



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

**Board of Directors Regular Meeting
December 5, 2011
6:30 p.m. Executive Session; 7:00 p.m. Regular Meeting
HMT Recreation Complex, Peg Ogilbee Dryland Meeting Room
15707 SW Walker Road, Beaverton**

AGENDA

- 6:30 PM 1. Executive Session*
- A. Legal
 - B. Land
- 7:00 PM 2. Call Regular Meeting to Order
- 7:05 PM 3. Action Resulting from Executive Session
- 7:10 PM 4. Presentations
- A. [Recognition of Wendy Kroger](#)
 - B. [Accept: Audit Report on Park District Financial Statements for Fiscal Year 2010-11](#)
 - C. [Aquatics Advisory Committee](#)
 - D. [Parks Bond Citizen Oversight Committee Annual Report](#)
- 7:45 PM 5. Audience Time**
- 7:50 PM 6. Board Time
- 7:55 PM 7. Consent Agenda***
- A. [Approve: Minutes of November 7, 2011 Regular Meeting](#)
 - B. [Approve: Monthly Bills](#)
 - C. [Approve: Monthly Financial Statement](#)
 - D. [Approve: Resolution Appointing Recreation Advisory Committee Member](#)
 - E. [Approve: Resolution Approving System Development Charge Annual Cost Adjustment](#)
 - F. [Approve: Resolution Authorizing Transfer of Metro Local Share Funds](#)
 - G. [Approve: Resolution Authorizing Application to the Federal Highway Administration for a Transportation, Community and System Preservation Grant](#)
- 8:00 PM 8. Unfinished Business
- A. [Update: Bond Program](#)
 - B. [Information: General Manager's Report](#)
- 8:15 PM 9. New Business
- A. [Approve: Naming Request for 112th Avenue Facility](#)
 - B. [Information: Leadership Development Academy](#)
- 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 & 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 Americans 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 30, 2011
TO: The Board of Directors
FROM: Doug Menke, General Manager

RE: **Information Regarding the December 5, 2011 Board of Directors Meeting**

Agenda Item #4 – Presentations

A. Recognition of Wendy Kroger

Attached please find a memo from myself reporting that Wendy Kroger will be in attendance at your meeting to be recognized for her volunteer service to the Tualatin Hills Park & Recreation District.

B. Audit Report on Park District Financial Statements for Fiscal Year 2010-11

Attached please find a memo from Keith Hobson, Director of Business & Facilities, reporting that Kathy Leader, 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, 2011 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, 2011.

C. Aquatics Advisory Committee

Attached please find a memo from Jim McElhinny, Director of Park & Recreation, reporting that Jon Schieltz, Aquatics Advisory Committee Chair, will be at your meeting to highlight the activities of the Committee during the past year as well as their goals for the coming year.

D. Parks Bond Citizen Oversight Committee Annual Report

Attached please find a memo from myself reporting that Marc San Soucie, Chair of the Parks Bond Citizen Oversight Committee, will be at your meeting to present the Committee's second Annual Report.

Action Requested: No action requested. Board information only.

Agenda Item #7 – Consent Agenda

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

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

A. Approve: Minutes of November 7, 2011 Regular Meeting

B. Approve: Monthly Bills

C. Approve: Monthly Financial Statement

D. Approve: Resolution Appointing Recreation Advisory Committee Member

E. Approve: Resolution Approving System Development Charge Annual Cost Adjustment

F. Approve: Resolution Authorizing Transfer of Metro Local Share Funds

G. Approve: Resolution Authorizing Application to the Federal Highway Administration for a Transportation, Community and System Preservation Grant

Agenda Item #8 – Unfinished Business

A. Bond Program

Attached please find a memo from Hal Bergsma, Director of Planning, providing an update regarding recent activities centered around the Bond Program. Hal will be at your meeting to provide an overview of the memo and to answer any questions the Board may have.

B. General Manager's Report

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

Agenda Item #9 – New Business

A. Naming Request for 112th Avenue Facility

Attached please find a memo from Keith Hobson, Director of Business & Facilities, seeking Board approval of the proposed name for the new facility at 112th Avenue, pursuant to Board Policy 8.05, Naming of District Property. Keith 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 approval of the staff request, in accordance with District Compiled Policy 8.05 on Naming of District Property, to name the new facility on 112th Avenue as the Fanno Creek Service Center.

B. Leadership Development Academy

Attached please find a memo from Keith Hobson, Director of Business & Facilities, noting that Nancy Hartman-Noye, Human Resources Manager, and Ann Mackiernan, Operations Analysis Manager, will be at your meeting to provide an overview of the Leadership Development Academy and to answer any questions the Board may have.

Action Requested: No action requested. Board information only.

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 22, 2011
TO: The Board of Directors
FROM: Doug Menke, General Manager

RE: Recognition of Wendy Kroger

Wendy Kroger will be in attendance at your meeting to be recognized for her volunteer service to the Tualatin Hills Park & Recreation District. In addition to serving as the Chair of the Trails Advisory Committee, she has served on a number of THPRD committees including: System Development Charge Methodology Citizen Advisory Committee, Bond Measure Task Force, Parks Bond Citizen Oversight Committee, and Fanno Creek Trail/Hall Boulevard Stakeholders Advisory Committee. Wendy has also been an advocate of THPRD with our legislators.



[4B]

MEMO

DATE: November 29, 2011
TO: Doug Menke, General Manager
FROM: Keith Hobson, Director of Business & Facilities

RE: **Audit Report on Park District Financial Statements for Fiscal Year 2010-11**

Kathy Leader, Audit Committee member, will be at the December 5, 2011 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, 2011 and to answer any questions the Board of Directors may have.

Staff and the District Auditors, Talbot, Korvola and Warwick LLP, presented the Draft Comprehensive Annual Financial Report to the District Audit Committee on November 28, 2011, for their review and approval. A draft of the Audited Financial Statements is attached. As there were no findings or recommendations stemming from the financial statements, a representative of the audit firm will not 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, 2011.

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

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED JUNE 30, 2011



**Connecting People,
Parks & Nature**

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

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED JUNE 30, 2011



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

**TUALATIN HILLS PARK AND RECREATION DISTRICT
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 FISCAL YEAR ENDED JUNE 30, 2011**

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INTRODUCTORY SECTION



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

November 28, 2011

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, 2011 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 is accurate in all material respects and is 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, 2011. 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 226,000 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; the Cooper Mountain Nature Park and Interpretive Center; 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): 53 outdoor basketball pads; 93 outdoor tennis courts; 151 soccer/football/lacrosse fields; 107 softball/baseball fields; two skate parks; three bocce courts; five volleyball courts; and an outdoor hockey rink.
- The District has 283 park and recreation facility sites totaling almost 2,200 acres, consisting of 1,110 acres of wetland/natural areas, and 1,090 acres of developed sites, including neighborhood, community and regional parks. THPRD sites include three lakes, 27 miles of stream corridor, and 42 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 accounting principles generally accepted in the United States (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 I.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 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 had previously increased at a rate of approximately four to five percent annually. Because the District's 2011 assessed value is only 70.5% of market value, there is an inherent cushion in property tax collections. The District's tax collections will remain steady in the near future, should further declines in property value continue to occur. During the 2011 year, property taxes increased by 3.4% within the general fund, and a 3.25% increase is anticipated for the current year.

Washington County, the second most populous county in Oregon, has experienced declines in most job sectors since July 2008, however, the educational and health services, along with government sectors have continued to show slight gains. Furthermore, the County's unemployment rate as of September, 2011 sits at 7.8%, a lower rate than either the state (9.6%) or national rate (9.1%). 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 five years ago, along with finalizing an updated Comprehensive Plan and Trails Plan. The Comprehensive Plan must be reviewed and updated every five years, which will be completed within 2012. Eight implementation goals are included in the Comprehensive Plan, which currently comprise the foundation of our annual budget process.

As directed in the Comprehensive Plan, the District adopted and implemented a program fee study in June 2007, with a four-year phase in process. The final year of increases began in January 2011, and was applied to all registered classes not yet recovering at full costs. However, because of the current economy and patron needs, the Board of Directors delayed the final year of fee increases for drop-in and pass activity until January 1, 2012. Ongoing, all 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 for the past two years. Even though SDC revenue has decreased significantly, certain areas of the District have seen growth, and there are some significant developments under construction.

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.

As part of the previously mentioned long-term financial plan, the District established viable financial strategies to ensure stable management during all economic conditions. Some of the issues addressed, either this year or into the next, ensure the adherence to these policies and exhibit a proactive approach to our economic targets.

- All District programs are reviewed regularly to ensure cost recovery and comparability to the market.
- Non-general obligation debt was issued during the year, but debt service will be offset by energy savings and efficiencies.
- The District retirement program was amended with a Tier II addition for employees hired after June 30, 2010; this will contain the cost of funding of required contributions, while providing a stable retirement plan to all eligible staff.
- Completed District-wide implementation of energy savings performance contract improvements, vehicle trip reduction/consolidation and development of satellite maintenance facilities.

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. As of June 30, 2011, \$20.8 million of bond funds have been expended.

On September 1, 2011, the District issued the balance of authorized general obligation debt to take advantage of the historically low interest rates. Further information on this financing is contained in Note V.E., Page 43 of the Notes to the Basic Financial Statements.

Future goals

With the 2011/12 budget process, the Board developed goal outcome measures, based on the Comprehensive Plan goals, to provide quantifiable performance measure targets. Business plans were developed based on these measures, and those that met the required return on investment were incorporated into the adopted budget. Along with these targeted business plans, the District will also be focusing on:

- Continued efforts to reach under-served populations, including funding of the Family Assistance program, to ensure all District residents have an opportunity to access available services.

- Completion of the renovation of the centralized maintenance facility by early 2012, and absorbing initial costs of relocating the Maintenance, Natural Resources and Planning departments to the new facility.
- Continued commitment to sustainability through adjustments within maintenance, adoption of new technology practices and tracking of greenhouse gas inventories from park district activities.
- Management of the Bond Capital Project program, including dedicated funding for personnel necessary to complete the voter approved list of projects.

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, 2010. This was the sixth 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 GAAP and applicable legal requirements.

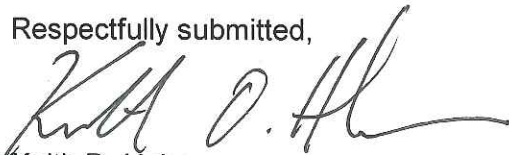
A Certificate of Achievement is valid for a period of one year only. Staff believes that our current CAFR continues to meet the Certificate of Achievement Program's requirements and will be submitting it to the GFOA to determine its eligibility for another certificate.

The District's Adopted Budget Document for the 2010/11 Fiscal Year received the *Distinguished Budget Presentation* award from GFOA. This is the seventh 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, 2010

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.



Linda C. Davison

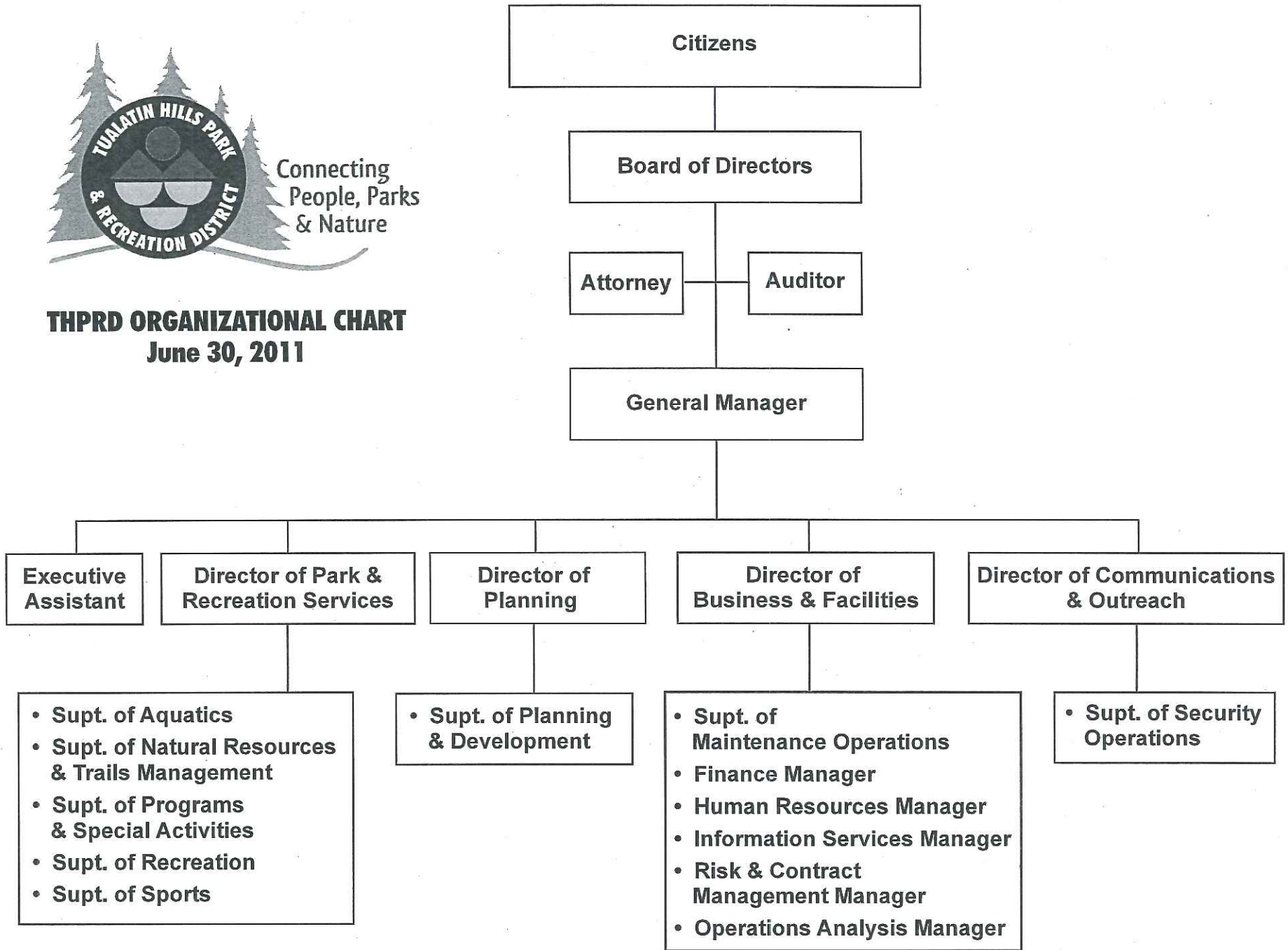
President

Jeffrey R. Emer

Executive Director



THPRD ORGANIZATIONAL CHART
June 30, 2011



**TUALATIN HILLS PARK AND RECREATION DISTRICT
DIRECTORY OF OFFICIALS**

Administrative Office
15707 SW Walker Road
Beaverton, Oregon 97006

Board of Directors
as of June 30, 2011

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



Talbot, Korvola & Warwick, LLP
Certified Public Accountants & Consultants

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INDEPENDENT AUDITOR'S REPORT

November 28, 2011

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 (District), as of and for the year ended June 30, 2011, 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, 2011, and the respective changes in financial position thereof and the budgetary comparison information of 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 28, 2011
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 individual 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 
Angelique Whitlow, 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, 2011 by \$113,711,076.
- Capital assets (net of accumulated depreciation and related debt) account for most of this amount, with a value of \$102,325,244.
- Of the remaining net assets, \$6,419,121 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 \$7,942,163, or 7.5 percent over the previous year. Acquisitions of park property and improvements contributed mainly to this increase.
- As of the close of the current fiscal year, the District's governmental funds reported combined ending fund balances of \$50,523,709, a decrease of \$13,562,977, or 21.2 percent, due largely to expending of capital funds related to general obligation bonds issued in April, 2009.
- As of June 30, 2011, fund balance for the General Fund was \$6,654,619 or 16.1 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, 2011, 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, 2011.

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, the System Development Charges Fund and the Metro Natural Areas Bond Fund, all of which are considered major funds. Data from the other governmental fund, the Maintenance Mitigation Fund, is shown as a single presentation.

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 supplemental information 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, along with the Notes to the Basic Financial Statements, 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 organizational 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, 2011, the District's assets exceeded liabilities by \$113,711,076.

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

Tualatin Hills Park and Recreation District Net Assets

	Governmental Activities	
	June 30, 2011	June 30, 2010
Cash and investments	\$ 51,548,311	\$ 65,467,199
Other assets	3,365,968	2,965,811
Capital assets	135,542,662	110,198,548
Total assets	<u>190,456,941</u>	<u>178,631,558</u>
Other liabilities	4,290,855	4,257,142
Long-term liabilities	72,455,010	68,605,503
Total liabilities	<u>76,745,865</u>	<u>72,862,645</u>
Net assets:		
Invested in capital assets, net of debt	102,325,244	97,699,300
Restricted	4,966,711	5,388,324
Unrestricted	6,419,121	2,681,289
Total net assets	<u>\$ 113,711,076</u>	<u>\$ 105,768,913</u>

The largest portion of the District's net assets, \$102,325,244 or 90.0 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, \$4,966,711 or 4.4 percent, represents resources that are subject to external restrictions on how they may be used. The remaining balance of \$6,419,121, or 5.6 percent, is unrestricted and may be used to meet the District's ongoing obligations.

For the year ended June 30, 2011, the District had positive balances in all three categories of net assets.

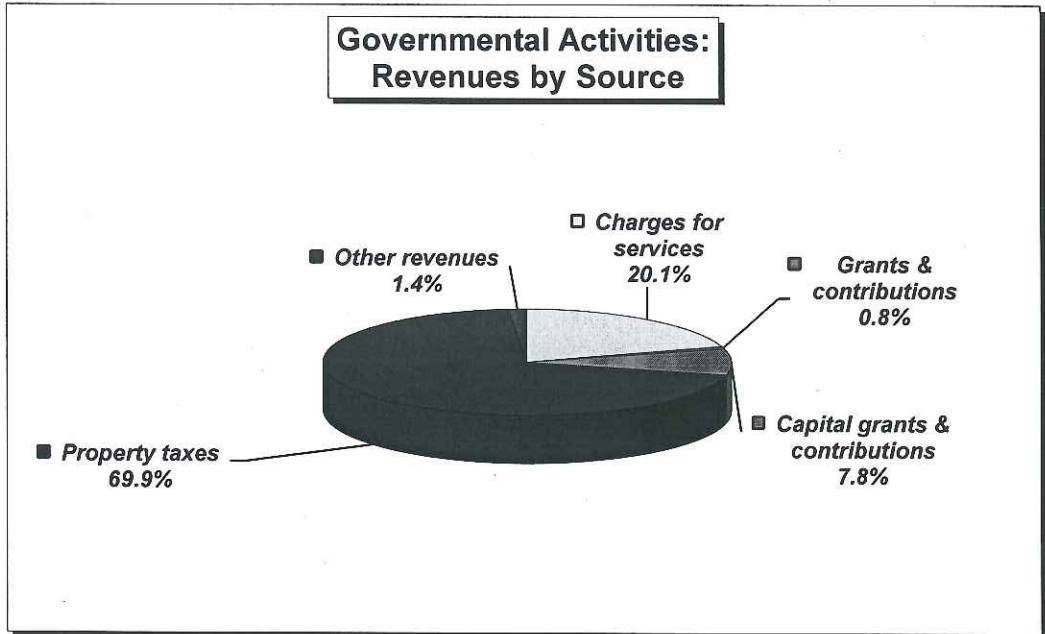
Statement of Activities

Governmental activities increased the District's net assets by \$7,942,163 in this fiscal year. Key elements of this increase are as follows:

Tualatin Hills Park and Recreation District Changes in Net Assets

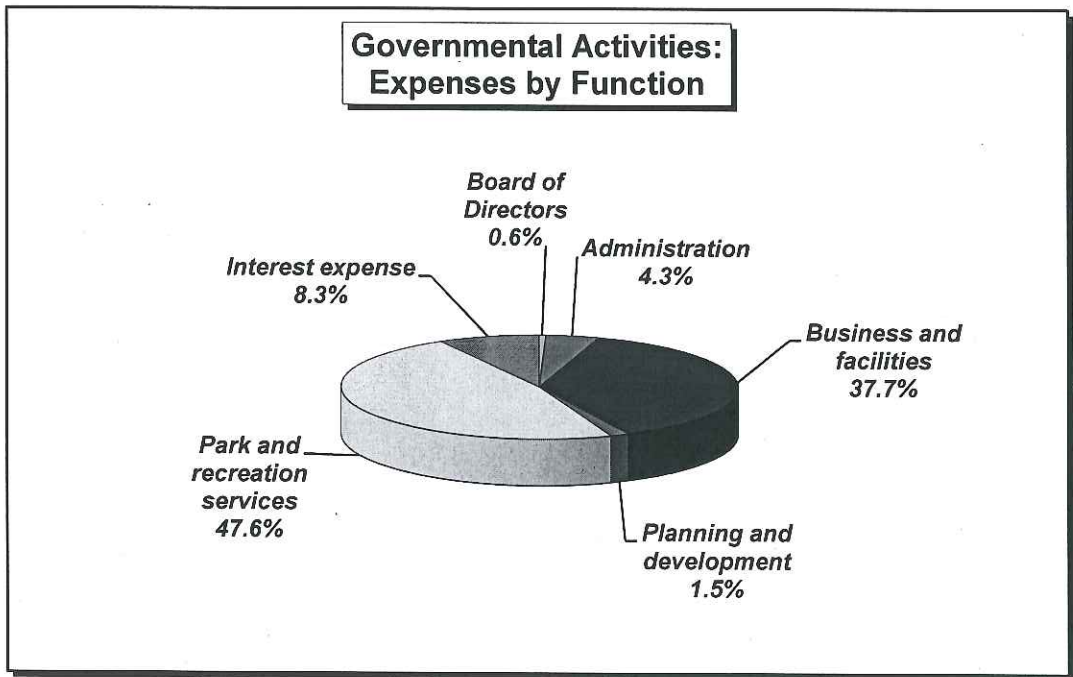
	Governmental Activities	
	Fiscal Year Ended June 30,	
	2011	2010
Revenues:		
Program revenues:		
Charges for services	\$ 9,087,924	\$ 8,673,796
Operating grants and contributions	155,727	143,768
Capital grants and contributions	3,522,996	4,560,810
General revenues:		
Property taxes	31,633,996	30,576,672
Grants and contributions not restricted to specific programs	197,632	215,450
Other	649,911	1,487,962
Total revenues	<u>45,248,186</u>	<u>45,658,458</u>
Expenses:		
Board of Directors	212,527	158,614
Administration	1,603,306	1,510,804
Business and facilities	14,061,469	14,022,988
Planning and development	571,594	724,568
Park and recreation services	17,750,967	17,769,469
Interest on long-term debt	3,106,160	3,032,756
Total expenses	<u>37,306,023</u>	<u>37,219,199</u>
Change in net assets	7,942,163	8,439,259
Net assets - beginning balance	<u>105,768,913</u>	<u>97,329,654</u>
Net assets - ending	<u>\$ 113,711,076</u>	<u>\$ 105,768,913</u>

Property taxes increased by \$1,057,324 over the prior year, or 3.5 percent due to the statutorily allowable increases in assessed value on existing property and some new construction within the District boundaries. Charges for services increased by \$414,128, or 4.8 percent due to the final year of implementation of a four-year program fee increase, as applied to class registrations. Capital grants and contributions reflect a 22.8 percent decrease, or \$1,037,814 due to less funding received during the year. Other revenues have decreased by \$838,051, or 56.3 percent, but reflect standard levels previous to 2010 when a large interagency contribution was received.



Expenses for the District reflect a small increase of .2 percent over last year, due to several factors:

- Tight control on personnel and supply costs associated with programs and services,
- Reduced professional services costs in planning and development, and
- Slight increase in debt interest expense from the 2009 General Obligation bond issue and other new Full Faith and Credit Obligations.



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, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year. The District has five major funds, reported as the General Fund, a debt service fund, and three capital project funds.

During Fiscal Year 2010/11, the District's governmental funds reported a decrease in combined ending fund balances of \$13,562,977, attributable to the expending of bond related capital costs recorded in the Bond Capital Project Fund. All other funds reported an increase in ending fund balance for the fiscal year. The previous fiscal year had a decrease of \$3,330,836, again attributable to the expending of bond related capital costs within the Bond Capital Project Fund. The General Obligation Bonds, Series 2009 had been issued in April, 2009, in the amount of \$58.5 million.

The **General Fund** is the chief operating fund of the District. At the end of the current fiscal year, the unassigned fund balance for the General Fund was \$6,560,977. As a measure of the General Fund's liquidity, it may be useful to compare unassigned fund balance to total fund expenditures. Unassigned fund balance represents 16.1 percent of total General Fund expenditures, exceeding the District's financial policy guideline of 10 percent.

Program revenues increased by 5.3 percent, or \$465,009, with the final year implementation of the phased four-year fee increase. Due to current economic conditions, the Board of Directors elected to limit the fourth year increase, as of January, 2011, to only classes not yet recovering at full costs, and delayed the implementation of fee increases for drop-in programs and passes until January 1, 2012.

General Fund fund balance increased by \$2,805,719. Operating expenditures (excluding capital outlay and debt service) were held to a slight decrease of \$51,971 over the previous year due to tight control on personnel and supply costs associated with programs and services. The increase to fund balance largely results from unspent funds for capital outlay carried over to the following year, but also reflects tighter control over operating expenditures.

The **Bonded Debt Fund** has a total fund balance of \$303,177, an increase of \$114,025 versus the previous year, and is restricted for the payment of debt service on existing general obligation debt.

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 year. Funds are targeted to a specific list of projects and land acquisitions throughout the District and a total of \$16,968,511 was expended during the current fiscal year. As of the end of the year, total fund balance in this fund restricted for park development is \$38,719,559.

The **System Development Charges Fund** accounts for development impact fees assessed on new construction within the District boundaries. Revenues decreased by \$434,580, or 18.1 percent over last year; however, fund balance increased by \$228,639 due to an decrease in construction spending for park improvements and land acquisition. This fund balance of \$4,663,534 is entirely restricted for parks acquisition and development and improvements related to capacity expansion, and is fully available for appropriation.

The **Metro Natural Areas Bond Fund** accounts for funds received from the 2006 Metro Natural Areas Bond Measure, based on a local share allocation, for use for various park and natural area related projects that protect and improve natural areas, water quality and access to nature. The original allocation was in the amount on \$4.2 million, and has been drawn on a reimbursement

basis as the projects are completed. Because of this funding structure, there is no fund balance reported for the year. To date, a total of \$3,337,465 has been drawn on these funds.

General Fund Budgetary Highlights

The District prepares and adopts its budget on an annual basis. General Fund revenues were slightly less than budgeted by 2.9 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 16.4 percent, primarily due to non-expenditure of contingency funds and capital expenditures at less than budgeted amounts. The difference between the original budget and final amended budget consisted of the following adjustments related to the acquisition, renovation and financing of a new maintenance facility:

<u>Classification</u>	<u>Category</u>	<u>Amount</u>
Resource	Sale of bonds	\$ 535,000
Resource	Grants and sponsorships	98,853
Appropriation	Business and facilities	239,393
Appropriation	Capital outlay	394,460

Capital Asset and Debt Administration

Capital assets

The District's investment in capital assets as of June 30, 2011, amounts to \$135,542,662 (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 \$25,344,114 or 23.0 percent.

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

	<u>June 30</u>	
	<u>2011</u>	<u>2010</u>
Land	\$ 66,956,670	\$ 51,669,784
Parks sites and planning development	28,702,888	27,721,203
Buildings and improvements	32,056,123	25,501,277
Equipment and furnishings	1,392,074	1,272,013
Construction in progress	6,434,907	4,034,271
Total	<u>\$ 135,542,662</u>	<u>\$ 110,198,548</u>

Increases were generated in land (\$15,286,886) due to new acquisitions of park and natural area parcels and in parks sites and planning development (\$981,685) from project completion, as required by the bond capital projects program. The increase to construction in progress (\$2,400,636) is also mainly related to the bond capital projects. The building and improvements increase (\$6,554,846) is attributable to the acquisition of the new maintenance facility. 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 35 of this report.

Long-term debt and other long-term obligations

At June 30, 2011 the District had \$72.5 million in debt and other long-term obligations outstanding compared to \$68.6 million last year. Approximately \$4.4 million of the debt outstanding at June 30, 2011 is due within one year. Debt increased by a net of \$3.8 million, due to issuance of full faith and credit obligations to finance energy conservation improvements (Series 2010A) and the acquisition and renovation of the maintenance facility (Series 2010B&C).

Tualatin Hills Park and Recreation District Outstanding Debt and Obligations

	June 30	
	2011	2010
General obligation bonds	\$ 60,095,000	\$ 65,155,000
Premiums	543,347	608,688
Full faith and credit obligations	10,695,000	1,780,000
Loans	100,000	140,000
Compensated absences	1,021,663	921,815
Total	<u>\$ 72,455,010</u>	<u>\$ 68,605,503</u>

The District's most recent credit ratings, received in September 2011 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 or the series 2010 full faith and credit issues.

Due to the national economic situation, the bond ratings on several of our issuers of insurance have been downgraded over the past two years. 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 36 – 38.

Economic Factors and Next Year's Budget and Rates

Some of the factors considered during the preparation of the 2011/12 budget were:

- Assessed value on property was estimated to increase by approximately 3.25 percent over the previous year.
- Review and adjustment of user fees to accurately reflect changes in current participation levels.
- Absorbing a slight overall increase of Personnel Service costs of .1 percent, with a cost of living increase of 1.25 percent for full and regular part-time staff.
- An overall decrease to Materials and Services of 1.0 percent that reflects service level decreases in a few specific program areas. There was a 1.0 percent inflationary factor used for the 2011/12 year to ensure adequate funding for maintenance responsibilities of natural areas, facilities and parks.

- A continued reduction in interest earnings in some funds, due to current low rates and decreased available cash in most funds.
- Continued funding of necessary personnel to complete the Bond Capital project program.
- A slight decrease in system development charges revenue over the previous year, due to lower actual collections than budget in 2010/11. SDC rates were decreased on January 1, 2010 and 2011 to adjust for the deflation in the construction and land cost indices at that time.

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 an increase of \$2,805,719, or 15.8% over the anticipated beginning fund balance in the 2011/12 budget. This increase is largely due to factors such as:

- Stable patron participation in programs,
- Steady property tax collections,
- Strong budgetary controls, and
- Capital funding carryforwards into the following year.

In order to remain stable and sustainable in this volatile economic environment, the District has carefully scrutinized revenues, expenditures, and all other facets affecting daily and long term operations. Property tax collections have remained consistent, and while patron participation has shown a slight decline, it is relatively steady compared to previous years. 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, 2011

	<u>Primary Government</u>	<u>Component Unit</u>
	<u>Governmental</u>	<u>Tualatin Hills</u>
	<u>Activities</u>	<u>Park Foundation</u>
Assets:		
Cash and cash equivalents	\$ 27,386,297	\$ 735,369
Investments	22,842,767	-
Due from other governments	907,121	-
Receivables	1,577,448	56,475
Inventories	93,642	-
Deferred charges	757,951	-
Cash - temporarily restricted	1,319,247	-
Net pension benefit	29,806	-
Capital assets (net of accumulated depreciation):		
Land	66,956,670	-
Park sites and planning development	28,702,888	-
Buildings and improvements	32,056,123	-
Equipment and furnishings	1,392,074	-
Construction in progress	6,434,907	-
Total assets	<u>190,456,941</u>	<u>791,844</u>
Liabilities:		
Accounts payable and other current liabilities	2,612,497	11,527
Accrued interest payable	385,006	-
Unearned revenue	1,293,352	2,587
Noncurrent liabilities:		
Due within one year	4,440,279	-
Due in more than one year	68,014,731	-
Total liabilities	<u>76,745,865</u>	<u>14,114</u>
Net Assets:		
Invested in capital assets, net of related debt	102,325,244	-
Restricted for:		
Debt service	303,177	-
Parks development	4,663,534	108,628
Unrestricted	6,419,121	669,102
Total net assets	<u>\$ 113,711,076</u>	<u>\$ 777,730</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, 2011

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 Governmental Activities	Component Unit Tualatin Hills Park Foundation
Primary government:						
Governmental activities:						
Board of Directors	\$ 212,527	\$ -	\$ -	\$ -	\$ (212,527)	\$ -
Administration	1,603,306	-	-	-	(1,603,306)	-
Business and facilities	14,061,469	-	-	-	(14,061,469)	-
Planning	571,594	-	-	-	(571,594)	-
Park and recreation services	17,750,967	9,087,924	155,727	3,522,996	(4,984,320)	-
Interest on long-term debt	3,106,160	-	-	-	(3,106,160)	-
Total Primary government	\$ 37,306,023	\$ 9,087,924	\$ 155,727	\$ 3,522,996	(24,539,376)	-
Component unit:						
Park foundation	\$ 215,791	\$ 206,389	\$ 78,028	\$ -		68,626
General revenues:						
Property taxes levied for general purposes					23,728,193	-
Property taxes levied for debt service					7,905,803	-
Grants and contributions not restricted to specific programs					197,632	248,503
Unrestricted investment earnings					445,603	2,207
Miscellaneous					204,308	-
Total general revenues					32,481,539	250,710
Change in net assets					7,942,163	319,336
Net assets - beginning balance					105,768,913	458,394
Net assets - ending					\$ 113,711,076	\$ 777,730

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, 2011

	General Fund	Bonded Debt Fund	Bond Capital Projects Fund	System Development Charges Fund	Metro Natural Areas Bond Fund	Other Governmental Fund	Total Governmental Funds
Assets							
Assets:							
Cash and cash equivalents	\$ 7,363,078	\$ 202,341	\$ 16,248,007	\$ 3,390,051	\$ -	\$ 182,820	\$ 27,386,297
Investments	-	-	22,842,767	-	-	-	22,842,767
Receivables:							
Interest	293	209	159,492	176	-	-	160,170
Property taxes	993,787	287,875	-	-	-	-	1,281,662
Accounts receivable	135,616	-	-	-	-	-	135,616
Intergovernmental	274,813	27,497	-	174,015	430,796	-	907,121
Due from other funds	430,796	-	-	-	-	-	430,796
Cash - restricted	-	-	193,584	1,125,663	-	-	1,319,247
Inventories	93,642	-	-	-	-	-	93,642
Total assets	\$ 9,292,025	\$ 517,922	\$ 39,443,850	\$ 4,689,905	\$ 430,796	\$ 182,820	\$ 54,557,318
Liabilities and Fund Balances							
Liabilities:							
Accounts payable	\$ 1,128,573	\$ -	\$ 238,873	\$ 26,371	\$ -	\$ -	\$ 1,393,817
Salaries payable	420,932	-	-	-	-	-	420,932
Contracts payable	-	-	485,418	-	-	-	485,418
Retainages payable	82,924	-	-	-	-	-	82,924
Due to other funds	-	-	-	-	430,796	-	430,796
Other current liabilities payable	229,406	-	-	-	-	-	229,406
Deferred revenue	775,571	214,745	-	-	-	-	990,316
Total liabilities	2,637,406	214,745	724,291	26,371	430,796	-	4,033,609
Fund balances:							
Nonspendable	93,642	-	-	-	-	-	93,642
Restricted - debt service	-	303,177	-	-	-	-	303,177
Restricted - parks development	-	-	38,719,559	4,663,534	-	-	43,383,093
Committed - mitigation maintenance	-	-	-	-	-	182,820	182,820
Unassigned	6,560,977	-	-	-	-	-	6,560,977
Total fund balances	6,654,619	303,177	38,719,559	4,663,534	-	182,820	50,523,709
Total liabilities and fund balances	\$ 9,292,025	\$ 517,922	\$ 39,443,850	\$ 4,689,905	\$ 430,796	\$ 182,820	

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.	135,542,662
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.	(72,052,259)
Reduction of deferred revenues for those amounts that were not available to pay current period expenditures.	(303,036)
Net assets of governmental activities	\$ 113,711,076

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, 2011

	General Fund	Bonded Debt Fund	Bond Capital Projects Fund	System Development Charges Fund	Metro Natural Areas Bond Fund	Other Governmental Fund	Total Governmental Funds
Revenues:							
Property taxes	\$ 23,778,174	\$ 7,878,474	\$ -	\$ -	\$ -	\$ -	\$ 31,656,648
Aquatic programs	2,542,840	-	-	-	-	-	2,542,840
Tennis center	869,498	-	-	-	-	-	869,498
Sports programs	1,233,700	-	-	-	-	-	1,233,700
Recreation programs	4,555,062	-	-	-	-	-	4,555,062
Grants and sponsorships	639,756	-	-	-	801,564	-	1,441,320
System development charges	-	-	-	1,939,855	-	-	1,939,855
Interest earned	134,954	30,328	256,341	23,170	-	810	445,603
Charges for services	712,478	-	-	-	-	-	712,478
Miscellaneous revenues	192,203	-	-	-	-	-	192,203
Total revenues	34,658,665	7,908,802	256,341	1,963,025	801,564	810	45,589,207
Expenditures:							
Current:							
Board of Directors	212,527	-	-	-	-	-	212,527
Administration	1,590,784	-	-	-	-	-	1,590,784
Business and facilities	13,796,771	-	-	-	-	-	13,796,771
Planning	1,282,382	-	-	-	-	-	1,282,382
Park and recreation services	14,201,551	-	-	-	-	-	14,201,551
Capital outlay	9,102,753	-	16,968,511	1,734,386	801,564	-	28,607,214
Debt service	1,198,344	7,794,777	-	-	-	-	8,993,121
Total expenditures	41,385,112	7,794,777	16,968,511	1,734,386	801,564	-	68,684,350
Excess (deficiency) of revenues over (under) expenditures	(6,726,447)	114,025	(16,712,170)	228,639	-	810	(23,095,143)
Other financing sources:							
Sale of bonds	9,510,000	-	-	-	-	-	9,510,000
Premiums on bonds sold	22,166	-	-	-	-	-	22,166
Total other financing sources	9,532,166	-	-	-	-	-	9,532,166
Net change in fund balance	2,805,719	114,025	(16,712,170)	228,639	-	810	(13,562,977)
Fund balances at beginning of year	3,848,900	189,152	55,431,729	4,434,895	-	182,010	64,086,686
Fund balances at end of year	\$ 6,654,619	\$ 303,177	\$ 38,719,559	\$ 4,663,534	\$ -	\$ 182,820	\$ 50,523,709

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, 2011

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

Net changes in fund balances - total governmental funds	\$ (13,562,977)
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.	24,848,935
The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, and donations) is to increase net assets.	495,180
Governmental funds defer revenues that do not provide current financial resources. However, the statement of activities recognizes such revenues at their net realizable value when earned, regardless of when received.	(123,726)
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.	(3,674,905)
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.	(40,344)
Change in net assets of governmental activities	<u><u>\$ 7,942,163</u></u>

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, 2011

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Property taxes	\$ 23,628,094	\$ 23,628,094	\$ 23,778,174	\$ 150,080
Aquatic programs	2,676,715	2,676,715	2,542,840	(133,875)
Tennis center	911,366	911,366	869,498	(41,868)
Sports programs	1,235,833	1,235,833	1,233,700	(2,133)
Recreation programs	5,236,986	5,236,986	4,555,062	(681,924)
Grants and sponsorships	988,150	1,087,003	639,756	(447,247)
Interest earned	175,000	175,000	134,954	(40,046)
Charges for services	495,381	495,381	712,478	217,097
Miscellaneous revenues	255,000	255,000	192,203	(62,797)
Total revenues	35,602,525	35,701,378	34,658,665	(1,042,713)
Expenditures:				
Board of directors	1,947,553	1,947,553	212,527	1,735,026
Administration	1,715,562	1,715,562	1,590,784	124,778
Business and facilities	15,789,456	16,028,849	15,564,676	464,173
Planning	1,332,371	1,332,371	1,282,382	49,989
Park and recreation services	15,265,750	15,265,750	14,201,551	1,064,199
Capital outlay	12,827,074	13,221,534	8,533,192	4,688,342
Total expenditures	48,877,766	49,511,619	41,385,112	8,126,507
Excess (deficiency) of revenues over (under) expenditures	(13,275,241)	(13,810,241)	(6,726,447)	7,083,794
Other financing sources:				
Sale of bonds	8,975,000	9,510,000	9,510,000	-
Premiums on bonds sold	-	-	22,166	22,166
Total other financing sources	8,975,000	9,510,000	9,532,166	22,166
Net change in fund balance	(4,300,241)	(4,300,241)	2,805,719	7,105,960
Fund balances at beginning of year	4,300,241	4,300,241	3,848,900	(451,341)
Fund balances at end of year	\$ -	\$ -	\$ 6,654,619	\$ 6,654,619

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, 2011

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 accounting principles generally accepted in the United States, 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.

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

Other governmental fund

Other governmental fund includes the nonmajor fund of the District. The following details the Mitigation Maintenance Fund, a special revenue fund.

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

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. The District considers cash on hand, demand deposits and short-term highly liquid investments with a maturity of three months or less, when purchased, to be cash and cash equivalents.

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 (the 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
Equipment and furnishings	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, fund balance classifications comprise a hierarchy based on the constraints imposed on the use of resources as reported in governmental funds. The five fund balance classifications are described below:

- Nonspendable fund balance represents amounts that are not in a spendable form because they are either legally or contractually required to be maintained intact. The nonspendable fund balance represents inventories and prepaid items.
- Restricted fund balance represents amounts that are legally restricted by outside parties for a specific purpose (such as debt covenants, grant or donor requirements, other governments) or are restricted by law (constitutionally or by enabling legislation).
- Committed fund balance represents funds formally set aside by the governing body for a particular purpose. The Board may set, modify or rescind commitments by resolution.
- Assigned fund balance represents amounts that are constrained by expressed intent to use resources for specific purpose that do not meet the criteria to be classified as restricted or committed. Intent can be stipulated by the Board or by an official to whom that authority has been given by the Board.
- Unassigned fund balance is the residual classification of the General Fund. Only the General Fund may report a positive unassigned fund balance. Other governmental funds would report any negative residual fund balance as unassigned.

The Board of Directors has approved the following order of spending regarding fund balance categories: Restricted resources are spent first when both restricted and unrestricted (committed, assigned or unassigned) resources are available for expenditures. When unrestricted resources

are spent, the order of spending is committed (if applicable), assigned (if applicable) and lastly, unassigned fund balance.

To ensure financial stability, the Board of Directors has adopted a policy stating that the minimum level of ending fund balance will be at least 10 percent of operating expenses in the year. In any year in which the District is not at the targeted fund level, the budgeted contingency will be increased by 1 percent of property tax revenues, or \$150,000.

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 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 \$72,052,259 difference are as follows:

Net pension benefit	\$ (29,806)
Bonds payable	60,095,000
Less: Deferred charge for issuance costs (to be amortized over life of debt)	(757,951)
Plus: Issuance premium (to be amortized over life of debt)	543,347
Full faith and credit obligations	10,695,000
Loans payable	100,000
Accrued interest payable	385,006
Compensated absences	<u>1,021,663</u>
Net adjustment to decrease <i>fund balance – total governmental funds</i> to arrive at <i>net assets – governmental activities</i>	<u>\$ 72,052,259</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 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 \$24,848,935 difference are as follows:

Capital outlay (for capitalized assets)	\$ 28,449,064
Depreciation expense	<u>(3,600,129)</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>\$ 24,848,935</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 \$495,180 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. \$ 495,180

Net adjustment to increase *net changes in fund balances – total governmental funds* to arrive at *changes in net assets of governmental activities* \$ 495,180

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 \$(3,674,905) difference are as follows:

Debt issued or incurred:	
Full faith & credit obligations	\$ (9,510,000)
Premium	(22,166)
Deferred charges	162,261
Principal repayments:	
General obligation debt	5,060,000
Other long-term debt	<u>635,000</u>
Net adjustment to decrease <i>net changes in fund balances – total governmental funds</i> to arrive at <i>changes in net assets of governmental activities</i>	\$ <u>(3,674,905)</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 \$(40,344) difference are as follows:

Compensated absences	\$ (99,848)
Net pension benefit	29,806
Accrued interest	(4,870)
Amortization of interest costs (premiums)	87,507
Amortization of deferred charges (issuance costs)	<u>(52,939)</u>
Net adjustment to decrease <i>net changes in fund balances – total governmental funds</i> to arrive at <i>changes in net assets of governmental activities</i>	\$ <u>(40,344)</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 21, 2010.

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. The Board approved one resolution to adjust a budget appropriation within the year, increasing the general fund by \$633,853 for the acquisition, renovation and financing of the new maintenance facility.

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, 2011 the District had the following cash, cash equivalents and investments:

	District Fair Value	Foundation Fair Value
Demand accounts	\$ 1,062,766	\$ 608,769
Certificates of deposit	171,919	126,600
Commercial paper	971,700	-
Bankers acceptance	2,015,947	-
Investments in the State Treasurer's Local Government Investment Pool	26,463,318	-
Government and agency obligations	<u>20,862,661</u>	<u>-</u>
Total cash equivalents and investments	<u>\$ 51,548,311</u>	<u>\$ 735,369</u>

Cash and investments are reflected in the financial statements as follows:

Cash and cash equivalents	\$ 27,386,297	\$ 735,369
Investments	22,842,767	-
Cash – restricted	<u>1,319,247</u>	<u>-</u>
Total cash equivalents and investments	<u>\$ 51,548,311</u>	<u>\$ 735,369</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, 2011, 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	\$ 1,997,092	\$ 18,865,569	\$20,862,661	.39
Bankers acceptance	-	2,015,947	2,015,947	.61

The LGIP is unrated.

A. 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.

B. 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.

C. 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, 2011 the District did not hold any non-federal investments exceeding 5% of invested funds.

D. Custodial credit risk – deposits

Deposits with financial institutions are comprised of bank demand deposits. The combined total bank balance is \$1,469,469. Of these deposits, \$310,601 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.

E. Custodial credit risk – investments

For an investment, custodial credit risk 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, 2011 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Capital assets, not being depreciated:				
Land	\$ 51,669,784	\$ 15,286,886	\$ -	\$ 66,956,670
Construction in progress	4,034,271	3,562,517	(1,161,881)	6,434,907
Total capital assets, not being depreciated	<u>55,704,055</u>	<u>18,849,403</u>	<u>(1,161,881)</u>	<u>73,391,577</u>
Capital assets, being depreciated:				
Parks sites and planning development	42,618,639	2,979,036	-	45,597,675
Buildings and improvements	43,190,650	7,679,314	-	50,869,964
Equipment and furnishings	5,292,699	598,371	(29,991)	5,861,079
Total capital assets being depreciated	<u>91,101,988</u>	<u>11,256,721</u>	<u>(29,991)</u>	<u>102,328,718</u>
Less accumulated depreciation for:				
Park sites and planning development	(14,897,436)	(1,997,351)	-	(16,894,787)
Buildings and improvements	(17,689,373)	(1,124,468)	-	(18,813,841)
Equipment and furnishings	(4,020,686)	(478,310)	29,991	(4,469,005)
	<u>(36,607,495)</u>	<u>(3,600,129)</u>	<u>29,991</u>	<u>(40,177,633)</u>
Total capital assets, being depreciated, net	<u>54,494,493</u>	<u>7,656,592</u>	<u>-</u>	<u>62,151,085</u>
Governmental activities capital assets, net	<u>\$ 110,198,548</u>	<u>\$ 26,505,995</u>	<u>\$ (1,161,881)</u>	<u>\$ 135,542,662</u>

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

Business and facilities	\$ 89,221
Parks and recreation services	3,510,908
Total depreciation expense – governmental activities	<u>\$ 3,600,129</u>

Construction commitments as of June 30, 2011 were as follows:

<u>Project</u>	<u>Spent to date</u>	<u>Remaining Commitment</u>
District-wide energy savings improvements	\$1,535,834	\$ 139,949
Fanno Creek Trail project	-	1,014,435
Elsie Stuhr Center expansion	36,945	1,468,759
Conestoga Rec/Aquatic expansion	<u>82,892</u>	<u>3,545,508</u>
Total	<u>\$1,655,671</u>	<u>\$6,168,651</u>

C. Due to/due from other funds

The composition of the due to/due from balances as of June 30, 2011 are:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Metro Natural Areas Bond Fund	\$430,796

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.

	Beginning Balance	Increase	Amortization/ Repayments	Ending Balance	Due Within One Year
General Obligation Bonds:					
Series 1998	\$ 9,400,000	\$ -	\$ (1,665,000)	\$ 7,735,000	\$ 1,755,000
plus refunding premium	105,037	-	(33,646)	71,391	27,686
Series 2009	55,755,000	-	(3,395,000)	52,360,000	1,100,000
plus premium	450,887	-	(39,385)	411,502	36,987
Full Faith and Credit Obligations:					
Series 2006	1,780,000	-	(435,000)	1,345,000	450,000
plus refunding premium	52,764	-	(12,761)	40,003	9,642
Series 2010A	-	1,695,000	(10,000)	1,685,000	215,000
plus premium	-	22,166	(1,715)	20,451	1,705
Series 2010B	-	995,000	(150,000)	845,000	20,000
Series 2010C	-	6,820,000	-	6,820,000	-
Loans:					
Stadium turf #2 project	140,000	-	(40,000)	100,000	40,000
Compensated Absences	921,815	1,037,820	(937,972)	1,021,663	784,259
	<u>\$ 68,605,503</u>	<u>\$10,569,986</u>	<u>\$ (6,720,479)</u>	<u>\$ 72,455,010</u>	<u>\$ 4,440,279</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 Series 1995 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. See additional information in Note V.E.

Full Faith and Credit Obligations

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.

On July 20, 2010 the District issued \$1,695,000 in Full Faith and Credit Obligations, Series 2010A. Proceeds were used to provide funding for the purchase and implementation of various energy conservation measures. Stated coupon rates for specific maturities ranged from 2.0 to 4.2%, in accordance with the terms agreed at issuance. The bonds will be paid annually, with interest payments semi-annually, over a term of 21 years. Subsequent utility savings will offset future debt service costs over the life of the issue.

On November 30, 2011 the District issued \$7,815,000 in Full Faith and Credit Obligations, to finance the acquisition, construction and renovation of a new maintenance facility and related capital projects, centrally located within District boundaries. The bonds were issued as Series 2010B and 2010C, for \$995,000 and \$6,820,000, respectively. Because a portion of the new warehouse may be leased to a for-profit enterprise, Series 2010B was issued on a taxable basis with stated coupon rates on specific maturities ranging from 1.064 to 4.972%, in accordance with the terms agreed at issuance. Series 2010B bonds will be paid annually, with interest payments semi-annually, over a term of 11 years. Series 2010C was issued on a tax-exempt basis, with a Recovery Zone Economic Development Bond subsidy associated with the issue. The stated coupon rates on specific maturities range from 5.25 to 6.741%, with a subsidy rate of 45% on the total interest cost, for the term of the bonds. Series 2010C bonds will be paid annually, with principal payments commencing after ten years in 2021, for a thirty year term. Interest payments will be semi-annually, commencing in 2011, over a term of 30 years.

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 principal requirements for all issues are as follows:

Year ending June 30,	General Obligation Series		Full Faith & Credit Series				Loan	Total
	1998	2009	2006	2010A	2010B	2010C		
Principal								
2012	\$ 1,755,000	\$ 1,100,000	\$ 450,000	\$ 215,000	\$ 20,000	\$ -	\$ 40,000	\$ 3,580,000
2013	1,870,000	1,385,000	95,000	20,000	85,000	-	20,000	3,475,000
2014	1,990,000	1,520,000	100,000	25,000	85,000	-	20,000	3,740,000
2015	2,120,000	1,665,000	105,000	30,000	85,000	-	20,000	4,025,000
2016	-	1,825,000	110,000	40,000	90,000	-	-	2,065,000
2017-2021	-	11,905,000	485,000	280,000	480,000	165,000	-	13,315,000
2022-2026	-	18,130,000	-	440,000	-	1,360,000	-	19,930,000
2027-2031	-	14,830,000	-	635,000	-	1,595,000	-	17,060,000
2032-2036	-	-	-	-	-	1,905,000	-	1,905,000
2037-2041	-	-	-	-	-	1,795,000	-	1,795,000
	<u>\$7,735,000</u>	<u>\$52,360,000</u>	<u>\$1,345,000</u>	<u>\$1,685,000</u>	<u>\$845,000</u>	<u>\$6,820,000</u>	<u>\$100,000</u>	<u>\$70,890,000</u>

Annual interest requirements for all issues are as follows:

Year ending June 30,	General Obligation Series		Full Faith & Credit Series				Loan	Total
	1998	2009	2006	2010A	2010B	2010C		
Interest								
2012	\$ 444,762	\$ 2,111,575	\$ 58,650	\$ 59,070	\$ 30,608	\$ 436,918	\$ 4,500	\$ 3,146,083
2013	343,850	2,089,575	40,650	56,720	30,276	436,918	2,700	3,000,689
2014	236,325	2,058,413	36,850	56,270	28,528	436,918	1,800	2,855,104
2015	121,900	2,058,413	32,850	55,720	26,389	436,918	900	2,733,090
2016	-	1,974,625	28,650	54,620	23,953	436,918	-	2,518,766
2017-2021	-	8,857,950	62,250	247,525	65,018	2,184,590	-	11,417,333
2022-2026	-	5,941,531	-	180,350	-	2,000,430	-	8,122,311
2027-2031	-	1,420,950	-	68,355	-	1,564,276	-	3,053,581
2032-2036	-	-	-	-	-	999,692	-	999,692
2037-2041	-	-	-	-	-	308,066	-	308,066
	\$ 1,146,837	\$ 26,513,032	\$ 259,900	\$ 778,630	\$ 204,772	\$ 9,241,644	\$ 9,900	\$ 38,154,715

Compensated Absences and Net Pension Benefits

The District's compensated absences and net pension obligations are liquidated by the general fund. As of June 30, 2011 the District had a net pension benefit resulting from an overpayment of the annual recommended contribution by \$29,806, which will be applied to the subsequent year contributions.

Short-term Debt

The District issued Tax and Revenue Anticipation Notes, Series 2010, in the amount of \$6,000,000 on July 12, 2010 to continue operations of the general government prior to receipt of annual tax revenue. These notes matured on June 30, 2011, with optional pre-payment, with an interest 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 expired on January 12, 2011, and the issue was paid in full as of January 13, 2011.

V. Other information

A. Defined Benefit Pension Plan

Plan Description

The District maintains a single-employer, defined benefit pension plan ("Plan") trustee by Standard Insurance Company. The plan provides retirement, disability and death benefits to plan members and beneficiaries. The Plan does not issue a publicly available financial statement. Within the plan, Tier I, a defined benefit plan, applies to all full-time employees hired before July 1, 2010. Tier II, a hybrid plan consisting of two components, applies to all full-time employees hired on or after July 1, 2010 and all regular part-time (RPT) employees per the schedule noted on page 39. The two components are the employer paid pension fund and an Individual Account Program (IAP).

Membership in the Plan as of July 1, 2011 was:

<u>Group</u>	<u>Number of Participants</u>
Active participants	175
Terminated	15
Retired receiving medical premium benefits	19
Total	<u>209</u>

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

Tier I Plan (all full-time employees hired prior to July 1, 2010)

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, or 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.

Tier I 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 23.6% (blended rate for both plans) of annual covered payroll for 10/11. 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.

Tier II Plan (all full-time employees hired on or after July 1, 2011 and all regular part-time employees)

The normal retirement benefit under the Tier II Plan is equal to 1.5% of the participant's basic monthly earnings multiplied by the years and months of employment with the District. An employee may retire at 65, or elect early retirement at a reduced benefit after age 55 with ten years of service. There is no "in-service" distribution allowed within the Tier II plan.

Tier II Funding Policy

Per Board direction, the District will contribute at the actuarially determined rate, which was 23.6% (blended for both plans) as computed at the close of each year. Participants are required to contribute 6% of salary to a separate individual account (IAP) which is treated as a defined contribution account. The IAP fund will be pooled and invested by the District fund manager. A participant may make voluntary contributions up to a maximum of 25% of their earnings. Benefits derived from such contributions are in addition to other Plan benefits. Both mandatory and voluntary contributions are fully vested at all times.

All regular part-time employees will begin receiving pension benefits under the Tier II plan phased in as follows:

- During July 1, 2010 – June 30, 2011: no pension benefits will be earned by RPT employees. However, RPT employees will begin satisfying vesting requirements as of the latter of July 1, 2010 or his/her hire date.
- During July 1, 2011 – June 30, 2012: RPT employees will begin making mandatory 6% contributions to the IAP account, if possible.
- During July 1, 2012 – June 30, 2013: RPT employees shall receive full Tier II pension benefits (IAP + employer contribution) and will begin earning years of service credits.

Annual Pension Cost and Net Pension Benefit

The District's annual pension cost and net pension benefit to the Plan for the year ended June 30, 2011 were as follows:

Annual required contribution	\$2,411,109
Interest on net pension benefit	-
Adjustment to annual required contribution	-
Annual pension cost	2,411,109
Contributions made	(2,440,915)
(Increase) decrease in net pension benefit	(29,806)
Net pension benefit beginning of year	-
Net pension benefit end of year	\$ (29,806)

For 2011, the District's annual pension cost was equal to the required contribution. However, the contributions made slightly exceeded the annual pension cost, resulting in an increase to the net pension benefit. The annual required contribution was determined as of the July 1, 2010 actuarial valuation using the aggregate actuarial cost method.

Fiscal Year Ended	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Benefit
06/30/11	\$ 2,411,109	101.2%	\$ (29,806)
06/30/10	2,132,920	100.0%	-
06/30/09	1,663,456	100.0%	-

Funded Status and Funding Progress

As of July 1, 2011, the most recent actuarial valuation date, the plan was 78.7 percent funded. The actuarial accrued liability for benefits was \$22.1 million, and the actuarial value of assets was \$17.4 million, resulting in an unfunded actuarial accrued liability (UAAL) of \$4.7 million. The covered payroll (annual payroll of active employees covered by the plan) was \$8.7 million, and the ratio of the UAAL to the covered payroll was 53.9 percent.

The schedule of funding progress, presented as RSI following the notes to the financial statements, presents multiyear trend information about whether the actuarial value of plan assets are increasing or decreasing over time relative to the actuarial accrued liability for benefits.

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 amortization method is level percentage of payroll on a closed basis. The remaining amortization period as of June 30, 2011 is approximately nine years.

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 agreement. The plan provides the opportunity for postretirement healthcare insurance for eligible retirees from the Tier I plan, 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 Tier I 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, 2011 19 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 2011, 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, 2011 were as follows:

Annual required contribution	\$ 123,358
Interest on net OPEB obligation	-
Adjustment to annual required contribution	-
	<hr/>
Annual OPEB cost	123,358
Contributions made	<u>(123,358)</u>
	<hr/>
Increase (decrease) in net OPEB obligation	-
Net OPEB obligation beginning of year	-
Net OPEB obligation end of year	<u>\$ -</u>

The District's annual OPEB cost, the percentage contributed to the plan and the net OPEB obligation as of June 30, 2011 are as follows:

Fiscal Year Ended	Annual OPEB Cost	Percentage Contributed	Net OPEB Obligation
06/30/11	\$ 123,358	100.0%	\$ -
06/30/10	128,123	100.0%	-
06/30/09	126,332	100.0%	-

Funded Status and Funding Progress

As of July 1, 2011, the most recent actuarial valuation date, the plan was 69.1 percent funded. The actuarial accrued liability for benefits was \$1.6 million, and the actuarial value of assets was \$1.1 million, resulting in an unfunded actuarial liability of \$490,000. The covered payroll (annual payroll of active employees covered by the plan) was \$8.4 million, and the ratio of the unfunded actuarial liability to the covered payroll was 5.8 percent.

The schedule of funding progress, presented as RSI following the notes to the financial statements, presents multiyear trend information about whether the actuarial value of plan assets are increasing or decreasing over time relative to the actuarial liability for benefits.

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.

In the July 1, 2010 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 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. 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.

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. Commitments and Contingencies

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.

On January 21, 2011 the District entered into an operating lease agreement with Peregrine Sports, LLC, doing business as the Portland Timbers, a professional soccer team, to lease a portion of the new maintenance facility for an initial term beginning July 1, 2011 and ending June 30, 2021. The Timbers will occupy 6,000 square feet of the facility for a locker room, training area and office space, along with land underlying the Timbers practice field. The Timbers will be responsible for all construction costs associated with the leased space and field, and will have

exclusive use of said improvements. Furthermore, the Timbers will participate in construction of an adjacent artificial turf field for public use.

During the initial term, the Timbers will pay \$42,620 per year to the District no later than December 31st of each year. As the maintenance facility is still under construction as of statement date, the full carrying cost of the asset and accumulated depreciation have not been finalized. At June 30, 2011, lease payments for the initial term are as follows:

<u>Year</u>	<u>Amount</u>
2012	\$42,620
2013	42,620
2014	42,620
2015	42,620
2016	42,620
2017-2021	<u>213,100</u>
	<u>\$426,200</u>

E. Subsequent Events

The District issued Tax and Revenue Anticipation Notes, Series 2011, in the amount of \$6,000,000 on July 6, 2011. These notes mature on December 15, 2011 and bear interest at a rate of .96%.

On September 1, 2011 the District issued general obligation bonds, Series 2011, in the amount of \$40,060,000, as the second series of the \$100,000,000 authorization as approved by voters in November, 2008. The term is 18 years, and stated interest rates for specific maturities range from 2.0 to 4.0%, in accordance with the terms agreed at issuance.

F. Implementation of GASB 54

As a result of the implementation of GASB Statement No. 54, the District reclassified its July 1, 2010 balances to reflect the retrospective classification of fund balances to the categories introduced by the Statement.

Furthermore, GASB Statement No. 54 required Board approved action to authorize commitments of fund balance. The commitment, as shown in the table on the following page, was approved by the Board of Directors on December 6, 2004 with establishment of the Maintenance Mitigation Fund, and then formalized by passage of Resolution 2009-10 on June 8, 2009.

The following tables illustrate the reclassification of fund balances as of the beginning of the fiscal year:

	<u>General Fund</u>	<u>Bonded Debt Fund</u>	<u>Bond Capital Projects Fund</u>	<u>System Development Charges Fund</u>	<u>Maintenance Mitigation Fund</u>	<u>Total</u>
Fund Balances as of July 1, 2010, as previously reported:						
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, 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

The following tables illustrate the reclassification of fund balances as of the beginning of the fiscal year (continued):

	General Fund	Bonded Debt Fund	Bond Capital Projects Fund	System Development Charges Fund	Maintenance Mitigation Fund	Total
Fund Balances as of July 1, 2010, as reclassified:						
Nonspendable						
Supplies Inventory	\$ 131,319	\$ -	\$ -	\$ -	\$ -	\$ 131,319
Restricted						
Debt service	-	189,152	-	-	-	189,152
Parks development	-	-	55,431,729	4,434,895	-	59,866,624
	-	189,152	55,431,729	4,434,895	-	60,055,776
Committed						
Mitigation costs	-	-	-	-	182,010	182,010
Unassigned	3,717,581	-	-	-	-	3,717,581
Total Fund Balances	<u>\$3,848,900</u>	<u>\$189,152</u>	<u>\$ 55,431,729</u>	<u>\$ 4,434,895</u>	<u>\$ 182,010</u>	<u>\$64,086,686</u>

**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)
6/30/2009	\$ 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%
6/30/2011	17,357,823	22,060,730	4,702,907	78.7%	8,723,566	53.9%

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)
6/30/2009	\$ 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%
6/30/2011	1,097,645	1,587,685	490,040	69.1%	8,426,083	5.8%

SUPPLEMENTAL INFORMATION

Tualatin Hills Park and Recreation District
General Fund
Schedule of Expenditures - Budget to Actual
For the fiscal year ended June 30, 2011

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
BOARD OF DIRECTORS:				
Part time salaries	\$ 3,000	\$ 3,000	\$ 3,019	\$ (19)
Payroll taxes	260	260	267	(7)
Personal services	<u>3,260</u>	<u>3,260</u>	<u>3,286</u>	<u>(26)</u>
Professional services	187,293	187,293	183,792	3,501
Office supplies	6,000	6,000	4,292	1,708
Dues and memberships	2,000	2,000	2,525	(525)
Conferences	17,000	17,000	18,632	(1,632)
Materials and services	<u>212,293</u>	<u>212,293</u>	<u>209,241</u>	<u>3,052</u>
Contingency	1,700,000	1,700,000	-	1,700,000
Elections	32,000	32,000	-	32,000
Total Board of Directors	<u>1,947,553</u>	<u>1,947,553</u>	<u>212,527</u>	<u>1,735,026</u>
ADMINISTRATION:				
General Manager				
Full time salaries	209,098	209,098	216,237	(7,139)
Part time salaries	-	-	130	(130)
Employee benefits	73,246	73,246	78,005	(4,759)
Payroll taxes	16,336	16,336	17,130	(794)
Personal services	<u>298,680</u>	<u>298,680</u>	<u>311,502</u>	<u>(12,822)</u>
Telecommunications	2,800	2,800	4,815	(2,015)
Office supplies	5,500	3,500	3,512	(12)
Dues and memberships	22,850	22,850	12,229	10,621
Conferences	20,000	20,000	14,611	5,389
Technical training	17,200	17,200	245	16,955
Staff transportation	8,000	8,000	7,800	200
Small furniture and equipment	-	2,000	2,214	(214)
Materials and services	<u>76,350</u>	<u>76,350</u>	<u>45,426</u>	<u>30,924</u>
Total General Manager	<u>375,030</u>	<u>375,030</u>	<u>356,928</u>	<u>18,102</u>
Communications and Development				
Full time salaries	333,463	333,463	337,024	(3,561)
Part time salaries	28,109	29,038	23,326	5,712
Employee benefits	131,127	131,127	141,528	(10,401)
Payroll taxes	32,018	32,089	33,207	(1,118)
Personal services	<u>524,717</u>	<u>525,717</u>	<u>535,085</u>	<u>(9,368)</u>
Professional services	141,785	141,785	109,548	32,237
Technical services	2,600	2,600	2,690	(90)
Printing and publications	179,800	179,800	150,935	28,865
Postage	94,950	94,950	74,046	20,904
Advertising	62,192	62,192	45,136	17,056
Telecommunications	900	900	58	842
Office supplies	4,637	4,637	6,432	(1,795)
Program supplies	13,476	12,476	9,858	2,618
Dues and memberships	4,225	4,225	3,367	858
Conferences	3,400	3,400	433	2,967
Technical training	2,000	2,000	2,104	(104)
Staff transportation	3,860	3,860	3,897	(37)
Small furniture and equipment	1,000	1,000	386	614
Materials and services	<u>514,825</u>	<u>513,825</u>	<u>408,890</u>	<u>104,935</u>
Total Communications and Development	<u>1,039,542</u>	<u>1,039,542</u>	<u>943,975</u>	<u>95,567</u>

Tualatin Hills Park and Recreation District
General Fund
Schedule of Expenditures - Budget to Actual
For the fiscal year ended June 30, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
ADMINISTRATION (continued)				
Security Operations				
Full time salaries	\$ 76,499	\$ 76,499	\$ 77,232	\$ (733)
Part time salaries	90,201	90,201	94,509	(4,308)
Employee benefits	32,469	32,469	34,375	(1,906)
Payroll taxes	16,838	16,838	18,241	(1,403)
Personal services	<u>216,007</u>	<u>216,007</u>	<u>224,357</u>	<u>(8,350)</u>
Technical services	68,881	68,881	58,412	10,469
Maintenance services	7,482	7,482	2,901	4,581
Printing and publications	350	350	-	350
Telecommunications	2,400	2,400	1,177	1,223
Office supplies	375	375	105	270
Program supplies	3,945	3,945	2,759	1,186
Dues and memberships	100	100	-	100
Conferences	300	300	-	300
Technical training	400	400	80	320
Staff transportation	500	500	-	500
Small furniture and equipment	250	250	90	160
Materials and services	<u>84,983</u>	<u>84,983</u>	<u>65,524</u>	<u>19,459</u>
Total Security Operations	<u>300,990</u>	<u>300,990</u>	<u>289,881</u>	<u>11,109</u>
Total Administration	<u>1,715,562</u>	<u>1,715,562</u>	<u>1,590,784</u>	<u>124,778</u>
BUSINESS AND FACILITIES:				
Director of Business and Facilities				
Full time salaries	317,692	317,692	322,257	(4,565)
Employee benefits	121,298	121,298	134,022	(12,724)
Payroll taxes	26,755	26,755	27,224	(469)
Personal services	<u>465,745</u>	<u>465,745</u>	<u>483,503</u>	<u>(17,758)</u>
Professional services	5,500	5,500	15,581	(10,081)
Technical services	35,000	35,000	30,602	4,398
Rental equipment	48,000	48,000	34,627	13,373
Bank charges and fees	3,650	3,650	450	3,200
Printing and publications	4,000	4,000	3,391	609
Postage	62,400	62,400	56,817	5,583
Advertising	1,620	1,620	579	1,041
Telecommunications	1,800	1,800	1,941	(141)
Office supplies	69,600	69,600	48,347	21,253
Dues and memberships	3,275	3,275	2,355	920
Conferences	8,800	8,800	2,670	6,130
Technical training	3,470	3,470	40	3,430
Staff transportation	5,280	5,280	4,863	417
Small furniture and equipment	-	-	2,789	(2,789)
Materials and services	<u>252,395</u>	<u>252,395</u>	<u>205,052</u>	<u>47,343</u>
Debt principal	519,847	619,847	635,000	(15,153)
Debt interest	510,992	534,669	401,083	133,586
Other financing use - fees	-	115,716	162,261	(46,545)
Debt service	<u>1,030,839</u>	<u>1,270,232</u>	<u>1,198,344</u>	<u>71,888</u>
Total Director of Business and Facilities	<u>1,748,979</u>	<u>1,988,372</u>	<u>1,886,899</u>	<u>101,473</u>

Tualatin Hills Park and Recreation District
General Fund
Schedule of Expenditures - Budget to Actual
For the fiscal year ended June 30, 2011

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
BUSINESS AND FACILITIES (continued)				
Finance				
Full time salaries	\$ 353,028	\$ 353,028	\$ 342,528	\$ 10,500
Part time salaries	18,200	18,200	18,231	(31)
Employee benefits	150,725	150,725	152,389	(1,664)
Payroll taxes	33,103	33,103	31,884	1,219
Personal services	<u>555,056</u>	<u>555,056</u>	<u>545,032</u>	<u>10,024</u>
Professional services	12,000	12,000	11,161	839
Technical services	46,417	46,417	47,669	(1,252)
Bank charges and fees	14,600	14,600	17,033	(2,433)
Printing and publications	3,550	3,550	2,217	1,333
Advertising	-	-	95	(95)
Office supplies	945	945	471	474
Dues and memberships	520	520	520	-
Conferences	3,450	3,450	3,698	(248)
Technical training	2,170	2,170	222	1,948
Staff transportation	300	300	124	176
Small furniture and equipment	350	350	3,233	(2,883)
Materials and services	<u>84,302</u>	<u>84,302</u>	<u>86,443</u>	<u>(2,141)</u>
Total Finance	<u>639,358</u>	<u>639,358</u>	<u>631,475</u>	<u>7,883</u>
Human Resources				
Full time salaries	197,223	197,223	198,139	(916)
Employee benefits	80,998	80,998	85,683	(4,685)
Payroll taxes	17,466	17,466	17,209	257
Personal services	<u>295,687</u>	<u>295,687</u>	<u>301,031</u>	<u>(5,344)</u>
Professional services	17,800	17,800	14,276	3,524
Technical services	10,200	10,200	9,416	784
Rental equipment	400	400	98	302
Advertising	-	-	915	(915)
Office supplies	430	430	127	303
Program supplies	850	850	727	123
Dues and memberships	400	400	315	85
Conferences	2,800	2,800	1,393	1,407
Technical training	39,000	39,000	25,328	13,672
Staff transportation	450	450	129	321
Materials and services	<u>72,330</u>	<u>72,330</u>	<u>52,724</u>	<u>19,606</u>
Total Human Resources	<u>368,017</u>	<u>368,017</u>	<u>353,755</u>	<u>14,262</u>
Information Services				
Full time salaries	355,241	355,241	354,795	446
Employee benefits	144,329	144,329	138,195	6,134
Payroll taxes	31,460	31,460	31,850	(390)
Personal services	<u>531,030</u>	<u>531,030</u>	<u>524,840</u>	<u>6,190</u>
Professional services	70,000	70,000	40,740	29,260
Technical services	100,800	100,800	77,694	23,106
Telecommunications	73,000	73,000	68,750	4,250
Program supplies	39,000	39,000	27,077	11,923
Maintenance supplies	8,800	8,800	8,287	513
Technical training	15,000	15,000	2,371	12,629
Staff transportation	1,500	1,500	46	1,454
Small furniture and equipment	800	800	114	686
Materials and services	<u>308,900</u>	<u>308,900</u>	<u>225,079</u>	<u>83,821</u>

Tualatin Hills Park and Recreation District
General Fund
Schedule of Expenditures - Budget to Actual
For the fiscal year ended June 30, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
BUSINESS AND FACILITIES (continued)				
Information Services (continued)				
Computer technology replacement	\$ 128,897	\$ 128,897	\$ 118,846	\$ 10,051
Computer technology improvement	129,700	129,700	103,411	26,289
Capital outlay	258,597	258,597	222,257	36,340
Total Information Services	1,098,527	1,098,527	972,176	126,351
Risk and Contract Management				
Full time salaries	159,148	159,148	158,712	436
Part time salaries	-	-	844	(844)
Employee benefits	66,249	66,249	69,647	(3,398)
Payroll taxes	14,096	14,096	13,942	154
Personal services	239,493	239,493	243,145	(3,652)
Professional services	2,500	2,500	579	1,921
Technical services	11,820	11,820	7,544	4,276
Miscellaneous other services	24,262	24,262	23,809	453
Insurance	288,591	288,591	282,938	5,653
Printing and publications	2,400	2,400	116	2,284
Advertising	300	300	154	146
Telecommunications	1,020	1,020	1,147	(127)
Office supplies	500	500	545	(45)
Program supplies	6,100	6,100	6,609	(509)
Dues and memberships	1,675	1,675	423	1,252
Conferences	1,500	1,500	570	930
Technical training	5,900	5,900	2,429	3,471
Staff transportation	1,300	1,300	956	344
Small furniture and equipment	-	-	556	(556)
Materials and services	347,868	347,868	328,375	19,493
Total Risk and Contract Management	587,361	587,361	571,520	15,841
Maintenance Operations				
Full time salaries	3,474,080	3,474,080	3,403,350	70,730
Part time salaries	1,617,231	1,617,231	1,635,309	(18,078)
Employee benefits	1,549,446	1,549,446	1,575,485	(26,039)
Payroll taxes	512,435	512,435	524,759	(12,324)
Personal services	7,153,192	7,153,192	7,138,903	14,289
Instructional services	2,455	2,455	239	2,216
Professional services	14,000	14,000	8,552	5,448
Technical services	85,403	85,403	82,842	2,561
Heat	548,518	548,518	538,351	10,167
Electricity	696,899	696,899	706,196	(9,297)
Water and sewer	562,929	562,929	466,112	96,817
Refuse services	95,764	95,764	84,723	11,041
Rental facility	96,500	96,500	98,688	(2,188)
Rental equipment	19,558	19,558	12,595	6,963
Maintenance services	404,416	404,416	391,112	13,304
Vehicle and equipment services	24,650	24,650	14,576	10,074
Advertising	-	-	125	(125)
Telecommunications	84,996	84,996	83,348	1,648
Office supplies	4,173	4,173	2,099	2,074
Program supplies	16,800	16,800	13,310	3,490
Maintenance supplies	955,922	955,922	945,557	10,365

Tualatin Hills Park and Recreation District
General Fund
Schedule of Expenditures - Budget to Actual
For the fiscal year ended June 30, 2011

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
BUSINESS AND FACILITIES (continued)				
Maintenance Operations (continued)				
Gas & oil (vehicles)	\$ 185,491	\$ 185,491	\$ 180,580	\$ 4,911
Dues and memberships	2,285	2,285	1,617	668
Conferences	4,900	4,900	2,904	1,996
Technical training	15,305	15,305	13,927	1,378
Staff transportation	16,908	16,908	14,466	2,442
Small furniture and equipment	1,450	1,450	725	725
Materials and services	3,839,322	3,839,322	3,662,644	176,678
Fleet capital replacement	344,700	344,700	337,305	7,395
Building replacement	10,000	10,000	9,999	1
Capital outlay	354,700	354,700	347,304	7,396
Total Maintenance Operations	11,347,214	11,347,214	11,148,851	198,363
Total Business and Facilities	15,789,456	16,028,849	15,564,676	464,173
PLANNING:				
Director of Planning				
Full time salaries	103,933	103,933	104,436	(503)
Part time salaries	124,092	124,092	118,590	5,502
Employee benefits	33,179	33,179	34,733	(1,554)
Payroll taxes	21,617	21,617	22,240	(623)
Personal services	282,821	282,821	279,999	2,822
Telecommunications	2,500	2,500	2,416	84
Office supplies	200	200	209	(9)
Program supplies	500	500	12	488
Staff transportation	3,500	3,500	3,240	260
Materials and services	6,700	6,700	5,877	823
Total Director of Planning	289,521	289,521	285,876	3,645
Planning and Development				
Full time salaries	627,593	627,593	623,001	4,592
Employee benefits	242,553	242,553	264,248	(21,695)
Payroll taxes	55,704	55,704	54,979	725
Personal services	925,850	925,850	942,228	(16,378)
Professional services	95,000	95,000	34,314	60,686
Advertising	-	-	45	(45)
Telecommunications	1,000	1,000	928	72
Office supplies	5,000	5,000	5,294	(294)
Program supplies	1,500	1,500	1,416	84
Dues and memberships	3,250	3,250	2,857	393
Conferences	5,000	5,000	3,124	1,876
Technical training	2,250	2,250	1,309	941
Staff transportation	4,000	4,000	4,991	(991)
Materials and services	117,000	117,000	54,278	62,722
Total Planning and Development	1,042,850	1,042,850	996,506	46,344
Total Planning	1,332,371	1,332,371	1,282,382	49,989

Tualatin Hills Park and Recreation District
General Fund
Schedule of Expenditures - Budget to Actual
For the fiscal year ended June 30, 2011

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
PARK AND RECREATION SERVICES:				
Director of Park and Recreation				
Full time salaries	\$ 168,606	\$ 168,606	\$ 168,609	\$ (3)
Employee benefits	68,429	68,429	66,288	2,141
Part time salaries	14,300	14,300	14,520	(220)
Payroll taxes	15,232	15,232	15,493	(261)
Personal services	<u>266,567</u>	<u>266,567</u>	<u>264,910</u>	<u>1,657</u>
Professional services	30,500	30,500	1,244	29,256
Fee reductions-family assistance	375,000	375,000	487,140	(112,140)
Printing and publications	4,000	4,000	-	4,000
Telecommunications	3,000	3,000	1,278	1,722
Office supplies	7,639	7,639	537	7,102
Dues and memberships	-	-	-	-
Conferences	11,000	11,000	6,838	4,162
Technical training	1,000	1,000	-	1,000
Staff transportation	3,000	3,000	4,641	(1,641)
Materials and services	<u>435,139</u>	<u>435,139</u>	<u>501,678</u>	<u>(66,539)</u>
Total Director of Park and Recreation	<u>701,706</u>	<u>701,706</u>	<u>766,588</u>	<u>(64,882)</u>
Aquatics				
Full time salaries	1,218,855	1,218,855	1,199,425	19,430
Part time salaries	1,466,593	1,466,593	1,301,704	164,889
Employee benefits	548,796	548,796	585,281	(36,485)
Payroll taxes	267,981	267,981	261,114	6,867
Personal services	<u>3,502,225</u>	<u>3,502,225</u>	<u>3,347,524</u>	<u>154,701</u>
Miscellaneous other services	-	-	2,000	(2,000)
Telecommunications	2,400	2,400	2,059	341
Office supplies	1,421	1,421	948	473
Program supplies	59,923	59,923	34,283	25,640
Dues and memberships	1,335	1,335	817	518
Conferences	9,600	9,600	696	8,904
Technical training	5,077	5,077	3,590	1,487
Staff transportation	3,600	3,600	1,926	1,674
Small furniture and equipment	-	-	949	(949)
Materials and services	<u>83,356</u>	<u>83,356</u>	<u>47,268</u>	<u>36,088</u>
Total Aquatics	<u>3,585,581</u>	<u>3,585,581</u>	<u>3,394,792</u>	<u>190,789</u>
Sports				
Full time salaries	478,199	478,199	481,696	(3,497)
Part time salaries	620,827	620,827	555,264	65,563
Employee benefits	212,888	212,888	228,226	(15,338)
Payroll taxes	107,350	107,350	105,090	2,260
Personal services	<u>1,419,264</u>	<u>1,419,264</u>	<u>1,370,276</u>	<u>48,988</u>
Instructional services	140,602	140,602	130,609	9,993
Rental facility	42,750	42,750	40,310	2,440
Printing and publications	3,600	3,600	-	3,600
Advertising	960	960	-	960
Telecommunications	1,400	1,400	2,095	(695)
Office supplies	8,050	8,050	5,583	2,467
Program supplies	95,083	95,083	95,323	(240)

Tualatin Hills Park and Recreation District
General Fund
Schedule of Expenditures - Budget to Actual
For the fiscal year ended June 30, 2011

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
PARK AND RECREATION SERVICES (continued)				
Sports (continued)				
Dues and memberships	\$ 525	\$ 525	\$ 720	\$ (195)
Conferences	5,400	5,400	469	4,931
Technical training	500	500	40	460
Staff transportation	2,950	2,950	1,195	1,755
Small furniture and equipment	200	200	2,752	(2,552)
Materials and services	<u>302,020</u>	<u>302,020</u>	<u>279,096</u>	<u>22,924</u>
Total Sports	<u>1,721,284</u>	<u>1,721,284</u>	<u>1,649,372</u>	<u>71,912</u>
Recreation				
Full time salaries	1,126,004	1,126,004	1,071,561	54,443
Part time salaries	2,388,683	2,388,683	2,106,210	282,473
Employee benefits	533,697	533,697	537,584	(3,887)
Payroll taxes	345,704	345,704	327,301	18,403
Personal services	<u>4,394,088</u>	<u>4,394,088</u>	<u>4,042,656</u>	<u>351,432</u>
Instructional services	139,004	139,004	80,319	58,685
Rental facility	11,425	11,425	4,474	6,951
Rental equipment	35,730	35,730	11,755	23,975
Maintenance services	3,851	3,851	2,881	970
Miscellaneous other services	-	-	1,000	(1,000)
Printing and publications	2,965	2,965	336	2,629
Postage	3,250	3,250	1,528	1,722
Advertising	1,000	1,000	643	357
Telecommunications	3,500	3,500	2,933	567
Office supplies	28,814	28,814	12,274	16,540
Program supplies	394,153	394,153	284,615	109,538
Dues and memberships	1,260	1,260	1,182	78
Conferences	8,000	8,000	2,938	5,062
Technical training	3,692	3,692	1,254	2,438
Staff transportation	5,995	5,995	3,558	2,437
Small furniture and equipment	10,225	10,225	11,134	(909)
Materials and services	<u>652,864</u>	<u>652,864</u>	<u>422,824</u>	<u>230,040</u>
Total Recreation	<u>5,046,952</u>	<u>5,046,952</u>	<u>4,465,480</u>	<u>581,472</u>
Programs and Special Activities				
Full time salaries	925,100	925,100	917,681	7,419
Part time salaries	852,036	852,036	782,340	69,696
Employee benefits	426,991	426,991	445,197	(18,206)
Payroll taxes	172,276	172,276	170,673	1,603
Personal services	<u>2,376,403</u>	<u>2,376,403</u>	<u>2,315,891</u>	<u>60,512</u>
Instructional services	1,090	1,090	-	1,090
Technical services	100,114	100,114	108,451	(8,337)
Rental facility	2,400	2,400	2,400	-
Rental equipment	5,441	5,441	9,611	(4,170)
Maintenance services	5,768	5,768	2,554	3,214
Postage	3,632	3,632	2,948	684
Advertising	5,036	5,036	5,434	(398)
Telecommunications	6,120	6,120	3,917	2,203
Office supplies	19,012	19,012	9,433	9,579
Program supplies	175,152	175,152	137,999	37,153

Tualatin Hills Park and Recreation District
General Fund
Schedule of Expenditures - Budget to Actual
For the fiscal year ended June 30, 2011

	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	\$ 1,315	\$ 3,812
Dues and memberships	3,108	3,108	2,665	443
Conferences	8,140	8,140	7,812	328
Technical training	3,140	3,140	2,018	1,122
Staff transportation	14,157	14,157	5,907	8,250
Small furniture and equipment	-	-	72	(72)
Foundation Support (Gas)	-	-	157	(157)
Materials and services	357,437	357,437	302,693	54,744
Total Programs and Special Activities	2,733,840	2,733,840	2,618,584	115,256
Natural Resources and Trails				
Full time salaries	616,240	616,240	587,994	28,246
Part time salaries	367,952	367,952	289,152	78,800
Employee benefits	229,208	229,208	220,505	8,703
Payroll taxes	98,605	98,605	89,464	9,141
Personal services	1,312,005	1,312,005	1,187,115	124,890
Instructional services	4,291	4,291	5,059	(768)
Professional services	-	-	1,340	(1,340)
Technical services	18,885	18,885	22,435	(3,550)
Rental equipment	8,550	8,550	6,243	2,307
Maintenance services	5,600	5,600	1,463	4,137
Printing and publications	700	700	190	510
Advertising	250	250	156	94
Telecommunications	2,725	2,725	3,278	(553)
Office supplies	10,231	10,231	10,184	47
Program supplies	82,760	82,760	40,037	42,723
Maintenance supplies	17,998	17,998	12,654	5,344
Dues and memberships	1,030	1,030	902	128
Conferences	3,825	3,825	2,268	1,557
Technical training	2,787	2,787	1,863	924
Staff transportation	3,200	3,200	1,944	1,256
Small furniture and equipment	1,550	1,550	9,604	(8,054)
Materials and services	164,382	164,382	119,620	44,762
Total Natural Resources and Trails	1,476,387	1,476,387	1,306,735	169,652
Total Park and Recreation Services	15,265,750	15,265,750	14,201,551	1,064,199
CAPITAL OUTLAY				
Carryforward projects	871,758	871,758	253,179	618,579
Athletic facility replacement	71,100	71,100	68,957	2,143
Athletic facility improvements	32,500	32,500	42,191	(9,691)
Park and trail replacement	1,271,394	1,271,394	808,888	462,506
Park and trail improvements	501,500	501,500	18,989	482,511
Building replacement	507,750	507,750	332,062	175,688
Building improvements	7,684,900	8,079,360	5,624,789	2,454,571
ADA projects	85,400	85,400	34,576	50,824
Program facility challenge grants	97,500	97,500	33,906	63,594
Energy savings performance contract	1,675,000	1,675,000	1,285,631	389,369
Equipment and furnishings	28,272	28,272	30,024	(1,752)
Total Capital Outlay	12,827,074	13,221,534	8,533,192	4,688,342
Total General Fund Expenditures	\$ 48,877,766	\$ 49,511,619	\$ 41,385,112	\$ 8,126,507

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, 2011

	<u>Original and Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues:			
Property taxes	\$ 7,785,573	\$ 7,878,474	\$ 92,901
Interest earned	28,000	30,328	2,328
Total revenues	<u>7,813,573</u>	<u>7,908,802</u>	<u>95,229</u>
Expenditures:			
Debt service	<u>7,794,777</u>	<u>7,794,777</u>	-
Total expenditures	<u>7,794,777</u>	<u>7,794,777</u>	-
Excess (deficiency) of revenues over (under) expenditures and net change in fund balance	<u>18,796</u>	<u>114,025</u>	<u>95,229</u>
Fund balance at beginning of year	<u>203,585</u>	<u>189,152</u>	<u>(14,433)</u>
Fund balance at end of year	<u>\$ 222,381</u>	<u>\$ 303,177</u>	<u>\$ 80,796</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, 2011

	<u>Original and Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues:			
Interest earned	\$ 275,000	\$ 256,341	\$ (18,659)
Total revenues	<u>275,000</u>	<u>256,341</u>	<u>(18,659)</u>
Expenditures:			
Capital outlay	53,181,913	16,968,511	36,213,402
Total expenditures	<u>53,181,913</u>	<u>16,968,511</u>	<u>36,213,402</u>
Excess (deficiency) of revenues over (under) expenditures and net change in fund balance	(52,906,913)	(16,712,170)	36,194,743
Fund balances at beginning of year	52,906,913	55,431,729	2,524,816
Fund balances at end of year	<u>\$ -</u>	<u>\$ 38,719,559</u>	<u>\$ 38,719,559</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, 2011

	<u>Original and Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues:			
System development charges	\$ 3,166,719	\$ 1,939,855	\$ (1,226,864)
Interest earned	30,400	23,170	(7,230)
Total revenues	<u>3,197,119</u>	<u>1,963,025</u>	<u>(1,234,094)</u>
Expenditures:			
Capital outlay	<u>7,571,613</u>	<u>1,734,386</u>	<u>5,837,227</u>
Total expenditures	<u>7,571,613</u>	<u>1,734,386</u>	<u>5,837,227</u>
Excess (deficiency) of revenues over (under) expenditures and net change in fund balance	(4,374,494)	228,639	4,603,133
Fund balances at beginning of year	<u>4,374,494</u>	<u>4,434,895</u>	<u>60,401</u>
Fund balances at end of year	<u>\$ -</u>	<u>\$ 4,663,534</u>	<u>\$ 4,663,534</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, 2011

	<u>Original and Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues:			
Metro natural areas bond	\$ 1,730,944	\$ 801,564	\$ (929,380)
Total revenues	<u>1,730,944</u>	<u>801,564</u>	<u>(929,380)</u>
Expenditures:			
Capital outlay	1,730,944	801,564	929,380
Total expenditures	<u>1,730,944</u>	<u>801,564</u>	<u>929,380</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>

Tualatin Hills Park and Recreation District
Mitigation Maintenance Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
For the fiscal year ended June 30, 2011

	<u>Original and Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues:			
Interest earned	\$ 1,300	\$ 810	\$ (490)
Miscellaneous income	-	-	-
Total revenues	<u>1,300</u>	<u>810</u>	<u>(490)</u>
Expenditures:			
Materials and services	5,000	-	5,000
Contingency	177,525	-	177,525
Total expenditures	<u>182,525</u>	<u>-</u>	<u>182,525</u>
Excess (deficiency) of revenues over (under) expenditures and net change in fund balance	<u>(181,225)</u>	<u>810</u>	<u>182,035</u>
Fund balance at beginning of year	<u>181,225</u>	<u>182,010</u>	<u>785</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 182,820</u>	<u>\$ 182,820</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, 2011

	Taxes Uncollected June 30, 2010	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, 2011
2010-2011	\$ -	\$ 32,641,290	(831,117)	\$ 11,355	\$ (148,242)	\$ (30,901,476)	771,810
2009-2010	878,585	-	178	37,439	(17,163)	(580,379)	318,660
2008-2009	276,437	-	173	25,498	(12,768)	(157,763)	131,577
2007-2008	98,722	-	29	18,579	(4,154)	(79,420)	33,756
2006-2007	25,178	-	-	5,761	(1,066)	(20,684)	9,189
2005-2006	5,786	-	-	790	(2,440)	-	4,136
Prior Years	15,374	-	2	1,776	(2,806)	(1,812)	12,534
	<u>\$ 1,300,082</u>	<u>\$ 32,641,290</u>	<u>\$(830,735)</u>	<u>\$ 101,198</u>	<u>\$ (188,639)</u>	<u>\$ (31,741,534)</u>	<u>\$ 1,281,662</u>

General Fund	\$ 1,047,095	\$ 993,787
Debt Service Fund	252,987	287,875
	<u>\$ 1,300,082</u>	<u>\$ 1,281,662</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 readers 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 Eight Fiscal Years
(accrual basis of accounting)

	Fiscal Year							
	2004	2005	2006	2007	2008 (as restated)	2009	2010	2011
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	\$ 102,325,244
Restricted	9,346,441	10,406,433	13,392,572	5,233,264	4,089,447	4,914,904	5,388,324	4,966,711
Unrestricted	2,884,929	3,008,933	3,380,183	3,965,498	3,577,389	2,826,589	2,681,289	6,419,121
Total primary government net assets	\$ 68,420,549	\$ 76,305,476	\$ 81,856,614	\$ 90,659,901	\$ 94,551,928	\$ 97,329,654	\$ 105,768,913	\$ 113,711,076

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

	Fiscal Year							
	2004	2005	2006	2007	2008 (as restated)	2009	2010	2011
Expenses								
Governmental activities:								
Board of Directors	\$ 105,476	\$ 136,597	\$ 170,390	\$ 187,210	\$ 151,139	\$ 252,707	\$ 158,614	\$ 212,527
Administration	1,082,661	1,339,707	1,189,415	1,148,393	1,620,813	1,435,073	1,510,804	1,603,306
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	14,061,469
Planning and development	-	-	-	-	-	925,029 ²⁾	724,568	571,594
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	17,750,967
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	3,106,160
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	\$ 37,306,023
Program Revenues								
Governmental activities:								
Park and recreation services:								
Charges for services	\$ 5,611,020	\$ 6,040,307	\$ 6,381,080	\$ 6,720,311	\$ 7,379,076	\$ 8,158,928	\$ 8,673,796	\$ 9,087,924
Operating grants and contributions	47,723	26,653	19,078	35,185	27,599	42,756	143,768	155,727
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	3,522,996
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	\$ 12,766,647
Net(expense)/revenue								
Governmental activities	\$(15,905,730)	\$(16,319,194)	\$(16,927,165)	\$(19,157,345)	\$(21,153,369)	\$(22,734,601)	\$(23,840,825)	\$(24,539,376)
Total primary government net expense	\$(15,905,730)	\$(16,319,194)	\$(16,927,165)	\$(19,157,345)	\$(21,153,369)	\$(22,734,601)	\$(23,840,825)	\$(24,539,376)
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	\$ 31,633,996
Unrestricted grants and contributions	126,878	181,035	161,784	186,127	232,743	234,137	215,450	197,632
Investment earnings	294,270	447,771	935,335	1,059,117	637,812	488,973	793,970	445,603
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	204,308
Total governmental activities	\$ 20,469,621	\$ 24,204,121	\$ 22,478,303	\$ 27,960,632	\$ 25,951,546	\$ 25,512,327	\$ 32,280,084	\$ 32,481,539
Change in Net Assets								
Governmental activities	\$ 4,563,891	\$ 7,884,927	\$ 5,551,138	\$ 8,803,287	\$ 4,798,177	\$ 2,777,726	\$ 8,439,259	\$ 7,942,163
Total primary government	\$ 4,563,891	\$ 7,884,927	\$ 5,551,138	\$ 8,803,287	\$ 4,798,177	\$ 2,777,726	\$ 8,439,259	\$ 7,942,163

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)

	Fiscal Year									
	2002	2003	2004	2005	2006	2007	2008	2009	2010 (as restated)	2011
General fund										
Reserved	\$ 97,385	\$ 79,403	\$ 79,403	\$ 103,878	\$ 120,398	\$ 75,840	\$ 112,826	\$ 116,712	\$ -	\$ -
Unreserved	1,886,055	2,898,542	2,607,151	2,908,752	3,818,904	4,261,281	4,548,093	4,185,875	-	-
Nonspendable	-	-	-	-	-	-	-	-	131,319	93,642
Unassigned	-	-	-	-	-	-	-	-	3,717,581	6,560,977
Total general fund	\$ 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	\$ 6,654,619
All other governmental funds										
Reserved, reported in:										
Special revenue fund	\$ -	\$ -	\$ -	\$ -	\$ 66,963	\$ 83,943	\$ 161,686	\$ 175,925	\$ -	\$ -
Debt service fund	716,921	593,822	540,896	484,716	460,511	418,913	338,212	255,341	-	-
Capital project funds	5,907,466	6,961,228	9,346,441	10,406,433	12,932,061	4,814,351	3,751,235	62,683,669	-	-
Restricted, reported in:										
Debt service fund	-	-	-	-	-	-	-	-	189,152	303,177
Capital project funds	-	-	-	-	-	-	-	-	59,866,624	43,383,093
Committed, reported in:										
Special revenue fund	-	-	-	-	-	-	-	-	182,010	182,820
Total all other governmental funds	\$ 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	\$ 43,869,090

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

	Fiscal Year									
	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Revenues										
Property taxes	\$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	\$ 31,656,648
Aquatic programs	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	2,542,840
Tennis center	491,865	520,341	543,968	582,343	594,451	630,856	779,947	798,424	867,529	869,498
Sports programs	685,015	667,529	696,659	644,289	648,302	676,849	756,520	991,443	1,123,287	1,233,700
Recreation programs	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	4,555,062
Grants and sponsorships	449,316	200,536	485,538	354,688	892,183	221,312	857,212	950,096	1,906,063	1,441,320
System development charges	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	1,939,855
Interest earned	385,934	306,427	294,270	442,698	924,540	1,074,988	632,735	488,973	793,970	445,603
Charges for services	-	-	-	-	-	-	-	-	553,515	712,478
Miscellaneous	127,366	108,984	204,176	181,759	210,989	267,646	342,161	378,292	710,592	192,203
Total revenues	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	45,589,207
Expenditures										
Board of Directors	\$ 83,586	\$ 92,333	\$ 105,476	\$ 136,597	\$ 170,390	\$ 187,210	\$ 151,139	\$ 252,707	\$ 158,614	\$ 212,527
Administration	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	1,590,784
Business and facilities	1,592,870	1,676,553	1,822,992	1,929,548	2,612,192	2,529,507	2,643,563	12,970,222 ¹	13,836,899	13,796,771
Planning and development	-	-	-	-	-	-	-	907,994 ²	1,250,838	1,282,382
Park and recreation services	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	14,201,551
Capital outlay	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	28,607,214
Debt service										
Principal	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	5,695,000
Interest	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	3,298,121
Total expenditures	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	68,684,350
Excess of revenues over (under) expenditures	1,041,376	626,024	1,440,896	746,918	3,478,538	(7,705,975)	(779,262)	(986,686)	(3,330,836)	(23,095,143)
Other financing sources (uses)										
Debt issuance	-	200,000	600,000	340,000	-	2,515,383	-	58,505,000	-	9,510,000
Premiums on bonds issued	-	-	-	-	-	-	-	492,215	-	22,166
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	-	9,532,166
Net change in fund balances	\$ 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)	\$ (13,562,977)
Debt service as a percentage of noncapital expenditures	15.0%	13.7%	12.8%	12.3%	12.5%	12.1%	9.9%	10.4%	20.5%	22.4%

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

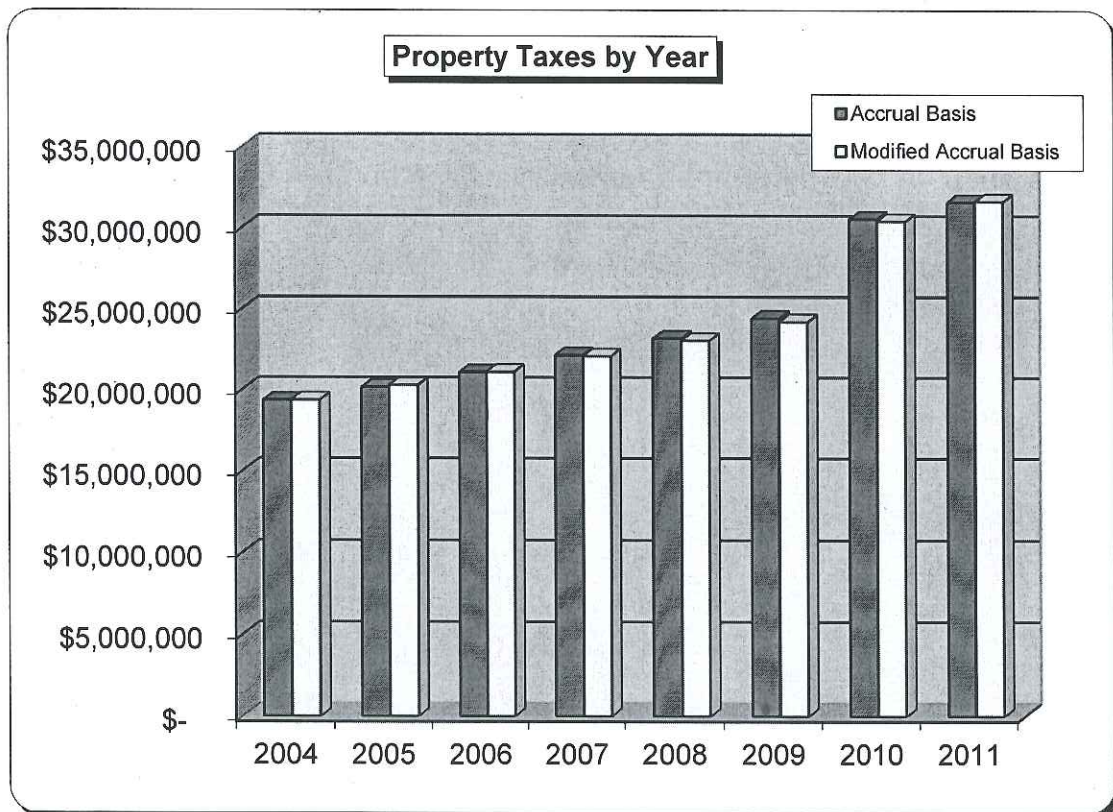
² The Planning department was moved from Business and facilities to its own division of Planning and development.

Tualatin Hills Park and Recreation District
GOVERNMENTAL ACTIVITIES TAX REVENUES BY SOURCE
Last Eight 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
2011	31,633,996

GOVERNMENTAL ACTIVITIES TAX REVENUES BY SOURCE
Last Eight 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
2011	31,656,648



**Tualatin Hills Park and Recreation District
 ASSESSED VALUES AND ESTIMATED ACTUAL VALUE
 OF TAXABLE PROPERTY
 Last Eight 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
2011	25,415,795,100	17,588,772,400	576,119,940	568,963,800	562,879,594	560,660,160	26,554,794,634	18,718,396,360	70.49%	1.7428

Source: Washington County, Department of Assessment and Taxation

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

	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
Direct Government:								
Tualatin Hills Park and Recreation District	1.4636	1.4551	1.4505	1.4425	1.4341	1.4291	1.7343	1.7428
Overlapping Government:								
Washington County	2.8953	2.8731	2.8395	2.4493	3.0331	2.9840	2.9840	2.9798
Washington County - Enhanced Patrol	1.1650	1.1424	1.1300	1.1120	1.0920	1.3099	1.2823	1.2660
Washington County - Road Maintenance	0.2456	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	1.6919
Northwest Regional ESD	0.1538	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	0.4576
Portland Community College	0.5118	0.5099	0.4950	0.4889	0.5051	0.5031	0.6325	0.6359
School District No. 48, Beaverton	8.0102	6.5968	7.9760	6.2900	6.7358	6.5643	6.8793	6.7841
School District No. 1J, Hillsboro	6.6651	6.7059	6.5835	6.5240	8.0581	7.1016	7.4600	7.5846
School District No. 1-1, Portland	7.1160	7.1792	4.7743	5.2781	6.5281	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	1.8828
Port of Portland	0.0701	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	4.2034
City of Hillsboro	4.7665	4.7665	4.7655	4.7665	4.7665	5.3865	5.3865	5.3865
City of Portland	7.7258	7.4957	7.3741	7.2395	7.2779	6.7554	7.0862	7.0527
Urban Renewal - Portland	0.9233	0.9324	0.9867	1.0022	1.0502	1.0508	1.1624	1.1722
Metro Service District	0.2900	0.2838	0.2841	0.2782	0.4292	0.3984	0.4368	0.4088
TriMet	0.1080	0.1104	0.1191	0.0973	0.0856	0.0803	0.0863	0.0878

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, 2011

2011			
Taxpayer	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
Nike, Inc.	\$368,435,652	1	1.97%
Frontier Communications	148,704,100	2	0.79%
Portland General Electric	127,560,523	3	0.68%
Tektronix Inc.	128,168,075	4	0.68%
Comcast Corporation	118,667,000	5	0.63%
PS Business Parks LP	107,572,166	6	0.57%
Maxim Integrated Products, Inc.	99,825,420	7	0.43%
ERP Operating LP	80,435,660	8	0.68%
Northwest Natural Gas Co.	83,887,000	9	0.45%
Bernard Properties Partnership	57,821,473	10	0.31%
All other tax payers	17,397,319,291		92.81%
Totals	\$18,718,396,360		100.00%

Source: Washington County, Department of Assessment and Taxation
(information not available for FY 2002)

**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
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%	441,170	20,190,334	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%	471,556	22,159,165	97.3%
2008	23,818,049	22,614,565	94.9%	410,894	23,025,459	96.7%
2009	25,095,569	23,896,079	95.2%	638,488	24,534,567	97.8%
2010	31,527,965	29,768,038	94.4%	580,379	30,348,417	96.3%
2011	32,641,290	30,901,476	94.7%	-	30,901,476	94.7%

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

Governmental Activities

Fiscal Year	General Obligation Bonds	Full Faith & Credit Obligations	Loans Payable	Total Primary Government	Percentage of 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	0.072%	69
2009	69,490,000	2,195,000	180,000	71,865,000	0.339%	315
2010	65,155,000	1,780,000	140,000	67,075,000	n/a	289
2011	60,095,000	10,695,000	100,000	70,890,000	n/a	313

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 Eight 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
2011	60,095,000	303,177	59,791,823	0.32%	263.67

^{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, 2011

<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	\$ 60,095,000	100.0000%	\$ 60,095,000
Metro	21,564,831	13.6500%	2,943,599
TriMet	1,343,658	13.7100%	184,216
Portland Community College	33,860,210	16.9800%	5,749,464
City of Portland	8,808	0.0100%	1
City of Hillsboro	185,392	2.0900%	3,875
Washington County	8,099,771	40.4400%	3,275,547
Tualatin Valley Fire & Rescue District	22,509,510	45.1400%	10,160,793
School District No. 23, Tigard-Tualatin	2,470	0.0000%	-
School District No. 48, Beaverton	441,877,058	81.9100%	361,941,498
School District No. 1J, Hillsboro	12,152,243	3.5600%	432,620
School District No. 1J, Portland	2,135,156	0.4500%	9,608
Other Debt			
Tualatin Hills Park and Recreation District	\$ 10,795,000	100.0000%	\$ 10,795,000
Metro	6,976,296	13.6500%	952,264
Portland Community College	31,563,409	16.9800%	5,359,467
City of Portland	35,190	0.0100%	4
Washington County	41,285,381	40.4400%	16,695,808
Tualatin Valley Fire & Rescue District	7,222,544	45.1400%	3,260,256
Northwest Regional ESD	1,896,895	30.6900%	582,157
Multnomah ESD	116,601	0.0033%	4
Port of Portland	8,794,220	12.4900%	1,098,398
City of Beaverton	10,636,445	99.0400%	10,534,335
City of Hillsboro	485,530	2.0900%	10,148
Total direct and overlapping debt	<u>\$ 723,641,618</u>		<u>\$ 494,084,062</u>

Source: Oregon State Treasury, Municipal Debt Information System

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

	Fiscal Year									
	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Debt limit	\$ 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	\$ 663,869,866
Total net debt application to limit	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	60,095,000
Legal debt margin	<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>	<u>\$ 603,774,866</u>
Total net debt applicable to the limit as a percentage of debt limit	4.86%	4.39%	3.89%	3.44%	2.90%	2.13%	1.73%	9.32%	9.32%	9.05%

Legal Debt Margin Calculation for Fiscal Year 2011

Real market value (2010-11)	\$ 26,554,794,634
General obligation debt capacity (2.5% of Real market value)	663,869,866
Less: Outstanding debt	<u>60,095,000</u>
Remaining legal debt capacity	<u>\$ 603,774,866</u>

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

Washington County

Fiscal Year	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	21,205,286	39,465	10.1%	37,536
2010	231,925	529,710	n/a	n/a	10.6%	38,460
2011	226,764	n/a	n/a	n/a	7.8%	38,571

- 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, 2011

Industry	2011	
	Annual Average	Percentage of Total County Employment
Mining and logging	400	0.2%
Construction	10,500	4.5%
Manufacturing:		
Computer and electronic products	24,900	
Other durable goods	10,900	
Non-durable goods	5,200	
	41,000	17.5%
Trade, transportation and utilities:		
Wholesale trade	15,800	
Retail trade	27,600	
Transportation, warehousing and utilities	3,200	
	46,600	19.9%
Information	7,800	3.3%
Financial activities	15,400	6.6%
Professional and business services:		
Professional and technical services	10,900	
Management of companies and enterprises	5,600	
Administrative and waste services	17,100	
	33,600	14.3%
Educational and health services	29,400	12.5%
Leisure and hospitality	19,400	8.3%
Other services	7,000	3.0%
Government:		
Federal government	1,000	
State government	2,700	
Local government	7,600	
Local education	11,900	
	23,200	9.9%
Total non-farm employment	234,300	100.0%

* Fiscal Year 2011 information includes data through 12/31/2010

Source: OLMIS
(information not available for FY 2002)

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

Function	Fiscal Year							
	2004	2005	2006	2007	2008	2009	2010	2011
Administration								
Administration	4	6	6	6	6	2	2	2
Communications and outreach	2	2	2	2	5	6	7	6
Security operations	1	3	3	3	4	4	4	4
Business and facilities								
Director	2	2	3	3	1	4	4	4
Finance services	6	6	6	6	6	6	6	7
Information services	4	4	4	5	5	5	5	5
Human resources	1	1	1	1	2	3	3	3
Risk and contract management	4	4	4	4	2	2	2	2
Maintenance								
Operations	3	3	4	4	4	3	3	3
Park maintenance	35	36	38	44	44	45	46	46
Vehicles and equipment	6	6	6	6	6	6	6	6
Athletic facilities	17	17	17	17	21	20	20	23
Building and pool maintenance	41	43	43	44	44	47	47	49
Planning								
Director	-	-	-	-	-	1	2	2
Planning and development	6	6	6	6	6	6	10	10
Park and recreation								
Director	3	3	3	3	2	2	3	3
Aquatics	72	77	78	78	81	82	83	81
Sports	29	29	31	29	31	31	33	31
Programs and special activities	38	38	38	38	40	41	42	42
Recreation	91	91	92	93	97	104	107	106
Natural resources and trails	11	12	13	13	14	17	21	24
Total full-time equivalent employees	376	389	398	405	421	437	456	459

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

	<u>2004 actual</u>	<u>2005 actual</u>	<u>2006 actual</u>	<u>2007 actual</u>	<u>2008 actual</u>	<u>2009 actual</u>	<u>2010 actual</u>	<u>2011 estimate</u>
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	589,522	562,888
Number of classes held	4,625	4,551	5,326	5,019	4,722	5,452	5,421	5,159
Sports ¹⁾								
Attendance at open/drop-in programs and classes	n/a	n/a	690,838	814,653	700,000	697,335	654,533	675,000
Number of classes held	434	471	522	521	512	521	395	445
Recreation								
Attendance at open/drop-in programs and classes	712,733	764,689	716,205	731,157	740,206	870,704	924,770	922,400
Number of classes held	4,921	6,387	4,377	4,556	4,802	4,896	4,869	5,021
Programs and special activities								
Attendance at open/drop-in programs and classes	294,532	317,539	334,601	338,275	342,314	354,960	374,644	379,969
Number of classes held	1,162	1,287	1,361	1,366	1,185	1,349	1,547	1,557
Natural Resources and trails								
Attendance at open/drop-in programs and classes	144,317	177,451	241,329	249,159	195,018	136,960	188,450	188,252
Number of classes held	187	239	263	278	293	338	545	536
Maintenance activities:								
Buildings maintained (shown per 1,000 sq. ft)	326	326	326	326	355	366	368	368
Cost per sq. ft. of buildings	\$6.15	\$6.51	\$7.22	\$7.66	\$6.21	\$7.28	\$7.17	\$7.28
Pool facilities maintained (shown per 1,000 sq. ft.)	152	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	\$15.87	\$14.81
Parks maintained - developed acres	915	1,028	1,028	1,041	1,076	1,076	1,071	1,083
Cost per developed acre	\$2,586.00	\$2,290.00	\$2,290.00	\$2,523.00	\$2,560.00	\$2,638.00	\$2,796.00	\$2,795.00
Parks maintained - undeveloped acres	851	749	749	848	859	867	1,077	1,109
Cost per undeveloped acre	\$146.00	\$165.00	\$165.00	\$163.00	\$169.00	\$172.00	\$146.00	\$144.00
Vehicle and equipment units maintained	332	340	354	389	413	427	434	436
Cost per vehicle and equipment unit	\$1,901.00	\$1,853.00	\$1,768.00	\$1,800.00	\$1,752.00	\$1,870.00	\$1,860.00	\$1,937.00

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

Tualatin Hills Park and Recreation District
CAPITAL ASSET STATISTICS BY FUNCTION
June 30, 2011

Parks and Recreation:

Number of parks	283
Park acreage:	
Developed sites (neighborhood, community and regional parks)	1,090
Undeveloped sites (wetlands and natural areas)	1,110
Pathways and trails mileage	42
Lakes	3
Stream corridor mileage	27
 Facilities:	
Swim Centers:	
Indoor	5
Outdoor	2
Recreation Centers	2
Combined Recreation/Aquatic Center	1
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⁾	93
Basketball:	
Indoor	6
Outdoor ¹⁾	53
Volleyball ¹⁾	5
Sports fields: ¹⁾	
Soccer/football/lacrosse	151
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

November 28, 2011

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

Talbot, Korvola & Warwick, LLP
Certified Public Accountants & Consultants

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We have audited the 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 (District), as of and for the year ended June 30, 2011, which collectively comprise the District's basic financial statements and have issued our report thereon dated November 28, 2011. We conducted our audit in accordance with auditing standards generally accepted in the United States of America.

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 statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion.

We performed the 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).

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

Page 2

COMPLIANCE (Continued)

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 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*.

OAR 162-10-230 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.

Talbot, Korvola & Warwick, LLP

Certified Public Accountants



[4C]

MEMO

DATE: November 18, 2011
TO: Doug Menke, General Manager
FROM: Jim McElhinny, Director of Park & Recreation

RE: **Aquatics Advisory Committee**

The Aquatics Advisory Committee will be in attendance at the December 5, 2011 Board of Directors meeting to make their annual presentation to the Board. Jon Schieltz, Committee Chair, will highlight the activities pertaining to the Committee during the past year as well as their goals for the coming year.

Attached please find the current Aquatics Advisory Committee roster.



Tualatin Hills Park & Recreation District AQUATICS ADVISORY COMMITTEE ROSTER

Last Updated: 11/18/11

<i>Committee Member</i>	<i>Member Since</i>	<i>Address</i>	<i>Phone</i>	<i>Email</i>	<i>Term Expires</i>
Jon Schieltz, Chair (Beaverton)	February 2010	[REDACTED]	[REDACTED]	[REDACTED]	2012
Julia Kegg, Vice Chair (Harman)	February 2010	[REDACTED]	[REDACTED]	[REDACTED]	2013
Janel Hill (At Large)	February 2010	[REDACTED]	[REDACTED]	[REDACTED]	2013
Sheila McCarroll (At Large)	February 2010	[REDACTED]	[REDACTED]	[REDACTED]	2012
Kathy Johnson (Sunset)	February 2010	[REDACTED]	[REDACTED]	[REDACTED]	2012
Ginny Baynes (Aquatic Center)	February 2010	[REDACTED]	[REDACTED]	[REDACTED]	2012
Lorene Sjoblom (At Large)	February 2010	[REDACTED]	[REDACTED]	[REDACTED]	2012
Kristina Britton (Conestoga)	February 2010	[REDACTED]	[REDACTED]	[REDACTED]	2012
Vacant Position (Aloha)					
<i>Ex-Officio Member</i>	<i>Representing</i>	<i>Address</i>	<i>Phone</i>	<i>Email</i>	<i>Term Expires</i>
Sharon Hoffmeister	Staff THPRD	15707 SW Walker Road, Beaverton 97006	503/645-6433	shoffmei@thprd.org	N/A



[4D]

MEMO

DATE: November 29, 2011
TO: The Board of Directors
FROM: Doug Menke, General Manager

RE: **Parks Bond Citizen Oversight Committee Annual Report**

The Parks Bond Citizen Oversight Committee has compiled their second Annual Report (attached). Marc San Soucie, Chair of the Oversight Committee, will be at the December 5, 2011 Regular Board meeting to present the report to the Board of Directors and answer any questions they may have.

Action Requested

No Board of Directors action requested. Informational report only.

Tualatin Hills Park and Recreation District

2008 Bond Measure / Citizen Bond Oversight Committee

The Tualatin Hills Park and Recreation District (THPRD) is the largest special park district in Oregon. It spans approximately 50 square miles and serves more than 200,000 residents in northeastern Washington County. THPRD owns or manages more than 200 parks, 60 miles of trails and 1,300 acres of nature preserve.

In 2008 THPRD, with input from a Bond Task Force, developed a \$100,000,000 bond measure to fund a recommended list of land acquisitions and projects. Bond funds were to be used for present and future needs throughout the district, and included six major components: Park Additions and Upgrades, Natural Area Preservation, Trail Expansions, Youth Athletic Field Additions, Building Expansions and Facility replacements and Upgrades.

Bond Measure 34-56 "Bonds to Preserve Natural Areas, Water, Improve Parks, Create Trails" was approved by a public vote on November 4, 2008. Sale of the bonds was accomplished in two phases. Bonds totaling \$58,500,000 were issued in April 2009 at an effective interest rate of 4.19%, and the balance of the bonds with a face amount of \$40,060,000 was sold on September 16, 2011 at an effective interest rate of 3.25%. Projected costs to district taxpayers are discussed on THPRD's website at <http://www.thprd.org/news/news.cfm?id=1272>.

The Bond Measure included provisions for a citizen oversight committee and required yearly independent financial audits. Fulfilling this promise, THPRD's Board of Directors established the Citizen Bond Oversight Committee on December 8, 2008 by Resolution No. 2008-15. The resolution states "The purpose and authority of the Committee is to ensure that the THPRD Parks Bond Capital Program meets the objectives of the Bond Measure and 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 was directed to report annually to the Board and the public regarding conformance with stated Bond Measure objectives; and, to make recommendations, if any, for improving the Bond Program efficiency, administration or performance. The Committee does not design projects, approve project designs, or supervise any THPRD activities. Committee recommendations must have the support of a majority of Committee members.

The Board solicited applications, selected members, and the Committee met initially in May 2009. The Committee's first report was delivered to the Board in November 2010, and is available in its entirety on the THPRD website, at <http://www.thprd.org/bondprojects/home.cfm>. The first Committee report discussed progress through June 30, 2010, focused on: (I) General Objectives and Strategies to implement the bond measure; (II) Promises Made, examined by project category; (III) Accomplishments; (IV) Recommendations; and (V) Looking Ahead. Recommendations were made regarding comprehensive project reporting, tracking project staff time, development of performance measures and strengthening communications to increase public understanding of Bond Measure progress.

Citizen Bond Oversight Committee 2011 Report

This is the second annual report of the Tualatin Hills Park and Recreation District Citizen Bond Oversight Committee. The Committee's charge is to ensure that THPRD expends the 2008 Bond Measure's funds as intended, and accomplishes the results it projected when the 2008 Bond Measure was approved by voters. The Committee meets quarterly with staff, who present reports on bond project status, finance, and events of consequence such as new land acquisitions. The reports include explanations of meaningful deviations from the project schedules, shifts in project budgets or changes in project scope.

This report covers the time period from July 2010 through June 2011, the most recent budget year for THPRD. The table below summarizes overall use of Bond Program funds to date. The sections which follow explore each of the bond categories in more detail.

FY2009-2011 BOND PROGRAM FINANCIAL SUMMARY (\$ in thousands)

PURPOSE AND PROMISES MADE:	Initial Bond Program Allocation	Adjusted Bond Program Allocation	Expended Thru 6/30/2011	Balance as of 6/30/2011
EXPENDITURE CATEGORIES				
LAND ACQUISITION				
New Neighborhood Parks	\$9,000.0	\$9,086.3	\$3,741.5	\$5,344.8
New Community Park	\$10,000.0	\$10,096.8	\$8,094.0	\$2,002.8
Natural Area Preservation	\$8,400.0	\$8,481.4	\$205.8	\$8,275.6
New Linear Park & Trail	\$1,200.0	\$1,211.6	\$688.8	\$522.8
New Community Center SW	\$5,000.0	\$5,048.5	\$590.0	\$4,458.5
Total	\$33,600.0	\$33,924.6	\$13,320.1	\$20,604.5
PARKS AND YOUTH ATHLETIC FIELDS				
New Neighborhood Park Development	\$3,750.0	\$4,930.9	\$166.7	\$4,764.2
Renovate/Redevelop Neighborhood Parks	\$3,000.0	\$3,763.2	\$276.6	\$3,486.6
Develop New Community Park	\$5,000.0	\$7,786.2	\$2.1	\$7,784.1
Renovate/Redevelop Community Parks	\$7,000.0	\$9,886.9	\$563.9	\$9,323.0
Youth Athletic Field Development	\$5,000.0	\$3,114.0	\$458.2	\$2,655.8
Synthetic Field Development	\$4,000.0	\$0.0	\$0.0	\$0.0
Outdoor Splash Pad	\$525.0	\$0.0	\$0.0	\$0.0
Total	\$28,275.0	\$29,481.2	\$1,467.5	\$28,013.7
NATURAL AREA RESTORATION	\$3,600.0	\$3,799.2	\$137.5	\$3,661.7
NEW LINEAR PARK & TRAIL DEVELOPMENT	\$14,745.0	\$15,201.9	\$1,872.5	\$13,329.4
DEFERRED PARK MTCE. REPLACEMENTS	\$1,500.0	\$1,459.5	\$1,168.4	\$291.1
FACILITIES REHAB, EXPANSION & IMPROV				
Facility Rehabilitation	\$6,500.0	\$6,282.2	\$700.6	\$5,581.6
Facility Expansion & Improvements	\$7,550.0	\$8,290.2	\$1,970.8	\$6,319.4
Total	\$14,050.0	\$14,572.4	\$2,671.4	\$11,901.0
ADA/ACCESS IMPROVEMENTS	\$1,000.0	\$1,037.8	\$59.5	\$978.3
BOND ISSUANCE COSTS & PROJECT MGMT	\$3,230.0	\$1,450.0	\$85.4	\$1,364.6
TOTAL	\$100,000.0	\$100,926.6	\$20,782.3	\$80,144.3

Bond Program Financial Summary Comments

- **Adjusted Bond Program Allocation Column** – There are three primary reasons for the changes in this column. They are: Project Grouping Adjustments to the Parks and Youth Athletic Fields expenditure categories to allow management and contractual development of these projects to move forward in tandem, other Project Management Adjustments and Interest Earned.
- **Project Grouping Adjustments** – Specific adjustments were: Increases of \$6,650,800 in the New/Redeveloped Neighborhood and Community Parks category and \$60,000 in the Natural Area Restoration expenditure category. Reductions were: \$6,000,000 in the Youth Athletic Fields category, \$95,000 in the Trails and Linear Parks category, \$90,800 in the Deferred and Park Maintenance and Replacements category, and \$525,000 in the Facilities Rehabilitation, Expansion and Improvement category.
- The close relationship between park and athletic field development created a need to simplify the management and funding of these facilities contemplated by the 2008 Bond Measure. Consequently, some Park Improvement projects and related Youth Athletic Field projects have been merged from a management perspective. After discussion with THPRD staff, New/Redeveloped Community, Neighborhood Parks and Youth Athletic Fields were consolidated into one expenditure category, Parks and Youth Athletic fields. The Committee will continue to track total expenditures for Youth Athletic Fields relative to the initial Bond Program allocation.
- **Project Management Adjustments** – Based on an accounting policy choice by staff and the Board, \$1,780,000 was transferred from Bond Issuance Costs and Project Management and distributed to all projects except for Land Acquisition. This transfer was made to achieve proper accounting of these costs whereby they are included in the project costs and capitalized as part of the cost of the asset. Through June 30, 2011, \$665,000 has been expended on project management for all Bond projects.
- **Interest Earned** - Through June 30 a total of \$926,500 of earned interest on invested bond funds has been proportionately redistributed to all projects except for the Bond Issuance Costs and Project Management expenditure category.
- **Other Funding** – Through June 30, 2011, other funding sources have been used to provide additional revenue for four projects, which are not included in the Financial Summary. Camille Park - Local Government Grant Pool award of \$70,000 towards installation of play equipment, a picnic pavilion and site furnishings; Schiffler Park - Land/Water Conservation Fund award of \$40,000, and \$50,000 of System Development Charge funds to remove an old picnic pavilion and replace it with a 30' x 40' structure; Winkelman Athletic Field - the Board authorized up to \$400,000 in System Development Charge funds to be expended for additional site amenities such as a dog park and parking lot; Cobb property acquisition for a neighborhood park site in the southeast quadrant of the district (SE corner of Sexton Mtn. Drive and Murray Blvd.) - \$300,000 of City of Beaverton 2006 Metro Bond Measure local share funds to assist in acquisition.

Bond Program Organization and Policies

During 2009 and 2010, the THPRD Board and staff engaged in intensive planning and structuring of Bond Measure projects, establishing priorities, and developing financial and operational principles to guide the staffing, contracting and public communications needed to accomplish Bond objectives. The Board established fundamental guidelines to be followed,

while additional staffing needs were identified and a list of appropriate contractors was created. Some of the decisions made in this process, as discussed in the Committee's 2010 report, were:

- **Work accomplished in parallel** – The combination of a variety of complex Bond projects and a federal tax law requiring that 85% of the bond proceeds are expected to be spent within the first three years following bond sale necessitated a planned strategy by THPRD to implement projects in parallel.
- **Prompt land acquisition efforts** - Land acquisition efforts were a high priority and were initiated immediately to use funds promptly, to address statutory requirements for timely bond expenditures. As discussed later, for various reasons land acquisitions have been few to date, resulting in somewhat slower than anticipated use of bond funds for this purpose.
- **Financial management policies** – THPRD, in collaboration with the Committee, developed policies for managing various project funding changes or adjustments to guide accounting for projects and project categories.
- **Geographical distribution** – THPRD adopted the general principle of distributing land acquisition and other projects throughout the district as described by and consistent with the bond measure informational materials. Where individual projects are not targeted to specific locations (such as Natural Area Restoration), the Committee continues to monitor for appropriate distribution throughout the district.
- **Sustainable practices** – THPRD has established benchmarks and targets for its carbon footprint and reviews bond project designs for impact on this footprint. THPRD developed a financial and sustainability costing model, resulting in a new program which called for the project planning staff to develop sustainable material standards for construction projects.
- **ADA Accessibility** - THPRD's Comprehensive Plan calls on THPRD to "ensure access to Park District facilities for people with disabilities that is consistent with the Americans With Disabilities Act." In addition to bond projects specifically focused on ADA access improvements at certain facilities, THPRD is incorporating ADA accessibility into bond projects wherever possible.
- **Wetland Mitigation** - Much of THPRD's property is located along creek corridors, wetlands or other low-lying areas. Development often causes negative impacts to these sensitive areas, and Federal, State, and local law requires such impacts to be mitigated. THPRD fully complies with these regulations, but compliance can result in schedule delays. This is discussed later in this report in more detail.
- **Permitting and Inter-Agency Complications** – Construction in parks or restoration work in natural areas often uncovers unforeseen regulatory issues that require analysis, special permits, or inter-governmental cooperation before projects can proceed and be completed. Staff manages these complexities, but schedules are often revised in response.
- **Public Communication and Involvement** – THPRD invests some administrative bond funds in its communications program, to let patrons know when they are seeing a Bond

project in progress, or using a facility built by a Bond project. THPRD produces brochures and informational materials about bond projects, and posts very visible signs at facilities when projects are underway, and when completed. Web information is provided to educate the public about progress on Bond projects. Special events, community presentations, and news media outreach are also used to communicate with the public.

Bond Program Current Year Activities

In the last half of 2010 and the first six months of 2011, THPRD moved from preliminary planning into implementation of various Bond projects. Some projects and acquisitions have been completed, others are underway, and still others have seen schedule delays, scope changes, or seasonal schedule adjustments. The following sections of this report describe the accomplishments and challenges of this ambitious Bond Program in its third year of activity, and discuss activity in each project category.

Land Acquisitions

Land acquisitions proposed in the Bond measure involved five categories: New Neighborhood Parks, a new Community Park for the northeast quadrant of the district, a Community Center for the southwest quadrant, Natural Areas, and Linear Parks and Trails. In practice, there has been some overlap in these areas. Total proposed land acquisition cost was \$33,600,000, all from the first bond sale installment. Estimated land acquisition costs were: Parks and Community Center - \$500,000 per acre; Natural Areas - \$10,000 per acre; Linear Parks and Trails - \$150,000 per mile. Costs include the property purchase price, consultant costs for appraisers, appraisal review, environmental review, title and other closing costs, removal of debris, existing structures or hazards and the hourly rate charged by the Land Acquisition Specialists. It is THPRD policy to offer the property owner no more than the appraised market value unless there are significant reasons for a higher offer. Appraisals are made and then reviewed by a second MAI certified appraiser.

The Board made a strategic decision to focus on park land acquisition first because of the need to buy large parcels of buildable land otherwise suitable for immediate urban development, as opposed to land suitable for natural area restoration and preservation or trails, which would be less likely to be immediately buildable or developable due to topographical or environmental restrictions.

Properties acquired for new parks and a community center will not be developed from Bond proceeds. Timing for completion and development of these properties is indefinite. Bond proceeds are intended to provide for development of some, but not all, areas acquired for trails and linear parks and are intended to provide for restoration of many of the areas acquired for natural area preservation.

As of June 30, 2011 property acquisition costs from bond proceeds were:

<u>Category</u>	<u>Initial Budget</u>	<u>Spent as of 6/30/11</u>
New Community Park	\$10,000,000	\$8,094,046
Community Center	\$5,000,000	\$589,963
Six New Neighborhood Parks	\$9,000,000	\$3,741,467
Natural Areas	\$8,400,000	\$205,845
Linear Parks and Trails	<u>\$1,200,000</u>	<u>\$688,449</u>
Total:	\$33,600,000	\$13,314,270

Park Land Acquisition

THPRD planned to acquire sites for a new community park in the NE quadrant of the district, at an estimated cost of \$500,000 per acre; six new neighborhood parks, at least one in each quadrant of the district, each one at an assumed size of three acres and a cost of \$500,000 per acre; and one site for a new community center and recreation facility in the SW quadrant at an estimated cost of \$500,000 per acre.

As of June 30, 2011 land purchases had closed for the new NE community park, (Teufel property, \$8,090,946 for 23 acres, \$348,000 per acre), and sites for neighborhood parks in the Southeast and Southwest quadrants at acquisition costs to THPRD of \$2,555,536 (for 8.66 acres) and \$1,049,158 (for 6.67 acres), respectively. The average price for neighborhood parks was \$235,140 per acre, less than one half the original estimates, but the property sizes were larger than the original target. As there is some risk of over-spending in this category, the Committee will continue monitoring this category closely.

Subsequent Events

At its June 20, 2011 meeting, the Board authorized acquisition of a property in the North Bethany area for part of a future neighborhood park to serve that area, using bond funds designated for acquisition of a neighborhood park as well as Metro local share funds. That land acquisition closed on September 1, 2011. The property is 7.59 acres on the east side of Kaiser Road in an area designated in the Washington County North Bethany Concept Plan for a future community park. The property was acquired for \$2,428,000 (\$320,000 per acre) of which \$850,000 came from THPRD's local share of Metro bond funds.

At its August 8, 2011 meeting, the Board approved the acquisition of two properties for a new neighborhood park in the northeast quadrant of the district. Staff continues to pursue active negotiations for properties in the Northeast, Northwest, and Southwest quadrants.

Some bond funds have been spent toward establishing a Community center in the SW quadrant. THPRD acquired a property south of the Tualatin Valley Highway which would allow needed access to a larger property which THPRD is still negotiating to buy. The property acquired was being actively marketed and staff felt it might be lost to another buyer if they didn't act. Negotiations are continuing on the larger parcel and it is possible that this larger property will not be acquired. In that event it is intended to sell the property already acquired, with proceeds going back into the bond fund for other acquisitions.

Land Acquisitions for Natural Areas and Linear Parks and Trails

As of June 30, 2011, \$205,845 out of a budgeted \$8,400,000 bond funds had been spent for natural area land acquisition. Acquisitions as of June 30, 2011 involved properties fitting into both the natural area and trail expenditure categories, but also involved park sites. Such overlapping may or may not occur in the future, depending on the characteristics of each specific parcel. Sites acquired for other purposes along with natural areas include the 114th Street property discussed below, the Teufel property (NE community park site), the Sterling Savings site (SW neighborhood park site), and the Nguyen property (NW trailhead site). Issues raised by such acquisitions are discussed in the Summary Comments, Recommendations, Future Work section of this report

On April 14, 2011, THPRD acquired a vacant 0.76-acre site adjacent to 110 NW 114th Avenue for \$340,000 (the appraised value). This property was being actively marketed and, if not acquired by THPRD, would likely have been eventually acquired for development with a residence. This wooded upland parcel has value as a natural area and also closes a gap in the corridor for the Cedar Mill Creek Community Trail. The acquisition cost was allocated equally between the Linear Parks/Trails and the Natural Areas categories. This property is located adjacent to a property presently owned by THPRD overlooking a pond on Johnson Creek. Land to the west of the site across 114th has been improved with a nature trail by Polygon Northwest as part of their Timberland project. This trail will soon be given to THPRD to add to the Cedar Mill Creek Trail. When funding becomes available, it is anticipated that the trail will be continued through this parcel to connect to Foege Park.

On April 26, 2011, THPRD acquired, for \$60,000, a 10 foot wide trail easement over a portion of a developed single-family residential lot located along the east side of SW 150th Avenue and adjacent to the west side of Roy Dancer Park. THPRD plans to develop a soft-surface trail on this easement to provide more convenient pedestrian access to Roy Dancer Park for residents of neighborhoods to the west and north of the park including the Four Seasons Neighborhood. Trail development will occur in conjunction with development of the park, presently scheduled for 2013.

Criteria for Natural Areas Land Acquisition

Based on the THPRD Natural Resources Management Plan, and according to the THPRD Natural Resources Department, the following criteria guide acquisition of natural areas using bond funds. All criteria need not be met for a particular acquisition:

- Key Reasons To Acquire Property - connectivity to other natural areas; rare plant/animal communities; high quality habitat or high restoration potential; possibility of patron access/education; area large enough to sustain healthy plant/animal populations.
- Reasons Not To Acquire Property - the property is unlikely to change in condition whether THPRD owns it or not (example, many narrow riparian corridors that are off limits to development); THPRD has limited ability to maintain it (example: covered with highly invasive plants, extremely steep, limited access, including landlocked properties); unstable slope/soil conditions within site; potential negative impact to neighboring properties (water, tree, or soil issues); contamination from past use that is not reasonable to clean up.

General Observations about Land Acquisition

- Use of bond funds for property acquisition has been slower than originally anticipated, although the pace of acquisitions has recently increased. This should be further improved by THPRD's hiring of an additional part-time land acquisition specialist.
- Costs per acre for neighborhood parks and the community park have been substantially lower than the original assumptions; however, some of the sites acquired for neighborhood parks have been larger than originally assumed. This has created a potential shortfall in funds for further neighborhood park acquisitions.
- The Board has a general practice of acquiring property from owners voluntarily willing to sell their property to THPRD. The pace of acquisitions and the size of the parcels available are therefore controlled by the individual decisions of property owners. These are factors which THPRD cannot predict or control.
- The current economic situation has caused substantial decreases in the price per acre paid for land. In many cases owners are unwilling to sell at current prices, and anticipate higher prices in the future. On the other hand, some foreclosed properties are available from lenders, who generally are more willing to sell now.
- THPRD initially concentrated its efforts on acquisition of park sites, and the majority of those acquisitions have been completed.
- Acquisition of land for trails and natural area preservation has progressed more slowly.
- Acquisition of easements for trails, which generally are not expensive, has been pursued actively. These easements are often located on utility rights-of-way, and it takes time to work through the various legal requirements, including careful definition of acquisition areas and permissible uses.
- Purchase of parcels allocated both to trails and natural areas has made it difficult to determine if the purchase price was above or below the average budgeted price for that category.

Community and Neighborhood Parks –Youth Athletic Fields

The THPRD standard for a Neighborhood Park is about 3 acres. The target for Community Parks is between 10 and 25 acres. Park amenities depend on the size of the site, but Community Parks usually offer larger facilities such as sports fields, sheltered group picnic areas, on-site parking and restrooms.

In some cases, Youth Athletic Fields allocated funds have been combined for efficiency with Community and Neighborhood Park allocated funds. Careful monitoring is necessary to track the Park and Youth Athletic Field expenditure categories to ensure consistency with Bond Measure commitments.

New Neighborhood Park Development – The Bond Program goal is to construct five new Neighborhood Parks. AM Kennedy and Barsotti Parks include funding (\$500,000 each) for a

youth athletic field. Construction is expected to be completed on AM Kennedy Park during the last quarter of CY2012, 4th quarter of 2012 for Hansen Ridge (formerly Kaiser Ridge), CY2014 for Barsotti, and CY2015 for Roy Dancer and Roger Tilbury Parks.

Renovate/Redevelop Neighborhood Parks – The Bond Program goal is to renovate or redevelop five parks. Camille Park is ahead of schedule and should be completed in early 2012. Pioneer Park, including bridge replacement, and Vista Brook Park should be completed in 2012. Cedar Mill Park including trail is scheduled for construction in 2013 and Somerset West Park is scheduled for construction in 2014. Funding (\$500,000) has been transferred to Cedar Mill Park for a new Youth Athletic Field.

New Community Park Development – SW Community Park is scheduled to begin construction in CY 2015 and be completed in CY 2016. Funding has been transferred to this park for both a regular youth athletic field (\$500,000) and a synthetic field (\$2,000,000).

Renovate & Redevelop Community Parks - Construction will begin on Schiffler Park in spring 2012. Cedar Hills Park is scheduled to begin construction in CY 2014. The Cedar Hills Park project includes a new synthetic athletic field (\$2,000,000) and a splash pad (\$525,000).

Meadow Waye Park - This park has been completed. The athletic field for this park was completed under budget by a tentative amount of \$113,000.

Winkelman Park - The Winkelman Athletic field is scheduled for construction in CY 2012. Current cost estimates for this park exceed the current budget by \$833,000. The THPRD Board has approved supplementing this project with up to \$400,000 from its System Development Charge fund because of additional site amenities not included in early planning efforts. After subtracting this additional commitment, Winkelman Park remains \$433,000 over budget. This construction cost increase is attributable to more refined construction quantities and costs, greater costs for earthwork, additions of a waterline, path and trail work, higher quality fencing, site furnishings, a dog park and under drainage for the athletic field.

Youth Athletic Fields in Other Park Quadrants -- A potential site for a new field in the NE quadrant of the district has been identified. If acquired, construction is scheduled to begin in CY 2013. New fields in the NW, SW and SE quadrants are scheduled for construction in CY 2014 for NW, CY 2016 for SW and CY 2015 for SE. Adjusted available funding for the six remaining fields in this category (including Meadow Waye and Winkelman Parks noted above) is \$3,114,000. Through June 30, 2011, \$458,200 (14.7%) has been spent in this development category.

Natural Area Land Acquisition and Restoration Projects

Restoration projects financed by the Bond Program are focused primarily on removal of invasive non-native plants and include efforts to promote wildlife habitat with native plants and other wildlife enhancement techniques. The Natural Resources and Trails Management Department has employees who work both on bond projects and projects not funded by the bond measure. Some work is contracted out through a request for bid (RFB) process.

Although this department has achieved some significant progress on certain specific projects, overall, progress has been slow in achieving the goals promised in the bond measure for Natural Area Restoration and Land Acquisition for Natural Areas.

- The 2008 Bond Measure materials indicated to voters that \$3,600,000 would be spent on Natural Area Restoration. To date only \$137,465 has been spent.
- The 2008 Bond Measure materials indicated to voters that \$8,400,000 would be spent for Land Acquisition of Natural Areas. To date only \$205,845 has been spent.
- As of June 30, 2011, none of the Natural Area Restoration bond projects have been completed.

Progress and Delays in Natural Area Restoration Projects

The following is the schedule status for Natural Area Restoration projects as of June 30, 2011:

- Cedar Mill Park, Kaiser Ridge Park, Pioneer Park, Fanno Creek project - adjusted; plans not yet scheduled to start.
- Vista Brook Park, Greenway Park/Koll Center - adjusted; pushed back one year
- Murrayhill Park - adjusted; extended for second planting in early 2012;
- Winkelman Park - project accelerated to coincide with Athletic Field project
- Lowami Hart Woods, Jenkins Estate, Allenbach Acres - adjusted; delayed
- Newly acquired properties: Since natural area acquisition has been slower than anticipated, no funds have been expended for restoration of new properties.

Most Natural Area Restoration projects are estimated to take five years to complete. Project schedules include project preparation (planning), design of site, seasonal delays, planting, establishment of plants, establishing an interpretive sign network, and monitoring for success, which includes taking care of plants and weeds to ensure long-term survival for up to three years after initial planting.

When delays to scheduled projects have occurred, they have most frequently been due to adjustments required for coordination with other projects and other departments, requirements imposed by other government agencies, or changes requested by the public or the Board.

Trails / Linear Park Projects

Nine Trail and Linear Park projects have been identified for planning and implementation. One project has been completed. Three projects are ahead of schedule. Four projects have been delayed beyond their original schedules for various reasons. One funded project is intended to implement unspecified improvements in various areas of the district where additional natural trail opportunities are identified. The delays associated with the projects that are beyond their

original schedules have been caused by a variety of factors caused by increased project knowledge and coordination that became apparent during the beginning assessments of these projects.

Factors that resulted in delay are summarized as:

- Longer than expected jurisdictional land use, environmental and traffic reviews
- Revised scope of work due to the inability of THPRD to acquire planned land for trail or park extensions
- Need to acquire construction staging areas
- Unexpected drainage and environmental issues
- Need for alternative trail alignment analysis in environmentally sensitive areas
- Need for trail easements and right-of-way crossing approvals from coordinating public agencies

Trail and Linear Park projects are summarized as follows, showing which projects have been completed, which projects are ahead of schedule and which projects have been delayed. Consistency with estimated costs is also indicated. The locations of these projects are shown on Figure X.

- Westside Trail – Segments #1, 4, & 7 – Ahead of Schedule
Under Budget, est. \$739,466 (Budget: \$4,307,511, expended to date: \$369,784)
- Jordan /Husen Park Trail – Delayed
Under Budget, est. \$218,473 (Budget: \$1,660,341, expended to date: \$ 225,734)
- Waterhouse Trail Segments 1, 5 and West Spur – Ahead of Schedule
Under Budget, est. \$242,704 (Budget: \$3,840,213, expended to date: \$416,592)
- Rock Creek Trail #5 & Allenbach , North Bethany #2 – Ahead of Schedule
Over Budget, est. \$103,997 (Budget: \$2,283,556, expended to date: \$381,158)
Over budget due to environmental complexity, neighborhood issues and intergovernmental coordination resulting in additional consulting, staff coordination and construction costs.
- Miscellaneous Natural Trails – Projects To Be Determined, Delayed
(Budget: \$100,969, expended to date: \$3,250)
- Nature Park – Old Wagon Trail – Completed
Under Budget, est. \$123,875 (Budget: \$362,563, expended: \$238,688)
- NE Quadrant Trail – Bluffs (Phase 2) – Delayed
Under Budget, est. \$2,486 (Budget: \$259,536, expended to date: \$ 26,937)
- Lowami Hart Woods – Delayed
Over Budget, est. \$23,096 (Budget: \$830,034, expended to date: \$186,078)

Over budget due to neighborhood concerns resulting in Master Plan Revision and need for additional consulting and staff time.

- Westside – Waterhouse Trail Connection - Delayed
Under Budget, est. \$14,896 (Budget: \$1,557,196, expended to date: \$24,234)

Overall, the projects within this Bond Program category are within the overall estimated project budget for this category, with all combined actual and estimated project costs approximately 8% below the original estimated costs for these projects. THPRD staff has been working to overcome the factors that have delayed several projects, and those projects will be moving ahead as soon as these factors have been resolved.

Deferred Park Maintenance and Replacements

Approximately \$1.5 million of bond funds were allocated to deferred park maintenance projects. The bulk of the funds in this category are allotted for bridge/boardwalk replacements and the introduction of permeable parking lots. All of the projects in this category have been fast-tracked and most are progressing or have been completed in a shorter amount of time than their initial schedule.

Overall, nine projects were identified, with five projects completed as of June 30, 2011. The play structure improvements projects at 11 sites are in various phases of implementation and are expected to come in under budget by over \$66,000. The Hartwood Heights bridge project was cancelled due to low usage and a determination that the existing bridge could be repaired. The permeable parking lot at Sunset swim center is moving from the design development phase to construction documents. The Willow Creek project had a major scope change to include complete resurfacing and is in construction phase.

The Deferred Park Maintenance and Replacements category has spent \$1,168,400 or 80 percent of its total budget through June 30, 2011. The category is expected to be over-expended by approximately \$4,000 plus any overruns on the Sunset permeable parking lot once all projects are completed. Significant cost overruns include \$21,000 at Jenkins Estate due to a scope change to replace 2 bridges rather than one, \$33,000 at Aloha Swim center caused by increased concrete work and added parking spaces, and \$35,000 for the Willow Creek bridge/boardwalk project. The Sunset Swim Center permeable parking lot will be closely monitored as it may go over budget as design/development is completed.

Facility Rehabilitation, Expansions, and Improvements

Facility Rehabilitation

The Facility Rehabilitation category is comprised of 16 projects, focusing on structural upgrades to improve egress in existing buildings in case of earthquake. Of the \$6.3 million allotted to this category, \$701,000 or 11 percent has been spent to date. Three small projects have been

completed along with the Sunset swim center pool which was 43 percent (\$220,000) under budget.

Eight of the projects were in construction document stage as of June 30, 2011. At June 30, the project category is showing an overall under budget of \$218,000. As bids are received and bid awards made from the projects in construction document phase, updates to expected costs as well as budget over/under funding will occur. Many of these projects at each site are collections of separable tasks so that depending on the bids, the project scope can be adjusted to keep the category within overall dollar allotment.

Facility Expansion and Improvement

The Facility Expansion and Improvement project group includes \$8.3 million for improvements at existing facilities. There are five projects in the category, of which the three smaller ones have been completed. ADA dressing rooms at Aloha and the Aquatics Center have been completed as well as the Athletic Center HVAC upgrade. Bids have been awarded and revisions to budgets made on the Elsie Stuhr Expansion and structural improvement (\$2.0 million), and the Conestoga Recreation/Aquatics Center Expansion and Splash Pad (\$5.6 million). Staff believes the contingency for the projects is sufficient; and, in fact, progress through September, 2011 has resulted in a \$202,000 net reduction in the estimated project costs leaving the category under budget by \$245,000. Close attention will continue to be paid to potential change orders and scope changes determined to be necessary. Completion of the two larger remaining projects is expected in 2012.

As of June 30, 2011 a total of \$1.971 of \$8.3 million, or 24% of total budgeted dollars had been expended in this category.

ADA Access Improvements

This category includes 14 specific projects. A total of \$1M was allocated to these projects. At present there are no indications that the category will exceed its budget.

As of June 30, 2011, two smaller projects had been completed, at Bethany Lake Park and Lawndale Park. Two other projects (Lost Park and Waterhouse Powerline Park) have been folded into Play Structure replacement projects in those parks. The Lost Park project is anticipated to be complete in August 2011, while the Waterhouse project is delayed due to unexpected environmental issues.

Most of the other projects are in the Construction Documents phase, with anticipated completion in late 2011 or early 2012. The project at Greenway Park is as yet unscheduled. The largest project, at the HMT recreation complex, is scheduled for completion in 2014.

Project Management, Bond Issuance Costs, Accounting

The goal for this category is 3% of the \$100,000,000 Bond Measure. As of June 30, 2011 actual expenditures were \$750,400, less than 1% of Total Program Allocation. This category of expenditures is expected to be higher during the implementation phases of a project and

decrease as the project gets underway through completion. Project management costs comprise Planning and Natural Resource staff time spent on each project (other than Land Purchases) including temporary personnel hired for the duration of bond funding (other than Land Purchase). THPRD transferred \$1,780,000 of the Initial Project Management and Bond Issuance Costs Category to all projects (other than Land Purchases) based on individual project budget amounts to the total project budget. THPRD's accounting system tracks these costs for each individual project. Based on an accounting report provided by THPRD staff, total Project Management costs through June 30, 2011 totaled \$665,000, and Bond Issuance and Administrative costs totaled \$85,400.

Summary Comments, Recommendations, Future Work

Prior Year Recommendations

In the 2010 report, this Committee recommended that THPRD develop a stronger set of reporting tools to facilitate the Committee's responsibility for ensuring the appropriate use of bond funds. Staff worked closely with the Committee to develop those enhanced reporting tools, which have proved very helpful in seeing progress and understanding issues.

The Committee recommended that staff and management time be more accurately accounted for in project budgets. This has been done by allocating funds dedicated for overhead to individual projects.

The Committee recommended additional work on performance measures. While THPRD has its own set of performance goals and targets, the Committee has not yet developed a set of measures to use for its own analysis of Bond Program projects. This is work yet to be completed.

The Committee recommended continued work on community outreach regarding bond projects and results. This has been done by THPRD, and continues.

The Committee recommended a strong focus on land acquisition projects, and THPRD has responded by increasing staff and consultants dedicated to those projects. Initial results have been encouraging, as properties have been acquired at a higher rate in this fiscal year than in the last. This remains an area for close attention and monitoring.

The Committee challenged itself to visit project sites and confirm implementation of projects. One tour of Bond projects and acquisitions with Board members has taken place to date, and more are anticipated.

Recommendations for Next Year

The Committee recommends additional attention to land acquisition for natural area preservation. While the reasons for delay in these acquisitions are understandable, it is important that THPRD make progress on all categories of acquisition. The additional specialist hired by THPRD is a positive sign in this direction.

The Committee recommends additional attention to natural area restoration projects. Progress in this category has been limited to date. Some of the projects are linked to larger construction projects or acquisitions and delays on these underlying projects cause delays for the Natural Area restoration project that are outside the control of the Natural Resource Staff. The Committee will pay close attention to this category in coming years.

The Committee will need to monitor spending, progress, and results for the park projects into which athletic field funds have been combined, to ensure that appropriate amounts have been spent on those fields, even though on an accounting basis they have been merged with park development projects.

THPRD will need to account carefully for land acquisitions which generate results in more than one category, such as parks, trails, and natural areas. THPRD has been appropriately opportunistic in pursuing properties that satisfy multiple needs, but the accounting should be more detailed by category.

THPRD will need to develop a plan for remedying the over-spending of Neighborhood Park Land Acquisition funds on some larger-than-anticipated properties. Those acquisitions were strong and opportunistic selections, but they raise bond fund allocation issues that need to be resolved.

The Committee will note instances where a project exceeds its budget and other sources of funding are applied to complete the project. While this is a reasonable outcome for complex projects with unexpected changes, it will be important to closely monitor the promised allocation of bond funds to specific project categories.

The Committee will continue to work with staff on accurate project status and budget reporting, project performance measures, and overall bond progress reporting. This will include more on-the-ground review of project results.



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, Dryland Training Center, 15707 SW Walker Road, Beaverton, on Monday, November 7, 2011. Executive Session 6:00 p.m.; Regular Meeting 7:00 p.m.

Present:

Bob Scott	President/Director
Larry Pelatt	Secretary/Director
Joseph Blowers	Secretary Pro-Tempore/Director
William Kanable (<i>via telephone</i>)	Director
John Griffiths	Director
Doug Menke	General Manager

Agenda Item #1 – Executive Session (A) Land

President, Bob Scott, called Executive Session to order for the following purpose:

- 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 issue.

President, Bob Scott, 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, Bob Scott, called the Regular Meeting to order at 7:15 p.m.

Board member, Bill Kanable, was excused from the meeting.

Agenda Item #3 – Action Resulting from Executive Session

Joe Blowers moved the Board of Directors authorize, pursuant to a commitment of the 2008 Bond Measure, staff to acquire an easement in the northwest quadrant of the District to allow for development of a segment of the Waterhouse Trail. Larry Pelatt seconded the motion. Roll call proceeded as follows:

John Griffiths	Yes
Larry Pelatt	Yes
Joe Blowers	Yes
Bob Scott	Yes

The motion was UNANIMOUSLY APPROVED.

Agenda Item #4 – Resolution Amending District Compiled Policies Chapter Five to include Contractor Prequalification

A. Open Hearing

President, Bob Scott, opened the public hearing.

B. Staff Report

Keith Hobson, Director of Business & Facilities, provided an overview of the memo included within the Board of Directors information packet, noting that staff is recommending prequalification of general contractors on a pilot basis for 2008 Bond Measure trail projects valued at \$1 million or more. At the March 2011 Regular Board meeting, the Board approved the recommendation to clarify District purchasing rules regarding prequalification by rescinding the mandatory prequalification requirement. The rationale behind rescinding prequalification was due to concern that it could reduce competition for bidding on District projects. Since this time, actual bid results have indicated that the opposite could be true in that several contractors that received bid packets failed to bid on the projects due to the lack of a prequalification requirement. In addition, there was an incident where an apparent low bidder was rejected after the bid due to the determination that they were not a responsible bidder, which caused a delay in the bid award for the project. With conflicting anecdotal evidence both for and against prequalification, staff is requesting the Board amend the purchasing rules to allow for a prequalification pilot project. The specific amendment would provide for the use of a blanket prequalification for all bond funded trail projects valued at \$1 million or more. Four specific projects were chosen for this pilot program since they are all similar in nature and will be going to bid relatively close together. The prequalification process would create a master list of general contractors, ensuring that potential bidders are capable of completing projects of such size and unique characteristics. As a safeguard against diminished competition, staff will review the results of the prequalification process and share these with the Board. If the list is deemed to be too small, the proposed amendment would still allow the District to go to bid without the prequalification requirement. Keith noted that the action requested this evening is that the Board of Directors, acting as the District's Local Contract Review Board, approve the resolution amending District Compiled Policies Chapter 5 to reflect the proposed changes.

C. Public Comment

There was no public comment.

D. Board Discussion

There was no Board discussion.

E. Close Hearing

President, Bob Scott, closed the public hearing.

F. Board Action

Larry Pelatt moved the Board of Directors approve the resolution to amend District Compiled Policies Chapter 5 to include contractor prequalification as presented in the staff memo. Joe Blowers seconded the motion. Roll call proceeded as follows:

John Griffiths	Yes
Joe Blowers	Yes
Larry Pelatt	Yes
Bob Scott	Yes

The motion was UNANIMOUSLY APPROVED.

Agenda Item #5 – Audience Time

Larry Christensen, 16952 NW Bernietta Court, Portland, and Craig Cauvel, 5869 NW Samuel Drive, Portland, are before the Board of Directors this evening representing the Graf Meadows 1 Home Owners Association. Larry and Craig presented into the record a letter to the District's Budget Committee dated approximately January of 2001, as well as meeting minutes of the Graf Meadows I Home Owners Association annual meeting of January 25, 2002, regarding a request for park improvements in their area, including the construction of two walking bridges, continuation of paved pathways, play equipment and other recreational facilities. Larry and Craig described that while most of these improvements were completed, one has not been: the requested walking bridge between Phase 1 and Phase 2. With beavers having moved into the area within the last two years and the water tables consequently rising, there is no connectivity from one phase to the other. They request that the Board bring this project back to the forefront and take corrective action to complete the project. The area in its current status presents not only a connectivity challenge, but a safety issue as well.

John Griffiths asked District staff for their input on the situation described.

- ✓ Doug Menke, General Manager, replied that staff would research the issue and return to the Board, but his initial sense is that this project may have been the last phase and was unable to be completed due to a funding shortage.

Larry Pelatt requested mapping and pictures of the area in question and asked whether Bruce Barbarasch, Superintendent of Natural Resources & Trails Management, has any initial input.

- ✓ Bruce replied that staff would need to research what was originally planned for the area, but one complication is that initial research indicates that the beaver dam is not on District property, which will require a creative solution and may involve a structure.

Larry Christensen asked whether there is a timeframe for when they could expect more information in order to ensure that the project does not slip through the cracks.

- ✓ Larry Pelatt replied that although he is not sure about providing a specific timeframe, he confirmed that it would be addressed.
- ✓ Joe Blowers commented that he assumes that the Board would have additional information from staff on this topic by the next Board meeting in December. He invited Larry and Craig to attend that meeting to hear what the proposed next steps may be.

Larry Christensen commented that he understands that these issues take time to address and that he also appreciates the work the District does for the entire community.

Agenda Item #6 – Board Time

Larry Pelatt referenced Agenda Item 7B, Monthly Bills, and asked for additional information regarding the \$5,600 paid to Mersereau & Shannon, LLP, labeled as "bank charges and fees."

- ✓ Keith Hobson, Director of Business & Facilities, replied that this amount represents the fees the District pays for issuing Tax and Revenue Anticipation Notes (TRANS).

Joe Blowers asked whether an opening date has been set for the Fanno Creek Trail Project.

- ✓ Doug Menke, General Manager, replied that an exact date is forthcoming, but is expected to be sometime around the end of December.

President, Bob Scott, asked for additional information regarding the THPRD Leadership Academy referenced within the Management Report included within the Board of Directors information packet.

- ✓ Doug replied that a detailed presentation on this topic is planned for an upcoming Board meeting.

Agenda Item #7 – Consent Agenda

Larry Pelatt moved the Board of Directors approve Consent Agenda items (A) Minutes of October 3, 2011 Regular Meeting, (B) Monthly Bills, (C) Monthly Financial Statement, (D) Resolution Appointing Sports Advisory Committee Member, and (E) Resolution for Annexation of Properties per Washington County Ordinance 624 and in Accordance with ORS 198.857(2). Joe Blowers seconded the motion. Roll call proceeded as follows:

John Griffiths	Yes
Joe Blowers	Yes
Larry Pelatt	Yes
Bob Scott	Yes

The motion was UNANIMOUSLY APPROVED.

Agenda Item #8 – Unfinished Business

A. Bond Program

Hal Bergsma, Director of Planning, provided a detailed overview of the memo included within the Board of Directors information packet regarding recent Bond Program activities, including a City of Beaverton Planning Commission Public Hearing on AM Kennedy Park and a PowerPoint presentation showing pictures of the construction projects at Conestoga Recreation & Aquatic Center and Elsie Stuhr Center. Hal offered to answer any questions the Board may have.

✓ Hearing none, President, Bob Scott, requested the staff report for the next agenda item.

B. Resolution Adopting the Decrease in the Out-of-District Drop-in Surcharge Rate

Ann Mackiernan, Operations Analysis Manager, provided a detailed overview of the memo included within the Board of Directors information packet, noting that staff conducted an update of the 2006 Fee Study market survey and presented the findings to the Board at the September Board meeting. At that meeting, the Board requested additional analysis for the recommendation to decrease the Out-of-District (OD) drop-in surcharge from 200% to 100%.

Ann provided a detailed overview of the results of the additional analysis, noting that the District earns a significant portion of its user fee revenue from OD patrons and that this source of revenue has been eroding consistently since fiscal year 2008-09. Although it is impossible to conclude with certainty the household locations of OD drop-in patrons, and whether those patrons may qualify to participate in the District's Voluntary Annexation Program, GIS mapping does show a diverse area from which OD patrons travel to use District facilities. Since the adoption of the 2006 Fee Study fee increases, both OD drop-in participation/revenue and the number of OD assessments sold have decreased. In addition, the 2011 market survey update of comparable Northwest park & recreation agencies clearly shows that the 200% drop-in fee surcharge charged by the District is by far the highest surcharge level in the region. In addition, it is important to keep in mind that increased utilization of District facilities by OD patrons will not negatively impact in-District patrons since they are given priority access to drop-in programs.

Ann summarized that, based on the results of the additional analysis, staff is requesting approval of the resolution to decrease the OD premium surcharge rate on drop-in fees from 200% to 100% effective January 2012, and offered to answer any questions the Board may have.

President, Bob Scott, asked what the drop-in fee would be for OD patrons if the proposal is approved by the Board.

✓ Ann replied that the rate would be decreased from \$12 to \$8, which is approximately the rate when the OD drop-in revenue began falling.

John Griffiths asked whether consideration was given to reducing the surcharge even further.

- ✓ Ann described that staff is attempting to strike a balance between incentivizing the lost OD participants to return, while also maximizing that revenue source.
 - ✓ Keith Hobson, Director of Business Services, replied that it would also be beneficial to first see if this reduction has any impact and to retain the ability to reduce it further if not.
- Larry Pelatt expressed agreement, noting that the proposed reduction is a sufficient decrease and that the Board would not be limiting themselves to making further decreases, if necessary.

John commented that this proposal is in-line with an article in *Parks & Recreation* magazine that he referenced during the October Board meeting about how increasing participation can have a greater impact on revenues than by raising fees. He noted that it seems that the District may have overshot the line with the current OD drop-in surcharge rate and that hopefully by pulling it back the District will see more attendance and more revenue.

John Griffiths moved the Board of Directors approve Resolution 2011-32 adopting the decrease in the Out-of-District drop-in surcharge rate per the staff recommendation. Larry Pelatt seconded the motion. Roll call proceeded as follows:

Joe Blowers	Yes
John Griffiths	Yes
Larry Pelatt	Yes
Bob Scott	Yes

The motion was UNANIMOUSLY APPROVED.

C. Sustainability Program

Keith Hobson, Director of Business & Facilities, and Bruce Barbarasch, Superintendent of Natural Resources & Trails Management, provided a detailed overview of the memo included within the Board of Directors information packet regarding the District's sustainability efforts over the past year, noting that one of the most important efforts being the selection of greenhouse gasses as a key measure of sustainability success. Using this measure will allow staff to target specific areas based on logical and measurable criteria. In addition, the development of a Sustainable Purchasing Policy has been underway for several months and a draft of the Policy is under final review. Once completed, the plan will be brought to the Board of Directors for review and approval. Keith and Bruce offered to answer any questions the Board may have.

Larry Pelatt asked whether the District has explored a mass transit option for staff in order to encourage the use of public transportation to get to work versus personal vehicles.

- ✓ Keith Hobson, Director of Business & Facilities, replied that the District participates in the Tri-Met Passport Program, which is available for sites with a specific number of employees (currently only the HMT Recreation Complex) and is working with Tri-Met to see if the 112th facility will be eligible as well.

Joe Blowers commended staff on the large steps forward in the District's sustainability efforts over the past few years, noting that he is happy to see that the program is not only reaping benefits environmentally, but financially as well.

D. 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:

- 112th Facility Update
 - Keith Hobson, Director of Business & Facilities, provided a PowerPoint presentation showing pictures of the construction project at the 112th facility.
- The Intertwine Testimony
- Veterans Day Event

- Fanno Creek Trail Project Update
- Board of Directors Meeting Schedule

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

Larry Pelatt commended Gery Keck, Bond Planning Manager, for his efforts on the 112th facility project, noting that it is impressive for such a large project to be on time and under budget.

Joe Blowers asked about the seismic status of the 112th facility.

- ✓ Keith replied that due to its basic function and design, it is not in that bad of shape, but could probably use some structural upgrades in the future when there are funds available for such work.
- ✓ Dave Chrisman, Superintendent of Maintenance Operations, noted that all of the improvements that have occurred within the building have been done to code, which provides some amount of protection.

Joe asked for an update regarding leasing out the remaining space at the 112th facility.

- ✓ Doug replied that before addressing the remainder of space available for lease, more progress is needed on the Timber's construction project indoors. He estimates the District will begin pursuing negotiations for the additional lease space more aggressively within the next few months.

Larry Pelatt asked what type of material is being used for the sections of boardwalk for the Fanno Creek Trail.

- ✓ Steve Gulgren, Superintendent of Planning & Development, replied recycled plastic boards on top of steel I-beams.

Larry noted that this type of product is highly durable once it's installed.

- ✓ John Griffiths agreed, noting that this is the same product installed by the National Park Service on the trail to the Old Faithful geyser in Yellowstone National Park.

Agenda Item #9 – New Business

A. Resolution Amending Comprehensive and Trails Plans Pertaining to North Bethany

Hal Bergsma, Director of Planning, provided a detailed overview of the memo included within the Board of Directors information packet, noting that with the Washington County Board of Commissioners' adoption of A-Engrossed Ordinance No. 739 on October 25, 2011, the County completed a long public process allowing development to begin in the North Bethany area. However, Section 501-12.2 of the Washington County Community Development Code states, in part, that:

"...an application for development approval within the North Bethany Subarea Plan shall be denied unless the applicant demonstrates that:

- B. Master plans for the following service districts, including a financing plan that substantially implements the master plan, have been adopted by the applicable service district.*

(1) Tualatin Hills Park & Recreation District (THPRD): parks and trails..."

Hal stated that as a result of this code language, proposed developments in North Bethany cannot be approved by Washington County until all service districts for the area, including THPRD, have added to or amended their relevant plans so as to recognize and implement elements of the North Bethany Subarea Plan that pertain to them. For THPRD, that means adding the plan for parks and trails in North Bethany adopted by Washington County to the

Comprehensive Plan and the Trails Plan, adding a finance plan for acquisition and development of parks and trails planned in North Bethany to the Comprehensive Plan, and amending maps in both the Comprehensive Plan and the Trails Plan to reflect the County's plan for parks and trails in North Bethany.

Hal noted that a few key points need to be taken into consideration in terms of the finance plan in particular. The total estimated cost of acquisition and development of the parks and trails in North Bethany is \$30 million in today's dollars. Most of the funding for acquisition and development will be provided by the System Development Charges (SDCs) coming out of the area. A key thing to recognize is that if development densities are near the maximum allowed, there should be sufficient SDC funds to cover these costs. However, if development densities are near the minimum requirement, the District would receive sufficient SDC funds for the estimated land acquisition costs, but probably would not have enough SDC revenues to cover all of the development costs. The finance plan gives the highest priority to acquiring land for parks and trails first, followed by development, and acquisitions would take place in the areas and order identified within the adopted Subarea Plan. In order to assist in advancing acquisitions in these areas, some of the District's current undesignated SDC revenues will be needed to acquire land for the east community park and at least one neighborhood park to the south. It is anticipated that the County will also provide some funds to assist in land acquisition for the east community park, but after those funds are spent, no additional funds will be advanced for land acquisition. If the District is unable to acquire planned park sites for a reasonable price, the District may be in a position where condemnation would need to be considered with a preference for the County to take the lead in such actions.

Finally, Hal related an email exchange he had with Fred Meyer, who is active in the North Bethany area and is a former member of the District's Budget Committee. Fred asked for additional information regarding the footnote on page 4 of the finance plan, "Does not include the cost of a community center in the western portion of the East Community Park." Hal explained that the community center is a request by Washington County and is not a typical feature of a THPRD community park site and therefore was not something that was anticipated in the development of the budget for park and trail improvements in the area. Funding from Washington County would be necessary in order to facilitate this amenity.

Larry Pelatt asked how specific the development directive is within the North Bethany Subarea Plan in terms of the community center area.

- ✓ Hal replied that the County identified sites for community facilities and a conceptual location for a community center.

Larry asked whether there are further details regarding the community center in particular, noting that past discussion had ranged from a gazebo-type gathering place to a building.

- ✓ Hal replied that the concept is an approximate 9,000-squarefoot building with a parking area and space for a small library.

Hal noted that the action requested this evening is Board approval of Resolution 2011-33 Adding to and Directing Amendment of the Comprehensive Plan and the Trails Plan pertaining to the North Bethany Area, and offered to answer any questions the Board may have.

President, Bob Scott, referenced the statement made earlier that if development densities for North Bethany are near the minimum requirement, the District would receive sufficient SDC funds for the estimated land acquisition costs, but not enough to cover all development costs. He asked whether the County has assigned a timeline for development of these sites.

- ✓ Hal replied that there is no timeline for development and that the key goal for the District is land acquisition since the County has tied approval for development to the District's acquisition of the park sites.

Larry asked whether there is a timeline for the acquisitions.

- ✓ Hal replied that there has been some discussion of a timeline in that some of the developers in the area have expressed a desire that the District acquire all of the sites within a certain timeframe, such as by a specific number of years or by the time a certain percentage of development has occurred. This may be considered by the County once their next ordinance season begins in the spring. District staff will work with County staff and developer representatives on this topic, but at this point there is no acquisition timeline.

Larry noted that many of the areas under consideration in North Bethany are either large properties or areas of smaller properties with multiple owners and various property lines. He asked whether the County has had any discussion regarding potential legal action to begin putting together a framework for adjusting all of the various lot lines.

- ✓ Hal replied that although there has been discussion on this topic, it needs to be further addressed. For example, since the neighborhood parks will be 1.5 to 2-acres in size, these may be partitioned off from larger parcels, which would require a lot line adjustment. The County's present requirements for partitions are very onerous and the County recognizes that this needs to be changed, at least for parks, and will be considered next spring. In the interim, if the District were to acquire such a property, there would need to be some discussion on how to acquire an interest in the property without having to create a separate lot. The Beaverton School District has acquired a few sites in the area for schools by getting an undivided interest in a property with a separate purchase and sale agreement that describes exactly what it is they are acquiring. Although there is some potential for problems with this method, a clear record of what is being acquired can be assisted by recording the purchase and sale agreement. This will probably be the method used in the near term until the County can formally address the issue.

Larry Pelatt moved the Board of Directors adopt the resolution amending the Comprehensive and Trails Plans pertaining to North Bethany as presented in the staff memo 9A of the November 7, 2011 agenda. Joe Blowers seconded the motion. Roll call proceeded as follows:

John Griffiths	Yes
Joe Blowers	Yes
Larry Pelatt	Yes
Bob Scott	Yes

The motion was UNANIMOUSLY APPROVED.

B. Garden Home Recreation Center Project List Funded by City of Portland's Bureau of Environmental Services

Eric Owens, Superintendent of Recreation, provided a detailed overview of the memo included within the Board of Directors information packet, noting that a list of improvement projects has been developed for the Garden Home Recreation Center and a portion of the Fanno Creek Trail funded by fees in the amount of \$325,000 paid by the City of Portland's Bureau of Environmental Services as a result of a sewer replacement project that crossed the Center's property as well as a portion of the Fanno Creek Trail. Eric described the public outreach process that occurred for the list of projects, which included a public informational meeting and presentations to the Trails and Recreation Advisory Committees. Eric provided a detailed overview of the proposed project list, which includes the following:

- Fanno Creek Trail Exercise Equipment
- New Fitness Room
- New Gymnastics Room
- Improvements to the Dance and Exercise Room
- Improvements to the After School Program Room
- 15% Contingency

Eric noted that the action requested this evening is approval of the project list as submitted and direction to staff to proceed with the implementation of the projects, and offered to answer any questions the Board may have.

President, Bob Scott, asked what the contingency funds would be used for if not needed.

- ✓ Eric replied that they would be used for additional projects, including additional exercise equipment, flooring improvements, improved access to the Center for those with disabilities, additional playground equipment and other program related equipment.

Larry Pelatt asked whether there are any concerns regarding vandalism of the outdoor exercise equipment.

- ✓ Doug Menke, General Manager, replied that it is no different than outdoor play equipment and would be made of similar materials.
- ✓ Eric noted that there is outdoor exercise equipment at Greenway Park and that no vandalism problems have been experienced.

Joe Blowers moved the Board of Directors approve the project list as submitted and direct staff to proceed with the implementation of the projects. Larry Pelatt seconded the motion. Roll call proceeded as follows:

John Griffiths	Yes
Larry Pelatt	Yes
Joe Blowers	Yes
Bob Scott	Yes

The motion was UNANIMOUSLY APPROVED.

C. Resolution Acknowledging Recent Property Acquisitions and Describing Funding Sources and Purpose

Doug Menke, General Manager, noted that this topic arose from a discussion by the Parks Bond Oversight Committee members that he believes will become a beneficial tool for the future and introduced Hal Bergsma, Director of Planning, to provide an overview of the memo included within the Board of Directors information packet.

Hal noted that the District has recently completed several property acquisitions for a variety of purposes using multiple funding sources. Although the Board always approves of land acquisitions at a public meeting prior to its closing, the details are not disclosed in order to retain confidentiality until the acquisition is completed. To increase public knowledge and establish a record of the details and purpose of each completed acquisition, it is proposed that the Board regularly provide such information through approval of a resolution, starting with a resolution acknowledging completed acquisitions for the last fiscal year. It should be noted that not all acquisitions “closed” in the last fiscal year are “completed” acquisitions. In at least one case, a property was purchased, but an additional property needs to be acquired in order to have a site that will function as intended. Since that property closing was not part of a completed acquisition, it is not listed in the resolution. Hal noted that the action requested this evening is approval of the resolution acknowledging recent property acquisitions and describing funding sources and purpose, and offered to answer any questions the Board may have.

Larry Pelatt asked for confirmation that only properties that are fully completed transactions would be listed.

- ✓ Hal confirmed this and described how some land purchases that may be tied to multiple property purchases would not be listed on the resolution until completion of the other property transactions has occurred as well.

Doug noted that this process could also be viewed under the aspect of public relations in that it further promotes to the public how bond funds are being allocated and the progress made.

- ✓ President, Bob Scott, noted that this will be a useful tool to assist the Parks Bond Citizen Oversight Committee as well.

Doug confirmed this, noting that although the resolution is not limited to properties purchased by bond funds, it will establish a clear record of exactly what types of funds were used for each purchase.

Larry commented that although this is a good step forward, the District should have been keeping this type of record prior to now and that it should not have taken a lot of research to identify this type of information.

Larry Pelatt moved the Board of Directors approve Resolution 2011-34, Acknowledging Recent Property Acquisitions and Describing Funding Sources and Purpose, as presented in the staff memo 9C from the November 7, 2011 Board meeting. Joe Blowers seconded the motion. Roll call proceeded as follows:

John Griffiths	Yes
Joe Blowers	Yes
Larry Pelatt	Yes
Bob Scott	Yes

The motion was UNANIMOUSLY APPROVED.

Joe Blowers asked for clarification regarding the boundaries reflected on the map included for this agenda item versus maps shown earlier this evening, particularly in the area around the Teufel Property, noting that it appears there may be a discrepancy.

- ✓ Keith Hobson, Director of Business & Facilities, replied that the confusion may be stemming from the fact that there is a portion of the Beaverton School District that extends into Multnomah County.

Agenda Item #10 - Adjourn

There being no further business, the meeting was adjourned at 8:30 p.m.

Bob Scott, President

Larry Pelatt, Secretary

Recording Secretary,
Jessica Collins

<u>Check Number</u>	<u>Check Date</u>	<u>Vendor Name</u>	<u>Check Amount</u>
257755	10/14/2011	Oregonian Publishing Company	1,463.00
257791	10/18/2011	City of Beaverton Advertising	2,750.00
			\$ 4,213.00
257683	10/14/2011	Daktronics, Inc. Capital Outlay - Athletic Facility Improvement	7,167.00
			\$ 7,167.00
257889	10/25/2011	Hoss Paving, Inc. Capital Outlay - Athletic Facility Replacement	10,535.00
			\$ 10,535.00
257430	10/05/2011	AYM Corporation	10,200.00
257497	10/05/2011	MacKay & Sposito, Inc.	2,356.50
257511	10/05/2011	OPSIS Architecture, LLP	8,944.12
257670	10/14/2011	BBL Architects	3,039.96
257768	10/14/2011	Seabold Construction Co., Inc.	310,431.05
257862	10/25/2011	Cedar Mill Construction Co.	14,082.80
257868	10/25/2011	David Evans & Associates, Inc.	2,115.70
257886	10/25/2011	Hal's Construction, Inc.	36,564.96
257925	10/25/2011	Peterson Structural Engineers, Inc.	5,844.00
257930	10/25/2011	Professional Service Industries, Inc.	3,283.26
257964	10/25/2011	Recreation Resource, Inc. Capital Outlay - Bond - Facility Expansion & Improvements	16,443.50
			\$ 413,305.85
257885	10/25/2011	Hagedorn, Inc. Capital Outlay - Bond - Land Acquisition	1,100.00
			\$ 1,100.00
257547	10/05/2011	United Rentals, Inc.	1,213.62
257856	10/25/2011	Ash Creek Forest Mgt. LLC Capital Outlay - Bond - Natural Resources Projects	1,890.00
			\$ 3,103.62
257495	10/05/2011	David Evans & Associates, Inc. Capital Outlay - Bond - New/Redeveloped Community Parks	7,727.62
			\$ 7,727.62
257503	10/05/2011	MIG Inc.	5,887.35
257518	10/05/2011	Paul Brothers, Inc.	57,444.60
257711	10/14/2011	J.D. Walsh & Associates	5,837.00
257863	10/25/2011	Clean Water Services	1,000.00
257905	10/25/2011	Native Ecosystems NW, LLC	4,230.25
257919	10/25/2011	Otak, Inc. Capital Outlay - Bond - New/Redeveloped Neighborhood Parks	1,151.59
			\$ 75,550.79
257517	10/05/2011	Parr Lumber Co.	3,555.45
257663	10/14/2011	All Season's Deck and Fence	1,022.00
257757	10/14/2011	Pacific Habitat Services, Inc.	2,518.37
257978	10/27/2011	Clean Water Services Capital Outlay - Bond - Replacements & Improvements	1,000.00
			\$ 8,095.82
257495	10/05/2011	David Evans & Associates, Inc.	4,736.50
257497	10/05/2011	MacKay & Sposito, Inc.	10,907.91
257549	10/05/2011	Vigil-Agrimis, Inc.	7,804.90
257685	10/14/2011	David Evans & Associates, Inc.	16,610.30
257740	10/14/2011	MacKay & Sposito, Inc.	8,124.81
257785	10/14/2011	Walker Macy Capital Outlay - Bond - Trails/Linear Parks	19,433.31
			\$ 67,617.73
257476	10/05/2011	GRI Geotechnical Resources, Inc.	20,287.85
257919	10/25/2011	Otak, Inc. Capital Outlay - Bond - Youth Athletic Field Development	7,014.88
			\$ 27,302.73

<u>Check Number</u>	<u>Check Date</u>	<u>Vendor Name</u>	<u>Check Amount</u>
257658	10/14/2011	3J Consulting, Inc. Capital Outlay - Bridge & Boardwalk Repair	2,958.54 \$ 2,958.54
257439	10/05/2011	Boiler & Combustion Service Capital Outlay - Building Improvements	21,865.00 \$ 21,865.00
257442	10/05/2011	Building Material Specialties, Inc.	4,786.00
257451	10/05/2011	Contech Services, Inc.	11,100.00
257457	10/05/2011	D.J.'s Glass & Mirror, Inc.	4,000.00
257482	10/05/2011	Interior Technology, Inc.	7,230.00
257524	10/05/2011	Pool & Spa House, Inc.	12,479.40
257532	10/05/2011	RMS Pump, Inc.	3,300.00
257616	10/11/2011	Knorr Systems, Inc.	7,373.00
257674	10/14/2011	Brandsen Hardwood Floors, Inc.	33,405.00
257744	10/14/2011	McKinstry Essention, Inc.	80,292.10
257797	10/18/2011	Lovett, Inc.	2,229.00
257897	10/25/2011	Lovett, Inc.	9,776.65
257935	10/25/2011	RMS Pump, Inc.	11,516.00
257981	10/27/2011	Mid Pac Construction, Inc. Capital Outlay - Building Replacements	10,850.00 \$ 198,337.15
257498	10/05/2011	MacKay & Sposito, Inc.	3,238.54
257898	10/25/2011	MacKay & Sposito, Inc. Capital Outlay - Commonwealth Park North Trail Realignment	1,978.30 \$ 5,216.84
257902	10/25/2011	McKinstry Essention, Inc. Capital Outlay - Energy Savings Improvements	28,665.19 \$ 28,665.19
257658	10/14/2011	3J Consulting, Inc.	5,115.70
257675	10/14/2011	Brian C Jackson, Architect LLC	8,154.85
257839	10/24/2011	Bridge City Office Furniture	5,700.00
257936	10/25/2011	Robert Gray Partners, Inc. Capital Outlay - Maintenance Facility Renovation Costs	472,131.85 \$ 491,102.40
257498	10/05/2011	MacKay & Sposito, Inc. Capital Outlay - Off Leash Dog Park Construction	4,356.00 \$ 4,356.00
257486	10/05/2011	Kittelson & Associates, Inc.	5,650.00
257860	10/25/2011	Cascadian Landscapers, Inc. Capital Outlay - Park & Trail Improvements	40,875.00 \$ 46,525.00
257891	10/25/2011	Kittelson & Associates, Inc. Capital Outlay - Park & Trail Replacements	2,825.00 \$ 2,825.00
257426	10/05/2011	Alta Planning & Design, Inc.	8,217.50
257450	10/05/2011	Consolidated Supply Co.	70,421.61
257458	10/05/2011	Dave Mills Consulting, Inc.	1,907.50
257471	10/05/2011	Frontier Land Surveying	1,030.00
257676	10/14/2011	Brown Contracting, Inc.	379,984.00
257760	10/14/2011	Pinnell Busch, Inc. Capital Outlay - SDC - Park Development/Improvements	3,071.84 \$ 464,632.45
ACH	10/04/2011	Nancy Hartman Noye	1,412.23
257408	10/04/2011	Keith Hobson	1,214.94
257411	10/04/2011	NRPA	1,239.00
257551	10/05/2011	Washington Recreation & Park Association Conferences	1,535.00 \$ 5,401.17

<u>Check Number</u>	<u>Check Date</u>	<u>Vendor Name</u>	<u>Check Amount</u>
257419	10/05/2011	PGE	42,620.93
257722	10/14/2011	PGE	5,375.48
257847	10/25/2011	PGE	25,231.99
		Electricity	\$ 73,228.40
257732	10/14/2011	Standard Insurance Company	214,310.68
257997	10/31/2011	Kaiser Foundation Health Plan	183,846.95
258000	10/31/2011	Oregon Dental Service	26,244.29
258002	10/31/2011	Standard Insurance Company	29,770.42
258007	10/31/2011	UNUM Life Insurance-LTC	1,322.00
		Employee Benefits	\$ 455,494.34
257726	10/14/2011	Aetna/ING Life Insurance	6,987.48
257730	10/14/2011	Manley Services	7,605.76
257733	10/14/2011	Standard Insurance Company	29,186.61
257735	10/14/2011	Standard Insurance Company	3,498.33
257991	10/31/2011	Aetna/ING Life Insurance	6,987.48
257998	10/31/2011	Manley Services	8,513.76
258001	10/31/2011	Standard Insurance Company	12,352.97
258004	10/31/2011	Standard Insurance Company	3,498.33
258006	10/31/2011	THPRD - Employee Assn.	6,825.89
		Employee Deductions	\$ 85,456.61
257552	10/05/2011	Western Equipment Distr., Inc.	22,460.41
257773	10/14/2011	Suburban Ford, Inc.	23,277.00
257884	10/25/2011	Gresham Ford	68,094.30
257901	10/25/2011	MC Electric Vehicles	8,093.10
		Fleet Capital Replacement	\$ 121,924.81
257500	10/05/2011	Marc Nelson Oil Products, Inc.	1,754.42
257545	10/05/2011	Tualatin Valley Water District	19,793.77
257742	10/14/2011	Marc Nelson Oil Products, Inc.	1,704.58
257946	10/25/2011	Tualatin Valley Water District	15,392.53
		Gas & Oil (Vehicles)	\$ 38,645.30
257418	10/05/2011	NW Natural	12,312.53
257846	10/25/2011	NW Natural	17,055.91
		Heat	\$ 29,368.44
257478	10/05/2011	Hewlett-Packard Company	7,246.78
257686	10/14/2011	Dell Marketing L.P.	13,854.42
257913	10/25/2011	Obsidian Technologies	39,551.15
		Information Technology Replacement	\$ 60,652.35
257623	10/11/2011	NSAOUA	2,470.00
257911	10/25/2011	NSAOUA	1,653.50
		Instructional Services	\$ 4,123.50
257449	10/05/2011	Coastwide Laboratories	7,898.69
257679	10/14/2011	Coastwide Laboratories	15,040.16
		Maintenance Equipment Capital Replacement	\$ 22,938.85
257424	10/05/2011	Airgas Nor Pac, Inc.	5,028.12
257449	10/05/2011	Coastwide Laboratories	5,901.84
257454	10/05/2011	Crop Production Services, Inc.	2,201.63
257477	10/05/2011	Griffith Gravel & Conveying, LLC	2,500.00
257515	10/05/2011	OVS Total Solutions	20,113.43
		Maintenance Services	\$ 35,745.02

<u>Check Number</u>	<u>Check Date</u>	<u>Vendor Name</u>	<u>Check Amount</u>
257533	10/05/2011	Rodda Paint Co.	1,011.80
257546	10/05/2011	United Pipe & Supply Co., Inc.	3,338.30
257693	10/14/2011	Farley Manufacturing, Inc.	10,040.02
257695	10/14/2011	Fazio Brothers Sand & Gravel	12,701.62
257704	10/14/2011	Guaranteed Pest Control	1,512.00
257707	10/14/2011	Home Depot Credit Services	3,881.98
257776	10/14/2011	Sunset Farm & Nursery, Inc.	1,300.00
257780	10/14/2011	Todd Hess Building Co.	5,590.40
257935	10/25/2011	RMS Pump, Inc.	1,705.00
257937	10/25/2011	Rogers Machinery Co., Inc.	1,927.05
257938	10/25/2011	Schulz-Clearwater Sanitation, Inc.	7,764.24
257956	10/25/2011	Woodco	1,002.00
257963	10/25/2011	Recreation Resource, Inc.	2,576.00
		Maintenance Supplies	\$ 54,350.41
257804	10/18/2011	THP Foundation	1,438.25
		Miscellaneous Income	\$ 1,438.25
257543	10/05/2011	TriMet	22,748.63
		Miscellaneous Other Services	\$ 22,748.63
257510	10/05/2011	OfficeMax - A Boise Company	1,645.58
257752	10/14/2011	OfficeMax - A Boise Company	1,584.26
257765	10/14/2011	Ricoh Americas Corp.	1,494.83
257914	10/25/2011	OfficeMax - A Boise Company	1,183.41
		Office Supplies	\$ 5,908.08
257870	10/25/2011	Employment Department	7,155.00
		Oregon Unemployment Tax	\$ 7,155.00
257800	10/18/2011	Overton Safety Training, Inc.	5,043.90
		Printing & Publication	\$ 5,043.90
257508	10/05/2011	Northwest Techrep, Inc.	2,384.00
257562	10/06/2011	Social Bridge Media LLC	3,000.00
257565	10/06/2011	Washington County	3,000.00
257620	10/11/2011	Mediawrite	3,000.00
257666	10/14/2011	Angelo Planning Group, Inc.	1,585.22
257673	10/14/2011	Beery, Elsnor & Hammond, LLP	10,814.00
257983	10/27/2011	Navigator Group Consulting LLC	5,676.21
		Professional Services	\$ 29,459.43
257435	10/05/2011	Beaverton School District #48	7,401.60
257456	10/05/2011	Crown Trophy	1,269.56
257469	10/05/2011	Food Services of America	1,265.57
257481	10/05/2011	Insight Public Sector	2,278.37
257490	10/05/2011	Lazerquick	1,085.44
257494	10/05/2011	Lone Mountain Sportswear	1,268.69
257510	10/05/2011	OfficeMax - A Boise Company	1,212.32
257611	10/11/2011	Beaverton Sch. District #48	6,220.80
257612	10/11/2011	Cascade Athletic Supply Co.	1,326.86
257709	10/14/2011	HSBC Business Solutions	3,127.70
257781	10/14/2011	U.G. Cash & Carry	1,397.32
257914	10/25/2011	OfficeMax - A Boise Company	1,172.48
		Program Supplies	\$ 29,026.71
257725	10/14/2011	Waste Management of Oregon	4,656.28
		Refuse Services	\$ 4,656.28

<u>Check Number</u>	<u>Check Date</u>	<u>Vendor Name</u>	<u>Check Amount</u>
257435	10/05/2011	Beaverton School District #48	2,291.20
257765	10/14/2011	Ricoh Americas Corp.	2,760.06
257915	10/25/2011	OR Dept of Administrative Services	1,538.00
		Rental Equipment	\$ 6,589.26
257443	10/05/2011	Carahsoft Technologies	1,305.22
257462	10/05/2011	Edwards Enterprises	1,600.00
257506	10/05/2011	MSDS Online	1,999.00
257634	10/11/2011	Sound Security, Inc.	10,041.00
257759	10/14/2011	Peterson Structural Engineers, Inc.	1,852.00
		Technical Services	\$ 16,797.22
257852	10/25/2011	Alfresco Software Limited	1,259.00
		Technical Training	\$ 1,259.00
257716	10/14/2011	AT&T Mobility	1,332.70
257721	10/14/2011	Nextel Communications	2,893.70
257844	10/25/2011	Integra Telecom	4,867.29
		Telecommunications	\$ 9,093.69
257420	10/05/2011	Tualatin Valley Water District	14,161.34
257717	10/14/2011	City of Beaverton	23,191.84
257723	10/14/2011	Tualatin Valley Water District	73,073.66
257841	10/25/2011	City of Beaverton	2,216.56
257842	10/25/2011	Clean Water Services	1,957.25
257848	10/25/2011	Tualatin Valley Water District	6,536.52
		Water & Sewer	\$ 121,137.17
		Report Total:	\$ 3,139,844.55

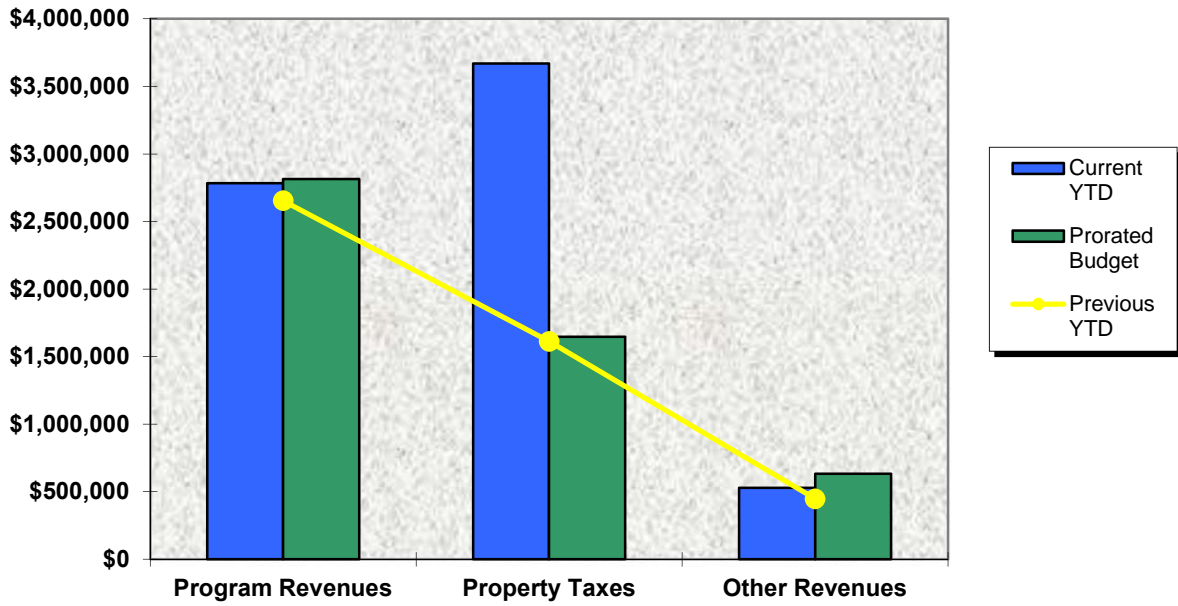
Tualatin Hills Park & Recreation District

General Fund Financial Summary
October, 2011

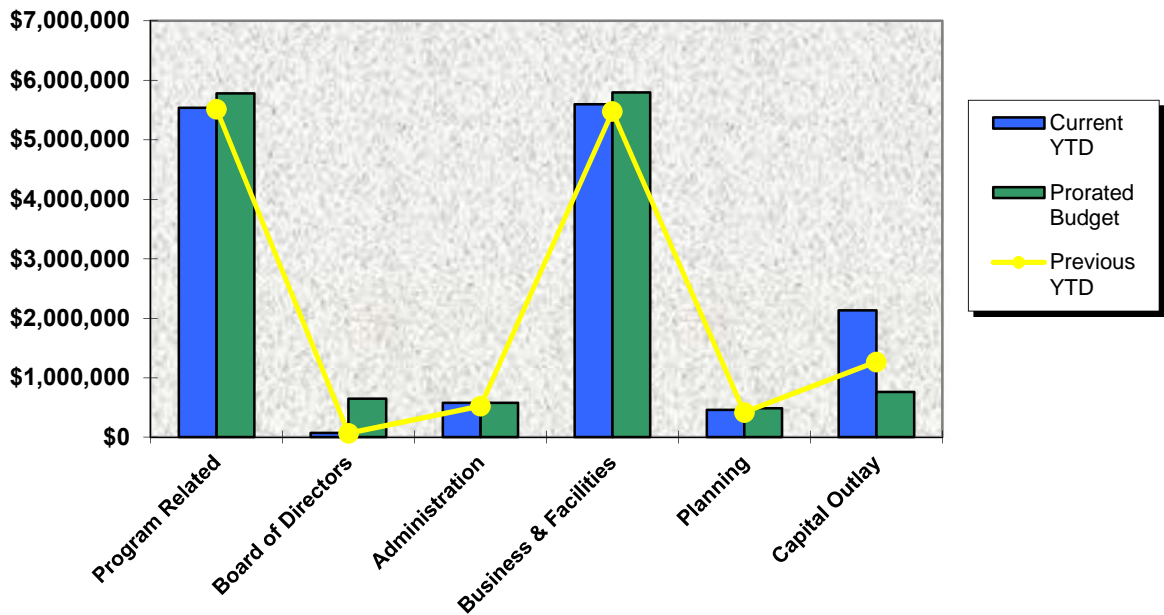
	<i>Current Month</i>	<i>Year to Date</i>	<i>Prorated Budget</i>	<i>% YTD to Prorated Budget</i>	<i>Full Fiscal Year Budget</i>
Program Resources:					
Aquatic Centers	\$ 100,672	\$ 731,125	\$ 642,079	113.9%	\$ 2,326,372
Tennis Center	67,390	211,974	215,320	98.4%	868,224
Recreation Centers & Programs	179,831	1,437,970	1,602,310	89.7%	4,945,402
Sports Programs & Field Rentals	144,950	333,949	308,723	108.2%	1,164,993
Natural Resources	10,345	69,191	46,947	147.4%	251,054
Total Program Resources	503,188	2,784,209	2,815,379	98.9%	9,556,045
Other Resources:					
Property Taxes	3,622,495	3,670,448	1,647,112	222.8%	24,222,230
Interest Income	1,584	12,422	19,300	64.4%	100,000
Facility Rentals/Sponsorships	33,173	98,974	146,795	67.4%	461,620
Grants	3,300	159,988	159,988	100.0%	985,025
Miscellaneous Income	81,944	257,240	307,638	83.6%	896,905
Total Other Resources	3,742,496	4,199,072	2,280,833	184.1%	26,665,780
Total Resources	\$ 4,245,684	\$ 6,983,281	\$ 5,096,212	137.0%	\$ 36,221,825
Program Related Expenditures:					
Parks & Recreation Administration	40,078	244,202	230,578	105.9%	707,294
Aquatic Centers	275,151	1,327,381	1,371,759	96.8%	3,481,621
Tennis Center	75,160	317,045	324,043	97.8%	928,490
Recreation Centers	336,451	1,838,395	2,104,344	87.4%	4,905,231
Programs & Special Activities	130,871	749,213	691,666	108.3%	1,778,062
Athletic Center & Sports Programs	123,903	546,155	542,468	100.7%	1,695,214
Natural Resources & Trails	102,679	514,179	515,196	99.8%	1,506,421
Total Program Related Expenditures	1,084,293	5,536,570	5,780,054	95.8%	15,002,333
General Government Expenditures:					
Board of Directors	11,344	73,262	645,675	11.3%	2,110,050
Administration	128,414	575,664	579,384	99.4%	1,766,416
Business & Facilities	1,308,849	5,595,192	5,796,795	96.5%	16,562,270
Planning	115,391	458,700	486,790	94.2%	1,516,480
Capital Outlay	964,929	2,135,168	761,946	280.2%	5,183,307
Total Other Expenditures:	2,528,927	8,837,986	8,270,590	106.9%	27,138,523
Total Expenditures	\$ 3,613,220	\$ 14,374,556	\$ 14,050,645	102.3%	\$ 42,140,856
Revenues over (under) Expenditures	\$ 632,464	\$ (7,391,275)	\$ (8,954,433)	82.5%	\$ (5,919,031)
Beginning Cash on Hand		6,654,619	4,300,241	154.7%	5,919,031
Ending Cash on Hand		\$ (736,656)	\$ (4,654,192)	15.8%	\$ -

October, 2011

General Fund Resources



General Fund Expenditures





[7D]

MEMO

DATE: November 21, 2011
TO: Doug Menke, General Manager
FROM: Jim McElhinny, Director of Park & Recreation

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

Introduction

Staff requests Board of Directors approval of one new Committee member appointment to the Recreation Advisory Committee.

Background

At their November 16, 2011 meeting, the Recreation Advisory Committee recommended that the Board of Directors approve and appoint Sarah Yahna to the Committee via the attached resolution.

Please note that the Advisory Committee member's application and Recreation Advisory Committee's current roster are attached.

Action Requested

Board of Directors approval of Resolution 2011-35, appointing Recreation Advisory Committee member.

**RESOLUTION 2011-35
TUALATIN HILLS PARK & RECREATION DISTRICT, OREGON**

**A RESOLUTION APPOINTING
RECREATION ADVISORY COMMITTEE MEMBER**

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

WHEREAS, the committee members shall be appointed by the Board for two- or three-year terms; and

WHEREAS, the selected committee member applicants have demonstrated their interest and knowledge in the Committee's area of responsibility. Now, therefore

THE TUALATIN HILLS PARK & RECREATION DISTRICT RESOLVES AS FOLLOWS:

The Board of Directors approves the appointment of the following to the Recreation Advisory Committee:

Sarah Yahna (2-year term)

Duly passed by the Board of Directors of the Tualatin Hills Park & Recreation District this 5th day of December, 2011.

Bob Scott, Board President

Larry Pelatt, Board Secretary

ATTEST:

Jessica Collins
Recording Secretary



TUALATIN HILLS PARK & RECREATION DISTRICT ADVISORY COMMITTEE APPLICATION

Name: Sarah Yahna		Date: 11/18/11
Address: [REDACTED]	City: [REDACTED]	Zip: [REDACTED]
Phone # (H) [REDACTED]	(WK) [REDACTED]	(CELL) [REDACTED]
Email: [REDACTED]		

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 family enjoys taking classes through THPRD. So when I saw the Advisory Committee posting, I thought it would be a good opportunity to be involved in the community.

2. How long have you lived in the community? 6.5 years.

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

What:

Various kids classes, sports and camps, including swimming, art, T-ball, soccer, tennis, nature camp and preschool classes.

When:

2007-present.

Where:

Conestoga, Garden Home and Cooper Mountain.

Number of Years: 4.5

***CONTINUES ON NEXT PAGE**

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:

During 2006, 2007 and 2008, I participated on the Board of the neighborhood HOA and also on the Board of the neighbors Southwest NAC in Beaverton. For the HOA, I participated in monthly meetings, planned neighborhood events, created and managed a newsletter, wrote neighborhood communications and collaborated with Board members on various issues. My involvement with the NAC was limited due to a less active neighborhood group at that time.

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

I have a variety of skills and experience gained through work as an analyst, project manager and consultant. I am comfortable working with groups and also independently. I am the mother of two small boys.

6. Term of Office preferred:
2-YEAR TERM or 3-YEAR TERM *Please check one*



Tualatin Hills Park & Recreation District RECREATION ADVISORY COMMITTEE ROSTER

Last Updated: 11/17/11

<i>Committee Member</i>	<i>Member Since</i>	<i>Address</i>	<i>Phone</i>	<i>Email</i>	<i>Term Expires</i>
Sharon Peters	June 2010	[REDACTED]	[REDACTED]	[REDACTED]	2012
Alaka Sarangdhar	March 2011	[REDACTED]	[REDACTED]	[REDACTED]	2013
Deanna Draper	March 2011	[REDACTED]	[REDACTED]	[REDACTED]	2013
Adam Bless	March 2011	[REDACTED]	[REDACTED]	[REDACTED]	2013
Leslie Coefield	March 2011	[REDACTED]	[REDACTED]	[REDACTED]	2013
Paige Dickson CHAIR	March 2011	[REDACTED]	[REDACTED]	[REDACTED]	2013
Robert Miller	March 2011	[REDACTED]	[REDACTED]	[REDACTED]	2013
<i>Ex-Officio Member</i>	<i>Representing</i>	<i>Address</i>	<i>Phone</i>	<i>Email</i>	<i>Term Expires</i>
Eric Owens	Staff THPRD	15707 SW Walker Road, Beaverton 97223	503/645-6433	eowens@thprd.org	N/A



[7E]

MEMO

DATE: November 21, 2011
TO: Doug Menke, General Manager
FROM: Hal Bergsma, Director of Planning

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

Introduction

Staff requests that the Board of Directors review Resolution No. 2011-36 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 2012.

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 THPRD SDC collection percentage rate is 100% of the total allowable SDC collection rates available.

Proposal Request

THPRD's adopted SDC resolution includes a provision to consider an annual adjustment of the SDC rates. THPRD's SDC Consultant, John Gilarducci of FCS Group, has submitted information (see the attached letter dated November 4, 2011 which is Exhibit A to the attached Resolution No. 2011-36) that provides the figures to be used to obtain the adjustment factor noted below.

<i>Land Value</i>	$-13.0\% \times 0.50 = -6.5\%$
<i>Construction Costs</i>	$\frac{+3.9\% \times 0.50 = 2.0\%}{= -9.1\% \times 0.50 = -4.5\%}$

Applying this factor noted above to THPRD's current rates results in the following proposed adjusted rates for 2012.

<u>Rate Type</u>	<u>Proposed Adjusted Rates for 2012</u>	<u>2011 Rates - Adjusted Factor</u>
Single Family Residential	\$5,299	(\$5,551 - \$252)
Multi-Family Residential	\$3,963	(\$4,151 - \$188)
New Employee	\$137	(\$144 - \$7)

Resolution No. 2011-36 to adjust the SDC fees as noted above is attached. THPRD's legal counsel, Berry, Elsner & Hammond, LLP, has reviewed and approved the resolution's form. John Gilarducci of FCS Group, will be in attendance at the December 5, 2011 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 THPRD'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 adjustment rate for 2012 is an overall decrease, as it was for the 2010 and 2011 rates. Therefore, the benefits in this case, would be for the development community, which would pay a reduced amount of park SDCs to THPRD for 2012.

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 THPRD projects.

Action Requested

Board of Directors adoption of Resolution No. 2011-36 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, 2012.

RESOLUTION NO. 2011-36

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE
TUALATIN HILLS PARK & RECREATION DISTRICT
APPROVING SYSTEM DEVELOPMENT CHARGE ANNUAL COST
ADJUSTMENT**

WHEREAS, the 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 1st of each year, the amount of the System Development Charge may be adjusted to account for changes in the costs of acquiring land and constructing park and recreation facilities; and

WHEREAS, the Board adopted the current SDC methodology by Resolution 2008-14 and as such, an 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 John Gilarducci of FCS Group, dated November 4, 2011 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 2011 Fee</u>	<u>Fee Adjustment</u>	<u>New Fee for 2012</u>
Single Family Residential	\$5,551	-\$252	\$5,299
Multi-Family Residential	\$4,151	-\$188	\$3,963
New Employee	\$144	-\$7	\$137

Section 3. This resolution shall be effective January 1, 2012 to allow Washington County and the City of Beaverton ample time to implement the adjustment.

Adopted this 5th day of December 2011.

TUALATIN HILLS
PARK & RECREATION DISTRICT

Bob Scott, Board President

Larry Pelatt, Board Secretary

Adoption and date attested by:

Jessica Collins, Recording Secretary

4380 SW Macadam Avenue
 Suite 220
 Portland, Oregon 97239
 T: 503.841.6543 F: 503.841.6573

7525 166th Ave. N.E.
 Suite D-215
 Redmond, Washington 98052
 T: 425.867.1802 F: 425.867.1937

225 Bush Street
 Suite 1825
 San Francisco, California 94104
 T: 415.445.8947 F: 415.398.1601



November 4, 2011

Mr. Steven S. Gulgren, ASLA
 Superintendent of Planning & Development
 Tualatin Hills Park & Recreation District
 5500 SW Arctic Drive, Suite 2
 Beaverton, OR 97005

RE: 2012 SDC Rate Adjustments

Dear Mr. Gulgren:

The Tualatin Hills Park and Recreation District’s adopted Parks and Recreation SDC Resolution includes the following provision requiring annual adjustment of the SDC rates based on changes in costs:

Notwithstanding any other provision, the dollar amounts of the SDC set forth in the SDC Methodology Report shall on January 1st of each year be adjusted to account for changes in the costs of acquiring and constructing parks and recreation facilities. The adjustment factor shall be based on the change in average market value of undeveloped land in the District, within the Metro Urban Growth Boundary, according to the records of the County Tax Assessor, and the change in construction costs according to the Engineering News Record (ENR) Northwest (Seattle, Washington) Construction Cost Index; and shall be determined as follows:

$$\frac{\text{Change in Average Market Value [of land]} \times 0.50 + \text{Change in Construction Cost Index} \times 0.50}{100.0\%} = \text{Parks and Recreation System Development Charge Adjustment Factor}$$

The Washington County Tax Assessor’s office has informed us that the 2011 market value adjustment -13.0 percent for property class 100, which is residential land. This class represents the best proxy for the cost of land for parks. In contrast, the Construction Cost Index for Seattle has increased by 3.9 percent over the last 12 months, as reported in the November 2011 issue of *Engineering News Record*. Application of the cost adjustment formula yields an adjustment factor of -4.5 percent, as shown below.

Component		Proportion	SDC Index
Description	Change		
Land value	-13.0%	50.0%	-6.5%
Construction costs	3.9%	50.0%	2.0%
		100.0%	-4.5%
Sources:	Washington County Assessor Engineering News Record		

Application of this adjustment factor produces the following SDC rates:

November 4, 2011
Mr. Steven S. Gulgren, ASLA
Superintendent of Planning and Development
2012 SDC Rate Adjustments
page 2

Category	Current Fee	Index-Based Adjustment	New Fee for 2012
Single Family Residential	\$ 5,551	\$ (252)	\$ 5,299
Multi Family Residential	\$ 4,151	\$ (188)	\$ 3,963
New Employee	\$ 144	\$ (7)	\$ 137

Please feel free to contact me at (425) 867-1802 x225 or Doug Gabbard at (503) 841-6543 if you have any questions or concerns about this information. We appreciate the opportunity to continue to serve the District.

Sincerely,



John Ghilarducci
Principal



[7F]

MEMO

DATE: November 21, 2011
TO: Doug Menke, General Manager
FROM: Hal Bergsma, Director of Planning

RE: **Resolution Authorizing Transfer of Metro Local Share Funds**

Introduction

Board approval of a resolution is sought to authorize the transfer of \$22,567.81 of Metro 2006 Natural Areas Bond funds from project #53686 Jordan-Husen Park to project #53685 Land Acquisition – North Bethany (Washington County).

Background

The additional funds are what remain from the completed Jordan-Husen Park project. They were originally assigned to land acquisition in North Bethany, but were transferred to the Jordan-Husen Park project in February 2010 by the Board's approval of Resolution No. 2010-01 to make up for a budget shortfall.

This money is all that remains from THPRD's local share of Metro 2006 Bond Measure funds. Metro has verbally approved the transfer of funds and is awaiting an approved resolution from the Board.

Proposal Request

Staff is seeking Board approval of Resolution No. 2011-37 for the transfer of \$22,567.81 of Metro 2006 Natural Areas Bond funds from project #53686 Jordan-Husen Park to project #53685 Land Acquisition – North Bethany (Washington County).

Benefits of Proposal

The proposed funds transfer will assist in funding acquisitions needed to implement the Parks, Trails and Pedestrian Connections Map for Washington County's North Bethany Subarea Plan.

Potential Downside of Proposal

There is no apparent downside to this proposal.

Action Requested

Board of Directors approval of Resolution No. 2011-37 to authorize the transfer of \$22,567.81 of Metro 2006 Natural Areas Bond funds from project #53686 Jordan-Husen Park to project #53685 Land Acquisition – North Bethany (Washington County).

RESOLUTION NO. 2011-37

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE
TUALATIN HILLS PARK & RECREATION DISTRICT
APPROVING THE TRANSFER OF METRO LOCAL SHARE FUNDS**

WHEREAS, Metro received voter approval of the November 2006 Natural Areas Bond Measure and subsequently requested from qualifying jurisdictions a list of projects available for such funding; and

WHEREAS, the Tualatin Hills Park & Recreation District is the park provider for the City of Beaverton and portions of unincorporated eastern Washington County; and

WHEREAS, the Tualatin Hills Park & Recreation District has coordinated with the City of Beaverton and Washington County to develop a list of projects for local share funding that would benefit all three partnering agencies; and

WHEREAS, the list of projects includes only natural area related activities or acquisition of land for parks including capital improvements such as restoration and enhancement, American with Disabilities Act improvements, public use facilities, environmental education facilities, and trails.

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

The Tualatin Hills Park & Recreation District approves the transfer of \$22,567.81 of Metro 2006 Natural Areas Bond funds from project #53686 Jordan-Husen Park to project #53685 Land Acquisition – North Bethany (Washington County).

Adopted and passed this 5th day of December, 2011.

TUALATIN HILLS PARK & RECREATION DISTRICT

Bob Scott, Board President

Larry Pelatt, Board Secretary

ATTEST:

Jessica Collins, Recording Secretary



[7G]

MEMO

DATE: November 22, 2011
TO: Doug Menke, General Manager
FROM: Hal Bergsma, Director of Planning

RE: **Resolution Authorizing Application to the Federal Highway Administration for a Transportation, Community, and System Preservation Grant**

Introduction

The Oregon Department of Transportation (ODOT) is accepting applications for the Transportation, Community, and System Preservation (TCSP) Grant. A draft grant application is due by December 14, 2011. Final applications are due by January 4, 2012. Staff is recommending that THPRD apply for this grant to assist in the construction of Segment #4 of the Waterhouse Trail.

Background

The TCSP Program is a federally funded program of the Federal Highway Administration (FHWA) that provides funding for a comprehensive initiative including planning grants, implementation grants, and research to investigate and address the relationships among transportation, community, and system preservation plans and practices. Based on a recent discussion with an ODOT staff member responsible for managing this grant program, staff has identified Segment #4 of the Waterhouse Trail as a strong candidate for an implementation grant from the TCSP Program.

This grant program presently has approximately \$29 million available for distribution nationwide in FY 2012, so it is likely that the selection process will be very competitive. According to the ODOT grant program manager, projects funded under this program are generally in the \$500,000 to \$1 million price range. It is staff's opinion that the proposed project will have a good chance of being funded.

Segment #4 of the Waterhouse Trail does not currently have funding allocated for its construction. Funds from the 2008 Bond Measure have been allocated for its design and permitting. Completion of this segment will fill a missing link in the 5.5-mile long community trail which will provide connections to regional trails, light-rail, and bus transit. The trail will be a combination of asphalt and boardwalk and is approximately 850' long and will be 10' wide. Nearly half the trail will be boardwalk. This segment will connect to the existing Waterhouse Trail in Waterhouse Park.

The current construction cost estimate for this project is \$638,714. With a successful grant application, this segment of the Waterhouse Trail can be completed at the same time as the remaining trail segments being funded by the bond measure. The estimated completion is by the end of the year 2013.

Proposal Request

According to the ODOT grant program manager, grant applications that offer larger matches are more likely to be successful. If the overall project cost is \$640,000, staff calculates that the minimum match amount would need to be \$73,250, with a grant amount of \$566,750. However, to be competitive, staff recommends offering to provide a 20% match, or \$128,000 of the \$640,000 project cost. Staff is proposing that the project cost of \$640,000 would be shown in the FY 2012-13 budget. This amount would be partially reimbursed by federal funds upon the completion of the project. THPRD anticipates expending over \$75,000 in soft costs which will be funded by the 2008 Bond Measure project. This expenditure covers consulting fees for design and permitting, as well as all fees and expenditures to get the project construction-ready. If possible, this expenditure will be applied to THPRD's match to the grant. Whether that is possible or not, staff anticipates that matching funds would come from savings from other bond program projects.

THPRD's legal counsel, Beery, Elsner & Hammond LLP, has reviewed and approved the resolution's format from previous grant applications.

Benefits of Proposal

The benefits of this proposal include full implementation of Segment #4 of the Waterhouse Trail, completion the final gap in the 5.5-mile community trail network, and reduced overall project costs to THPRD with the acquisition of grant fund assistance.

Potential Downside of Proposal

With a successful grant application, appropriation of additional funds in the FY 2012-13 General Fund will be required in order to complete the project for reimbursement.

Maintenance Impact

The impact to maintenance costs should be minimal, but will include periodic inspections, additional regular and routine maintenance operations of additional asphalt and boardwalk trail sections that can be incorporated into current maintenance operations along the Waterhouse Trail.

Action Requested

Board of Directors approval of Resolution No. 2011-38 to apply for a FHWA Transportation, Community, and System Preservation (TCSP) Grant for the construction of Segment #4 of the Waterhouse Trail. Additionally, Board of Directors authorization for staff to complete and submit the application for TCSP Program funds for a construction project in the amount of \$640,000 to the Oregon Department of Transportation with 20% of that amount derived from THPRD matching funds.

RESOLUTION NO. 2011-38

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE
TUALATIN HILLS PARK & RECREATION DISTRICT
AUTHORIZING APPLICATION TO THE
FEDERAL HIGHWAY ADMINISTRATION FOR A
TRANSPORTATION, COMMUNITY, AND SYSTEM PRESERVATION GRANT
FOR SEGMENT #4 OF THE WATERHOUSE TRAIL**

WHEREAS, federal funds are available through the Federal Highway Administration and administered by the Oregon Department of Transportation for the Transportation, Community, and System Preservation Program Grant Program for trail projects; and

WHEREAS, the Tualatin Hills Park & Recreation District (THPRD) is a local government agency/special service district that is eligible to receive said federal grant funds; and

WHEREAS, construction of Segment #4 of the Waterhouse Trail is a high priority project that would meet local needs identified in THPRD's Comprehensive and Trails Master Plans; the Washington County Transportation System Plan, Metro's Transportation System Plan, the Oregon Department of Transportation Bicycle and Pedestrian Plan, the Oregon State Comprehensive Outdoor Recreation Plan (SCORP); and the Oregon Statewide Planning Goals and Objectives for recreation and transportation.

LET IT HEREBY BE RESOLVED BY THE BOARD OF DIRECTORS OF THE TUALATIN HILLS PARK & RECREATION DISTRICT IN BEAVERTON, OREGON, that:

THRPD staff is authorized to submit an application to the Oregon Department of Transportation for funds through the Federal Highway Administration Transportation, Community and System Preservation grant program for the construction of Segment #4 of the Waterhouse Trail.

Adopted this 5th day of December 2011.

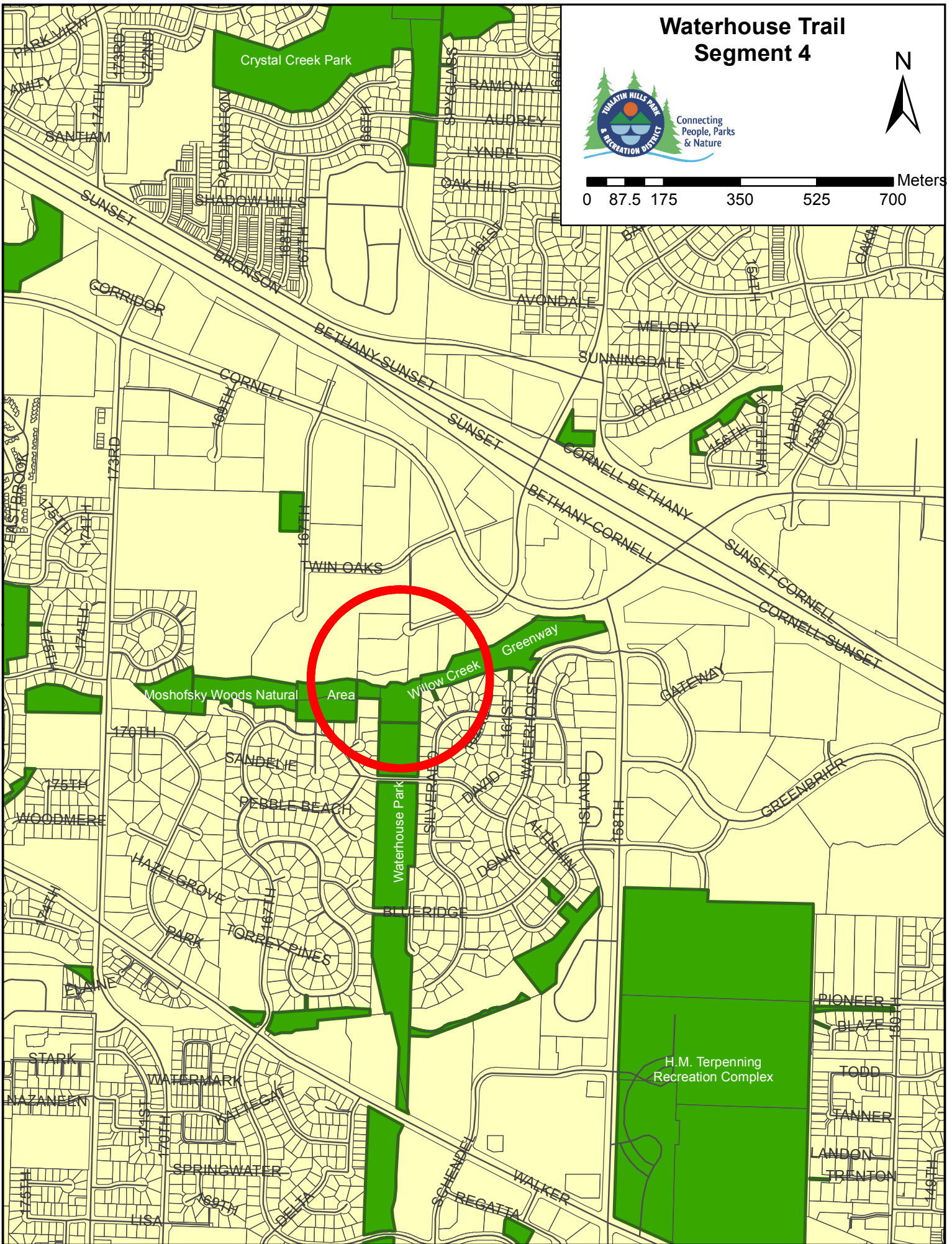
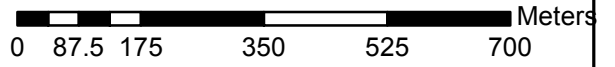
Bob Scott, Board President

Larry Pelatt, Board Secretary

Adoption and date attested by:




Jessica Collins, Recording Secretary

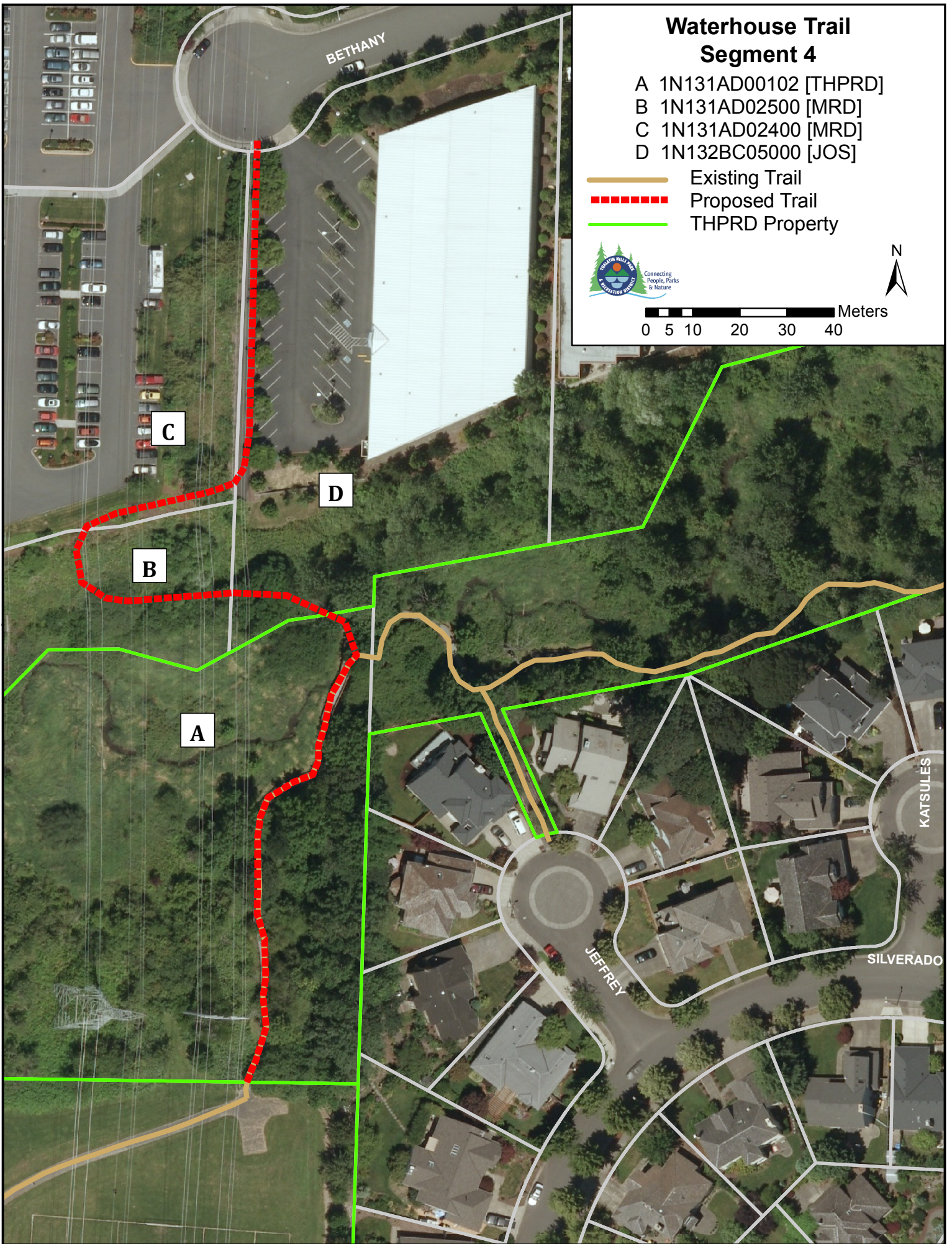
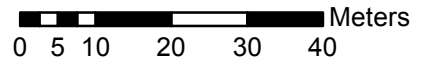
Waterhouse Trail Segment 4



Waterhouse Trail Segment 4

- A 1N131AD00102 [THPRD]
- B 1N131AD02500 [MRD]
- C 1N131AD02400 [MRD]
- D 1N132BC05000 [JOS]

-  Existing Trail
-  Proposed Trail
-  THPRD Property





[8A]

MEMO

DATE: November 22, 2011
TO: Doug Menke, General Manager
FROM: Hal Bergsma, Director of Planning

RE: **Bond Program**

Introduction

The information and discussion in this memo adds to that which has been provided to the Board at previous meetings relating to implementation of the Bond Program. This memo discusses of the most recent Parks Bond Citizen Oversight Committee and references recent photos of the status of work at the Conestoga Recreation & Aquatic Center, the Elsie Stuhr Center, Administration Building, and Camille Park.

Parks Bond Citizen Oversight Committee Meeting

The Parks Bond Citizen Oversight Committee met on November 17, 2011. Updates were provided on the bond program capital projects report for the previous quarter including new budget cost variance explanations by project, the most recent projects timeline including schedule exceptions explanations, and on the status of land acquisitions. An overview was also provided on the key results of the surveys conducted prior to the 2008 Bond Measure election as they relate to bond program projects.

Much of the discussion centered on the status of preparation of the Committee's annual report. There was discussion about delaying the completion of the report so it covered a longer period of time, but the majority sentiment was that the document should only cover FY 2010-11. Since a final draft of the document was not provided prior to the meeting, the Committee agreed to communicate by email in an effort to complete the document by the end of the year, with Chair San Soucie coordinating changes.

Unless there is a need for a special meeting to vote on the final draft of the annual report, the Committee will not meet again until after the first of next year.

Photos of the Status of Ongoing Bond Projects

Managers of the bond projects at Conestoga Recreation & Aquatic Center, Elsie Stuhr Center, Administration Building and Camille Park will provide recent photos showing the status of work at those sites.



[8B]

MEMO

DATE: November 30, 2011
TO: The Board of Directors
FROM: Doug Menke, General Manager
RE: General Manager's Report for December 5, 2011

Graf Meadows Pathway Completion Request

Neighbors from the Graf Meadows subdivision appeared before the Board on November 7 to request that the District complete work that was committed to in 2002 to provide a trail connection from their neighborhood at NW Bernietta Court east to NW Graf Street so residents can access the Pirate Park. The trail would cross a stream through what is now named Ben Graf Greenway Natural Area (formerly Emerald Estates Park).

Staff has been looking into the record of past planning for the area, including minutes of the February 4, 2002 Board meeting when the Board of Directors approved a master plan for improvements in the area including trails and the playground at Pirate Park. The record indicates the cost of the trail connection at issue might exceed the funding available for plan implementation at the time requiring a second phase of the project. The Board directed staff to bring back "... a phase two plan for neighborhood connections with width, gradient and paving surface recommendations." Staff has not found a record to indicate if that occurred. In addition, none of the Planning staff currently with the Park District were on the staff at that time so personal recollections are not possible.

Staff is continuing to gather information on the situation in an effort to determine whether further planning work was done on the trail connection after the February 4, 2002 Board meeting and also evaluating the original project scope and determining the appropriate next steps including additional planning and design work in anticipation of seeking a funding mechanism to complete the project.

Staff will continue to move the project forward and keep the Board and the neighbors informed of our next steps and progress.

Customer Service Program

The new Customer Service Program that staff created via my direction was mailed to you earlier this month. Using a staff team and peer review process, this program is over a year in the making. It is being introduced to staff this fall. I am very pleased with this in-house project and look forward to its contribution to making our very good customer service, great customer service for our patrons.

Fanno Creek Trail Project Update

The project is still on schedule for completion by the end of the year. Boardwalks have been installed - bull plates and guardrails are in the process of being installed. Storm drainage work at the Beaverton School District Bus Barn property is nearing completion - curbs have been

installed and fencing replaced. Mitigation/enhancement plantings are scheduled to be installed in mid-December.

Autumn in THPRD Parks – A Kaleidoscope of Color

The rainy season has set in, most leaves have fallen, and people are busy with holiday preparations. It's easy to forget what a spectacular year it was for fall color in parks throughout THPRD's service area. Fortunately, photographs help us remember the brilliant reds, oranges and golds that were on display. We have a brief slide show of images and music that we hope Board members will enjoy.

Board of Directors/Budget Committee Meeting Schedule

Please note the following upcoming Board of Directors meetings:

- January Regular Board Meeting – Monday, January 9, 2012
 - Please note that due to the holidays, this meeting is scheduled to occur on the second Monday in January.
- February Regular Board Meeting – Monday, February 6, 2012
- Mid-Year Budget Review Meeting – Monday, February 27, 2012
- March Regular Board Meeting – Monday, March 5, 2012



[9A]

MEMO

DATE: November 16, 2011
TO: Doug Menke, General Manager
FROM: Keith Hobson, Director of Business and Facilities

RE: **Naming Request for 112th Avenue Facility**

Introduction

Staff is seeking Board approval of the proposed name for the new facility at 112th Avenue, pursuant to Board Policy 8.05, Naming of District Property.

Background

The acquisition and remodel of the new facility at 112th is nearing completion. Staff from the East Annex Facility (Natural Resources, Planning & Development, and Building Maintenance) have already relocated to the new facility. The construction will be completed within the next month and, by mid-January, the balance of the Maintenance staff will be relocated to the new facility. With the completion of the facility, it is now time to formally name the new facility.

The athletic fields were not included in the naming consideration since they will be named to reflect the relationship with the Timbers and their sponsor, Adidas. Accordingly the name recommendation is for the building and the maintenance yard only.

A team of staff members representing the relocated departments has been working to plan and implement the relocation, and they sponsored a contest open to all staff to develop the facility name. This team received 50 submittals and narrowed this list down to their top five recommendations. As part of their screening criteria, they referenced Board Policy 8.05, Naming of District Property Policy which states:

It is District Policy to name or rename District properties so as to best serve the interests of the District and its residents and ensure a worthy and enduring legacy for the District's park and recreation system. To this end, the District supports consideration of naming and renaming requests within the following broad categories

1. *Historic Events, People and Places*
2. *Outstanding Individuals*
3. *Donors*

The General Manager has reviewed the recommendations and, in accordance with the naming policy, prepared a recommendation for Board approval.

Proposal Request

Staff is seeking Board of Directors approval to name the new facility at 112th Avenue as the:

Fanno Creek Service Center

Benefits of Proposal

Board approval of the site name at this time will enable staff to prepare building signage, update District maps, and order necessary printed office supplies prior to full occupancy of the new facility. Staff also believes that the proposed name complies with the naming policy and provides a facility name that identifies it geographically while recognizing local history and natural features.

Potential Downside of Proposal

There is no apparent downside to the proposal.

Action Requested

Board of Directors approval of the staff request, in accordance with District Compiled Policy 8.05 on Naming of District Property, to name the new facility on 112th Avenue as the Fanno Creek Service Center.



[9B]

MEMO

DATE: November 18, 2011
TO: Doug Menke, General Manager
FROM: Keith Hobson, Director of Business & Facilities

RE: **Leadership Development Academy**

Introduction

THPRD identified a need to establish a training and development program that prepares staff with the necessary skills and knowledge to enhance day-to-day operations and to prepare for staff attrition due to retirement or leave.

Nancy Hartman-Noye, Human Resources Manager, and Ann Mackiernan, Operations Analysis Manager, will attend the December 5 Board of Directors meeting to provide an overview of the program and to answer questions.

Background

In support of Comprehensive Plan Goal 6G: Continue to attract, retain and train high quality employees, a Process Improvement Committee (PIC) was formed and charged with developing a training program that invests in THPRD's future by preparing staff to be informed, skilled employees that are ready to become our future leaders.

Initial steps in the development of the leadership training program included: review of job descriptions to identify core competencies, feedback from staff and review of other local jurisdictions' training models. Utilizing these resources, the PIC Team is nearing completion on the development of a four-tier leadership academy specific to THPRD operations and processes.

The four-tiered leadership academy is designed to provide knowledge/overview learning, skill development and enhancement of personal attributes for a higher level of job performance. Enrollment is voluntary and will be open to all full-time and regular part-time employees.

- Tier I is a classroom style knowledge/overview learning program that provides staff with a base level understanding of THPRD operations, policies and practices. Tier I consists of seven courses: THPRD 101, customer service, budget basics 101, risk, safety and security 101, relationships 101, sustainability and ethics. All curriculums are staff developed and will be staff taught. Tier I classes will begin January 2012.
- Tier II is a classroom style skill development training program that is designed to prepare staff to compete for job advancement opportunities by teaching detailed THPRD techniques and procedures. The curriculum is more specific to supervisory-level skills and regulatory requirements and consists of seven courses: three courses are staff developed and staff taught: risk and safety 201, public records and budget basics. The

remaining four are consultant taught: wage and hour law, leave laws, performance management and best hiring practices. Tier II classes will begin March 2012.

- Tier III is a capstone project that will provide the opportunity for employees to collaborate with their peers and use the knowledge and skills acquired in Tier I and II. Under the guidance of a THPRD mentor, participants will complete a group case-study and present it to the Management Team. Tier III is currently under development and is tentatively scheduled to rollout January 2013.
- Tier IV is a leadership attribute development program that will focus on developing and enhancing essential leadership competencies identified by THPRD and evaluated through the performance evaluation process (planning, organizing, relationships, teambuilding, etc.). Tier IV will be consultant led and is currently under development. Tier IV is tentatively scheduled to roll out September 2013.

To enroll, interested employees must discuss the leadership academy, as a development opportunity, with their supervisor and complete an application form. Applications are processed on a first-come-first serve basis until the class maximum (20) has been reached.

Applications are currently being accepted for the January Tier I session and are due no later than December 15. It is anticipated the January session will reach class maximum; a wait list will be developed and a second session will be conducted in the spring. Tiers I and II will continue to be offered twice a year, spring and fall, to provide optimum flexibility for staff.

Action Requested

No Board of Directors action is required, for informational purposes only.



Management Report to the Board December 5, 2011

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. Online and phone registration for the winter 2012 term begins Saturday, December 10. The new winter/spring activities guide is available online and in print at THPRD Centers and key community sites. To further promote registration, the Park District sent a full-color, four-page direct mailer to all residences within THPRD boundaries. The mailer was designed to portray the wide variety of class offerings for people of all ages and abilities.
2. THPRD recently co-sponsored the Beaverton Area Chamber of Commerce's annual online auction, one of the Chamber's main fundraising events of the year. THPRD's holiday support activities will include sponsorship of the Big Horn Brass Concert, to be held December 11 at 6:30 p.m. at St. Matthew's Lutheran Church. The event is free and open to the public.
3. Local patron Shauna Parsons, who is also a news anchor for KPTV Channel 12, sent the following message via Twitter recently: "Thanks THPRD for having such helpful employees! Had to call a few times re: a sports league for my son & they were awesome! Very impressed." Ms. Parsons' Twitter account has 4,000 followers.

Aquatics

Sharon Hoffmeister, Superintendent of Aquatic Program Services

1. The Aquatic Center will be hosting their next Dive-in Movie on Friday, December 16, featuring *National Lampoon's Christmas Vacation* (the PG version).
2. Harman Swim Center will be closed December 19-January 2 for maintenance. The projects that will be completed include seismic upgrades, replacing shower stalls in the family dressing rooms, replacing carpet in the lobby, and installing new lockers in the dressing rooms.
3. Aloha and Sunset Swim Centers are offering Lifeguard Training classes over winter break. These classes are both full, but we are looking into freeing up another instructor to see if one of the classes can be expanded in order to add more participants from the wait list.

Maintenance

Dave Chrisman, Superintendent of Maintenance Operations

1. Athletic Fields staff renovated three softball infield arcs at PCC Rock Creek, in preparation for a national girls softball tournament scheduled July/August, 2012. The infield arcs, the point where the dirt infield transitions to a grass outfield, were shortened to accommodate a 65-foot base distance. Historically, the arcs had been sized to accommodate multi-base distances. Sod was installed during October and irrigation system adjustments will follow later this spring. From a maintenance standpoint, the fields are will be easier to manage and are more attractive. The arc adjustment was a requirement to host the national tournament.
2. Building Maintenance staff are preparing buildings for the winter season. Winter preparations include cleaning gutters, shutting off water to exterior faucets, closing outside air vents in attics and foundations, and stocking up on snow removal supplies and equipment. Staff will also review our winter response plans, which detail sidewalks and entries that must be cleared following a snow or ice event. In addition, staff will coordinate scheduled partial closures at the Jenkins Estate, Cedar Hills Recreation Center and Garden Home Recreation Center for painting and floor refinishing projects.
3. Our Parks Maintenance Department is working with the Washington County Jail work crews to provide ongoing service projects within our parks. Crews have assisted with brush clearing and other labor-intensive projects, periodically. Recent efforts include blackberry clean up at Melilah, Arnold, Fanno, Eichler, Forest Hills and Bethany Meadows Parks. Staff are in the early stages of formalizing a partnership whereby services may become available on a weekly basis. Typically, a crew of six, work 6-7 hours at a site. Crews are supervised by County staff and provide their own tools and transportation.

Natural Resources & Trails Management

Bruce Barbarasch, Superintendent of Natural Resources & Trails Management

1. Wild in the City Book. A new book called *Wild in the City: Exploring the Intertwine* hit bookstores this month. The book has essays, hikes, and park information for the entire metropolitan region. THPRD staff wrote several of the sections describing natural areas and trails in THPRD.
2. Newt Day. Nearly 400 people attended our annual educational event about fall nature happenings on Saturday, November 5. We had a great story promoting Newt Day on television news.
3. Sustainable Practices. In addition to larger scale projects, the Sustainability Council has been discussing ways to implement cultural changes and incentives for staff to engage in more sustainable practices on a day-to-day basis.
4. Beaver Management. Staff installed a new water control structure at Center Street Wetlands which aims to provide ponded habitat for beaver while keeping the water level low enough to prevent flooding of the adjacent path.
5. Volunteer Update. Four hundred volunteers worked in 12 different parks over the past two months, including AM Kennedy, Morrison Woods, Fanno Creek, and Autumn Ridge Parks. They removed approximately 60 cubic yards of weeds, participated in the Tualatin Hills Nature Park Friends Group, nature education programs, Park Watch, and

a native plant sale. Together our volunteers contributed approximately 1,600 hours of time, valued at approximately \$28,000.

Planning & Development

Steve Gulgren, Superintendent of Planning & Development

1. **Bond Program**
 - A. **Camille Park** – The majority of the hardscape elements (asphalt and concrete) have been completed and the bridge has been installed. The installation of the shelter, SuperDeck trail and play equipment will start in late November. The “sand” pond in the nature play area is complete and the “log fort” installation is underway with an expected completion during the first week of December. Substantial completion of the project is scheduled for the end of December and the complete project wrap up is tentatively scheduled for the beginning of February 2012.
 - B. **New Planner Projects** – The new planner, Tim Bonnin, started work on October 31. He has started to prepare the RFPs for Barsotti Park and Cedar Mill Park. With the addition of another planner to the staff, the project start-up for both projects has been accelerated, Barsotti Park by 14 months and Cedar Mill Park by eight months.
2. **Waterhouse Trail/Walker Road Crossing**: The consultant, Kittleson & Associates Inc., is working on completing the site analysis for the project which is necessary to proceed to design work. Once design work is completed, they will submit a right-of-way permit application to Washington County. This project is funded by a \$243,000 grant from Oregon Department of Transportation (ODOT) through their bicycle and pedestrian program in conjunction with a THPRD local match of \$27,000.
3. **Fanno Creek Trail/Hall Boulevard Feasibility Study**: At the September 28, 2011 Stakeholder Advisory Committee (SAC) meeting, the Committee members voted to move forward two crossing options for further exploration and refinement. The SAC has chosen the over option (bridge) and under option (tunnel). The consultant team will continue with the community outreach component of the project with upcoming presentations to the Beaverton City Council (December 6), the THPRD Trails Advisory Committee (December 20), and the Board of Directors (January 9).

Programs & Special Activities

Lisa Novak, Superintendent of Programs & Special Activities

1. **Staff is finalizing date and location for THPRD’S first Sunday Trailways event scheduled for summer 2012.**
2. **The Tennis Center’s new backdrop curtains have been installed on the six indoor courts, replacing the original curtains which were 33 years old.** The new curtains have a solid bottom section for winter play and a mesh bottom for summer play. The mesh will allow greater air flow through the vents during the summer season.
3. **Tennis staff ran a 10 & Under Play Day on Saturday, November 5 for 18 players.** This was by far the largest turnout for the 10 & Under Play Series that is being held from September 17 through December 3 at 11 different local facilities.
4. **The Elsie Stuhr Center offered Thanksgiving Dinner on Thursday, November 24.** Sponsors included St. Matthews Lutheran Church, Loaves and Fishes, and THPRD, plus donations from community businesses. The event was planned for 700 people this

year. Volunteers from Highland Park Middle School and Nike decorated the Stuhr Center again this year.

5. The Jenkins Estate will hold Holiday Teas once again this year. These popular events will be held on December 2 and 6.
6. Volunteer Services & Special Events staff are recruiting volunteers for THPRD holiday events using the website, Facebook, key volunteer contacts and corporate team-building groups. Events include Garden Home Holiday Bazaar, Jenkins Estate Holiday Teas, and decorating the halls at the Stuhr Center. Staff is working with agents to book local and regional bands for the Summer Concert Series, and routing agents to book a national act for the Summer Celebration Concert.

Recreation

Eric Owens, Superintendent of Recreation

1. Conestoga Recreation & Aquatic Center had approximately 750 participants for the Pumpkin Fest on October 29. In addition to swimming, the most popular activities were the pumpkin museum in the pool and the edible craft activity. The lifeguard staff dressed like characters from *Shrek*, with the movie showing on the wall in the pool.
2. The Middle School Weight Training program is holding the final competition for the first term of the Middle School Weight Training program. Partnering with Tualatin Valley Fire & Rescue, 22 youth will be put through a mock fire department fitness test. Several representatives from TVF&R will assist with the testing which includes a dummy drag, bucket pull, dragging a hose line and a hoist and pull. Certificates and prizes will be awarded.
3. The 27th annual Garden Home Recreation Center Holiday Bazaar will be held Saturday, December 3. Vendor registration began the last week of August and we were full with 110 vendors and a waiting list by the end of the first week of September.
4. Initial stages of planning have begun for the Garden Home Enhancement Plan utilizing funds from the City of Portland's Bureau of Environmental Services, and approved by the Board at their November 7 meeting. We will be meeting with contractors and getting bids so work can begin as early as January on some projects.

Security Operations

Mike Janin, Superintendent of Security Operations

1. Congratulations to James Weed – Park Patrol who has been hired as a Hillsboro Police Officer beginning December 9, 2011. James started with THPRD on April 1, 2008. Besides volunteering over the last three years as a Hillsboro Cadet, then as a Hillsboro Reserve Police Officer, James credits his experience working as a THPRD Park Patrol Officer as giving him a "leg up" through the four-month testing, background investigation and multiple interview process.

James will be replaced by Brady Schwartz who was a prior Hillsboro Cadet Sergeant and is currently working for a local security firm in Washington County. Brady comes to us already certified by the Board of Police Standards which is a requirement working for THPRD Park Patrol. We are excited to have Brady work for us as he should fit right in behind James.

Sports

Scott Brucker, Superintendent of Sports

1. Winter Basketball Leagues:
 - A. The Men's League began games November 22 with 23 teams this year, compared to 24 teams last year.
 - B. High School basketball registration closed on November 30. Registration was by individual this year instead of by teams as in the past.
 - C. Youth 5th-8th grade registration was down 37 players overall. There are number increases in 5th grade girls, 6th grade boys, 7th grade girls and 8th grade boys. All other age divisions showed slight to moderate declines. Youth games begin January 7th.

2. Special Event: Planning for the 2012 ASA 14A Western National Girls Fast-Pitch Softball Tournament continues. The City of Hillsboro, Washington County Visitors Association and THPRD tournament staff are meeting monthly and sub-committees are meeting more frequently. The Tournament will be held July 30 through August 5, 2012.

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. Staff will begin the budget preparation for FY 2012/13 in December. Finance staff will conduct an orientation during the month to distribute instructions, targets and worksheets to start the annual process.

2. The Information Services Department has completed the installation of public Wi-Fi at Nature Park Interpretive Center. The Nature Park Interpretive Center is the third center to implement free public Wi-Fi.

3. The final bill for the Energy Savings Performance Contract has been received and is being processed. The \$1.6 million project came in within budget.

4. The Information Services Department has completed an email consolidation project that has reduced the number of email servers THPRD manages. This reduction from seven servers to three will simplify managing the email system.

5. The Operation Analysis Manager attended the Recreation Advisory Committee meeting on November 16 and the Sports Advisory Committee meeting on November 17 to present the Comprehensive Plan update process. Comments will be provided to the Management Team after all of the Advisory Committee meetings have been attended.

December

<i>Sun</i>	<i>Mon</i>	<i>Tue</i>	<i>Wed</i>	<i>Thu</i>	<i>Fri</i>	<i>Sat</i>
				1	2 Middle School Dance @ Conestoga	3 Holiday Bazaar @ Garden Home Holiday Tea @ Jenkins Estate
4	5 Board Meeting 7pm @ Dryland/HMT	6 Holiday Tea @ Jenkins Estate Natural Resources Advisory Committee 6:30pm	7 Aquatics Advisory Committee 7pm	8	9	10 Grandchildren's Day @ Stuhr Center
11	12 Stuhr Center Advisory Committee 12pm @ Jenkins Estate	13 Historic Facilities Advisory Committee 1pm	14 Elsie Stuhr Day & Holiday Fitness Party @ Stuhr Center Recreation Advisory Committee 7pm	15	16 Evening with Santa @ Conestoga	17
18	19	20 Trails Advisory Committee 7pm Parks Advisory Committee 6pm	21 Holiday Concert @ Stuhr Center	22	23	24
25	26 HOLIDAY	27	28	29	30 Formal Dance @ Stuhr Center	31

2011

January

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

2012

February

<i>Sun</i>	<i>Mon</i>	<i>Tue</i>	<i>Wed</i>	<i>Thu</i>	<i>Fri</i>	<i>Sat</i>
			1 Aquatics Advisory Committee 7pm	2	3	4
5	6 Board Meeting 7pm @ Dryland/HMT	7	8	9	10	11
12	13 Stuhr Center Advisory Committee 10am	14 Historic Facilities Advisory Committee 1pm	15 Recreation Advisory Committee 7pm	16 Sports Advisory Committee 4:30pm	17 Stuhr Center's 37 th Birthday Party	18
19	20 HOLIDAY	21 Trails Advisory Committee 7pm	22	23	24	25
26	27 Budget Committee Meeting 7pm @ Dryland/HMT	28 Parks Advisory Committee 6pm	29 Natural Resources Advisory Committee 6:30pm			

2012

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	(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	2,555	8,150	41,850	Budget	52,555	50,000	(2,555)	-
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	3,000	-	100,000	3,000	86,171	1,200	1,800	Budget	89,171	3,000	10,829	-
Stuhr Center- Bequest Funded Project	75,000	63,000	-	75,000	63,000	6,443	-	63,000	Budget	69,443	63,000	5,557	-
Challenge Grant Competitive Fund	50,000	50,000	-	50,000	50,000	-	-	50,000	Budget	50,000	50,000	-	-
Signage Master Plan	75,000	58,000	-	75,000	58,000	995	6,114	51,886	Budget	58,995	58,000	16,005	-
Rock Creek Trail Improvement	6,500	5,000	-	6,500	5,000	259	-	6,241	Award	6,500	6,241	-	(1,241)
Commonwealth Park North Trail Alignment	69,000	69,000	-	69,000	69,000	18,541	13,806	4,615	Award	36,962	18,421	32,038	50,579
Matrix Hill Park Renovation	40,000	40,000	-	40,000	40,000	27,124	12,930	4,880	Award	44,934	17,810	(4,934)	22,190
Bridge & Boardwalk Repair	120,000	120,000	-	120,000	120,000	20,334	21,820	85,771	Award	127,925	107,591	(7,925)	12,409
Energy Savings Improvements	1,675,000	25,000	-	1,675,000	25,000	1,302,473	28,465	2,500	Award	1,333,438	30,965	341,562	(5,965)
Maintenance Facility Renovation Costs	2,500,000	2,400,000	-	2,500,000	2,400,000	244,324	1,608,252	647,424	Award	2,500,000	2,255,676	-	144,324
Community Benefit Fund Project	325,000	321,031	-	325,000	321,031	3,969	-	321,031	Budget	325,000	321,031	-	-
Outdoor Tent	1,500	-	-	1,500	-	-	1,500	-	Complete	1,500	1,500	-	(1,500)
TOTAL CARRYOVER PROJECTS	5,177,000	3,294,031	-	5,177,000	3,294,031	1,713,188	1,702,237	1,370,998		4,786,423	3,073,235	390,577	220,796
ATHLETIC FACILITY REPLACEMENT													
Resurface Tennis Courts (4 sites)			25,000	25,000	25,000	-	24,135	-	Complete	24,135	24,135	865	865
TOTAL ATHLETIC FACILITY REPLACEMENT			25,000	25,000	25,000	-	24,135	-		24,135	24,135	865	865
ATHLETIC FACILITY IMPROVEMENT													
Indoor Basketball Score Boards (AC)			8,500	8,500	8,500	-	7,167	-	Complete	7,167	7,167	1,333	1,333
TOTAL ATHLETIC FACILITY IMPROVEMENT			8,500	8,500	8,500	-	7,167	-		7,167	7,167	1,333	1,333
PARK AND TRAIL REPLACEMENTS													
Drinking Fountains			4,500	4,500	4,500	-	-	4,500	Budget	4,500	4,500	-	-
Asphalt Path Rplcmnt & Repair			117,000	117,000	117,000	-	121	116,879	Budget	117,000	117,000	-	-
Play Structure (3 sites)			81,000	81,000	81,000	-	1,506	79,494	Budget	81,000	81,000	-	-
Irrigation System Repair			50,000	50,000	50,000	-	40,875	-	Complete	40,875	40,875	9,125	9,125
TOTAL PARK AND TRAIL REPLACEMENTS			252,500	252,500	252,500	-	42,502	200,873		243,375	243,375	9,125	9,125
PARK AND TRAIL IMPROVEMENTS													
Memorial Benches			8,000	8,000	8,000	-	614	7,386	Budget	8,000	8,000	-	-
LGGP Grant - PCC Complex Rstrms			35,000	35,000	35,000	-	-	35,000	Budget	35,000	35,000	-	-
RTP Grant - Cedar Mill Trail			50,000	50,000	50,000	-	-	50,000	Budget	50,000	50,000	-	-
LGGP Grant - Camille Park			70,000	70,000	70,000	-	-	70,000	Budget	70,000	70,000	-	-
OBP Grant - Walker Rd. Mid-Block Crossing			121,500	121,500	121,500	-	8,475	113,025	Budget	121,500	121,500	-	-
LWCF Grant - Schiffler Park Pavillion			40,000	40,000	40,000	-	-	40,000	Budget	40,000	40,000	-	-
Install Maxicom Controls (2 sites)			12,600	12,600	12,600	-	-	12,600	Budget	12,600	12,600	-	-
EVSE Unit @ HMT Complex			-	-	-	-	1,030	-	Complete	1,030	1,030	(1,030)	(1,030)
TOTAL PARK AND TRAIL IMPROVEMENTS			337,100	337,100	337,100	-	10,119	328,011		338,130	338,130	(1,030)	(1,030)
CHALLENGE GRANTS													
Challenge Grants			97,500	97,500	97,500	-	4,393	93,107	Budget	97,500	97,500	-	-
TOTAL CHALLENGE GRANTS			97,500	97,500	97,500	-	4,393	93,107		97,500	97,500	-	-
BUILDING REPLACEMENTS													
SSC Pool Tank Resurface			65,000	65,000	65,000	-	-	65,000	Budget	65,000	65,000	-	-
Tennis Air Structure Fabric			153,000	153,000	153,000	-	-	153,000	Budget	153,000	153,000	-	-
GHRC Tile (3 Rooms)			21,500	21,500	21,500	-	7,755	13,745	Budget	21,500	21,500	-	-
CRA Sand/Refinish Gym			25,000	25,000	25,000	-	21,856	-	Complete	21,856	21,856	3,144	3,144
CHRC Floor Room 9			27,000	27,000	27,000	-	-	27,000	Budget	27,000	27,000	-	-
CRA Resurface Shower Floors			8,400	8,400	8,400	-	8,400	-	Complete	8,400	8,400	-	-
AC Refinish Hardwood Floors			12,000	12,000	12,000	-	10,155	-	Complete	10,155	10,155	1,845	1,845
CHRC Refinish Hardwood Floors			1,500	1,500	1,500	-	-	2,424	Award	2,424	2,424	(924)	(924)
CRA Refinish Hardwood Floors			4,700	4,700	4,700	-	6,411	-	Complete	6,411	6,411	(1,711)	(1,711)
GHRC Refinish Hardwood Floors			3,500	3,500	3,500	-	1,639	-	Complete	1,639	1,639	1,861	1,861
Stuhr Ctr Refinish Hrdwd Floor			1,500	1,500	1,500	-	-	1,581	Award	1,581	1,581	(81)	(81)

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	(1)	(2)	(3)	(1+3)	(2+3)	(4)	(5)	(6)		(4+5+6)	(5+6)		
GHRC Carpet			5,500	5,500	5,500	-	-	5,500	Budget	5,500	5,500	-	-
GHRC Locker Room Floor Rplc			7,500	7,500	7,500	-	-	7,500	Budget	7,500	7,500	-	-
Administrative Office Carpet			5,000	5,000	5,000	-	4,508	-	Complete	4,508	4,508	492	492
SSC Non-skd Flrs(hll, lckr rm)			22,000	22,000	22,000	-	-	22,000	Budget	22,000	22,000	-	-
RSC Pook Deck Strctrl Survey			8,500	8,500	8,500	-	6,935	1,565	Award	8,500	8,500	-	-
HSC Carpet			5,200	5,200	5,200	-	-	5,200	Budget	5,200	5,200	-	-
CRA Carpet			4,700	4,700	4,700	-	4,607	-	Complete	4,607	4,607	93	93
AC Metal Trnsthn Plate Rplcmnt			12,587	12,587	12,587	-	13,647	-	Complete	13,647	13,647	(1,060)	(1,060)
SSC Clssrm & Spctr Windows			25,000	25,000	25,000	-	-	25,000	Budget	25,000	25,000	-	-
TC Front Doors			13,500	13,500	13,500	-	6,875	1,980	Award	8,855	8,855	4,645	4,645
CHRC Windows			4,000	4,000	4,000	-	4,000	-	Complete	4,000	4,000	-	-
RSC Outsd Doors (lckr & storg)			4,500	4,500	4,500	-	-	4,500	Budget	4,500	4,500	-	-
Aq Ctr NW Corner Door			3,500	3,500	3,500	-	-	3,500	Budget	3,500	3,500	-	-
Aq Ctr Front Door Hinges			2,600	2,600	2,600	-	2,600	-	Complete	2,600	2,600	-	-
GHRC Exterior Boiler Rm Doors			5,000	5,000	5,000	-	4,867	-	Complete	4,867	4,867	133	133
CRA Locker Rm Doors			10,000	10,000	10,000	-	-	9,586	Award	9,586	9,586	414	414
CRA Chlorine Rm Door			2,920	2,920	2,920	-	-	2,920	Budget	2,920	2,920	-	-
Aquatic Pumps & Valves (8)			55,950	55,950	55,950	-	22,789	22,171	Award	44,960	44,960	10,990	10,990
SSC Recharge Pool Filter			6,500	6,500	6,500	-	-	5,876	Award	5,876	5,876	624	624
RSC Soda Ash Tank Relocate			4,200	4,200	4,200	-	-	4,090	Award	4,090	4,090	110	110
CRA Filter Media			12,000	12,000	12,000	-	12,479	-	Complete	12,479	12,479	(479)	(479)
Aquatic Pnmatic & HVAC valves			8,400	8,400	8,400	-	1,425	7,797	Award	9,222	9,222	(822)	(822)
Aquatic Diving Boards & Stands			15,900	15,900	15,900	-	7,373	3,570	Award	10,943	10,943	4,957	4,957
SSW Chlorine Tank Scale			2,000	2,000	2,000	-	1,595	-	Complete	1,595	1,595	405	405
CRA Slide Steps			10,500	10,500	10,500	-	11,100	-	Complete	11,100	11,100	(600)	(600)
HSC Lockers			31,000	31,000	31,000	-	-	25,022	Award	25,022	25,022	5,978	5,978
TC Back Drop Court Curtains			15,000	15,000	15,000	-	10,850	-	Complete	10,850	10,850	4,150	4,150
AC Dishwasher (Concession)			4,400	4,400	4,400	-	3,058	-	Complete	3,058	3,058	1,342	1,342
S Fields Concession Dishwasher			4,400	4,400	4,400	-	3,058	-	Complete	3,058	3,058	1,342	1,342
Jenkins Main Hs Dishwasher			8,000	8,000	8,000	-	-	7,816	Award	7,816	7,816	184	184
CRA Gym Divider Curtain			11,800	11,800	11,800	-	7,230	-	Complete	7,230	7,230	4,570	4,570
Stuhr Light Fxtrs (dining rm)			2,500	2,500	2,500	-	-	2,500	Budget	2,500	2,500	-	-
Jenkins Main Hs Interior Paint			22,000	22,000	22,000	-	-	22,000	Budget	22,000	22,000	-	-
GHRC Exterior Siding			40,000	40,000	40,000	-	-	40,000	Budget	40,000	40,000	-	-
AC Wall Sealing			6,800	6,800	6,800	-	895	6,200	Award	7,095	7,095	(295)	(295)
AC Add/Connect Downspouts			25,500	25,500	25,500	-	12,905	12,595	Budget	25,500	25,500	-	-
AC Reseal Skylights			10,500	10,500	10,500	-	-	12,160	Award	12,160	12,160	(1,660)	(1,660)
Bldng Exterior Paint (6 sites)			23,850	23,850	23,850	-	-	23,850	Budget	23,850	23,850	-	-
GH & CH Circuit Panels			25,000	25,000	25,000	-	-	25,000	Budget	25,000	25,000	-	-
HSC Roof Exhaust Fans			2,000	2,000	2,000	-	-	2,000	Budget	2,000	2,000	-	-
GHRC Steam Heat Coils (8)			28,800	28,800	28,800	-	-	28,800	Budget	28,800	28,800	-	-
GHRC Gas Pak			33,500	33,500	33,500	-	-	33,500	Budget	33,500	33,500	-	-
GHRC Air Handler South Wing			2,000	2,000	2,000	-	-	2,000	Budget	2,000	2,000	-	-
TC Air Condensing Unit			8,000	8,000	8,000	-	-	6,985	Award	6,985	6,985	1,015	1,015
CRA Condensing Unit			85,000	85,000	85,000	-	80,542	4,226	Award	84,768	84,768	232	232
Dryland HVAC Upgrade			12,000	12,000	12,000	-	-	12,000	Budget	12,000	12,000	-	-
STR DDC HVAC ZT Controller			3,300	3,300	3,300	-	415	2,785	Award	3,200	3,200	100	100
GHRC Unit Heater (Showers)			3,500	3,500	3,500	-	-	3,500	Budget	3,500	3,500	-	-
CRA Floor Drains & Pipes			8,500	8,500	8,500	-	5,111	8,383	Award	13,494	13,494	(4,994)	(4,994)
SSC Domestic Holding Tank			22,000	22,000	22,000	-	21,865	-	Complete	21,865	21,865	135	135
GHRC Shower Stalls			18,500	18,500	18,500	-	-	18,500	Budget	18,500	18,500	-	-
CHRC Water Heaters			2,500	2,500	2,500	-	-	3,260	Award	3,260	3,260	(760)	(760)
Aq Ctr Mchncl Rm Replmb P-Trap			2,250	2,250	2,250	-	2,229	-	Complete	2,229	2,229	21	21
HSC Shower Valve Rplcmnt (3)			2,600	2,600	2,600	-	-	1,840	Award	1,840	1,840	760	760
GHRC Design for Showers			6,000	6,000	6,000	-	-	6,000	Budget	6,000	6,000	-	-
Exercise Equipment (2)			12,550	12,550	12,550	-	-	12,550	Budget	12,550	12,550	-	-

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AED Unit Replacements (19)			35,369	35,369	35,369	-	-	35,369	Budget	35,369	35,369	-	-
TOTAL BUILDING REPLACEMENTS			1,099,676	1,099,676	1,099,676	-	309,174	754,346		1,063,520	1,063,520	36,156	36,156
<u>BUILDING IMPROVEMENTS</u>													
STR Stability Ball Racks			1,500	1,500	1,500	-	1,508	-	Complete	1,508	1,508	(8)	(8)
CRA Ultrvlt Sanitation LapPool			22,500	22,500	22,500	-	22,699	-	Complete	22,699	22,699	(199)	(199)
Install Drain Line Dryland/TC			-	-	-	-	9,777	-	Complete	9,777	9,777	(9,777)	(9,777)
TOTAL BUILDING IMPROVEMENTS			24,000	24,000	24,000	-	33,984	-		33,984	33,984	(9,984)	(9,984)
<u>ADA PROJECTS</u>													
Splash Aqua Lift (2)			14,100	14,100	14,100	-	-	14,100	Budget	14,100	14,100	-	-
ADA Transition Ramps - CHRC			2,500	2,500	2,500	-	-	2,500	Budget	2,500	2,500	-	-
ADA Drinking Fntns - GHRC			2,400	2,400	2,400	-	-	2,400	Budget	2,400	2,400	-	-
ADA Shower Stalls - HSC			26,000	26,000	26,000	-	-	26,000	Budget	26,000	26,000	-	-
TOTAL ADA PROJECTS			45,000	45,000	45,000	-	-	45,000		45,000	45,000	-	-
TOTAL CAPITAL OUTLAY DIVISION	5,177,000	3,294,031	1,889,276	7,066,276	5,183,307	1,713,188	2,133,711	2,792,335		6,639,234	4,926,046	427,042	257,261

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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	-	27,789	37,211	Budget	65,000	65,000	-	-
Server Replacements			35,000	35,000	35,000	-	7,247	27,753	Budget	35,000	35,000	-	-
LAN/WAN Replcmnt			40,000	40,000	40,000	-	45,850	-	Complete	45,850	45,850	(5,850)	(5,850)
Printers/Network Printers			5,000	5,000	5,000	-	287	4,713	Budget	5,000	5,000	-	-
Telephones			20,000	20,000	20,000	-	20,544	-	Complete	20,544	20,544	(544)	(544)
Misc. Application Software			20,000	20,000	20,000	-	8,664	11,336	Budget	20,000	20,000	-	-
Fiber Line Installation			40,000	40,000	40,000	-	-	36,041	Award	36,041	36,041	3,959	3,959
Applicant Tracking Software Tool			15,500	15,500	15,500	-	8,000	-	Complete	8,000	8,000	7,500	7,500
Backup Server @ 112th Maintenance Facility			10,000	10,000	10,000	-	-	10,000	Budget	10,000	10,000	-	-
TOTAL INFORMATION TECHNOLOGY IMPROVEMENTS			250,500	250,500	250,500	-	118,381	127,054		245,435	245,435	5,065	5,065
TOTAL INFORMATION SYSTEMS DEPARTMENT	-	-	250,500	250,500	250,500	-	118,381	127,054		245,435	245,435	5,065	5,065
MAINTENANCE DEPARTMENT													
BUILDING EQUIPMENT REPLACEMENT													
Autoscrubber (2)			18,100	18,100	18,100	-	22,403	-	Complete	22,403	22,403	(4,303)	(4,303)
Autoscrubber Batteries			2,500	2,500	2,500	-	1,857	-	Complete	1,857	1,857	643	643
Robotic Pool Tank Cleaner			6,500	6,500	6,500	-	4,890	-	Complete	4,890	4,890	1,610	1,610
Floor Buffer (2)			3,568	3,568	3,568	-	3,039	-	Complete	3,039	3,039	529	529
Slow Speed Scrubber (3)			5,918	5,918	5,918	-	1,364	4,554	Budget	5,918	5,918	-	-
Carpet Extractor			3,500	3,500	3,500	-	2,760	-	Complete	2,760	2,760	740	740
Cleaning Equipment			1,000	1,000	1,000	-	-	1,000	Budget	1,000	1,000	-	-
Wet Floor Vacuum			1,250	1,250	1,250	-	662	-	Complete	662	662	588	588
Walk Behind Sweeper			3,200	3,200	3,200	-	4,523	-	Complete	4,523	4,523	(1,323)	(1,323)
Product Storage Bin			1,650	1,650	1,650	-	-	1,650	Budget	1,650	1,650	-	-
TOTAL BUILDING EQUIPMENT REPLACEMENT			47,186	47,186	47,186	-	41,498	7,204		48,702	48,702	(1,516)	(1,516)
FLEET REPLACEMENTS													
Tractor Shed Replacement			35,000	35,000	35,000	-	-	35,000	Budget	35,000	35,000	-	-
Vehicle Hoist			24,000	24,000	24,000	-	-	24,000	Budget	24,000	24,000	-	-
Soil Reliever			22,500	22,500	22,500	-	-	23,045	Award	23,045	23,045	(545)	(545)
Sod Cutter			5,000	5,000	5,000	-	-	5,000	Budget	5,000	5,000	-	-
Cargo Van (2)			42,000	42,000	42,000	-	-	40,480	Award	40,480	40,480	1,520	1,520
Utility Truck			28,000	28,000	28,000	-	-	20,567	Award	20,567	20,567	7,433	7,433
Pressure Washer			7,500	7,500	7,500	-	-	7,500	Budget	7,500	7,500	-	-
12 Passenger Van			26,000	26,000	26,000	-	22,698	-	Complete	22,698	22,698	3,302	3,302
Quad-cab Flatbed Truck			40,000	40,000	40,000	-	-	29,423	Award	29,423	29,423	10,577	10,577
Dump Truck (2-3 YD)			31,000	31,000	31,000	-	23,277	7,996	Award	31,273	31,273	(273)	(273)
Infield Rake (2)			22,000	22,000	22,000	-	21,585	2,783	Award	24,368	24,368	(2,368)	(2,368)
Electric Utility Vehicle			9,500	9,500	9,500	-	8,093	-	Complete	8,093	8,093	1,407	1,407
Compact Pickup			14,000	14,000	14,000	-	13,431	-	Complete	13,431	13,431	569	569
15-Passenger Van (2)			52,000	52,000	52,000	-	45,396	-	Complete	45,396	45,396	6,604	6,604
Lubrication			6,500	6,500	6,500	-	-	6,500	Budget	6,500	6,500	-	-
Compressed Air			7,800	7,800	7,800	-	-	7,800	Budget	7,800	7,800	-	-
Exhaust Ventilation			13,000	13,000	13,000	-	-	13,000	Budget	13,000	13,000	-	-
TOTAL FLEET REPLACEMENTS			385,800	385,800	385,800	-	134,480	223,094		357,574	357,574	28,226	28,226
FLEET IMPROVEMENTS													
Forklift			35,000	35,000	35,000	-	29,287	5,713	Complete	35,000	35,000	-	-
Floor Scrubber			15,000	15,000	15,000	-	-	12,424	Award	12,424	12,424	2,576	2,576
TOTAL FLEET IMPROVEMENTS			50,000	50,000	50,000	-	29,287	18,137		47,424	47,424	2,576	2,576
TOTAL MAINTENANCE DEPARTMENT	-	-	482,986	482,986	482,986	-	205,265	248,435		453,700	453,700	29,286	29,286
GRAND TOTAL GENERAL FUND	5,177,000	3,294,031	2,622,762	7,799,762	5,916,793	1,713,188	2,457,357	3,167,824	-	7,338,369	5,625,181	461,393	291,612

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	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 (FY 11)	260,000	260,000	(294,707)	(34,707)	(34,707)	7,808	83	-	Complete	7,891	83	(42,598)	(34,790)
Land Acquisition (FY 12)	-	-	500,000	500,000	500,000	-	-	500,000	Budget	500,000	500,000	-	-
Dutton Property	-	-	294,707	294,707	294,707	-	294,707	-	Complete	294,707	294,707	-	-
TOTAL LAND ACQUISITION	260,000	260,000	500,000	760,000	760,000	7,808	294,790	500,000	-	802,598	794,790	(42,598)	(34,790)
<u>IMPROVEMENT/DEVELOPMENT PROJECTS</u>													
Fanno Creek Trail	1,311,950	1,024,000	700,000	2,011,950	1,724,000	492,224	638,138	1,085,862	Budget	2,216,224	1,724,000	(204,274)	-
MTIP Grant Match for Westside Trail	40,000	30,000	-	40,000	30,000	-	30,000	-	Complete	30,000	30,000	10,000	-
Bonny Slope/BSD 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	-	-
PCC Rec Complex Site Amenities	72,000	46,510	-	72,000	46,510	26,286	541	45,969	Budget	72,796	46,510	(796)	-
MTIP Grant Match-Fanno Creek Trail/Hall Blvd Crossing	41,200	41,200	-	41,200	41,200	41,089	-	-	Complete	41,089	-	111	41,200
LGGP Grant Match-PCC Restroom	35,000	35,000	-	35,000	35,000	1,145	637	35,000	Award	36,782	35,637	(1,782)	(637)
112th St. Field Construction	1,000,000	914,995	163,748	1,163,748	1,078,743	172,410	155,615	835,723	Award	1,163,748	991,338	-	87,405
Winkleman Park Phase I	282,000	282,000	-	282,000	282,000	-	-	282,000	Budget	282,000	282,000	-	-
Progress Lake Dock Modification	-	-	-	-	-	-	12,438	-	Complete	12,438	12,438	(12,438)	(12,438)
MTIP Grant Match-Westside Trail Segment 18	-	-	62,205	62,205	62,205	-	69,323	-	Complete	69,323	69,323	(7,118)	(7,118)
OBP Grant Match-Waterhouse Trail/Walker Rd Crossing	-	-	50,000	50,000	50,000	-	-	50,000	Budget	50,000	50,000	-	-
112th St. Site Improvements	-	-	797,947	797,947	797,947	-	8,680	614,762	Award	623,442	623,442	174,505	174,505
Undesignated Projects	-	-	2,649,628	2,649,628	2,649,628	-	-	2,649,628	Budget	2,649,628	2,649,628	-	-
TOTAL DEVELOPMENT/IMPROVEMENT PROJECTS	3,007,150	2,598,705	4,423,528	7,430,678	7,022,233	733,154	915,372	5,823,944		7,472,470	6,739,316	(41,792)	282,917
Total - SDC Fund	3,267,150	2,858,705	4,923,528	8,190,678	7,782,233	740,962	1,210,162	6,323,944		8,275,068	7,534,106	(84,390)	248,127

KEY
Budget Estimate based on original budget - not started and/or no basis for change
Deferred Some or all of Project has been eliminated to reduce overall capital costs for year.
Award Estimate based on Contract Award amount or quote price estimates
Complete Project completed - no additional estimated costs to complete.

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			Initial Project Budget	Adjustments	Current Total Project Budget FY 11/12	Expended Prior Years	Expended Year-to-Date	Total Expended to Date					
			(1)	(2)	(1+2)	(4)	(5)	(4+5)=(6)	(7)	(6+7)=(9)	(3-9)	(6)/(9)	
BOND CAPITAL PROJECTS FUND													
<u>New Neighborhood Parks Development</u>													
SE	91-901	AM Kennedy Park	1,285,250	45,050	1,330,300	117,138	33,652	150,790	1,610,537	Design Dev	1,761,327	(431,027)	8.6%
SW	91-902	Barsotti Park	1,285,250	20,613	1,305,863	613	-	613	1,305,250	Budget	1,305,863	-	0.0%
NW	91-903	Kaiser Ridge Park	771,150	12,305	783,455	42,062	12,866	54,928	596,858	Master Plan	651,786	131,669	8.4%
SW	91-904	Roy Dancer Park	771,150	12,341	783,491	6,848	2,856	9,704	773,787	Budget	783,491	-	1.2%
NE	91-905	Roger Tilbury Park	771,150	12,368	783,518	-	-	-	783,518	Budget	783,518	-	0.0%
Total New Neighborhood Parks Development			4,883,950	102,677	4,986,627	166,661	49,374	216,035	5,069,950		5,285,985	(299,358)	4.1%
<u>Renovate & Redevelop Neighborhood Parks</u>													
NE	91-906	Cedar Mill Park & Trail	1,125,879	18,057	1,143,936	26	500	526	1,143,410	Budget	1,143,936	-	0.0%
SE	91-907	Camille Park	514,100	28,898	542,998	152,309	229,512	381,821	109,833	Bid Award	491,654	51,344	77.7%
NW	91-908	Somerset West Park	1,028,200	16,490	1,044,690	2,389	555	2,944	1,041,746	Budget	1,044,690	-	0.3%
NW	91-909	Pioneer Park and Bridge Replacement	544,934	18,613	563,547	66,927	15,231	82,158	500,031	Master Plan	582,189	(18,642)	14.1%
SE	91-910	Vista Brook Park	514,100	18,149	532,249	54,991	20,011	75,002	495,049	Master Plan	570,051	(37,802)	13.2%
Total Renovate & Redevelop Neighborhood Parks			3,727,213	100,207	3,827,420	276,642	265,809	542,451	3,290,069		3,832,520	(5,100)	14.2%
<u>New Neighborhood Parks Land Acquisition</u>													
NW	98-880	New Neighborhood Park - NW Quadrant	1,500,000	23,241	1,523,241	4,172	1,978	6,150	1,517,091	Budget	1,523,241	-	0.4%
NE	98-745	New Neighborhood Park - NE Quadrant	1,500,000	23,951	1,523,951	42,097	11,112	53,209	1,470,742	Budget	1,523,951	-	3.5%
SW	98-746	New Neighborhood Park - SW Quadrant	1,500,000	21,071	1,521,071	1,049,158	1,199	1,050,357	470,714	Budget	1,521,071	-	69.1%
SE	98-747	New Neighborhood Park - SE Quadrant	1,500,000	16,295	1,516,295	2,555,536	-	2,555,536	(1,041,004)	Budget	1,514,532	1,763	168.7%
NW	98-748	New Neighborhood Park (North Bethany)	1,500,000	23,866	1,523,866	57,254	1,563,485	1,620,739	-	Complete	1,620,739	(96,873)	100.0%
UND	98-749	New Neighborhood Park - Undesignated	1,500,000	23,911	1,523,911	33,250	28,288	61,538	1,462,373	Budget	1,523,911	-	4.0%
Total New Neighborhood Parks			9,000,000	132,335	9,132,335	3,741,467	1,606,062	5,347,529	3,879,916		9,227,445	(95,110)	58.0%
<u>New Community Park Development</u>													
SW	92-915	SW Community Park	7,711,500	123,662	7,835,162	2,112	5,642	7,754	7,827,408	Budget	7,835,162	-	0.1%
Total New Community Park Development			7,711,500	123,662	7,835,162	2,112	5,642	7,754	7,827,408		7,835,162	-	0.1%
<u>New Community Park Land Acquisition</u>													
NE	98-881	New Community Park	10,000,000	160,128	10,160,128	8,094,046	-	8,094,046	2,066,082	Budget	10,160,128	-	79.7%
Total New Community Park			10,000,000	160,128	10,160,128	8,094,046	-	8,094,046	2,066,082		10,160,128	-	79.7%
<u>Renovate and Redevelop Community Parks</u>													
NE	92-916	Cedar Hills Park	6,194,905	98,656	6,293,561	110,898	730	111,628	6,074,458	A&E Contract	6,186,086	107,475	1.8%
SE	92-917	Schiffler Park	3,598,700	60,594	3,659,294	452,996	244	453,240	3,040,736	Design Dev.	3,493,976	165,318	13.0%
Total Renovate and Redevelop Community Parks			9,793,605	159,250	9,952,855	563,894	974	564,868	9,115,194		9,680,062	272,793	5.8%
<u>Natural Area Restoration</u>													
NE	97-963	Roger Tilbury Memorial Park	30,846	495	31,341	23	-	23	31,318	Budget	31,341	-	0.1%
NE	97-964	Cedar Mill Park	30,846	495	31,341	43	38	81	31,260	Budget	31,341	-	0.3%
NE	97-965	Jordan/Jackie Husen Park	308,460	4,947	313,407	65	231	296	313,111	Budget	313,407	-	0.1%
NW	97-966	NE/Bethany Meadows Trail Habitat Connection	246,768	3,958	250,726	-	-	-	250,726	Budget	250,726	-	0.0%
NW	97-967	Kaiser Ridge Park	10,282	165	10,447	-	-	-	10,447	Planning	10,447	-	0.0%
NW	97-968	Allenbach Acres Park	41,128	659	41,787	38	14	52	41,735	Budget	41,787	-	0.1%
NW	97-969	Crystal Creek Park	205,640	3,298	208,938	685	154	839	208,099	Budget	208,938	-	0.4%
NE	97-970	Foothills Park	61,692	972	62,664	16,152	7,052	23,204	37,910	Planning	61,114	1,550	38.0%
NE	97-971	Commonwealth Lake Park	41,128	635	41,763	11,534	4,514	16,048	16,251	Planning	32,299	9,464	49.7%
NW	97-972	Tualatin Hills Nature Park and Bridge Replacement	90,800	1,452	92,252	1,394	259	1,653	90,599	Planning	92,252	-	1.8%
NE	97-973	Pioneer Park	10,282	165	10,447	142	-	142	10,305	Budget	10,447	-	1.4%
NW	97-974	Whispering Woods Park	51,410	747	52,157	21,623	7,973	29,596	21,973	Preparation	51,569	588	57.4%
NW	97-975	Willow Creek Nature Park	20,564	322	20,886	2,688	2,372	5,060	15,826	Planning	20,886	-	24.2%

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			Initial Project Budget	Adjustments	Current Total Project Budget FY 11/12	Expended Prior Years	Expended Year-to-Date	Total Expended to Date					
			(1)	(2)	(1+2)	(4)	(5)	(4+5)=(6)	(7)	(6+7)=(9)	(3-9)	(6)/(9)	
SE	97-976	AM Kennedy Park	30,846	495	31,341	45	8	53	31,288	31,341	-	0.2%	
SE	97-977	Camille Park	77,115	1,236	78,351	118	181	299	78,052	78,351	-	0.4%	
SE	97-978	Vista Brook Park	20,564	330	20,894	-	-	-	20,894	20,894	-	0.0%	
SE	97-979	Greenway Park/Koll Center	61,692	988	62,680	1,203	10	1,213	61,467	62,680	-	1.9%	
SE	97-980	Bauman Park	82,256	1,313	83,569	7,340	106	7,446	83,569	83,569	-	8.9%	
SE	97-981	Fanno Creek Park	162,456	2,605	165,061	350	-	350	164,711	165,061	-	0.2%	
SE	97-982	Hideaway Park	41,128	660	41,788	29	3,044	3,073	38,715	41,788	-	7.4%	
SW	97-983	Murrayhill Park	61,692	869	62,561	24,124	17,384	41,508	20,322	61,830	731	67.1%	
SE	97-984	Hyland Forest Park	71,974	1,034	73,008	40,210	(6,498)	33,712	24,452	58,164	14,844	58.0%	
SW	97-985	Cooper Mountain	205,640	3,298	208,938	5	9	14	208,924	208,938	-	0.0%	
SW	97-986	Winkelman Park	10,282	165	10,447	9	19	28	10,419	10,447	-	0.3%	
SW	97-987	Lowami Hart Woods	287,896	4,615	292,511	2,407	1,047	3,454	289,057	292,511	-	1.2%	
SW	97-988	Rosa/Hazeldale Parks	28,790	460	29,250	357	51	408	28,842	29,250	-	1.4%	
SW	97-989	Mt Williams Park	102,820	1,649	104,469	-	-	-	104,469	104,469	-	0.0%	
SW	97-990	Jenkins Estate	154,230	2,464	156,694	2,141	26,588	28,729	127,965	156,694	-	18.3%	
SW	97-991	Summercrest Park	10,282	155	10,437	2,248	2,663	4,911	3,347	8,258	2,179	59.5%	
SW	97-992	Morrison Woods	61,692	989	62,681	28	-	28	62,653	62,681	-	0.0%	
UND	97-993	Interpretive Sign Network	339,306	5,439	344,745	2,467	144	2,611	342,134	344,745	-	0.8%	
NW	97-994	Beaverton Creek Trail	61,692	989	62,681	-	-	-	62,681	62,681	-	0.0%	
NW	97-995	Bethany WetlandsBronson Creek	41,128	660	41,788	-	-	-	41,788	41,788	-	0.0%	
NW	97-996	Bluegrass Downs Park	15,423	247	15,670	-	-	-	15,670	15,670	-	0.0%	
NW	97-997	Crystal Creek	41,128	660	41,788	-	-	-	41,788	41,788	-	0.0%	
UND	97-914	Restoration of new properties to be acquired	643,023	10,313	653,336	-	-	-	653,336	653,336	-	0.0%	
Total Natural Area Restoration			3,762,901	59,943	3,822,844	137,468	67,363	204,831	3,588,657	3,793,488	29,356	5.4%	
Natural Area Preservation - Land Acquisition													
UND	98-882	Natural Area Acquisitions	8,400,000	134,622	8,534,622	205,845	8,264	214,109	8,320,513	8,534,622	-	2.5%	
Total Natural Area Preservation - Land Acquisition			8,400,000	134,622	8,534,622	205,845	8,264	214,109	8,320,513	8,534,622	-	2.5%	
New Linear Park and Trail Development													
SW	93-918	Westside Trail Segments 1, 4, & 7	4,267,030	66,834	4,333,864	369,784	37,349	407,133	3,190,376	3,597,509	736,355	11.3%	
NE	93-920	Jordan/Husen Park Trail	1,645,120	40,036	1,685,156	225,734	40,682	266,416	1,190,452	1,456,868	228,288	18.3%	
NW	93-924	Waterhouse Trail Segments 1, 5 and West Spur	3,804,340	59,194	3,863,534	416,592	43,868	460,460	3,137,049	3,597,509	266,025	12.8%	
NW	93-922	Rock Creek Trail #5 & Allenbach, North Bethany #2	2,262,040	65,344	2,327,384	381,158	62,855	444,013	1,973,540	2,417,553	(90,169)	18.4%	
UND	93-923	Miscellaneous Natural Trails	100,000	1,586	101,586	3,250	1,838	5,088	96,498	101,586	-	5.0%	
NW	91-912	Nature Park - Old Wagon Trail	359,870	3,029	362,899	238,688	-	238,688	-	238,688	124,211	100.0%	
NE	91-913	NE Quadrant Trail - Bluffs Phase 2	257,050	14,101	271,151	26,937	5,680	32,617	224,433	257,050	14,101	12.7%	
SW	93-921	Lowami Hart Woods	822,560	52,303	874,863	186,078	42,867	228,945	664,185	893,130	(18,267)	25.6%	
NW	91-911	Westside - Waterhouse Trail Connection	1,542,300	24,652	1,566,952	24,234	231	24,465	1,517,835	1,542,300	24,652	1.6%	
Total New Linear Park and Trail Development			15,060,310	327,079	15,387,389	1,872,455	235,370	2,107,825	11,994,368	14,102,193	1,285,196	14.9%	
New Linear Park and Trail Land Acquisition													
UND	98-883	New Linear Park and Trail Acquisitions	1,200,000	19,246	1,219,246	688,849	15,235	704,084	515,162	1,219,246	-	57.7%	
New Linear Park and Trail Land Acquisition			1,200,000	19,246	1,219,246	688,849	15,235	704,084	515,162	1,219,246	-	57.7%	
Multi-field/Multi-purpose Athletic Field Development													
SW	94-925	Winkelman Athletic Field	514,100	33,199	547,299	51,001	62,152	113,153	864,041	977,194	(429,895)	11.6%	
SE	94-926	Meadow Waye Park	514,100	6,637	520,737	405,527	1,215	406,742	-	406,742	113,995	100.0%	
NW	94-927	New Fields in NW Quadrant	514,100	8,245	522,345	75	-	75	522,270	522,345	-	0.0%	
NE	94-928	New Fields in NE Quadrant	514,100	8,245	522,345	932	817	1,749	520,596	522,345	-	0.3%	
SW	94-929	New Fields in SW Quadrant	514,100	8,241	522,341	669	-	669	521,672	522,341	-	0.1%	
SE	94-930	New Fields in SE Quadrant	514,100	8,245	522,345	-	-	-	522,345	522,345	-	0.0%	
Total Multi-field/Multi-purpose Athletic Field Dev.			3,084,600	72,812	3,157,412	458,204	64,184	522,388	2,950,924	3,473,312	(315,900)	15.0%	

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			Initial Project Budget	Adjustments	Current Total Project Budget FY 11/12	Expended Prior Years	Expended Year-to-Date	Total Expended to Date					
			(1)	(2)	(1+2)	(4)	(5)	(4+5)=(6)	(7)	(6+7)=(9)	(3-9)	(6)/(9)	
Deferred Park Maintenance Replacements													
UND	96-960	Play Structure Replacements at 11 sites	810,223	4,065	814,288	665,070	48,058	713,128	34,077	various phases	747,205	67,083	95.4%
NW	96-720	Bridge/boardwalk replacement - Willow Creek	96,661	1,551	98,212	80,524	46,753	127,277	5,794	Const. Doc	133,071	(34,859)	95.6%
SW	96-721	Bridge/boardwalk replacement - Rosa Park	38,909	624	39,533	38,381	-	38,381	-	Complete	38,381	1,152	100.0%
SW	96-722	Bridge/boardwalk replacement - Jenkins Estate	7,586	33	7,619	28,430	-	28,430	-	Complete	28,430	(20,811)	100.0%
SE	96-723	Bridge/boardwalk replacement - Hartwood Highlands	10,767	170	10,937	985	-	985	-	Cancelled	985	9,952	100.0%
NE	96-998	Irrigation Replacement at Roxbury Park	48,854	63	48,917	41,902	-	41,902	-	Complete	41,902	7,015	100.0%
UND	96-999	Pedestrian Path Replacement at 3 sites	116,687	150	116,837	118,040	-	118,040	-	Complete	118,040	(1,203)	100.0%
SW	96-946	Permeable Parking Lot at Aloha Swim Center	160,914	1,508	162,422	195,024	-	195,024	-	Complete	195,024	(32,602)	100.0%
NE	96-947	Permeable Parking Lot at Sunset Swim Center	160,914	2,581	163,495	-	237	237	163,258	Design Dev	163,495	-	0.1%
Total Deferred Park Maintenance Replacements			1,451,515	10,745	1,462,260	1,168,356	95,048	1,263,404	203,129		1,466,533	(4,273)	86.1%
Facility Rehabilitation													
UND	95-931	Structural Upgrades at Several Facilities	317,950	2,378	320,328	105,332	-	105,332	214,996	Budget	320,328	-	32.9%
SW	95-932	Structural Upgrades at Aloha Swim Center	406,279	6,360	412,639	20,429	592	21,021	391,618	Const. Doc.	412,639	-	5.1%
SE	95-933	Structural Upgrades at Beaverton Swim Center	1,447,363	23,161	1,470,524	22,757	-	22,757	1,447,767	Const. Doc.	1,470,524	-	1.5%
NE	95-934	Structural Upgrades at Cedar Hills Recreation Center	628,087	10,073	638,160	-	2,116	2,116	636,044	Const. Doc.	638,160	-	0.3%
SW	95-935	Structural Upgrades at Conestoga Rec/Aquatic Center	44,810	719	45,529	-	6,927	6,927	38,602	Const. Doc.	45,529	-	15.2%
SE	95-937	Structural Upgrades at Garden Home Recreation Center	486,935	7,810	494,745	-	-	-	494,745	Master Plan	494,745	-	0.0%
SE	95-938	Structural Upgrades at Harman Swim Center	179,987	2,821	182,808	19,298	-	19,298	60,702	Const. Doc.	80,000	102,808	24.1%
NW	95-939	Structural Upgrades at HMT/50 Mtr Pool/Aquatic Center	312,176	4,762	316,938	66,373	-	66,373	220,035	Bid Award	286,408	30,530	23.2%
NW	95-940	Structural Upgrades at HMT Administration Building	397,315	6,178	403,493	39,750	32,986	72,736	251,039	Bid Award	323,775	79,718	22.5%
NW	95-941	Structural Upgrades at HMT Athletic Center	65,721	85	65,806	66,000	-	66,000	-	Complete	66,000	(194)	100.0%
NW	95-942	Structural Upgrades at HMT Dryland Training Center	116,506	1,840	118,346	19,692	-	19,692	75,545	Bid Award	95,237	23,109	20.7%
NW	95-943	Structural Upgrades at HMT Tennis Center	268,860	4,290	273,150	14,382	-	14,382	258,768	Const. Doc.	273,150	-	5.3%
SE	95-944	Structural Upgrades at Raleigh Swim Center	4,481	6	4,487	5,703	-	5,703	-	Complete	5,703	(1,216)	100.0%
NW	95-945	Structural Upgrades at Somerset Swim Center	8,962	12	8,974	9,333	-	9,333	-	Complete	9,333	(359)	100.0%
NE	95-950	Sunset Swim Center Structural Upgrades	1,028,200	16,406	1,044,606	17,303	3,776	21,079	1,023,527	Const. Doc.	1,044,606	-	2.0%
NE	95-951	Sunset Swim Center Pool Tank	514,100	275	514,375	294,280	-	294,280	-	Complete	294,280	220,095	100.0%
Total Facility Rehabilitation			6,227,732	87,176	6,314,908	700,632	46,397	747,029	5,113,388		5,860,417	454,491	12.7%
Facility Expansion and Improvements													
SE	95-952	Elsie Stuhr Center Expansion and Structural Improvements	1,997,868	30,861	2,028,729	273,825	888,869	1,162,694	936,979	Bid Award	2,099,673	(70,944)	55.4%
SW	95-953	Conestoga Rec/Aquatic Expansion & Splash Pad	5,449,460	84,304	5,533,764	1,015,994	963,390	1,979,384	3,330,211	Bid Award	5,309,595	224,169	37.3%
SW	95-954	Aloha ADA Dressing Rooms	123,384	158	123,542	178,701	-	178,701	-	Complete	178,701	(55,159)	100.0%
NW	95-955	Aquatics Center ADA Dressing Rooms	133,666	1,078	134,744	180,493	-	180,493	-	Complete	180,493	(45,749)	100.0%
NE	95-956	Athletic Center HVAC Upgrades	514,100	654	514,754	321,821	-	321,821	-	Complete	321,821	192,933	100.0%
Total Facility Expansion and Improvements			8,218,478	117,055	8,335,533	1,970,834	1,852,259	3,823,093	4,267,190		8,090,283	245,250	47.3%
ADA/Access Improvements													
NW	95-957	HMT ADA Parking and other site improvement	735,163	11,595	746,758	13,753	-	13,753	733,005	Budget	746,758	-	1.8%
UND	95-958	ADA Improvements - undesignated funds	116,184	1,864	118,048	3,533	10,476	14,009	104,039	Budget	118,048	-	11.9%
SW	95-730	ADA Improvements - Barrows Park	8,227	132	8,359	-	1,795	1,795	7,019	Construction	8,814	(455)	20.4%
NW	95-731	ADA Improvements - Bethany Lake Park	20,564	193	20,757	25,566	-	25,566	-	Complete	25,566	(4,809)	100.0%
NE	95-732	ADA Improvements - Cedar Hills Recreation Center	8,226	132	8,358	-	2,005	2,005	8,239	Construction	10,244	(1,886)	19.6%
NE	95-733	ADA Improvements - Forest Hills Park	12,338	198	12,536	-	23,416	23,416	1,989	Construction	25,405	(12,869)	92.2%
SE	95-734	ADA Improvements - Greenway Park	15,423	247	15,670	-	-	-	-	Cancelled	-	15,670	0.0%
SW	95-735	ADA Improvements - Jenkins Estate	16,450	264	16,714	-	3,956	3,956	9,588	Construction	13,544	3,170	29.2%
SW	95-736	ADA Improvements - Lawndale Park	30,846	40	30,886	16,626	-	16,626	-	Complete	16,626	14,260	100.0%
NE	95-737	ADA Improvements - Lost Park	15,423	247	15,670	-	15,000	15,000	-	Complete	15,000	670	100.0%

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			Initial Project Budget	Adjustments	Current Total Project Budget FY 11/12	Expended Prior Years	Expended Year-to-Date	Total Expended to Date					
			(1)	(2)	(1+2)	(4)	(5)	(4+5)=(6)	(7)	(6+7)=(9)	(3-9)	(6)/(9)	
NW	95-738	ADA Improvements - Rock Creek Powerline Park (Soccer Fld)	20,564	330	20,894	-	12,384	12,384	7,404	Construction	19,788	1,106	62.6%
NW	95-739	ADA Improvements - Skyview Park	5,140	82	5,222	-	3,050	3,050	2,172	Construction	5,222	-	58.4%
NW	95-740	ADA Improvements - Waterhouse Powerline Park	8,226	132	8,358	-	-	-	8,358	Design Dev	8,358	-	0.0%
NE	95-741	ADA Improvements - West Sylvan Park	5,140	82	5,222	-	5,102	5,102	1,989	Construction	7,091	(1,869)	72.0%
SE	95-742	ADA Improvements - Wonderland Park	10,282	164	10,446	-	2,005	2,005	4,899	Construction	6,904	3,542	29.0%
		Total ADA/Access Improvements	1,028,196	15,702	1,043,898	59,478	79,189	138,667	888,701		1,027,368	16,530	13.5%
											15,670		
		Community Center Land Acquisition											
UND	98-884	Community Center	5,000,000	79,695	5,079,695	589,963	2,116	592,079	4,487,616	Budget	5,079,695	-	11.7%
		Total Community Center Land Acquisition	5,000,000	79,695	5,079,695	589,963	2,116	592,079	4,487,616		5,079,695	-	11.7%
		Bond Administration Costs											
UND		Debt Issuance Costs	1,393,000	(482,200)	910,800	24,772	-	24,772	-	Budget	24,772	886,028	100.0%
UND		Bond Accountant Personnel Costs	-	241,090	241,090	-	-	-	241,090	Budget	241,090	-	0.0%
UND		Communications Support	-	50,000	50,000	-	-	-	50,000	Budget	50,000	-	0.0%
UND		Technology Needs	18,330	-	18,330	21,520	-	21,520	-	Complete	21,520	(3,190)	100.0%
UND		Office Furniture	7,150	-	7,150	3,940	-	3,940	-	Complete	3,940	3,210	100.0%
UND		Admin/Consultant Costs	31,520	-	31,520	35,098	2,910	38,008	-	Budget	38,008	(6,488)	100.0%
			1,450,000	(191,110)	1,258,890	85,330	2,910	88,240	291,090		379,330	879,560	23.3%
		Grand Total	100,000,000	1,511,224	101,511,224	20,782,236	4,396,196	25,178,432	73,869,357		99,047,789	2,463,435	25.4%



MEMORANDUM

Date: November 22, 2011
 To: Board of Directors
 From: Keith Hobson, Director of Business and Facilities
 Re: **System Development Charge Report for September, 2011**

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, 2011.

Type of Dwelling Unit	Current SDC per Type of Dwelling Unit
Single Family	\$5551.00 with 1.6% discount = \$5,462.18
Multi-Family	\$4,151.00 with 1.6% discount = \$4,084.58
Non-residential	\$144.00 with 1.6% discount = \$141.70

<u>City of Beaverton Collection of SDCs</u>		<u>Receipts</u>	<u>Collection Fee</u>	<u>Total Revenue</u>
2,474	Single Family Units	\$6,147,778.89	\$182,718.92	\$6,330,497.81
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)
198	Non-residential	\$461,592.05	\$13,876.34	\$475,468.39
<u>4,086</u>		<u>\$9,233,572.42</u>	<u>\$277,480.01</u>	<u>\$9,511,052.43</u>

<u>Washington County Collection of SDCs</u>		<u>Receipts</u>	<u>Collection Fee</u>	<u>Total Revenue</u>
6,405	Single Family Units	\$17,647,538.04	\$479,494.20	\$18,127,032.24
-300	Less Credits	(\$623,548.98)	(\$19,285.02)	(\$642,834.00)
1,848	Multi-family Units	\$3,903,805.07	\$115,397.74	\$4,019,202.81
-24	Less Credits	(\$47,323.24)	(\$1,463.61)	(\$48,786.85)
97	Non-residential	\$360,766.49	\$7,694.16	\$368,460.65
<u>8,026</u>		<u>\$21,241,237.38</u>	<u>\$581,837.47</u>	<u>\$21,823,074.85</u>

<u>Recap by Agency</u>		<u>Percent</u>	<u>Receipts</u>	<u>Collection Fee</u>	<u>Total Revenue</u>
4,086	City of Beaverton	30.35%	\$9,233,572.42	\$277,480.01	\$9,511,052.43
<u>8,026</u>	Washington County	<u>69.65%</u>	<u>\$21,241,237.38</u>	<u>\$581,837.47</u>	<u>\$21,823,074.85</u>
<u>12,112</u>		<u>100.00%</u>	<u>\$30,474,809.80</u>	<u>\$859,317.48</u>	<u>\$31,334,127.28</u>

<u>Recap by Dwelling</u>	<u>Single Family</u>	<u>Multi-Family</u>	<u>Non-Resident</u>	<u>Total</u>
City of Beaverton	2,489	1,399	198	4,086
Washington County	6,105	1,824	97	8,026
	<u>8,594</u>	<u>3,223</u>	<u>295</u>	<u>12,112</u>

Total Receipts to Date **\$31,448,310.78**

Total Payments to Date

Refunds	(\$2,060,859.71)	
Administrative Costs	(\$18.67)	
Project Costs -- Development	(\$17,846,437.98)	
<u>Project Costs -- Land Acquisition</u>	<u>(\$8,744,446.71)</u>	<u>(\$28,651,763.07)</u>
		<u>\$2,796,547.71</u>

<u>Recap by Month, FY 2011-12</u>	<u>Receipts</u>	<u>Expenditures</u>	<u>Interest</u>	<u>SDC Fund Total</u>
through June 2011(1)	\$30,964,268.13	(\$28,053,224.94)	\$2,004,086.02	\$4,915,129.21
July	\$176,269.70	(\$139,118.26)	\$1,501.69	\$38,653.13
August	\$208,225.67	(\$5,615.44)	\$1,537.62	\$204,147.85
September	\$99,547.28	(\$453,804.43)	\$12,743.51	(\$341,513.64)
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>\$31,448,310.78</u>	<u>(\$28,651,763.07)</u>	<u>\$2,019,868.84</u>	<u>\$4,816,416.55</u>

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

Projected SDC receipts through June 30, 2011 per the budget were \$34,220,890. Actual receipts were \$29,409,189. This fiscal year's projected total receipts per the budget are \$2,850,057.

Preschoolers learn about bats at Cooper Mountain Nature Park

Published: Monday, October 31, 2011, 2:06 PM Updated: Monday, October 31, 2011, 2:27 PM



By **Casey Parks, The Oregonian**



Enlarge

Casey Parks, The Oregonian

The "batty about bats" class took a hike through Cooper Mountain Nature Park to look for places bats might like to sleep.

Cooper Mountain Nature Parks' Batty About Bats program gallery

(11 photos)

A bat greeted the preschool visitors to **Cooper Mountain Nature Park's** Nature House last Thursday. The bat was dead already -- brown and preserved under glass -- still enough for the children to gaze at his tiny claws.

The 230-acre park, co-owned by **Metro** and **Tualatin Hills Park & Recreation District**, hosts programs for adults and children all year long. This fall, Tualatin Hills has run two programs there -- a "Creature Feature" series and "Wild About Cooper Mountain," a seven-class series that included last week's "Batty about Bats" program. This **Thursday, the series will study coyotes.** That class begins at 1 p.m. and costs \$13.

Last week, after a host of parents and grandparents dropped off the 4- to 6-year-olds, the

kids settled on a rug to hear a story. Hilary Barret, one of the park's preschool teachers, read "**Stellaluna**," a book about a baby fruit bat who ends up in a bird's nest.

"Oh, that's so cute," one boy called when Barret opened the book.

The group acted the story out with bat puppets, branches and a bird's nest. Barret punctuated the story with facts about bats: "Like dolphins, bats use radar," she said. "Bats are the only mammals that fly."

After the story, they set to work on making some bat houses. Barret handed each kid a toilet paper roll. She showed them how to paint the roll with glue before rolling it around in a pan of forest duff, a mixture of needles, pine and bark.

Six-year-old Cassidy McKinley bounded over to the pan. She missed her mom, she said, but she liked the creative aspect of the class. She held up a picture she had colored of a bat and smiled before rolling her toilet paper roll through the bark.

"Do you want to put a stick on it, too?" Barret asked her. McKinley nodded and held the roll out. Barret attached a stick and a few leaves then wrapped the earthy mess with a rubber band. McKinley held her colored drawing of a bat up to the detritus.

"This is what a bat's house looks like," McKinley said, admiring the transformed roll.

Knowing a bat's particular interests in a domicile, the kids were better prepared for the final leg of the two-hour program -- the nature walk.

"We probably won't see any bats," Barret explained, "But we can look for places a bat might like to sleep."

The kids squealed. They put on their coats and gloves and hats shaped like a Stegosaurus then followed Barret down a trail. The park has three-and-a-half miles of trails, but the kids were only going to go about a mile.

Barret handed each a felt bat to hold on the walk. Most held them up in the air and ran as if their bats were flying. They zoomed along the open fields, past skinny, needle-filled trees until Barret spotted a thicker trunk that might appeal to a bat. The kids moved close to the tree. A few hid their felt bats under branches. It was daylight, time for their bats to sleep.

Casey Parks

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Veterans Day event honors heroes

Families are invited to attend Beaverton American Legion Post 124's annual Veterans Day program.

The community celebration returns Friday at 11 a.m. to Bethel Congregational United Church of Christ, 5150 S.W. Watson Ave., located across the street from Beaverton Veterans Memorial Park.

"We have a great program planned this year," said Post Commander Marv Doty.

The event will feature special performances by the Southridge High School choir, Post 124 Honor Guard, bugler Scott Wood, bagpipe player Jason Teece and an empty chair ceremony honoring prisoners



of war and those missing in action.

Brigadier General Steven D. Gregg, Washington County Board of Commissioners Chairman Andy

Duyck and Tualatin Hills Park and Recreation District General Manager Doug Menke will speak during the ceremony.

Those who attend the event are encouraged to take time to walk around the park across the street and view its many memorials honoring the service and sacrifices made by all veterans. Members of the American Legion will be available to answer questions about the memorials and share the stories behind their creation.



Right on schedule

THPRD bond measure funding boosts renovation projects at Conestoga and Elsie Stuhr centers

With more than 100 projects made possible by a 2008 bond measure under way, the Tualatin Hills Park and Recreation District is clearly making good on promises to voters who asked for improvements to area recreation options.

Two of the higher-profile projects fueled by the \$100 million bond include expansion and remodeling of the Conestoga Recreation and Aquatic Center and the Elsie Stuhr Center.

Both facilities' projects are set for completion in spring 2012.

At Conestoga, 9985 S.W. 125th Ave., which remains open during construction, crews with Skyward Construction Inc. are busy adding on a new fitness and classroom area, increasing men's and women's dressing room space and building the district's first-ever outdoor splash pad.

"It's a water playground," said bond Project Manager Peter Foster,



CHANGING VIEW — Seniors exercising in a workout room, top, at the Elsie Stuhr Center can keep tabs on construction workers' progress as they work on the much-anticipated expansion of the popular center at 5550 S.W. Hall Blvd.

of the splash pad. "There are nozzles in the ground that spray water up, plus standing toys, with water squirting everywhere, and a waterfall. Kids are going to love it."

With foundations and concrete poured and steel structures on their way, other Conestoga improve-

ments include the following:

- A new outdoor restroom;
- New classrooms and fitness center;
- A reconfigured west lawn and new landscaping;
- New parking; and
- Increasing capacity in the

storm-water runoff pond.

Work on the \$3.6 million project, which includes more than 20,000 square feet of new and renovated space, is designed to carry on without interfering with the facility's ongoing use, Foster said.

"It's a major undertaking. There are so many patrons using the building, to shut it down for a year (would be) not very good," he said. "They're working around the perimeter of the building without interrupting functions. We'll have some scheduled (utility-related) shutdowns. Other than that, it should remain pretty much operational."

He praised Richland, Wash.-based Skyward for a level of efficiency and cooperation that's not always the rule in low-bid public contracts.

"Skyward has been a great con-

■ See **PROJECTS, A7**

Projects: Park officials are grateful for patrons' support

■ Continued from A1

tractor. It's been on schedule and under budget at this point and moving rather smoothly. It makes us wonder what's wrong," Foster said with a chuckle.

Seniors work around disruptions

Progress is also evident across town at the Elsie Stuhr Center, 5550 S.W. Hall Blvd., where workers are toiling on expansion and remodeling work under a brand-new copper roof completed this summer.

The three-phased project necessitated a seven-week shutdown of the facility from Aug. 1 to Sept. 19. From now until spring, however, adults ages 55 and older will be able to use the facility while construction goes on around them.

"It was different for them," Center Director Linda Jo Enger said of the regular patrons. "We had the (Beaverton) community center, and the city was very generous. But they really wanted to get back. To be honest, the staff missed them, too."

Other changes to the 1976-vintage, one-story building include the following:

- A remodeled 2,436-square-foot fitness area, an increase of 1,370 square feet, created from current library and classroom space;
- Remodeling the current fitness center into two classrooms/multiuse spaces;
- A new, 728 square-foot lobby with entry vestibule;

- Remodeled main restrooms to meet Americans with Disability requirements;
- New classroom space;
- Conversion of the old gift shop into a multiuse room;
- 10 new parking spaces, including two ADA-accessible slots near the new main entrance.

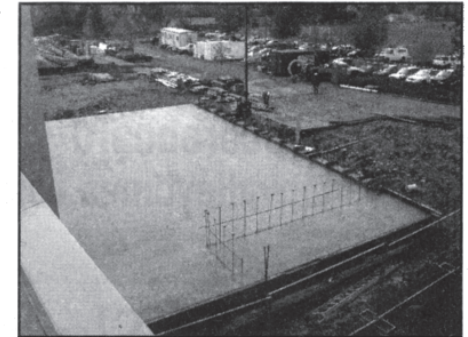
Foster said he was impressed with the flexibility the Stuhr Center's regular patrons have demonstrated through all the hubbub of renovations. Complaints have been few and far between.

"They're excited about it. They're showing up with (tool) belts on saying, 'Where can I help?'" he said.

One unplanned aspect of the renovation was installing a sprinkler system, necessitated by fire codes for an addition of 2,000 square feet or more.

"We had to sprinkle the entire building because of the addition," Foster said. "It makes the whole building safer, especially for seniors."

While the contracting work comes from bond measure funding, Stuhr Center patrons



PROGRESS — Peter Foster, left, looks at the concrete work on the east end of Conestoga Recreation & Aquatic Center, where an addition will be built for classrooms. A splash pad and underground locker rooms will be on the west side, top.

played a significant role in raising money to equip the new fitness center.

Through a campaign and events such as a fall Harvest Bazaar, seniors managed to add \$60,000 toward the center foundation's \$175,000 account.

"These people can do amazing things," said Enger, who is attending a national conference in Atlanta for senior recreation professionals.

After hearing stories about governmental budget slashing across the country, Enger said she's even more appreciative of the 2008 bond measure.

"I've heard from recreational professionals from all over the U.S. about the horrible things happening to (state) governments right now," she said. "I'm so grateful for our voters back in our area. This is a blessing for us."



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Washington County Weekend: Verboort Sausage & Kraut Dinner, Newt Day, Come Fall for Rats

Published: Friday, November 04, 2011, 12:00 PM



By **Kjerstin Gabrielson, The Oregonian**



View full size Tualatin Hills Park & Recreation District
Newt Day will feature live animals on display, craft stations, a scavenger hunt and other activities Saturday at the Tualatin Hills Nature Park in Beaverton.

Apologies for mixing sausage and kraut with thoughts of newts and rats, but it's all too good to pass up. Plus, we've got theater and symphony performances in Beaverton, Tigard and Tualatin. Good times, **Washington County**, good times.

Get Out

Newt Day: See **rough-skinned newts and other live animals on display** at this THPRD event that invites the whole family to learn about the changes that occur in nature during autumn. Noon-4 p.m. Sat, Nov. 5. Tualatin Hills Nature Park, 15655 S.W. Millikan Way, Beaverton; \$2 or 2 cans of food per person, to be donated to the Oregon Food Bank; 503-629-6350

Verboort Sausage & Kraut Dinner: The Visitation Parish serves **its annual fundraising dinner offering all-you-can-eat sausage and sauerkraut.** Also features a beer garden, country store, baked goods and other items for sale, quilt raffle and crafts. 11 a.m. to 8 p.m. Sat, Nov. 5, Visitation Parish Center, 4285 N.W. Visitation Road, Verboort.

Fernhill Wetlands and Hagg Lake hike: Audubon Society of Portland offers **this guided hike at Fernhill Wetlands and Hagg Lake;** look for waterfowl, gulls and late migrants of any kind. 8 a.m.-2 p.m. Sat, Nov. 5. free



View full size
The Washington County

Come Fall For Rats -- Rat Show: **This event for rat lovers** features displays and presentations on rat-related topics such as general rat care, rat illnesses and first aid, inexpensive and creative toys and games for rats, rat genetics and breed standards. There also will be rat arts and crafts on display, as well as rat merchandise available for purchase. Breeders and rescue groups will be on hand to place rats. Sponsored by the RatsPacNW. 11 a.m.-5 p.m. Sat, Nov. 5. Cloverleaf Building, Washington County Fair Complex, 873 N.E. 34th Ave., Hillsboro; \$3-\$5; or 503-648-1416

Park board lowers drop-in rates for out-of-district users

■ Leaders hope to reverse revenue loss and maintain capacity

By **SHANNON O. WELLS**
Of Times Newspapers

Those living outside the Tualatin Hills Park and Recreation District boundaries who regularly “drop in” on its numerous recreation programs are about to get a break in fees they pay to participate.

While out-of-district drop-ins contributed less than 12 percent of the district’s annual user-fee revenue in fiscal year 2010-11 — a drop from 15 percent in 2006-07 — that still left about \$965,000. That’s enough to run the Elsie Stuhr Center or the Tualatin Hills Tennis Center for a full year, district officials said.

In an effort to reverse the lost-revenue trend and encourage wider participation in drop-in facilities and activities, such as fitness rooms, swimming and basketball, the district’s board of directors voted Nov. 7 to reduce drop-in fees for out-of-district users.

Out-of-district residents currently pay triple the in-district fee for drop-in programs. Starting in January, that ratio will decrease to double the amount, or a 33



SCOTT

percent reduction, to participate. The board’s decision changes admission fees to a pool or recreation center to \$8 for out-of-district and \$4 for in-district users.

The rate decrease is designed to better align the out-of-district rate for drop-in programs with other Northwest park and recreation agencies, said district spokesman Bob Wayt.

Board members are hopeful the reduction will raise participation enough to restore the revenue stream to earlier levels, which have eroded since 2008-09.

“We’re trying to bring the prices closer to the market standard,” said Board President Bob Scott. “Trying to recover (300 percent of) costs is quite a bit of markup for out-of-district folks, so we’re bringing it down in hopes of enticing more people to come back and use our programs.”

An update this spring of the district’s 2006 fee study showed the current drop-in surcharge is higher than that of other agencies surveyed.

■ See FEES, A7

Fees: ‘We’re drawing from big area’

■ Continued from A1

Furthermore, the annual assessment fee for the district is \$280, compared to \$40 for an individual and \$80 per family from the city of Albany. The city of Hillsboro’s out-of-district surcharge is 50 percent above in-district rates, while Clackamas County charges 30 percent more for an annual pass.

Starting with the second year of fee increases after the study, the district saw a consistent decrease in drop-in participation and revenue. Out-of-district revenue dropped 12 percent from a high of \$608,552 in 2008-09 to the current level of \$492,302.

A rate decrease, as the study stipulated, should not just reverse the negative revenue trend but reflect how many out-of-district patrons live within the district’s “ultimate” service boundary. That includes the total eligible area from which the district could add residents in the future.

While residence information isn’t required for drop-in users, the study revealed those who buy passes come from a wide geographic area.

Here is the distribution among Washington, Clackamas and Multnomah counties from fiscal year 2010-11:

■ 82.9 percent of patrons come from out-

side the future service boundary.

■ 56.6 percent are outside the district’s future boundary and the Beaverton School District.

■ 26.3 percent are outside the future park district but in the school district.

■ 17.1 percent are within the district’s future boundary.

“A lot of people are coming from outside the ultimate service boundary,” said Ann Mackiernan, the park district’s operations analysis manager. “There’s no reason not to lower the fee because we’re not going to discourage those users from annexing into the park district.

“We are drawing people from a big area.”

Scott said the board attempts to strike a balance: Providing in-district residents the services for which they’re already invested while making sure the activities have healthy participation.

“It’s a fine line,” he said. “We’ve got to make sure we protect our in-district patrons and assure they have first availability. But if there are open spots, we want to fill those. We don’t make any money on an empty spot.”

For information on district passes and program options, visit thprd.org or call 503-645-6433.

THPRD sponsors food and toy drive

The Tualatin Hills Park & Recreation District is again inviting the public to "Drop In and Help Out Our Neighbors," as part of an annual holiday food and toy drive for Beaverton-area families and individuals in need of assistance.

From Friday, Nov. 25, to Thursday, Dec. 15, new, unwrapped toys and nonperishable food items will be accepted at most THPRD centers. All donated items will be turned over to the Sunshine Pantry for distribution to people requesting help.

"Contributions are more critical than ever during these difficult economic times," said THPRD General Manager Doug Menke. "We encourage our patrons to join us in providing a happier holiday for our neighbors in need."

During the first three days of the collection, Friday, Nov. 25, to Sunday, Nov. 27, THPRD will waive drop-in fees for any patron who donates a new, unwrapped toy (no stuffed animals, please) or at least two nonperishable food items at any THPRD recreation or aquatic center.

The 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/family swims, lap swims, open gyms, drop-in sports and fitness rooms.

Participating THPRD facilities will engage in friendly in-house competition to aid collections and foster holiday spirit. Bragging rights will belong to those that receive the most collections and have — as determined by public voting — the most decorative collection barrel. Patrons can vote for their favorite barrel Dec. 1-17 at www.thprd.org.

Food and toys will be accepted at the following locations:

- Aloha Swim Center: 18650 S.W. Kinnaman Road
- Beaverton Swim Center: 12850 S.W. Third St.



Courtesy THP&RD

From Friday, Nov. 25, to Thursday, Dec. 15, new, unwrapped toys and nonperishable food items will be accepted at most Tualatin Hills Park & Recreation District centers.

- Cedar Hills Recreation Center: 11640 S.W. Park Way
- Conestoga Recreation & Aquatic Center: 9995 S.W. 125th Ave., Beaverton
- Elsie Stuhr Center: 5550 S.W. Hall Blvd., Beaverton
- Garden Home Recreation Center: 7475 S.W. Oleson Road
- Harman Swim Center: 7300 S.W. Scholls Ferry Road, Beaverton
- Sunset Swim Center: 13707 N.W. Science Park Drive, Cedar Mill
- Tualatin Hills Aquatic Center: 15707 S.W. Walker Road, Beaverton
- Tualatin Hills Athletic Center: 50 N.W. 158th Ave., Beaverton
- Tualatin Hills Nature Park Interpretive Center (no drop-in programs): 15655 S.W. Millikan Way, Beaverton
- Tualatin Hills Tennis Center: 15707 S.W. Walker Road, Beaverton
- THPRD Administration Office (no drop-in programs): 15707 S.W. Walker Road, Beaverton

For more information, visit www.thprd.org or call 503-645-6433.

— Tualatin Hills
Park & Recreation District



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Tualatin Hills Park & Recreation District reduces drop-in fees for residents outside its borders

Published: Tuesday, November 22, 2011, 12:12 PM Updated: Tuesday, November 22, 2011, 12:14 PM



By **Dominique Fong, The Oregonian**

The Tualatin Hills Park & Recreation District reduced drop-in fees by a third for people who live outside its borders.

The cheaper fee is for people who pay each time they want to use a recreation or aquatic center for activities and sports. (If they do not take any classes, they do not have to pay the assessment fee, which is \$280 per year or \$70 per quarter.)

With the new change in January, admission to a center will be \$8 per use next year, instead of \$12 per use for out-of-district residents. In-district residents will pay \$4 per use.

The district board approved the decrease in November after a staff study showed revenue declining as fees went up. Less people have been dropping by over the last three years, and the district charges a premium rate compared to other park and recreation agencies, according to the study.

The board lowered the rate to align closer to what other local agencies charge, with the hope of eventually increasing participation. The district serves about 200,000 residents in the greater Beaverton area.

-- **Dominique Fong**

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