
Park & Rec.

Accounts Payable
Over \$1,000.00

October 31, 2010
Summary

<u>Check Number</u>	<u>Check Date</u>	<u>Vendor Name</u>	<u>Check Amount</u>
248301	10/05/10	Western Equipment Distr., Inc. Capital Outlay- Utility Vehicle	11,932.05 \$ 11,932.05
248579	10/15/10	Western Waterproofing Co., Inc. Capital Outlay-50M North Window Reseal	22,000.00 \$ 22,000.00
248259	10/05/10	Parr Lumber Co Capital Outlay-ADA Projects	1,600.95 \$ 1,600.95
248586	10/19/10	Beighley & Associates, Inc.	2,457.50
248617	10/21/10	MUSCO Sports Lighting, LLC Capital Outlay-Athletic Facility Replacement	2,500.00 \$ 4,957.50
248183	10/05/10	City of Beaverton	3,000.00
248184	10/05/10	City of Beaverton	1,000.00
248250	10/05/10	OPSIS Architecture, LLP	26,435.45
248258	10/05/10	Paradigm Construction, LLC	50,126.75
248307	10/07/10	American Plastic Lumber, Inc.	6,523.90
248477	10/15/10	3J Consulting, Inc.	2,287.50
248601	10/19/10	TVA Architects, Inc.	23,466.22
248718	10/26/10	City of Beaverton	47,006.00
248738	10/26/10	Washington County	1,111.00
248752	10/28/10	OPSIS Architecture, LLP	15,187.69
248755	10/28/10	PBS Engineering & Environmental	4,280.00
248756	10/28/10	Pinnell Bush, Inc. Capital Outlay-Bond-Facility Expansion & Improvements	5,000.00 \$ 185,424.51
248542	10/15/10	NW Earthmovers, Inc.	73,235.17
248591	10/19/10	GeoDesign, Inc.	1,158.18
248716	10/26/10	2.ink Studio Capital Outlay-Bond-Metro Natural Areas	3,913.00 \$ 78,306.35
248306	10/07/10	Amaral Nursery, Inc. Capital Outlay-Bond-Natural Resources Projects	5,692.50 \$ 5,692.50
248652	10/25/10	David Evans & Associates, Inc. Capital Outlay-Bond-New/Redeveloped Community Parks	14,103.66 \$ 14,103.66
248315	10/07/10	Clean Water Services	1,000.00
248572	10/15/10	SWCA Environmental Consultants	4,934.68
248679	10/25/10	Otak, Inc.	12,765.52
248741	10/28/10	City of Beaverton Capital Outlay-Bond-New/Redeveloped Neighborhood Parks	1,182.00 \$ 19,882.20
248207	10/05/10	David Evans & Associates, Inc.	8,423.20
248447	10/14/10	Washington County	3,286.00
248667	10/25/10	MacKay & Sposito, Inc.	13,531.39
248713	10/25/10	Walker Macy	15,253.91
248737	10/26/10	Walker Macy Capital Outlay-Bond-Trails/Linear Parks	3,450.42 \$ 43,944.92
248524	10/15/10	JP Contractors, Inc.	101,265.25
248672	10/25/10	Nevue Ngan Associates Capital Outlay-Bond-Youth Athletic Field Development	12,054.39 \$ 113,319.64
248520	10/15/10	Grainger	1,272.25
248531	10/15/10	Lovett, Inc. Capital Outlay-Building Improvements	30,215.00 \$ 31,487.25
248235	10/05/10	Lovett, Inc.	7,800.00
248271	10/05/10	RMS Pump, Inc.	8,554.00
248273	10/05/10	Rodda Paint Co.	1,648.51
248352	10/07/10	Peterson Structural Engineers	7,700.00
248494	10/15/10	Carlson Testing, Inc.	1,370.00

Tualatin Hills
Park & Rec.

Accounts Payable
Over \$1,000.00

October 31, 2010
Summary

<u>Check Number</u>	<u>Check Date</u>	<u>Vendor Name</u>	<u>Check Amount</u>
248501	10/15/10	Contech Services, Inc.	13,345.00
248579	10/15/10	Western Waterproofing Co., Inc.	8,708.94
248662	10/25/10	Jacobs Heating & Air Conditioning	2,956.00
248750	10/28/10	Knorr Systems, Inc.	1,073.18
		Capital Outlay-Building Replacements	\$ 53,155.63
248534	10/15/10	McKinstry Essention, Inc.	438,031.05
		Capital Outlay-Energy Savings Performance Contract	\$ 438,031.05
248517	10/15/10	Game Time, Inc.	20,029.55
248560	10/15/10	Recreation Resource, Inc.	8,588.00
248595	10/19/10	Roger J. Kemp	9,998.00
248678	10/25/10	Oregon Corrections Enterprises	2,474.68
248735	10/26/10	TruGreen LandCare	2,810.00
		Capital Outlay-Park & Trail Replacements	\$ 43,900.23
248293	10/05/10	Tarlow Naito & Summers, LLP	1,877.00
248411	10/12/10	Alta Planning & Design, Inc.	8,740.65
248580	10/15/10	WHPacific, Inc.	1,864.79
		Capital Outlay-SDC-Park Development/Improvements	\$ 12,482.44
248639	10/25/10	Beaverton Arts Foundation	1,000.00
		Conferences	\$ 1,000.00
248173	10/05/10	PGE	43,379.94
248222	10/05/10	Fred Shearer & Sons	1,259.01
248450	10/15/10	City of Beaverton	13,741.79
248454	10/15/10	PGE	3,852.05
248630	10/25/10	PGE	28,877.39
		Electricity	\$ 91,110.18
248468	10/15/10	Standard Insurance Company	215,762.65
248771	10/29/10	Kaiser Foundation Health Plan	159,559.37
248775	10/29/10	Oregon Dental Service	23,903.28
248776	10/29/10	Standard Insurance Co.	11,892.35
248782	10/29/10	UNUM Life Insurance-LTC	1,317.46
		Employee Benefits	\$ 412,435.11
248460	10/15/10	Aetna / ING Life Insurance	8,005.15
248464	10/15/10	Manley Services	7,730.53
248469	10/15/10	Standard Insurance Company	26,155.52
248470	10/15/10	Standard Insurance Company	3,224.83
248762	10/29/10	Aetna / ING Life Insurance	8,005.15
248772	10/29/10	Manley Services	8,632.53
248777	10/29/10	Standard Insurance Company	25,682.16
248778	10/29/10	Standard Insurance Company	3,224.83
248780	10/29/10	THPRD - Employee Assn.	6,524.38
		Employee Deductions	\$ 97,185.08
248301	10/05/10	Western Equipment Distr., Inc.	146,940.39
		Fleet Capital Replacement	\$ 146,940.39
248238	10/05/10	Marc Nelson Oil Products, Inc.	1,139.36
248296	10/05/10	Tualatin Valley Water District	16,046.77
248668	10/25/10	Marc Nelson Oil Products, Inc.	1,262.61
248708	10/25/10	Tualatin Valley Water District	13,890.55
		Gas & Oil (Vehicles)	\$ 32,339.29
248172	10/05/10	NW Natural	19,781.01
248629	10/25/10	NW Natural	6,707.70
		Heat	\$ 26,488.71

<u>Check Number</u>	<u>Check Date</u>	<u>Vendor Name</u>	<u>Check Amount</u>
248246	10/05/10	Northwest Techrep, Inc. Information Technology Improvement	3,507.00 \$ 3,507.00
248208	10/05/10	Dell Marketing L.P.	14,617.89
248544	10/15/10	Obsidian Technologies	18,655.60
248660	10/25/10	Hewlett-Packard Company Information Technology Replacement	5,492.13 \$ 38,765.62
248179	10/05/10	American Red Cross/OTC	1,230.00
248353	10/07/10	Play-well TEKologies	6,820.00
248425	10/12/10	NSAOUA Instructional Services	2,086.50 \$ 10,136.50
248185	10/05/10	Beaverton Auto Parts	1,717.46
248234	10/05/10	Les Schwab Central Billing Department	2,146.72
248301	10/05/10	Western Equipment Distr., Inc.	6,129.32
248493	10/15/10	Boiler & Combustion Service	3,337.30
248498	10/15/10	Christenson Electric, Inc.	1,054.39
248564	10/15/10	Schulz-Clearwater Sanitation, Inc.	5,543.00
248620	10/21/10	R & R Products, Inc.	1,056.08
248655	10/25/10	Farley Manufacturing, Inc.	9,722.00
248658	10/25/10	Guaranteed Pest Control	1,512.00
248681	10/25/10	Pacific Asphalt Surface Sealing, LLC Maintenance Services	1,384.00 \$ 33,602.27
248202	10/05/10	Coastwide Laboratories	3,794.89
248212	10/05/10	Ewing Irrigation Products, Inc.	1,132.68
248217	10/05/10	Fazio Brothers Sand & Gravel	9,980.86
248228	10/05/10	J.F. Shelton Company	2,002.50
248255	10/05/10	OVS Total Solutions	5,550.80
248273	10/05/10	Rodda Paint Co.	1,017.26
248448	10/14/10	Wilbur-Ellis Company	1,008.00
248481	10/15/10	Airgas Nor Pac, Inc.	1,098.37
248499	10/15/10	Coastwide Laboratories	5,498.45
248513	10/15/10	Fazio Brothers Sand & Gravel	11,201.78
248517	10/15/10	Game Time, Inc.	35,233.00
248523	10/15/10	J.F. Shelton Company	2,151.00
248526	10/15/10	Lawson Products, Inc.	1,954.85
248576	10/15/10	United Pipe & Supply Co., Inc.	1,504.76
248593	10/19/10	Home Depot Credit Services	3,700.42
248617	10/21/10	MUSCO Sports Lighting, LLC	1,855.49
248685	10/25/10	Pioneer Manufacturing Co.	1,585.50
248699	10/25/10	Sunset Farm & Nursery	1,300.00
248710	10/25/10	Univar USA, Inc. Maintenance Supplies	2,508.08 \$ 94,078.69
248365	10/07/10	THP Foundation Miscellaneous Income	1,386.75 \$ 1,386.75
248249	10/05/10	OfficeMax - A Boise Company	3,146.61
248546	10/15/10	OfficeMax - A Boise Company Office Supplies	3,129.03 \$ 6,275.64
248445	10/14/10	THPRD - Petty Cash Petty Cash	3,000.00 \$ 3,000.00
248446	10/14/10	United States Postal Service Postage	3,000.00 \$ 3,000.00
248254	10/05/10	Overton Safety Training, Inc Printing & Publication	4,593.60 \$ 4,593.60

<u>Check Number</u>	<u>Check Date</u>	<u>Vendor Name</u>	<u>Check Amount</u>
248281	10/05/10	Scott Edwards Architecture, LLP	1,481.25
248478	10/15/10	3J Consulting, Inc.	1,035.00
248491	10/15/10	Beery, Elsnor & Hammond, LLP	10,882.32
248514	10/15/10	FCS Group	5,600.00
248673	10/25/10	Northwest Techrep, Inc.	1,100.00
248751	10/28/10	Navigator Group Consulting, LLC	5,297.56
		Professional Services	\$ 25,396.13
248219	10/05/10	Food Services of America	1,300.82
248226	10/05/10	HSBC Business Solutions	4,627.42
248232	10/05/10	Lazerquick	1,485.50
248242	10/05/10	New System Laundry, LLC	1,239.98
248253	10/05/10	Oriental Trading Co., Inc.	1,040.54
248270	10/05/10	Righteous Clothing	2,640.25
248297	10/05/10	U.G. Cash & Carry	1,001.72
248416	10/12/10	Gimmees.com	1,632.30
248433	10/12/10	Tursis Soccer Store	1,300.00
248506	10/15/10	Discount School Supply	2,429.77
248519	10/15/10	Gopher Sport	1,018.00
248522	10/15/10	Insight Public Sector	2,219.54
248530	10/15/10	Lone Mountain Sportswear	1,080.54
248548	10/15/10	Oriental Trading Co., Inc.	1,219.94
248556	10/15/10	Portland Rent All - East	1,527.50
248701	10/25/10	Swendsen Concrete, Inc.	1,432.00
		Program Supplies	\$ 27,195.82
248459	10/15/10	Waste Management of Oregon	6,376.28
		Refuse Services	\$ 6,376.28
248188	10/05/10	Beaverton School District #48	8,962.40
248290	10/05/10	Sunbelt Rentals, Inc.	1,550.91
248561	10/15/10	Ricoh Americas Corporation	1,568.87
248562	10/15/10	Ricoh Americas Corporation	3,989.08
		Rental Equipment	\$ 16,071.26
248657	10/25/10	Fred Shearer & Sons	8,224.00
		Rental Facility	\$ 8,224.00
248210	10/05/10	Edwards Enterprises	1,440.00
248284	10/05/10	Sound Security, Inc.	9,303.00
248418	10/12/10	INPRA	2,270.00
248436	10/14/10	Christenson Electric, Inc.	1,142.35
248440	10/14/10	NW Tree Specialists	5,490.00
248602	10/19/10	Wellness 2000	4,410.00
248616	10/21/10	Lovett, Inc.	1,095.00
248666	10/25/10	Lovett, Inc.	2,010.00
		Technical Services	\$ 27,160.35
248488	10/15/10	Valerie S Baldwin CPC	4,125.00
		Technical Training	\$ 4,125.00
248453	10/15/10	Nextel Communications	2,946.54
248628	10/25/10	Integra Telecom	4,683.75
		Telecommunications	\$ 7,630.29
248174	10/05/10	Tualatin Valley Water District	45,977.34
248176	10/05/10	West Slope Water District	1,085.03
248456	10/15/10	Tualatin Valley Water District	16,676.61
248625	10/25/10	Clean Water Services	1,895.18
248631	10/25/10	Tualatin Valley Water District	4,813.22
		Water & Sewer	\$ 70,447.38
		Report Total:	\$ 2,278,692.22

Tualatin Hills Park & Recreation District



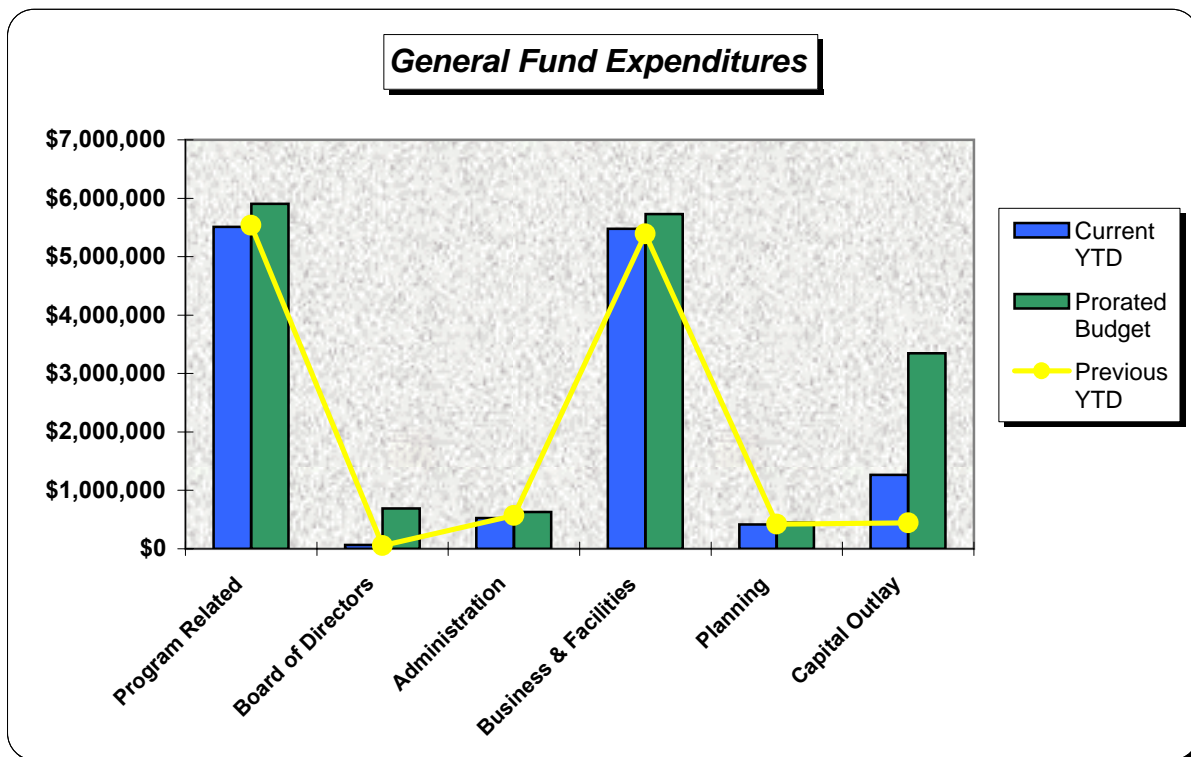
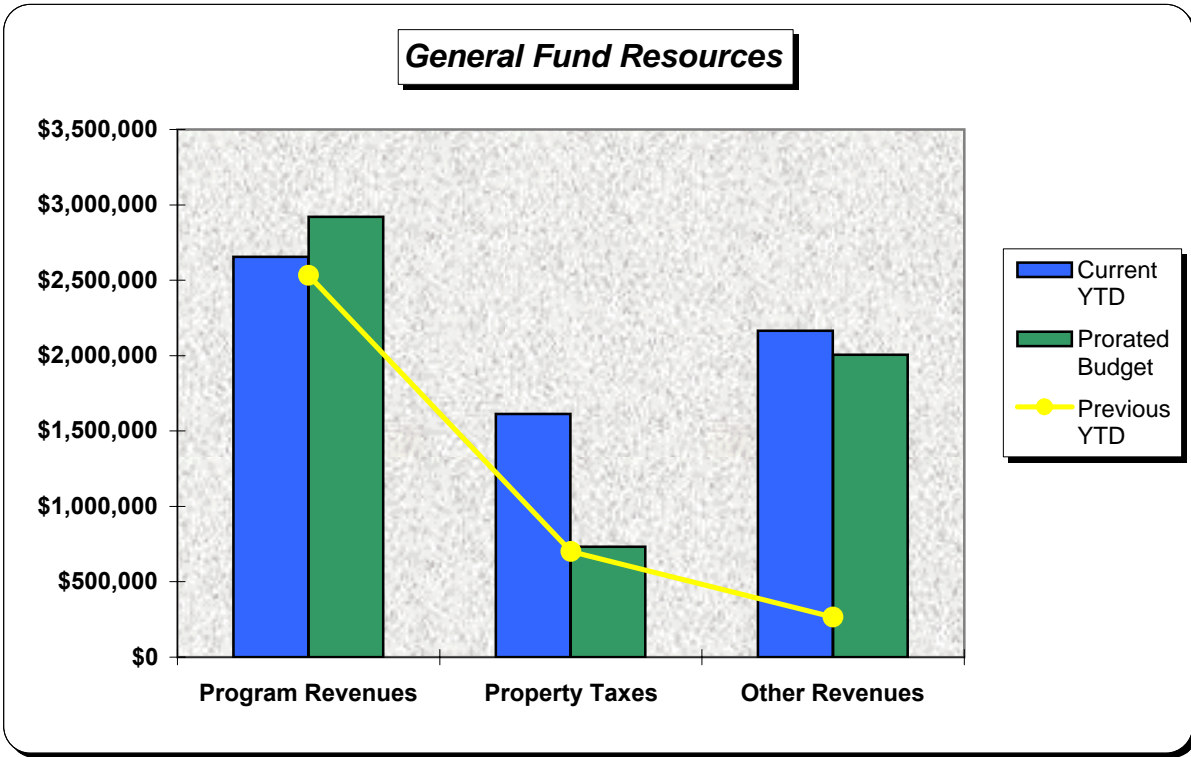
General Fund Financial Summary October, 2010

	<i>Current Month</i>	<i>Year to Date</i>	<i>Prorated Budget</i>	<i>% YTD to Prorated Budget</i>	<i>Full Fiscal Year Budget</i>
Program Resources:					
Aquatic Centers	\$ 121,735	\$ 700,923	\$ 773,571	90.6%	\$ 2,676,715
Tennis Center	43,262	215,169	237,867	90.5%	911,366
Recreation Centers & Programs	138,644	1,374,844	1,482,439	92.7%	4,957,990
Sports Programs & Field Rentals	147,973	309,149	365,807	84.5%	1,235,833
Natural Resources	9,715	54,406	61,658	88.2%	278,996
Total Program Resources	461,329	2,654,491	2,921,341	90.9%	10,060,900
Other Resources:					
Property Taxes	1,612,907	1,612,907	732,471	220.2%	23,628,093
Interest Income	1,363	11,034	18,725	58.9%	175,000
Facility Rentals/Sponsorships	11,608	66,827	66,780	100.1%	265,000
Grants	65,585	71,535	71,535	100.0%	753,150
Miscellaneous Income	47,866	299,095	132,550	225.6%	720,382
Debt Proceeds	-	1,717,166	1,717,166	100.0%	8,975,000
Total Other Resources	1,739,329	3,778,564	2,739,227	137.9%	34,516,625
Total Resources	\$ 2,200,658	\$ 6,433,055	\$ 5,660,568	113.6%	\$44,577,525
Program Related Expenditures:					
Parks & Recreation Administration	63,749	278,510	214,020	130.1%	701,705
Aquatic Centers	263,337	1,352,296	1,444,988	93.6%	3,585,579
Tennis Center	71,125	300,170	318,823	94.1%	893,061
Recreation Centers	334,976	1,887,157	2,129,815	88.6%	5,046,955
Programs & Special Activities	125,385	717,108	727,108	98.6%	1,840,780
Athletic Center & Sports Programs	121,293	531,402	530,155	100.2%	1,721,283
Natural Resources & Trails	102,289	446,020	538,881	82.8%	1,476,387
Total Program Related Expenditures	1,082,154	5,512,663	5,903,791	93.4%	15,265,750
General Government Expenditures:					
Board of Directors	34,365	65,013	689,434	9.4%	1,947,553
Administration	102,730	523,801	629,611	83.2%	1,715,562
Business & Facilities	1,102,495	5,475,330	5,731,573	95.5%	15,789,456
Planning	117,475	415,383	450,341	92.2%	1,332,371
Capital Outlay	151,342	1,264,456	3,347,866	37.8%	12,827,074
Total Other Expenditures:	1,508,407	7,743,983	10,848,825	71.4%	33,612,016
Total Expenditures	\$ 2,590,561	\$ 13,256,646	\$ 16,752,616	79.1%	\$48,877,766
Revenues over (under) Expenditures	\$ (389,903)	\$ (6,823,591)	\$(11,092,048)	61.5%	\$ (4,300,241)
Beginning Cash on Hand		3,848,900	4,300,241	89.5%	4,300,241
Ending Cash on Hand		\$ (2,974,691)	\$ (6,791,807)	43.8%	\$ -

Tualatin Hills Park and Recreation District

General Fund Financial Summary

October, 2010





[7D]

MEMO

DATE: November 17, 2010
TO: Doug Menke, General Manager
FROM: Hal Bergsma, Director of Planning

RE: **Resolution Appointing Trails Advisory Committee Member**

Introduction

John Gruher has submitted his application to join the Trails Advisory Committee. The Trails Advisory Committee requests Board of Directors approval of one new Committee member appointment.

Background

At the November 16, 2010 meeting, the Trails Advisory Committee recommended that the Board of Directors approve and appoint John Gruher to the committee via the attached resolution.

Please note that John Gruher's application and the Trails Advisory Committee's current roster is attached.

Action Requested

Board of Directors approval of Resolution 2010-22, appointing a Trails Advisory Committee member.

RESOLUTION 2010-22
TUALATIN HILLS PARK & RECREATION DISTRICT, OREGON

**A RESOLUTION APPOINTING
TRAILS ADVISORY COMMITTEE MEMBER**

WHEREAS, the Tualatin Hills Park & Recreation District Board of Directors must appoint committee members by resolution; and

WHEREAS, the committee member shall be appointed by the Board for a three-year term; and

WHEREAS, the committee member has demonstrated their interest and knowledge in the committee's area of responsibility; and

THE TUALATIN HILLS PARK & RECREATION DISTRICT RESOLVES AS FOLLOWS:

The Board of Directors approves the appointment of John Gruher to the Trails Advisory Committee.

Duly passed by the Board of Directors of the Tualatin Hills Park & Recreation District this 6th day of December 2010.

Bill Kanable, Board President

Bob Scott, Board Secretary

ATTEST:

Jessica Collins, Recording Secretary



TUALATIN HILLS PARK & RECREATION DISTRICT ADVISORY COMMITTEE APPLICATION

Name: John Gruher	Date: October 21, 2010

Advisory Committee you are applying for:
(You must reside within the Park District boundaries)

- Recreation Aquatics Sports Trails Elsie Stuhr Center Historic Facilities
Natural Resources Parks

1. Please explain your interest in serving on the Advisory Committee:

My wife and I have lived in the area since 1974 and our children grew up here. Now retired, we both enjoy cycling and hiking. I feel that a good system of trails is very important for the physical and emotional well being of people of all ages. The Tualatin Hills Park and Recreation District has done a good job developing trails, but there is still a lot of opportunity. As a long term resident with many links to others in the community, I believe I can provide valuable input as a member of the committee.

2. How long have you lived in the community?

Cedar Mill 32 years Aloha 4 years

3. Have you or your family participated in any Center or other Recreation District activities?

What: Our children played baseball, softball, and soccer through Sunset Valley Baseball and Softball, Milltown Soccer, and THUSC from 1984 through 1997. I coached during all of those years.

When: My wife (Pat) has taken lessons and played on City League Tennis teams for over 25 years.

We both take Pilates and Yoga classes at the Cedar Hills Rec Center.

Where:

Number of Years:

***CONTINUES ON NEXT PAGE**

Tualatin Hills Park & Recreation District, 15707 SW Walker Road, Beaverton 97006
503/645-7846 fax 503/629-6301

**TUALATIN HILLS PARK & RECREATION DISTRICT
ADVISORY COMMITTEE APPLICATION**

4. Have you served on other volunteer committees? YES NO If yes, please explain where, when, and what your responsibilities were:

Sunset Valley Baseball and Softball Board of Directors. 1985-1992. President 1986-1988.

Cedar Mill Community Library Board of Directors. 2003-2010. President 2006-2010.

Financial Beginnings. Personal Finance Education for High School Students. Teacher and Curriculum Committee 2009-current.

Christ United Methodist Church Christmas Sharing (Food and Gifts for 250 people in need). Co-Chairman(with my wife Pat) 2007-current.

Goose Hollow Family Shelter. Overnight Host. 2008-Current.

Math Lab at Terra Linda. Tutoring 5th grade math. 2009-Current.

5. Please describe any work experience or areas of expertise that you feel would benefit the Advisory Committee:

I was a Vice President at two mid-sized companies and owned/managed my own company for eight years. In leadership positions, I learned many skills including active listening, managing group dynamics, effective presentations, and strong organizational ability. Much of my success was built upon proactive problem solving, extensive planning, and on-going project management. I believe these skills apply to many situations and hopefully could benefit the Trails Committee.

6. Term of Office preferred:

2-YEAR TERM or 3-YEAR TERM *Please check one*



Tualatin Hills Park & Recreation District TRAILS ADVISORY COMMITTEE ROSTER

Last Updated: November 2010

<i>Committee Member</i>	<i>Representing</i>	<i>Member Since</i>	<i>Address</i>	<i>Phone</i>	<i>Fax</i>	<i>Email</i>	<i>Term Expires</i>
Wendy Kroger Chair	Southeast Quadrant	May 2005	[REDACTED]	[REDACTED]		[REDACTED]	February 2013
Joseph Barcott Secretary	At-Large	April 2006	[REDACTED]	[REDACTED]		[REDACTED]	February 2013
Kevin Apperson	At-Large	July 2006	[REDACTED]	[REDACTED]		[REDACTED]	February 2012
John Gruher	At-Large	December 2010	[REDACTED]	[REDACTED]		[REDACTED]	February 2013
Susan Hanson	At-Large	October 2009	[REDACTED]	[REDACTED]		[REDACTED]	February 2012
Tom Hjort	Southwest Quadrant	February 2005	[REDACTED]	[REDACTED]		[REDACTED]	February 2012
Mary O'Donnell	At-Large	October 2009	[REDACTED]	[REDACTED]		[REDACTED]	February 2012
Jim Parsons	At- Large	September 2010	[REDACTED]	[REDACTED]		[REDACTED]	September 2012
Barbara Sonniksen	Northwest Quadrant	February 2005	[REDACTED]	[REDACTED]		[REDACTED]	February 2012
Rotating Staff	Beaverton Bicycle Advisory Committee		[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	
<i>Ex-Officio Member</i>	<i>Representing</i>		<i>Address</i>	<i>Phone</i>	<i>Fax</i>	<i>Email</i>	<i>Term Expires</i>
Steve Gulgren	THPRD		5500 SW Arctic Drive, Suite 2 Beaverton, OR 97005	503/629-6305 ex 2940	503/629-6307	sgulgren@thprd.org	n/a
Margaret Middleton	City of Beaverton		Engineering Div/ Public Works Dept P.O. Box 4755 Beaverton, OR 97076-4755	503/526-2424	503/350-4052	mmiddleton@ci.beaverton.or.us	n/a
Mel Huie / Robert Spurlock	Metro		600 NE Grand Avenue Portland, OR 97232-2736	503/797-1731	503/797-1588	mel.huie@oregonmetro.gov robert.spurlock@oregonmetro.gov	n/a
Joy Chang	Washington County		155 N First Avenue Hillsboro, OR 97124	503/846-3873	503-846-4412	Joy_Chang@co.washington.or.us	n/a
Kevin Sutherland	Beaverton School District		16550 SW Merlo Road Beaverton, OR 97006	503/591-1911		Kevin_Sutherland@beaverton.k12.or.us	n/a



[7E]

MEMO

DATE: November 19, 2010
TO: Doug Menke, General Manager
FROM: Hal Bergsma, Director of Planning

RE: **Intergovernmental Agreement with Washington County Relating to Coordination of Construction of Mid-Block Crossings for a Segment of the Rock Creek Trail and Widening of NW 185th Avenue**

Introduction

Washington County and THPRD staff are seeking Board of Directors approval of a proposed Intergovernmental Agreement (IGA) for the NW 185th Avenue widening project and the Rock Creek Trail Segment 2 mid-block crossings. Additionally, staff is seeking Board authorization for the General Manager to sign the IGA and to direct staff to distribute the signed agreement accordingly.

Background

Washington County approached Park District staff with a proposed road improvement project on NW 185th Avenue between Westview High School and NW West Union Road in the summer of 2009. Improvements are planned for construction in 2011. The road improvement project will impact two adjacent park properties, Bethany Lake Park and Allenbach Acres Park. THPRD has a bond project in this location, to complete Segment 2 of Rock Creek Trail through Allenbach Acres Park and to provide safe mid-block crossing across NW 185th Avenue and NW West Union Road. The two agencies see an opportunity to work together to efficiently complete the two projects.

The County's road widening project is in its design phase, as is THPRD's Rock Creek Trail project. At the time of the road widening, it will be simple and efficient to implement the mid-block crossings needed by THPRD to ensure that users of the Rock Creek Regional Trail may safely cross NW 185th Avenue and NW West Union Road. THPRD staff and Matt Meier, Project Manager with Washington County, presented the project overview at the Board's Regular meeting on May 10, 2010.

Proposal Request

Washington County and THPRD are requesting Board approval of a proposed IGA to coordinate completion of these two projects. Washington County will compensate the District as legally required for the land needed for roadway Right-of-Way, permanent slope, drainage and utility easements as well as a temporary construction easement. THPRD will agree to reimburse Washington County for the construction management, inspections and construction costs associated with the mid-block crossing improvements.

Gary Stockoff, CPM Manager with Washington County, will be present at the Board's December 6, 2010 Regular meeting to answer any questions pertaining to the road widening/mid-block

crossings project or the IGA. The attached IGA has been reviewed and approved by both the Park District and Washington County's legal counsels.

Benefits of Proposal

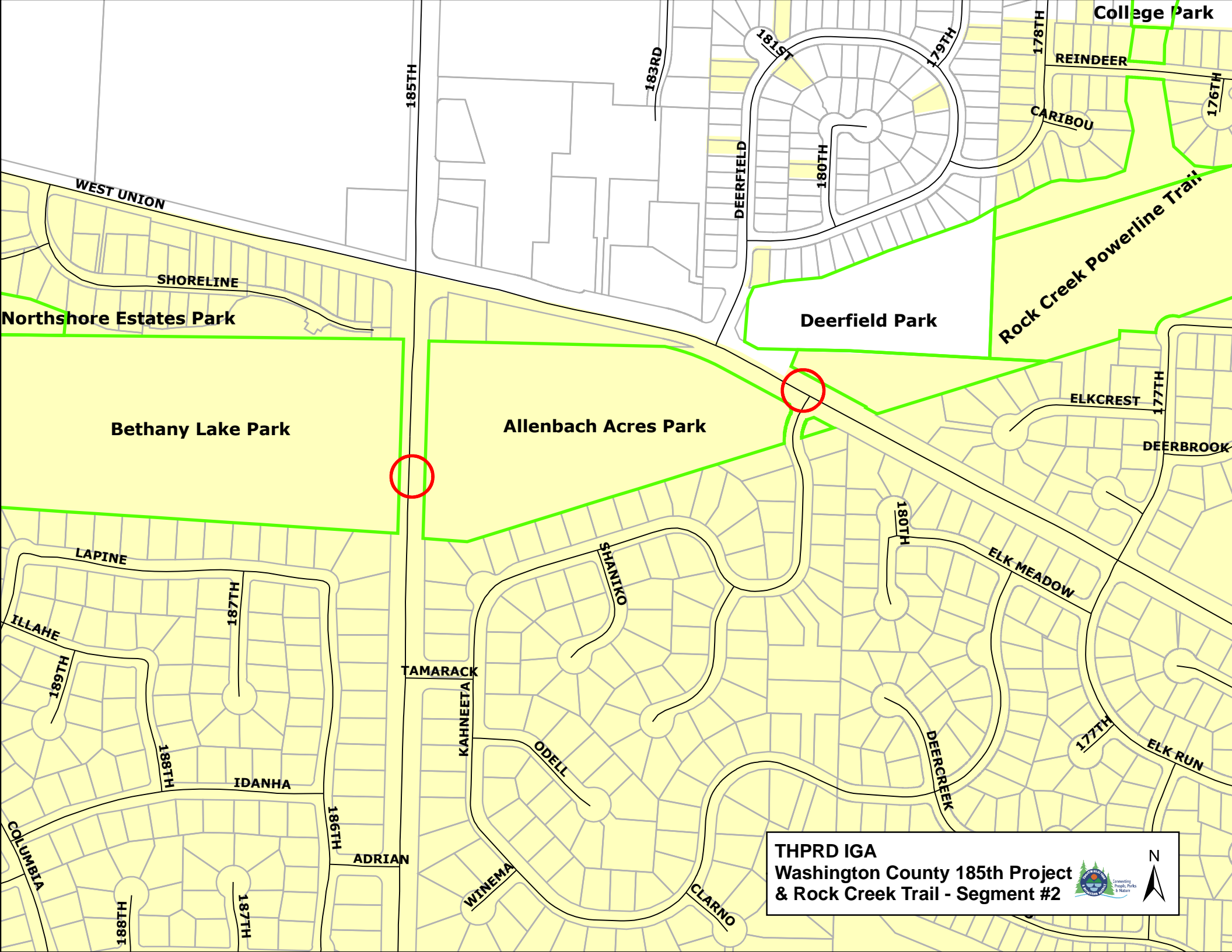
Washington County will have a large roadway construction contract in the precise location where THPRD needs one mid-block crossing that requires roadwork. The other mid-block crossing at NW Union Road will also become part of the roadway construction contract that will save the District funds by benefiting from the efficiency of being part of a larger project. Each project affects the other, so developing an IGA clarifies and formalizes the needs, expectations and commitments of each agency. The community will benefit by the combining of two construction projects into one, instead of two separate projects covering multiple construction seasons.

Potential Downside of Proposal

The fees for Washington County's construction management will be an additional cost to the project, but the construction savings realized by combining the projects would outweigh those fees.

Action Requested

Board of Directors approval of a proposed Intergovernmental Agreement (IGA) between Washington County and THPRD for the NW 185th Avenue widening project and the Rock Creek Trail Segment 2 mid-block crossings and authorization for the General Manager to sign the IGA and to direct staff to distribute the signed agreement accordingly.



College Park

REINDEER

CARIBOU

Rock Creek Powerline Trail

Deerfield Park

Bethany Lake Park

Allenbach Acres Park

ELKCREST

DEERBROOK

LAPINE

SHANIKO

ELK MEADOW

ILLAHE

TAMARACK

ODELL

DEERCREEK

ELK RUN

189TH

187TH

188TH

IDANHA

186TH

ADRIAN

KAHNEETA

WINEMA

CLARNO

THPRD IGA
Washington County 185th Project
& Rock Creek Trail - Segment #2



THPRD IGA
Washington County 185th Widening
& Rock Creek Trail - Segment #2



Bethany Lake Park

Allenbach Acres Park

Deerfield Park

185TH

DEERFIELD

WEST UNION

KAHNEETA

ELK MEADOW

180TH

SHANTIKO

TAMARACK

ODELL

DERCKREEK

LAPINE

189TH

**INTERGOVERNMENTAL AGREEMENT
FOR THE
NW 185TH AVENUE ROAD IMPROVEMENT PROJECT AND TWO MID-
BLOCK TRAIL CROSSINGS
BETWEEN THE
TUALATIN HILLS PARK AND RECREATION DISTRICT AND
WASHINGTON COUNTY**

This Agreement, dated _____, 2010, is between the Tualatin Hills Park and Recreation District (District), a park and recreation district in the State of Oregon, and Washington County (County), a political subdivision of the State of Oregon.

A. RECITALS

1. ORS 190.003 – 190.110 encourages intergovernmental cooperation and authorizes local governments to delegate to each other authority to perform their respective functions as necessary.
2. County has an approved and funded Major Streets Transportation Improvement Program (MSTIP) project to improve NW 185th Avenue between Westview High School and NW West Union Road, hereinafter referred to as the “Project”, and as generally shown on the attached Vicinity Map.
3. District wishes to include construction of two mid-block crossings, hereinafter referred to as the “Mid-Blocks”, as part of the construction bid of the Project. The Mid-Blocks are proposed to be located in the vicinity of the Project and within County-controlled right-of-way as shown on attached Exhibit A.
4. District and County agree to cooperate by incorporating the construction plans for the Mid-Blocks into the plans for the Project, and thereby gain efficiencies and cost-effectiveness through a single contractor and contract administrator.

B. PROJECT DESCRIPTION

1. The Project consists of widening NW 185th Avenue from three to five lanes between Westview High School and NW West Union Road, adding sidewalks and bike lanes, and upgrading and adding new storm sewer facilities.
2. The Mid-Blocks consist of constructing one bike and pedestrian based crossing of the Rock Creek Regional Trail on NW 185th Avenue in the vicinity of Bethany Lake, and one such crossing on NW West Union Road in the vicinity of NW Kahneeta Drive.

3. The respective representatives for the Project are as follows:

County Representative

Matt Meier (503-846-7829)
1400 SW Walnut Street, MS 18
Hillsboro, OR 97123-5625

District Representative

Patty Freeman (503-629-6305)
5500 SW Arctic Drive, Suite 2
Beaverton, OR 97005

C. DISTRICT OBLIGATIONS

District Shall:

1. Pay all costs associated with the design, permitting, and development reviews and approvals of the Mid-Blocks.
2. Pay County for project management, surveying, inspection, and contract administration costs associated with construction of the Mid-Blocks, which will be 15% of the actual construction costs of the Mid-Blocks.
3. Pay County for construction costs for the Mid-Blocks as determined by the construction contract bid items and costs listed in the specific schedules for each of the Mid-Blocks.
4. Furnish to the County all pertinent and applicable information related to the Mid-Blocks for inclusion into the County's Article VII Land Use Application for the Project. Failure to furnish the needed information to the County for one or both of the Mid-Blocks in accordance with the County's overall schedule may result in the District having to obtain land use approvals for the Mid-Blocks through a separate process initiated by the District.
5. Review, and approve or reject the bid for the Mid-Blocks and notify the County's Project Manager of District's decision no later than four working days after bid opening.
6. Furnish the County with approved plans, specifications, and required permits for Mid-Blocks for inclusion in the Project bid documents and scheduled bid date. Failure to supply the approved plans and specifications for one or both of the Mid-Blocks in accordance with the County's overall schedule may result in the District having to bid and administer the construction of the Mid-Blocks as part of a future District project.
7. Within thirty (30) days of execution of a construction contract for the Project, District shall deposit with the County the sum of \$50,000 as a deposit for construction related work on the Mid-Blocks.

8. Within thirty (30) days of receipt of a billing statement from County, pay the County the amount due, less credit for any deposit held by the County.
9. Pay the cost of its proportionate share of the storm drain vault capacity designed and constructed by County, based on the anticipated surface improvements to District's parking lot at Bethany Lake Park. If District opts to utilize the vault capacity provided by the County, District shall pay the appropriate capacity charge prior to approval of a land use application and/or grading permit issued by County. Additionally, District shall pay for the purchase and installation of the additional filters needed to treat the runoff from its parking lot and for the applicable ongoing maintenance costs for their filters.
10. Dedicate property beyond proposed Project right of way limits to County to facilitate construction and maintenance of the signal system that is being constructed as part of the Mid-Block across NW 185th Avenue and the Mid-Block system being constructed on W. Union Road in the vicinity of NW Kahneeta Drive. Property configuration and limits will be determined by District's consulting engineer, and reviewed and approved by District and County. District shall prepare the necessary legal descriptions and documents associated with this property dedication.

D. COUNTY OBLIGATIONS

County Shall:

1. Perform all tasks required to implement the Project, excluding all tasks previously outlined in Section C as District responsibilities. Typical tasks include, but are not limited to project design, right-of-way acquisition, construction, and construction administration.
2. Include approved final plans and specifications for Mid-Blocks into bid documents for the Project if provided within the overall project schedule established by the County and as previously agreed with District. Separate bid schedules for Mid-Blocks will be established in the Project bid documents.
3. Pay all costs and fees of consultants, contractors, and permitting agencies associated with the development, permitting, construction and implementation of the Project.
4. Except for the Mid-Block dedications described in Section C10, compensate the District for land and easements acquired for the Project. County will comply with applicable requirements including the Uniform Relocation and Real Property Acquisition Act, Oregon Revised Statutes, Oregon Department of Transportation, and County Ordinances pertaining to right-of-way and easement acquisitions.

5. Submit one Article VII Development Application to Washington County Development Services for the Project that includes the Mid-Blocks, and pay the appropriate application fee. Mid-Blocks will only be included with the Project if District has furnished the needed information as outlined in Section C4 or as agreed upon by the County.
6. Review and approve or reject the bid for the Project within four working days after the bid opening. County may award the Project even if District rejects the bids for the Mid-Blocks.
7. Provide inspection and construction management services for the Project, including the Mid-Blocks. County will coordinate all aspects of the construction and inspection of District funded work with District representatives. Additionally, County will coordinate periodic field reviews of District funded work as deemed appropriate by District representatives.
8. Provide District with written notice when District funded work or work affecting District facilities is substantially complete, and coordinate with District in preparing a punch-list of items for said District facilities. County will give District reasonable notice of a punch-list walk-through with the contractor.
9. Obtain District's final and timely acceptance of all work impacting District facilities prior to the release of any related performance or maintenance bonds or issuance of final payment to contractor.
10. Design and construct the storm drainage vault for Project to accommodate future capacity related to runoff from District's proposed improvement of its parking facility adjacent to Bethany Lake. Payment for additional capacity will be required when the District applies for land use permit approval for parking lot improvements and indicates in writing it desires to utilize the existing vault.
11. Submit quarterly billing statements to District, which will include the amount due from District for Mid-Blocks work performed.
12. Provide District with a final statement of Mid-Blocks expenses within ninety (90) days of completion of the construction contract. Final statement shall invoice District for any remaining costs to be paid by District in excess of deposits made.

E. GENERAL TERMS

1. Laws and Regulations. County and District agree to abide by all applicable laws and regulations.

2. Term of this Agreement. This Agreement is effective from the date of execution by the parties and shall remain in effect until the project is complete the parties' obligations have been fully performed.
3. Indemnification. Within the limits of the Oregon Tort Claims Act, codified at ORS 30.260 through 30.300, each of the parties shall indemnify and defend the other and their officers, employees, agents, and representatives from and against all claims, demands, penalties, and causes of action of any kind or character relating to or arising from this Agreement (including the cost of defense thereof, including attorney fees) in favor of any person on account of personal injury, death, damage to property, or violation of law, which arises out of, or results from, the negligent or other legally culpable acts or omissions of the indemnitor, its employees, agents, contractors or representatives.
4. Integration. This document constitutes the entire agreement between the parties on the subject matter hereof and supersedes all prior or contemporaneous written or oral understandings, representations or communications of every kind on the subject. No course of dealing between the parties and no usage of trade shall be relevant to supplement any term used in this Agreement. Acceptance or acquiescence in a course of performance rendered under this Agreement shall not be relevant to determine the meaning of this Agreement and no waiver by a party of any right under this Agreement shall prejudice the waiving party's exercise of the right in the future.
5. Termination. This Agreement may be terminated immediately by mutual written agreement of the parties. It may be terminated prior to award of a construction contract by either of the parties by notifying the other in writing, with the termination being effective in 30 days.
6. Resolution of Disputes. If any dispute arising out of this Agreement cannot be resolved by the Project Managers from each party, the County Administrator and District's General Manager will attempt to resolve the issue. If the County Administrator and District's General Manager are not able to resolve the dispute, the parties will submit the matter to mediation, each party paying its own costs and sharing equally in common costs. In the event the dispute is not resolved in mediation, the parties may agree to resolve it through arbitration, or may utilize any other legal process or remedy allowed by law.
7. Interpretation of Agreement.
 - A. This Agreement shall not be construed for or against any party by reason of the authorship or alleged authorship of any provision.
 - B. The paragraph headings contained in this Agreement are for ease of reference only and shall not be used in constructing or interpreting this Agreement.

8. Severability/Survival. If any of the provisions contained in this Agreement are held illegal, invalid or unenforceable, the enforceability of the remaining provisions shall not be impaired. All provisions concerning the limitation of liability, indemnity and conflicts of interest shall survive the termination of this Agreement for any cause.

9. Approval Required. This Agreement and all amendments, modifications or waivers of any portion thereof shall not be effective unless approved in writing by District and the County.

10. Choice of Law/Venue. This Agreement and all rights, obligations and disputes arising out of the Agreement shall be governed by Oregon law. All disputes and litigation arising out of this Agreement shall be decided by the state courts in Oregon. Venue for all disputes and litigation shall be in Washington County, Oregon.

IN WITNESS WHEREOF, the parties have caused this Agreement to be executed the day and year first written above.

**TUALATIN HILLS PARK &
RECREATION DISTRICT**

WASHINGTON COUNTY

By: _____

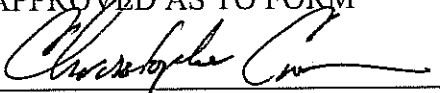
By: _____

Title: _____

Title: _____

APPROVED AS TO FORM

APPROVED AS TO FORM



District Counsel

County Counsel



[7F]

MEMO

DATE: November 17, 2010
TO: Doug Menke, General Manager
FROM: Hal Bergsma, Director of Planning

RE: **Amended and Restated Intergovernmental Agreement with Beaverton School District for the Fanno Creek Trail**

Introduction

Over the past year, Park District staff has worked with Beaverton School District (BSD) staff to amend and revise the previously approved Intergovernmental Agreement (IGA) for land transfer and environmental cleanup associated with the construction of the Fanno Creek Trail at the BSD Bus Maintenance Facility located on SW Allen Boulevard. In order to comply with Clean Water Services (CWS) and City of Beaverton (COB) regulations for storm water management, additional THPRD and BSD responsibilities needed to be included in the IGA that was previously executed in January 2010.

The IGA will facilitate the BSD's conveyance of land for trail and open space purposes. Furthermore, the IGA will facilitate BSD's financial contribution to be used for the environmental cleanup of the land conveyed to THPRD. The IGA will also facilitate THPRD's financial contribution for additional land needed from BSD in order to comply with environmental and storm water management regulations. Staff requests Board of Directors approval of the Amended and Restated IGA with BSD, and to authorize the General Manager to sign the IGA and direct staff to distribute the signed agreement accordingly.

Background

The Fanno Creek Trail is a regional trail that follows Fanno Creek and is located in THPRD's southeastern quadrant. Existing sections of the trail are extremely popular and heavily used by park patrons. Plans are currently underway to complete an approximate 3,000' gap in the trail between the intersection of Scholls Ferry Road/SW Allen Boulevard and the former Greenwood Inn property (see attached maps).

In January 2010, the THPRD Board approved staff's request to execute an IGA with BSD that would, in part, 1) partition and convey approximately 39,230 SF (0.9 acre) of property from BSD to THPRD and 2) establish an approximately 9,264 SF (0.21 acre) temporary storm water management easement to be located on the remaining BSD Bus Maintenance property. During the land use review and approval process, it became apparent that these two (2) provisions would need to be amended in order to meet CWS and COB development regulations for environmental protection and storm water management. Staff from both THPRD and BSD have worked to draft a revised IGA that is acceptable to both parties.

Proposal Request

The Amended and Restated IGA revises the previously executed IGA and adds new obligations for both BSD and THPRD, as well as outlines various expectations for management and use,

compensation, and schedule of work. The Amended and Restated IGA will remain in effect until such time that the land has been partitioned and conveyed, the environmental cleanup has been completed, and the BSD Bus Maintenance property has been redeveloped and the storm water facility is no longer needed.

The attached Amended and Restated IGA reflects the outcome of discussions involving staff from both Districts. The following list represents the key components of the Amended and Restated IGA:

1. The conversion of the temporary storm water management easement [approximately 9,264 SF (0.21 acre)] to mitigation area in order to meet CWS vegetated corridor requirements for water quality.
2. The expansion of the Dedication Area [approximately 39,230 SF (0.9 acre)] to include the Mitigation Area [approximately 9,264 SF (0.21 acre)]. The total area being partitioned and conveyed from the BSD to THPRD is approximately 48,494 SF (1.11 acres). Transfer of property must occur prior to the start of construction.
3. The contribution of \$65,000 from THPRD to BSD for the additional property (Mitigation Area) being conveyed to THPRD. This amount represents the median value between a 2007 appraised value and a 2010 estimate of fair market value. See attached memo from THPRD to BSD. Staff from both Districts have agreed to this amount.
4. The establishment of a permanent storm water management facility to be located on the remaining BSD Bus Maintenance property and to be installed and maintained by THPRD. BSD will grant THPRD access through the Bus Maintenance property for this purpose. At such time that the Bus Maintenance property is re-developed, THPRD's responsibility for the storm water facility will cease. A permanent facility is necessary in order to meet COB regulations for storm water management. This permanent facility takes the place of the temporary storm water management facility initially agreed upon in the previously executed IGA.

The attached Amended and Restated IGA documents have been reviewed and approved by both Park District and School District legal counsels. The BSD Board approved the Amended and Restated IGA on November 22, 2010.

Benefits of Proposal

Benefits of the proposal include a continued partnership between the Park District and the School District and acquisition of property needed to facilitate the construction of a critical section of the Fanno Creek Trail.


Potential Downside of Proposal


Potential downsides of the proposal include payment of \$65,000 out of the project budget to BSD for additional property and additional maintenance responsibilities associated with the land acquisition and construction of the storm water management facility. However, the maintenance impacts will be relatively minor, as most of the property is to be managed as natural open space.


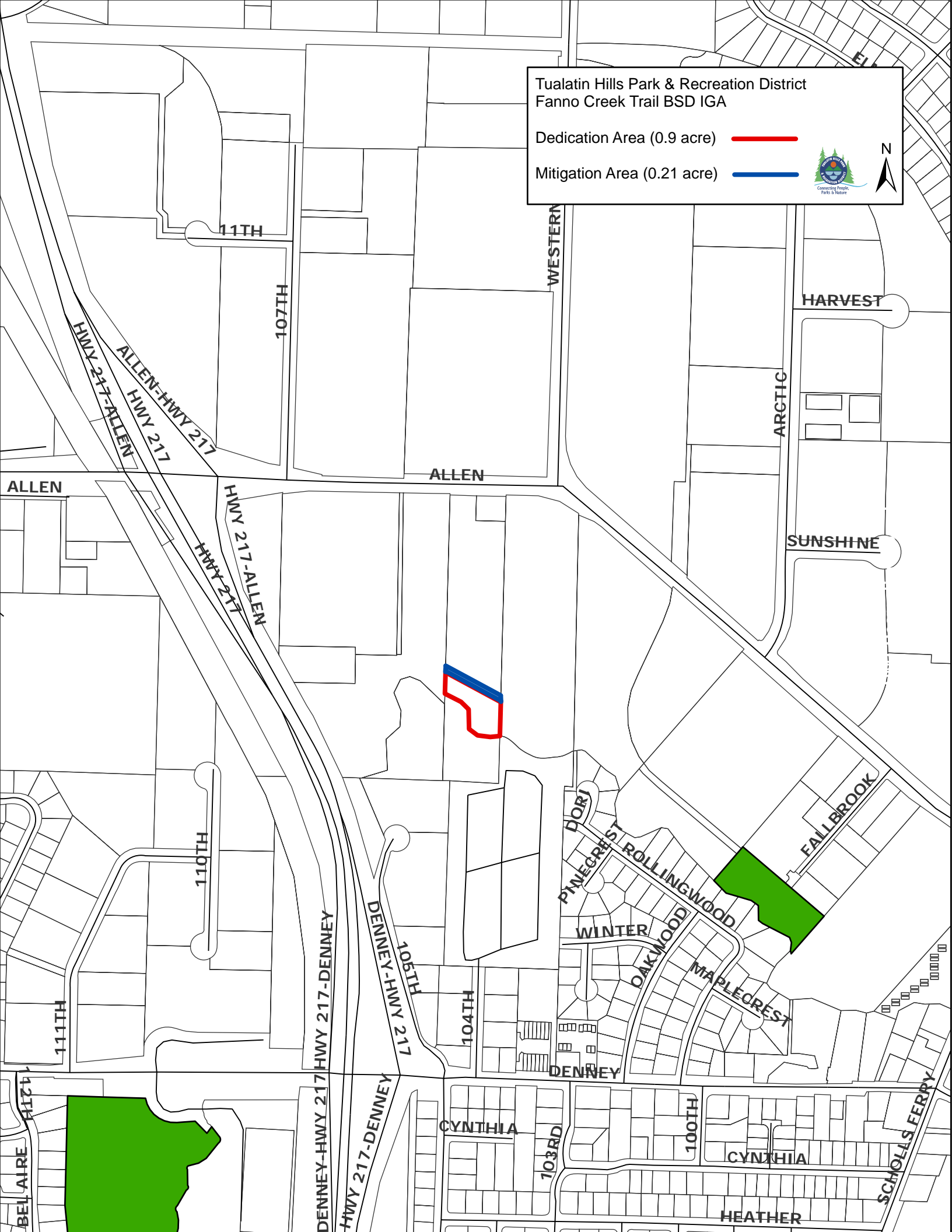
Action Requested

Board of Directors approval of the Fanno Creek Trail Amended and Restated Intergovernmental Agreement (IGA) with the Beaverton School District (BSD) for land transfer and environmental cleanup, and authorization for the General Manager to sign the IGA and direct staff to distribute the signed agreement accordingly.

Tualatin Hills Park & Recreation District
 Fanno Creek Trail BSD IGA

Dedication Area (0.9 acre) 

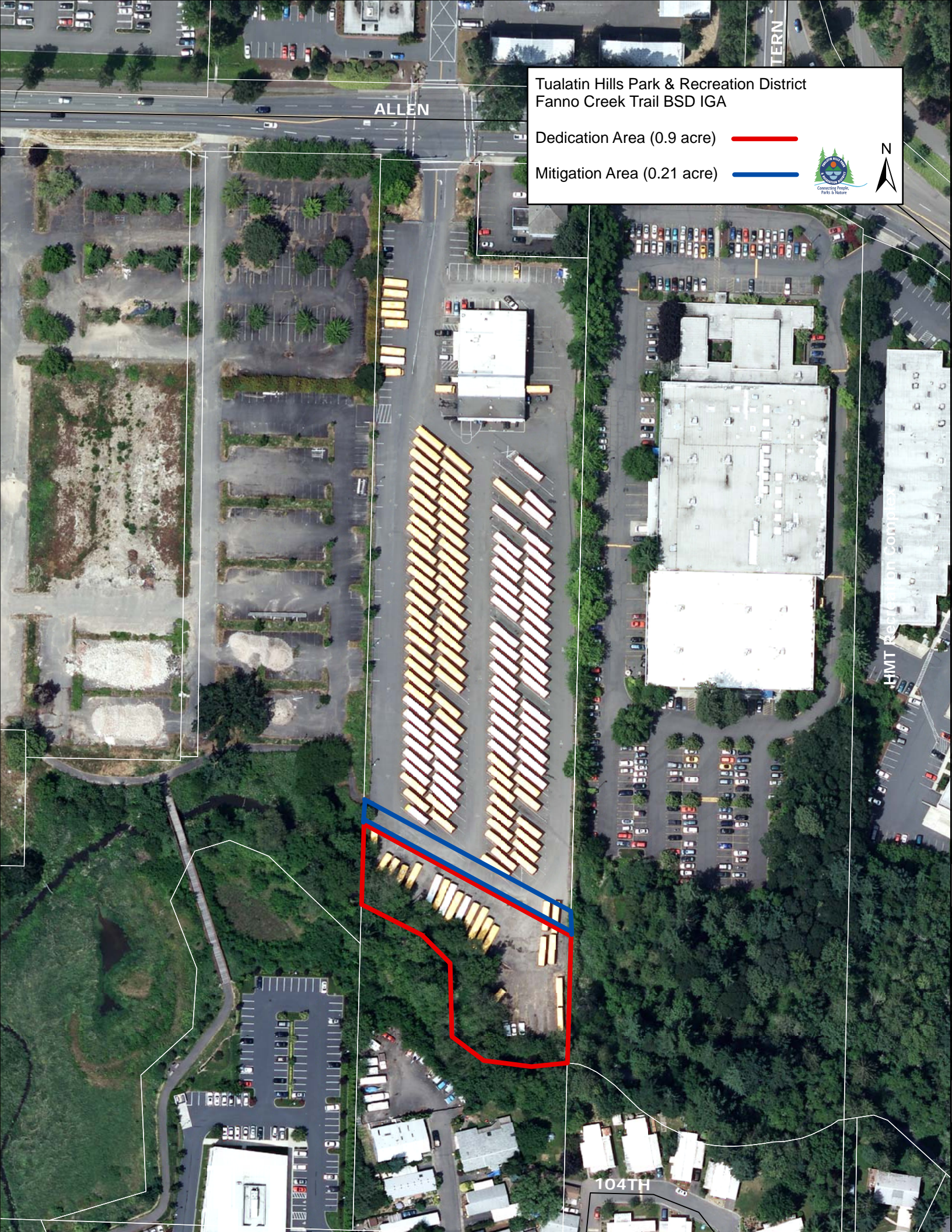
Mitigation Area (0.21 acre) 

Tualatin Hills Park & Recreation District
Fanno Creek Trail BSD IGA

Dedication Area (0.9 acre) ———

Mitigation Area (0.21 acre) ———



ALLEN

TERN

HMT Recycling Complex

104TH



TUALATIN HILLS PARK & RECREATION DISTRICT

MEMO

DATE: October 29, 2010
TO: Dick Steinbrugge, Executive Administrator for Facilities
FROM: Hal Bergsma, Director of Planning
SUBJECT: Mitigation Area for Fanno Creek Trail @ Allen Boulevard TSC

As part of the land transfer and environmental cleanup agreement between THPRD and BSD, THPRD agrees to compensate BSD \$65,000 for an additional 9,264 SF of area. This area was previously identified in the agreement as a temporary easement for a storm water swale. The area is now considered a mitigation area and includes a permanent sensitive area buffer in order to meet Clean Water Services' regulations. This area is shown on Exhibits D and E of the Amended and Restated IGA.

Although no appraisal has been done given the small area and low value, THPRD consulted with a local appraiser (Moscato, Ofner, & Henningsen, Inc.) familiar with industrial land prices on September 24, 2010. Mr. Lou Moscato indicated that industrial land values have declined from the level at which the property was most recently appraised (by BSD three years ago). At that time, the land was appraised at approximately \$8.64 per square foot. Mr. Moscato indicated that current market values for industrial land are averaging between \$5.50 and \$6.00 per square foot.

THPRD staff also researched Washington County Assessment and Taxation information on twelve nearby industrial properties to examine market land values. That research showed a range from \$6.35 per square foot to \$8.53 per square foot. The average market land value is \$7.51 per square foot of the properties examined. However, it is likely that the County's market values are dated and do not reflect the present market.

The agreed upon amount of \$65,000 represents an average between the earlier appraised value and the current estimated appraised value as suggested by Lou Moscato.

PLANNING & DEVELOPMENT

AMENDED AND RESTATED INTERGOVERNMENTAL AGREEMENT FOR LAND TRANSFER AND ENVIRONMENTAL CLEANUP

This amended and restated Intergovernmental Agreement (Agreement) is entered into by and between the Beaverton School District No. 48J (BSD) and the Tualatin Hills Park and Recreation District (THPRD).

RECITALS AND OBJECTIVES:

- A. BSD owns a parcel of real property in Washington County described in Deed Book 629, page 596, and recorded February 7, 1967 (the "Parcel").
- B. A portion of the Parcel (the "Dedication Area") has been determined by THPRD to be useful as a link in the Fanno Creek Regional Trail. The Dedication Area is described in Exhibit A and depicted in Exhibit B, attached hereto and incorporated by this reference.
- C. The Dedication Area is presently part of BSD's Allen Boulevard school bus facility. BSD intends to transfer the Dedication Area to THPRD to become part of the Fanno Creek Regional Trail. As part of BSD's transfer of the Dedication Area, the parties have determined that environmental clean-up work is advisable because of the Dedication Area's prior usage.
- D. In order to accomplish the transfer and any clean-up, BSD will partition and convey the Dedication Area to the THPRD, along with a portion of the funds that will be needed for environmental clean-up activities. THPRD will contract for and manage all necessary environmental mitigation and clean-up activities.
- E. After any contaminated soils and other environmental conditions have been mitigated to the satisfaction of THPRD and appropriate government agencies, THPRD intends to develop the Dedication Area for inclusion in the Fanno Creek Regional Trail system.
- F. In addition, BSD and THPRD wish to provide for storm water and water-quality management for the Parcel. THPRD and BSD originally entered into this Agreement with the intent that storm water from the Parcel would be managed by THPRD using a swale constructed on the Property. THPRD and BSD have since determined that it is not feasible to use a swale to accomplish that purpose and that storm water and water quality must be managed using alternative means.
- G. In order to effectively manage storm water on the Parcel, BSD and THPRD have concluded that it is necessary to construct curbs, drains, vaults and related storm water management and treatment facilities to collect, treat and convey the storm water as shown in Exhibit C.
- H. In order to comply with Clean Water Services' regulations, the Dedication Area must be expanded to include additional area (the "Mitigation Area") as shown in Exhibits D and E.

- I. BSD and THPRD agree that BSD will convey the Mitigation Area to THPRD for which THPRD shall pay the amount of \$65,000.
- J. BSD and THPRD agree that THPRD, at THPRD's sole expense, will construct the storm water management and treatment facilities on the BSD property, including the curbs, drains, vaults and related facilities.

IN FURTHERANCE OF THE RECITALS AND OBJECTIVES, BSD AGREES TO THE FOLLOWING:

- BSD-1. BSD will sign a partition application to be submitted by THPRD to the City of Beaverton. The purpose of the partition application is to partition the Parcel and create the Dedication and Mitigation Area as a discrete legal parcel. Such actions shall occur in sufficient time to permit BSD to legally convey the Dedication and Mitigation Area to THPRD by April 1, 2011.
- BSD-2. After the Parcel is partitioned, but no later than April 1, 2011, the BSD will convey the Dedication and Mitigation Area to THPRD, by statutory bargain and sale deed.
- BSD-3. At the time BSD conveys the Dedication and Mitigation Area to THPRD, BSD will transfer to THPRD the amount of \$108,500 toward the cost of environmental clean-up and mitigation of the Dedication and Mitigation Area. BSD is not obligated to provide any additional funding to THPRD for such purposes.
- BSD-4. BSD will allow THPRD, its employees, agents and contractors reasonable access to the BSD property for the purpose of conducting the environmental clean-up and mitigation.
- BSD-5. BSD will allow THPRD, its employees, agents and contractors reasonable access to the BSD property for the purpose of planning, staging and constructing the storm water management and treatment facilities.
- BSD-6. After conveying the Dedication and Mitigation Area to THPRD, BSD will record an access easement over the Parcel in favor of THPRD to allow THPRD access to the storm water management and treatment facilities.
- BSD-7. As soon as reasonably possible, BSD will notify THPRD in writing of any development activities on the Allen Boulevard bus facility property that may affect the management and treatment of storm water on the property. Upon sale or redevelopment of the Parcel, responsibility for operation and maintenance of storm water on the property will transfer to the new owner or developer pursuant to TH-3. For purposes of this paragraph, "redevelopment" means approval of a land use permit by the City of Beaverton for the removal, construction, alteration, renovation or reconstruction of improvements on the Parcel.

BSD-8. In addition to the provisions in paragraph G-1, and except for the scope of the environmental clean-up undertaken by THPRD, BSD will indemnify and hold harmless THPRD from any claims, liabilities or damages asserted in connection with the alleged improper discharge of any environmentally regulated substance to, on or about the Dedication and Mitigation Area during the period BSD owned the Dedication and Mitigation Area.

THPRD AGREES:

- TH-1. With the consent of BSD, THPRD will prepare and submit, at THPRD's cost, an application to the City of Beaverton to partition the Dedication and Mitigation Area from the Parcel. THPRD shall accept responsibility for performance of any conditions of approval included in a decision approving the partition. THPRD shall also be responsible for recording all documentation required by Washington County to create a legal partition and the Dedication and Mitigation Area as a legally separate Parcel.
- TH-2 Except as provided in BSD-8, upon conveyance of the Dedication Area to THPRD, THPRD will accept full responsibility for all environmental clean-up activities and all environmental conditions. Subject to the limited indemnity set forth in paragraph BSD-8, upon such conveyance, THPRD shall also indemnify and hold BSD harmless from any liability, damages, costs, claims of any type, or regulatory enforcement actions relating to environmental conditions of the Dedication and Mitigation Area. THPRD shall periodically provide status reports to BSD concerning the clean-up's progress. THPRD shall provide BSD copies of any regulatory approval, including any No Further Action letters, relating to the clean up.
- TH-3 At its sole expense, THPRD will design and construct the stormwater management and treatment facilities on the Parcel according to applicable permits and standards. THPRD will operate and maintain the storm water management and treatment facilities in good working order until such time as the Allen Boulevard bus facility property is redeveloped or sold.
- TH-4. THPRD will install a fence approved by BSD along the southern boundary of the Parcel as adjusted by the approved partition. The fence is intended to physically separate the Dedication and Mitigation Area from the Parcel so as to deter people using the trail from accessing BSD property. THPRD will be responsible for all vandalism and graffiti removal along the southern face of the fence in accordance to THPRD policies and procedures.
- TH-5. In consultation with BSD, THPRD will remove one existing light pole and relocate two other poles on the Parcel. A fourth pole shall be left intact.
- TH-6 At the time BSD conveys the Dedication and Mitigation Area to THPRD as described in BSD-2, THPRD will pay BSD the amount of \$65,000 as consideration for the Mitigation Area.

GENERAL PROVISIONS:

- G-1. In addition to the environmental indemnities set forth in paragraph BSD-8 and TH-2, and within the limits of the Oregon Tort Claims Act, BSD shall hold harmless, indemnify, and defend THPRD, its officers, employees, and agents, against any and all claims, demands, actions, and damages relating to or arising from any acts or omissions by BSD, its officers, employees, agents and assigns under this Agreement. Likewise within the limits of the Oregon Tort Claims Act, THPRD shall hold harmless, indemnify, and defend BSD, its officers, employees, and agents, against any and all claims, demands, actions, and damages relating to or arising from any acts or omissions by THPRD, its officers, employees, agents and assigns under this Agreement.
- G-2. If any provision of this Agreement is held invalid or unenforceable, such holding shall not affect any other provision and such other provisions shall remain in full force and effect. Subject to the land use decision approving the partition of the Parcel, the Dedication and Mitigation Area conveyance and the easements described above, this Agreement contains the entire agreement of the parties with respect to the Dedication and Mitigation Area and the storm water management and treatment facilities. Any prior statement, agreement, or promise made by any party that is not contained herein is not binding or valid.
- G-3. This Agreement and the obligations arising hereunder are enforceable solely by the parties and do not survive the grant sale or other conveyance of the Parcel or the Dedication and Mitigation Area to a third party. Any controversies arising under the terms of this Agreement shall be subject to resolution under Oregon law.
- G-4. This Agreement may be amended only by written consent of the parties.
- G-5. The Parties intend that this Agreement acts as a full and amended restatement of the original Agreement. Upon this Amended and Restated Agreement taking effect, the original Agreement shall have no further force or effect.

BEAVERTON SCHOOL DISTRICT

TUALATIN HILLS PARK AND RECREATION DISTRICT

Name

Name

Title

Title

Date

Date

Reviewed as to form *Date*
BSD Counsel

Reviewed as to form *Date*
THPRD Counsel



Harper
Houf Peterson
Righellis Inc.

ENGINEERS ♦ PLANNERS
LANDSCAPE ARCHITECTS ♦ SURVEYORS

Exhibit "A"
Legal Description

Legal description for a dedication of land, as shown on attached Exhibit "B", lying in the Northwest One-quarter of the Northwest One-quarter of Section 23, Township 1 South, Range 1 West, of the Willamette Meridian, City of Beaverton, Washington County, Oregon, and being a portion of that tract of land as described by Bargain and Sale Deed to School District No. 48, recorded February 7, 1967, in Deed Book 629 Page 596, Washington County Deed Records, said tract being more particularly described as follows:

Beginning at a point in the west line of said Book 629 Page 596 which bears S 89°42'07" E 81.47 feet and S 00°27'53" W 791.77 feet from the Northwest corner of said Section 23;

Thence leaving said west line S38°17'22"E 47.65 feet;

Thence S58°18'26"E 256.86 feet to a point on the east line of said Deed Book 629 Page 596

Thence S00°24'59"W, along said east line, 150.69 feet more or less to a point in the centerline of Fanno Creek;

Thence leaving the boundary of the said deed and tracing the centerline of Fanno Creek the following courses and distances:

S83°33'40"W, , 40.57 feet; N81°15'00"W 63.70 feet; N50°39'33"W 43.24 feet; N05°20'06"W 87.92 feet; N46°13'44"W 45.17 feet;

and N61°37'17"W 80.20 feet to a point in the west line of said Deed Book 629 Page 596;

Thence N00°27'53"E, along the said west line 133.58 feet more or less to the Point of Beginning.

Containing 39,230 square feet more or less.

This legal description and the basis of bearings thereof, are based upon Survey No. 18326, Washington County Survey Records.

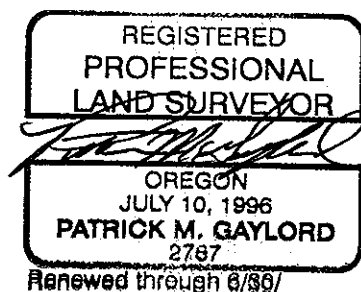
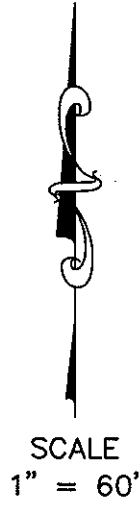
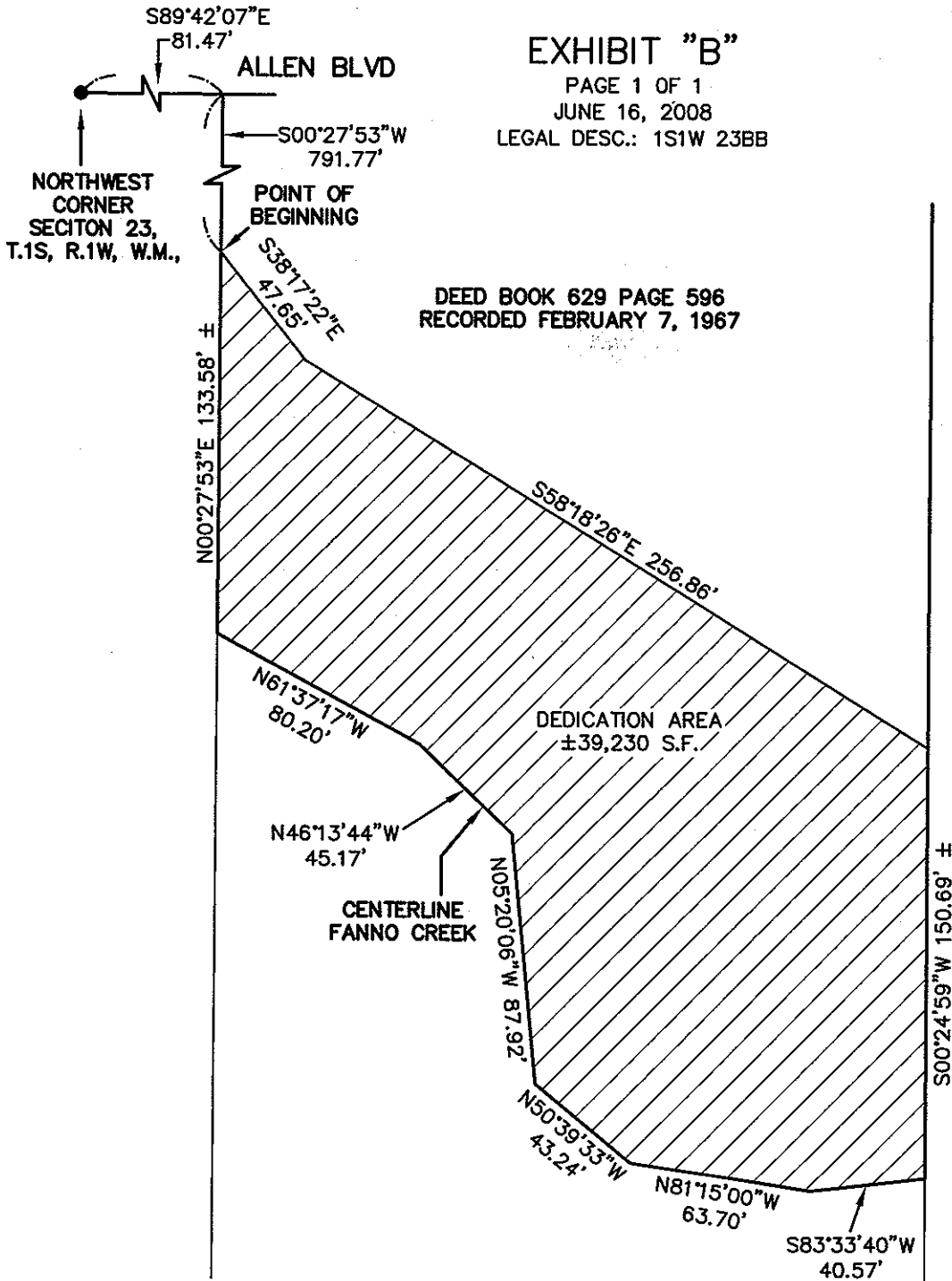


EXHIBIT "B"

PAGE 1 OF 1
JUNE 16, 2008
LEGAL DESC.: 1S1W 23BB

DEED BOOK 629 PAGE 596
RECORDED FEBRUARY 7, 1967



REGISTERED
PROFESSIONAL
LAND SURVEYOR

Patrick M. Gaylord

OREGON
JULY 10, 1996
PATRICK M. GAYLORD
2767

RENEWED THROUGH 06/30/09

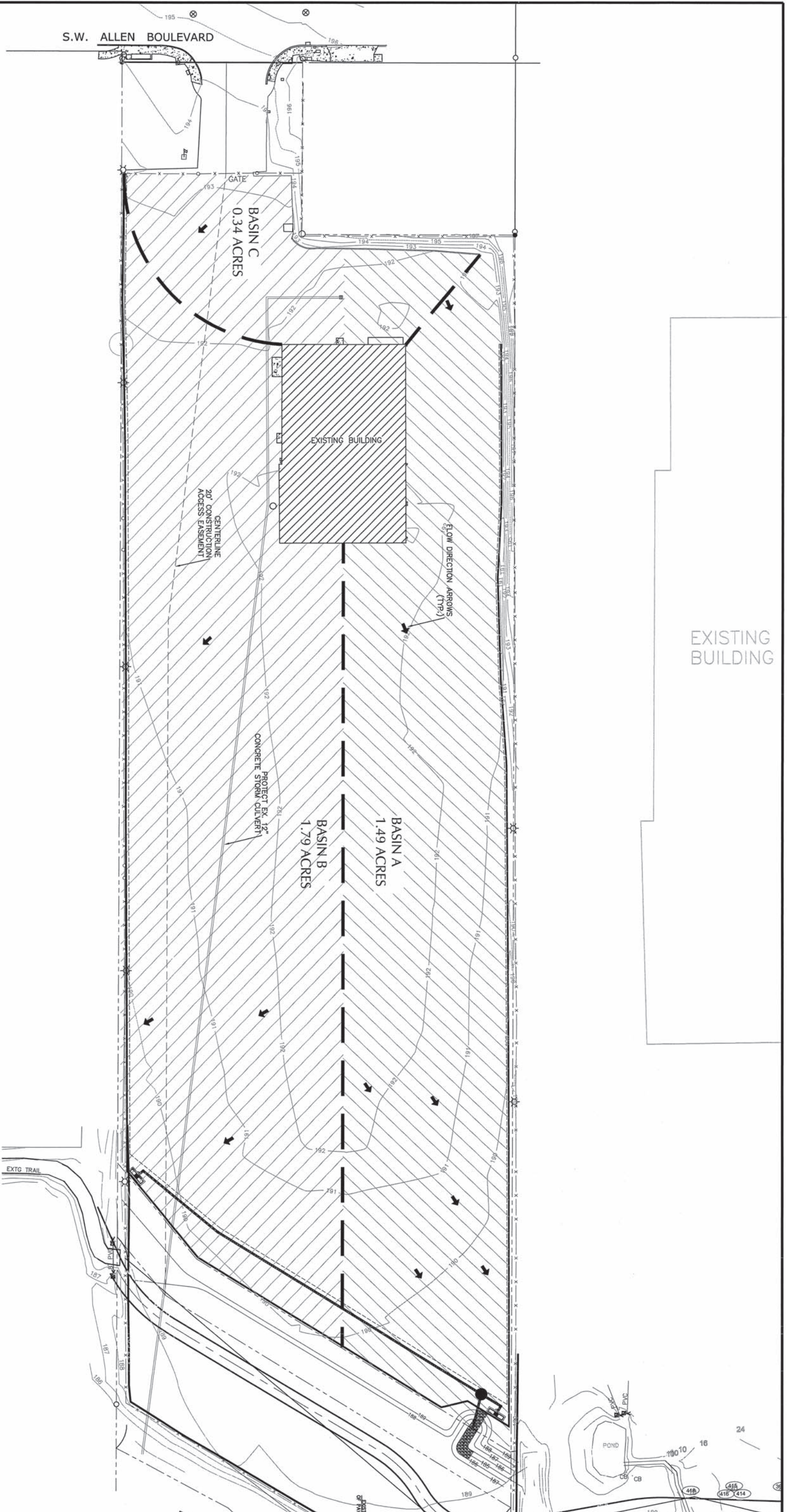
BASIS OF BEARINGS - SURVEY NO. 18326,
WASHINGTON COUNTY SURVEY RECORDS



Harper
Houf Peterson
Righellis Inc.

ENGINEERS ♦ PLANNERS ♦ SURVEYORS
205 SE SPOKANE STEET, SUITE 200, PORTLAND, OR 97202
TEL 503.221.1131 www.hhpr.com FAX 503.221.1171

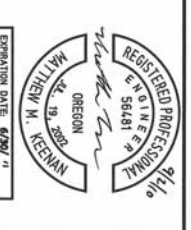
JOB NO. BSD-83



FOR INFORMATION ONLY



30 AUG 10	C	90% SUBMITTAL - FOR PERMIT REVIEW
26 MAR 10	A	75% SUBMITTAL - FOR PERMIT REVIEW
21 AUG 09	A	100% SUBMITTAL - ISSUED FOR CONSTRUCTION
DATE:	NO.	REVISIONS



DESIGNED BY:
DRAWN BY:
CHECKED BY:



TUALATIN HILLS PARK & RECREATION DISTRICT
5900 SW ARCTIC DRIVE SUITE #2
BEAVERTON, OREGON 97005
503-645-6433
WWW.THRD.ORG



FANNO CREEK TRAIL
CITY OF BEAVERTON
OVERALL SITE PLAN
SHEET C1
47
SCALE: AS SHOWN
DATE: 07/9/10
DWG. FILE NO. Fanno Creek_#.dwg



Harper
Houf Peterson
Righellis Inc.

ENGINEERS ♦ PLANNERS
LANDSCAPE ARCHITECTS ♦ SURVEYORS

Exhibit "C" "D"

Legal Description

~~Temporary Construction Easement~~ **Mitigation Area**

October 31, 2008

mitigation area

"E"

Legal description for a ~~temporary construction easement~~, as shown on attached Exhibit "B", lying in the Northwest One-quarter of the Northwest One-quarter of Section 23, Township 1 South, Range 1 West, of the Willamette Meridian, City of Beaverton, Washington County, Oregon, and being a portion of that tract of land as described by Bargain and Sale Deed to School District No. 48, recorded February 7, 1967, in Deed Book 629 Page 596, Washington County Deed Records, said tract being more particularly described as follows:

Beginning at a point in the west line of said Book 629 Page 596 which bears S 89°42'07" E, 81.47 feet and S 00°27'53" W 743.85 feet from the Northwest corner of said Section 23;

Thence continuing along said west line S00°27'53"W, 47.92 feet;

Thence leaving said west line S38°17'22"E, 47.65 feet;

Thence S58°18'26"E, 256.86 feet to a point on the east line of said Deed Book 629 Page 596;

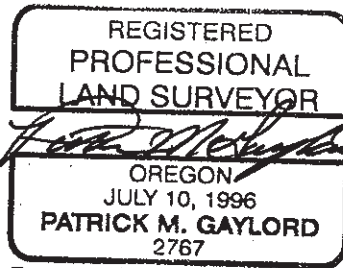
Thence N00°24'59"E, along said east line, 35.10 feet;

Thence leaving said east line N58°18'26"W, 233.34 feet;

Thence N38°17'22"W, 79.73 feet to the Point of Beginning.

Containing 9,264 square feet more or less.

This legal description and the basis of bearings thereof, are based upon Survey No. 18326, Washington County Survey Records.



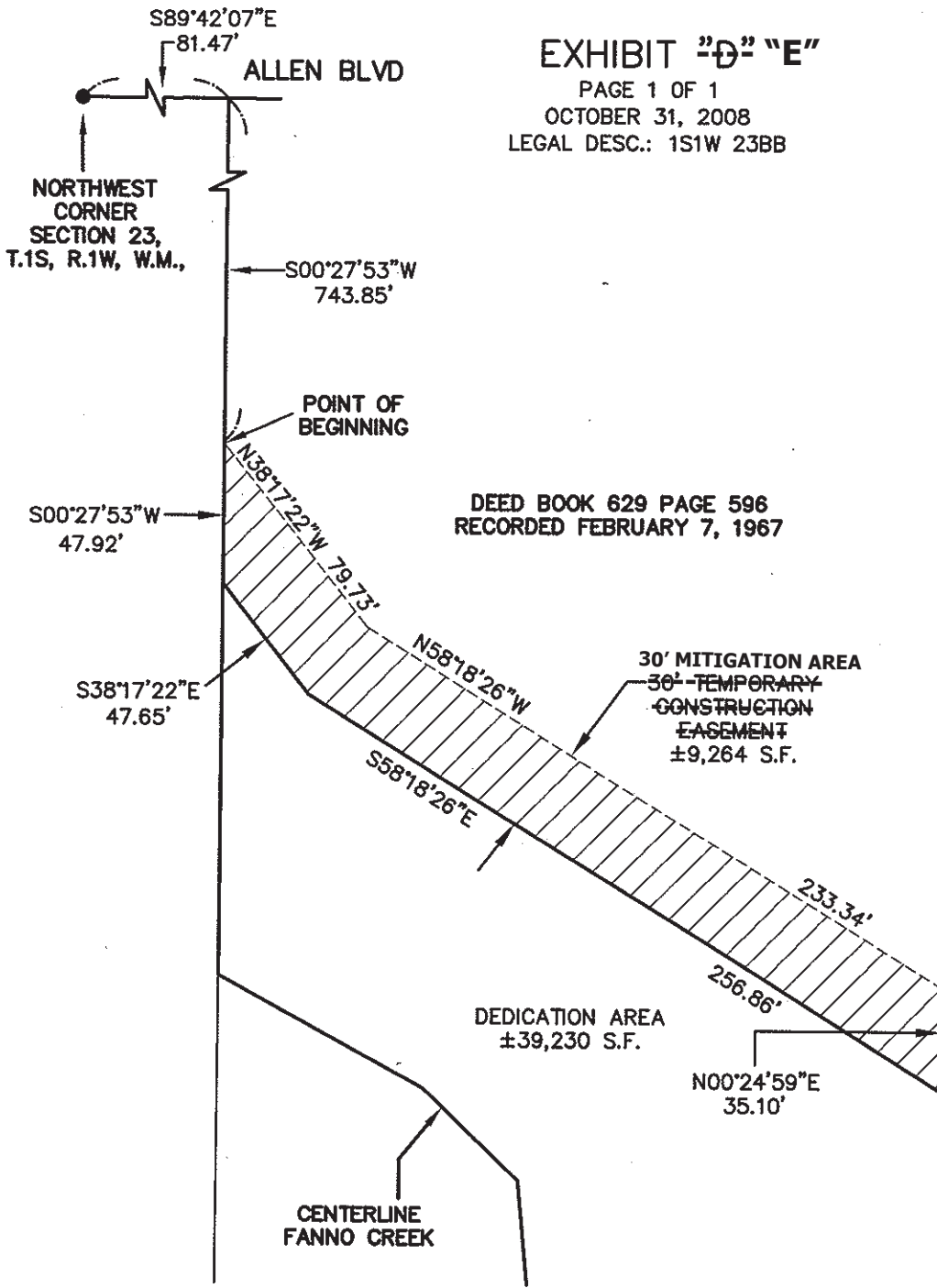
Renewed through 6/30/09

EXHIBIT "D" "E"

PAGE 1 OF 1

OCTOBER 31, 2008

LEGAL DESC.: 1S1W 23BB



SCALE
1" = 60'

REGISTERED
PROFESSIONAL
LAND SURVEYOR

Patrick M. Gaylord

OREGON
JULY 10, 1996
PATRICK M. GAYLORD
2767

RENEWED THROUGH 06/30/09

BASIS OF BEARINGS - SURVEY NO. 18326,
WASHINGTON COUNTY SURVEY RECORDS



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ENGINEERS • PLANNERS • SURVEYORS
205 SE SPOKANE STEET, SUITE 200, PORTLAND, OR 97202
TEL 503.221.1131 www.hhpr.com FAX 503.221.1171

JOB NO. BSD-83



[8A]

MEMO

DATE: November 30, 2010
TO: Doug Menke, General Manager
FROM: Hal Bergsma, Director of Planning

RE: Rock Creek Trail Segment 5 Master Plan

Introduction

The proposed Rock Creek Trail Segment 5 Master Plan is funded by the 2008 Bond Measure. Staff is seeking Board approval of the master plan, which will allow staff to proceed with design development documents and apply for land use approval from Washington County.

Background

The Rock Creek Trail is an off-street regional trail almost five miles long within the Park District that provides recreational and alternative transportation opportunities for bicyclists and pedestrians. Trail Segment 5 is an existing gap in the Park District's portion of the Rock Creek Trail, which follows a utility corridor containing both BPA and PGE lines. Segment 5 stretches from Kaiser Road to the Westside Trail and is 0.4-miles in length. The master plan proposes a 10-foot wide paved trail. To date, our design team has completed the wetland delineations, several jurisdictional and team meetings, trail alignment designs, and two open houses.

At the September 13, 2010 Regular Board meeting, staff and the consultant Walker Macy, presented and were seeking Board approval of the master plans for three trail segments: Rock Creek Trail Segments 2 & 5 and North Bethany Trail Segment 2. There was a lot of public testimony during the Board meeting both pro and con for the trail segments. The segment that attracted the most attention was Segment 5 of the Rock Creek Trail due to the proposed location of the trail in proximity to several residences. The Board approved the master plans for Rock Creek Trail Segment 2 and North Bethany Trail Segment 2. The Board did not approve the master plan for Rock Creek Trail Segment 5 and directed staff to further explore trail design options and to meet with Clean Water Services (CWS) again to discuss potential trail locations in more detail.

The existing site for the proposed location of the Rock Creek Trail Segment 5 offers two apparent alignment options: a route at the top of the bank adjacent to the nearby stream, or on a bench significantly higher and closer to the existing residences. The preferred alignment for stewardship, regulatory and cost factors based on CWS design guidelines, is to keep the trail as much as possible outside of the CWS vegetated corridor. As a result, the originally proposed master plan for Segment 5 (as presented at the September 13 meeting) proposed that the trail would be located within 5' of five neighboring properties.

Since the Board requested further exploration of Segment 5, the design team discussed new alignment options with CWS and at an open house that was held November 18, 2010. The patrons who testified at the September 13 Board meeting regarding Segment 5, were notified with either a mailing or an individual notification.

Option 2 proposes to locate the trail 17' from the property line, and sets it 3' below the grade at the property line. Option 3 proposes the trail on the lower flat grade, close to the top of the stream bank, completely within the CWS vegetated corridor.

Staff reviewed these new options with CWS per the Board's direction, in an attempt to get some guidance from CWS on their preference. The results were clear: the lowest alignment is very costly to build, both from the standpoint of hard construction costs and regulatory requirements if approvable, and would thoroughly change the character of the corridor that makes it so attractive to the community, especially with vegetation removal, extensive retaining walls and guard rails. CWS would not provide a definitive answer on whether this alignment could be approved, but did make it clear that the desires of a few adjacent neighbors did not constitute a sufficient "public benefit," their criteria for approval of a route that impacts the vegetated corridor significantly more than other available options. Option 2 is staff's new recommendation. It is the most cost-effective, at \$10,000 less than the original presented alignment, it offers a significant compromise to the neighbors, and CWS has indicated that it would qualify as an allowed use, avoiding a Tier 2 Alternatives Analysis review and minimizing mitigation costs.

The November 18 open house was attended by approximately 20 people, primarily the residents on Vance Drive. Staff described the research done on CWS regulations, the trail in Kaiser Woods Park, and the effort to explore trail alignment options raised by the community. The consultant explained the alignment options, technical challenges, and the reasons why Option 2 was the "new" preferred alignment. He explained that it reduces the trail construction cost by \$10,000, moves the trail 17' from the neighbors and down 3', and limits impacts to the vegetated corridor regulated by CWS. Most attendees accepted the THPRD effort as a good compromise. The negative comments were similar to those heard at the September 13 Board meeting when the trail was last presented. There was one suggestion from the community that is worth pursuing as part of the trail alignment for Option 2. The neighbors wish to maintain the existing open space area for casual neighborhood uses such as Frisbee and football, and would like the trail pushed north closer to the edge of the meadow instead of having it somewhat bisect the open space area. Staff feels that this suggestion is worth exploring and will do so in the next phase of planning.

Proposal Request

Staff, along with Tim Clemen, Project Manager with Walker Macy, will make a presentation to the Board at the December 6, 2010 Board of Directors Regular meeting regarding the Rock Creek Segment 5 Master Plan. As the project continues to move forward into the design development phase, there may need to be some minor adjustments to the proposed trail alignment and staff will explore in more detail, the opportunity to leave the open space available for use as desired by the community. Staff and the consultant team anticipate that these adjustments would not substantially impact the project budget.

Staff requests Board of Directors approval of the proposed Rock Creek Trail Segment 5 Master Plan.

Benefits of Proposal

The Rock Creek Segment 5 Master Plan provides for more separation for the immediate neighbors and is the best alternative for the District, while accomplishing many of the Park District's goals. These include protecting numerous natural resources such as wetlands, vegetated buffers and forested areas. Upon completion, this project will fulfill one of the 2008 Bond Measure obligations.

Potential Downside of Proposal

The master plan proposes some sections with slopes up to 10% and would not provide a continuous ADA accessible trail. However, there will be numerous sections of the trail that are ADA accessible that would provide a “like experience” for trail users.

Action Requested

Board of Directors approval of the Rock Creek Trail Segment 5 Master Plan Option 2 as recommended by staff.

Tualatin Hills Park & Recreation District

**Rock Creek Trail
Segments #2 (Allenbach Acres Park)
Segment # 5**

**North Bethany Trail
Segment #2**



185TH

**North Bethany Trail
Segment #2**

PCC ROCK CREEK
SPRINGVILLE

KAISER

**Rock Creek Trail
Segment #5**

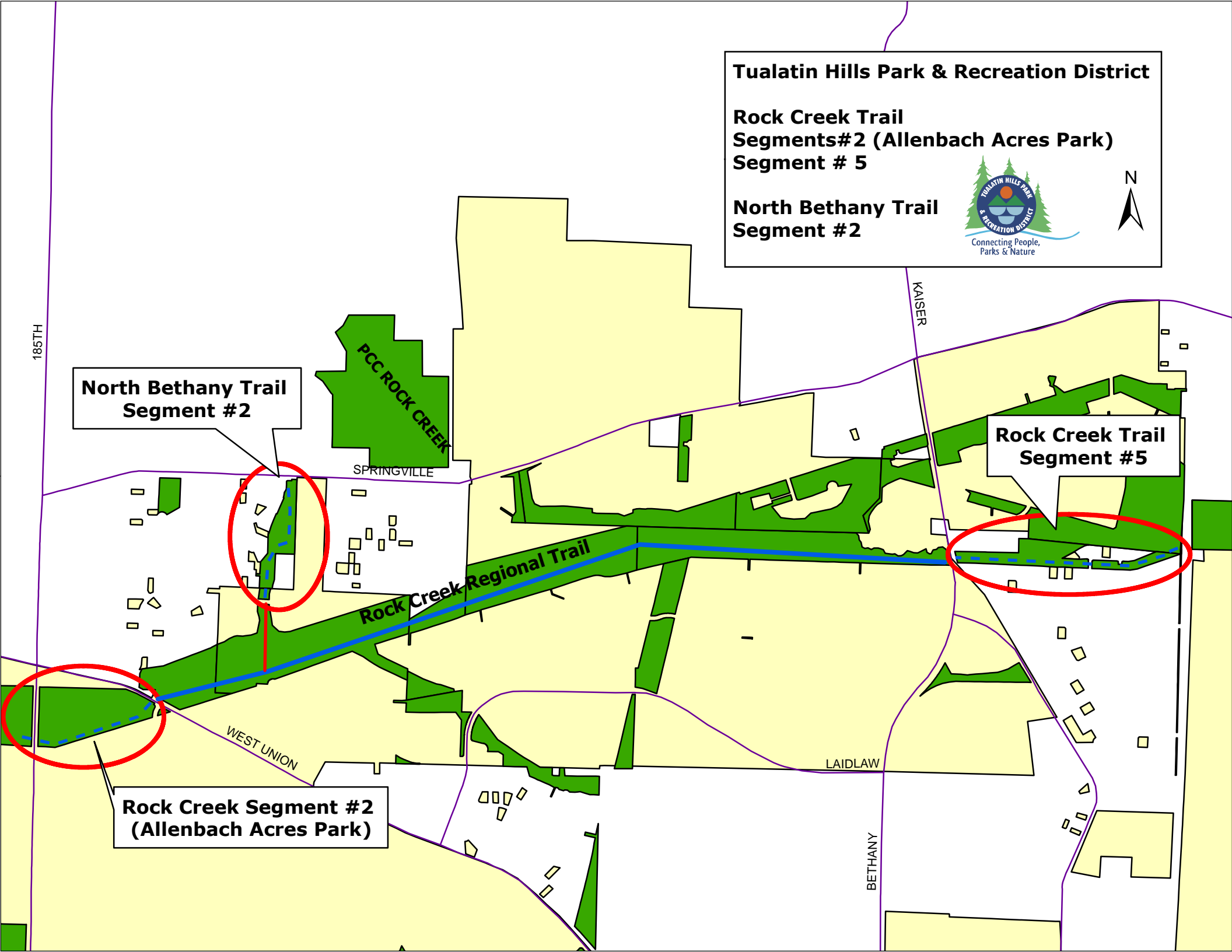
Rock Creek Regional Trail

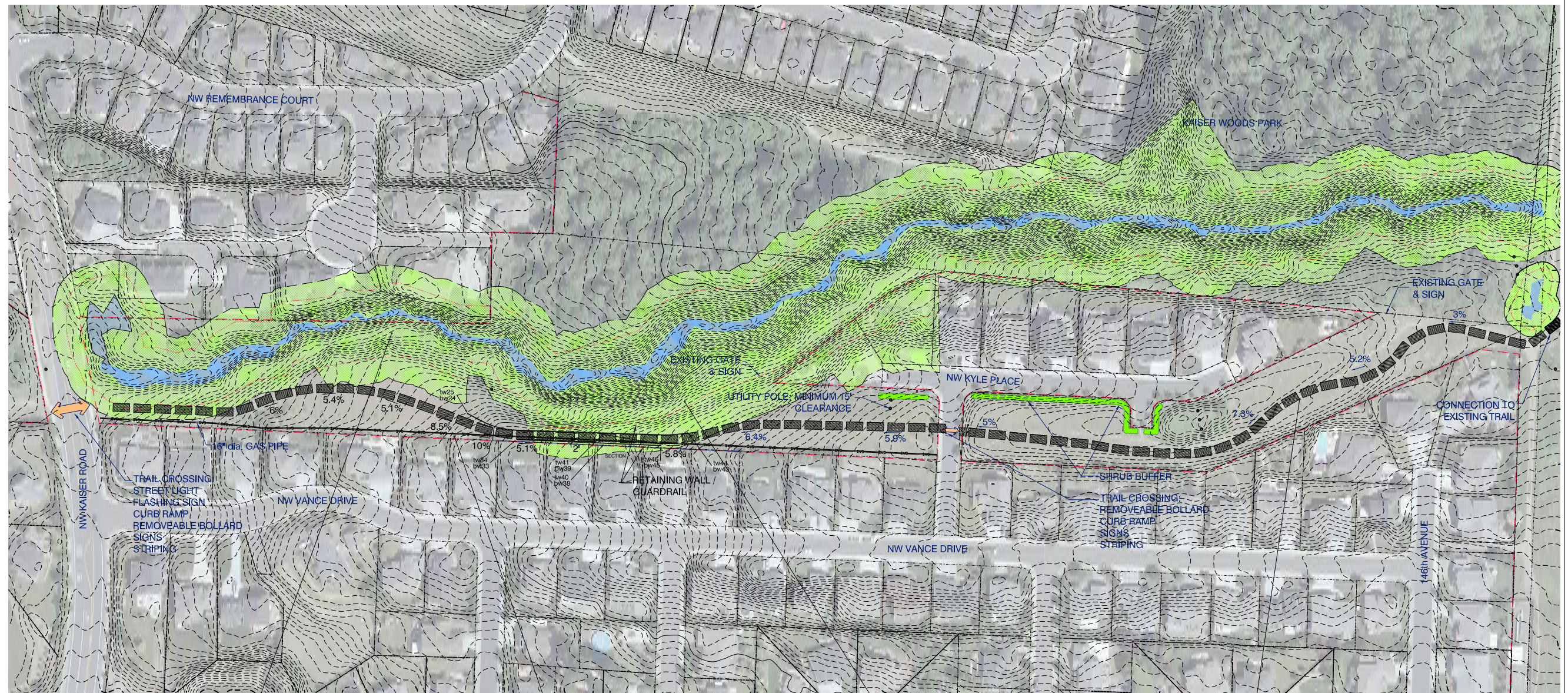
WEST UNION

**Rock Creek Segment #2
(Allenbach Acres Park)**

LAIDLAW

BETHANY





Legend

- ACCESS/ CROSSING
- REGIONAL TRAIL
- DELINEATED WETLAND
- CWS VEGETATED CORRIDOR
- CWS 40-60 BOUNDARY
- 1' CONTOUR LINES
- PROPERTY LINES
- SITE BOUNDARY
- SHRUBS
- POWER POLES
- RETAINING WALLS
- REMOVEABLE BOLLARD
- FENCE
- UNDERGROUND GAS LINE



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WALKER-MACY
111 S.W. Oak, Suite 200
Portland, Oregon 97204
Phone 503-228-3122

ROCK CREEK & NORTH BETHANY TRAILS

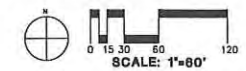
ROCK CREEK TRAIL SEGMENT #5
ALTERNATE #1

October 18, 2010



Legend

- ACCESS / CROSSING
- REGIONAL TRAIL
- DELIMITED WETLAND
- CWS VEGETATED CORRIDOR
- CWS 40-60 BOUNDARY
- 1' CONTOUR LINES
- PROPERTY LINES
- SITE BOUNDARY
- SHRUBS
- POWER POLES
- RETAINING WALLS
- REMOVEABLE BOLLARD
- FENCE
- UNDERGROUND GAS LINE



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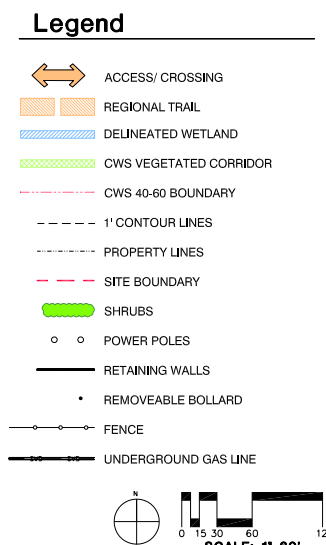
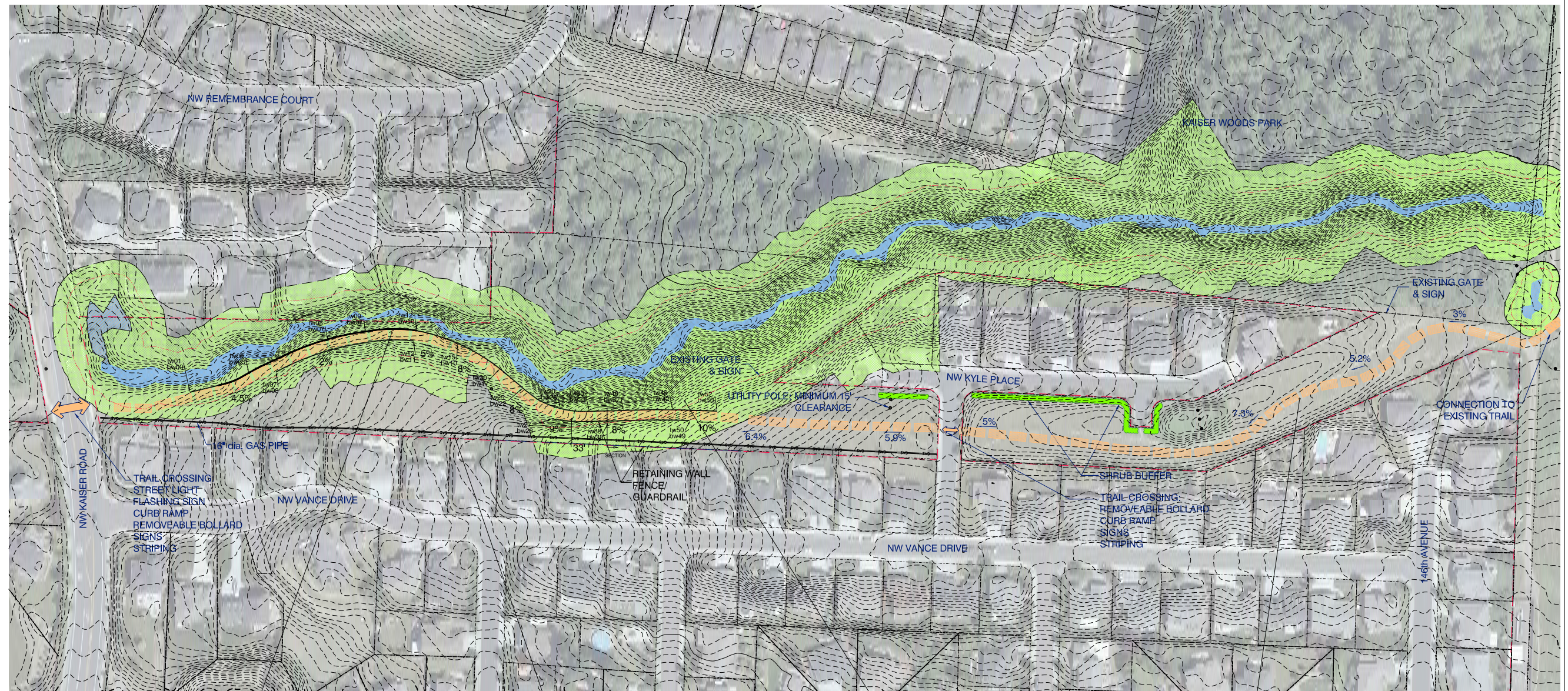


WALKER-MACY
111 S.W. Oak, Suite 200
Portland, Oregon 97234
Phone 503-228-1122

ROCK CREEK & NORTH BETHANY TRAILS

ROCK CREEK TRAIL SEGMENT #5
ALTERNATE #2

October 18, 2010



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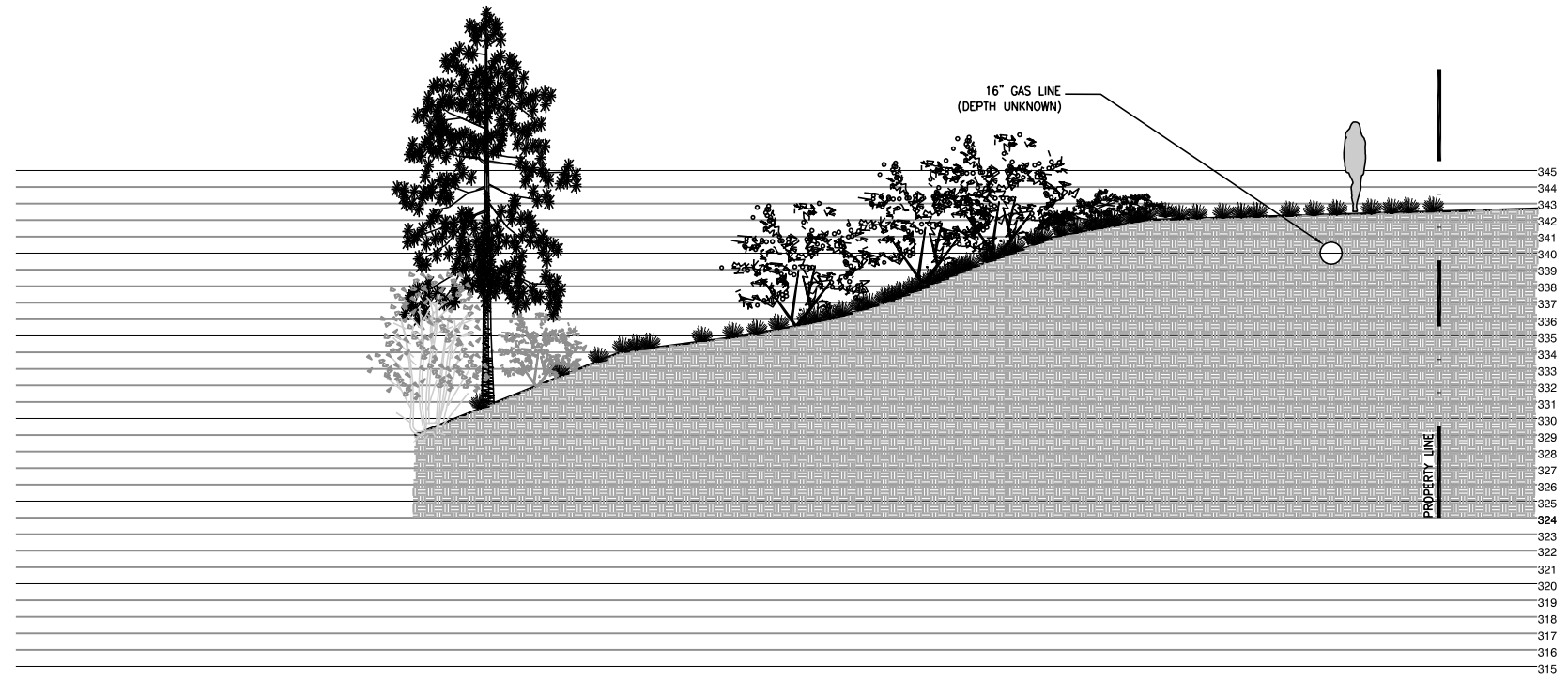
WALKER-MACY
 111 S.W. Oak, Suite 200
 Portland, Oregon 97204
 Phone 503-228-3122

ROCK CREEK & NORTH BETHANY TRAILS

ROCK CREEK TRAIL SEGMENT #5

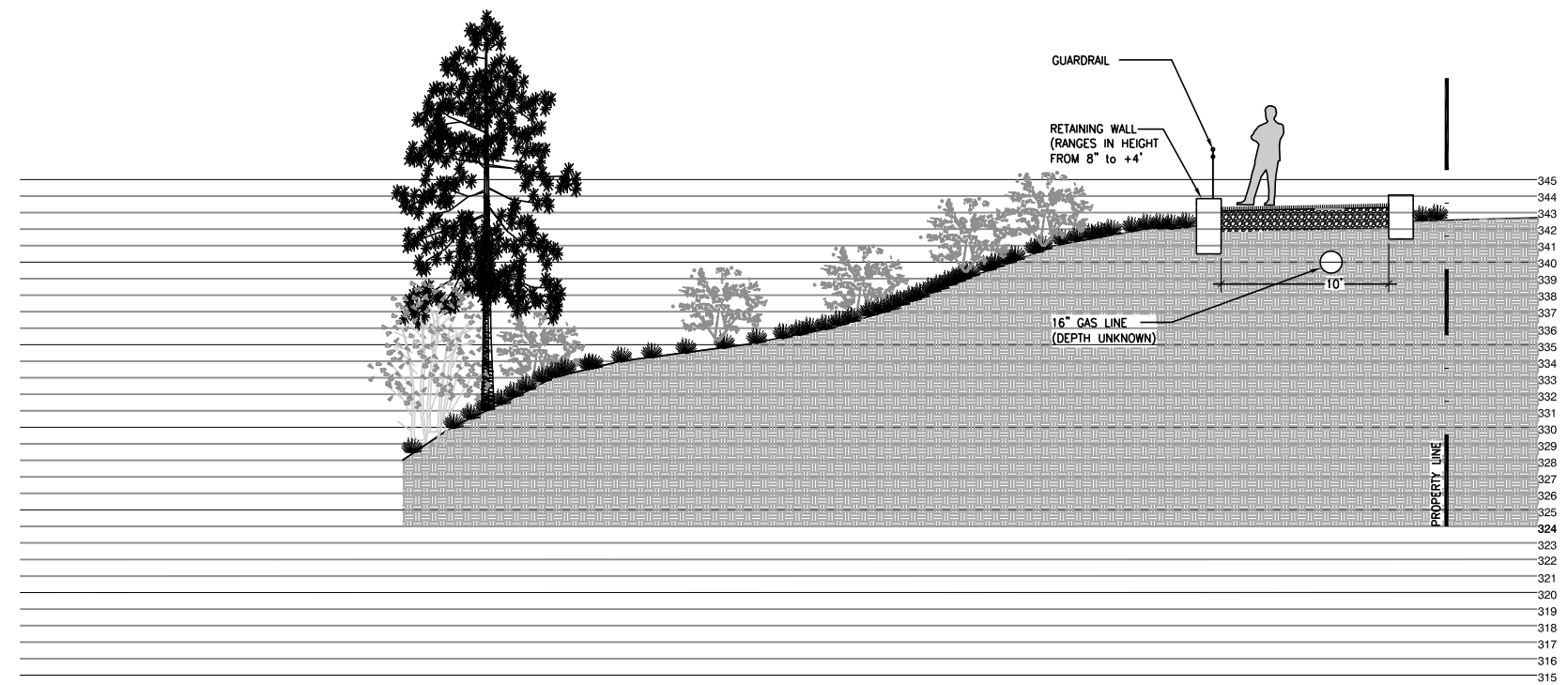
ALTERNATE #3

October 18, 2010



1 EXISTING CONDITIONS
SCALE: 1/4" = 1'-0"

SECTION

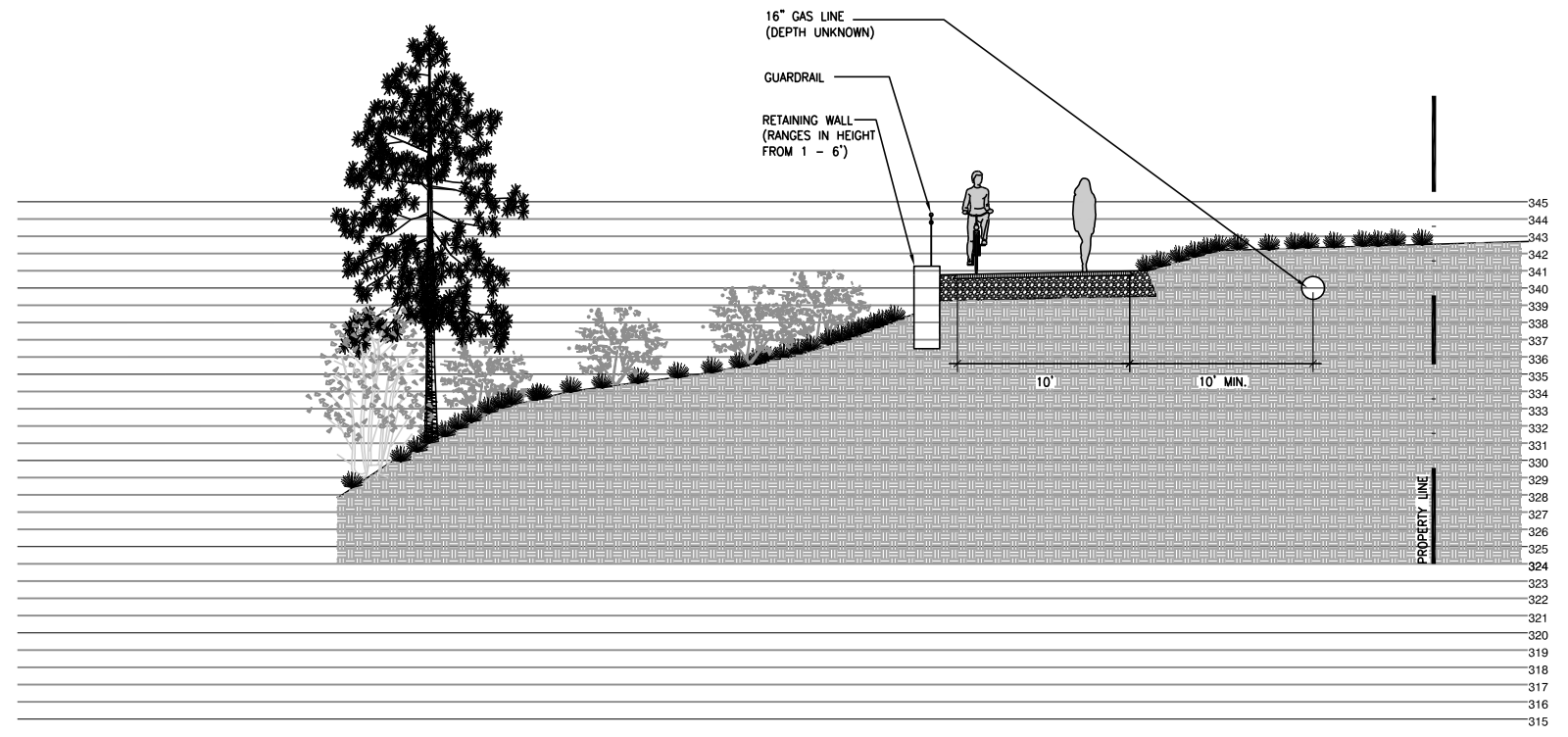


2 ALTERNATE #1
SCALE: 1/4" = 1'-0"

SECTION

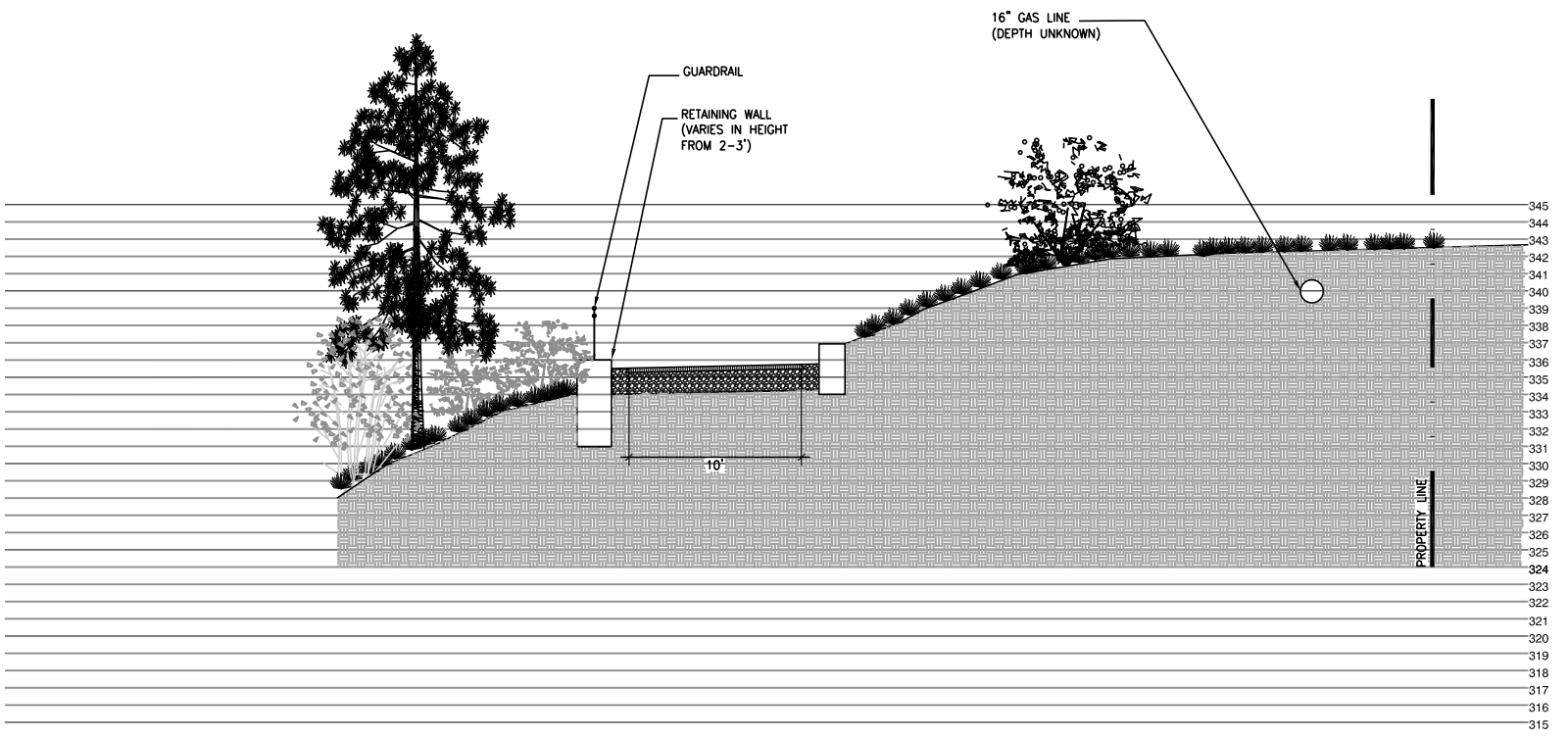


WALKER-MACY
111 S.W. Oak, Suite 200
Portland, Oregon 97204
Phone 503-228-3122



ALTERNATE #2
SCALE: 1/4" = 1'-0"

SECTION



ALTERNATE #3
SCALE: 1/4" = 1'-0"

SECTION



[8B]

MEMO

DATE: November 22, 2010
TO: The Board of Directors
FROM: Doug Menke, General Manager

RE: **FY 2010-11 Park District Goals & Objectives**

Attached please find a status report for the Park District FY 2010-11 Goals and Objectives. This report outlines the accomplishments to date toward meeting the Action Steps assigned by the Board of Directors to the Objectives and Goals identified within the Park District's Comprehensive Plan.

Action Requested

Informational report only. No Board action requested.



Park District 2010-11 Goals and Objectives Update

1 Goal 1: Provide quality neighborhood and community parks that are readily accessible to residents throughout the District's service area.

OBJECTIVES	ACTION STEP	RANK	UPDATE
<p>A. Plan for the area the District expects to serve as it expands and acquires additional land over the next 20 years.</p>	<p>Continue implementation of the successful bond program using the approved and prioritized project schedule.</p>	<p>1</p>	<p>As of the beginning of the fiscal year, 16 capital projects had been completed under the bond program, including several playground equipment replacements, a new pervious parking lot and family dressing rooms at the Aloha Swim Center, the Old Wagon Trail project, and HVAC system at the HMT Athletic Center. Many other projects are well into the planning process. Natural area restoration projects are underway at several sites. During the fiscal year construction will begin on the Conestoga Recreation & Aquatic Center expansion and splash pad, and the Elsie Stuhr Center expansion.</p>
	<p>Continue to participate in the North Bethany Master Planning, ensuring inclusion and funding of park and trails infrastructure.</p>	<p>6</p>	<p>Planning staff actively participated in the North Bethany planning process that concluded in October 2010 with County Commissioners' adoption of implementing regulations. Staff and legal counsel made sure District concerns relating to acquisition of park land and trail alignments were adequately addressed in amendments to the proposed implementing ordinance. District staff will continue to work with County staff and stakeholders in applying the new regulations. The Bond Program Land Acquisition Specialist (BLAS) is pursuing land acquisition in the area designated by the County as future park locations.</p>

	Consider whether to offer to serve new areas (e.g. Bull Mountain).	7	Staff has participated in meetings during 2010 that led to completion of a County staff proposed concept plan in October. Park and trail elements of the concept plan are acceptable to staff, but the issue of which agency should be responsible for park and recreation services in the area will not be resolved until 2011. Staff will participate in discussions to resolve that issue, and will update the Board on the status of those discussions as they occur.
H. When acquiring land and planning for new neighborhood parks, ensure that sites are of an adequate size and in appropriate locations to provide needed amenities (e.g., playing fields, picnic areas, etc.), reduce overall maintenance costs, and provide adequate access and visibility to residents of the park's half-mile service area radius.	Prioritize potential neighborhood and other park sites for future acquisition.	2	In the last fiscal year staff worked closely with the Board through a series of executive sessions to evaluate and prioritize potential acquisition sites by quadrant. As additional information has been gathered on available sites, further refinement of priorities has occurred on a quadrant-by-quadrant basis.
	Using land acquisition specialists, pursue land acquisition targets with intent to close acquisitions. Actively move forward to acquire targets identified by the 2008 bond measure or for Metro Local Share funds as well as appropriate sites offered as donation or for SDC credits.	3	Recently the focus of acquisition efforts has been achieving bond program objectives. The BLAS has been contacting the owners of higher priority acquisition targets and negotiating acquisitions. One acquisition has been completed as of this point in the fiscal year and several others are in process. Uncertainties about the value of land due to the limited number of comparable sales resulting from the economic slowdown have complicated appraisals needed to support negotiated prices, delaying the acquisition process in several cases. The largest value acquisitions, for a community park site in the NE quadrant and a recreation/aquatic center site in the SW quadrant, have received the most attention. The existing Land Acquisition Specialist has been assisting in acquiring necessary easements for bond program trail projects as well as working on a few bond program natural area acquisitions. Staff has also been working with Trust for Public Land and Metro to pursue certain acquisitions.

<p>C. Provide community parks or special use facilities (e.g., the Tualatin Hills Nature Park and Jenkins Estate) throughout the Park District at a combined standard of approximately 2.0 acres per thousand residents. All residents should be within two miles of a community park or special use facility.</p>	<p>When acquiring land for new community parks or special use facilities consider adequacy of access via public transit. Coordinate with Tri-Met in assessing and enhancing availability of transit access.</p>	<p>4</p>	<p>As noted previously, staff has been pursuing acquisition of a community park site in the NE quadrant and a recreation/aquatic center site in the SW quadrant. The preferred sites are on or near major streets and are close to transit service.</p>
<p>E. Provide other parks, including linear parks, special use facilities (including unique special-purpose facilities, urban plazas, skate parks, dedicated pet areas and others) consistent with descriptions and standards of the Comp Plan.</p>	<p>Strive to meet the potential future need for any dog parks or other pet areas within existing parks, including partnership/sponsorship opportunities with community groups, private companies and non-profit organizations. Identify and develop at least one new dog park.</p>	<p>5</p>	<p>The Park District is awaiting final approval for a partnership with Portland Community College to develop a dog park at the Rock Creek Campus. \$50,000 had been budgeted in FY 2010/11 Capital Projects for development of the dog park. Once final approval has been granted from PCC, permits will be obtained and construction will begin. Future Community Garden sites are being evaluated, including a partnership at Southminster Presbyterian Church.</p>

2 Goal 4: Acquire, conserve and enhance natural areas and open spaces within the District.

OBJECTIVES	ACTION STEP	RANK	UPDATE
<p>A. Acquire, conserve and enhance high quality natural areas, including wetlands, riparian areas and uplands, by working cooperatively with Clean Water Services, the City of Beaverton, Washington County, Metro, homeowners associations, developers, landowners and others, consistent with acquisition standards and criteria and the Park District Natural Resource Management Plan.</p>	<p>Consistent with the intent of the bond measure commitments, work with appropriate agencies (including Metro Open Spaces), environmental advocacy groups and others to identify and acquire natural areas based on criteria provided in the Park District Natural Resource Management Plan and as refined by natural resource staff.</p>	<p>1</p>	<p>Natural Resources staff have been working with Clean Water Services to develop a co-funded restoration plan for Bauman Park that will enhance native vegetation throughout the park.</p>
<p>G. Strive to provide adequate funds to pay for natural areas monitoring, maintenance, restoration and other needed activities.</p>	<p>Coordinate trails development and maintenance activities with natural resource management objectives and activities, considering objectives, goals, practices and standards included in the Park District Natural Resource Management Plan and Trails Master Plan. Improve trail and habitat management programs to provide higher levels of customer service.</p>	<p>2</p>	<p>Staff has been actively implementing bond restoration projects as well as earlier funded efforts using staff, volunteers and contractors at sites ranging from Murrayhill to Hyland Forest to Kaiser Woods. An electronic trail user count program has been operating successfully and will expand to five new sites late in 2010. During peak times, segments of regional trails are seeing nearly 2,500 users per week.</p>

<p>B. Develop an interconnected system of open spaces and wildlife habitat areas, working cooperatively with partnering agencies and jurisdictions, private property owners and others, consistent with the Natural Resource Management Plan and Trails Master Plan.</p>	<p>Use bond funds designated for acquisition of natural areas and linear parks supplemented by other funding sources such as Metro bond funds, District and County park SDC revenues, and grants to acquire an interconnected system of open spaces and wildlife habitat areas. Include a site or sites that can be used as a mitigation bank to mitigate the wetland impacts of District projects (e.g., trail and park improvements).</p>	<p>3</p>	<p>Planning and Natural Resources staff have continued to work together to assess and prioritize natural areas and linear corridors for acquisition using bond funds and other sources. Two pending acquisitions involve properties that would be part of a linear corridor including natural areas. The BLAS and staff are also pursuing acquisitions that may qualify for the Metro Capital Grants program.</p>
<p>C. Use Park District facilities and programs, as well as partnerships with schools and other agencies to increase the public's understanding of natural resources, processes and habitats.</p>	<p>Provide and consider expanding environmental education programs for children through in-school programs utilizing Nature Park/Natural Resources staff. Integrate exploration of Park District natural areas into existing summer camp programs.</p>	<p>4</p>	<p>Nature Park Interpretive Center staff completed a successful summer of Nature Mobile programming that served more than 3,000 patrons at 14 locations throughout the District. Underserved students from Aloha-Huber and Vose Elementary Schools received environmental education programs along with others in the community.</p>

3 Goal 5: Develop and maintain a core system of regional trails, complemented by an interconnected system of community and neighborhood trails, to provide a variety of recreational opportunities, such as walking, bicycling and jogging.

OBJECTIVES	ACTION STEP	RANK	UPDATE
<p>A. Seamlessly connect regionally significant trails with local trails to ensure local access and connectivity.</p>	<p>Complete construction for the Fanno Creek Trail Segment 4 (Beaverton School District bus barn to City of Beaverton operations). Plan, design, acquire right-of-way for and construct the various trail segments specified in the 2008 Bond Measure including segments of the Westside Trail, the Waterhouse Trail and the Rock Creek Trail.</p>	<p>1</p>	<p>In October 2010 the District received land use approval from City of Beaverton (COB) to build Segment #4 of the Fanno Creek Trail (from the Beaverton School District (BSD) bus barn to COB operations). Land acquisitions needed to secure the trail route are almost completed. It is anticipated that construction of the segment will be completed by the end of summer 2011. Planning for construction of segments of the Westside, Waterhouse, and Rock Creek Trails is well underway. The Board approved plans for all three projects and land use approval from the COB and/or Washington County is being sought. All three projects remain on schedule.</p>

	<p>Using bond funds and other funding sources, improve trail connectivity of isolated trail segments by various methods such as installing permanent and temporary soft trail connections, installing trail directional signage to guide trail users around existing trail gaps, and work with local jurisdictional agencies for on-street trail route markings.</p>	2	<p>An interdepartmental team has been meeting to guide implementation of the District's Signage Master Plan, including working with the Trails Advisory Committee to guide installation of trail directional signage. Staff have submitted a grant application to Metro to implement a District-wide trails directional and wayfinding signage program. The intent of the program is to help trail users identify distances to important community facilities, such as transit routes, commercial and employment areas, schools, civic facilities, parks, and other trails. Total project cost is estimated at \$107,000. The grant amount requested is \$85,000. With a successful application the District match will be \$22,000.</p>
<p>H. Pursue a variety of funding sources to design, develop and maintain trails, including volunteer services, state and federal grants, private foundations, land trusts, service clubs and individual donors.</p>	<p>Pursue grant and partnership funding to leverage or add to bond/SDC revenues for the design and development of trail segments in addition to those identified in the 2008 bond measure.</p>	3	<p>Planning staff continues to pursue grant opportunities for various uncompleted trail segments and other trail/park amenities. Staff applied for but did not receive a Connect Oregon III Grant to leverage bond funding for the construction of Segment #4 of the Waterhouse Trail. Staff hopes this trail segment can be completed with savings from other trail construction projects.</p> <p>Staff continues to work with a private developer to develop plans for a SDC partnership that would complete Segment #7 of the Waterhouse Trail. This segment was not part of the Bond Program due to the partnership agreement in place prior to the bond passage. This segment is expected to be completed in the same time frame as the Bond Program's Waterhouse Trail projects.</p>

			<p>A grant application has been submitted to the Oregon Department of Transportation (ODOT) to build Segment #14 of the Westside Trail from Walker Road to just south of the Sunset Highway. Total project cost is estimated at \$1,616,000. Assistance amount requested is \$1,450,000. With a successful application the District match will be \$166,000.</p> <p>Staff has submitted a letter of intent and will later submit an application to the Oregon Parks & Recreation Department to design and construct a neighborhood trail in Cedar Mill Park that would connect 107th Avenue to Cedar Mill Elementary School. Total project cost is estimated at \$80,000. Staff anticipates requesting \$50,000 in grant assistance with a District match of \$30,000.</p> <p>Staff also assisted Washington County in preparing an application for a grant to build a segment of the Cedar Mill Trail connecting the south end of 114th Avenue to George Foege Park.</p>
<p>G. Partner with Washington County, cities and other agencies to support development of on-street bikeways, separated parallel multi-use paths and convenient roadway crossings that help further implementation of the Trails Master Plan.</p>	<p>Coordinate with Washington County, the City of Beaverton, Metro and the Oregon Dept. of Transportation to implement projects needed to create safe and direct road crossings that support trail connections.</p>	<p>4</p>	<p>Staff has been working with County staff and the Trails Advisory Committee to refine a process proposed by the County to review proposed midblock trail crossings of major roads. This process has been informally applied by County staff to review three trail crossings proposed by the District at Kaiser and West Union Roads and 185th Avenue. All three proposals were approved. Formal adoption of the procedure by the County Commissioners occurred in November 2010. Staff will continue to monitor application of the process by County staff.</p> <p>Staff is also in discussions with COB staff on the design of needed street crossings for segments of the Westside Trail being built under the bond program.</p>

			Staff recently received notice from ODOT that a grant has been awarded to the District for funding to build a mid-block crossing of Walker Road for the Waterhouse Trail. Washington County was a co-signer of the application. Total project cost is estimated at \$270,000. The grant amount awarded is \$243,000 and the District match is \$27,000.
	Participate in the Washington County Coordinating Committee (WCCC) process to assure the District's interests relating to bikeways are represented.	5	Staff has been attending the monthly meetings of the Technical Advisory Committee to the WCCC to represent the District's interests. The General Manager, or designee, will start attending meetings of the WCCC to represent the District as a non-voting member, as TriMet, ODOT and Metro do.
	Using funds from the Metro Transportation Improvement Program, complete the feasibility study for the crossing of Hall Blvd. by the Fanno Creek Trail.	6	This project has been slow to start, but it is anticipated the final statement of work, schedule, and fees will be negotiated soon with the selected consultant in order to execute the 3-party IGA with Metro and ODOT by year's end 2010, which will allow the project to begin in early 2011.
F. In designing and developing trails, preserve view corridors and viewshed, public rights-of-way for future access and/or utilities, and sensitive natural areas or resources.	Work with Metro to obtain funds from the 2006 Open Spaces Bond and other sources to acquire and develop right-of-way for the Westside Trail.	7	Staff has explored this possibility with Metro and is working to assure that the upcoming master planning process for the Westside Trail that is being managed by Metro, but for which THPRD has allocated matching funds, will include an element to establish the precise route of the trail north of the Nature Park. If the route can be established, Metro funds can be sought from the 2006 Open Spaces Bond to acquire right-of-way for later development.

C. Continue to link trails to parks, neighborhoods, community facilities such as libraries, civic and community centers, parks, schools, other athletic facilities and shopping areas.	Coordinate with Tri-Met when planning trail alignments so as to allow for trail users to access the public transit system at stops near trail routes.	8	<p>Most major trail routes are confined to existing powerline easements or parallel stream corridors so there is limited flexibility in aligning them with transit stops bringing them near community facilities and shopping areas. However, some existing planned routes do connect to or pass near transit stops such as the Merlo LRT station at the end of the Waterhouse Trail, the Beaverton Creek LRT station near the Westside Trail, the Elmonica LRT station near the Waterhouse Trail, and several LRT stations along the route of the Beaverton Creek Trail.</p> <p>Several trails, including the Westside, Waterhouse, and Fanno Creek Trails, pass near major employment and shopping areas. The planned route of the Beaverton Creek Trail passes through Downtown Beaverton.</p> <p>Previously staff worked with the cities of Beaverton and Tigard to propose an active transportation corridor project to Metro called “The Crescent Connection” that would have included elements of the Beaverton Creek Trail and the Fanno Creek Trail in close proximity to light rail and the new Westside Express commuter train. This project proposal was not selected by Metro as a final candidate for federal funding, but it was scored highly by Metro staff in comparison to other proposed active transportation projects in the region and may be competitive in seeking funding from various sources in the future.</p>
	Work with City of Beaverton and County staff to identify opportunities to improve trail connections to community facilities and shopping areas.	9	

4 Goal 2: Provide quality sports and recreational facilities for Park District residents and workers of all ages, cultural backgrounds, abilities and income levels.

OBJECTIVES	ACTION STEP	RANK	UPDATE
<p>A. Provide a variety of programs at recreation centers to address the needs of all user groups, including children, teens, adults, seniors, ethnic and minority residents, and persons with disabilities; provide programs and services that meet the needs of people of all incomes.</p>	<p>Acquire land for new recreation/aquatic centers in areas that are deficient as identified in the Comprehensive Plan and in newly developing or annexed areas.</p>	<p>1</p>	<p>The Bond Program allocates \$5 million to acquire a site for a recreation/aquatic center in the SW quadrant of the District. The BLAS is negotiating for acquisition of two sites that may meet the District’s needs. It is anticipated this acquisition will be completed within the fiscal year.</p>
	<p>Continue to review the program needs noted in the Comp Plan.</p>	<p>6</p>	<p>Staff continually looks for new program ideas (from many sources) to encourage participation from all District residents. Staff held an outreach soccer event for Latino children in partnership with NIKE. The event was attended by over 400 people and provided an opportunity for children to play soccer while parents learned about the services available to them through the District and other community partners. Staff is also in the process of developing a minority outreach program that will provide a liaison to minority segments of the District.</p>
<p>G. Continue to use a multi-purpose approach for use of District fields, focusing on ways to reduce conflicts among different sports/user groups, increase efficiency of use, improve field conditions, and prolong field life.</p>	<p>Work with sports groups and individual users to implement strategies for minimizing conflicts among field users, continue to identify new strategies as unique situations arise.</p>	<p>2</p>	<p>Sports staff is working with the user groups and Planning to develop multi-functional field designs and implement the designs on existing fields where feasible. Multi-functioning field designs include placing backstops in the corners of fields that do not limit the space for lacrosse, football or soccer, but provide a practice space for baseball/softball. These designs incorporate perimeter fencing with moveable goals and backstops as well.</p>

<p>E. In designing and programming recreation/aquatic centers, create facilities with unique identities and programs that reflect the needs, desires and demographics of surrounding District residents.</p>	<p>Continue to adopt and use program standards and specific performance measures; track the financial performance of each program and activity to ensure consistency with budget goals.</p>	<p>3</p>	<p>The automated class cost calculation form continues to be used by program staff and provides automated audit tools for reviewing class fees. This tool is updated with each phase of the fee increase and this past year staff conducted a study to determine if some of the fixed cost averages had changed and were updated as appropriate. A tracking report has been developed as well that compared the past five years to get an overall trend how program areas are performing compared to previous years. Operations Analysis staff continues to perform a thorough review of all class fees to ensure they are correctly calculated. This review helps staff identify potential budgetary problems early in the fiscal year to give ample time to make adjustments.</p>
<p>B. Ensure that access to Park District programs, parks and facilities for people with disabilities is consistent with the American with Disabilities Act (ADA).</p>	<p>Implement year two of the five-year implementation plan.</p>	<p>4</p>	<p>ADA improvement projects for 14 park sites are included in the Bond Program. Park improvements include parking upgrades, access/pathway upgrades, and the addition of ADA tables, pads, and ramps. Currently, ADA improvement projects have been completed at Lawndale Park, including accessible pathways and playground transfer stations, and are in process at Bethany Lake Park. Improvements include raised boxes in the newly developed Community Garden. In addition Waterhouse Park and Lost Park will have accessible pathways to the play structures.</p>
<p>F. Provide playing fields throughout the District, using the standards outlined in this plan and the Park District's 2005 Playing Fields Needs Assessment.</p>	<p>Pursue development of new synthetic turf fields and/or replace existing natural grass fields with synthetic fields when it is found to be a cost-effective method of prolonging field life and meeting overall long-term field needs, and/or addressing other Park District goals and objectives. Work closely with the Beaverton School District in these efforts.</p>	<p>5</p>	<p>Work is complete on the new Meadow Waye (SE quadrant) athletic field. The master plan has been approved on the Winkelman (SW quadrant) athletic field. Master planning is complete on the Schiffler Park (SE quadrant) athletic field. AM Kennedy (SE quadrant) Park athletic field is master planned and proceeding. Staff is working with Beaverton School District on land acquisition for a field development in the NE Quadrant.</p>

5 Goal 3: Operate and maintain parks and facilities in an efficient, safe and cost-effective manner, while maintaining high standards.

OBJECTIVES	ACTION STEP	RANK	UPDATE
<p>A. Continue to improve the efficiency and cost effectiveness of maintenance operations, including reducing costs associated with the transportation of personnel and equipment.</p>	<p>Based on the feasibility study completed in 2007, continue to pursue a target site for relocation and centralization of maintenance facilities. Also continue to pursue, through acquisition or partnership, sites for satellite maintenance facilities.</p>	<p>1</p>	<p>Staff has completed negotiations for the purchase of a property for the centralized maintenance and operations facility that meets all identified targets, such as location, building size, and yard space size, to meet current and identified future needs. Staff has completed due diligence on the property acquisition, has secured debt financing for the acquisition and renovation, and anticipates closing the acquisition by mid-December 2010. Staff has already begun initial planning for the renovation of the building and development of the maintenance yard. With the closing on the acquisition, design and permitting will move forward aggressively, with the intent to begin relocating staff to the site in fall 2011.</p>
	<p>Institute a five to ten-year plan to automate all irrigation and lighting systems.</p>	<p>3</p>	<p>Automatic and manual irrigation system controllers will be upgraded to central control per the capital replacement schedule when the cost to upgrade is offset by water conservation savings (typically systems with eight or more irrigation heads). All manual irrigation system controllers will be upgraded at a minimum to automatic and further upgraded to central control in systems with eight or more irrigation heads. Irrigation upgrades will also occur via bond measure funded park redevelopments. Recent irrigation controller upgrades include Roxbury and Ridgewood Parks. Forest Hills Park will be upgraded in the spring of 2011. Sports field lighting on central controlled systems include the HMT Recreation Complex North fields and PCC Rock Creek fields. Potential upgrades to other athletic field lighting systems and outdoor lighting systems are currently being reviewed in the 2010/11 Business Planning Process.</p>

<p>D. Organize maintenance activities by a combination of function and geographic region, with some functions carried out at a central location and other dispersed throughout the District.</p>	<p>Pursue Trip Reduction Strategy for Park Maintenance activity to reduce vehicle fuel used per acre maintained, while preserving or enhancing maintenance service levels.</p>	<p>2</p>	<p>Measures implemented in FY 2010/11 included consolidated route adjustments for high production mowing, trim mowing and park inspection to reduce crossover and miles traveled. Staff is currently developing a new service delivery model to be implemented in spring 2011. Trip reduction outcomes expected from this model include; consolidated service delivery (more staff/equipment per vehicle/trip), clarification of service standards, regional zone approach and outcome based service delivery to improve accountability. Training will be introduced to support the new service delivery model in spring 2011.</p>
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6 Goal 6: Provide value and efficient service delivery for taxpayers, patrons and others who help fund Park District activities.

OBJECTIVES	ACTION STEP	RANK	UPDATE
<p>A. Provide and maintain facilities in a flexible manner to respond to changing needs and conditions within the District.</p>	<p>Implement a revised planning and budgeting process based on desired performance measure outcomes tied to Comprehensive Plan Goals. The process will use Business Plans for each outcome to establish budget and operating plans.</p>	<p>1</p>	<p>In August, the Board approved specific performance measure outcomes as goals for the development of the fiscal year 2011/12 budget. These outcomes, tied directly to the Comprehensive Plan goals, were then grouped into broad categories for the formation of Business Plan Development Teams. An orientation meeting was held for all team members including a recommended meeting timeline and process. First drafts of business plans are due from each team by December 31. The initial drafts will be reviewed by the executive management team, who will provide feedback and may ask for additional information to support the plan. Once the plans are finalized, all submissions will be considered for funding in the fiscal year 2011/12 budget.</p>

<p>G. Continue to attract, retain and train high quality employees.</p>	<p>Implement comprehensive training curriculum that includes three tiers ranging from base knowledge of the District to individualized leadership development.</p>	<p>2</p>	<p>An interdepartmental team is completing the development of learning objectives for a three-tier leadership academy that is designed to ensure District employees develop the necessary leadership skills to lead the District into the future. The first-tier will provide general knowledge-based training, the second will provide training on critical management skills and internal processes, and the third will involve an experienced based learning program. The academy will be phased in with anticipated implementation of tier-one courses (to be taught by in-house instructors) in early 2011; tier-two in spring 2011, and tier-three in fall 2011. In addition, the Human Resources Department has scheduled new management level training opportunities this year in the areas of written communication, change management and team building.</p>
<p>B. Continue to pursue partnerships in land acquisition, facility development, programming, marketing, maintenance and other activities with partnering service providers.</p>	<p>Attempt to leverage bond funds with funding from other agencies such as Metro and the State in order to realize project improvements with a value greater than the \$100 million that will be received from bond sales.</p>	<p>3</p>	<p>As noted previously, staff have been pursuing funding from a variety of grants to supplement bond funds. Staff also continue to explore using County SDC and Local Share funds as well as Clean Water Services' funds to supplement District bond program and Local Share funds in acquiring park and open space land in the North Bethany area.</p>
	<p>Explore and take advantage of opportunities for sharing or contracting with other agencies for provision of certain services such as land acquisition services, employee training, records management, information services and maintenance.</p>	<p>4</p>	<p>The Park District continues to partner with COB on staff training opportunities. Under this partnership the District can participate in City sponsored training classes in exchange for sharing the cost. Through this arrangement staff have been able to participate in training opportunities that would not otherwise have been available.</p>

C. Solicit funding from the private sector to help finance specific projects and possibly to continue to fund ongoing programs (e.g. the Family Assistance program).	Work with the business community to increase grants for the Family Assistance Program. Seek sponsorships for other key District-wide programs.	5	The District has hired a part-time Director of Development on a contract basis to pursue grants, sponsorships and other business opportunities. The consultant negotiated a five-year, \$135,000 beverage contract with Pepsi and secured a two-year agreement with Clear Channel Radio to co-sponsor THPRD's summer concert series and Party in the Park. Other business deals are pending.
	Continue to counsel the Foundation Board of Trustees on organizational changes and other ideas to increase strategic fund-raising capacity.	6	The Director of Development's responsibilities also include fundraising for the Park Foundation. He secured a deal with Nike valued at about \$85,000 to support THPRD's youth basketball program, including financial assistance to the low-income and created a "Who Should Play?" program to raise funds for the District's Family Assistance Program.

7 Goal 7: Effectively communicate information about Park District goals, policies, programs and facilities among District residents, customers, staff, District advisory committees, the District Board, partnering agencies and other groups.

OBJECTIVES	ACTION STEP	RANK	UPDATE
Educate patrons on progress of investments and projects associated with 2008 bond measure.	Continue to educate patrons on the progress of investments and projects associated with the 2008 Bond Measure.	1	A communications plan was developed and implemented, with new items added as implementation progresses. The District has used a wide-ranging set of tools to educate the public about bond measure implementation. Tools have included direct-mail postcards, signage at project sites, news releases to media, stories in a variety of publications including the activities guide, and regular updates on the District's website as well as other electronic media.

<p>B. Regularly communicate with and provide opportunities for the general public to learn about and comment on District activities.</p>	<p>Continue to broaden the District's Public Awareness Program, increasing outreach to minorities, new residents, residents unaware of District services, and seniors while emphasizing benefits of THPRD to the community. Develop a more structured employee communications program to increase staff understanding of key initiatives. Strive for a Web site that is more interactive and dynamic, therefore increasing public use. Refine communications and marketing to specific user groups via electronic media.</p>	<p>2</p>	<p>Outreach to new residents, especially through direct-mail incentive offers, is ongoing. The District's electronic newsletter goes to 8,200 recipients each month now and has been well received. In addition to Twitter, THPRD is using other social media to communicate with patrons, most notably Facebook but also a blog and a variety of videos. At the same time, the District is informing employees about major issues via a monthly e-newsletter and other tools.</p>
<p>E. Provide opportunities for all Park District departments and staff to participate in the planning and development processes.</p>	<p>Implement protocols and procedures for communicating and coordinating among Park District staff, partnering agencies and the general public related to the following areas:</p> <ul style="list-style-type: none"> • Design, development and programming for new facilities. • Major renovation and expansion of existing facilities. • Access and security issues for new and existing facilities. • Ongoing maintenance and operation of facilities. 	<p>3</p>	<p>Staff continue to apply the Community Outreach Policy adopted in July 2009. This has insured adequate public participation in planning for all District projects, commensurate with a project's scale. Staff have also worked to assure that all departments and staff from other affected agencies are given the opportunity to participate in the project planning process.</p> <p>The Bond Working Group, including superintendents and managers from all divisions, continues to meet regularly to address project issues as they arise. Finally, staff has made a point of inviting comments on projects by District advisory committees as relevant to each committee's area of interest.</p>
<p>A. Use standing Park District advisory committees, CPOs, NACs and other community groups to review and solicit guidance.</p>	<p>Continue to implement the new Advisory Committee structure as approved by the Board of Directors providing support for the Committees and Friends Groups.</p>	<p>4</p>	<p>The eight broad-based Advisory Committees have been meeting on a regular basis. The Recreation Advisory Committee and the Parks Advisory Committee are currently seeking additional members. A schedule has been developed for Advisory Committee presentations to the Board beginning with the December 2010 meeting.</p>

<p>C. Work closely with partnering agencies and groups on plans and projects of mutual interest.</p>	<p>Assign staff to participate in inter-agency committees and working groups to further District interests and identify opportunities to partner in the provision of park and recreation facilities and services.</p>	<p>5</p>	<p>Staff has been working BSD officials to continue expanding joint facility scheduling and use (fields and gyms) in an effort to utilize space the most efficient way possible. Discussions have included the equitable application of fees to the After-School Programs and more cost effective scheduling methods for gym use. Staff continues to work with BSD staff to expand after school programs throughout the District.</p> <p>Staff is working on a partnership with Southminster Presbyterian Church in South Beaverton to develop a Community Garden on church property that would be managed by THPRD for the community.</p> <p>Staff has been assigned to participate in inter-agency committees and working groups to further District interests and identify opportunities to partner in the provision of park and recreation facilities and services. Staff is also actively participating in several Intertwine working groups, the County Weed Management Area Group, the Tualatin Basin Public Awareness Committee, and the Oregon Recreation and Park Association.</p> <p>Staff have also participated in quarterly meetings of the Metro Regional Trails. As noted previously, staff have represented the District in Washington County planning projects for North Bethany and West Bull Mountain. Staff will also participate in the Metro-led Westside Trail master planning process. And as noted previously, staff will participate in meetings of the WCCC and the WCCC TAC.</p>
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<p>F. Work with ethnic and/or cultural advocacy or community groups to enhance communications about District programs, facilities and other opportunities to their constituencies.</p>	<p>Using consultant research and employee knowledge, develop and implement an initial plan for minority outreach. Plan to include most effective tools and strategies to communicate with and engage Latinos and other growing populations.</p>	<p>6</p>	<p>Consultant and staff research has improved staff understanding of local minority populations and broadened awareness of how to reach them. About 50 staff participated in a Diversity Summit, a joint effort with BSD and COB, to increase their cultural sensitivity. The District created a Latino advisory group to help develop a soccer-based special event targeted primarily to Latinos; purpose was to make Latinos feel welcome and more aware of THPRD services. The September 2010 event drew 300-400 people and earned positive feedback. The bilingual office tech continues to assist Spanish-speaking patrons with verbal and written translations.</p>
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8 Goal 8: Incorporate principles of environmental and financial sustainability into the design, operation, improvement, maintenance and funding of Park District programs and facilities.

OBJECTIVES	ACTION STEP	RANK	UPDATE
<p>A. Design facilities in an environmentally and cost-conscious manner.</p>	<p>Conserve energy and other natural resources by utilizing green building technologies and practices for all new Park District facilities and major renovations to existing facilities. Work with an Energy Savings Performance Contractor (ESPC) to implement mechanical system improvements identified in the Technical Energy Audit.</p>	<p>1</p>	<p>Mckinstry was contracted in December 2009 to act as the Energy Savings Company for the District's Energy Savings Performance Contract (ESPC). Construction began in May 2010 on the nineteen energy savings measures in the program. Examples of these measures include lighting replacement, domestic hot water tank replacement, pool cover and control system installations at various centers, as well as a boiler replacement at the HMT Aquatic Center. All but two measures will be completed by December 31, 2010. The final two measures will be completed in March 2011 during the scheduled Aloha Swim Center closure. The project is currently on schedule and on budget.</p>

<p>B. Consider the environmental impacts of maintenance and operational activities and standards.</p>	<p>Implement a sustainable purchasing policy that incorporates the sustainable costing model previously developed.</p>	<p>2</p>	<p>Staff has done extensive research on Sustainable Purchasing Policies adopted by other jurisdictions. While none of the identified policies will exactly meet the District's needs, they do provide us with a framework for creating our own. Staff will continue with the development of this policy with the intent to have it adopted by the Board by spring 2011 for full implementation in 2011/12.</p>
<p>D. Provide and enhance opportunities for employees to reduce impacts on the natural environment (e.g., through use of alternative forms of transportation or energy use).</p>	<p>Reduce vehicle fuel used per acre maintained through expansion of use of hybrid, electric, bio-diesel, and other low-emission vehicles by the Park District.</p>	<p>3</p>	<p>Activities in support of this goal include:</p> <ul style="list-style-type: none"> • Replaced the courier's compressed natural gas vehicle with a low emission hybrid vehicle. The unit also serves as a back up in the park patrol fleet, which are also low emission hybrid vehicles. • Replacing small power equipment and trim mow units with CARB compliant, zero emission models. • Staff recently certified our Fleet and Parks Operations as DEQ, Eco Business compliant. • Introduced a two-person bicycle fleet to monitor and prune vegetation adjacent to high-use pedestrian pathways.



[8C]

MEMO

DATE: November 22, 2010
TO: The Board of Directors
FROM: Doug Menke, General Manager

RE: General Manager's Report for December 6, 2010

Business Plan Development Teams

As part of the new Outcome-based Planning and Budgeting process, Business Plan Development Teams were kicked off on October 8, 2010. The teams, charged with the creation of business plans that will move the District toward the desired outcomes, have been meeting weekly since the orientation and will begin drafting business plans in early December. The plans will be forwarded to the executive management team for initial review and comment on January 3, 2011. All plans will be considered for possible funding during the development of the 2011-12 budget.

Naming & Sponsorship Policies

Staff is in the process of presenting the draft Naming of District Properties and Private Sponsorships Board policies and accompanying District Operational Procedures to the Advisory Committees. These policies are anticipated for presentation to the Board of Directors at your February Regular Board Meeting.

Trails Grant Award

THPRD was recently awarded an Oregon Bicycle Pedestrian grant by Oregon Department of Transportation to fund a mid-block crossing on Walker Road for the Waterhouse Trail. The grant award is for \$243,000 with a \$27,000 District match.

Old Wagon Trail Dedication

The dedication of the Old Wagon Trail took place on Saturday, November 6, and was well-received by the public. Thank you to Board member, Bob Scott, for making comments on behalf of the Board.

Board of Directors/Budget Committee Meeting Schedule

Please note the following Board of Directors/Budget Committee meetings:

- January Regular Board Meeting – Monday, January 10, 2011
- February Regular Board Meeting – Monday, February 7, 2011
- Mid-Year Budget Review Meeting – Monday, February 28, 2010
- March Regular Board Meeting – Monday, March 7, 2011



MEMO

DATE: November 17, 2010
TO: Doug Menke, General Manager
FROM: Hal Bergsma, Director of Planning

RE: **Resolution for System Development Charge Annual Cost Adjustment**

Introduction

Staff requests that the Board of Directors review Resolution No. 2010-23 and the staff recommendation to decrease the System Development Charge (SDC) rates, adopt the resolution, and direct staff to take the appropriate steps to implement the rate adjustment for 2011.

Background

The Board of Directors approved a resolution implementing the SDC program on November 17, 1998. The resolution provided the Board of Directors with the method to annually adjust SDC rates. The current SDC methodology was adopted by Board Resolution 2008-14.

The current Park District SDC collection percentage rate is 100% of the total allowable SDC collection rates available.

Proposal Request

The Tualatin Hills Park & Recreation District's adopted SDC resolution includes a provision requiring an annual adjustment of the SDC rates. The District's SDC Consultant, Don Ganer of FCS Group, has submitted information (see the attached letter dated November 10, 2010 which is Exhibit A to the attached Resolution No. 2010-23) that provides the figures to be used to obtain the adjustment factor noted below.

$$\begin{aligned}
 & -21.0\% \times 0.50 = -10.50\% \\
 & \quad \quad \quad +0.8\% \times 0.50 = \quad 0.40\% \\
 \hline
 & = -20.2\% \times 0.50 = -10.10\%
 \end{aligned}$$

Applying this factor noted above to the District's current rates results in the following proposed adjusted rates:

<u>Rate Type</u>	New Adjusted Rates for 2011	<u>Old Rates - Adjusted Factor</u>
Single Family	\$5,551	(\$6,175 - \$624)
Multi Family	\$4,151	(\$4,617 - \$466)
New Employee	\$144	(\$160 - \$16)

Resolution No. 2010-23 to adjust the SDC fees as noted above is attached. The District's legal counsel, Berry, Elsner & Hammond, LLP, has reviewed and approved the resolution's form. Don Ganer of FCS Group, will be in attendance at the December 6, 2010 Regular Board Meeting to answer any questions the Board may have regarding the SDC rate adjustments.

Benefits of Proposal

The recommended annual rate adjustment as prescribed by the Park District's adopted SDC methodology allows the SDC rates to keep up with inflationary increases to land and construction costs. However, due to the current economic landscape, the proposed rate adjustment for 2011 is an overall decrease, as it was for the 2010 rates also. Therefore, the benefits in this case, would be for the development community, which would pay a reduced amount of park SDCs to the District for 2011.

Potential Downside of Proposal

The proposed reduction in SDC rates means that less SDC funds will be collected throughout the year, which will reduce the total amount of SDC funds available for future District projects.

Action Requested

Board of Directors adoption of Resolution No. 2010-23 for the System Development Charge annual cost adjustment and direct staff to coordinate with Washington County and the City of Beaverton to implement the adjusted fees effective January 1, 2011.

RESOLUTION NO. 2010-23

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE
TUALATIN HILLS PARK & RECREATION DISTRICT**

APPROVING SYSTEM DEVELOPMENT CHARGE ANNUAL COST ADJUSTMENT

WHEREAS, Tualatin Hills Park & Recreation District has by resolution (dated and signed November 17, 1998) adopted a System Development Charge; and

WHEREAS, Section 4(f) of said resolution provides that on January 1 of each year, the amount of the System Development Charge shall be adjusted to account for changes in the costs of acquiring and constructing park and recreation facilities; and

WHEREAS, the Board adopted the current SDC methodology by Resolution 2008-14 and as such, annual review of the District's SDC rates in light of applicable cost indexes is appropriate at this time.

**NOW THEREFORE BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE
TUALATIN HILLS PARK & RECREATION DISTRICT:**

Section 1. Pursuant to Section 4(f) of the District resolution adopted November 17, 1998, the System Development Charge Annual Cost Adjustment, prepared by Don Ganer of FCS Group, dated November 10, 2010 and attached hereto as Exhibit A is hereby approved.

Section 2. The adjustment shall decrease the Tualatin Hills Park & Recreation District's System Development Charges as follows:

	<u>Current Fee</u>	<u>Fee Adjustment</u>	<u>New Fee for 2011</u>
Single Family Residential	\$6,175	-\$624	\$5,551
Multi Family Residential	\$4,617	-\$466	\$4,151
New Employee	\$160	-\$16	\$144

Section 3. This resolution shall be effective January 1, 2011 to allow Washington County and the City of Beaverton ample time to implement the adjustment.

Adopted and passed this 6th day of December 2010.

TUALATIN HILLS PARK &
RECREATION DISTRICT

Bill Kanable, Board President

Bob Scott, Board Secretary

ATTEST:

Jessica Collins, Recording Secretary



Management Report to the Board December 6, 2010

Administration

Hal Bergsma, Director of Planning

Jessica Collins, Executive Assistant

Keith Hobson, Director of Business & Facilities

Jim McElhinny, Director of Park & Recreation Services

Bob Wayt, Director of Communications & Outreach

1. Full-time and regular part-time employees will again be invited to support the Tualatin Hills Park Foundation and/or United Way of the Columbia-Willamette via payroll deduction.
2. The Parks Bond Citizen Oversight Committee has completed its first annual report on THPRD's bond measure implementation, and the next step is for Park District staff to package the information for presentation purposes. Graphic elements such as color, photos and quotes will be added to the report. The graphics-added version of the report will be delivered to www.thprd.org, community leaders, THPRD centers, and local libraries. The text-only version is already available on the district website.
3. Staff is preparing for the January 1 implementation of the fourth and final scheduled year of many program fee increases. Other increases, including those for drop-in, have been postponed a year, until January 2012. To help improve public awareness and understanding of the changes, information will be posted on www.thprd.org and at THPRD centers. In addition, employees have been provided with answers to common questions that users may have about the program fee increases.

Aquatics

Sharon Hoffmeister, Superintendent of Aquatic Program Services

1. Beaverton Swim Center will be closed December 20-30, for resurfacing of the dressing room floors.
2. Upcoming Special Events at the Aquatic Center:

December 3-5	AAU Northwest Holiday Classic hosted by the Tualatin Hills Dive Club
December 10-12	12 th Annual Paul Bergen Junior International Short Course Meters Championships hosted by the Tualatin Hills Swim Club
3. The Fall Splash program (recreational swim team) did extremely well this fall. All five teams (Aloha, Aquatic Center, Beaverton, Conestoga and Harman) were full with waiting lists. We will have our final swim meets of the season on December 18.

Maintenance

Dave Chrisman, Superintendent of Maintenance Operations

1. Matrix Hill Natural Area, commonly referred to as Sexton Crest, is now open. The site was recently acquired by the District, after having sat idle for several years under private ownership. District staff repaired fencing, replaced landscape material, removed abandoned irrigation, removed blackberries, pruned shrubs and trees, cleared trails and provided general clean up. Prior to commencing any work, staff conducted a neighborhood meeting to review maintenance and security concerns, and those attending were generally very positive of the District's efforts. Staff is now reviewing further improvements and upgrades, intended to be completed this spring.
2. Staff is now in a winter preparedness mode and gearing up for storm-like conditions. In addition to clearing and monitoring catch basins, staff has prepared snow and ice removal plans for all facilities. During this season, staff receives routine and emergency weather briefings. Although we discourage vehicle use during an actual snow event, selected vehicles are outfitted with snow tires in case emergency travel is required.

Natural Resources & Trails Management

Bruce Barbarasch, Superintendent of Natural Resources & Trails Management

1. Nature Mobile News. The Nature Mobile is visiting parks during days off from school and also provided presentations to three different Head Start programs at Kinnaman, Hiteon, and Elmonica Elementary Schools.
2. BES Construction Update. Sewer construction along the east end of the Fanno Creek Trail is coming to a close, though the project is behind schedule. Staff are working to get the trail repaved and reopened as soon as possible.
3. Intertwine Working Groups. Natural Resources staff are contributing to Intertwine Alliance projects to develop a regional conservation plan and to start a conservation education working group.
4. Bond Projects. Staff held a successful public meeting at Camille Park to discuss Oregon white oak restoration and nature play area development in cooperation with the Planning Department. On the ground, work continues with English ivy removal at Whispering Woods Park while planning is underway for habitat enhancement at Jordan Park and Jenkins Estate.
5. Volunteer Report. Three hundred ninety volunteers worked in 11 different parks over the last month, including Vale, Carolwood, Camille, Morrison Woods, and Steele Parks. They removed approximately 74 cubic yards of weeds. Together volunteers contributed about 1,300 hours of time, valued at \$23,500. Eagle Scouts are currently working on restoration projects in Vale, Brookview, Autumn Ridge, and Cooper Mountain Nature Parks, as well as building educational materials and displays for the Nature Park Interpretive Center.

Planning & Development

Steve Gulgren, Superintendent of Planning & Development

1. Bond Projects: Staff is preparing to move forward on several additional Bond projects. Three neighborhood park projects will be getting underway shortly after the first of the year and a fourth could be started depending on the outcome of an access acquisition. Staff has released a RFQ for the Bluffs Park trail project and will be releasing a RFQ for the Winkelman Park (Phase 1) field development / dog park project in the near future.

Programs & Special Activities

Lisa Novak, Superintendent of Programs & Special Activities

1. Construction continues on the Bethany Lake Community Garden. The anticipated completion date for the garden is March 2011. An agreement has been drafted for a partnership with Southminster Presbyterian Church to build a community garden on their property in Beaverton. We are currently waiting for the church to review the document, and for the soil test to be returned from OSU.
2. The USTA/PNW held their annual Tennis Fest at THPRD on October 22-23. This year's events included the Corporate Challenge Team event, a Quick Start exhibition, and a concluding exhibition match.

Recreation

Eric Owens, Superintendent of Recreation

1. Portland Photographers' Forum has their annual photography exhibit displayed at the Cedar Hills Recreation Center during the months of November and December. Portland Photographers' Forum is a group dedicated to educating its members and the general public on the subject of photography as a fine art through meetings of its membership, educational seminars and workshops, and exhibitions of photography.
2. The Garden Home Recreation Center Discovery Club after school program numbers are up from last year. With the addition of Hazeldale Elementary School this year, the September - November attendance numbers are up to 283 from 164 at this time last year.

Security Operations

Mike Janin, Superintendent of Security Operations

1. For accountability purposes and to track all items should we be asked the whereabouts of a particular item, Security Operations / Park Patrol now has a property receipt that they issue in the field where necessary. This receipt is issued when we remove lost or found property in a park or receive an item voluntarily from an individual when writing an exclusion, i.e., alcohol, smoking device, or property discovered at a homeless camp (the receipt is placed on a tree). Items are then brought to the HMT complex where a property report is completed and the item is either destroyed or labeled and maintained in our property control. This is a well organized process to maintain or properly destroy items.

Sports

Scott Brucker, Superintendent of Sports

1. Winter Basketball Leagues: Youth programs have begun practices with the annual pre-season jamborees being held December 4 and 11. Games for the youth programs begin January 8. Recreational and Competitive program numbers remained steady this year.
2. Community Sports Delivery Task Force: The Task Force has held five meetings. They are working through a list of topics which will produce their operational recommendations.
3. Beaverton School District: Staff has been working with the Beaverton School District (BSD) administrators on two key topic areas. BSD officials have been reviewing the draft IGA topics and guidelines and working on longer-term operational solutions for Metro Junior Basketball and Multi-Cultural Soccer.
4. Affiliated Users: The Board of Tualatin Valley Youth Lacrosse League (TVYLL) has successfully launched all five clubs' registrations and promotions programs. Coaches and

players are migrating over and registering with the new league with positive comments and feedback. The TVYLL new player clinic will be held December 11 at PCC Rock Creek and Aloha High School.

Business Services

Cathy Brucker, Finance Manager

Nancy Hartman-Noye, Human Resources Manager

Mark Hokkanen, Risk and Contract Manager

Ann Mackiernan, Operations Analysis Manager

Phil Young, Information Services Manager

1. The Human Resources Department participated in the *Portland Veterans Stand Down & Job Fair* held at the Memorial Coliseum on November 17. This event is designed to offer rest, recuperation and employment connections for men and women who have served in the Armed Forces; nearly 600 veterans attended. District staff provided information to approximately one hundred (100) veterans seeking job opportunities; fifteen (15) applied for current THPRD openings and are currently under consideration for part-time positions.
2. Staff has developed an updated Bond Fund cash flow schedule based on the revised bond projects timelines. The cash flow schedule is used for planning the investment of funds and projecting the timing of the second general obligation bond issue. Based on this update, the estimated date for the second issue would be January 2012.
3. Finance staff has been assisting the Tualatin Hills Park Foundation Board of Trustees in research and placement of bequeathed funds in appropriate investment accounts. Funds will be deposited with local banks to maximize interest earnings while benefitting community investments.
4. An updated Refund Policy has been approved and full implementation will be completed in January 2011. The policy will expedite the return of credit balances to our patrons, with processing occurring three times per week. Cancellation timelines will be applied consistently, and all information will be thoroughly disclosed through the Activities Guide and web site, along with insertion on registration invoices.
5. A comprehensive capital project Gantt calendar has been created to facilitate coordination and communication among parties with overlapping projects, as well as coordination with program activities. This Gantt chart includes project schedules for all capital projects, regardless of funding source, and is available online for staff viewing.

December

<i>Sun</i>	<i>Mon</i>	<i>Tue</i>	<i>Wed</i>	<i>Thu</i>	<i>Fri</i>	<i>Sat</i>
			1 Aquatics Advisory Comm Mtg 7pm	2	3	4 Holiday Tea @ Jenkins Estate Holiday Bazaar @ Garden Home
5	6 BOARD MEETING	7 Holiday Tea @ Jenkins Estate	8	9	10 Float-in Movie @ Conestoga Little Man & Mommy Dance @ Cedar Hills	11 Grandchildren's Day @ Elsie Stuhr Center
12	13 Stuhr Ctr Advisory Comm Mtg 11am	14	15	16	17 Dive-in Movie @ Aquatic Ctr Evening with Santa @ Conestoga	18
19	20	21	22	23	24 HOLIDAY	25
26	27	28 Natural Resources Advisory Comm 6:30pm	29	30	31 HOLIDAY	

2010

January

<i>Sun</i>	<i>Mon</i>	<i>Tue</i>	<i>Wed</i>	<i>Thu</i>	<i>Fri</i>	<i>Sat</i>
30	31					1
2	3	4	5 Aquatics Advisory Comm Mtg 7pm	6	7	8
9	10 BOARD MEETING Stuhr Ctr Advisory Comm Mtg 10am	11 Historic Facilities Advisory Comm Mtg 1pm	12	13	14	15
16	17 HOLIDAY	18 Trails Advisory Comm Mtg 7pm Parks Advisory Comm 6pm	19	20 Sports Advisory Comm Mtg 4:30pm	21	22
23	24	25 Natural Resources Advisory Comm Mtg 6:30pm	26	27	28	29
30	31					

2011

February

<i>Sun</i>	<i>Mon</i>	<i>Tue</i>	<i>Wed</i>	<i>Thu</i>	<i>Fri</i>	<i>Sat</i>
		1	2 Aquatics Advisory Comm Mtg 7pm	3	4	5
6	7 BOARD MEETING	8 Historic Facilities Advisory Comm Mtg 1pm	9	10	11	12
13	14 Stuhr Ctr Advisory Comm Mtg 10am	15 Trails Advisory Comm Mtg 7pm Parks Advisory Comm 6pm	16	17 Sports Advisory Comm Mtg 4:30pm	18	19
20	21 HOLIDAY	22 Natural Resources Advisory Comm 6:30pm	23	24	25	26
27	28 BUDGET COMMITTEE MEETING					

2011

Tualatin Hills Park and Recreation District
Monthly Capital Project Report
Estimated Cost vs. Budget
Through 10/31/10

Description	Project Budget				Project Expenditures			Estimated Total Costs			Est. Cost (Over) Under Budget		
	Prior Year Budget Amount	Budget Carryover to Current Year	New Funds Budgeted in Current Year	Cumulative Project Budget	Current Year Budget Amount	Expended Prior Years	Expended Year-to-Date	Estimated Cost to Complete	Basis of Estimate	Project Cumulative	Current Year	Project Cumulative	Current Year
	(1)	(2)	(3)	(1+3)	(2+3)	(4)	(5)	(6)		(4+5+6)	(5+6)		
GENERAL FUND													
CAPITAL OUTLAY DIVISION													
CARRY FORWARD PROJECTS													
Off-leash Dog Park Construction	50,000	50,000	-	50,000	50,000	-	-	50,000	Budget	50,000	50,000	-	-
Land Acquisition- Jenkins Estate Right of Way	90,000	90,000	-	90,000	90,000	-	-	90,000	Budget	90,000	90,000	-	-
John Quincy Adams Young House Renovation	100,000	4,500	-	100,000	4,500	86,171	-	4,500	Budget	90,671	4,500	9,329	-
Stuhr Center- Bequest Funded Project	75,000	63,000	-	75,000	63,000	6,443	-	63,000	Budget	69,443	63,000	5,557	-
GIS Development	35,508	29,042	-	35,508	29,042	15,689	-	29,042	Budget	44,731	29,042	(9,223)	-
Board/Conference Room-Audio	8,000	5,982	-	8,000	5,982	1,591	-	5,982	Budget	7,573	5,982	427	-
Software Upgrades	20,000	20,000	-	20,000	20,000	-	25	19,975	Budget	20,000	20,000	-	-
Challenge Grant Competitive Fund	30,000	30,000	-	30,000	30,000	-	-	30,000	Budget	30,000	30,000	-	-
John Marty Park Community Garden	16,750	7,700	-	16,750	7,700	15,016	-	7,700	Budget	22,716	7,700	(5,966)	-
HMT Administration Center Front Office Remodel	85,000	55,530	88,450	173,450	143,980	26,840	-	143,980	Budget	170,820	143,980	2,630	-
Barnes School Field Irrigation Restoration	35,000	33,929	-	35,000	33,929	1,101	19,000	14,929	Budget	35,030	33,929	(30)	-
Athletic Field Turf Renovation	45,000	45,000	-	45,000	45,000	-	-	45,000	Budget	45,000	45,000	-	-
Ridgewood View Park Improvements	44,000	44,000	-	44,000	44,000	-	-	44,000	Budget	44,000	44,000	-	-
Bethany Lake Cmmnty Garden Exp	15,000	15,000	-	15,000	15,000	100	2,681	12,319	Budget	15,100	15,000	(100)	-
Utility Vehicle	10,000	10,000	-	10,000	10,000	-	11,932	-	Complete	11,932	11,932	(1,932)	(1,932)
GH Window Rplcmnt - Game Room	9,000	4,000	5,000	14,000	9,000	-	300	8,627	Award	8,927	8,927	5,073	73
50M North Window Reseal	16,000	15,033	10,967	26,967	26,000	967	22,170	-	Complete	23,137	22,170	3,830	3,830
Jenkins Main House Dishwasher	3,700	3,700	-	3,700	3,700	-	-	3,700	Budget	3,700	3,700	-	-
Stuhr Ctr Supply Fan Motor	3,500	3,500	-	3,500	3,500	713	-	3,500	Budget	4,213	3,500	(713)	-
Admin Office Condensing Unit	8,500	6,815	20,000	28,500	26,815	1,702	-	26,815	Budget	28,517	26,815	(17)	-
HSC Domestic Hot Water Hldg Tank	32,000	15,000	-	32,000	15,000	-	-	14,320	Award	14,320	14,320	17,680	680
Ridgewood Park Irrigation	25,000	25,000	-	25,000	25,000	-	11,338	13,662	Budget	25,000	25,000	-	-
Forest Hills Park Irrigation	30,000	30,000	-	30,000	30,000	-	-	30,000	Budget	30,000	30,000	-	-
Forest Hills Park Bench	1,810	1,810	-	1,810	1,810	-	-	1,810	Budget	1,810	1,810	-	-
Signage Master Plan	75,000	75,000	-	75,000	75,000	995	-	75,000	Budget	75,995	75,000	(995)	-
Rock Creek Trail Improvement	6,500	6,500	-	6,500	6,500	-	-	6,500	Budget	6,500	6,500	-	-
HMT Admin Bldg Skylight	38,000	38,000	-	38,000	38,000	-	-	34,880	Award	34,880	34,880	3,120	3,120
Athletic Ctr Pathway Lighting	23,000	19,300	-	23,000	19,300	2,340	660	18,640	Budget	21,640	19,300	1,360	-
TOTAL CARRYOVER PROJECTS	931,268	747,341	124,417	1,055,685	871,758	159,668	68,106	797,881		1,025,655	865,987	30,030	5,771
ATHLETIC FACILITY REPLACEMENT													
Resurface Tennis Courts (2 sites)			39,000	39,000	39,000	-	38,398	-	Complete	38,398	38,398	602	602
Long Jump Court Resurface			2,000	2,000	2,000	-	1,600	-	Complete	1,600	1,600	400	400
Bball/Sftball Backstop Rplcmnt			1,500	1,500	1,500	-	1,500	-	Complete	1,500	1,500	-	-
Basketball Asphalt Pads			4,500	4,500	4,500	-	5,569	-	Complete	5,569	5,569	(1,069)	(1,069)
Install Bleacher Backs & Rails			6,600	6,600	6,600	-	-	5,254	Award	5,254	5,254	1,346	1,346
Athletic Field Lamps & Ballasts			2,500	2,500	2,500	-	2,500	-	Complete	2,500	2,500	-	-
Court Resurfacing			15,000	15,000	15,000	-	12,994	-	Complete	12,994	12,994	2,006	2,006
TOTAL ATHLETIC FACILITY REPLACEMENT			71,100	71,100	71,100	-	62,561	5,254		67,815	67,815	3,285	3,285
ATHLETIC FACILITY IMPROVEMENT													
Baseball/Softball Field Netting			5,000	5,000	5,000	-	-	5,000	Budget	5,000	5,000	-	-
Indoor Basketball Score Boards (AC)			9,500	9,500	9,500	-	-	7,188	Award	7,188	7,188	2,312	2,312
Kiosk - Greenway Park			3,000	3,000	3,000	-	-	3,000	Budget	3,000	3,000	-	-
HMT South Athletic Field Irrgtn Rplcmnt Study			15,000	15,000	15,000	-	6,645	8,355	Award	15,000	15,000	-	-
Turf Field @ Jacob Wismer Elementary			-	-	-	-	10,976	-	Complete	10,976	10,976	(10,976)	(10,976)
TOTAL ATHLETIC FACILITY IMPROVEMENT			32,500	32,500	32,500	-	17,621	23,543		41,164	41,164	(8,664)	(8,664)
PARK AND TRAIL REPLACEMENTS													
Drinking Fountains			41,000	41,000	41,000	-	20,205	20,795	Budget	41,000	41,000	-	-
Stuhr Center Irrigation Repair			-	-	-	-	3,000	-	Complete	3,000	3,000	(3,000)	(3,000)
Signage (Master Plan Project)			50,000	50,000	50,000	-	2,475	47,525	Budget	50,000	50,000	-	-
Concrete Sidewalk Repair			130,039	130,039	130,039	-	-	130,039	Budget	130,039	130,039	-	-
Asphalt Path Rplcmnt & Repair			390,369	390,369	390,369	-	-	390,369	Budget	390,369	390,369	-	-
Fence Replacement (3 sites)			22,500	22,500	22,500	-	-	22,500	Budget	22,500	22,500	-	-
Tables & Benches (2 sites)			4,500	4,500	4,500	-	-	4,282	Award	4,282	4,282	218	218
Bridge & Boardwalk Repair (3 sites)			200,000	200,000	200,000	-	-	200,000	Budget	200,000	200,000	-	-
Parking Lot Repair (1site)			113,200	113,200	113,200	-	-	113,200	Budget	113,200	113,200	-	-
Slurry Seal Parking Lots			60,786	60,786	60,786	-	250	53,215	Award	53,465	53,465	7,321	7,321
Play Structure (3 sites)			259,000	259,000	259,000	-	30,402	228,598	Budget	259,000	259,000	-	-
Matrix Hill Woods Natural Area			-	-	-	-	3,276	5,102	Award	8,378	8,378	(8,378)	(8,378)
TOTAL PARK AND TRAIL REPLACEMENTS			1,271,394	1,271,394	1,271,394	-	59,608	1,215,625		1,275,233	1,275,233	(3,839)	(3,839)

Tualatin Hills Park and Recreation District
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Description	Project Budget				Project Expenditures		Estimated Total Costs				Est. Cost (Over) Under Budget		
	Prior Year Budget Amount	Budget Carryover to Current Year	New Funds Budgeted in Current Year	Cumulative Project Budget	Current Year Budget Amount	Expended Prior Years	Expended Year-to-Date	Estimated Cost to Complete	Basis of Estimate	Project Cumulative	Current Year	Project Cumulative	Current Year
	(1)	(2)	(3)	(1+3)	(2+3)	(4)	(5)	(6)		(4+5+6)	(5+6)		
PARK AND TRAIL IMPROVEMENTS													
Memorial Benches			8,000	8,000	8,000	-	858	7,142	Budget	8,000	8,000	-	-
Outdoor Tent			1,500	1,500	1,500	-	-	1,500	Budget	1,500	1,500	-	-
RTP Grant - Fanno Creek Trail Bridge			48,000	48,000	48,000	-	-	48,000	Budget	48,000	48,000	-	-
MTIP Grant - Fanno Crk Trl/Hall Crsg			359,000	359,000	359,000	-	-	359,000	Budget	359,000	359,000	-	-
LGGP Grant - PCC Complex Rstrms			35,000	35,000	35,000	-	-	35,000	Budget	35,000	35,000	-	-
LGGP Grant Match- Cedar Hills Play Equipment			50,000	50,000	50,000	-	-	50,000	Budget	50,000	50,000	-	-
TOTAL PARK AND TRAIL IMPROVEMENTS			501,500	501,500	501,500	-	858	500,642		501,500	501,500	-	-
CHALLENGE GRANTS													
Challenge Grants			97,500	97,500	97,500	-	6,753	90,747	Budget	97,500	97,500	-	-
TOTAL CHALLENGE GRANTS			97,500	97,500	97,500	-	6,753	90,747		97,500	97,500	-	-
BUILDING REPLACEMENTS													
Harman Swim Ctr Boiler			40,000	40,000	40,000	-	15,724	23,586	Award	39,310	39,310	690	690
GH Boiler Room Roof & Gutter Rplc			11,000	11,000	11,000	-	-	9,950	Award	9,950	9,950	1,050	1,050
Jenkins Tea House Roof/Gutter Rplc			3,400	3,400	3,400	-	-	2,614	Award	2,614	2,614	786	786
Jenkins Water Tower Roof/Gutter Rplc			7,800	7,800	7,800	-	-	5,784	Award	5,784	5,784	2,016	2,016
Jenkins Eqpmnt Shed Roof Rplc			8,200	8,200	8,200	-	-	3,602	Award	3,602	3,602	4,598	4,598
Jenkins Root Cellar Roof Rplcmnt			2,800	2,800	2,800	-	-	6,800	Award	6,800	6,800	(4,000)	(4,000)
GH Gym Landing Roof Rplcmnt			1,500	1,500	1,500	-	-	5,960	Award	5,960	5,960	(4,460)	(4,460)
AC Wood Floor Refinish			12,000	12,000	12,000	-	10,000	-	Complete	10,000	10,000	2,000	2,000
Str Manzanita Wood Floor Refinish			1,250	1,250	1,250	-	-	1,300	Award	1,300	1,300	(50)	(50)
CH Wood Floor Rfnsh - Rms 5&6			3,200	3,200	3,200	-	1,943	-	Complete	1,943	1,943	1,257	1,257
CRA Wood Floor Rfnsh - Gym & Aerobics			4,700	4,700	4,700	-	4,190	-	Complete	4,190	4,190	510	510
Garden Home Carpet (Office)			10,900	10,900	10,900	-	-	10,900	Budget	10,900	10,900	-	-
BSC Pool Non-skid Floor - Dressing Rms			25,000	25,000	25,000	-	-	25,588	Award	25,588	25,588	(588)	(588)
GH Tile Floor - Room 7			9,000	9,000	9,000	-	-	8,969	Award	8,969	8,969	31	31
50M South Windows Recaulk			12,500	12,500	12,500	-	8,709	1,616	Award	10,325	10,325	2,175	2,175
CRA Pool Circulation Pumps (Lap & Leisure)			10,500	10,500	10,500	-	10,252	-	Complete	10,252	10,252	248	248
CRA Lap Chemtrol			2,950	2,950	2,950	-	2,555	-	Complete	2,555	2,555	395	395
CRA Leisure Chemtrol			2,950	2,950	2,950	-	2,555	-	Complete	2,555	2,555	395	395
50M Pool Tank Resurface			205,000	205,000	205,000	-	69,206	135,794	Budget	205,000	205,000	-	-
Waterslide (2) SPLASH			9,000	9,000	9,000	-	-	9,000	Budget	9,000	9,000	-	-
50M Pool Filter Covers			5,500	5,500	5,500	-	4,518	-	Complete	4,518	4,518	982	982
50M Pool Filter Grids (6)			2,800	2,800	2,800	-	3,419	-	Complete	3,419	3,419	(619)	(619)
50M Dive Tower Repair			4,500	4,500	4,500	-	4,500	-	Complete	4,500	4,500	-	-
50M Dive Tower Steps Repair			9,000	9,000	9,000	-	8,845	-	Complete	8,845	8,845	155	155
50M Dive Boards (2)			6,800	6,800	6,800	-	6,414	-	Complete	6,414	6,414	386	386
Raleigh Recharge Pool Filters			4,200	4,200	4,200	-	-	3,824	Award	3,824	3,824	376	376
RSC Circuit Breaker Panel (Pump Rm)			4,000	4,000	4,000	-	662	3,338	Budget	4,000	4,000	-	-
Relamp West Air Structure			2,000	2,000	2,000	-	894	713	Award	1,607	1,607	393	393
CRA Parking Lot Light Bulbs			3,200	3,200	3,200	-	487	2,713	Budget	3,200	3,200	-	-
TC Exterior Light Pole Standards			7,000	7,000	7,000	-	2,149	4,851	Budget	7,000	7,000	-	-
50M Interior Paint (Pool Area)			12,000	12,000	12,000	-	1,649	10,351	Budget	12,000	12,000	-	-
ASC Light Fixtures Lobby/Dress			6,500	6,500	6,500	-	2,531	3,969	Budget	6,500	6,500	-	-
50M Pool Exterior Paint			3,300	3,300	3,300	-	2,382	-	Complete	2,382	2,382	918	918
Tennis Exterior Paint			1,000	1,000	1,000	-	1,034	-	Complete	1,034	1,034	(34)	(34)
Jenkins Gate House Exterior Paint			2,800	2,800	2,800	-	-	2,800	Award	2,800	2,800	-	-
Athletic Ctr Exterior Paint			2,000	2,000	2,000	-	-	1,500	Award	1,500	1,500	500	500
Str Ctr Compressor (Weight Rm)			6,500	6,500	6,500	-	3,164	-	Complete	3,164	3,164	3,336	3,336
SSC Men's Locker Room Heater			3,500	3,500	3,500	-	2,956	-	Complete	2,956	2,956	544	544
Str Ctr Supply Fan Motor (Weight Rm)			3,500	3,500	3,500	-	-	3,500	Budget	3,500	3,500	-	-
Str Ctr Sewer Line			12,000	12,000	12,000	-	7,800	-	Complete	7,800	7,800	4,200	4,200
HSC Retube Water Heat Exchanger			6,000	6,000	6,000	-	250	5,750	Award	6,000	6,000	-	-
ASC Dressing Rm Non-skid Floors			16,000	16,000	16,000	-	-	14,060	Award	14,060	14,060	1,940	1,940
TOTAL BUILDING REPLACEMENTS			507,750	507,750	507,750	-	178,788	308,832		487,620	487,620	20,130	20,130

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Description	Project Budget				Project Expenditures		Estimated Total Costs				Est. Cost (Over) Under Budget		
	Prior Year Budget Amount	Budget Carryover to Current Year	New Funds Budgeted in Current Year	Cumulative Project Budget	Current Year Budget Amount	Expended Prior Years	Expended Year-to-Date	Estimated Cost to Complete	Basis of Estimate	Project Cumulative	Current Year	Project Cumulative	Current Year
	(1)	(2)	(3)	(1+3)	(2+3)	(4)	(5)	(6)		(4+5+6)	(5+6)		
BUILDING IMPROVEMENTS													
Asbestos Abatement			9,000	9,000	9,000	-	-	9,000	Budget	9,000	9,000	-	-
Chemical Storage Sheds			900	900	900	-	699	-	Complete	699	699	201	201
Sump pump Wells/Drainage - AC			40,000	40,000	40,000	-	31,469	8,531	Award	40,000	40,000	-	-
JQAY Grading & Fndtn Rpr Plan Dvlpmnt			10,000	10,000	10,000	-	-	10,000	Budget	10,000	10,000	-	-
Community Benefit Fund Project			325,000	325,000	325,000	-	3,969	321,031	Budget	325,000	325,000	-	-
Mntnc Facility Acquisition Costs			7,300,000	7,300,000	7,300,000	-	30,718	7,269,282	Budget	7,300,000	7,300,000	-	-
TOTAL BUILDING IMPROVEMENTS			7,684,900	7,684,900	7,684,900	-	66,855	7,617,844		7,684,699	7,684,699	201	201
ENERGY SAVINGS PERFORMANCE CONTRACT													
Energy Saving Improvements	1,675,000	-	1,675,000	1,675,000	1,675,000	346,936	766,655	561,409	Award	1,675,000	1,328,064	-	346,936
TOTAL ENERGY SAVINGS PERFORMANCE CONTRACT	1,675,000	-	1,675,000	1,675,000	1,675,000	346,936	766,655	561,409		1,675,000	1,328,064	-	346,936
ADA PROJECTS													
Repair Gatehouse ADA Ramp			1,500	1,500	1,500	-	1,474	-	Complete	1,474	1,474	26	26
Aloha Swim Ctr ADA Lift			6,900	6,900	6,900	-	-	5,517	Award	5,517	5,517	1,383	1,383
CRA ADA Lift			5,500	5,500	5,500	-	5,215	-	Complete	5,215	5,215	285	285
Commonwealth Prk N Trail Realignment			69,000	69,000	69,000	-	-	69,000	Budget	69,000	69,000	-	-
All Terrain Wheelchair			2,500	2,500	2,500	-	-	2,500	Budget	2,500	2,500	-	-
TOTAL ADA PROJECTS			85,400	85,400	85,400	-	6,689	77,017		83,706	83,706	1,694	1,694
EQUIPMENT AND FURNISHINGS													
60" Banner Latex Printer/Plotter			28,272	28,272	28,272	-	28,271	-	Complete	28,271	28,271	1	1
Athletic Center AED			-	-	-	-	1,693	186	Award	1,879	1,879	(1,879)	(1,879)
TOTAL EQUIPMENT AND FURNISHINGS			28,272	28,272	28,272	-	29,964	186		30,150	30,150	(1,878)	(1,878)
TOTAL CAPITAL OUTLAY DIVISION	2,606,268	747,341	12,079,733	13,011,001	12,827,074	506,604	1,264,458	11,198,980		12,970,042	12,463,438	40,959	363,636

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Description	Project Budget				Project Expenditures		Estimated Total Costs				Est. Cost (Over) Under Budget		
	Prior Year Budget Amount	Budget Carryover to Current Year	New Funds Budgeted in Current Year	Cumulative Project Budget	Current Year Budget Amount	Expended Prior Years	Expended Year-to-Date	Estimated Cost to Complete	Basis of Estimate	Project Cumulative	Current Year	Project Cumulative	Current Year
	(1)	(2)	(3)	(1+3)	(2+3)	(4)	(5)	(6)		(4+5+6)	(5+6)		
INFORMATION SERVICES DEPARTMENT													
System/workstn Replcmnt			65,000	65,000	65,000	-	20,227	44,773	Budget	65,000	65,000	-	-
Server Replacements			35,000	35,000	35,000	-	10,473	24,527	Budget	35,000	35,000	-	-
LAN/WAN Replcmnt			5,000	5,000	5,000	-	-	5,000	Budget	5,000	5,000	-	-
Printers/Network Printers			5,000	5,000	5,000	-	-	5,000	Budget	5,000	5,000	-	-
Telephones			18,897	18,897	18,897	-	18,752	-	Complete	18,752	18,752	145	145
Misc. Application Software			20,000	20,000	20,000	-	2,640	17,360	Budget	20,000	20,000	-	-
Springbrook Software Upgrade			48,800	48,800	48,800	-	7,053	42,275	Award	49,328	49,328	(528)	(528)
Backup Generator			50,000	50,000	50,000	-	-	50,000	Budget	50,000	50,000	-	-
Computer Workstation			3,400	3,400	3,400	-	-	3,400	Budget	3,400	3,400	-	-
Volunteer Tracking Software			7,500	7,500	7,500	-	-	7,500	Budget	7,500	7,500	-	-
TOTAL INFORMATION TECHNOLOGY IMPROVEMENTS			258,597	258,597	258,597	-	59,145	199,835		258,980	258,980	(383)	(383)
TOTAL INFORMATION SYSTEMS DEPARTMENT	-	-	258,597	258,597	258,597	-	59,145	199,835		258,980	258,980	(383)	(383)
MAINTENANCE DEPARTMENT													
BUILDING EQUIPMENT REPLACEMENT													
Tennis Court Sweeper			10,000	10,000	10,000	-	9,999	-	Complete	9,999	9,999	1	1
TOTAL BUILDING EQUIPMENT REPLACEMENT			10,000	10,000	10,000	-	9,999	-		9,999	9,999	1	1
FLEET REPLACEMENTS													
Utility Vehicle (1)			13,000	13,000	13,000	-	12,611	-	Complete	12,611	12,611	389	389
Trim Mower			39,000	39,000	39,000	-	-	36,806	Award	36,806	36,806	2,194	2,194
2 Yard Dump Truck (1)			28,000	28,000	28,000	-	-	26,556	Award	26,556	26,556	1,444	1,444
Top Dresser (1)			7,500	7,500	7,500	-	-	7,500	Budget	7,500	7,500	-	-
Aerators (2)			12,000	12,000	12,000	-	11,394	-	Complete	11,394	11,394	606	606
Large Rotary Mower			85,000	85,000	85,000	-	83,772	-	Complete	83,772	83,772	1,228	1,228
Trim Rotary Mower			50,000	50,000	50,000	-	50,558	-	Complete	50,558	50,558	(558)	(558)
Compact Hybrid SUV			34,000	34,000	34,000	-	33,549	-	Complete	33,549	33,549	451	451
15 Passenger Van			26,000	26,000	26,000	-	24,350	-	Complete	24,350	24,350	1,650	1,650
Full Size Crew Cab Pickup (21,200)			21,200	21,200	21,200	-	-	20,846	Award	20,846	20,846	354	354
Full Size Crew Cab Pickup (29,000)			29,000	29,000	29,000	-	-	21,412	Award	21,412	21,412	7,588	7,588
TOTAL FLEET REPLACEMENTS			344,700	344,700	344,700	-	216,234	113,120		329,354	329,354	15,346	15,346
TOTAL MAINTENANCE DEPARTMENT	-	-	354,700	354,700	354,700	-	226,233	113,120		339,353	339,353	15,347	15,347
GRAND TOTAL GENERAL FUND	2,606,268	747,341	12,693,030	13,624,298	13,440,371	506,604	1,549,836	11,511,935	-	13,568,375	13,061,771	55,923	378,600

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Description	Project Budget				Project Expenditures		Estimated Total Costs			Est. Cost (Over) Under Budget			
	Prior Year Budget Amount	Budget Carryover to Current Year	New Funds Budgeted in Current Year	Cumulative Project Budget	Current Year Budget Amount	Expended Prior Years	Expended Year-to-Date	Estimated Cost to Complete	Basis of Estimate	Project Cumulative	Current Year	Project Cumulative	Current Year
	(1)	(2)	(3)	(1+3)	(2+3)	(4)	(5)	(6)		(4+5+6)	(5+6)		
SDC FUND													
<u>LAND ACQUISITION</u>													
Land Acquisition (SE Quadrant)	250,000	250,000	-	250,000	250,000	1,868	-	250,000	Budget	251,868	250,000	(1,868)	-
Land Acquisition (FY 11)	-	-	260,000	260,000	260,000	-	41	259,959	Budget	260,000	260,000	-	-
Bonny Slope/BSL Land Acquisition	-	-	240,000	240,000	240,000	-	240,000	-	Complete	240,000	240,000	-	-
SW Quadrant Land Acquisition	-	-	1,000,000	1,000,000	1,000,000	-	-	1,000,000	Budget	1,000,000	1,000,000	-	-
TOTAL LAND ACQUISITION	250,000	250,000	1,500,000	1,750,000	1,750,000	1,868	240,041	1,509,959	-	1,751,868	1,750,000	(1,868)	-
<u>IMPROVEMENT/DEVELOPMENT PROJECTS</u>													
PCC Rock Creek Construction (related costs)	10,140,372	-	-	10,140,372	-	9,204,861	87,687	-	Complete	9,292,548	87,687	847,824	(87,687)
Beaverton Powerline Trail Segments 7-11	802,500	65,000	-	802,500	65,000	951,489	352	-	Complete	951,841	352	(149,341)	64,648
Synthetic Turf Field Matching Funds	800,000	600,000	-	800,000	600,000	200,000	-	600,000	Budget	800,000	600,000	-	-
Fanno Creek Trail	1,311,950	1,129,766	-	1,311,950	1,129,766	284,468	31,970	1,097,796	Budget	1,414,234	1,129,766	(102,284)	-
MTIP Grant Match for Westside Trail	40,000	30,000	-	40,000	30,000	-	-	30,000	Budget	30,000	30,000	10,000	-
Bonny Slope/BSL Trail Development	175,000	175,000	-	175,000	175,000	-	-	175,000	Budget	175,000	175,000	-	-
LWCF Grant Match/Schiffler Park Pavillion	50,000	50,000	-	50,000	50,000	-	-	50,000	Budget	50,000	50,000	-	-
Jackie Husen Park Construction	190,844	190,844	-	190,844	190,844	-	-	-	Award	-	-	190,844	190,844
PCC Rec Complex Site Amenities	72,000	47,000	-	72,000	47,000	25,074	424	46,576	Budget	72,074	47,000	(74)	-
MTIP Grant Match-Fanno Creek Trail/Hall Blvd Crossing	41,000	39,000	-	41,000	39,000	-	-	39,000	Budget	39,000	39,000	2,000	-
LGGP Grant Match-PCC Restroom	35,000	35,000	-	35,000	35,000	-	-	35,000	Budget	35,000	35,000	-	-
Winkleman Park Master Plan	100,000	25,000	-	100,000	25,000	78,257	20,574	-	Complete	98,831	20,574	1,169	4,426
LGGP Grnt-Cedar Hills Play Equip	-	-	50,000	50,000	50,000	-	-	50,000	Budget	50,000	50,000	-	-
Undesignated Projects	-	-	3,385,003	3,385,003	3,385,003	-	-	3,385,003	Budget	3,385,003	3,385,003	-	-
TOTAL DEVELOPMENT/IMPROVEMENT PROJECTS	13,758,666	2,386,610	3,435,003	17,193,669	5,821,613	10,744,149	141,007	5,508,375	-	16,393,531	5,649,382	800,138	172,231
Total - SDC Fund	14,008,666	2,636,610	4,935,003	18,943,669	7,571,613	10,746,017	381,048	7,018,334	-	18,145,399	7,399,382	798,270	172,231

KEY
 Budget Estimate based on original budget - not started and/or no basis for change
 Reallocated Project Scope has been reduced to provide funding for another project
 Award Estimate based on Contract Award amount or quote price estimates
 Complete Project completed - no additional estimated costs to complete.

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Quad-rant	Project Code	Description	Project Budget			Project Expenditures			Estimated Cost to Complete	Basis of Estimate	Project Cumulative	Est. Cost (Over) Under Budget
			Initial Project Budget	Adjustments	Current Total Project Budget FY 10/11	Expended Prior Years	Expended Year-to-Date	Total Expended to Date				
			(1)	(2)	(1+2)	(4)	(5)	(4+5)=(6)	(7)	(6+7)=(8)	(3-8)	
BOND CAPITAL PROJECTS FUND												
<u>New Neighborhood Parks Development</u>												
SE	91-901	AM Kennedy Park	1,285,250	12,094	1,297,344	65,605	496	66,101	1,231,243	Budget	1,297,344	-
SW	91-902	Barsotti Park	1,285,250	12,450	1,297,700	-	-	-	1,297,700	Budget	1,297,700	-
NW	91-903	Kaiser Ridge Park	771,150	7,470	778,620	1,265	6,419	7,684	770,936	Budget	778,620	-
SW	91-904	Roy Dancer Park	771,150	7,463	778,613	-	3,078	3,078	775,535	Budget	778,613	-
NE	91-905	Roger Tilbury Park	771,150	7,463	778,613	-	-	-	778,613	Budget	778,613	-
Total New Neighborhood Parks Development			4,883,950	46,940	4,930,890	66,870	9,993	76,863	4,854,027		4,930,890	-
<u>Renovate & Redevelop Neighborhood Parks</u>												
NE	91-906	Cedar Mill Park & Trail	1,125,879	10,906	1,136,785	-	-	-	1,136,785	Budget	1,136,785	-
SE	91-907	Camille Park	514,100	4,862	518,962	31,553	40,506	72,059	446,903	Budget	518,962	-
NW	91-908	Somerset West Park	1,028,200	9,960	1,038,160	-	-	-	1,038,160	Budget	1,038,160	-
NW	91-909	Pioneer Park and Bridge Replacement	544,934	5,262	550,196	3,101	6,552	9,653	540,543	Budget	550,196	-
SE	91-910	Vista Brook Park	514,100	4,971	519,071	1,595	5,723	7,318	511,753	Budget	519,071	-
Total Renovate & Redevelop Neighborhood Parks			3,727,213	35,961	3,763,174	36,249	52,781	89,030	3,674,144		3,763,174	-
<u>New Neighborhood Parks</u>												
NW	98-880	New Neighborhood Park - NW Quadrant	1,500,000	13,680	1,513,680	-	9,334	9,334	1,504,346	Budget	1,513,680	-
NE	98-745	New Neighborhood Park - NE Quadrant	1,500,000	14,531	1,514,531	-	30,022	30,022	1,484,509	Budget	1,514,531	-
SW	98-746	New Neighborhood Park - SW Quadrant	1,500,000	14,531	1,514,531	-	36,058	36,058	1,478,473	Budget	1,514,531	-
SE	98-747	New Neighborhood Park - SE Quadrant	1,500,000	14,531	1,514,531	-	2,549,447	2,549,447	(1,034,916)	Budget	1,514,531	-
NW	98-748	New Neighborhood Park (North Bethany)	1,500,000	14,531	1,514,531	-	48,535	48,535	1,465,996	Budget	1,514,531	-
UND	98-749	New Neighborhood Park - Undesignated	1,500,000	14,531	1,514,531	164,571	(135,517)	29,054	1,485,477	Budget	1,514,531	-
Total New Neighborhood Parks			9,000,000	86,335	9,086,335	164,571	2,537,879	2,702,450	6,383,885		9,086,335	-
<u>New Community Park Development</u>												
SW	92-915	SW Community Park	7,711,500	74,691	7,786,191	2,051	34	2,085	7,784,106	Budget	7,786,191	-
Total New Community Park Development			7,711,500	74,691	7,786,191	2,051	34	2,085	7,784,106		7,786,191	-
<u>New Community Park</u>												
NE	98-881	New Community Park	10,000,000	96,799	10,096,799	12,950	24,470	37,420	10,059,379	Budget	10,096,799	-
Total New Community Park			10,000,000	96,799	10,096,799	12,950	24,470	37,420	10,059,379		10,096,799	-
<u>Renovate and Redevelop Community Parks</u>												
NE	92-916	Cedar Hills Park	6,194,905	59,591	6,254,496	77,186	1,978	79,164	6,175,332	Budget	6,254,496	-
SE	92-917	Schiffler Park	3,598,700	33,722	3,632,422	206,561	62,776	269,337	3,363,085	Budget	3,632,422	-
Total Renovate and Redevelop Community Parks			9,793,605	93,313	9,886,918	283,747	64,754	348,501	9,538,417		9,886,918	-
<u>Natural Area Preservation</u>												
NE	97-963	Roger Tilbury Memorial Park	30,846	299	31,145	-	-	-	31,145	Budget	31,145	-
NE	97-964	Cedar Mill Park	30,846	299	31,145	-	-	-	31,145	Budget	31,145	-
NE	97-965	Jordan/Jackie Husen Park	308,460	2,988	311,448	-	-	-	311,448	Budget	311,448	-
NW	97-966	NE/Bethany Meadows Trail Habitat Connection	246,768	2,390	249,158	-	-	-	249,158	Budget	249,158	-
NW	97-967	Kaiser Ridge Park	10,282	100	10,382	-	-	-	10,382	Budget	10,382	-
NW	97-968	Allenbach Acres Park	41,128	398	41,526	38	-	38	41,488	Budget	41,526	-
NW	97-969	Crystal Creek Park	205,640	1,992	207,632	-	-	-	207,632	Budget	207,632	-
NE	97-970	Foothills Park	61,692	590	62,282	1,333	808	2,141	60,141	Budget	62,282	-
NE	97-971	Commonwealth Lake Park	41,128	388	41,516	1,900	1,216	3,116	38,400	Budget	41,516	-
NW	97-972	Tualatin Hills Nature Park and Bridge Replacement	90,800	878	91,678	213	-	213	91,465	Budget	91,678	-
NE	97-973	Pioneer Park	10,282	99	10,381	32	-	32	10,349	Budget	10,381	-
NW	97-974	Whispering Woods Park	51,410	476	51,886	3,954	9,252	13,206	21,875	Award	35,081	16,805
NW	97-975	Willow Creek Nature Park	20,564	196	20,760	514	20	534	20,226	Budget	20,760	-
SE	97-976	AM Kennedy Park	30,846	299	31,145	-	-	-	31,145	Budget	31,145	-

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Quad-rant	Project Code	Description	Project Budget			Project Expenditures			Estimated Cost to Complete	Basis of Estimate	Project Cumulative	Est. Cost (Over) Under Budget
			Initial Project Budget	Adjustments	Current Total Project Budget FY 10/11	Expended Prior Years	Expended Year-to-Date	Total Expended to Date				
			(1)	(2)	(1+2)	(4)	(5)	(4+5)=(6)	(7)	(6+7)=(8)	(3-8)	
SE	97-977	Camille Park	77,115	747	77,862	-	9	9	77,853	Budget	77,862	-
SE	97-978	Vista Brook Park	20,564	199	20,763	-	-	-	20,763	Budget	20,763	-
SE	97-979	Greenway Park/Koll Center	61,692	598	62,290	19	20	39	62,251	Budget	62,290	-
SE	97-980	Bauman Park	82,256	793	83,049	608	37	645	82,404	Budget	83,049	-
SE	97-981	Fanno Creek Park	162,456	1,574	164,030	-	25	25	164,005	Budget	164,030	-
SE	97-982	Hideaway Park	41,128	398	41,526	-	-	-	41,526	Budget	41,526	-
SW	97-983	Murrayhill Park	61,692	535	62,227	11,256	9,163	20,419	41,808	Budget	62,227	-
SE	97-984	Hyland Forest Park	71,974	618	72,592	14,244	1,054	15,298	57,294	Budget	72,592	-
SW	97-985	Cooper Mountain	205,640	1,992	207,632	-	-	-	207,632	Budget	207,632	-
SW	97-986	Winkleman Park	10,282	100	10,382	-	-	-	10,382	Budget	10,382	-
SW	97-987	Lowami Hart Woods	287,896	2,788	290,684	131	81	212	290,472	Budget	290,684	-
SW	97-988	Rosa/Hazeldale Parks	28,790	277	29,067	275	-	275	28,792	Budget	29,067	-
SW	97-989	Mt Williams Park	102,820	996	103,816	-	-	-	103,816	Budget	103,816	-
SW	97-990	Jenkins Estate	154,230	1,489	155,719	942	303	1,245	154,474	Budget	155,719	-
SW	97-991	Summercrest Park	10,282	95	10,377	798	1,029	1,827	8,550	Budget	10,377	-
SW	97-992	Morrison Woods	61,692	598	62,290	-	-	-	62,290	Budget	62,290	-
UND	97-993	Interpretive Sign Network	339,306	3,287	342,593	-	9	9	342,584	Budget	342,593	-
NW	97-994	Beaverton Creek Trail	61,692	598	62,290	-	-	-	62,290	Budget	62,290	-
NW	97-995	Bethany WetlandsBronson Creek	41,128	398	41,526	-	-	-	41,526	Budget	41,526	-
NW	97-996	Bluegrass Downs Park	15,423	149	15,572	-	-	-	15,572	Budget	15,572	-
NW	97-997	Crystal Creek	41,128	398	41,526	-	-	-	41,526	Budget	41,526	-
UND	97-914	Restoration of new properties to be acquired	643,023	6,231	649,254	-	-	-	649,254	Budget	649,254	-
Total Natural Area Preservation			3,762,901	36,250	3,799,151	36,257	23,026	59,283	3,723,063		3,782,346	16,805
Natural Area Preservation - Land Acquisition												
UND	98-882	Natural Area Acquisitions	8,400,000	81,350	8,481,350	3,884	13,635	17,519	8,463,831	Budget	8,481,350	-
Total Natural Area Preservation - Land Acquisition			8,400,000	81,350	8,481,350	3,884	13,635	17,519	8,463,831		8,481,350	-
New Linear Park and Trail Development												
SW	93-918	Westside Trail Segments 1, 4, & 7	4,267,030	40,481	4,307,511	154,425	25,558	179,983	4,127,528	Budget	4,307,511	-
NE	93-920	Jordan/Husen Park Trail	1,645,120	15,221	1,660,341	147,392	35,112	182,504	1,477,837	Budget	1,660,341	-
NW	93-924	Waterhouse Trail Segments 1, 5 and West Spur	3,804,340	35,873	3,840,213	178,553	34,645	213,198	3,627,015	Budget	3,840,213	-
NW	93-922	Rock Creek Trail #5 & Allenbach, North Bethany #2	2,262,040	21,516	2,283,556	72,245	34,985	107,230	2,176,326	Budget	2,283,556	-
UND	93-923	Miscellaneous Natural Trails	100,000	969	100,969	-	2,650	2,650	98,319	Budget	100,969	-
NW	91-912	Nature Park - Old Wagon Trail	359,870	2,693	362,563	142,618	83,777	226,395	11,859	Award	238,254	124,309
NE	91-913	NE Quadrant Trail - Bluffs Phase 2	257,050	2,486	259,536	1,525	634	2,159	257,377	Budget	259,536	-
SW	93-921	Lowami Hart Woods	822,560	7,474	830,034	90,005	31,679	121,684	708,350	Budget	830,034	-
NW	91-911	Westside - Waterhouse Trail Connection	1,542,300	14,896	1,557,196	8,832	1,581	10,413	1,546,783	Budget	1,557,196	-
Total New Linear Park and Trail Development			15,060,310	141,609	15,201,919	795,595	250,621	1,046,216	14,031,394		15,077,610	124,309
New Linear Park and Trail Land Acquisition												
UND	98-883	New Linear Park and Trail Acquisitions	1,200,000	11,559	1,211,559	11,693	8,988	20,681	1,190,878	Budget	1,211,559	-
New Linear Park and Trail Land Acquisition			1,200,000	11,559	1,211,559	11,693	8,988	20,681	1,190,878		1,211,559	-
Multi-field/Multi-purpose Athletic Field Development												
SW	94-925	Winkleman Athletic Field	514,100	4,958	519,058	4,460	281	4,741	514,317	Budget	519,058	-
SE	94-926	Meadow Waye Park	514,100	4,552	518,652	86,967	158,767	245,734	141,710	Award	387,444	131,208
NW	94-927	New Fields in NW Quadrant	514,100	4,980	519,080	23	-	23	519,057	Budget	519,080	-
NE	94-928	New Fields in NE Quadrant	514,100	4,977	519,077	-	-	-	519,077	Budget	519,077	-
SW	94-929	New Fields in SW Quadrant	514,100	4,980	519,080	501	168	669	518,411	Budget	519,080	-
SE	94-930	New Fields in SE Quadrant	514,100	4,980	519,080	-	-	-	519,080	Budget	519,080	-
Total Multi-field/Multi-purpose Athletic Field Dev.			3,084,600	29,427	3,114,027	91,951	159,216	251,167	2,731,652		2,982,819	131,208

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			Initial Project Budget	Adjustments	Current Total Project Budget FY 10/11	Expended Prior Years	Expended Year-to-Date	Total Expended to Date				
			(1)	(2)	(1+2)	(4)	(5)	(4+5)=(6)	(7)	(6+7)=(8)	(3-8)	
Deferred Park Maintenance Replacements												
UND	96-960	Play Structure Replacements at 11 sites	810,223	3,198	813,421	544,115	108,069	652,184	75,119	Award	727,303	86,118
NW	96-720	Bridge/boardwalk replacement - Willow Creek	96,661	936	97,597	-	-	-	97,597	Budget	97,597	-
SW	96-721	Bridge/boardwalk replacement - Rosa Park	38,909	377	39,286	-	-	-	37,000	Award	37,000	2,286
SW	96-722	Bridge/boardwalk replacement - Jenkins Estate	7,586	10	7,596	28,430	-	28,430	-	Complete	28,430	(20,834)
SE	96-723	Bridge/boardwalk replacement - Hartwood Highlands	10,767	104	10,871	-	-	-	10,871	Budget	10,871	-
NE	96-998	Irrigation Replacement at Roxbury Park	48,854	63	48,917	41,902	-	41,902	-	Complete	41,902	7,015
UND	96-999	Pedestrian Path Replacement at 3 sites	116,687	150	116,837	118,039	-	118,039	-	Complete	118,039	(1,202)
SW	96-946	Permeable Parking Lot at Aloha Swim Center	160,914	1,559	162,473	17,594	168,215	185,809	8,612	Award	194,421	(31,948)
NE	96-947	Permeable Parking Lot at Sunset Swim Center	160,914	1,559	162,473	-	-	-	162,473	Budget	162,473	-
Total Deferred Park Maintenance Replacements			1,451,515	7,956	1,459,471	750,080	276,284	1,026,364	391,672		1,418,036	41,435
Facility Rehabilitation												
UND	95-931	Structural Upgrades at Several Facilities	317,950	2,914	320,864	101,787	800	102,587	218,277	Budget	320,864	-
SW	95-932	Structural Upgrades at Aloha Swim Center	406,279	3,834	410,113	18,186	-	18,186	391,927	Budget	410,113	-
SE	95-933	Structural Upgrades at Beaverton Swim Center	1,447,363	14,021	1,461,384	-	-	-	1,461,384	Budget	1,461,384	-
NE	95-934	Structural Upgrades at Cedar Hills Recreation Center	628,087	6,084	634,171	-	-	-	634,171	Budget	634,171	-
SW	95-935	Structural Upgrades at Conestoga Rec/Aquatic Center	44,810	434	45,244	-	-	-	45,244	Budget	45,244	-
SE	95-937	Structural Upgrades at Garden Home Recreation Center	486,935	4,717	491,652	-	-	-	491,652	Budget	491,652	-
SE	95-938	Structural Upgrades at Harman Swim Center	179,987	1,720	181,707	4,215	9,988	14,203	167,504	Budget	181,707	-
NW	95-939	Structural Upgrades at HMT/50 Mtr Pool/Aquatic Center	312,176	2,959	315,135	11,703	45,297	57,000	258,135	Budget	315,135	-
NW	95-940	Structural Upgrades at HMT Administration Building	397,315	3,737	401,052	20,017	2,078	22,095	378,957	Budget	401,052	-
NW	95-941	Structural Upgrades at HMT Athletic Center	65,721	84	65,805	66,000	-	66,000	-	Complete	66,000	(195)
NW	95-942	Structural Upgrades at HMT Dryland Training Center	116,506	1,129	117,635	-	-	-	117,635	Budget	117,635	-
NW	95-943	Structural Upgrades at HMT Tennis Center	268,860	2,604	271,464	-	-	-	271,464	Budget	271,464	-
SE	95-944	Structural Upgrades at Raleigh Swim Center	4,481	6	4,487	5,703	-	5,703	-	Complete	5,703	(1,216)
NW	95-945	Structural Upgrades at Somerset Swim Center	8,962	12	8,974	4,350	-	4,350	-	Complete	4,350	4,624
NE	95-950	Sunset Swim Center Structural Upgrades	1,028,200	9,902	1,038,102	10,381	-	10,381	1,027,721	Budget	1,038,102	-
NE	95-951	Sunset Swim Center Pool Tank	514,100	276	514,376	294,280	-	294,280	-	Complete	294,280	220,096
Total Facility Rehabilitation			6,227,732	54,433	6,282,165	536,622	58,163	594,785	5,464,071		6,058,856	223,309
Facility Expansion and Improvements												
SE	95-952	Elsie Stuhr Center Expansion and Structural Improvements	1,997,868	18,695	2,016,563	120,811	38,745	159,556	1,857,007	Budget	2,016,563	-
SW	95-953	Conestoga Rec/Aquatic Expansion & Splash Pad	5,449,460	51,081	5,500,541	311,026	137,735	448,761	5,051,780	Budget	5,500,541	-
SW	95-954	Aloha ADA Dressing Rooms	123,384	158	123,542	178,434	267	178,701	-	Complete	178,701	(55,159)
NW	95-955	Aquatics Center ADA Dressing Rooms	133,666	1,174	134,840	21,793	78,109	99,902	64,324	Award	164,226	(29,386)
NE	95-956	Athletic Center HVAC Upgrades	514,100	655	514,755	306,914	653	307,567	-	Complete	307,567	207,188
Total Facility Expansion and Improvements			8,218,478	71,763	8,290,241	938,978	255,509	1,194,487	6,973,111		8,167,598	122,643
ADA/Access Improvements												
NW	95-957	HMT ADA Parking and other site improvement	735,163	7,013	742,176	2,024	11,729	13,753	728,423	Budget	742,176	-
UND	95-958	ADA Improvements - undesignated funds	116,184	1,125	117,309	-	-	-	117,309	Budget	117,309	-
SW	95-730	ADA Improvements - Barrows Park	8,227	80	8,307	-	-	-	8,307	Budget	8,307	-
NW	95-731	ADA Improvements - Bethany Lake Park	20,564	199	20,763	-	23,640	23,640	-	Complete	23,640	(2,877)
NE	95-732	ADA Improvements - Cedar Hills Recreation Center	8,226	80	8,306	-	-	-	8,306	Budget	8,306	-
NE	95-733	ADA Improvements - Forest Hills Park	12,338	120	12,458	-	-	-	12,458	Budget	12,458	-
SE	95-734	ADA Improvements - Greenway Park	15,423	149	15,572	-	-	-	15,572	Budget	15,572	-
SW	95-735	ADA Improvements - Jenkins Estate	16,450	159	16,609	-	-	-	16,609	Budget	16,609	-
SW	95-736	ADA Improvements - Lawndale Park	30,846	40	30,886	16,626	-	16,626	-	Complete	16,626	14,260
NE	95-737	ADA Improvements - Lost Park	15,423	149	15,572	-	-	-	15,572	Budget	15,572	-
NW	95-738	ADA Improvements - Rock Creek Powerline Park (Soccer Fld)	20,564	199	20,763	-	-	-	20,763	Budget	20,763	-

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			Initial Project Budget	Adjustments	Current Total Project Budget FY 10/11	Expended Prior Years	Expended Year-to-Date	Total Expended to Date				
			(1)	(2)	(1+2)	(4)	(5)	(4+5)=(6)	(7)	(6+7)=(8)	(3-8)	
NW	95-739	ADA Improvements - Skyview Park	5,140	50	5,190	-	-	-	5,190	Budget	5,190	-
NW	95-740	ADA Improvements - Waterhouse Powerline Park	8,226	80	8,306	-	-	-	8,306	Budget	8,306	-
NE	95-741	ADA Improvements - West Sylvan Park	5,140	50	5,190	-	-	-	5,190	Budget	5,190	-
SE	95-742	ADA Improvements - Wonderland Park	10,282	99	10,381	-	-	-	10,381	Budget	10,381	-
Total ADA/Access Improvements			1,028,196	9,592	1,037,788	18,650	35,369	54,019	972,386		1,026,405	11,383
<u>Community Center Land Acquisition</u>												
UND	98-884	Community Center	5,000,000	48,462	5,048,462	5,046	568,999	574,045	4,474,417	Budget	5,048,462	-
Total Community Center Land Acquisition			5,000,000	48,462	5,048,462	5,046	568,999	574,045	4,474,417		5,048,462	-
<u>Bond Administration Costs</u>												
UND		Debt Issuance Costs	1,393,000	-	1,393,000	24,772	-	24,772	1,368,228	Budget	1,393,000	-
UND		Technology Needs	18,330	-	18,330	21,370	-	21,370	-	Complete	21,370	(3,040)
UND		Office Furniture	7,150	-	7,150	3,940	-	3,940	-	Complete	3,940	3,210
UND		Admin/Consultant Costs	31,520	-	31,520	17,978	8,731	26,709	4,811	Budget	31,520	-
			1,450,000	-	1,450,000	68,060	8,731	76,791	1,373,039		1,449,830	170
Grand Total			100,000,000	926,440	100,926,440	3,823,254	4,348,452	8,171,706	92,083,472		100,255,178	671,262



MEMORANDUM

Date: November 19, 2010
 To: Board of Directors
 From: Keith Hobson, Director of Business and Facilities
 Re: **System Development Charge Report for September, 2010**

Below please find the various categories for System Development Charges, i.e., Single Family, Multiple Family, Manufactured Housing Unit, and Non-residential Development. Also listed are the collection amounts for both the City of Beaverton and Washington County, and the 1.6% handling fee for collections through September, 2010.

Type of Dwelling Unit	Current SDC per Type of Dwelling Unit
Single Family	\$6,175.00 with 1.6% discount = \$6,076.20
Multi-Family	\$4,617.00 with 1.6% discount = \$4,543.13
Non-residential	\$160.00 with 1.6% discount = \$157.44

<u>City of Beaverton Collection of SDCs</u>		<u>Receipts</u>	<u>Collection Fee</u>	<u>Total Revenue</u>
2,422	Single Family Units	\$6,041,677.13	\$180,887.01	\$6,222,564.14
15	Single Family Units at \$489.09	\$7,336.35	\$221.45	\$7,557.80
1,399	Multi-family Units	\$2,624,822.68	\$80,892.66	\$2,705,715.34
0	Less Multi-family credits	(\$7,957.55)	(\$229.36)	(\$8,186.91)
186	Non-residential	\$423,562.02	\$12,700.16	\$436,262.18
<u>4,022</u>		<u>\$9,089,440.63</u>	<u>\$274,471.92</u>	<u>\$9,363,912.55</u>

<u>Washington County Collection of SDCs</u>		<u>Receipts</u>	<u>Collection Fee</u>	<u>Total Revenue</u>
6,087	Single Family Units	\$17,074,760.01	\$468,951.27	\$17,543,711.28
-300	Less Credits	(\$623,548.98)	(\$19,285.02)	(\$642,834.00)
1,844	Multi-family Units	\$3,883,845.63	\$115,073.18	\$3,998,918.81
-24	Less Credits	(\$47,323.24)	(\$1,463.61)	(\$48,786.85)
90	Non-residential	\$265,913.86	\$7,103.37	\$273,017.23
<u>7,697</u>		<u>\$20,553,647.28</u>	<u>\$570,379.19</u>	<u>\$21,124,026.47</u>

<u>Recap by Agency</u>		<u>Percent</u>	<u>Receipts</u>	<u>Collection Fee</u>	<u>Total Revenue</u>
4,022	City of Beaverton	30.71%	\$9,089,440.63	\$274,471.92	\$9,363,912.55
7,697	Washington County	69.29%	\$20,553,647.28	\$570,379.19	\$21,124,026.47
<u>11,719</u>		<u>100.00%</u>	<u>\$29,643,087.91</u>	<u>\$844,851.11</u>	<u>\$30,487,939.02</u>

<u>Recap by Dwelling</u>	<u>Single Family</u>	<u>Multi-Family</u>	<u>Non-Resident</u>	<u>Total</u>
City of Beaverton	2,437	1,399	186	4,022
Washington County	5,787	1,820	90	7,697
	<u>8,224</u>	<u>3,219</u>	<u>276</u>	<u>11,719</u>

Total Receipts to Date **\$29,643,087.91**

Total Payments to Date

Refunds	(\$2,002,300.89)	
Administrative Costs	(\$18.65)	
Project Costs -- Development	(\$17,110,361.95)	
<u>Project Costs -- Land Acquisition</u>	<u>(\$7,670,929.65)</u>	<u>(\$26,783,611.14)</u>
		<u>\$2,859,476.77</u>

<u>Recap by Month, FY 2010-11</u>	<u>Receipts</u>	<u>Expenditures</u>	<u>Interest</u>	<u>SDC Fund Total</u>
through June 2010 (1)	\$28,965,853.93	(\$26,372,400.35)	\$1,980,915.82	\$4,574,369.40
July	\$258,786.87	(\$45,004.00)	\$1,951.69	\$215,734.56
August	\$212,203.52	(\$277,290.59)	\$2,015.92	(\$63,071.15)
September	\$206,243.59	(\$88,916.20)	\$1,949.24	\$119,276.63
October	\$0.00	\$0.00	\$0.00	\$0.00
November	\$0.00	\$0.00	\$0.00	\$0.00
December	\$0.00	\$0.00	\$0.00	\$0.00
January	\$0.00	\$0.00	\$0.00	\$0.00
February	\$0.00	\$0.00	\$0.00	\$0.00
March	\$0.00	\$0.00	\$0.00	\$0.00
April	\$0.00	\$0.00	\$0.00	\$0.00
May	\$0.00	\$0.00	\$0.00	\$0.00
June	\$0.00	\$0.00	\$0.00	\$0.00
	<u>\$29,643,087.91</u>	<u>(\$26,783,611.14)</u>	<u>\$1,986,832.67</u>	<u>\$4,846,309.44</u>

(1) Net of \$1,029,273 of SDC Credits awarded for park development projects.

Projected SDC receipts through June 30, 2010 per the budget were \$31,054,171. Actual receipts were \$27,469,334. This fiscal year's projected total receipts per the budget are \$3,166,719.

Tualatin Hills Park and Recreation District
Systems Development Charge - Monthly Accounting, Year-to-Date FY 2010-11

City of Beaverton Collection of S.D.C.'s		Unit Rate	Revenue	Collection Fee	Total
607	Single Family Units	1,891.50	1,147,194.75	35,480.25	1,182,675.00
138	Single Family Units	2,102.96	290,208.48	8,975.52	299,184.00
327	Single Family Units	2,203.84	720,655.68	22,288.32	742,944.00
15	Single Family Units	489.09	7,336.35	221.45	7,557.80
331	Single Family Units	2,327.03	770,250.47	23,818.53	794,069.00
205	Single Family Units	2,457.01	503,887.05	15,577.95	519,465.00
281	Single Family Units	2,638.40	741,390.40	22,929.60	764,320.00
303	Single Family Units	2,891.57	876,145.71	27,097.29	903,243.00
167	Single Family Units	3,466.78	578,952.26	17,905.74	596,858.00
25	Single Family Units	6,674.47	166,861.75	2,706.70	169,568.45
22	Single Family Units	6,777.79	149,111.38	2,375.87	151,487.25
16	Single Family Units	6,076.20	97,219.20	1,731.24	98,950.44
464	Multi-family Units	1,454.03	674,669.92	20,866.08	695,536.00
0	Multi-family Units	1,616.99	0.00	0.00	0.00
0	Less Credits		(7,957.55)	(229.36)	(8,186.91)
110	Multi-family Units	1,694.59	186,404.90	5,765.10	192,170.00
74	Multi-family Units	1,789.65	132,434.10	4,095.90	136,530.00
245	Multi-family Units	1,889.56	462,942.20	14,317.80	477,260.00
68	Multi-family Units	2,029.24	137,988.32	4,267.68	142,256.00
332	Multi-family Units	2,224.21	738,437.72	22,838.28	761,276.00
0	Multi-family Units	2,445.37	0.00	0.00	0.00
102	Multi-family Units	2,666.53	271,986.06	8,411.94	280,398.00
4	Multi-family Units	4,989.86	19,959.46	329.88	20,289.34
0	Multi-family Units	5,067.60	0.00	0.00	0.00
0	Multi-family Units	4,543.13	0.00	0.00	0.00
186	Non-residential	Various	423,562.02	12,700.16	436,262.18
4,022	Total		9,089,440.63	274,471.92	9,363,912.56

Washington County Collection of S.D.C.'s Revenue		Unit Rate	Revenue	Collection Fee	Total
1,916	Single Family Units	1,891.50	3,624,114.00	112,086.00	3,736,200.00
(91)	Less SFR Credits	1,891.50	(172,126.50)	(5,323.50)	(177,450.00)
351	Single Family Units	2,102.96	738,138.96	22,829.04	760,968.00
(91)	Less SFR Credits	2,102.96	(191,369.36)	(5,918.64)	(197,288.00)
741	Single Family Units	2,203.84	1,633,036.71	50,515.29	1,683,552.00
(118)	Less SFR Credits	2,203.84	(260,053.12)	(8,042.88)	(268,096.00)
714	Single Family Units	2,327.03	1,661,582.84	51,294.16	1,712,877.00
732	Single Family Units	2,457.01	1,798,531.32	55,624.68	1,854,156.00
528	Single Family Units	2,638.40	1,393,075.20	43,084.80	1,436,160.00
324	Single Family Units	2,981.57	936,868.68	28,975.32	965,844.00
345	Single Family Units	3,466.78	1,196,036.10	36,960.90	1,233,000.00
157	Single Family Units	6,674.47	1,047,891.79	16,965.23	1,064,857.02
279	Single Family Units	6,777.79	1,891,003.41	30,078.50	1,921,081.91
0	Single Family Units	6,076.20	1,154,478.00	20,509.35	1,174,987.35
117	Multi-family Units	1,454.03	169,830.51	5,552.49	175,383.00
41	Multi-family Units	1,616.99	66,236.59	2,050.41	68,347.00
68	Multi-family Units	1,694.59	115,232.12	3,563.88	118,796.00
194	Multi-family Units	1,789.65	347,192.10	10,737.90	357,930.00
(24)	Less MFR Credits	1,789.65	(47,323.24)	(1,463.61)	(48,786.85)
508	Multi-family Units	1,889.56	959,896.48	29,687.52	989,584.00
563	Multi-family Units	2,029.24	1,142,101.28	35,322.58	1,177,423.86
139	Multi-family Units	2,224.21	309,165.19	9,561.81	318,727.00
118	Multi-family Units	2,666.53	314,650.54	9,731.46	324,382.00
48	Multi-family Units	4,989.86	254,716.08	4,330.01	259,046.09
16	Multi-family Units	5,067.60	81,081.60	1,303.56	82,385.16
0	Multi-family Units	4,543.13	45,431.30	811.40	46,242.70
0	Manufactured Housing	1,483.13	0.00	0.00	0.00
0	Manufactured Housing	2,039.91	0.00	0.00	0.00
32	Manufactured Housing	2,445.37	78,251.84	2,420.16	80,672.00
90	Non-residential	Various	265,913.86	7,103.37	273,017.23
7,697	Total		20,553,647.28	570,379.19	21,124,026.47

Recap by Agency		Revenue	Collection Fee	Total
City of Beaverton		9,089,440.63	274,471.93	9,363,912.56
Washington County		20,553,647.28	570,379.19	21,124,026.47
	Total	29,643,087.91	844,851.12	30,487,939.03

Add	Allocation of interest earned			1,986,832.67
	Grant rec'd (Wa City) & Coparapis pledge			24,000.00
Less	SDC Credits for Land Donation Paid in Cash	x		(1,936,701.66)
	Refunds of SFR Fees Collected in Error	x		(665,599.23)
	Administrative Costs Paid	x		(18.67)
	Collection Fees paid to City and County			(844,851.10)

Project Costs				
	Inger Land Acquisition			(690,517.55)
	Husen Land Acquisition			(448,254.93)
	Fanno Trail Matching			(345,084.20)
	Stover/JOAY Acquisition			(164,160.04)
	PGE Land Acquisition			(3,500.00)
	Rock Creek/Bethany			(775,329.38)
	Camp Rivendale			(628,794.95)
	Conestoga Play Structure			(27,951.70)
	Synthetic Turf Project			(315,242.42)
	Stuhr Building Expansion			(148,261.65)
	Bluffs Park Development			(107,645.65)
	Foege Park Development			(130,871.23)
	Kelvin Land Acquisition			(46,448.00)
	Beaverton Pwin Trail			(936,138.34)
	Kaiser Woods			(1,016,829.86)
	PCC Athletic Fields MP & Construction			(10,156,331.31)
	Synthetic Turf Field 2			(531,551.57)
	Winkelman Land Acquisition			(27,000.00)
	BSD Synth Turf Field Matching Funds			(200,000.00)
	Nature Park Infrastructure			(30,362.62)
	HMT Play Structure Phase II			(195,277.74)
	Other Land Acquisition (thru FY07)			(627,196.85)
	Novice Skate Park			(209,707.59)
	CRA Backyard Master Plan			(103,987.26)
	Mt. Williams Land Acquisition			(1,600,220.00)
	Tennis Air Structure			(528,651.17)
	Lowam! Hart Woods Phase I			(88,366.77)
	Garden Home Parking Lot Expansion			(300,050.89)
	Aloha Park School Fields Restoration			(107,196.50)
	Old Wagon Trail Rplcment Design			(33,927.72)
	Land Acquisition (thru FY08)			(42,999.52)
	Rystad Property Acquisition			(85,001.85)
	March Property Acquisition			(932,569.52)
	Brady Property Acquisition			(355,708.77)
	Nopper/Turner Property Acquisition			(268,913.36)
	Winkelman Park Initial Site Imp.			(65,860.98)
	Land Acquisition (thru FY09)			(13,448.91)
	Young House & Property			(10,157.09)
	Bonny Slope/BSL Land Acquisition			(826,075.81)
	Winchester Land Purchase			(522,803.32)
	MTIP Grant/Westside Trail			(283.20)
	TE Grant Match/Westside Trail			(283.20)
	PCC Site Amenities			(25,600.75)
	Land Acquisition (thru FY 10)			(2,268.51)
	Church of Christ Property			(274,367.00)
	Winkelman Park Master Plan			(92,772.32)
	Crist Property			(750,318.62)
	Land Acquisition (thru FY 11)			0.00
	SW Quadrant Land Acquisition			0.00
	Bonny Slope/BSL Trail Development			0.00
	LWCF Grt Mich/Schiffner Park			0.00
	Jackie Husen Park Const.			(0.98)
	MTIP Grt Mich/FCT-Hall Crossing			0.00
	LGGP Grt Mich/PCC Restrooms			0.00
	LGGP Grt Mich/Cedar Hills Play Equip			0.00

Total SDC Fund Cash Increase (Decrease)	4,846,309.44
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Where your money's going: highlights from first report on \$100 million bond

Published: Wednesday, November 03, 2010, 11:05 AM Updated: Thursday, November 04, 2010, 5:12 PM



Dominique Fong, The Oregonian

Bond Measure 34-156		
Category	Amount of Distribution	Amount Spent as of June 30, 2010
Land Acquisition	\$33,600,000	\$186,456
New/Redeveloped Community and Neighborhood Parks	\$18,750,000	\$378,595
Natural Area Preservation	\$3,600,000	\$36,257
Trails/Linear Parks	\$14,745,000	\$777,803
Youth Athletic Fields	\$9,000,000	\$83,018
Deferred Park Maintenance Replacements	\$1,500,000	\$714,022
Facilities Rehabilitation, Expansion and Improvements	\$14,575,000	\$1,475,684
ADA/Access Improvements	\$1,000,000	\$36,244
Project Management/Bond Issuance Costs	\$2,900,000	\$560,261

[View full size](#)

Dominique Fong

The THPRD Parks Bond Citizen Oversight Committee presented its findings in the first report on the \$100 million bond that voters passed in November 2008.

An oversight committee says the **Tualatin Hills Park & Recreation District** should focus on buying land and reporting projects paid for by a **\$100 million bond**.

On Monday, the **THPRD Parks Bond Citizen Oversight Committee** scrutinized the bond's money trail during its first report to the Board of Directors.

As of June 30, the Park District has spent \$4,238,240 of bond money for projects ranging from land acquisition, area preservation, parks, trails, athletic fields, park maintenance, facility improvements and

disability access improvements.

Eighty-two of the 129 bond-funded projects have been started, the report said.

The oversight committee commended the board for aggressively tackling its goals and remaining open with the public. For the fifth year in a row, the Government Finance Officers Association awarded the board the **Certificate of Achievement for Excellence in Financial Reporting**.

But other areas need improvement, the report said.

Though it recognized the downturn of the real estate market, the committee was concerned with the "slow pace" of land purchases and advised that the board should hone in on possible land deals.

Other recommendations included standardizing project reporting, tracking staff time spent on projects and developing more comprehensive performance guidelines.

The 12-member committee was created in 2008 to check where voters' dollars are going and whether the Park District's results match its original promises.

View the report here: [2010 Annual Report FINAL.DOC](#)

Volunteers worked six hours Oct. 23 to install new play equipment at Burntwood West Park in Beaverton. The old playground was destroyed by an arson fire.

TUALATIN HILLS
PARK & RECREATION
DISTRICT



Beaverton play structure rises where one burned

An act of arson became an opportunity for a show of community spirit at Burntwood West Park last month. About 20 volunteers gathered Oct. 23 to install a new play structure after the previous equipment was destroyed by fire in July.

Jerry Burgess, park improvement supervisor for the Tualatin Hills Park & Recreation District, was thrilled at the response.

"It was great to see so many people work together on a project like this," he said. "It's a terrible thing when someone destroys something that children enjoy, but to have volunteers step up to build a new playground makes you feel better."

The playground, just off Timberland Drive in southwest Beaverton, is undergoing final touches but will be open to the public no later than Nov. 19. The cost of the project, which is primarily covered by insurance, will be around \$35,000.

The park district expedited rebuilding the structure, and a community meeting was held in late August to discuss playground options. The park district's proposal, which the neighbors approved, even included some improvements. New curbing to hold the wood chips was added, as well as a

couple of play features such as drums and a megahorn.

"The neighbors really wanted to maintain the same type of playground that was there before," Burgess said. "We did some extra grading and had to reconfigure the location a little to fit everything into the original space, but the effort was well worth it."

WEE Peoples Construction provided the curbing at cost. Floyd Peoples and Roger Kemp from the company helped with installation of the structure.

Volunteers from the Beaverton Optimist Club also assisted with the rebuild, and several neighbors got involved, said Burgess, whose brother and cousin lent a hand.

"It was truly a group effort," he said. "And it's something the kids in this neighborhood will enjoy for years to come."

Although some evidence was collected at the scene of the crime in July, no arrests have been made. Anyone with information is urged to call the Beaverton Police Department through the non-emergency Washington County dispatch at 503-629-0111.

— Tualatin Hills
Park & Recreation District

Celebrate all things crawly at Newt Day

It's time to celebrate native amphibians at the eighth annual Newt Day at the Tualatin Hills Nature Park Interpretive Center.

The community event will take place Saturday from noon to 4 p.m. (rain or shine) at the 222-acre wildlife preserve located at 15655 S.W. Millikan Way.

As part of the festivities, the Tualatin Hills Park and Recreation District will also celebrate the reopening of the park's Old Wagon Trail at 1:30 p.m. with a ribbon-cutting ceremony on the Vine Maple Trail near the 170th Avenue entrance to the Nature Park.

Admission to Newt Day is \$1 or two cans of food per person to be donated to the Oregon Food Bank. There is no charge for the trail opening ceremony.

Newt Day is an opportunity for families to explore the



SUBMITTED PHOTO

TOUGH ENOUGH — Rough-skinned newts usually come out to play when it rains.

Nature Park in autumn. Participants will head out into the park to enjoy a scavenger hunt.

Beginning at noon, Newt Day participants can warm up inside the Interpretive Center with hot cider while learning about amphibians, including rough-skinned newts.

Face painting and crafts will also be available for visitors of all ages.

"It is the only event where we hope it rains," said Elisa Joy Payne, program coordinator at the Nature Park Interpretive Center. "Rain brings out the newts and gives us an opportunity to discover animals at a time of year where we don't normally go outside."

The ribbon cutting will celebrate the removal of the Old Wagon Trail boardwalk, which was replaced with a new slip-resistant, recycled plastic lumber boardwalk that stretches 1,040 feet, nearly twice the original length. The project, which was funded with money from the 2008 park bond measure, cost \$220,000 and took nearly four months to complete.

After the ceremony, light refreshments will be served and a guided hike will take place along the boardwalk.

For more information, call 503-629-6350.



Nike donates \$85,000 to keep basketball players in the game

The Beaverton Valley Times, Nov 11, 2010

Thanks to a grant from Nike, no young person who wants to play basketball will be left on the bench.

Nike and the Tualatin Hills Park Foundation have teamed up to ensure that all boys and girls in grades 5-12 in the Beaverton area who want to play basketball this season can do so.

“Thanks to a cash grant from Nike, we’ll provide scholarships that enable children to participate regardless of their economic circumstances,” said Janet Allison, chairwoman of the foundation. “It’s part of an initiative our foundation adopted this year called, ‘Who Should Play.’”

Nike donated about \$85,000 to the program, including scholarship money, game jerseys, equipment and coaching clinics offered by the Positive Coaching Alliance, a Stanford University group.

The alliance kicked off its training for youth coaches with a clinic Tuesday night at Cedar Hills Recreation Center.

“We understand the benefits of sport in young people’s lives,” said Kathy Webb, Nike employee engagement manager based at the company’s Beaverton world headquarters.

More than 2,000 boys and girls in fifth- through 12th-grades will participate in the park district’s youth basketball program, which begins in December and runs through March.

“With many families struggling economically, Nike’s remarkable support for young athletes couldn’t come at a better time,” said Doug Menke, park district general manager. “This gift will help keep boys and girls active and healthy. And they’ll get better coaching as a result of the Nike-funded clinics.”

For more information, visit www.thprd.org.



Coaches like Hilary Propeck received three basketballs and a ball bag at the first of many coaching clinics put on by the Positive Coaching Alliance at Cedar Hills Recreation Center Tuesday night as part of a partnership between Tualatin Hills Park Foundation and Nike.

PATRICK COTE / THE TIMES



Park District, Employee Association encourage food and toy donations this holiday season

Published: Tuesday, November 16, 2010, 3:17 PM Updated: Tuesday, November 16, 2010, 3:20 PM



The Tualatin Hills Park & Recreation District and the THPRD Employee Association are collaborating again to encourage giving to the less fortunate during the holiday season.

New toys and food (for youth ages 4-18) will be accepted at most THPRD centers from Nov. 26 through Dec. 16. It's part of a drive called "Drop In and Help Out Our Neighbors," sponsored by THPRD and OSEA Chapter 400, the union that represents most Park District employees.

For the three days following Thanksgiving, Nov. 26-28, THPRD will waive the usual drop-in fees for anyone who brings a toy or at least two non-perishable food items to a participating recreation or aquatic center. Admission will be on a first-come, first-served basis for drop-in programs, including open/family swims, lap swims, open gyms, drop-in sports and fitness rooms.

The drop-in waiver is good at all locations that have drop-in programs except the Tualatin Hills Tennis Center.

All donated food and toys will be forwarded to the Sunshine Pantry in Beaverton for distribution to local individuals and families. Toys should be new and unwrapped; no stuffed animals, please.

"Many of our neighbors are hurting during these difficult economic times, and that pain just becomes more acute during the holiday season," said THPRD General Manager Doug Menke and Employee Association President Dwight Phillips. "Let's try to make this time a little brighter for those in need, especially the children."

The public is also invited to vote for their favorite toy collection barrel as decorated by THPRD employees. Visit www.thprd.org Dec. 1-17 for this year's creations and make a selection.

Toys and food will be accepted at the following THPRD locations through Dec. 16:

- Aloha Swim Center: 18650 SW Kinnaman Road, Aloha
- Beaverton Swim Center: 12850 SW Third Street, Beaverton
- Harman Swim Center: 7300 SW Scholls Ferry Road, Beaverton
- Sunset Swim Center: 13707 NW Science Park Drive, Portland
- Tualatin Hills Aquatic Center: 15707 SW Walker Road, Beaverton
- Cedar Hills Recreation Center: 11640 SW Park Way, Portland

- Conestoga Recreation & Aquatic Center: 9995 SW 125th Avenue, Beaverton
- Garden Home Recreation Center: 7475 SW Oleson Road, Portland
- Tualatin Hills Athletic Center: 50 NW 158th Avenue, Beaverton
- Elsie Stuhr Center, 5550 SW Hall Blvd, Beaverton
- Tualatin Hills Nature Park Interpretive Center, 15655 SW Millikan Way, Beaverton (no drop-in programs offered at this location)

THPRD's Administration Office and Tennis Center, at 15707 SW Walker Road, Beaverton, also will accept donations during open hours.

Formed in 1955, THPRD is the largest special park district in Oregon, spanning about 50 square miles and serving more than 200,000 residents in the greater Beaverton area. The district provides year-round recreational and educational opportunities for people of all ages. Offerings include a wide variety of classes and more than 200 park sites, 60 miles of trails, eight swim centers, six recreation centers, and 1,300 acres of natural areas. For more information, visit www.thprd.org or call 503/645-6433.

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TUALATIN HILLS PARK AND RECREATION DISTRICT

Centers waive drop-in fees for those who donate food, new toys

The Tualatin Hills Park and Recreation District and its employee association are collaborating again to encourage giving to the less fortunate during the holiday season.

New toys for children ages 4 to 18 and food will be accepted at most park district centers from Friday, Nov. 26, through Thursday, Dec. 16.

As part of the "Drop In and Help Out Our Neighbors" drive, the park dis-

trict will waive the usual drop-in fees for anyone who brings a toy or at least two non-perishable food items for the three days following Thanksgiving.

The drop-in waiver is good at all locations that have drop-in programs except the Tualatin Hills Tennis Center.

Admission will be on a first-come, first-served basis for drop-in programs, including open and family swims, lap swims, open

gyms, drop-in sports and fitness rooms.

All donated food and toys will be given to the Sunshine Pantry in Beaverton for distribution to local individuals and families.

Toys should be new and unwrapped; no stuffed animals, please.

"Many of our neighbors are hurting during these difficult economic times, and that pain just becomes more acute during the holiday season," said

Doug Menke, general manager of the park district. "Let's try to make this time a little brighter for those in need, especially the children."

The public is also invited to vote for a favorite toy collection barrel decorated by park district employees.

Visit thprd.org between Dec. 1 and 17 to check out the selection and vote for your top choice.

You can pitch in

Toys and food will be accepted at the following park district locations between Nov. 26 and Dec. 16:

- Aloha Swim Center.
- Beaverton Swim Center.
- Cedar Hills Recreation Center.
- Conestoga Recreation & Aquatic Center.
- Elsie Stuhr Center.
- Garden Home Recreation Center.
- Harman Swim Center.
- Sunset Swim Center.
- Tualatin Hills Aquatic Center.
- Tualatin Hills Athletic Center.
- Tualatin Hills Nature Park Interpretive Center.



OregonLive.com

Everything Oregon

Elsie Stuhr Center welcomes all for free Thanksgiving lunch

Published: Wednesday, November 24, 2010, 2:51 PM Updated: Wednesday, November 24, 2010, 4:21 PM



Dominique Fong, The Oregonian



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Linda Enger

The Elsie Stuhr Center opened its doors for nearly 700 people in 2009. Linda Enger, the center's supervisor, expects around the same number this year.

Last year, nearly 700 people enjoyed a full Thanksgiving feast for free at the **Elsie Stuhr Center**.

On Thursday, the center at **5550 SW Hall Blvd.** will once again welcome from 11 a.m. to 2 p.m. anyone who may not have holiday plans.

"It's really for people sitting at home who don't have a place to go," said Linda Jo Enger, the center's supervisor. "We encourage people to go ahead and join us."

Organized and paid for by **St. Matthew Lutheran Church** in Beaverton, the eight-year program will offer traditional dishes such as turkey, cranberry relish, mashed potatoes and pumpkin pie.

Enger and other volunteers will spend the day serving individuals and families.

"It makes Thanksgiving *Thanksgiving*," Enger said. "I really enjoy it over the whole concept of going to someone's house, although I do that too. This is to me a lot more meaningful."

There will be enough food for everyone -- and then some.

"We even have some leftovers for the last stragglers so you can take the pie home and enjoy it again," Enger said.

-- **Dominique Fong**

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