



FY24 Proposed Budget



SPRD
SISTERS
Park & Recreation
DISTRICT



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1750 W. McKinney Butte- PO Box 2215 - Sisters, OR 97759 | ph: 541-549-2091 | sistersrecreation.com

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Introduction

4:30-6:30 p.m. Tuesday, May 30 & Wednesday, May 31, 2023 (if needed)

1. Call the meeting to order (Peggy Tehan, board president)
2. Election of Officers
 - a. Chair
 - b. Vice Chair
3. FY24 budget message and presentation
4. Review of proposed FY24 budget by fund
 - a. General fund
 - b. Capital Improvement Reserve Fund
 - c. Special Revenue Fund

5. Receive public comment on the proposed budget

6. Consider approval of the proposed budget

Sample motion: "I move that the budget committee of Sisters Park & Recreation District approve the budget for the 2024 fiscal year in the amount of \$3,003,902."

7. Consider levy of tax rate

Sample motion: "I move that the budget committee of Sisters Park & Recreation District approve property taxes for the 2024 fiscal year at the rate of \$0.22 per 1,000 of assessed value for the permanent rate tax levy and in the amount of \$0.15 per 1,000 for the local option tax levy."

8. Adjourn the meeting

Sisters Park & Recreation District FY24 Budget Committee

NAME	NAME	TERM EXPIRES	Position #
Bob Keefer	Board Treasurer	June 30, 2025	1
Molly Baumann	Board Secretary	June 30, 2025	2
Jeff Tryens	Board Vice President	June 30, 2025	3
Heath Foott	Board Member	June 30, 2023	4
Peggy Tehan	Board President	June 30, 2023	5
Michael Gray	Budget Committee	December 31, 2025	6
Bruce Carpenter	Budget Committee	December 31, 2025	7
Autumn Davis	Budget Committee	December 31, 2026	8
Frank Shirley	Budget Committee	December 31, 2026	9
Heather Bulloch	Budget Committee	December 31, 2023	10

Executive Director

Budget Officer

Jennifer Holland

December 2022

- 14 Review budget committee member recruitment needs
Adopt budget calendar
- 28 Review and accept FY22 audit

January 2023

- 10 Review budget committee member recruitment needs
- 11-31 Budget committee member recruitment
- 24 Adopt budget calendar

February 2023

- 14 Review budget committee member applications
Review proposed FY24 5-year capital improvement plan
Review proposed FY24 pay scale
Review proposed FY24 budget assumptions and priorities
- 28 Budget committee member interviews and appointments
Adopt FY24 5-year capital improvement plan
Adopt FY24 pay scale
Adopt FY24 budget assumptions and priorities

March-April 2023

- 15 Review draft budget with Financial Oversight Committee

May 2023

- 9 Budget committee orientation
- 16 Election Day
- 17 Notice of budget committee meeting
- 24 2nd notice of budget committee meeting
- 30 Budget committee meeting, day one
- 31 Budget committee meeting, day two day two- if needed

June 2023

- 7 Notice of public hearing
- 20 Public hearing; Board of directors adopts final budget

July 2023

- 15 Budget documents submitted to Deschutes County Tax Assessor

District Mission

Provide Sisters Country with exceptional recreation opportunities that enhance the livability of our community.

Vision Statement

We envision a full-service parks and recreation district with facilities and programs to meet the needs of constituents of all ages. A high level of community participation leads to demonstrably better health and a stronger sense of well-being. Park and recreation activities are served by a nimble and experienced organization, able to adjust quickly to the needs of the community and external influences.

History Timeline

1995: SOAR Foundation established

1998: Voters approved a special taxing district with a permanent levy of .22 per \$1,000

2004: Over one million dollars was raised to build the Coffield Community Center

2009: Board resolution to change name to Sisters Park & Recreation District

2010: Board adopted reorganization plan

Established new business practices

Cost of doing business established

New financial policy adopted

2011: District retires all debt

District completed 3-year strategic plan and fund development plan

2012: Strategic plan implemented

2014: Goal – tax base increase

2017: Strategic plan implemented

2018: Local option levy passed at .15 per \$1,000

2020: Strategic plan implemented

Cost recovery methodology adopted

District expands services to Education & Recreation Annex

2022: District takes over three community events including Downtown Trick-or-Treating, Holiday Tree Lighting, and Holiday Parade

District works with Sisters Skatepark Alliance to expand skatepark footprint

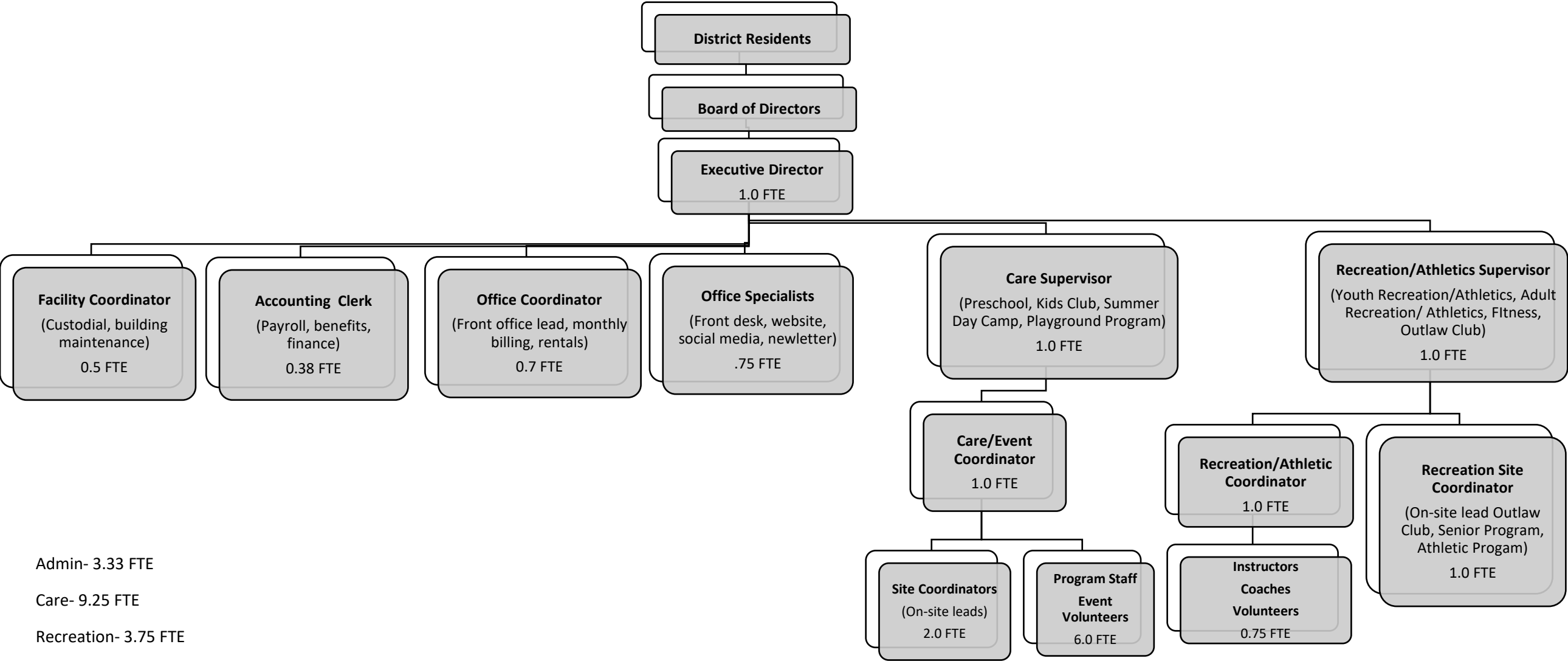
2023: District offers first annual Kids Carnival

District seeks renewal of local option levy



ORGANIZATIONAL CHART

1750 W. McKinney Butte- PO Box 2215 - Sisters, OR 97759 | ph: 541-549-2091 | sistersrecreation.com



Admin- 3.33 FTE

Care- 9.25 FTE

Recreation- 3.75 FTE

Events- .75 FTE

TOTAL- 17.08 FTE



FY24 BUDGET MESSAGE

1750 W. McKinney Butte- PO Box 2215 - Sisters, OR 97759 | ph: 541-549-2091 | sistersrecreation.com

May 2023

Budget committee, board members, staff, and district residents,

I am delighted to present to you the proposed budget for FY24, outlining our priorities to address the evolving needs of our community while ensuring the financial stability and growth of our organization. This budget proposal reflects our commitment to meeting community demand, investing in our outstanding team, and securing a prosperous future for Sisters Park & Recreation District.

In FY24, one of our primary focuses is to meet the increasing demand for quality recreational and care programs and facilities in our community. We have witnessed a significant surge in participation and engagement over the past few years, highlighting the importance of providing diverse and accessible recreational opportunities for all ages and interests. In this budget, we have allocated resources towards expanding our program offerings, enhancing existing special use parks, and developing new recreational spaces to accommodate the growing needs of our residents.

Additionally, we recognize the invaluable contributions of our dedicated team members who work tirelessly to deliver exceptional services to the community. To ensure the continued success of our programs and services, we have allotted funds for professional development opportunities, competitive compensation packages, and staff recognition. By investing in our team, we are fostering a culture of excellence and innovation, enabling them to provide the highest level of service to our community.

As we embark on this journey of growth and take on new opportunities like the Sisters Elementary School, it is crucial to maintain financial stability. Our budget prioritizes prudent fiscal management, ensuring that we allocate resources responsibly and maximize the return on investment for our community. We have implemented measures to enhance revenue generation through partnerships, sponsorships, and fee structures, enabling us to sustainably fund our operations.

Furthermore, we understand the importance of planning for the future. In this budget, we have included provisions for long-term capital investments, infrastructure upgrades, and maintenance projects. By proactively addressing our facility needs, we are laying the foundation for a resilient park and recreation district that will continue to thrive for years to come.

In conclusion, this budget proposal for FY24 reflects our unwavering commitment to meeting community demand, investing in our exceptional team, and ensuring the financial stability necessary for our organization's growth. We remain dedicated to providing high-quality recreational experiences that enrich the lives of our residents and foster a vibrant community spirit.

We encourage you to review this budget carefully and provide your valuable feedback. Your input is essential in shaping the future of Sisters Park & Recreation District. Together, let us build a stronger and more inclusive community through the power of recreation.

Sincerely,

Jennifer Holland
Budget Officer/ Executive Director
Sister Park & Recreation District

General Fund

General Fund Narrative

The General Fund accounts for the district's administration and programming operations. A majority of the district's regular full-time, part-time, and temporary/seasonal personnel are accounted for in the General Fund. The following departments are included in the fund:

- Administrative Services Department
- Recreation Services Department
- Care Services Department
- Special Events Department

District staff/full-time equivalent (FTE*)

Fiscal year	Full-time 30 hrs. /wk. or more	Part-time	Total FTE
FY23 Actual	8.5	4.20	12.7
FY24 Proposed	10	8.08	17.08

*Calculated by hours scheduled to work per week divided by 40

Opening statement

In development of the FY24 budget, staff planned for program growth with a focus on appropriate staffing levels. While the district already offers a variety of programs for the community, many programs fill up quickly due to the demand. Staff will work on expanding opportunities for high demand programs while also exploring new programming trends to meet community needs. In efforts to ensure staffing time is best utilized to serve the community in an efficient manner, programs and events which have been underperforming for the last few years will undergo an evaluation to determine the future of said programs and events.

FY24 will see continued work toward the district's intended move to the Sisters Elementary School. This includes conducting a site evaluation of the outdoor space to maximize future use. Additional work will be needed to determine an appropriate and sustainable business plan for the new location.

Listed below are the budget assumptions which were approved by the board of directions on March 28, 2023. This information, in addition to the approved FY24 Wage Scale and proposed FY24 Five-Year Capital Improvement Plan which can be found in the Appendix, was used to create the FY24 proposed budget.

FY24 Budget Assumptions

Revenues

- 5% growth in property taxes
 - FY24 collection rate 95-96%
 - Based off information provided by county tax assessor
 - Assumes the successful renewal of the local option levy in May 2023
- Program fees developed using the approved cost recovery methodology
 - All programs have a fee increase in FY24 due to the rate of inflation which has outpaced tax revenue growth

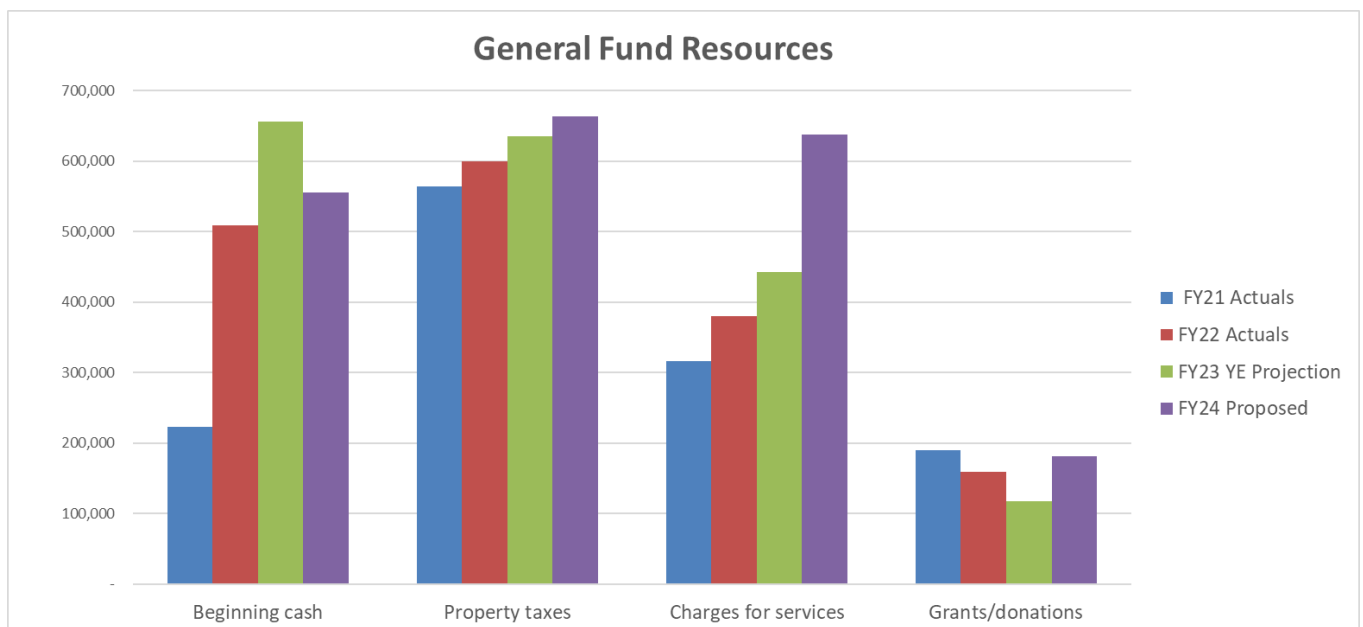
- Grant funds estimated based on known opportunities
- Committee support fees reflective of the cost allocation methodology included in agreements, consistent with the approved cost recovery methodology, that will be executed over the course of the next year with all SPRD committees

Expenditures

- Personnel services
 - 8.2% increase in regular full-time and part-time salaries
 - 6.2% cost of living adjustment (COLA) for all staff consistent with Northwest Consumer Price Index (NWCPI), year ending 2022
 - Up to 2% merit increase for staff at their annual performance evaluation
 - Approved FY24 Wage Scale (See Appendix) which accounts for minimum wage increase to \$14.20/hr.
 - 2% increase in health insurance rates per Special District Insurance Services (SDIS)
 - Up to a 3% employer match for employee contributions to simple 401K retirement plan for all staff, assumes that half of staff will utilize this benefit
 - 11% associated payroll costs for employer-paid taxes based on YTD actuals and factoring in Oregon Paid Leave contributions
- Materials and Services
 - Utilities
 - Staff budgeted for a 5% increase on all utilities
 - Liability Insurance and Workers Comp
 - Staff budgeted for a 20% increase on liability insurance and 12% increase workers compensation based on recommendation from insurance agent of record
 - Additional funds budgeted to accomplish district priorities
 - Technology
 - Included transition from RecTrac and district onsite server to cloud based operations
 - Budgeted for 5% increase on both RecTrac and Covenant contracts
 - Marketing and promotions
 - Continued contract with the Nugget for production and distribution of Recreation Guide, three times a year
 - Staff and volunteers recruitment, retention, and appreciation remains a priority
 - Increased professional development for staff at all levels
 - Contracted out services
 - Legal services
 - Site plan for outside space at elementary school
- Operating Contingency
 - Per Oregon Local Budget Law, contingency is used to budget for funds that may be spent in the fiscal year on items that cannot be specifically identified at the time budget is being prepared.
 - Per the recommendation of the Financial Oversight Committee, which is made up of two members of the board of directors, the ideal amount to maintain in operational contingency is \$250,000. This amount is approximately what the district receives in additional taxes from the local option levy. While the levy will hopefully be renewed in May 2023, staff and the Financial Oversight Committee want to be proactive in case the renewal of the levy is unsuccessful. This amount of contingency would allow for a transition year without having to make immediate cuts, if the levy does not pass.

- Unappropriated Ending Fund Balance
 - The purpose of an unappropriated ending fund balance is to provide the district with a cash or working capital balance to begin the next fiscal year for which the budget is prepared.
 - These funds cannot be spent by the district except for in the event of an emergency, which is defined as an involuntary conversion (theft, vandalism, accident, etc.) civil disturbance or natural disaster.
 - In FY24, the unappropriated ending fund balance will remain at \$75,000
- Interfund transfer
 - In FY21, the Capital Improvement Reserve Fund was created. The purpose of this fund is to have the ability to set aside monies for future capital improvement expenses.
 - The amount budgeted is based off the five-year capital improvement plan which can be found in the Appendix.
- Based on year-end projections for FY23, it is anticipated that the beginning fund balance for FY24 will be approximately \$555,083.

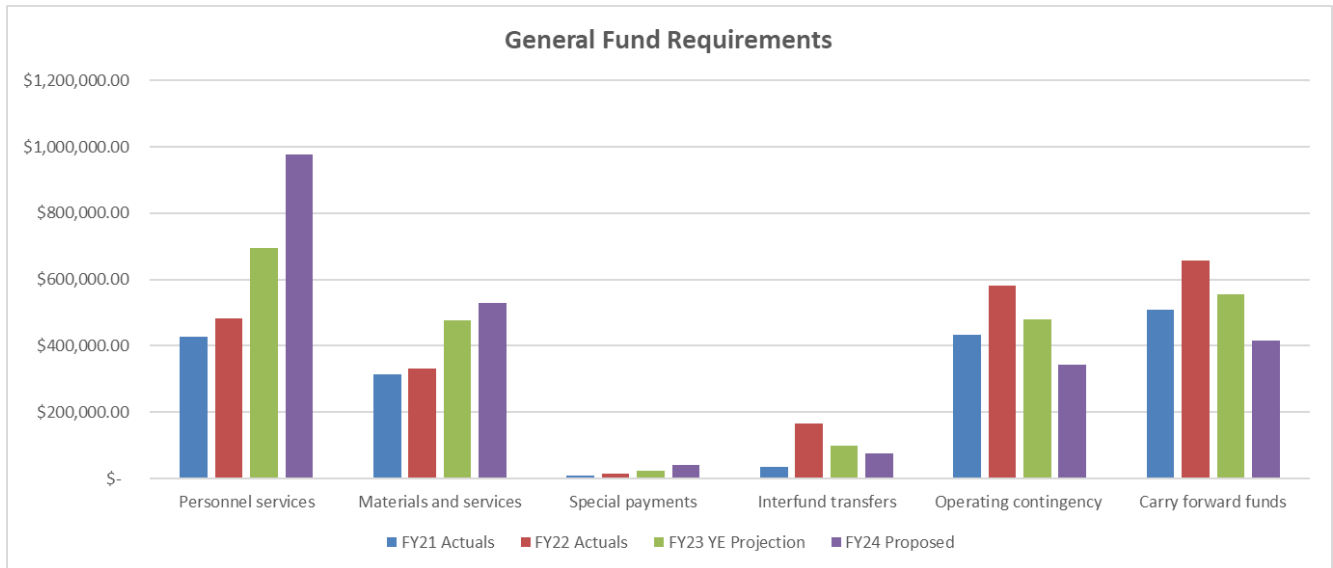
Overview of the General Fund: The district's General Fund accounts for the district's administration and programming operations and makes up for 68% of the district's FY24 budget. Revenues for this fund are comprised of program user fees, donations and sponsorships, grants, and property taxes, including a \$0.22/1,000 permanent tax rate and a \$0.15/1,000 local option levy that was approved by the voters in May 2018 and out for renewal in the May 2023 election. In total, property tax revenues are anticipated to total \$662,935, or 45% of the district's General Fund revenues in FY24.



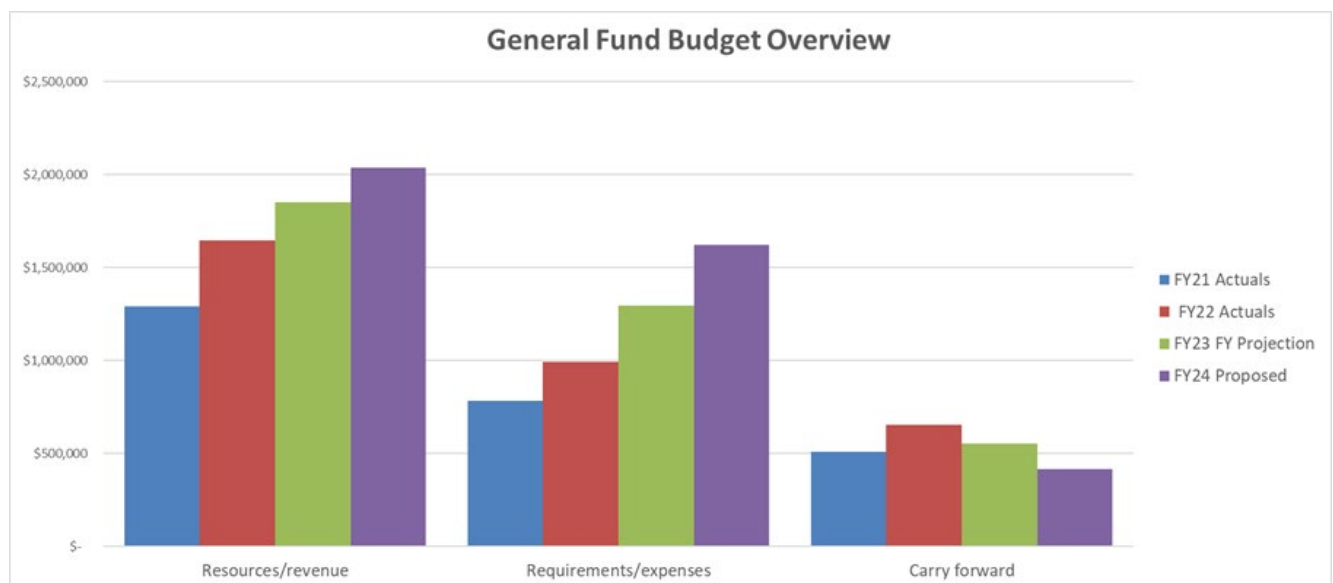
The General Fund includes four departments including: Administrative Services, Recreation Services, Care Services, and Special Events. Each department has a separate narrative which outlines the department objects, department staffing, cost recovery goals, FY23 highlights, and significant changes in the department's FY24 proposed budget.

Overview of Fund Requirements: The graph below represents General Fund requirements. The FY24 budget reflects a significant increase in personnel costs related to the COLA adjustment and anticipating all positions will be filled.

The FY24 budget includes \$75,000 in unappropriated ending balance. This is only to be utilized in the event of an emergency thus ensuring that at minimum, the district would have enough in its ending fund balance to cover two months' worth of operating expenses, which is a GFOA (Government Finance Officers Association) best practice. Additionally, \$342,163 is budgeted in operating contingency. Any unspent operating consistency will be added to the ending fund balance.



The district's carry forward funds are anticipated to decrease in FY24. In FY21 and FY22, the district saw an increase in carry forward funds as personnel services, and materials and service expenses were kept at a minimum. As the district expands services to meet the growing needs of the community, these contingencies will level out with a goal of carry forward funds being at least \$250,000 year over year.





FY24 BUDGET BINDER

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Sisters Park & Recreation District

FY24 Budget Worksheet

Summary of the General Fund

Description	FY21 Actuals	FY22 Actuals	FY23 Adopted	FY23 Projected	FY24 Proposed	FY24 Approved	FY24 Adopted
Beginning Cash							
Beginning cash	222,799	508,568	633,020	655,940	555,083	-	-
Total Beginning Cash	222,799	508,568	633,020	655,940	555,083	-	-
Property Taxes							
Current property taxes	328,907	351,389	374,168	369,391	387,861	-	-
Local option levy taxes	228,740	243,628	260,403	256,261	269,074	-	-
Prior property taxes	5,976	4,663	5,243	9,569	6,000	-	-
Total Property Taxes	563,623	599,680	639,814	635,221	662,935	-	-
Charges for Services							
Administration Services Department	2,200	14,595	14,000	8,550	10,500	-	-
Recreation Services Department	77,407	120,037	147,937	143,000	237,930	-	-
Care Services Department	233,913	241,980	400,500	284,200	375,500	-	-
Special Events Department	2,916	2,915	18,500	7,000	13,900	-	-
Total Charges for Services	316,437	379,527	580,937	442,750	637,830	-	-
Grants, Donations & Miscellaneous							
Grants	172,848	130,450	55,000	77,084	115,000	-	-
Scholarship donations	5,000	4,275	5,000	3,500	10,000	-	-
Donations	3,809	14,335	14,000	3,100	5,500	-	-
Sponsorships and advertising	100	1,500	12,000	6,500	24,000	-	-
Miscellaneous income	6,862	7,659	4,500	11,970	7,000	-	-
Interest	1,048	1,325	1,200	15,000	20,000	-	-
Total Grants, Donations, & Miscellaneous	189,666	159,544	91,700	117,154	181,500	-	-
Total Revenues	1,292,525	1,647,318	1,945,471	1,851,065	2,037,348	-	-
Personnel Services							
Administrative Services Department	185,772	179,889	205,000	190,336	251,621	-	-
Recreation Services Department	46,217	59,004	185,000	148,918	237,202	-	-
Care Services Department	194,474	243,142	364,921	330,281	453,516	-	-
Special Events Department	70	-	32,000	24,500	33,233	-	-
Total Personnel Services	426,534	482,035	786,921	694,035	975,572	-	-
Materials & Services							
Administrative Services Department	216,925	190,470	281,736	242,644	267,841	-	-
Recreation Services Department	41,103	78,784	129,068	108,890	169,722	-	-
Care Services Department	51,585	54,150	131,538	99,493	66,250	-	-
Special Events Department	3,106	7,015	39,595	26,420	25,800	-	-
Total Materials & Services	312,719	330,419	581,938	477,447	529,613	-	-
Special Payments							
Bonnie Malone scholarships	9,435	13,924	30,000	20,000	40,000	-	-
Lt. Salisbury scholarships	-	-	4,500	4,500	-	-	-
Reconciliation discrepancies	269	-	-	-	-	-	-
Total Special Payments	9,704	13,924	34,500	24,500	40,000	-	-
Interfund Transfers							
Transfer to Capital Improvement Fund	35,000	165,000	100,000	100,000	75,000	-	-
Total Interfund Transfers	35,000	165,000	100,000	100,000	75,000	-	-
Operating Contingency							
Operating contingency	433,568	580,940	367,112	480,083	342,163	-	-
Total Operating Contingency	433,568	580,940	367,112	480,083	342,163	-	-
Unappropriated Ending Balance							
Unappropriated ending balance	75,000	75,000	75,000	75,000	75,000	-	-
Total Unappropriated Ending Balance	75,000	75,000	75,000	75,000	75,000	-	-
Total Expenses	1,292,525	1,647,318	1,945,471	1,851,065	2,037,348	-	-

General Fund- Administrative Services Department Narrative

Department objectives

- Finance: Provide prudent management of the district's financial resources; provide the framework and direction for financial planning decisions made by the board, budget committee, and district staff.
- Human resources: Direct and manage a partnership of all employees in a manner that recognizes the needs of employees, complies with federal and state regulations, and achieves district goals and objectives as efficiently and effectively as possible.
- Risk management: Provide risk management services to the district's patrons, assets, staff, board, and comply with all state and federal laws.
- Facility: Maintain district facilities to ensuring safety, functionality, and cleanliness.
- Customer service: Assist patrons over the phone and in person by providing district information and registering patrons for programs and services.

Departmental staff/full-time equivalent (FTE*)

Fiscal year	Full-time 30 hrs. /wk. or more	Part-time	Total FTE
FY23 Actual	1	1.45	2.45
FY24 Proposed	1	2.33	3.33

*Calculated by hours scheduled to work per week divided by 40

Cost recovery category summary FY24

- Level 5; mostly individual benefit/200% minimum: out-of-district rentals
- Level 4; considerable individual benefit/150% minimum: in-district rentals
- Level 3; balanced community/individual benefit/100% minimum: committee support
- Level 1; mostly community benefit/0% minimum: skatepark, bike park, disc golf course

FY23 highlights (completed and/or in progress)

- Continued work with Sisters Skatepark Alliance on expansion of district skatepark
- Partnered with Central Oregon Trails Alliance to rehabilitate bike park
- Began work on renewal of strategic plan
- Entered into negotiations with Sisters School District for a long-term lease for the Sisters Elementary School
- Updates to RecTrac and WebTrac software
- New credit card merchant implemented which streamlines operations and reduces overhead
- Improved customer experience
- Expanded rental program

FY24 key operational changes and priorities

- In FY24, the administrative staffing structure will remain the same. FY23 had extended absences and vacancies in two positions. FY24 assumes all positions are fully staffed, year-round.

- In anticipation of moving to the Sister Elementary School site, additional planning is required to maximize the outside campus to meet the growing needs of the community. This is accounted for the in contracted services line item.
- The district will continue to increase marketing and promotion efforts throughout the community.
- Cyber security remains a top priority for the district. In efforts to improve security and operations of systems, staff have budgeted a transition to the cloud for RecTrac and other district technology systems.
- Staffing and volunteer recruitment, retention, and recognition will remain a focus in FY24. There will be district wide programs, which will be funded out of the Administrative Fund, as well as department level programs which are accounted for in each departments budget.

Significant changes in FY24 proposed budget

- Rental income: Increased due to higher demand for private room rentals at community center and gym rentals at annex.
- Committee support fees: These fees are divided between administration and recreation and budgeted off anticipated support levels. 50% of collected fees are budgeted for administration and 50% are budgeted for recreation. FY24 has a large decrease from the amount budgeted in FY23 as some committees have reduced their reliance on the district staff for events (i.e. Shootout).
- Donations: Increased for FY24 as the demand for scholarships has increased. Staff will focus on raising alternative funds to support this program.
- Interest: Increased over FY23 budget amount due to high interest rates in the Local Government Grant Pool.
- Regular salaries: Increase over FY23 YE projections are related to COLA adjustments and planning for year-round staffing, for all positions.
- Board expenses and planning: Decreased due to no board seats or measures up for election.
- Contracted services: Includes annual audit, legal fees, and outside site plan of elementary school.
- Mileage and travel: Increased due to the higher cost of milage reimbursement and anticipated trainings in FY24.
- Credit card processing fees: This expense has been moved to specific departments to better reflect true expenses at the department level.
- Liability insurance: The district saw a large increase in liability insurance in FY23 due, in part, to additional staff and programming as well as the state of the insurance market. As recommended by our insurance agent, staff have budgeted for a 20% increase in FY24.
- Tent expenses: This line item is zeroed out as the tent has been donated to the school district.
- Technology services: In addition to planning for a rise in costs due to inflation, additional monies are budgeted to account for a transition of technology services onto the cloud.
- Utilities: Increased in FY24 to factor in rising costs due to inflation.
- Community outreach: Moved to Special Events Department as it better aligns with services provided.

Sisters Park & Recreation District
FY24 Budget Worksheet
General Fund: Administrative Services Department

Description	FY21 Actuals	FY22 Actuals	FY23 Adopted	FY23 Projected	Proposed	FY24 Approved	Adopted
Charges for Services							
Rental income	2,200	2,044	1,500	3,000	4,500	-	-
Committee support fees	-	12,551	12,500	5,550	6,000	-	-
Total Charges for Services	2,200	14,595	14,000	8,550	10,500	-	-
Grants, Donations & Miscellaneous							
Grants	88,395	38,150	10,000	10,000	10,000	-	-
Scholarship donations	5,000	4,275	5,000	3,500	10,000	-	-
Donations	-	11,317	10,000	1,000	2,000	-	-
Sponsorships and advertising	100	-	1,000	-	3,000	-	-
Miscellaneous income	6,152	5,170	4,500	8,000	5,000	-	-
Interest	1,048	1,325	1,200	15,000	20,000	-	-
Total Grants, Donations & Miscellaneous	100,695	60,237	31,700	37,500	50,000	-	-
Total Revenue	102,895	74,832	45,700	46,050	60,500	-	-
Personnel Services							
Regular salaries (full-time & part-time)	147,458	144,003	162,605	152,000	204,102	-	-
Temporary salaries	-	-	-	-	2,000	-	-
Associated payroll expenses	15,189	13,991	16,549	16,500	22,451	-	-
Employee benefits	20,539	19,624	23,009	19,000	19,892	-	-
Workers compensation	2,586	2,271	2,836	2,836	3,176	-	-
Total Personnel Services	185,772	179,889	205,000	190,336	251,621	-	-
Materials & Services							
Board expenses and planning	88	1,805	3,500	3,500	1,000	-	-
Contracted services	9,818	22,861	71,386	58,529	41,000	-	-
Marketing and promotions	4,078	17,876	35,000	26,691	28,000	-	-
Public notices	538	240	2,000	500	500	-	-
Licenses and fees	16,163	14,445	16,000	14,000	15,400	-	-
Background checks	19	56	50	50	100	-	-
Staff/volunteer recruitment and retention	775	510	3,000	1,000	1,500	-	-
Mileage and travel	-	1,713	2,500	1,250	2,500	-	-
Supplies and equipment	44,496	9,808	15,000	13,000	15,000	-	-
Training and conference	5,117	945	7,000	7,000	10,000	-	-
Banking charges and fees	222	45	250	300	300	-	-
Credit card processing fees	10,454	14,176	-	27	-	-	-
Liability insurance	15,485	15,250	21,000	20,547	24,656	-	-
Tent expenses	-	2,107	-	-	-	-	-
Land lease	-	500	500	500	500	-	-
Coffield Center maintenance	20,587	5,987	10,000	7,500	8,500	-	-
Custodial contract	220	-	-	-	-	-	-
Building and cleaning supplies	7,647	3,817	5,000	3,000	4,500	-	-
Technology services	28,695	31,118	36,000	36,000	57,800	-	-
Fire/security	5,733	4,732	5,000	5,000	5,250	-	-
Vehicle maintenance	2,873	944	2,050	1,250	2,000	-	-
Utilities- Coffield Center	19,640	27,072	31,500	31,500	34,335	-	-
Community outreach	5,000	850	-	-	-	-	-
Park facilities maintenance	13,218	13,421	15,000	11,500	15,000	-	-
COVID related materials and services	-	192	-	-	-	-	-
Adjusting journal entry per audit	6,060	-	-	-	-	-	-
Total Materials & Services	216,925	190,470	281,736	242,644	267,841	-	-
Total Expenditures	402,697	370,359	486,736	432,980	519,462	-	-
Subsidy	(299,802)	(295,527)	(441,036)	(386,930)	(458,962)	-	-

General Fund- Recreation Services Department Narrative

Department objectives

- Youth recreation & athletics: Creation and implementation of youth recreation and athletic programs (3-18 years old). Examples include specialty camps, youth center, gymnastics, cheerleading, basketball, soccer, etc.
- Adult recreation & athletics: Creation and implementation of adult recreation and athletic programs (18+ years old). Examples include fiddle, ukulele, adult softball, cornhole, senior excursions, etc.
- Fitness: Creation and implement of an adult fitness program that provides variety and services patrons of all physical ability.
- Family recreation: Creation and implementation of family recreation programs.

Departmental staff/full-time equivalent (FTE*)

Fiscal year	Full-time 30hrs/wk. or more	Part-time	Total FTE
FY23 Actual	2.5	0.50	3.50
FY24 Proposed	3	0.75	3.75

*Calculated by hours scheduled to work per week divided by 40

Cost recovery category summary for FY24

- Level 5; mostly individual benefit/200% minimum: concessions
- Level 4; considerable individual benefit/150% minimum: recreation adult teams
- Level 3; balanced community/individual benefit/100% minimum: classes, specialty camps, committee support, excursions, monitored drop-in access to indoor facility amenities
- Level 2; considerable community benefit/75% minimum: youth athletic leagues
- Level 1; mostly community benefit/0% minimum: youth center

FY23 highlights (completed and/or in progress)

- Youth soccer, football, and basketball saw increase participation
- Hosted a successful Shootout Basketball Tournament with Outlaws Basketball Committee
- Full-time recreation/athletic coordinator hired in October 2022
- Full-time recreation/athletic supervisor hired in February 2023
- Opened free youth center for middle school students
- Implemented free program series to support older adults including Lunch and Learn and walking groups

FY24 key operational changes and priorities

- Staffing structure anticipated to remain the same in FY24 with a full-time supervisor and coordinator to develop and implement year-round programming for all ages. Part-time instructors are anticipated to increase with new programs.
- Expanding programming offerings for all ages will remain a top priority for the recreation department.
- Alternative funds will be a focus in FY24 including the implementation of a new youth athletics sponsorship program and focusing on grants for programs that serve sensitive populations.

Significant changes in FY24 proposed budget

- Registration fees: Increased with the anticipation of program growth due to additional programming, including an increase in contracted out programs which have a higher registration fee. Increased registration fee for district offered programs between 5-10%.
- Committee support fees: These fees are divided between administration and recreation and budgeted off anticipated support levels. 50% of collected fees are budgeted for administration and 50% are budgeted for recreation.
- Grants: The expectation for grants is increasing in FY24. With the increased staff in the department from the beginning of last fiscal year, it is anticipated that more time can be focused on alternative funds. Identified grants include the Roundhouse Foundation and St. Charles Community Foundation.
- Sponsorships and advertising: Increased over FY23 YE projections due new youth athletics sponsorship program.
- Regular salaries: Line item reflects COLA adjustments for all positions and accounts for a full-time program supervisor, recreation coordinator, and site coordinator as well as part-time athletic and youth center staff. Assumes all positions are filled throughout the year.
- Associated payroll expenses, Employee benefits & Workers compensation: Increased as a result of additional staffing expense.
- Contracted services: Increased to reflect continued growth in contracted and facilitated services in recreation.
- Training and conference: Increase reflects required coach trainings and additional professional development for youth center staff as well as coordinator and supervisor.
- Coach fee reimbursement: This line item has been eliminated. While the reimbursement is cost recovered, it is not an expense that is paid out. Money is collected at time of registration and volunteer coaches are refunded their registration fee at the completion of the season, once all requirements are met.
- Rentals- facilities and equipment: Budgeted numbers better reflect anticipated cost for Annex and school district facility rentals.
- Credit card processing fees: Previously shown in Administration, this expense is now being accounted for in the respective program department. Line item calculated at 3% of revenue received through RecTrac.
- Subsidy: The department subsidy growth, over FY23 YE projections, is related to an assumption of being fully staffed at current staffing levels for FY24. Additional expenses, which are highlighted above, also contribute to the increase. The department is budgeted at the cost recovery expectations set for by the board of directors.

Sisters Park & Recreation District
FY24 Budget Worksheet
General Fund: Recreation Services Department

Description	FY21 Actuals	FY22 Actuals	FY23 Adopted	FY23 Projected	Proposed	FY24 Approved	Adopted
Charges for Services							
Registration fees	77,407	113,427	147,937	140,000	233,930	-	-
Committee support fees	-	6,610	12,500	3,000	4,000	-	-
Total Charges for Services	77,407	120,037	160,437	143,000	237,930	-	-
Grants, Donations & Miscellaneous							
Grants	16,670	6,050	25,000	-	40,000	-	-
Donations	1,825	1,825	2,000	2,000	2,000	-	-
Sponsorships and advertising	-	1,000	5,000	2,000	6,000	-	-
Miscellaneous income	110	-	-	-	-	-	-
Total Grants, Donations & Miscellaneous	18,605	8,875	32,000	4,000	48,000	-	-
Total Revenue	96,012	128,912	192,437	147,000	285,930	-	-
Personnel Services							
Regular salaries (full-time & part-time)	32,411	45,084	146,495	111,000	187,808	-	-
Temporary salaries	6,475	2,263	3,500	2,000	3,000	-	-
Associated payroll expenses	3,714	4,544	7,707	11,500	20,989	-	-
Employee benefits	2,778	5,599	25,880	23,000	23,817	-	-
Workers compensation	839	1,514	1,418	1,418	1,588	-	-
Total Personnel Services	46,217	59,004	185,000	148,918	237,202	-	-
Materials & Services							
Contracted services	20,379	44,539	62,632	59,000	114,854	-	-
Marketing and promotion	2,180	5,071	7,500	4,500	5,000	-	-
Licenses and fees	138	949	400	520	900	-	-
Background checks	259	463	666	500	750	-	-
Staff/volunteer recruitment and retention	-	133	1,500	1,000	1,500	-	-
Mileage and travel	-	166	750	750	1,500	-	-
Supplies and equipment	12,675	15,650	20,000	19,500	19,000	-	-
Training and conference	1,992	-	1,500	1,500	4,000	-	-
Coaches fees reimbursement	88	-	-	-	-	-	-
Admissions	-	-	120	120	200	-	-
Rentals-facilities/equipment	3,392	11,813	25,000	12,500	15,000	-	-
Credit card processing fees	-	-	9,000	9,000	7,018	-	-
Total Materials & Services	44,495	78,784	129,068	108,890	169,722	-	-
Total Expenditures	90,712	137,788	314,068	257,808	406,924	-	-
Subsidy	5,301	(8,877)	(121,631)	(110,808)	(120,994)	-	-

General Fund-Care Services Department Narrative

Department objectives

- Preschool classrooms: Creation and implementation of a comprehensive preschool program that prepares the youngest members the community to enter into elementary school.
- Before/after school program: Creation and implementation of a school-based program to keep kids safe and engaged.
- No school day programming: Creation and implementation of programs designed for elementary age youth to keep active during scheduled no school days.
- Day camps: Creation and implementation of a full day program that operates during school breaks. Designed for youth in need of all day/week care.
- Playground program: Creation and implementation of a summer playground program designed for elementary age youth to provide facilitated recreation activities in local playgrounds.

Departmental staff/full-time equivalent (FTE*)

Fiscal year	Full-time 30 hrs./wk. or more	Part-time	Total FTE
FY23 Actual	5.5	2	7
FY24 Proposed	5.5	3.75	9.25

*Calculated by hours scheduled to work per week divided by 40

Cost recovery category summary

- Level 3; balanced community/individual benefit/100% minimum: classes
- Level 2; considerable community benefit/75% minimum: school age care program, day camps, full-time and part-time preschool
- Level 1; mostly community benefit/0% minimum: playground program

FY23 highlights (completed and/or in progress)

- Preschool operated at full capacity with two full classrooms
- Highly successful summer camp, Kids Club, and no school day programs
- Second year of the free summer Playground Program offered in partnership with the City of Sisters was a success
- Awarded over \$67,000 in grants for preschool, Playground Program, and summer day camp
- Interim program supervisor started in April 2023

FY24 key operational changes and priorities

- Full-time staffing structure is anticipated to remain the same for FY24. There will be a focus on part-time support staff for school age programs with the goal of reducing student to staff ratio.
- Staffing consistency and retention remains a top priority for all care programs.
- Promoting and increasing usage of the Playground Program in the summer of 2023 is a top priority.

Significant changes in FY24 proposed budget

- Registration fees: Increase over FY23 YE projections accounts for fee increase in day camp, preschool, and Kids Club. Increased operating costs have outpaced fees, requiring a 10-15% increase in FY24.
- Grants: Amount is reflective of anticipated state grants for preschool support and Summer Playground Program.
- Regular salaries: Increase reflects COLA adjustments for all positions. Also accounts for program supervisor, half of a coordinator, and fully staffed in all programs for the year.
- Temporary salaries: Increased to account for additional summer staff to reduce program staff to student ratios.
- Associated payroll expenses, Employee benefits & Workers compensation: Increased as a result of additional staffing expenses
- Contracted services: Budgeted amount in anticipation of need to contract out substitute staff through High Desert ESD. This is budgeted at a minimal amount, as we are budgeting to be fully staffed. Budgeting for a high level of contracted out subs would over inflate the budget.
- Training and conference: Increased due anticipated trainings for supervisor and program staff.
- Credit card processing fees: Previously shown in Administration, this expense is now being accounted for in the respective program department. Line item calculated at 3% of revenue received through RecTrac.
- Subsidy: There is a slight growth in subsidy from FY23 YE projections. The department is budgeted at the cost recovery expectations set for by the board of directors.

Sisters Park & Recreation District
FY24 Budget Worksheet
General Fund: Care Services Department

Description	FY21 Actuals	FY22 Actuals	FY23 Adopted	FY23 Projected	FY24 Proposed	FY24 Approved	FY24 Adopted
Charges for Services							
Registration fees	233,913	241,980	400,500	284,200	375,500	-	-
Total Charges for Services	233,913	241,980	400,500	284,200	375,500	-	-
Grants, Donations & Miscellaneous							
Grants	67,733	86,250	20,000	67,084	65,000	-	-
Program donations	-	-	-	-	1,500	-	-
Miscellaneous income	-	2,000	-	2,000	-	-	-
Total Grants, Donations & Miscellaneous	67,733	88,250	20,000	69,084	66,500	-	-
Total Revenue	301,646	330,230	420,500	353,284	442,000	-	-
Personnel Services							
Regular salaries (full-time and part-time)	112,584	166,145	268,630	249,000	327,570	-	-
Temporary salaries	43,049	19,986	24,000	14,000	25,000	-	-
Associated payroll expenses	15,326	18,113	26,171	27,000	38,783	-	-
Employee benefits	20,440	34,439	40,339	34,500	55,689	-	-
Workers compensation	3,075	4,459	5,781	5,781	6,475	-	-
Total Personnel Services	194,474	243,142	364,921	330,281	453,516	-	-
Materials & Services							
Contracted services	18,539	14,761	68,012	45,000	5,000	-	-
Marketing and promotion	1,497	3,238	4,444	3,500	3,000	-	-
Licenses and fees	173	162	200	-	200	-	-
Background checks	148	518	156	125	300	-	-
Staff/volunteer recruitment and retention	1,934	2,130	3,981	3,981	4,000	-	-
Mileage and travel	-	-	456	456	1,500	-	-
Supplies and equipment	8,890	9,417	15,500	13,000	14,500	-	-
Training and conference	100	560	2,768	2,768	4,000	-	-
Admissions	-	-	400	400	750	-	-
Utilities- Annex	2,626	191	3,623	3,263	4,000	-	-
Rentals-facilities/equipment	17,679	21,000	22,000	22,000	24,000	-	-
Credit card processing fees	-	2,175	10,000	5,000	5,000	-	-
Total Materials & Services	51,585	54,150	131,538	99,493	66,250	-	-
Total Expenditures	246,059	297,292	496,459	429,774	519,766	-	-
Subsidy	55,587	32,938	(75,959)	(76,490)	(77,766)	-	-

General Fund- Special Events Department Narrative

Department objectives

- Community events: Creation and implementation of events that are free or have a nominal fee and are intended to increase community participation and awareness of district programs and facilities.
- Specialty events: Creation and implementation of events that are geared towards a specific demographic and a more substantial fee required to participate.

Departmental staff/full-time equivalent (FTE*)

Fiscal year	Full-time 30 hrs./wk. or more	Part-time	Total FTE
FY23 Actual	0.5	0.25	0.75
FY24 Proposed	0.5	0.25	0.75

*Calculated by hours scheduled to work per week divided by 40

Cost recovery category summary

- Level 3; balanced community/individual benefit/100% minimum: specialty events
- Level 1; mostly community benefit/0% minimum: community events

FY23 highlights (completed and/or in progress)

- Hosted a sold-out Glory Daze Car Show in downtown Sisters
- Took over three community events including Downtown Trick or Treating, Holiday Tree Lighting, and Holiday Parade, all seeing approximately 1,500 attendees each
- Added new Kids Carnival event which saw approximately 750 attendees

FY24 key operational changes and priorities

- Focus on community events to improve and streamline operations and improve event goers experience
- Evaluate underperforming events and determine next steps
- Increase event sponsorships

Significant changes in FY24 proposed budget

- Registration fees: In line with anticipated registration fees for fee-based events.
- Sponsorships and advertising: Increased due to higher capacity to seek sponsorships and new sponsorship program.
- Regular salaries: Line item reflects 50% of a full-time coordinator salary to support district special events.
- Temporary salaries: Reflective of day of staff support for district events.
- Associated payroll expenses, Employee benefits & Workers' compensation: Increased as a result of additional staff.
- Contracted services: Increased to reflect higher cost of contracted services for community events.
- Marketing and promotions: Increased focus on marketing and promotions for events in FY24 including added is local Smart Shopper brochure.
- Staff/volunteer recruitment and retention: Combined staff and volunteer recruitment, retention, and recognition under one line item. Line item accounts for department specific retention and recognition efforts.

- Supplies and equipment: Reduction of funds is more aligned with anticipated expenses for FY24.
- Community outreach: Previously shown in Administration, this expense is for outreach opportunities within the community including tabling at city events. Family Movie Nights contract is also paid out of this line item.
- Credit card processing fees: Previously shown in Administration, this expense is now being accounted for in the respective program department. Line items calculated at 3% of revenue received through RecTrac.
- Subsidy: The department subsidy decrease is related to increased expectation program event sponsorships. The department is budgeted at the cost recovery expectations set for by the board of directors.

Sisters Park & Recreation District
FY24 Budget Worksheet
General Fund: Special Events Department

Description	FY21 Actuals	FY22 Actuals	FY23 Adopted	FY23 Projected	Proposed	FY24 Approved	Adopted
Charges for Services							
Registration fees	2,916	2,915	18,500	7,000	13,900	-	-
Total Charges for Services	2,916	2,915	18,500	7,000	13,900	-	-
Grants, Donations & Miscellaneous							
Donations	1,634	1,193	2,000	100	-	-	-
Sponsorships & advertising	-	500	6,000	4,500	15,000	-	-
Miscellaneous income	-	489	-	1,970	2,000	-	-
Total Grants, Donations & Miscellaneous	1,634	2,182	8,000	6,570	17,000	-	-
Total Revenue	4,550	5,097	26,500	13,570	30,900	-	-
Personnel Services							
Regular salaries	-	-	23,971	18,500	24,280	-	-
Temporary salaries	-	-	1,268	-	1,500	-	-
Associated payroll expenses	-	-	2,202	2,000	2,836	-	-
Employee benefits	-	-	4,559	4,000	4,587	-	-
Workers compensation	70	-	-	-	30	-	-
Total Personnel Services	70	-	32,000	24,500	33,233	-	-
Materials & Services							
Contracted services	150	600	5,000	3,500	5,000	-	-
Marketing and promotion	-	2,095	5,620	5,100	6,500	-	-
Licenses and fees	115	1,120	1,520	1,520	2,000	-	-
Mileage and travel	-	132	160	100	150	-	-
Staff/volunteer recruitment and retention	-	-	600	200	750	-	-
Supplies and equipment	2,841	3,069	15,000	7,500	5,000	-	-
Rentals- facilities/equipment	-	-	500	-	200	-	-
Community outreach	-	-	10,000	8,000	5,000	-	-
Credit card processing fees	-	-	1,195	500	1,200	-	-
Total Materials & Services	3,106	7,015	39,595	26,420	25,800	-	-
Total Expenditures	3,176	7,015	71,595	50,920	59,033	-	-
Subsidy	1,374	(1,918)	(45,095)	(37,350)	(28,133)	-	-

Capital Improvement Reserve Fund

Capital Improvement Reserve Fund

The Capital Improvement Reserve Fund is a fund with the sole purpose of saving for and appropriating funds for capital expenditures to include improvements and/or assets. Reserve funds are used, in budgeting, to accumulate money year over year for the cost of any service, project, property or equipment that the district can legally perform or acquire (ORS 294.346).

Proposed FY24 Budget Assumptions

Revenue

- The beginning fund balance for the Capital Improvement Reserve Fund for FY24 is \$228,170.
- FY24 budget includes a transfer of \$75,000 from the General Fund to the Capital Improvement Reserve Fund and a transfer of \$22,500 from the Special Revenue Fund.
- FY24 budget assumes a large amount of grants for capital projects.
- Interest is budgeted at an increased amount due to high interest rates in the Local Government Investment Pool.

Expenses

- \$717,000 is allocated for capital improvements/equipment in FY24 per the draft five-year capital improvement plan which can be found in the Appendix. Included in the plan are project descriptions and estimated use of General Fund dollars, and grants/alternative funds. Many projects are dependent on receiving alternative funds.
- \$39,190 will be carried forwarded to FY25 for the beginning fund balance.

Capital Improvement Reserve Fund: This fund was added in FY21 and accounts for 25% of the district's overall FY24 budget. The sole purpose of this fund is to save for and appropriate funds for capital items to include improvements and/or assets. Reserve funds are used to accumulate money for the cost of any service, project, property, or equipment that the district can legally perform or acquire (ORS 294.346). A reserve fund is a way to save money from year to year. Expenditures can be appropriated and made directly from a reserve fund.

Sisters Park & Recreation District
FY24 Budget Worksheet
Summary of Capital Improvement Reserve Fund

Description	FY21	FY22	FY23		FY24		
	Actuals	Actuals	Adopted	Projected	Proposed	Approved	Adopted
Beginning Cash							
Beginning cash	-	35,001	155,505	173,446	228,170	-	-
Total Beginning Cash	-	35,001	155,505	173,446	228,170	-	-
Grants, Donations & Miscellaneous							
Grants	-	-	-	-	427,500	-	-
Donations	-	-	5,000	616	-	-	-
Interest	1	56	10	1,724	3,000	-	-
Total Grants, Donations & Miscellaneous	-	56	10	1,724	430,500	-	-
Interfund Transfer							
Transfer from General Fund	35,000	165,000	100,000	100,000	75,000	-	-
Transfer from Special Revenue Fund	-	-	-	-	22,500	-	-
Total Interfund Transfer	35,000	165,000	100,000	100,000	97,500	-	-
Total Revenues	35,001	200,057	255,515	275,170	756,170	-	-
Capital Outlay							
Capital improvements	-	-	123,000	-	-	-	-
Skatepark	-	21,724	-	22,000	100,000	-	-
Bike Park	-	-	-	15,000	-	-	-
Pickleball	-	-	-	5,000	-	-	-
Outdoor recreation amenity	-	-	-	-	300,000	-	-
General facility/grounds	-	4,887	-	5,000	257,000	-	-
Capital equipment	-	-	60,000	-	60,000	-	-
Total Capital Outlay	-	26,611	183,000	47,000	717,000	-	-
Ending Fund Balance	35,000	173,446	72,515	228,170	39,170	-	-
Total Expenditures	-	200,057	255,515	275,170	756,170	-	-

Special Revenue Fund

Special Revenue Fund

The Special Revenue Fund accounts for dedicated revenues that must be used for the specific purpose authorized (ORS 311.350). The following committees are included in the fund for FY24:

- Outlaw Basketball Committee
- Outlaw Lacrosse Committee
- Outlaw Volleyball Committee
- Sisters Country Pickleball Club Committee
- Astronomy Club Committee
- Sisters Labyrinth Committee

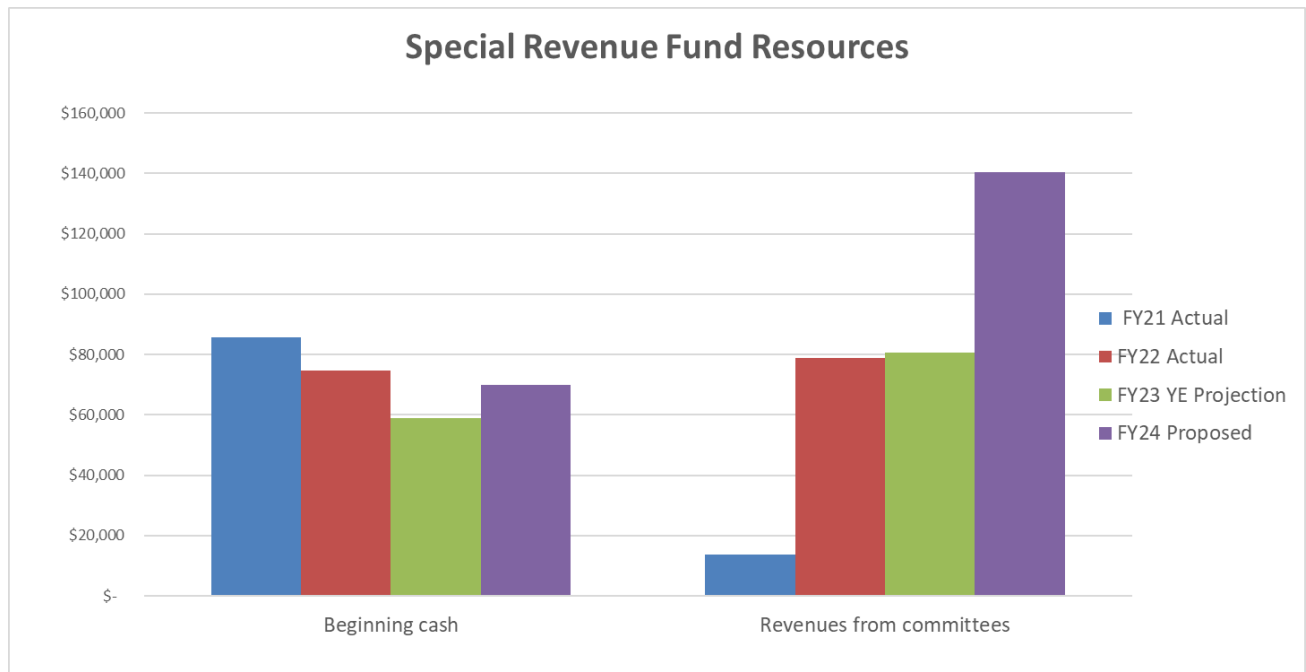
FY23 Year-end Projections

Staff have worked with committee leadership for FY23 year-end projections which are reflected in budget worksheets.

Proposed FY24 Budget Assumptions

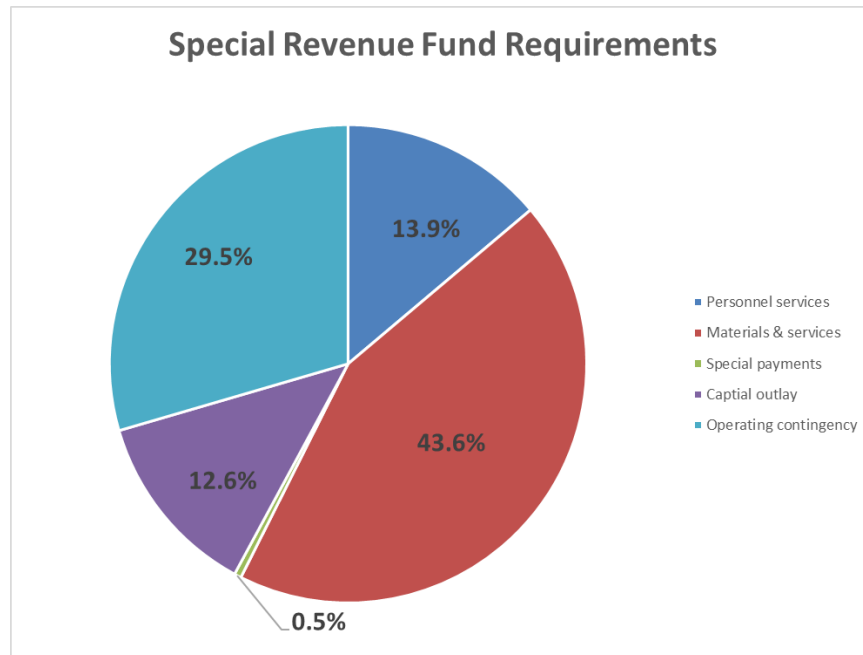
Revenue

- FY24 budget revenues plan a steady offering of programs and services.
- Grants/donations/sponsorships have been budgeted based on anticipated opportunities.



Expenditures

- Personnel services
 - Three committees have temporary employees, including coaches for club sport programs and site supervisors for tournaments.
- Materials & services
 - Assumes an increase in budgeted amounts from previous fiscal year projections as committees plan for increased programming and tournaments in FY24.
- Operating contingency
 - Budgeted at \$62,083. If unutilized, this becomes the beginning fund balance for the following fiscal year.



Special Revenue Fund: This fund was created in FY20 and makes up 7% of the district's overall FY24 budget. Special revenue funds are used to account for dedicated revenues that must be used for a specific purpose.

Committee Responsibilities: Each committee is responsible for raising funds to support their activities and programs, and any funds received are recorded and managed in a committee bank account separate from the general checking account. Funds are separated to ensure that committee funds are not subsidizing the district's General Fund or visa versa.

The following priorities are included in each committee's budget for FY24:

- **Outlaw Basketball Committee**
 - Committee anticipates hosting two basketball tournaments in FY24 as well as another season of tournament basketball.
- **Outlaw Lacrosse Committee**
 - This committee is undergoing a change in leadership and determining their future. They are currently evaluating if they will operate as a committee under the district in FY24 and will present options to the board of directors in June. However, the committee is budgeting funds in FY24 so if they decide to remain a committee, they have the ability to do so.
- **Outlaw Volleyball Committee**
 - No major changes are anticipated in revenues or expenditures over budgeted amount in FY24.
- **Sisters Country Pickleball Club Committee**
 - FY24 anticipates an increase in membership fees for the pickleball committee as well as grants and donations.
- **Astronomy Club Committee**
 - The club will continue to raise funds by providing transportation assistance to various events in Sisters Country.
 - The club will continue to advocate for dark skies and compliance with International Dark Sky (IDA) standards.
 - Committee has added a small student scholarship in FY24 to use for educational purposes.
- **Sisters Community Labyrinth Committee**
 - No major changes are anticipated in revenues or expenditures.

Sisters Park & Recreation District
FY24 Budget Worksheet
Summary of Special Revenue Fund

Description	FY21	FY22	FY23		FY24		
	Actuals	Actuals	Adopted	Projected	Proposed	Approved	Adopted
Beginning Cash							
Outlaw Basketball Committee	35,155	35,032	31,187	29,778	42,513	-	-
Outlaw Lacrosse Committee	33,364	21,014	15,485	7,406	952	-	-
Outlaw Volleyball Committee	6,045	6,045	4,515	5,623	6,125	-	-
Sisters Country Pickleball Committee	5,440	6,840	7,377	10,114	13,710	-	-
Astronomy Club Committee	1,565	1,791	1,760	1,760	2,647	-	-
Sisters Labyrinth Committee	650	400	1,050	1,050	690	-	-
Inactive/miscellaneous/general	3,411	3,411	3,411	3,223	3,248	-	-
Total Beginning Cash	85,630	74,534	64,785	58,953	69,884	-	-
Charges for Services							
Outlaw Basketball Committee	-	33,591	45,000	38,925	40,000	-	-
Outlaw Lacrosse Committee	7,004	13,137	12,000	7,400	13,500	-	-
Outlaw Volleyball Committee	-	4,375	14,000	1,750	10,250	-	-
Sisters Country Pickleball Committee	435	7,005	4,620	4,890	7,900	-	-
Charges for Services	7,439	58,108	75,620	52,965	71,650	-	-
Grants, Donations & Miscellaneous							
Outlaw Basketball Committee	-	16,143	40,000	20,100	30,000	-	-
Outlaw Lacrosse Committee	3,000	1,500	19,000	6,343	10,000	-	-
Sisters Country Pickleball Committee	2,150	2,202	10,000	300	22,500	-	-
Astronomy Club Committee	1,000	-	1,000	1,000	1,000	-	-
Sisters Labyrinth Committee	100	1,000	5,350	-	5,350	-	-
Miscellaneous revenue	-	-	-	25	-	-	-
Total Grants, Donations, & Miscellaneous	6,250	20,845	75,350	27,768	68,850	-	-
Total Revenues	99,319	153,487	215,755	139,686	210,384	-	-
Personnel Services							
Outlaw Basketball Committee	-	13,302	16,100	14,019	16,100	-	-
Outlaw Lacrosse Committee	14,175	12,273	17,998	14,448	10,479	-	-
Outlaw Volleyball Committee	-	3,454	8,626	218	2,588	-	-
Total Personnel Services	14,175	29,029	42,724	28,686	29,166	-	-
Materials & Services							
Outlaw Basketball Committee	123	41,686	61,150	32,271	70,355	-	-
Outlaw Lacrosse Committee	8,178	15,973	27,300	5,748	13,050	-	-
Outlaw Volleyball Committee	-	1,343	4,200	1,030	3,620	-	-
Sisters Country Pickleball Committee	1,185	5,934	2,765	1,594	3,700	-	-
Astronomy Club Committee	774	31	550	113	550	-	-
Sisters Labyrinth Committee	350	350	450	360	360	-	-
Miscellaneous expenses-all committees	-	-	-	-	-	-	-
Total Materials & Services	10,610	65,317	96,415	41,116	91,635	-	-
Special Payments							
Student scholarship	-	-	-	-	1,000	-	-
Total Special Payments	-	-	-	-	1,000	-	-
Capital Outlay							
Sisters Country Pickleball Committee	-	-	10,000	-	22,500	-	-
Sisters Labyrinth Committee	-	-	4,000	-	4,000	-	-
Total Capital Outlay	-	-	14,000	-	26,500	-	-
Operating Contingency							
Operating contingency	74,534	59,141	62,616	69,884	62,083	-	-
Total Operating Contingency	74,534	59,141	62,616	69,884	62,083	-	-
Total Expenditures	99,319	153,487	215,755	139,686	210,384	-	-

Sisters Park & Recreation District
FY24 Budget Worksheet
Special Revenue Fund: Outlaw Basketball Committee

Description	FY21	FY22	FY23		FY24		
	Actuals	Actuals	Adopted	Projected	Proposed	Approved	Adopted
Beginning cash	35,155	35,032	31,187	29,778	42,513	-	-
Total Beginning Cash	35,155	35,032	31,187	29,778	42,513	-	-
Charges for Services							
Registration fees	-	33,591	45,000	38,925	40,000	-	-
Total Charges for Services	-	33,591	45,000	38,925	40,000	-	-
Grants, Donations & Miscellaneous							
Sponsorships and advertising	-	-	5,000	2,100	5,000	-	-
Donations	-	550	-	-	-	-	-
Tournament income	-	15,593	35,000	18,000	25,000	-	-
Total Grants, Donations, & Miscellaneous	-	16,143	40,000	20,100	30,000	-	-
Total Revenues	35,155	84,766	116,187	88,803	112,513	-	-
Personnel Services							
Temporary salaries	-	12,200	14,000	12,051	14,000	-	-
Associated payroll expenses	-	1,102	1,750	1,750	1,750	-	-
Workers compensation	-	-	350	218	350	-	-
Total Personnel Services	-	13,302	16,100	14,019	16,100	-	-
Materials & Services							
Contracted services	-	25,130	35,000	10,216	35,000	-	-
Marketing and promotions	-	141	500	-	500	-	-
Supplies and equipment	123	5,552	12,000	7,700	15,000	-	-
Licenses and fees	-	-	-	380	380	-	-
Mileage and travel	-	-	-	325	325	-	-
Credit card processing fees	-	-	-	-	-	-	-
Admissions	-	6,000	6,500	9,985	12,000	-	-
Rentals- facilities/equipment	-	1,840	4,000	2,175	4,000	-	-
Background checks	-	130	150	37	150	-	-
Scholarships	-	2,893	3,000	1,453	3,000	-	-
Total Materials & Services	123	41,686	61,150	32,271	70,355	-	-
Operating Contingency							
Operating contingency	35,032	29,778	38,937	42,513	26,058	-	-
Total Operating Contingency	35,032	29,778	38,937	42,513	26,058	-	-
Total Expenditures	35,155	84,766	116,187	88,803	112,513	-	-

Sisters Park & Recreation District
FY24 Budget Worksheet
Special Revenue Fund: Lacrosse Committee

Description	FY21 Actuals	FY22 Actuals	FY23 Adopted	FY23 Projected	Proposed	FY24 Approved	Adopted
Beginning cash	33,364	21,014	15,485	7,406	952	-	-
Total Beginning Cash	33,364	21,014	15,485	7,406	952	-	-
Charges for Services							
Registration fees	7,004	13,137	12,000	7,400	13,500	-	-
Total Charges for Services	7,004	13,137	12,000	7,400	13,500	-	-
Grants, Donations & Miscellaneous							
Donations	3,000	1,500	1,000	2,843	2,500	-	-
Sponsorships and advertising	-	-	-	3,500	7,500	-	-
Tournament income	-	-	18,000	-	-	-	-
Total Grants, Donations, & Miscellaneous	3,000	1,500	19,000	6,343	10,000	-	-
Total Revenues	43,368	35,652	46,485	21,149	24,452	-	-
Personnel Services							
Temporary salaries	12,643	11,100	15,650	12,624	9,000	-	-
Associated payroll expenses	1,322	1,004	1,956	1,389	990	-	-
Workers compensation	210	168	391	436	489	-	-
Total Personnel Services	14,175	12,273	17,998	14,448	10,479	-	-
Materials & Services							
Contracted services	2,178	9,386	10,000	-	6,500	-	-
Marketing and promotion	-	293	300	49	300	-	-
Licenses and fees	2,575	481	500	3,199	500	-	-
Scholarships	65	600	1,000	-	1,000	-	-
Mileage and travel	219	996	500	750	750	-	-
Supplies and equipment	1,643	4,218	10,000	750	2,500	-	-
Training and conference	299	-	500	-	500	-	-
Rentals- facilities and equipment	1,200	-	4,500	1,000	1,000	-	-
Total Materials & Services	8,178	15,973	27,300	5,748	13,050	-	-
Operating Contingency							
Operating contingency	21,014	7,406	1,187	952	924	-	-
Total Operating Contingency	21,014	7,406	1,187	952	924	-	-
Total Expenditures	43,368	35,652	46,485	21,149	24,452	-	-

Sisters Park & Recreation District
FY24 Budget Worksheet
Special Revenue Fund: Outlaw Volleyball Committee

Description	FY21	FY22	FY23		FY24		
	Actuals	Actuals	Adopted	Actuals	Proposed	Approved	Adopted
Beginning cash	6,045	6,045	4,515	5,623	6,125	-	-
Total Beginning Cash	6,045	6,045	4,515	5,623	6,125	-	-
Charges for Services							
Registration fees	-	4,375	14,000	1,750	10,250	-	-
Total Charges for Services	-	4,375	14,000	1,750	10,250	-	-
Total Revenues	6,045	10,420	18,515	7,373	16,375	-	-
Personnel Services							
Temporary salaries	-	3,200	7,500	-	2,250	-	-
Associated payroll expenses	-	254	938	-	281	-	-
Workers compensation	-	-	188	218	56	-	-
Total Personnel Services	-	3,454	8,626	218	2,588	-	-
Materials & Services							
Contracted services	-	664	1,200	500	500	-	-
Licenses and fees	-	379	-	-	-	-	-
Marketing and promotion	-	-	-	-	-	-	-
Admissions	-	-	2,000	-	2,000	-	-
Background checks	-	-	-	-	-	-	-
Rentals- facilities/equipment	-	-	-	120	120	-	-
Supplies and equipment	-	-	1,000	410	1,000	-	-
Scholarships	-	300	-	-	-	-	-
Total Materials & Services	-	1,343	4,200	1,030	3,620	-	-
Operating Contingency							
Operating contingency	6,045	5,623	5,689	6,125	10,167	-	-
Total Operating Contingency	6,045	5,623	5,689	6,125	10,167	-	-
Total Expenditures	6,045	10,420	18,515	7,373	16,375	-	-

Sisters Park & Recreation District
FY24 Budget Worksheet
Special Revenue Fund: Pickleball Committee

Description	FY21 Actuals	FY22 Actuals	FY23 Adopted	FY23 Projection	Proposed	FY24 Approved	Adopted
Beginning cash	5,440	6,840	7,377	10,114	13,710	-	-
Total Beginning Cash	5,440	6,840	7,377	10,114	13,710	-	-
Charges for Services							
Membership fees	185	1,821	2,400	690	2,400	-	-
Registration fees	250	874	720	4,000	4,000	-	-
Items for resale	-	4,310	1,500	200	1,500	-	-
Total Charges for Services	435	7,005	4,620	4,890	7,900	-	-
Grants, Donations & Miscellaneous							
Grants	2,000	-	5,000	-	10,000	-	-
Donations	150	2,202	5,000	300	12,500	-	-
Sponsorships and advertising	-	-	-	-	-	-	-
Total Grants, Donations, & Miscellaneous	2,150	2,202	10,000	300	22,500	-	-
Total Revenues	8,025	16,047	21,997	15,304	44,110	-	-
Materials & Services							
Contracted services	-	688	500	-	1,000	-	-
Marketing and promotion	-	3,162	900	-	900	-	-
Licenses and fees	-	-	-	294	300	-	-
Rentals- facilities/equipment	-	273	-	300	500	-	-
Supplies and equipment	1,185	1,811	1,365	1,000	1,000	-	-
Total Materials & Services	1,185	5,934	2,765	1,594	3,700	-	-
Capital Outlay							
Capital improvements	-	-	10,000	-	22,500	-	-
Total Capital Outlay	-	-	10,000	-	22,500	-	-
Operating Contingency							
Operating contingency	6,840	10,114	9,232	13,710	17,910	-	-
Total Operating Contingency	6,840	10,114	9,232	13,710	17,910	-	-
Total Expenditures	8,025	16,047	21,997	15,304	44,110	-	-

Sisters Park & Recreation District
FY24 Budget Worksheet
Special Revenue Fund: Astronomy Club Committee

Description	FY21 Actual	FY22 Actuals	FY23 Adopted	FY23 Projected	Proposed	FY24 Approved	Adopted
Beginning cash	1,565	1,791	1,760	1,760	2,647	-	-
Total Beginning Cash	1,565	1,791	1,760	1,760	2,647	-	-
Grants, Donations & Miscellaneous							
Donations	1,000	-	500	1,000	1,000	-	-
Sponsorships and advertising	-	-	500	-	-	-	-
Total Grants, Donations, & Miscellaneous	1,000	-	1,000	1,000	1,000	-	-
Total Revenues	2,565	1,791	2,760	2,760	3,647	-	-
Materials & Services							
Marketing and promotion	-	-	200	-	200	-	-
Contracted services	-	-	100	-	100	-	-
Supplies and equipment	774	31	250	113	250	-	-
Total Materials & Services	774	31	550	113	550	-	-
Special Payments							
Student scholarship	-	-	-	-	1,000	-	-
Total Special Payments	-	-	-	-	1,000	-	-
Operating Contingency							
Operating contingency	1,791	1,760	2,210	2,647	2,097	-	-
Total Operating Contingency	1,791	1,760	2,210	2,647	2,097	-	-
Total Expenditures	2,565	1,791	2,760	2,760	3,647	-	-

Sisters Park & Recreation District
FY24 Budget Worksheet
Special Revenue Fund: Sisters Community Labyrinth Committee

Description	FY21 Actuals	FY22 Actuals	FY23 Adopted	FY23 Projected	FY24		
					Proposed	Approved	Adopted
Beginning cash	650	400	1,050	1,050	690	-	-
Total Beginning Cash	650	400	1,050	1,050	690	-	-
Grants, Donations & Miscellaneous							
Donations	100	1,000	5,000	-	5,000	-	-
Sponsorships and advertising	-	-	350	-	350	-	-
Total Grants, Donations, & Miscellaneous	100	1,000	5,350	-	5,350	-	-
Total Revenues	750	1,400	6,400	1,050	6,040	-	-
Materials & Services							
Marketing and promotion	284	350	350	360	360	-	-
Contracted services	-	-	100	-	-	-	-
Supplies and equipment	66	-	-	-	-	-	-
Total Materials & Services	350	350	450	360	360	-	-
Capital improvements	-	-	4,000	-	4,000	-	-
Total Capital Improvements	-	-	4,000	-	4,000	-	-
Operating Contingency							
Operating contingency	400	1,050	1,950	690	1,680	-	-
Total Operating Contingency	400	1,050	1,950	690	1,680	-	-
Total Expenditures	750	1,400	6,400	1,050	6,040	-	-

Appendix

Sisters Park & Recreation District
FY24 Five Year Budget Projections- General Fund

Description	FY22 Actuals	FY23 Projected YE	FY24 Proposed	FY25 Projected	FY26 Projected	FY27 Projected	FY28 Projected
Beginning Cash							
Beginning cash	508,568	655,940	555,083	417,163	338,074	295,537	293,479
Total Beginning Cash	508,568	655,940	555,083	417,163	338,074	295,537	293,479
Property Taxes							
Current property taxes	351,389	369,391	387,861	407,254	427,617	448,997	471,447
Local option levy taxes	243,628	256,261	269,074	282,527	296,654	311,487	327,061
Prior property taxes	4,663	9,569	6,000	6,300	6,615	6,946	7,293
Total Property Taxes	599,680	635,221	662,935	696,081	730,885	767,430	805,801
Charges for Services							
Administration Services Department	14,595	8,550	10,500	11,288	12,134	13,044	14,022
Recreation Services Department	120,037	143,000	237,930	255,775	274,958	295,580	317,748
Care Services Department	241,980	284,200	375,500	403,663	433,937	466,482	501,469
Special Events Department	2,915	7,000	13,900	14,943	16,063	17,268	18,563
Total Charges for Services	379,527	442,750	637,830	685,667	737,092	792,374	851,802
Grants, Donations & Miscellaneous							
Grants	130,450	77,084	115,000	45,000	45,000	45,000	45,000
Scholarship donations	4,275	3,500	10,000	10,000	10,000	10,000	10,000
Donations	14,335	3,100	5,500	12,000	12,000	12,000	12,000
Sponsorships and advertising	1,500	6,500	24,000	24,000	24,000	24,000	24,000
Miscellaneous income	7,659	11,970	7,000	5,000	5,000	5,000	5,000
Interest	1,325	15,000	20,000	20,000	20,000	20,000	20,000
Total Grants, Donations, & Miscellaneous	159,544	117,154	181,500	116,000	116,000	116,000	116,000
Total GENERAL FUND Revenues	1,647,318	1,851,065	2,037,348	1,914,912	1,922,052	1,971,341	2,067,083
Personnel Services							
Administrative Services Department	179,889	190,336	251,621	261,686	270,845	280,324	290,136
Recreation Services Department	59,004	148,918	237,202	246,690	255,324	264,261	273,510
Care Services Department	243,142	330,281	453,516	471,656	488,164	505,250	522,934
Special Events Department	-	24,500	33,233	34,562	35,772	37,024	38,319
Total Personnel Services	482,035	694,035	975,572	1,014,594	1,050,105	1,086,859	1,124,899
Materials & Services							
Administrative Services Department	190,470	242,644	267,841	200,000	206,000	212,180	218,545
Recreation Services Department	78,784	108,890	169,722	176,511	181,806	187,260	192,878
Care Services Department	54,150	99,493	66,250	68,900	70,967	73,096	75,289
Special Events Department	7,015	26,420	25,800	26,832	27,637	28,466	29,320
Total Materials & Services	330,419	477,447	529,613	472,243	486,410	501,002	516,032
Special Payments							
Bonnie Malone scholarships	13,924	20,000	40,000	40,000	40,000	40,000	40,000
Lt. Salisbury scholarships	-	4,500	-	-	-	-	-
Total Special Payments	13,924	24,500	40,000	40,000	40,000	40,000	40,000
Interfund Transfers							
Transfer to Capital Improvement Fund	165,000	100,000	75,000	50,000	50,000	50,000	25,000
Total Interfund Transfers	165,000	100,000	75,000	50,000	50,000	50,000	25,000
Operating Contingency							
Operating contingency	580,940	480,083	342,163	263,074	220,537	218,479	286,151
Total Operating Contingency	580,940	480,083	342,163	263,074	220,537	218,479	286,151
Unappropriated Ending Balance							
Unappropriated ending balance	75,000	75,000	75,000	75,000	75,000	75,000	75,000
Total Unappropriated Ending Balance	75,000	75,000	75,000	75,000	75,000	75,000	75,000
Total GENERAL FUND Expenses	1,647,318	1,851,065	2,037,348	1,914,912	1,922,052	1,971,341	2,067,083

Assumptions for Five Year Projections

- Assessed values are projected to increase by 5% year over year with the current collection rate remaining the same.
- Anticipated growth of 7.5% each year in all programming revenues to account for increase programs and fees.
- Salary and wage increase projected at 4% for FY25 and 3.5% for remaining years.
- Inflation is projected at 4% in FY25 and 3% for the remaining years.

Sisters Park & Recreation District

FY24 Wage Schedule

Classification A	Code	Min.	Max.
Activity Leader /Teachers Assistant	AL	\$ 15.93	\$ 21.51
Coach I	COACH1		
Event Aide	EAIDE		
Referee	REF		
Office Clerk	OFFICE		
Score Keeper	SCR		
Recreation Sports Program Attendant	ATTEND		
Youth/Adult Recreation Instructor I	INST1		
Classification B	Code	Min.	Max.
Coach II	COACH2	\$ 18.35	\$ 24.77
Custodian	CUSTDN		
Office Specialist	CSTMR		
Program Leader/ Lead Teacher	PL		
Youth/Adult Recreation Instructor II	INST2		
Club Sport Assistant Coach	ASSITCOA		
Classification C	Code	Min.	Max.
Program Site Coordinator	SITECOORD	\$ 19.36	\$ 26.14
Fitness Instructor	FITINST		
Club Sport Head Coach	HEADC		
Classification D	Code	Min.	Max.
Recreation Coordinator	RCOOR	\$ 21.83	\$ 28.95
Facility Coordinator	FCOOR		
General Accounting Clerk	CLK		
Office Coordinator	OCOOR		
Classification E	Code	Min.	Max.
Program Supervisor- exempt	SUP	\$ 62,190.87	\$ 83,957.65
Classification F	Code	Min.	Max.
Executive Director- exempt	EXE	\$ 87,797.20	\$ 118,526.22
35% range			
FY24 COLA 6.2%			
Approved by Board of Directors on March 28, 2023.			

Sisters Park & Recreation District CIP Schedule

Project List	Description	FY 23	FY 24	FY 25	FY 26	FY 27	Estimated GF Funds	Estimated Grants or Alternative Funds	Estimated Total
Coffield Center roof replacement	Roof is approaching the end of lifespan and will need to be replaced.			x			\$ 50,000	\$ -	\$ 50,000
Coffield Center boiler replacement with more eco friendly system	CC uses an oil boiler with an underground tank. This system is expensive and not energy efficient. DOE offers grants to transition systems to more eco friendly system.				x		\$ -	\$ 25,000	\$ 25,000
Site improvements- undetermined	Facility and grounds at the elementary school will need improvements to be used as a recreation center. Recommended projects will be provided at part of the feasibility study which will be completed June 2023. CIP project list will be updated in FY24 to reflect recommendations and priorities. This project should qualify for the LGGP.		x				\$ 125,000	\$ 125,000	\$ 250,000
Recreation van	District was awarded a grant to purchase a recreation van in FY22. Due to supply chain issues, the district has not been able to locate a van to purchase.		x				\$ -	\$ 60,000	\$ 60,000
Coffield Center asphalt crack repair- courtyard, side driveway, and walkways	The CC court yard, driveway, and sideways have major cracks causing tripping hazards.	x					\$ 5,000	\$ -	\$ 5,000
Coffield Center asphalt crack repair- parking lot	The CC parking lot required crack seal repair to avoid further damage to lot.		x				\$ 7,000	\$ -	\$ 7,000
Expanded footprint of skatepark	In partnership with SSA, the skatepark is undergoing site improvements to add new elements which improve the usability of the park for skates of all abilities. Highlights include: shallow bowl, skateable entry way, built in benches, and street skate elements. Another \$100,000 is need to finish project. SSA and staff will work together to secure a grant in the next year.	x	x				\$ 15,000	\$ 122,000	\$ 137,000
Crack repair and reseal of skatepark	The skatepark has normal wear and tear which needs to be addressed to maintain safety and extend the lifespan of the park. Crack repair and resealing will address small issues before they become large ones.					x	\$ 5,000	\$ -	\$ 5,000

Bike park sprinkler system	A sprinkler system was included in the original plan of this park, however, has yet to be added. Keeping water on the large dirt jumps, will keep dust down, awhile also help jumps retain shape. The district would like to work with the school district to see if there is a way to pull water from their pond, which is used for field irrigation.	x					\$ 15,000		\$ 15,000
Bike park site improvements; phase 1 and 2	Staff are working with COTA, to determine the elements to be included in both phase 1 and 2 for Bike Park 242. Ideally, some elements of the park would be transitioned to asphalt, similar to the bike park in Redmond. Further work is needed to determine if it is feasible to mix dirt bike park elements with asphalt elements in the same park. Additional cost analysis is also required.			x			\$ -	\$ 100,000	\$ 100,000
Pickleball courts; lining and maintenance	These funds have been set aside for the use of lining pickleball court on existing courts and/or providing maintenance dollars to the temporary courts on Locust.	x					\$ 5,000		\$ 5,000
Outdoor recreation amenity	Pending the outcome of site plan review, to include community outreach, the board will identify an outdoor recreation amenity for elementary school site.		x				\$ 100,000	\$ 200,000	\$ 300,000
Totals							\$ 327,000	\$ 632,000	\$ 959,000

Acronyms

GF	General Fund
SSA	Sisters Skatepark Alliance
LGGO	Local Government Grant Program
COTA	Central Oregon Trails Alliance
CC	Coffield Center
DOE	Department of Energy
FY	Fiscal Year
CIP	Capital Improvement Project

Sisters Park & Recreation District CIP Reserve Cash Flow

	FY23	FY24	FY25	FY26	FY27
CIP reserve beginning fund balance	\$ 173,446	\$ 233,170	\$ 44,170	\$ 147,170	\$ 200,170
Income					
General fund transfers to CIP reserve	\$ 100,000	\$ 75,000	\$ 50,000	\$ 50,000	\$ 50,000
Grants/alternative funds	\$ -	\$ 450,000	\$ 100,000	\$ 25,000	\$ -
Interest	\$ 1,724	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
Total	\$ 101,724	\$ 528,000	\$ 153,000	\$ 78,000	\$ 53,000
Expenses					
Proposed project totals	\$ (42,000)	\$ (717,000)	\$ (50,000)	\$ (25,000)	\$ (5,000)
Carryforward funds	\$ 233,170	\$ 44,170	\$ 147,170	\$ 200,170	\$ 248,170



Local Option Levy, May 2018

If the levy passed, how would funds be used?

After-School Programs

- Reduced fees for participants
- Free participation for qualified individuals
- Additional supplies for science and art activities
- Expand summer & after-school offerings

Youth and Senior Programs

- Increased funding for sport and non-sport activities such as art and music
- Continue to expand activities for adults and seniors

Maintaining Community Facilities

- Maintain facilities such as:
 - Coffield Community Center
 - >Three classrooms
 - >Fitness room
 - >Admin offices
 - Sisters Skate Park
 - SPRD baseball and softball fields
 - Hyzer Pines Disc Golf Course
 - Bike Park 242
 - SPRD Community Preschool Playground

District Operations

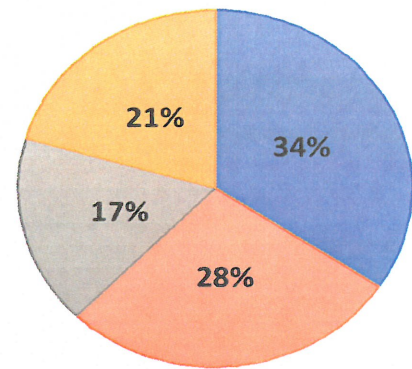
- Retain staff
- Reduce the number of classes that need to be cancelled due to lack of funding

What would happen if the levy does not pass?

- SPRD currently utilizes several other funding mechanisms including grants, donations and fundraising events. If the levy does not pass SPRD would possibly have to cut programs that cannot be paid for by one of those funding mechanisms.



If the levy passed, how would funds be used?



- After-School Programming
- Building and Park Maintenance
- District Operations
- Youth and Senior Programs

If the levy passed what would it cost?

\$0.15/\$1,000 of assessed value.

For the average home within the Sisters park and recreation district (assessed value of \$276,000) that would be: **\$41.40 per year**

For more information, please visit www.SistersRecreation.com or call 541-549-2091

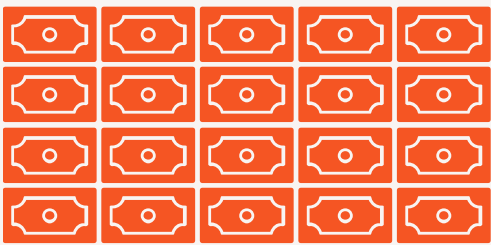


Local Option Levy Impacts

Thanks to voters who passed the Sisters Park & Recreation District Local Option Levy in May of 2018, the district was able to serve more community members and increase programming over the last five years due to additional tax funds!

\$54,735

additional scholarships awarded to SPRD programs



510

more adults, including seniors, participated in programs



593

more children received child care services

1,127

additional youth participated in athletic and recreation programs

321

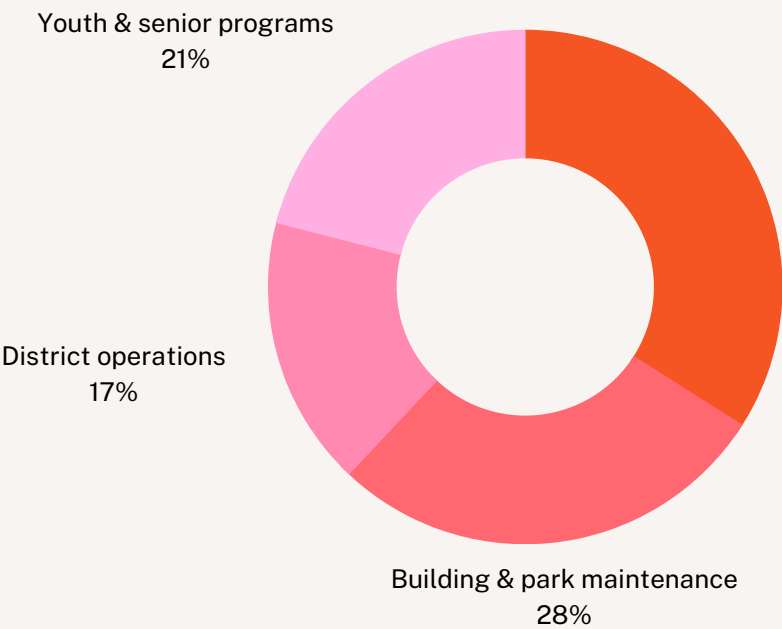
more programs offered

6,970+

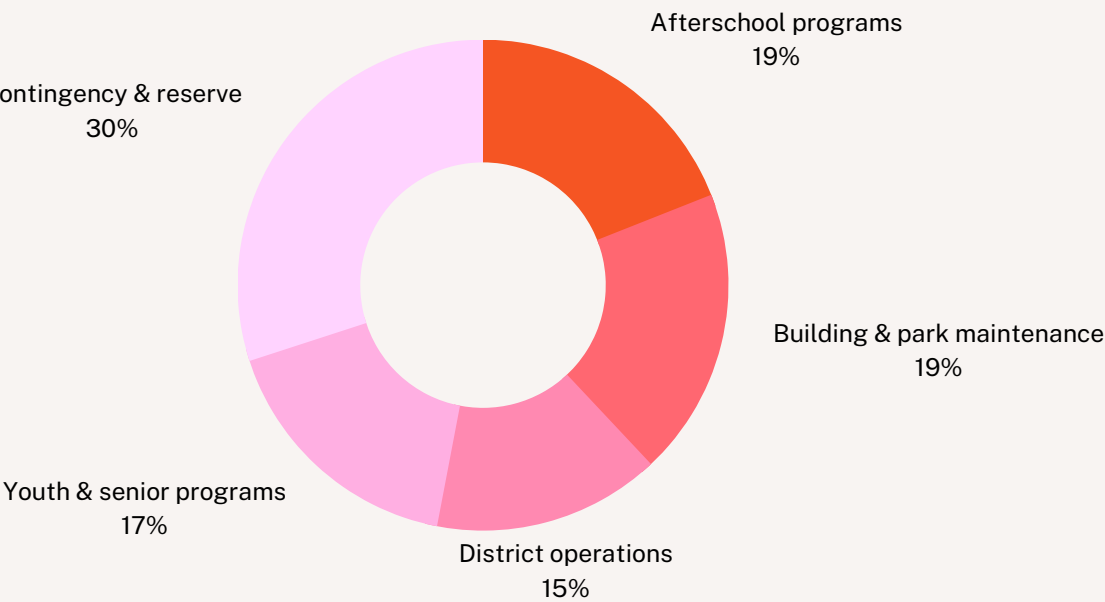
additional visits to district special events and tournaments



Proposed local option levy spending



Actual local option levy spending



Additional Highlights:

- Opened a free youth center for middle school students
- Started a free SPRD Playground Program
- Increased community partnership to maximize services to community
 - Improvements made to Coffield Center, including expansion of skatepark
 - Utilized grant dollars to support child care and youth programs, freeing up dollars to establish an operational contingency & capital improvement reserve
- Updated registration software



*Data based on program registration, district financials, and scholarship awards from July 1, 2018 to March 1, 2023.

Local Option Levy Renewal May 2023

2018 Local Option Levy Outcomes



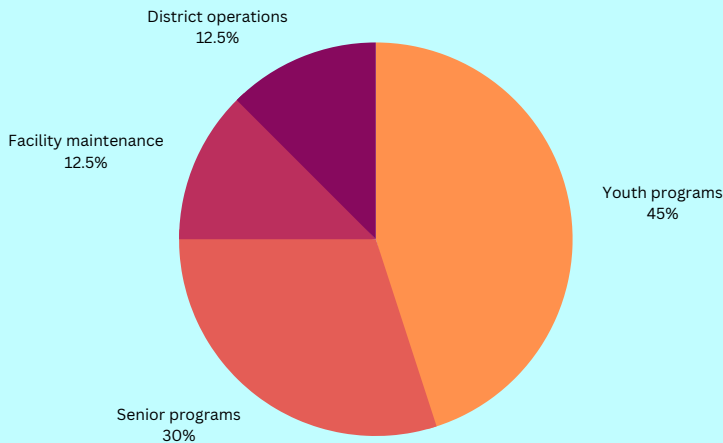
Over the last five years, the district has been able to serve more community members and increase programming thanks to the passing of the 2018 Local Option Levy!

Key highlights:

- \$54,735 additional scholarships awarded to SPRD programs
- 510 more adults, including seniors, participated in programs
- 593 more children received child care services
- 1,127 additional youth participated in athletics and recreation programs
- 321 more programs offered
- 6,970 additional visits to district special events
- Achieved financial stability through development of appropriate cash reserves, eliminating the need for short term loans to maintain operations



If levy is renewed in May 2023, how will funds be used?



Youth programs Senior programs

- Expand youth programs including child care, athletics, and recreation
- Increase scholarship allocation
- Maintain or increase program offerings
- Expand senior recreation activities, programs, and events
- Subsidize programs to keep fees affordable and accessible
- Invest and train staff for retention and increased program quality

Facility maintenance District operations

- Expand community center hours to meet demand
- Improve district website to increase usability
- Increase district marketing to ensure community is informed of district programs
- Maintain and expand district facilities to meet the community need
- Enhance partnerships to expand operations

How much will the renewal of the local option levy cost?

The renewal of the local option levy would continue the current levy rate of \$0.15 per \$1,000 assessed property value. The owner of a home with an assessed property value of \$255,000, the median assessed property value in Sisters Park & Recreation District, would pay less than \$3.19 per month or \$38.25 per year.

What will happen if the local option levy is not renewed?

If the local option levy is not renewed in May 2023, the district would:

- be required to decrease its budget by approximately \$277,352 annually or approximately 20%;
- substantially raise program registration fees;
- decrease or eliminate some programs and services; and
- reduce facility maintenance standards.



For more information, visit www.sistersrecreation.com or call 541.549.2091

Sisters Park & Recreation District

General Fund Chart of Accounts

Account #	Account	Type	Description
1-20000	Property Taxes	Income	
1-21000	Property Taxes:Current year permanent tax	Income	
1-22000	Prior year permanent tax	Income	
1-23000	Current year local option levy	Income	
1-24000	Prior year local option levy	Income	
1-30000	Proceeds from borrowing	Income	
1-40000	Charges for Services	Income	
1-41000	Charges for Services:Recreation Services Department	Income	
1-41100	Adult Recreation	Income	
1-41122	Adult RecreationQPR training revenue	Income	
1-41200	Fitness	Income	
1-41300	Adult Athletics	Income	
1-41400	Family Recreation	Income	
1-41500	YouthRecreation(0-18 yrs)	Income	
1-41517	YouthRecreation(0-18 yrs)Outdoor Speciality Camps	Income	
1-41600	Youth Athletics (0-18 yrs)	Income	
1-41613	Youth Athletics (0-18 yrs)Volleyball	Income	
1-42000	Charges for Services:Care Services Department	Income	
1-42100	Day Camps	Income	
1-42300	Preschool	Income	
1-42400	Kids Club/NSD	Income	
1-43000	Special Events Department	Income	
1-43100	Crest the Cascades	Income	
1-43200	Glory Daze Car Show	Income	
1-44000	Charges for Services:Rental revenues	Income	
1-44001	Coffield Center	Income	
1-44003	Annex Rentals	Income	
1-45000	Charges for Services:Committee support fees	Income	SPRD overhead fees paid by committees
1-45100	Committee support fees:Outlaw Basketball Committee	Income	
1-45101	Outlaw Basketball Committee:Admin	Income	
1-45102	Outlaw Basketball Committee:Rec	Income	
1-45200	Committee support fees:Outlaw Lacrosse Club Committee	Income	
1-45201	Outlaw Lacrosse Club Committee:Admin	Income	
1-45202	Outlaw Lacrosse Club Committee:Rec	Income	
1-45300	Committee support fees:Outlaw Volleyball Club	Income	
1-45301	Outlaw Volleyball Club:Admin	Income	
1-45302	Outlaw Volleyball Club:Rec	Income	
1-45400	Committee support fees:Sisters Country Pickleball Club	Income	
1-45401	Sisters Country Pickleball Club:Admin	Income	
1-45402	Sisters Country Pickleball Club:Rec	Income	
1-45600	Committee support fees:Sisters Community Labyrinth	Income	
1-45601	Sisters Community Labyrinth:Admin	Income	
1-45602	Sisters Community Labyrinth:Rec	Income	
1-45800	Committee support fees:Astronomy Club	Income	
1-45801	Astronomy Club:Admin	Income	
1-45802	Astronomy Club:Rec	Income	
1-50000	Grant/Donations/Misc Income	Income	
1-51000	Grants	Income	
1-51100	Grants:Administration	Income	
1-51102	Skatepark grants	Income	
1-51103	Disc Golf grants	Income	
1-51200	Grants:Recreation	Income	

Sisters Park & Recreation District General Fund Chart of Accounts

Account #	Account	Type	Description
	1-51202 Youth Center	Income	
1-51300	Grants:Care	Income	
	1-51301 Care-General	Income	
	1-51303 Playground Program	Income	
	1-51304 Preschool Grants	Income	
	1-51305 Camp Ponderosa Grants	Income	
1-51400	Grants:Special Events	Income	
1-52000	Scholarship Donations	Income	
	1-52010 Scholarship Donations:Bonnie Malone Scholarship	Income	
	1-52020 Scholarship Donations:Lt. Salisbury Scholarship	Income	
1-53000	Donations	Income	
1-53100	Donations:Administration	Income	
	1-53101 Admin Donations General	Income	Admin Donations General
	1-53102 Skatepark Donations	Income	
	1-53103 Disc Golf Donations	Income	
1-53200	Donations:Recreation	Income	
	1-53201 Youth Center Donations	Income	
	1-53202 Senior Programs Donation	Income	
1-53300	Donations:Care	Income	
1-53400	Donations:Special Events	Income	
	1-53401 Crest the Cascades Donations	Income	
	1-53402 Glory Daze Donations	Income	
	1-53403 Happy Girls Run Donations	Income	
	1-53406 Clean-up event support Donation	Income	
1-54000	Sponsorships & Advertising	Income	
1-54100	Sponsorships & Advertising:Administration	Income	
1-54200	Sponsorships & Advertising:Recreation Programs	Income	
	1-54202 Youth Sports	Income	
1-54300	Sponsorships & Advertising:Special Events		
	1-54301 Crest the Cascades	Income	
	1-54302 Glory Daze	Income	
	1-54303 Happy Girls Run	Income	
	1-54304 Holiday Event Sponsorship	Income	
	1-54400 Sponsorships & Advertising:Special Events	Income	
1-55000	Reimbursements and misc revenue	Income	
1-55100	Admin Services Department	Income	
	1-55101 Reimbursements	Income	
	1-55102 Bounced check fees	Income	
	1-55103 EE Contribution for payouts	Income	Garnishments, health ins contribution, etc...
	1-55104 Misc credit bal control revenue	Income	
	1-55105 Reduction of petty cash	Income	
	1-55106 Administrative fees	Income	Charges for cancelled programs
	1-55107 Copy revenue	Income	Employee reimbursements for personal copies
	1-55108 Disposed asset revenue	Income	
1-55200	Recreation Services Department	Income	
	1-55201 Reimbursements	Income	
	1-55210 Equipment replacement fees	Income	
1-55300	Care Services Department	Income	
1-55400	Special Events Department	Income	
	1-55402 Glory Daze	Income	
	1-55403 Holiday Events	Income	

Sisters Park & Recreation District General Fund Chart of Accounts

Account #	Account	Type	Description
	1-55405 Halloween event	Income	
1-56000	Bank interest	Income	
1-59000	Committee RecTrac Holding Acct	Income	
	1-59001 Outlaw Basketball Committee	Income	
	1-59002 Outlaw Lacrosse Club	Income	
	1-59003 Outlaw Volleyball Club	Income	
	1-59004 Sisters Country Pickleball Club	Income	
	1-59005 Astronomy Club	Income	
	1-59010 Cmttee equip replacement fees	Income	
1-60000	PERSONNEL SERVICES	Expenses	Payroll expenses
1-61000	Admin Services Department	Expenses	
	1-61010 Regular salaries	Expenses	Permanent, year round employee
	1-61020 Temporary salaries	Expenses	Seasonal, short duration employee
	1-61030 Associated payroll costs	Expenses	Payroll taxes, processing fees
	1-61040 Employee benefits	Expenses	
	1-61041 Employee benefits:Health insurance premiums	Expenses	
	1-61042 Employee benefits:Health insurance opt-out	Expenses	
	1-61043 Employee benefits:401k retirement contribution	Expenses	
	1-61050 Workers compensation	Expenses	
1-62000	Recreation Services Department	Expenses	
	1-62010 Regular salaries	Expenses	Permanent, year round employee
	1-62011 Regular salaries:Adult Recreation	Expenses	
	1-62012 Regular salaries:Fitness	Expenses	
	1-62013 Regular salaries:Adult Athletics	Expenses	
	1-62014 Regular salaries:Family Recreation	Expenses	
	1-62015 Regular salaries:Youth Recreation (0-18 yrs)	Expenses	
	1-62016 Regular salaries:Youth Athletics (0-18 yrs)	Expenses	
	1-62019 Regular salaries:Rec regular salaries -admin	Expenses	
	1-62020 Temporary salaries	Expenses	Seasonal, short duration employee
	1-62021 Temporary salaries:Adult Recreation	Expenses	
	1-62022 Temporary salaries:Fitness	Expenses	
	1-62023 Temporary salaries:Adult Athletics	Expenses	
	1-62024 Temporary salaries:Family Recreation	Expenses	
	1-62025 Temporary salaries:Youth Recreation (0-18 yrs)	Expenses	
	1-62026 Temporary salaries:Youth Athletics (0-18 yrs)	Expenses	
	1-62029 Temporary salaries:Rec temp salaries -admin	Expenses	
	1-62030 Associated payroll costs	Expenses	Payroll taxes, processing fees
	1-62040 Employee benefits	Expenses	
	1-62041 Employee benefits:Health insurance premiums	Expenses	
	1-62042 Employee benefits:Health insurance opt-out	Expenses	
	1-62043 Employee benefits:401k retirement contribution	Expenses	
	1-62050 Worker's Compensation	Expenses	
1-63000	Care Services Department	Expenses	
	1-63010 Regular salaries	Expenses	Permanent, year round employee
	1-63011 Regular salaries:Day Camp	Expenses	
	1-63012 Regular salaries:Preschool	Expenses	
	1-63013 Regular salaries:Kids Club/NSD	Expenses	
	1-63019 Regular salaries:Care regular salaries -admin	Expenses	
	1-63020 Temporary Salaries	Expenses	Seasonal, short duration employee
	1-63021 Temporary Salaries:Day Camp	Expenses	
	1-63022 Temporary Salaries:Preschool	Expenses	
	1-63023 Temporary Salaries:Kids Club/NSD	Expenses	

Sisters Park & Recreation District General Fund Chart of Accounts

Account #	Account	Type	Description
	1-63029 Temporary Salaries:Rec temp salaries -admin	Expenses	
	1-63030 Associated payroll costs	Expenses	Payroll taxes, processing fees
	1-63040 Employee benefits	Expenses	
	1-63041 Employee benefits:Health insurance premiums	Expenses	
	1-63042 Employee benefits:Health insurance opt-out	Expenses	
	1-63043 Employee benefits:401k retirement contribution	Expenses	
	1-63050 Workers compensation	Expenses	
1-64000	Special Events Department	Expenses	
	1-64010 Regular salaries	Expenses	Permanent, year round employee
	1-64020 Temporary salaries	Expenses	Seasonal, short duration employee
	1-64030 Associated payroll costs	Expenses	Payroll taxes, processing fees
	1-64040 Employee benefits	Expenses	
	1-64041 Employee benefits:Health insurance premiums	Expenses	
	1-64043 Employee benefits:401k retirement contribution	Expenses	
	1-64050 Workers compensation	Expenses	
1-70000	MATERIALS & SERVICES	Expenses	
1-71000	Admin Services Department	Expenses	
	1-71001 Board expenses/planning	Expenses	Election fees, appreciation, etc.
	1-71002 Contracted services	Expenses	Auditor, legal, etc.
	1-71003 Marketing and promotion	Expenses	Nugget ads, Rec Guide, banners, fliers
	1-71004 Public notices	Expenses	
	1-71005 Licenses and fees	Expenses	Agency memberships, lease for copier, etc.
	1-71006 Background checks	Expenses	
	1-71007 Staff/volunteer recruit/retain	Expenses	
	1-71008 Mileage and travel	Expenses	Mileage reimburse./ travel for approved trainings
	1-71009 Supplies and equipment	Expenses	Office supplies, etc.
	1-71010 Training and conference	Expenses	Registration fees for trainings or conferences
	1-71011 Bank charges and fees	Expenses	
	1-71012 Credit card processing fees	Expenses	
	1-71013 Liability insurance	Expenses	
	1-71030 Coffield Center Maintenance	Expenses	
	1-71031 Coffield Center Maintenance:Land lease (SSD)	Expenses	
	1-71032 Coffield Center Maintenance:Repairs and maintenance	Expenses	
	1-71033 Coffield Center Maintenance:Custodial contract	Expenses	
	1-71034 Coffield Center Maintenance:Building and cleaning supplies	Expenses	
	1-71035 Coffield Center Maintenance:Technology (Covenant/RecTrac)	Expenses	
	1-71036 Coffield Center Maintenance:Fire/Security (Watchdog/Reece)	Expenses	
	1-71040 Vehicle maintenance	Expenses	
	1-71041 Vehicle maintenance:2011 Ford van	Expenses	
	1-71042 Vehicle maintenance:2011 Chevy van	Expenses	
	1-71046 Vehicle maintenance:Fuel-general use	Expenses	
	1-71050 Utilities-Coffield Center	Expenses	
	1-71051 Utilities-Coffield Center:Phone services (Bend Tel)	Expenses	
	1-71052 Utilities-Coffield Center:Electricity (Central Electric)	Expenses	
	1-71053 Utilities-Coffield Center:Oil/heating (MCP, Inc)	Expenses	
	1-71054 Utilities-Coffield Center:Water/sewer (City of Sisters)	Expenses	
	1-71055 Utilities-Coffield Center:Garbage/recycling (Republic)	Expenses	
	1-71090 Park Facilities Maintenance	Expenses	
	1-71091 Park Facilities Maintenance:Bike Park	Expenses	
	1-71092 Park Facilities Maintenance:Skatepark	Expenses	
	1-71093 Park Facilities Maintenance:Disc Golf Park	Expenses	
	1-71094 Park Facilities Maintenance:General Facilities Maintenance	Expenses	Landscaping

Sisters Park & Recreation District General Fund Chart of Accounts

Account #	Account	Type	Description
1-72000	Recreation Services Department	Expenses	
1-72002	Contracted services	Expenses	Contracted camps/programs payout
1-72003	Marketing and promotion	Expenses	
1-72005	Licenses and fees	Expenses	
1-72006	Background checks	Expenses	
1-72007	Staff/volunteer recruit/retain	Expenses	
1-72008	Mileage and travel	Expenses	
1-72009	Supplies and equipment	Expenses	
1-72010	Training and conference	Expenses	
1-72012	Credit card processing fees	Expenses	
1-72016	Registration refunds	Expenses	
1-72017	Admissions	Expenses	Tournament fees, field trip fees, etc.
1-72018	Rentals- facilities/equipment	Expenses	Field and gym rentals, portapotties
1-73000	Care Services Department	Expenses	
1-73002	Contracted services	Expenses	High Desert ESD subs, special guests
1-73003	Marketing and promotion	Expenses	
1-73005	Licenses and fees	Expenses	
1-73006	Background checks	Expenses	
1-73007	Staff/volunteer recruit/retain	Expenses	
1-73008	Mileage and travel	Expenses	
1-73009	Supplies and equipment	Expenses	
1-73010	Training and conference	Expenses	
1-73011	Admissions	Expenses	
1-73012	Credit card processing fee	Expenses	
1-73018	Rentals- facilities/equipment	Expenses	
1-73050	Utilities-Annex	Expenses	
1-74000	Special Events Department	Expenses	
1-74002	Contracted services	Expenses	
1-74003	Marketing and promotion	Expenses	
1-74005	Licenses and fees	Expenses	
1-74007	Staff/volunteer recruitment and	Expenses	
1-74008	Mileage and travel	Expenses	
1-74009	Supplies and equipment	Expenses	
1-74012	Credit card processing fees	Expenses	
1-74016	Community Outreach	Expenses	
1-74018	Rentals- facilities/equipment	Expenses	

Sisters Park & Recreation District Capital Improvement Reserve Chart of Accounts

Account #	Account	Type	Description
3-10000	Beginning Cash/Carry Forward	Income	
3-30000	Interfund Transfer Income	Income	
3-50000	Grants/Donations/Misc. Income	Income	
	3-51000 Grants	Income	
	3-53000 Donations	Income	
	3-56000 Bank Interest	Income	
3-80000	Capital Outlay Expense	Expenses	
3-81000	Capital Outlay Expense:Capital Improvements	Expenses	
	3-81001 Capital Outlay Expense:Capital Improvements:Coffield Center	Expenses	
	3-81002 Capital Outlay Expense:Capital Improvements:Skatepark	Expenses	
	3-82000 Capital Outlay Expense:Capital Equipment	Expenses	

Sisters Park & Recreation District

Special Revenue Fund Chart of Accounts

Account #	Account	Type	Description
2-10000	Beginning cash-committees	Income	
2-10100	Outlaw Boys Basketball Com.	Income	
2-10200	Outlaw Lacrosse Committee	Income	
2-10300	Outlaw Volleyball Committee	Income	
2-10400	Sisters Country Pickleball Club	Income	
2-10800	Astronomy Club Committee	Income	
2-11000	Sisters Labyrinth Committee	Income	
2-19000	Inactive/Miscellaneous/General	Income	
2-40000	Charges for Committee Services	Income	
2-40100	Outlaw Basketball Committee	Income	
	2-40101 Registration fees	Income	League, camps, clinics
	2-40105 Tournament fees	Income	Shootout
2-40200	Outlaw Lacrosse Committee	Income	
	2-40201 Registration fees	Income	
2-40300	Outlaw Volleyball Committee	Income	
	2-40301 Registration fees	Income	
	2-40305 Tournament fees	Income	
2-40400	Sisters Country Pickleball Club	Income	
	2-40402 Membership Fees	Income	
	2-40404 Recreation Fee	Income	
	2-40405 Tournament Fees	Income	
	2-40406 Items for resale	Income	
2-50000	Grants/Donations/Misc.	Income	
2-50100	Grants/Donations/Misc.:Outlaw Basketball Committee	Income	
	2-50101 Sponsorship and advertising	Income	
	2-50102 Donations	Income	
	2-50103 Tournament income	Income	Vendor fees, gate
2-50200	Outlaw Lacrosse Committee	Income	
	2-50201 Sponsorships and advertising	Income	
	2-50202 Donations	Income	
	2-50203 Tournament income	Income	Vendor fees, gate
2-50300	Outlaw Volleyball Committee	Income	
	2-50301 Sponsorship and advertising	Income	
	2-50302 Donations	Income	
2-50400	Sisters Country Pickleball Club	Income	
	2-50401 Sponsorships and advertising	Income	
	2-50402 Donations	Income	
	2-50403 Tournament income	Income	Vendor fees, gate
	2-50411 Grants	Income	
2-50800	Astronomy Club Committee	Income	
	2-50802 Astronomy Club Committee:Donations	Income	
	2-50811 Astronomy Club Committee:Grants	Income	

Sisters Park & Recreation District Special Revenue Fund Chart of Accounts

Account #	Account	Type	Description
2-51100	Sisters Labyrinth Committee	Income	
	2-51101 Sponsorships and advertising	Income	
	2-51102 Donations	Income	
2-55000	Transfers from the General Fund	Income	
	Transfers from the General Fund:GF to Sisters Country	Other	Approved capital improvement
2-55400	Pickleball	Income	support
2-59000	Grants/Donations/Misc.:Miscellaneous/General	Income	
2-60000	PERSONNEL SERVICES	Expense	
2-60100	Outlaw Basketball Committee	Expense	
	2-60120 Temporary salaries	Expense	
	2-60130 Associated payroll costs	Expense	
	2-60150 Workers compensation	Expense	
2-60200	Outlaw Lacrosse Committee	Expense	
	2-60220 Temporary salaries	Expense	
	2-60230 Associated payroll costs	Expense	
	2-60250 Workers Compensation	Expense	
2-60300	Outlaw Volleyball Club	Expense	
	2-60320 Temporary salaries	Expense	
	2-60330 Associated payroll costs	Expense	
	2-60350 Workers Compensation	Expense	
2-60400	Sisters Country Pickleball Club	Expense	
	2-60420 Temporary salaries	Expense	
	2-60430 Associated payroll costs	Expense	
2-70000	MATERIALS & SERVICES	Expense	
2-70100	Outlaw Basketball Committee	Expense	
	2-70102 Contracted services	Expense	SPRD, officials, etc.
	2-70103 Marketing and promotion	Expense	
	2-70105 Licenses and fees	Expense	Website hosting fee
	2-70106 Background Checks	Expense	
	2-70108 Mileage and travel	Expense	
	2-70109 Supplies and equipment	Expense	
	2-70111 Bank charges and fees	Expense	
	2-70115 Credit card processing fees	Expense	
	2-70117 Admissions	Expense	Tournament/league fees
	2-70118 Rentals-facilities/equipment	Expense	
	2-70130 Scholarships	Expense	Reimbursement to General Fund
2-70200	Outlaw Lacrosse Committee	Expense	
	2-70202 Contracted services	Expense	SPRD, officials, etc.
	2-70203 Marketing and promotion	Expense	
	2-70205 Licenses and fees	Expense	
	2-70206 Background checks	Expense	
	2-70208 Mileage and travel	Expense	

Sisters Park & Recreation District Special Revenue Fund Chart of Accounts

Account #	Account	Type	Description
	2-70209 Supplies and equipment	Expense	
	2-70210 Training and conference	Expense	
	2-70218 Rentals-facilities/equipment	Expense	
	2-70230 Scholarships	Expense	Reimbursement to General Fund
2-70300	Outlaw Volleyball Club	Expense	
	2-70302 Contracted services	Expense	SPRD, officials, etc.
	2-70305 Licenses and fees	Expense	
	2-70306 Background checks	Expense	
	2-70308 Mileage and travel	Expense	
	2-70309 Supplies and equipment	Expense	
	2-70317 Admissions	Expense	
	2-70318 Rentals-facilities/equipment	Expense	
	2-70330 Scholarships	Expense	Reimbursement to General Fund
2-70400	Sisters Country Pickleball Club	Expense	
	2-70402 Contract services	Expense	
	2-70403 Marketing and promotion	Expense	
	2-70405 Licenses and fees	Expense	Website hosting fee
	2-70409 Supplies and equipment	Expense	
	2-70415 Credit card processing fees	Expense	
	2-70418 Rentals-facilities/equipment	Expense	
2-70800	Astronomy Club Committee	Expense	
	2-70802 Contracted services	Expense	SPRD
	2-70803 Marketing and promotion	Expense	
	2-70809 Supplies and equipment	Expense	
2-71100	Sisters Labyrinth Committee	Expense	
	2-71102 Contracted services	Expense	SPRD
	2-71103 Marketing and promotion	Expense	
	2-71109 Supplies and equipment	Expense	
2-79900	Miscellaneous/All Committee exp	Expense	
2-80000	CAPITAL OUTLAY	Expense	
	2-81000 Capital improvements	Expense	
	2-81400 Pickleball	Expense	
	2-81800 Sisters Labyrinth Committee	Expense	
	2-82000 Capital equipment	Expense	



FY23 Financial Report as of 3.31.23

April 25, 2023, Board Business Meeting

A photograph of two young children playing with a large, colorful plastic structure made of red and blue interlocking blocks. In the foreground, a girl with dark hair and a light blue long-sleeved shirt is reaching up to place a green block. In the background, another girl in a purple and blue dress is also playing. The scene is set indoors on a grey carpeted floor.

Overview

- General Fund
- Scholarship Utilization
- Capital Improvement Reserve Fund
- Special Revenue Fund



General Fund



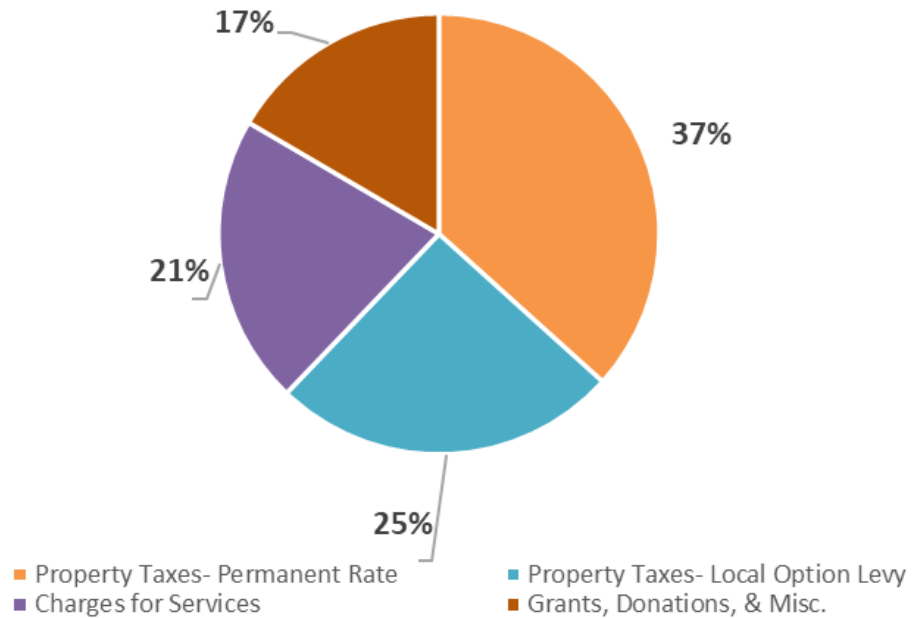
Revenue

July 1- March 31

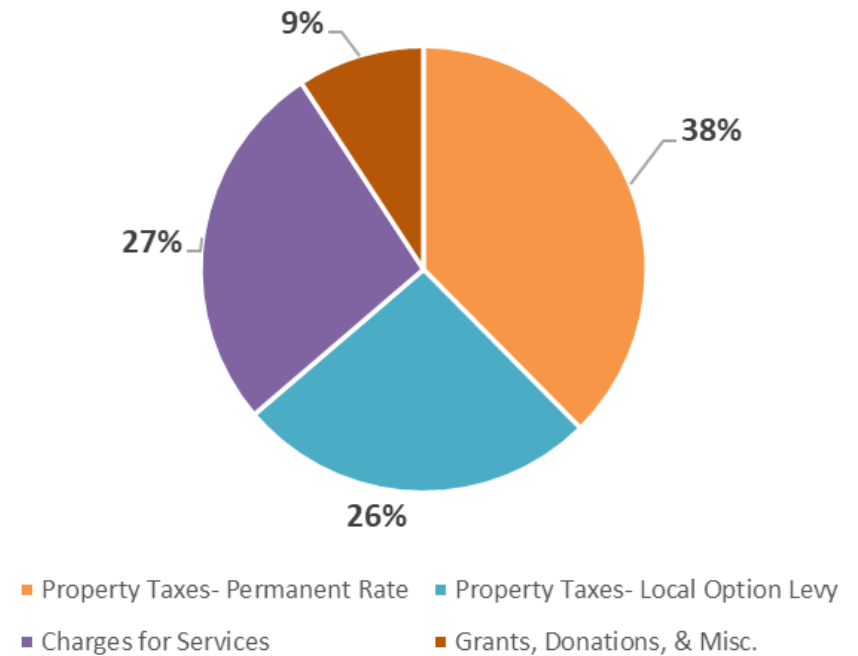
- ✓ District collected \$609,800 in taxes by the end of March.
- ✓ Charges for services brought in \$258,608 compared to \$198,852 during the same timeframe the previous year.
- ✓ \$88,409 was collected in the grants, donations, sponsorships, misc., category (96% of budget).
- ✓ Overall, by the end of March , revenue is up by \$4,066 compared to last fiscal year.
- ✓ General Fund revenues are sitting at 73% of budgeted amount for the FY.

Revenue Sources

FY22 Revenue



FY23 Revenue



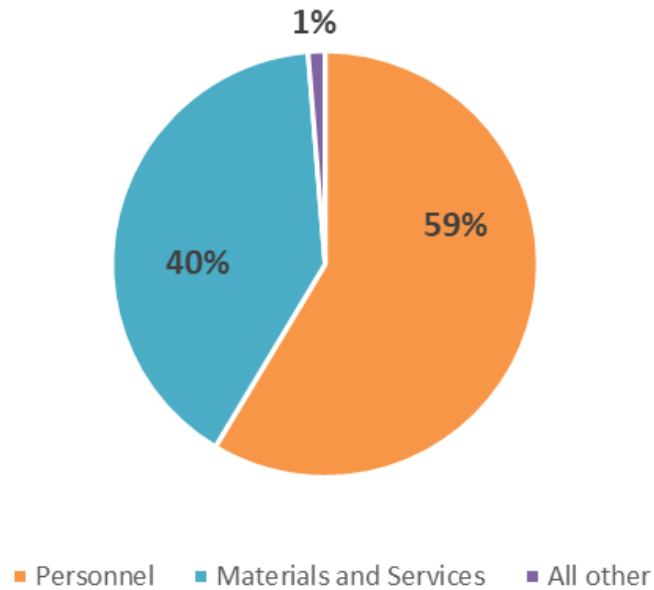


Expenditure July 1- March 31

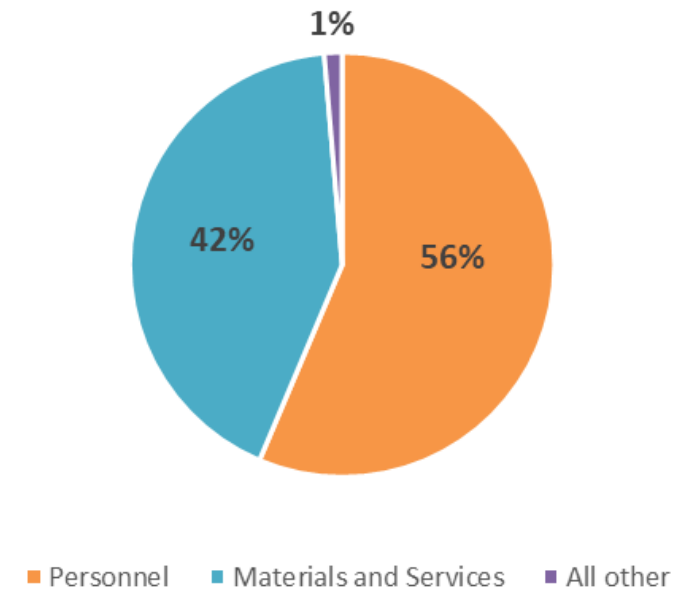
- ✓ Personnel services is at **\$493,882** at the end of March (63% of budget)
- ✓ The district spent **\$370,164** on materials and services by the end March (64% of budget)
- ✓ Overall, the district ended the 3rd quarter has seen a **\$249,382** increase in expenditures from previous year.

Expense Categories

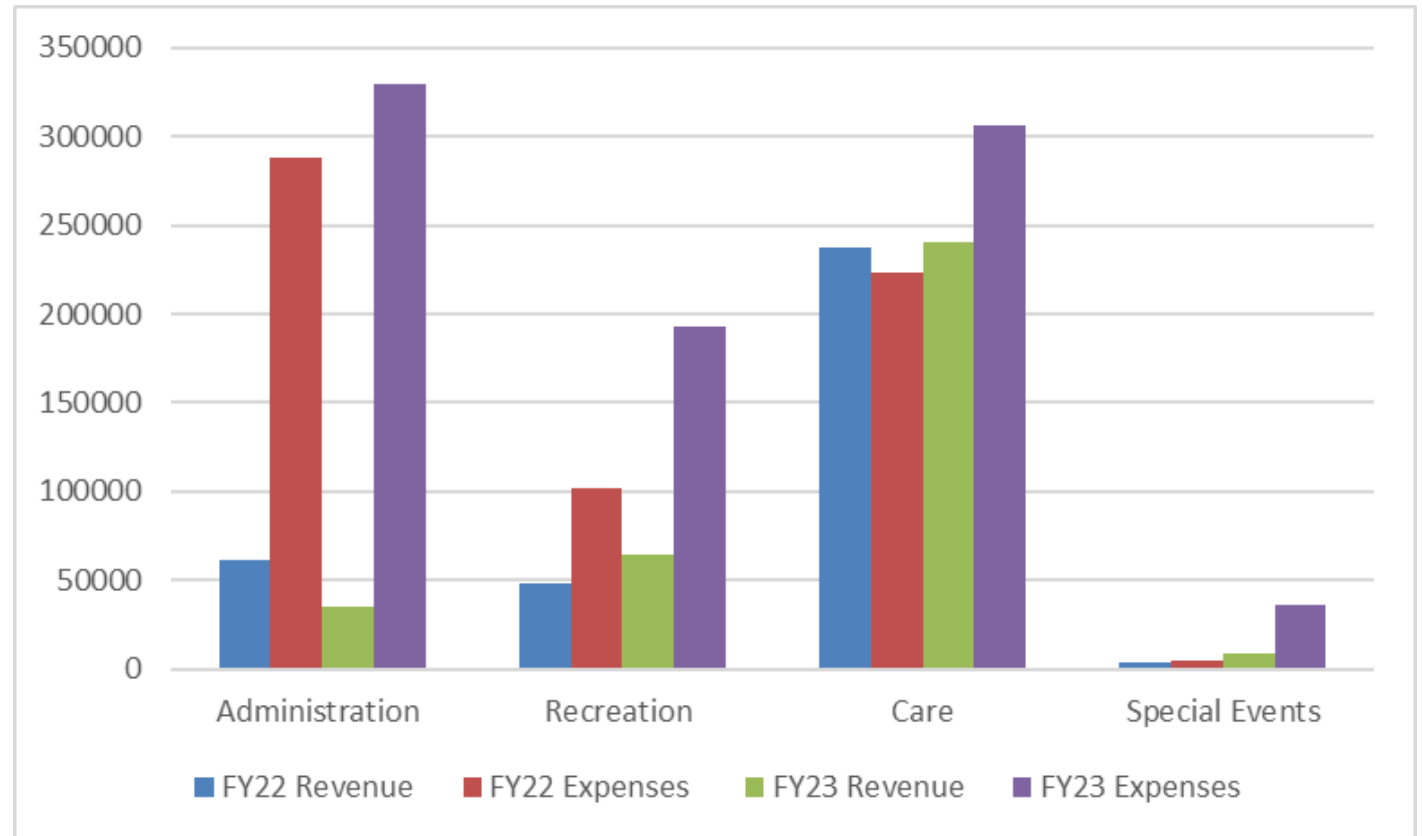
FY22 Expenses



FY23 Expenses



Department Comparison



Income Over Expense

Total revenue: \$935,180

Total expenses: \$876,019

Net income: \$77,161

Beginning fund balance plus net income: \$733,101*

*This includes operating contingency and unappropriated ending fund balance which, together, are budgeted at \$442,111.





Scholarship Utilization

End of December awarded scholarships:
\$47,000 (FY22- \$29,500 awarded)

Total of 94 families (FY22-59 families)

Total used: \$15,544 (FY22- \$10,912)

Utilization rate: 33% (FY22-37%)



Capital Improvement Fund

A skateboarder wearing a red helmet with various stickers, a dark grey t-shirt, and green shorts is performing a trick on a concrete ramp. The skateboarder is in a crouched position, leaning forward with one hand on the ground for balance. The ramp has a colorful, multi-colored tile border. In the background, another person is visible on a pogo stick near a chain-link fence, and there are trees and a wooden structure in the distance.

Revenue/Expenses

- \$2,240 brought in as of March 31, 2023. Majority from interest.
- \$20,988.80 spent YTD on the skatepark
- Year-end projects include:
 - Recreation van
 - Crack seal and repair of courtyard and walkway asphalt (NEW- replaced the port a potty shelter)
 - Bike park improvement items
- \$100,000 is budgeted to be transferred from General Fund, recommended timing is June 2023.



Special Revenue Fund (Committees)

Revenue/Expenses

- \$65,432 has been brought in (includes holding account)
- \$39,351 has been spent throughout the committees
- Committee's beginning fund balance reflected in supporting documents





Questions?

Direct Cost:

Includes all the specific, identifiable expenses (fixed and variable) associated with providing a service or program. These expenses would not exist without the program or service and often increase exponentially.

- Staffing:
 - Salaries directly associated with a specific program. These costs are to be calculated based on actual salaries or wages for each employee when actuals are known. If the wage is unknown, then you will determine the rate by taking the average salary of the position. Typically, this is the work of a coordinator. If a supervisor is acting as a coordinator then the cost of the supervisor should be calculated by taking the average salary of a coordinator. A percentage of salary (generally 10%-25%) is administrative/training time and accounted for as indirect cost – see indirect cost below)
 - Personnel benefits including FICA, worker's compensation insurance, retirement, wellness incentive program, health and dental insurance premiums as applicable
 - Hourly, or part time salaries for program staff (directly associated with a specific program and/or if outside of normal operating hours). These costs to be calculated on average wages for part-time employee classifications if actuals are unknown.
 - Benefits given to volunteer instructors/coaches including free registration.
 - Temporary help for vacancies and absences
 - Training fee and staff hours specifically for the program or service for part-time employees, like CPR and first aid, ongoing or reimbursed training and certifications
 - Pre-employment screenings
 - Marketing and promotions associated with a specific program(s) or facility
- Services
 - Contractual services for coaches, officials, instructors, entertainment, catering, custodial services, etc.
 - Transportation costs like van drivers, mileage, parking, detailing, or rental of buses, public transportation, etc.
 - Entry fees, tickets, admissions for participants and leaders/instructors
 - Rental fees for facilities, portable toilets, etc.
 - Job postings for a specific program
 - Technology and communication; (site phones, computers, etc.)
 - RecTrac and merchant fees
- Supplies
 - Consumable equipment and supplies like balls, food, paper, art supplies, etc.
 - Uniforms, t-shirts, for participants and staff/volunteers
 - Postage
 - Printing, binding, and duplicating
 - Mileage for front line staff and coordinators when directly related to program
 - Non-consumable equipment purchased only for the program that require periodic, continual replacement or are necessary for the start of the program like bases, yoga mats, blocks, bouncy balls, games, free weights
- Any other costs associated or attributed specifically with the program or service.

Indirect Cost:

Encompasses overhead (fixed and variable) including the administrative costs of the agency. These costs would exist without any of the specific programs and might also be attributed to facility operations (in which case they are direct expenses to the facility).

- Staffing
 - Full-time and part-time employee (supervisory and above, administrative positions, facility positions) salaries and benefits
 - A percentage of recreation coordinators (generally 10%- 25%) is administrative/training time and is accounted for as indirect cost
 - District-wide marketing and research
 - Temporary help for vacancies and absences for identified indirect cost positions
- Services
 - Non-program specific trainings fees like ORPA, SDAO, leadership trainings, management trainings
 - ADA compliance, including inclusion accommodations
 - Fund debt service
 - General contractual services like trash, building security, etc.
 - Facility operating costs and utilities related to non-public access areas
 - Job postings related to administrative services
 - Accounts receivable
- Utilities associated with program
- Supplies
 - Office furniture, equipment and supplies
 - Repair and maintenance of grounds, equipment, non-program associated vehicles, and buildings
 - Various other appropriated costs
 - Administrative, district-wide, personal vehicle mileage reimbursement (not related to programs)
 - Administrative staff uniforms
- Board expenses

Capital Facility Costs:

These are not part of the operating cost recovery methodology. However, this cost is considered in the development of rental fees.

Adopted 11/24/2020

Categories of Service

Examples of programs are subject to change as programs evolve and names change.

Board Directed Activities – (SAGE Room). These programs are offered at no fee or significantly below cost recovery percentages. These programs have been identified by the board of directors as a core community need.

Classes- All Ages – (Gymnastics, Fitness, Parent/Child Classes, etc.). SPRD hires staff and/or contracts with local agencies to implement instructional classes for all ages on a variety of topics and interests.

Committee Support- SPRD provides administrative support hours to committees that provide recreational services to the communities (fiscal agent, covered by district insurance, included in district marketing).

Community Events- (Summer Kick-off, Clean-up, Health Fair) Events that are free or have a nominal fee that are intended to increase community participation and awareness of SPRD programs/facilities.

Concessions - (Food and beverage items). SPRD sells concession items at events.

Excursions- (Regional trips for adults ages 55+). Day Trips provide opportunities for patrons to visit regional destinations.

Inclusion Services- (Inclusion Aids, programmatic accommodations).

Monitored Drop-In Access to Indoor Facility Amenities- (Open Gym) Does not require pre-registration. Access is monitored by facility staff, but no instruction is provided.

Non-Monitored Activities- SPRD provides open spaces for patrons to access indoors (SAGE room) and outdoors at no charge (disc golf course, skate park, bike park). Non-exclusive use.

Preschool and Youth Day Camps- (Preschool, school-age camps) Day Camps are offered during school breaks and provides care for the community

Preschool- Full Time - SPRD implements a preschool program for youth 3 to 5 years old. This program includes academics and recreation.

Preschool- Part Time- SPRD implements part time pre-school for youth ages 3-5. The programs provided social interaction, academic and recreational activities.

Recreation Adult Team Sports- SPRD programs adult 18+ league/team sports throughout the year.

Rentals-In-District- (Rooms, full facility, canopy) SPRD rents out spaces or items to in-district patrons and user groups. Rentals are available all year when space is not in use for a SPRD program.

Rentals- Out-of-District/Commercial- (Rooms, full facility, canopy) SPRD rents out spaces or items to in-district patrons and user groups. Rentals are available all year when space is not in use for a SPRD program.

School Age Care Program- (After School Program). Programs offer after school care for youth K through 5th grade.

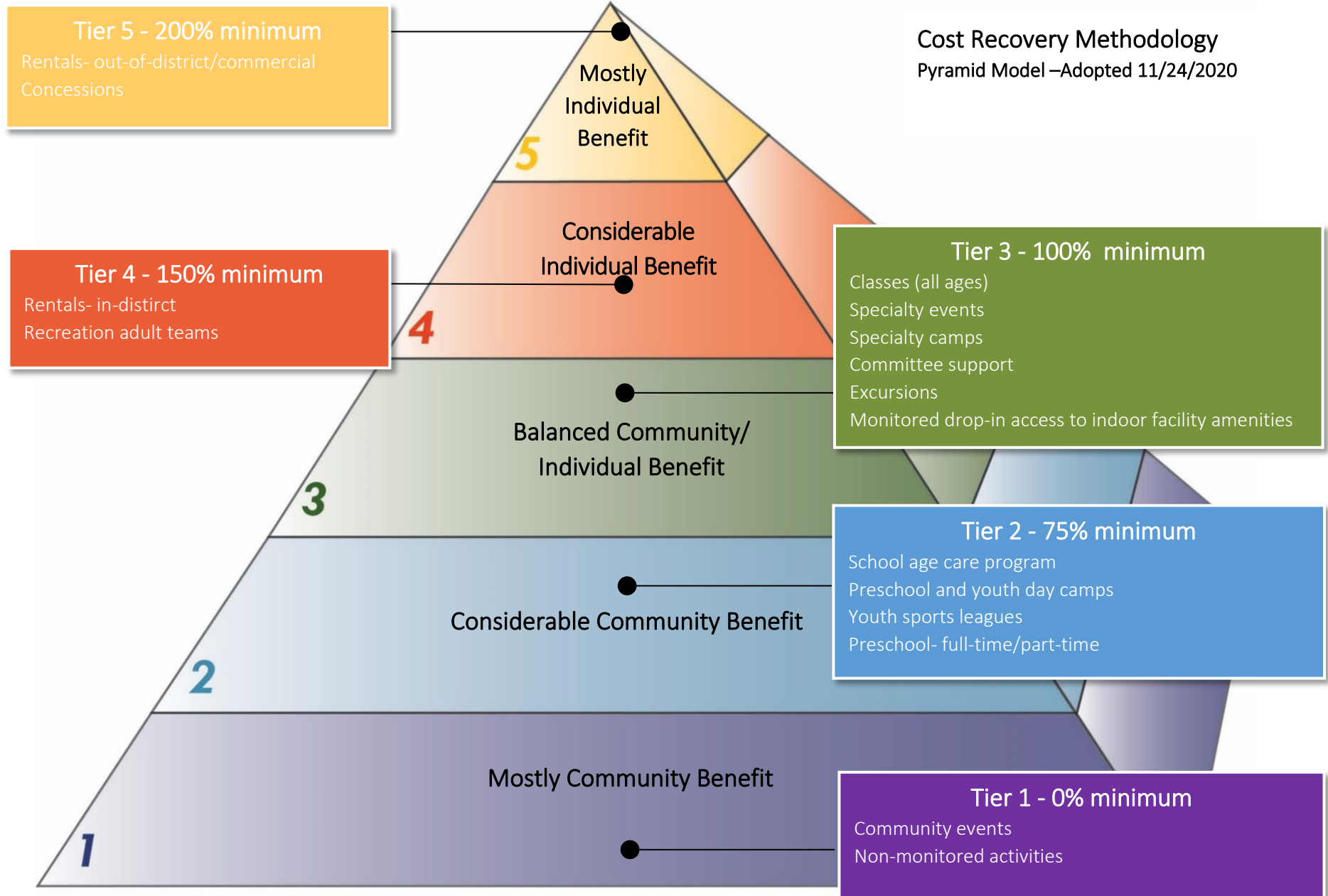
Specialty Camps- (Lego Camp, Mountain Bike Camp, etc.)- These partial day camps provide recreational opportunities in a focused area for youth to further develop skills on the designated topic.

Specialty Events-(Luau, Glory Daze Car Show, Crest the Cascades). Events that are geared towards a specific demographic and a more substantial fee is required to participate. These events may have limited enrollment.

Youth Sports Leagues- (1st-8th grade athletics). SPRD hires staff or volunteers to implement youth sports leagues.

Adopted 11/24/2020

Cost Recovery Methodology
 Pyramid Model –Adopted 11/24/2020



SISTERS PARK AND RECREATION DISTRICT
DESCHUTES COUNTY, OREGON

COMMUNICATION TO THE GOVERNING BODY

FOR THE YEAR ENDED JUNE 30, 2022



12700 SW 72nd Ave.
Tigard, OR 97223



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www.paulyrogersandcpcpas.com

November 1, 2022

To the Board of Directors
Sisters Park & Recreation District

We have audited the basic financial statements of the governmental activities and each major fund of Sisters Park and Recreation District (the District) for the year ended June 30, 2022. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. Professional standards also require that we communicate to you the following information related to our audit.

Purpose of the Audit

Our audit was conducted using sampling, inquiries and analytical work to opine on the fair presentation of the basic financial statements and compliance with:

- generally accepted accounting principles and auditing standards
- the Oregon Municipal Audit Law and the related administrative rules

Our Responsibility under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter, our responsibility, as described by professional standards, is to express opinions about whether the basic financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the basic financial statements does not relieve you or management of your responsibilities. Our engagement letter details our nonaudit services we provide; these services do not constitute an audit under Government Auditing Standards.

In planning and performing our audit, we considered internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinions on the basic financial statements and not to provide assurance on the internal control over financial reporting.

Our responsibility for the supplementary information accompanying the basic financial statements, as described by professional standards, is to evaluate the presentation of the supplementary information in relation to the basic financial statements as a whole and to report on whether the supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Planned Scope and Timing of the Audit

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the basic financial statements; therefore, our audit involved judgment about the number of transactions examined and the areas to be tested.

Our audit included obtaining an understanding of the District and its environment, including internal control, sufficient to assess the risks of material misstatement of the basic financial statements and to design the nature, timing, and extent of further audit procedures. Material misstatements may result from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the District or to acts by management or employees acting on behalf of the District. We also communicated any internal control related matters that are required to be communicated under professional standards.

Results of Audit

1. Audit opinion letter – An unmodified opinion on the basic financial statements has been issued. This means we have given a “clean” opinion with no reservations.
2. State minimum standards – We found no exceptions or issues requiring comment.
3. Management letter – No separate management letter was issued

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used are described in Note 1 to the basic financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year ended June 30, 2022, except for the implementation of Statement No. 87 of the Governmental Accounting Standards Board, *Leases*. We noted no transactions entered into during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the basic financial statements in the proper period.

Accounting estimates are an integral part of the basic financial statements prepared by management and are based on management’s knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the basic financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the basic financial statements were management’s estimates of accounts receivable, capital asset depreciation, and value of investments, which are based on collectability of receivables, useful lives of assets, and fair market values. We evaluated the key factors and assumptions used to develop these estimates in determining that they are reasonable in relation to the basic financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The disclosures in the basic financial statements are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements or determined that their effects are immaterial. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, taken as a whole. There were immaterial uncorrected misstatements noted during the audit which were discussed with management. The uncorrected misstatements or the matters underlying them could potentially cause future period financial statements to be materially misstated, even if, in our judgment, such uncorrected misstatements are immaterial to the basic financial statements under audit.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the basic financial statements or the auditors’ report. We are pleased to report that no such disagreements arose during the course of our audit.

Pauly, Rogers and Co., P.C.

Management Representations

We have requested certain representations from management that are included in the management representation letter.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a “second opinion” on certain situations. If a consultation involves application of an accounting principle to the basic financial statements or a determination of the type of auditors’ opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards with management each year prior to our retention as your auditor. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Required Supplementary Information

We applied certain limited procedures to the required supplementary information that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the required supplementary information and do not express an opinion or provide any assurance on it, except for the budgetary statement presented as required supplementary information.

Supplementary Information

We were engaged to report on the supplementary information, which accompany the basic financial statements but are not required supplementary information. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the basic financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the basic financial statements or to the basic financial statements themselves.

Other Information

We were not engaged to report on the listing of Board Members, which accompanies the basic financial statements but is not required supplementary information. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Other Matters – Future Accounting and Auditing Issues

In order to keep you aware of new auditing standards issued by the American Institute of Certified Public Accountants and accounting statements issued by the Governmental Accounting Standards Board (GASB), we have prepared the following summary of the more significant upcoming issues:

GASB 91 – CONDUIT DEBT OBLIGATIONS

This Statement is effective for fiscal years beginning after December 15, 2021, as extended by GASB 95. The primary objectives of this Statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. This Statement achieves those objectives by clarifying the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improving required note disclosures.

GASB 96 – SUBSCRIPTION-BASED INFORMATION TECHNOLOGY ARRANGEMENTS

The effective date for this Statement is for fiscal years beginning after June 15, 2022, and all reporting periods thereafter. This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA.

GASB 97 – CERTAIN COMPONENT UNIT CRITERIA, AND ACCOUNTING AND FINANCIAL REPORTING FOR INTERNAL REVENUE CODE SECTION 457 DEFERRED COMPENSATION PLANS – AN AMENDMENT OF GASB 14 & 84, AND A SUPERSESSION OF GASB 32

The requirements of this Statement that (1) exempt primary governments that perform the duties that a governing board typically performs from treating the absence of a governing board the same as the appointment of a voting majority of a governing board in determining whether they are financially accountable for defined contribution pension plans, defined contribution OPEB plans, or other employee benefit plans and (2) limit the applicability of the financial burden criterion in paragraph 7 of Statement 84 to defined benefit pension plans and defined benefit OPEB plans that are administered through trusts that meet the criteria in paragraph 3 of Statement 67 or paragraph 3 of Statement 74, respectively, are effective immediately. The requirements of this Statement that are related to the accounting and financial reporting for Section 457 plans are effective for fiscal years beginning after June 15, 2021.

The primary objectives of this Statement are to (1) increase consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; (2) mitigate costs associated with the reporting of certain defined contribution pension plans, defined contribution other postemployment benefit (OPEB) plans, and employee benefit plans other than pension plans or OPEB plans (other employee benefit plans) as fiduciary component units in fiduciary fund financial statements; and (3) enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans (Section 457 plans) that meet the definition of a pension plan and for benefits provided through those plans.

GASB 99 – OMNIBUS 2022

The requirements of this Statement that are effective as follows:

- The requirements related to extension of the use of LIBOR, accounting for SNAP distributions, disclosures of nonmonetary transactions, pledges of future revenues by pledging governments, clarification of certain provisions in Statement 34, as amended, and terminology updates related to Statement 53 and Statement 63 are effective upon issuance.

- The requirements related to leases, PPPs, and SBITAs are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter.
- The requirements related to financial guarantees and the classification and reporting of derivative instruments within the scope of Statement 53 are effective for fiscal years beginning after June 15, 2023, and all reporting periods thereafter.

The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees.

Best Practices – Not Significant Deficiencies


1. QuickBooks Software

QuickBooks accounting software is used. QuickBooks may allow users to delete transactions without leaving an adequate audit trail. We recommend that a review of the audit tracker for deleted transactions be conducted on a monthly basis by someone other than the users of QuickBooks and this review be documented.

2. Capital Assets

During our review of Capital Assets, we found that the District's capital asset threshold is \$3,000 with a useful life of more than three years. GASB (Governmental Accounting Standards Board) and GFOA (Government Finance Officers Association) recommend that most governments adopt a \$5,000 capitalization limit for items with a useful life of more than one year. We believe the Board should consider adopting these amounts and life spans.

This information is intended solely for the use of the Board and management and is not intended to be and should not be used by anyone other than these specified parties.



Roy R. Rogers, CPA
PAULY, ROGERS AND CO., P.C.

SISTERS PARK AND RECREATION DISTRICT
DESCHUTES COUNTY, OREGON

FINANCIAL REPORT

FOR THE YEAR ENDED JUNE 30, 2022



12700 SW 72nd Ave.
Tigard, OR 97223

SISTERS PARK AND RECREATION DISTRICT
DESCHUTES COUNTY, OREGON

FINANCIAL REPORT

FOR THE YEAR ENDED JUNE 30, 2022

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SISTERS PARK AND RECREATION DISTRICT
DESCHUTES COUNTY, OREGON

2021-22 FINANCIAL REPORT

Bob Keefer, President	June 30, 2025
Heath Foott, Vice-President	June 30, 2023
Jeff Tryens, Secretary	June 30, 2025
Peggy Tehan, Treasurer	June 30, 2023
Molly Baumann, Director	June 30, 2025

Board members receive mail at the District address listed below

ADMINISTRATION

Jennifer Holland – Executive Director
1750 W Mc Kinney Butte Road
Sisters, Oregon 97759

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**SISTERS PARK AND RECREATION DISTRICT
DESCHUTES COUNTY, OREGON**

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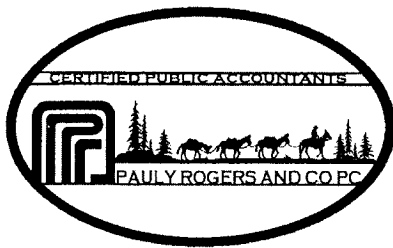
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November 1, 2022

INDEPENDENT AUDITORS' REPORT

To the Board of Directors
Sisters Park and Recreation District
Deschutes County, Oregon

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of Sisters Park and Recreation District (the District) as of and for the year ended June 30, 2022, and the related notes to the basic financial statements, which collectively comprise the basic financial statements as listed in the table of contents.

In our opinion, the basic financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District, as of June 30, 2022, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with the auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these basic financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of basic financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the basic financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the basic financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements, including omissions, are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the basic financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the basic financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the basic financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design 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. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the basic financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the required supplementary information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the Management's Discussion and Analysis because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance on it.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The supplementary information, as listed in the table of contents, is presented for purposes of additional analysis and is not a required part of the basic financial statements. The supplementary information, as listed in the table of contents, is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information, as listed in the table of contents, is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the listing of board members containing their term expiration dates, located before the table of contents, but does not include the basic financial statements and our auditors' report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Report on Other Legal and Regulatory Requirements

In accordance with Minimum Standards for Audits of Oregon Municipal Corporations, we have issued our report dated November 1, 2022 on our consideration of compliance with certain provisions of laws and regulations, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules. The purpose of that report is to describe the scope of our testing of compliance and the results of that testing and not to provide an opinion on compliance.



ROY R. ROGERS, CPA
PAULY, ROGERS AND CO., P.C.

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**Sisters Park & Recreation District
Management's Discussion and Analysis
For the Year Ended June 30, 2022**

As management of Sisters Park & Recreation District, we offer readers of the district's financial statements this narrative overview and analysis of the financial activities of the district for the fiscal year ended June 30, 2022. This analysis focuses on current year activities and should be read in conjunction with the financial statements that follow.

Financial Highlights

- The assets of the district exceed its liabilities on June 30, 2022 by \$1,518,675 compared to \$1,387,981 in the prior fiscal year, increasing our net position by \$130,694.
- As of June 30, 2022, the district's General Fund reported an ending fund balance of \$829,238 as compared to \$543,569 in the prior fiscal year, an increase of \$285,669.
- As of June 30, 2022, the district's Special Revenue Fund reported an ending fund balance of \$58,953 as compared to \$74,534 in the prior fiscal year, a decrease of \$15,581.

Overall, the district was able to increase its ending fund balance, which positively impacts the district's ability to maintain services without short-term borrowing during the July-November months while waiting for property tax disbursements.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the district's basic financial statements. These basic financial statements comprise three components:

- Government-wide financial statements
- Fund financial statements
- Notes to the financial statements. This report also contains required and other supplementary information in addition to the basic financial statements themselves.

Government-Wide Financial Statements

The government-wide financial statements are designed 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 Position presents information on all of the district's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the district is improving or deteriorating.

The Statement of Activities presents information showing how the district's net position changed during the period ended June 30, 2022. Changes in net position are reported when the underlying event giving rise to the change occurs, regardless of the timing of the related cash or other financial assets, flows. Thus, revenues and expenses are reported in this statement for some items, for example, property taxes and accrued vacation that will result in cash flows in future fiscal periods.

Each of these government-wide financial statements, Statement of Net Position and Statement of Activities, show the functions of the district that are supported primarily by taxes and program revenues (governmental activities).

The government-wide financial statements can be found on pages 4 and 5 of this report.

**Sisters Park & Recreation District
Management's Discussion and Analysis
For the Year Ended June 30, 2022**

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 government entities, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The district funds are classified as governmental funds.

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

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the 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. A reconciliation from the Governmental Funds Balance Sheet to the Government-wide Statement of Net Position and reconciliation from the Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balances to the Government-wide Statement of Activities have been included in this report.

The district reported activity in three governmental funds during the year ended June 30, 2022. Information is presented separately in the governmental funds Balance Sheet and in the governmental funds Statement of Revenues, Expenditures and Changes in Fund Balances.

The district adopts an annual budget for each of its funds. Budgetary comparison information has been provided for all funds to demonstrate compliance. This budgetary comparison information can be found on pages 20-22 of this report.

The Basic Governmental Funds Financial Statements can be found on pages 6 and 8 of this report.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 10 – 19 of this report.

**Sisters Park & Recreation District
Management's Discussion and Analysis
For the Year Ended June 30, 2022**

Government-wide Financial Analysis

A comparison of the summarized government-wide financial statements is as follows:

Summarized Statement Net Position at Fiscal Year-End

	<u>2022</u>	<u>2021</u>	<u>Change</u>
Assets			
Current and other assets	\$ 919,305	\$ 648,565	\$ 270,740
Capital assets (net)	<u>632,369</u>	<u>765,556</u>	<u>(133,187)</u>
Total Assets	<u>1,551,674</u>	<u>1,414,121</u>	<u>137,553</u>
Liabilities			
Current and other liabilities	<u>32,999</u>	<u>26,140</u>	<u>6,859</u>
Total Liabilities	<u>32,999</u>	<u>26,140</u>	<u>6,859</u>
Net Position			
Net investment in capital assets	632,369	765,556	(133,187)
Restricted	232,399	109,535	122,864
Unrestricted	<u>653,907</u>	<u>512,890</u>	<u>141,017</u>
Total Net Position	<u><u>\$ 1,518,675</u></u>	<u><u>\$ 1,387,981</u></u>	<u><u>\$ 130,694</u></u>

Net position, at a specific point in time, serves as a useful indicator of an entity's financial position. In the case of the district, assets exceeded liabilities by \$1,518,675 on June 30, 2022.

Net position of \$232,399 is restricted for community project partnerships and capital improvements. The district will use the restricted net position to support identified programs and services. Unrestricted net position had a balance of \$653,907 at year-end, an increase of \$141,017.

**Sisters Park & Recreation District
Management's Discussion and Analysis
For the Year Ended June 30, 2022**

Summarized Statement of Activities

For the fiscal years ending June 30, 2022 and 2021:

	<u>2022</u>	<u>2021</u>	<u>Change</u>
Revenues			
General Revenue			
Property taxes	\$ 598,418	\$ 562,150	\$ 36,268
Interest	1,325	1,049	276
Other	9,701	2,800	6,901
Program Revenue			
Charges for services	451,237	321,595	129,642
Grants and contributions	155,877	189,358	(33,481)
Total Revenue	<u>1,216,558</u>	<u>1,076,952</u>	<u>139,606</u>
Expenditures			
General and administrative	516,476	440,033	76,443
Programs	<u>568,639</u>	<u>368,939</u>	<u>199,700</u>
Total Expenditures	<u>1,085,115</u>	<u>808,972</u>	<u>276,143</u>
Gain(Loss) on Disposal of Assets	<u>(749)</u>	<u>-</u>	<u>(749)</u>
Change in Net Position	<u>\$ 130,694</u>	<u>\$ 267,980</u>	<u>\$ (137,286)</u>

Governmental activities generated \$1,216,558 in revenue and had \$1,085,115 in expenses for a net increase of \$130,694 in the district's net position for the year ended June 30, 2022.

Financial Analysis of the District's Funds

The district uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds

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. Particularly, unassigned fund balance may serve as a useful measure of a government's net resources available for spending as of the end of the fiscal year.

As of June 30, 2022, \$829,238 is the reported ending fund balance for the district's General Fund, \$58,953 is the reported ending fund balance for the district's Special Revenue Fund.

**Sisters Park & Recreation District
Management's Discussion and Analysis
For the Year Ended June 30, 2022**

Budgetary Highlights

During the year, the board approved an appropriations adjustment to the original approved budget, not increasing the overall appropriations level. The final budget can be seen in the required supplemental information on page 20 and the supplementary information on page 21-22. Both the General Fund, and Special Revenue Fund stayed within the budget due to the diligent work of staff ensuring that expenditures were conservative, and that the governmental activities met cost-recovery.

Capital Assets

The district's investment in capital assets includes land lease, buildings and improvements, vehicles, furniture, fixtures and equipment. As of June 30, 2022, the district's capital assets were \$1,089,864 and accumulated depreciation was \$457,495. During the year depreciation expense was \$31,188.

Key Economic Factors and Budgetary Information for the Future

In May of 2018 the voter's passed a five-year levy which generated significant property tax revenues for the district. Since the onset of the COVID-19 pandemic, the district has experienced staffing shortages and reduced program registrations. In FY22, the district strategically increased hiring and program offerings and anticipate this to continue to grow into FY23.

Requests for Information

This financial report is designed to provide a general overview of Sisters Park & Recreation District's budget. Copies of the audit and budget can be obtained at the Sisters Park & Recreation District, 1750 W. McKinney Butte Road, Sisters, Oregon, 97759.

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SISTERS PARK AND RECREATION DISTRICT
DESCHUTES COUNTY, OREGON

BASIC FINANCIAL STATEMENTS

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SISTERS PARK AND RECREATION DISTRICT
DESCHUTES COUNTY, OREGON

STATEMENT OF NET POSITION
June 30, 2022

ASSETS

Cash and Cash Equivalents	\$ 900,324
Accounts Receivable	2,077
Taxes Receivable	9,065
Prepaid Expenses	7,839
Capital Assets, net of accumulated depreciation	<u>632,369</u>

Total Assets	<u>1,551,674</u>
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LIABILITIES

Current Liabilities:

Accounts Payable	17,910
Recreation Deposits	81
Compensated Absences	7,520
Other Current Liabilities	<u>7,488</u>

Total Liabilities	<u>32,999</u>
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NET POSITION

Net Investment in Capital Assets	632,369
Restricted for Community Projects	58,953
Restricted for Capital Improvement Projects	173,446
Unrestricted	<u>653,907</u>

Total Net Position	<u><u>\$ 1,518,675</u></u>
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See accompanying notes to the basic financial statements

**SISTERS PARK AND RECREATION DISTRICT
DESCHUTES COUNTY, OREGON**

**STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2022**

FUNCTIONS	EXPENSES	PROGRAM REVENUES		NET (EXPENSE) REVENUE AND CHANGES IN NET POSITION
		CHARGES FOR SERVICES	GRANTS AND CONTRIBUTIONS	
Governmental Activities				
Recreation Activities				
General and Administrative	\$ 516,476	\$ -	\$ -	\$ (516,476)
Programs	568,639	451,237	155,877	38,475
Total Governmental Activities	<u>\$ 1,085,115</u>	<u>\$ 451,237</u>	<u>\$ 155,877</u>	<u>\$ (478,001)</u>
General Revenues:				
Property Taxes				598,418
Rentals				2,044
Interest and Investment Earnings				1,325
Miscellaneous				<u>7,657</u>
Total General Revenues				<u>609,444</u>
Excess of Revenues over Expenses				131,443
Gain(Loss) on Disposal of Assets				<u>(749)</u>
Change in Net Position				130,694
Net Position – Beginning				<u>1,387,981</u>
Net Position – Ending				<u>\$ 1,518,675</u>

See accompanying notes to the basic financial statements

SISTERS PARK AND RECREATION DISTRICT
DESCHUTES COUNTY, OREGON

BALANCE SHEET – GOVERNMENTAL FUNDS

June 30, 2022

	GENERAL FUND	COMMUNITY PARTNER RESERVE	TOTAL
ASSETS			
Cash and Investments	\$ 841,905	\$ 58,419	\$ 900,324
Accounts Receivable	-	2,077	2,077
Property Taxes Receivable	9,065	-	9,065
Prepays	7,839	-	7,839
Due From Other Fund	1,043	-	1,043
Total Assets	<u>\$ 859,852</u>	<u>\$ 60,496</u>	<u>\$ 920,348</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE			
Current Liabilities:			
Accounts Payable	\$ 17,410	\$ 500	\$ 17,910
Recreation Deposits	81	-	81
Other Current Liabilities	7,488	-	7,488
Due to Other Fund	-	1,043	1,043
Total Liabilities	<u>24,979</u>	<u>1,543</u>	<u>26,522</u>
Deferred Inflows of Resources			
Unavailable Revenue - Property Taxes	<u>5,635</u>	<u>-</u>	<u>5,635</u>
Total Deferred Inflows of Resources	<u>5,635</u>	<u>-</u>	<u>5,635</u>
Fund Balance			
Nonspendable	7,839	-	7,839
Restricted for Community Projects	-	58,953	58,953
Restricted for Capital Improvements	173,446	-	173,446
Unassigned	<u>647,953</u>	<u>-</u>	<u>647,953</u>
Total Fund Balance	<u>829,238</u>	<u>58,953</u>	<u>888,191</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balance	<u>\$ 859,852</u>	<u>\$ 60,496</u>	<u>920,348</u>

See accompanying notes to the basic financial statements

SISTERS PARK AND RECREATION DISTRICT
DESCHUTES COUNTY, OREGON

Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position
June 30, 2022

Total Fund Balances - Governmental Funds	\$ 888,191
The cost of capital assets (land, buildings, furniture and equipment) purchased or constructed is reported as an expenditure in governmental funds. The Statement of Net Position includes those capital assets among	
Net Capital Assets	632,369
Compensated Absences Payable not accounted for in governmental funds	(7,520)
Property taxes receivable and other receivables will be collected this year, but are not available soon enough to pay for the current period's expenditures, and therefore are reported as deferred inflows of resource in the fund financial statements.	<u>5,635</u>
Net Position	<u><u>\$ 1,518,675</u></u>

See accompanying notes to the basic financial statements

SISTERS PARK AND RECREATION DISTRICT
DESCHUTES COUNTY, OREGON

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS

For the Year Ended June 30, 2022

	GENERAL FUND	COMMUNITY PARTNER RESERVE	TOTALS
REVENUES			
Property Taxes	\$ 599,680	\$ -	\$ 599,680
Activity Fees	377,483	73,754	451,237
Interest	1,325	-	1,325
Grants & Donations	150,670	5,207	155,877
Rentals	2,044	-	2,044
Miscellaneous	7,657	-	7,657
Total Revenues	<u>1,138,859</u>	<u>78,961</u>	<u>1,217,820</u>
EXPENDITURES			
Personnel Services	482,035	29,029	511,064
Material & Services	330,620	65,513	396,133
Capital Outlay	26,611	-	26,611
Special Payments	13,924	-	13,924
Total Expenditures	<u>853,190</u>	<u>94,542</u>	<u>947,732</u>
Revenues Over, (Under) Expenditures	285,669	(15,581)	270,088
OTHER FINANCING SOURCES (USES)			
Transfers In	165,000	-	165,000
Transfers Out	(165,000)	-	(165,000)
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	285,669	(15,581)	270,088
Beginning Fund Balance	<u>543,569</u>	<u>74,534</u>	<u>618,103</u>
Ending Fund Balance	<u><u>\$ 829,238</u></u>	<u><u>\$ 58,953</u></u>	<u><u>\$ 888,191</u></u>

See accompanying notes to the basic financial statements

SISTERS PARK AND RECREATION DISTRICT
DESCHUTES COUNTY, OREGON

**Reconciliation of the Governmental Funds Statement of Revenues, Expenditures and
Changes in Fund Balances to the Statement of Activities
For the Year Ended June 30, 2022**

Total Net Changes in Fund Balances - Governmental Funds	\$ 270,088
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Some items reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures:

Compensated Absences Change	(4,945)
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Capital asset additions are reported in governmental funds as expenditures. However, in the Statement of Activities, the cost of those assets is capitalized and allocated over their estimated useful lives as depreciation expense. This is the amount by which capital asset additions exceeds depreciation.

Capital Asset Additions	26,345
Depreciation Expense (net)	(31,188)
Adjustment to Capital Assets	(127,595)
Loss on Disposal of Assets	(749)

Because some property taxes will not be collected for several months after the District's fiscal year end, they are not considered as "available" revenues in the governmental funds, and are instead recorded as unavailable revenue. They are, however, recorded as revenue in the Statement of Activities.

(1,262)

Change in Net Position of Governmental Activities	<u>\$ 130,694</u>
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See accompanying notes to the basic financial statements

SISTERS PARK AND RECREATION DISTRICT
DESCHUTES COUNTY, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS

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**SISTERS PARK AND RECREATION DISTRICT
DESCHUTES COUNTY, OREGON**

NOTES TO BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The basic financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the accounting policies are described below.

A. THE FINANCIAL REPORTING ENTITY

The Sisters Park and Recreation District is a Special District governed by an elected Board of Directors. Accounting principles generally accepted in the United States of America require that these basic financial statements present Sisters Park and Recreation District (the District). Component units, as established by the Governmental Accounting Standards Board (GASB) Statement No. 61, are separate organizations that are included in the District's reporting because of the significance of their operational or financial relationships with the District. All significant activities and organizations with which the District exercises oversight responsibility have been considered for inclusion in the basic financial statements. There are no component units.

B. MEASUREMENT FOCUS, BASIS OF ACCOUNTING AND BASIS OF PRESENTATION

GOVERNMENT-WIDE FINANCIAL STATEMENTS (GWFS)

The Statement of Net Position and Statement of Activities display information as a whole.

The Statement of Net Position and the Statement of Activities are prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Revenues, expenses, gains, losses, assets, and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33 *"Accounting and Financial Reporting for Nonexchange Transactions."*

Program Revenues included in the Statement of Activities derive directly from the program itself or from parties outside the District's taxpayers or citizenry, as a whole; program revenues reduce the cost of the function to be financed from the District's general revenues.

All direct expenses are reported by function in the Statement of Activities. Direct expenses are those that are clearly identifiable with a function. Interest on general long-term debt is considered an indirect expense and is reported separately on the Statement of Activities.

In the process of aggregating data for the Statement of Net Position and the Statement of Activities, some amounts reported as interfund activity and balances in the funds were eliminated or reclassified. Interfund receivables and payables were eliminated to minimize the "grossing up" effect on assets and liabilities.

FUND FINANCIAL STATEMENTS

The accounts are organized and operated on the basis of fund accounting. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions.

**SISTERS PARK AND RECREATION DISTRICT
DESCHUTES COUNTY, OREGON**

NOTES TO BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

GOVERNMENTAL FUNDS

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 enough thereafter to pay liabilities of the current period, which is 60 days. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to claims and judgments, are recorded only when payment is due.

Property taxes, fees, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period is considered to be measurable to accrue as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received.

The District reports the following major funds:

GENERAL FUND

This fund accounts for all financial resources and expenditures, except those required to be accounted for in another fund. The principal revenue sources are property taxes and fees for programs and activities.

COMMUNITY PARTNER RESERVE FUND

This fund was established to account for revenues of various projects that are done within the community that are under the guidance of the District. Principal sources of revenue are fees from various projects and activities.

The District also reports the following nonmajor fund, which is combined with the General Fund in the basic financial statements under GASB 54:

CAPITAL IMPROVEMENT RESERVE FUND

This fund was established to allow the district to set aside and build up funds every year which would be used to improve or acquire capital assets. Principal sources of revenue are transfer from other funds.

C. BUDGET

A budget is prepared and legally adopted for each governmental fund on the modified accrual basis of accounting in the main program categories required by Oregon Local Budget Law. The budgets for all budgeted funds are adopted on a basis consistent with generally accepted accounting principles except for budgetary purposes depreciation is not recorded, capital outlay is expensed when purchased, taxes are recorded as revenue when received instead of when levied, debt, compensated absences and other post-employment benefits are expenditures when paid instead of when incurred, and debt issued is recorded as revenue.

Expenditure budgets are appropriated at the following levels:

Personnel Services	Interfund Transfers
Materials and Services	Debt Service
Capital Outlay	Contingency

**SISTERS PARK AND RECREATION DISTRICT
DESCHUTES COUNTY, OREGON**

NOTES TO BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Expenditures cannot legally exceed appropriations except in the case of grants which could not be estimated at the time of budget adoption. Appropriations lapse at the fiscal year end. Management may amend line items in the budget without Board approval as long as appropriation levels (the legal levels of control) are not changed.

Supplemental appropriations may occur if the Board approves them due to a need which exists which was not determined at the time the budget was adopted. Appropriations lapse at the end of the year.

Expenditures of the various funds were within authorized appropriations for the year ended June 30, 2022.

D. FUND BALANCE

GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund-type Definitions*, is followed. The objective of this statement is to enhance the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying the existing governmental fund-type definitions. This statement establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed on the use of the resources reported in governmental funds. Under this standard, the fund balance classifications are – nonspendable, restricted, committed, assigned, and unassigned.

- Nonspendable fund balance represents amounts that are not in a spendable form. The nonspendable fund balance represents prepaid items.
- Restricted fund balance represents amounts that are legally restricted by outside parties for a specific purpose (such as debt covenants, grant requirements, donor requirements, or 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 use of committed funds would be approved by resolution.
- Assigned fund balance represents amounts that are constrained by the expressed intent to use resources for specific purposes that do not meet the criteria to be classified as restricted or committed. Intent can be stipulated by the governing body or by an official to whom that authority has been given by the governing body.
- 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.

There were no assigned or committed fund balances as of June 30, 2022.

E. PROPERTY TAXES RECEIVABLE

In the Government-Wide Financial Statements uncollected property taxes are recorded on the Statement of Net Position. In the Fund Financial Statements property taxes that are collected within 60 days after year-end are considered measurable and available and, therefore, are recognized as revenue. The remaining balance is recorded as unavailable revenue because it is not deemed available to finance operations of the current period. An allowance for doubtful accounts is not deemed necessary by management, as uncollectible taxes become a lien on the property. Property taxes are levied on all taxable property as of July 1, the beginning of the fiscal year, and become a lien on that date. Property taxes are payable on November 15, February 15 and May 15. 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.

**SISTERS PARK AND RECREATION DISTRICT
DESCHUTES COUNTY, OREGON**

NOTES TO BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

F. CAPITAL ASSETS

Capital assets are recorded at the original or estimated original cost. Donated capital assets are recorded at their estimated fair market value on the date donated. Capital assets are defined as assets with an initial cost of more than \$3,000 and an estimated life in excess of five year. Interest incurred during construction, maintenance and repairs that do not add to the value of the asset or materially extend the assets' lives are not capitalized. Costs of normal maintenance and repairs that do not add to the value of the assets or materially extend assets lives are not capitalized.

Capital assets are depreciated using the straight-line method over the following useful lives:

Land improvements	25 years
Buildings and improvements	15 to 50 years
Equipment	10 years
Vehicles	10 years

G. RETIREMENT BENEFIT PLAN

A SIMPLE 401K is offered through American Century Investments. See Note 4 for additional information.

H. VESTED COMPENSATED ABSENCES

It is the District's policy to permit employees to accumulate earned paid time off. All unused paid time off is accrued when earned in the government-wide financial statements.

I. PREPAID EXPENSES

Prepaid expenses are reported for purchases of goods or services paid for during the year but not used until next year.

J. ACCOUNTS RECEIVABLE

Management believes that the amount of any uncollectible accounts included in accounts receivable is immaterial.

K. ESTIMATES

The preparation of the basic financial statements, in conformity with accounting principles generally accepted in the United States of America, requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the basic financial statements and the reported amounts of revenue and expenditures during the reporting period. Actual results could differ from those estimates.

L. RECREATION DEPOSITS

The District has an account that is used to document money that is collected and is not reconciled due to credit card processing errors. The deposit balance is immaterial at June 30, 2022.

SISTERS PARK AND RECREATION DISTRICT
DESCHUTES COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

M. DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

In addition to liabilities, the basic financial statements will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to future periods and so will not be recognized as an inflow of resources (revenue) until that time. The District has only one item that qualifies for reporting in this category. Accordingly, the item, unavailable revenue, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from property taxes. This amount is deferred and recognized as an inflow of resources in the period that the amount becomes available. There are no deferred outflows.

N. NET POSITION

Net position comprises the various net earnings from operations, nonoperating revenues, expenses and contributions of capital. Net position is classified in the following three categories:

Net investment in capital assets – consists of all capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

Restricted – consists of external constraints placed on assets use by creditors, grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation.

Unrestricted – consists of assets that are not included in the other categories previously mentioned.

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

O. CASH AND CASH EQUIVALENTS

The cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

P. FAIR VALUE INPUTS AND METHODOLOGIES AND HIERARCHY

Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Observable inputs are developed based on market data obtained from sources independent of the reporting entity. Unobservable inputs are developed based on the best information available about the assumptions market participants would use in pricing the asset. The classification of securities within the fair value hierarchy is based upon the activity level in the market for the security type and the inputs used to determine their fair value, as follows:

Level 1 – unadjusted price quotations in active markets/exchanges for identical assets or liabilities that each Fund has the ability to access

Level 2 – other observable inputs (including, but not limited to, quoted prices for similar assets or liabilities in markets that are active, quoted prices for identical or similar assets or liabilities in markets that are not active, inputs other than quoted prices that are observable for the assets or liabilities (such as interest rates, yield curves, volatilities, loss severities, credit risks and default rates) or other market-corroborated inputs)

**SISTERS PARK AND RECREATION DISTRICT
DESCHUTES COUNTY, OREGON**

NOTES TO BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

P. FAIR VALUE INPUTS AND METHODOLOGIES AND HIERARCHY (CONTINUED)

Level 3 – unobservable inputs based on the best information available in the circumstances, to the extent observable inputs are not available (including each Fund's own assumptions used in determining the fair value of investments)

The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). Accordingly, the degree of judgment exercised in determining fair value is greatest for instruments categorized in Level 3. The inputs used to measure fair value may fall into different levels of the fair value hierarchy. In such cases, for disclosure purposes, the fair value hierarchy classification is determined based on the lowest level input that is significant to the fair value measurement in its entirety.

Q. GRANTS

Unreimbursed expenditures due from grantor agencies are reflected in the basic financial statements as receivables and revenues. Grant revenues are recorded at the time eligible expenditures are incurred. Cash received from grantor agencies in excess of related grant expenditures is recorded as a liability in the balance sheet and Statement of Net Position.

2. CASH AND INVESTMENTS

Oregon Revised Statutes (294.035) and District policy authorize investing in obligations of the U.S. Treasury and agencies, time certificates of deposit, bankers' acceptances, repurchase agreements, and the State of Oregon Local Government Investment Pool.

Cash and Investments at June 30 consisted of:

Deposits with Financial Institutions	
Demand Deposits	\$ 382,908
Investments	517,146
Cash on Hand	<u>270</u>
Total	<u><u>\$ 900,324</u></u>

DEPOSITS

Deposits with financial institutions include bank demand deposits. Oregon Revised Statutes require deposits to be adequately covered by federal depository insurance or deposited at an approved depository as identified by the Treasury.

CUSTODIAL CREDIT RISK - DEPOSITS

At year end, the total bank balance was \$400,706 of which \$250,000 was covered by federal depository insurance and the remainder was collateralized by the Oregon Public Funds Collateralization Program (PFCP).

**SISTERS PARK AND RECREATION DISTRICT
DESCHUTES COUNTY, OREGON**

NOTES TO BASIC FINANCIAL STATEMENTS

2. CASH AND INVESTMENTS (CONTINUED)

INVESTMENTS

Investments in the Local Government Investment Pool (LGIP) are included in the Oregon Short-Term Fund, which is an external investment pool that is not a 2a-7-like external investment pool, and is not registered with the U.S. Securities and Exchange Commission as an investment company. Fair value of the LGIP is calculated at the same value as the number of pool shares owned. The unit of account is each share held, and the value of the position would be the fair value of the pool's share price multiplied by the number of shares held. Investments in the Short-Term Fund are governed by ORS 294.135, Oregon Investment Council, and portfolio guidelines issued by the Oregon Short-Term Fund Board, which establish diversification percentages and specify the types and maturities of investments. The portfolio guidelines permit securities lending transactions as well as investments in repurchase agreements and reverse repurchase agreements. The fund's compliance with all portfolio guidelines can be found in their annual report when issued. The LGIP seeks to exchange shares at \$1.00 per share; an investment in the LGIP is neither insured nor guaranteed by the FDIC or any other government agency. Although the LGIP seeks to maintain the value of share investments at \$1.00 per share, it is possible to lose money by investing in the pool. We intend to measure these investments at book value since it *materially approximates fair value.*

The pool is comprised of a variety of investments. These investments are characterized as a level 2 fair value measurement in the Oregon Short Term Fund's audited financial report. As of June 30, 2022, the fair value of the position in the *LGIP is 98.98%* of the value of the pool shares as reported in the Oregon Short Term Fund audited financial statements. Amounts in the State Treasurer's Local Government Investment Pool are not required to be collateralized.

[http://www.oregon.gov/treasury/Divisions/Investment/Pages/Oregon-Short-Term-Fund-\(OSTF\).aspx](http://www.oregon.gov/treasury/Divisions/Investment/Pages/Oregon-Short-Term-Fund-(OSTF).aspx)

If the link has expired please contact the Oregon Short Term Fund directly.

The District had the following investments and maturities:

Investment Type	Fair Value	Maturity (in months)		
		Less than 3	3 - 17	18 - 59
State Treasurer's Investment Pool	<u>\$ 517,146</u>	<u>\$ 517,146</u>	<u>\$ -</u>	<u>\$ -</u>

INTEREST RATE RISK - INVESTMENTS

Oregon Revised Statutes require investments to not exceed a maturity of 18 months, except when the local government has adopted a written investment policy that was submitted to and reviewed by the OSTFB. The District does not have any investments that have a maturity date beyond 3 months.

CUSTODIAL CREDIT RISK - INVESTMENTS

Oregon Revised Statutes do not limit investments as to credit rating for securities purchased from US Government Agencies or USGSE.

**SISTERS PARK AND RECREATION DISTRICT
DESCHUTES COUNTY, OREGON**

NOTES TO BASIC FINANCIAL STATEMENTS

2. CASH AND INVESTMENTS (CONTINUED)

CONCENTRATION OF CREDIT RISK

At June 30, 2022, 100% of total investments are in the State Treasurer's Investment Pool. State statutes do not limit the percentage of investments in this instrument.

3. CAPITAL ASSETS

The changes in capital assets for the year ended June 30, 2022 are as follows:

	Balance July 1, 2021	Adjustments	Additions	Deletions	Balance June 30, 2022
Capital Assets					
Construction in Progress	3,994	(41)	21,724	-	25,677
Land Improvements	214,000	(214,000)	-	-	-
Buildings and Improvements	972,910	(8,934)	4,621	-	968,597
Vehicles	38,046	-	-	-	38,046
Equipment	94,793	-	-	(37,249)	57,544
Total Capital Assets	1,323,743	(222,975)	26,345	(37,249)	1,089,864
Accumulated Depreciation					
Land Improvements	94,160	(94,160)	-	-	-
Buildings and Improvements	358,944	(1,220)	26,645	-	384,369
Vehicles	38,046	-	-	-	38,046
Equipment	67,037	-	4,543	(36,500)	35,080
Total Accumulated Depreciation	558,187	(95,380)	31,188	(36,500)	457,495
Capital Assets, Net	<u>\$ 765,556</u>				<u>\$ 632,369</u>

Depreciation expenses are allocated to Programs. Deletions are due to the district disposing of equipment that is no longer used for a loss on disposal of \$749. The removal of the Land Improvements and accumulated depreciation is because the Land is not owned by the District and was correctly reclassified as a lease. The adjustment in the Building and Improvements and accumulated depreciation is because the addition to the skatepark is still under construction and moved back to Construction in Progress.

**SISTERS PARK AND RECREATION DISTRICT
DESCHUTES COUNTY, OREGON**

NOTES TO BASIC FINANCIAL STATEMENTS

4. RETIREMENT BENEFIT PLAN

The District offers a SIMPLE 401K through American Century Investments which is available to all employees. Employees may elect to contribute a percentage of compensation from each pay period up to the applicable maximum amount allowed for any calendar year. In addition, the District will match the employee contribution up to a limit of 3% of the employee compensation for the year. The District contribution is immediately vested to the employee. The plan became effective January 1, 2019. Contributions paid by the District for the year ended June 30, 2022 were \$5,546.

5. RISK MANAGEMENT

There is exposure to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. Commercial insurance is purchased to minimize its exposure to these risks. Settled claims for the last three fiscal years have not exceeded this commercial coverage.

6. LINE OF CREDIT

The District had a short term line of credit through First Interstate Bank to finance its general operations and programs prior to the receipt of property tax revenue. The line of credit was not used during the year ended June 30, 2022. The Line of Credit was closed in December of 2021.

7. POST EMPLOYMENT BENEFIT – HEALTH INSURANCE

The District obtained an actuarial valuation during the prior fiscal year to determine a post-employment health insurance benefit. The actuarial valuation determined that the liability was immaterial because only 2 employees qualified for the plan.

8. PROPERTY TAX LIMITATIONS

The voters of the State of Oregon imposed a constitutional limit on property taxes for schools and non-school government operations. School operations include community colleges, local school districts, and education service districts. The limitation provides that property taxes for non-school operations are limited to \$10.00 for each \$1,000 of property market value. This limitation does not apply to taxes levied for principal and interest on general obligation bonded debt.

The State voters further reduced property taxes by replacing the previous constitutional limits on tax bases with a rate and value limit in 1997. This reduction was accomplished by rolling property values back to their 1995-96 values less 10% and limiting future tax value growth of each property to no more than 3% per year, subject to certain exceptions. Taxes levied to support bonded debt are exempted from the reductions. The State Constitution sets restrictive voter approval requirements for most tax and many fee increases and new bond issues, and requires the State to minimize the impact to school districts from the impact of the tax cuts.

9. PROPERTY TAX ABATEMENTS

As of June 30, 2022, the District potentially had tax abatements through various State allowed programs that impacted levied taxes and would require disclosure under GASB 77. Based on the information available from the County as of the date of issuance of these basic financial statements, the amount of abatements for the year ended June 30, 2022 is deemed immaterial.

SISTERS PARK AND RECREATION DISTRICT
DESCHUTES COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

10. INTERFUND TRANSFERS AND DUE TO/DUE FROM

Operating transfer between funds were made to fund the various programs and activities as follows:

	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
General Fund	\$ 165,000	\$ -
Capital Improvement Reserve	<u>-</u>	<u>165,000</u>
Total Transfer	<u>\$ 165,000</u>	<u>\$ 165,000</u>

The composition of interfund balances is as follows:

	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
General Fund	\$ 1,043	\$ -
Community Partner Reserve	<u>-</u>	<u>1,043</u>
Total Transfer	<u>\$ 1,043</u>	<u>\$ 1,043</u>

11. COMMITMENTS AND CONTINGENCIES

The COVID-19 outbreak in the United States has caused substantial disruption to business and local governments due to mandated and voluntary suspension of operations and stay at home orders. There is considerable uncertainty around the duration of the outbreak and the long-term impact to the overall economy. However, the impact on the District's finances is not determinable.

SISTERS PARK AND RECREATION DISTRICT
DESCHUTES COUNTY, OREGON

REQUIRED SUPPLEMENTARY INFORMATION

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**SISTERS PARK AND RECREATION DISTRICT
DESCHUTES COUNTY, OREGON**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For the Year Ended June 30, 2022**

<u>GENERAL FUND</u>				
	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET</u>
REVENUES:				
Property Taxes	\$ 604,515	\$ 604,515	\$ 599,680	(4,835)
Activity Fees	412,528	412,528	377,483	(35,045)
Interest	500	500	1,269	769
Grants & Donations	142,750	142,750	150,670	7,920
Rentals	3,500	3,500	2,044	(1,456)
Miscellaneous	11,650	11,650	7,657	(3,993)
Total Revenues	<u>1,175,443</u>	<u>1,175,443</u>	<u>1,138,803</u>	<u>(36,640)</u>
EXPENDITURES				
Personnel Services	693,116	618,116 (1)	482,035	136,081
Material & Services	434,382	399,382 (1)	330,620	68,762
Special Payments	25,000	25,000 (1)	13,924	11,076
Contingency	277,767	277,767 (1)	-	277,767
Total Expenditures	<u>1,430,265</u>	<u>1,320,265</u>	<u>826,579</u>	<u>493,686</u>
Excess of Revenues Over, (Under) Expenditures	(254,822)	(144,822)	312,224	457,046
Other Financing Sources, (Uses)				
Transfers Out	<u>(55,000)</u>	<u>(165,000) (1)</u>	<u>(165,000)</u>	<u>-</u>
Total Other Financing Sources, (Uses)	<u>(55,000)</u>	<u>(165,000)</u>	<u>(165,000)</u>	<u>-</u>
Net Change in Fund Balance	(309,822)	(309,822)	147,224	457,046
Beginning Fund Balance	<u>384,822</u>	<u>384,822</u>	<u>508,568</u>	<u>123,746</u>
Ending Fund Balance	<u><u>75,000</u></u>	<u><u>75,000</u></u>	<u>655,792</u>	<u><u>580,792</u></u>

(1) Appropriation level

Reconciliation to Governmental Fund Balance as required by GASB 54

Ending Fund Balance

Capital Improvement Reserve Fund

	173,446
\$	<u><u>829,238</u></u>

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SISTERS PARK AND RECREATION DISTRICT
DESCHUTES COUNTY, OREGON

SUPPLEMENTARY INFORMATION

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**SISTERS PARK AND RECREATION DISTRICT
DESCHUTES COUNTY, OREGON**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL**

For the Year Ended June 30, 2022

COMMUNITY PARTNER RESERVE

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET
REVENUES:				
Grants and Donations	\$ 56,850	\$ 56,850	\$ 5,207	\$ (51,643)
Activity Fees	102,000	102,000	73,754	(28,246)
Total Revenues	158,850	158,850	78,961	(79,889)
EXPENDITURES				
Personnel Services	35,070	35,070 (1)	29,029	6,041
Material & Services	101,250	101,250 (1)	65,513	35,737
Capital Outlay	4,000	4,000 (1)	-	4,000
Contingency	91,385	91,385 (1)	-	91,385
Total Expenditures	231,705	231,705	94,542	137,163
Excess of Revenues Over, (Under) Expenditures	(72,855)	(72,855)	(15,581)	57,274
Beginning Fund Balance	72,855	72,855	74,534	1,679
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 58,953</u>	<u>\$ 58,953</u>

(1) Appropriation level

-

**SISTERS PARK AND RECREATION DISTRICT
DESCHUTES COUNTY, OREGON**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For the Year Ended June 30, 2022**

CAPITAL IMPROVEMENT RESERVE FUND

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET
REVENUES:				
Interest	\$ -	\$ -	\$ 56	\$ 56
Total Revenues	-	-	56	56
EXPENDITURES				
Capital Outlay	78,800	78,800 (1)	26,611	52,189
Total Expenditures	78,800	78,800	26,611	52,189
(Under) Expenditures	(78,800)	(78,800)	(26,555)	52,245
Other Financing Sources, (Uses)				
Transfers In	55,000	55,000	165,000	110,000
Total Other Financing Sources, (Uses)	55,000	55,000	165,000	110,000
Net Change in Fund Balance	(23,800)	(23,800)	138,445	162,245
Beginning Fund Balance	35,006	35,006	35,001	(5)
Ending Fund Balance	\$ 11,206	\$ 11,206	\$ 173,446	\$ 162,240

(1) Appropriation level

Note: Under GASB 54, this fund is combined with the General Fund in the basic financial statements.

SISTERS PARK AND RECREATION DISTRICT
DESCHUTES COUNTY, OREGON

SCHEDULE OF PROPERTY TAX TRANSACTIONS AND BALANCES
OF TAXES UNCOLLECTED
For the Year Ended June 30, 2022

TAX YEAR	ORIGINAL LEVY OR BALANCE UNCOLLECTED 7/1/2021	DEDUCT DISCOUNTS	ADJUSTMENTS TO ROLLS	ADD INTEREST	CASH COLLECTION BY COUNTY TREASURER	BALANCE UNCOLLECTED/ UNSEGREGATED 6/30/2022
<u>GENERAL FUND</u>						
CURRENT						
2021-22	\$ 614,469	\$ 16,321	\$ (358)	\$ 259	\$ 592,675	\$ 5,374
PRIOR YEARS						
2020-21	5,517	(4)	(231)	250	3,508	2,032
2019-20	2,297	-	(45)	201	1,297	1,156
2018-19	1,172	-	(7)	253	1,085	333
2017-18	237	-	(1)	60	229	67
Prior	152	-	(2)	32	80	103
Total Prior	9,375	(4)	(286)	796	6,199	3,691
Total	\$ 623,844	\$ 16,317	\$ (644)	\$ 1,055	\$ 598,874	\$ 9,065

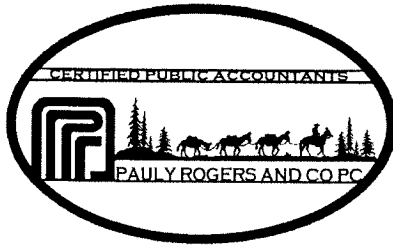
	<u>GENERAL FUND</u>
RECONCILIATION OF REVENUE	
Cash Collections by County Treasurer Above	\$ 598,874
Accrual of Receivables	
Other taxes	(1,407)
June 30, 2021	(2,479)
June 30, 2022	3,430
Total Revenue	\$ 598,418

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SISTERS PARK AND RECREATION DISTRICT
DESCHUTES COUNTY, OREGON

Independent Auditors' Report Required by Oregon State Regulations

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November 1, 2022

Independent Auditors' Report Required by Oregon State Regulations

We have audited the basic financial statements of the Sister Park and Recreation District as of and for the year ended June 30, 2022, and have issued our report thereon dated November 1, 2022. 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 basic financial statements are free of material misstatement, we performed tests of 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 the basic financial statements amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion.

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

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

In connection with our testing nothing came to our attention that caused us to believe the Sisters Park and Recreation 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 162-10-0230 Internal Controls

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

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

A handwritten signature in black ink that reads "Roy R Rogers". The signature is written in a cursive style with a large, stylized "R" and a long, sweeping underline.

ROY R. ROGERS, CPA
PAULY, ROGERS AND CO., P.C.