



BOARD OF DIRECTORS BUSINESS MEETING AGENDA

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

October 22, 2024- 4-6 p.m.

Members of the public may attend in person or Zoom in by following this link:

<https://us02web.zoom.us/j/4594870728?pwd=YVJ0VmfOTjhLMkhtUjh0YjgzZGs0QT09&omn=81440357679>

1. Call meeting to order – Bob Keefer, board president.....1 min.
 - a. Adjustments and approval of agenda
2. Welcome visitors – Bob Keefer, board president5 min.
 - a. Public comment period (read any public comments submitted via email or mail)
3. Review and consider approval of consent calendar - Jennifer Holland, executive director.....5 min.
 - a. September 24, 2024, business meeting minutes
 - b. August financials and audit log
 - c. Approval of \$16,064 payment to UK International Soccer for summer camp programs
4. Receive draft September financials – Britney Steigleder, accounting clerk.....5 min.
5. Youth athletic program update – Jennifer Holland, executive director.....20 min.
6. Consider approval of dissolution of Sisters Country Pickleball Committee and approve transfer of assets to new organization - Jennifer Holland, executive director.....10 min.
7. Executive Session: In accordance with ORS 192.660(2)(i) the board will meet to review and evaluate the employment-related performance of the chief executive officer.
8. Consider motion to approve executive director’s annual review, compensation, and contract amendments– Bob Keefer, board president5 min.
9. Executive director report – written report attached.
10. Board member updates
11. Board president updates
12. Other business
13. Adjourn meeting

Upcoming meetings/important dates:

October 31, 2024	Downtown Trunk-or-Treat
November 19, 2024	Board Business Meeting
November 28-29, 2024	District Closed
November 30, 2024	Holiday Palooza
December 17, 2024	Board Work Session and Business Meeting

Meeting date: October 22, 2024

Subject: Consent calendar

Presenter: Jennifer Holland, executive director

Recommended board action: Consider approving consent calendar as presented.

Background: The consent calendar allows the board of directors to group items together and approve all items in one motion. Items on the consent calendar consist of minutes, previously reviewed monthly finances, and previously discussed items. New business will not be placed on the consent calendar. Any board member may pull an item off the consent calendar and add it to the agenda for further conversation.

Below are the items in this month's consent calendar:

Minutes

The following minute(s) are included in this month's consent calendar and have been reviewed and edited Secretary Tryens:

- September 24, 2024, business meeting minutes

Financials

Draft August financials were presented at previous board meetings. At that time, the financials had not yet been thoroughly reviewed by Board Treasurer Tehan per district internal control policy. This review will occur on October 22, prior to the board meeting. The board will be informed of the outcome of the monthly review at the board meeting.

The monthly audit log is also included in the consent calendar. This is a report of all deleted transactions by staff with an explanation. This report has been reviewed and signed by the executive director and member(s) of the financial oversight committee. This report is presented to the board for transparency and to comply with auditors' recommendations due to the districts continued use of QuickBooks.

Authorization for payment

Staff are seeking approval to pay UK International Soccer \$16,064 for summer camp programs. The board previously approved an extension of this contract in May of 2024, however, as the invoice is over the approval level of the executive director, the board is requested to authorize payment.

Sample board motion: Motion to approve consent calendar.

Attachment(s):

- Minutes
- Financials
- Payment



Sisters Park & Recreation District

Balance Sheet As of August 31, 2024

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
0-00010 SPRD FIB CHECKING	106,917.74
0-00012 CAPITAL IMPROVEMENT	31,660.97
0-00013 LGIP General Fund	309,059.66
0-00014 LGIP Capital Improvement Fund	552,174.88
0-00020 COMMITTEE FIB CHECKING	31,639.00
0-00030 SPRD FIB MONEY MARKET	50,417.51
0-00040 Petty cash	150.00
0-00060 Front desk cash drawer	120.00
Total Bank Accounts	\$1,082,139.76
Other Current Assets	
0-12100 Prepaid expenses	10,962.00
0-13100 Property taxes receivable	10,159.61
Total Other Current Assets	\$21,121.61
Total Current Assets	\$1,103,261.37
TOTAL ASSETS	\$1,103,261.37
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	\$62,192.30
Other Current Liabilities	
0-00300 Deferred Revenue	
0-00301 Pickleball Donation	333,000.00
0-00302 Playground Donation	25,000.00
Total 0-00300 Deferred Revenue	358,000.00
0-00600 Payroll liabilities	-691.88
0-00700 Recreation deposits	-4.00
0-00800 Credit Bal. Control - Rec Trac	8,361.19
0-00900 Deferred Prop Tax Revenues	7,201.95
Total Other Current Liabilities	\$372,867.26
Total Current Liabilities	\$435,059.56
Total Liabilities	\$435,059.56
Equity	
31000 Beginning Fund Balance	593,919.59
31100 Committee Reserve Fund	66,704.00
31200 Capital Improvement ReserveFund	242,400.00
32000 Retained Earnings	-32,836.27
Net Income	-201,985.51



Sisters Park & Recreation District

Balance Sheet
As of August 31, 2024

	TOTAL
Total Equity	\$668,201.81
TOTAL LIABILITIES AND EQUITY	\$1,103,261.37

Sisters Park & Recreation District
FY25 P&L
July - August, 2024

	Aug-24	FY25 YTD	FY25 Budget	Variance	% of Budget
Income					
1-20000 Property Taxes		0	0	0	
1-21000 Current year permanent tax	605	1,491	407,254	405,763	0%
1-22000 Prior year permanent tax	269	562	6,300	5,738	9%
1-23000 Current year local option levy	421	1,037	282,528	281,491	0%
1-24000 Prior year local option levy	162	366	0	-366	
Total 1-20000 Property Taxes	1,456	3,456	696,082	692,626	0%
1-40000 Charges for Services		0	0	0	
Total 1-41000 Recreation Services Department	6,520	25,766	316,620	290,855	8%
Total 1-42000 Care Services Department	34,925	51,697	394,000	342,303	13%
Total 1-43000 Special Events Department	1,240	1,760	4,800	3,040	37%
Total 1-44000 Rental revenues	30	110	38,000	37,890	0%
Total 1-40000 Charges for Services	42,714	79,333	753,420	674,087	11%
1-50000 Grant/Donations/Misc Income		0	0	0	
Total 1-51000 Grants	0	0	21,250	21,250	0%
Total 1-52000 Scholarship Donations	0	0	15,000	15,000	0%
Total 1-53000 Donations	325	473	7,500	7,027	6%
Total 1-54000 Sponsorships & Advertising	1,600	2,950	18,500	15,550	16%
Total 1-55000 Reimbursements and misc revenue	4,426	6,996	7,500	504	93%
1-56000 Bank interest	1,643	3,523	17,500	13,977	20%
Total 1-50000 Grant/Donations/Misc Income	7,994	13,942	87,250	73,308	16%
1-59000 Committee RecTrac Holding Acct		0	0	0	
1-59004 Sisters Country Pickleball Club	20	20	0	-20	
Total 1-59000 Committee RecTrac Holding Acct	20	20	0	-20	
3-30000 Interfund Transfer Income		0	220,000	220,000	0%
3-50000 Grants/Donations/Misc. Income		0	0	0	
3-51000 Grants		0	756,628	756,628	0%
3-53000 Donations		0	600,000	600,000	0%
3-56000 Bank Interest	2,573	4,734	5,000	266	95%
Total 3-50000 Grants/Donations/Misc. Income	2,573	4,734	1,361,628	1,356,894	0%
Total Income	54,757	101,485	3,118,380	3,016,895	3%
Gross Profit	54,757	101,485	3,118,380	3,016,895	3%
Expenses					
1-60000 PERSONNEL SERVICES		0	0	0	
Total 1-61000 Admin Services Department	17,400	37,101	277,319	240,218	13%
Total 1-62000 Recreation Services Department	16,291	36,642	196,032	159,390	19%

Sisters Park & Recreation District
FY25 P&L
July - August, 2024

	Aug-24	FY25 YTD	FY25 Budget	Variance	% of Budget
Total 1-63000 Care Services Department	33,520	63,120	385,944	322,824	16%
Total 1-64000 Special Events Department	159	159	2,954	2,795	5%
Total 1-65000 Facilities Department	3,959	4,322	40,890	36,568	11%
Total 1-60000 PERSONNEL SERVICES	71,329	141,345	903,139	761,794	16%
1-70000 MATERIALS & SERVICES		0	0	0	
Total 1-71000 Admin Services Department	9,972	12,400	142,650	130,250	9%
Total 1-72000 Recreation Services Department	28,599	41,580	158,088	116,508	26%
Total 1-73000 Care Services Department	3,769	12,432	54,800	42,368	23%
Total 1-74000 Special Events Department	2,087	3,596	22,100	18,504	16%
1-75000 Facilities Department		0	0	0	
Total 1-75100 Facility -General	856	915	100,139	99,224	1%
Total 1-75200 Facility -Coffield	3,644	14,420	110,178	95,758	13%
Total 1-75300 Facility -SCRC	965	965	0	-965	
Total 1-75000 Facilities Department	5,465	16,299	210,317	194,018	8%
Total 1-70000 MATERIALS & SERVICES	49,893	86,308	587,955	501,647	15%
1-99100 SPECIAL PAYMENTS		0	0	0	
1-99110 Bonnie Malone Scholarship Fund	1,516	3,494	25,000	21,507	14%
Total 1-99100 SPECIAL PAYMENTS	1,516	3,494	25,000	21,507	14%
3-80000 Capital Outlay Expense		0	0	0	
3-80011 Bank Charges and Fees	0	0	0	0	
3-81000 Capital Improvements		0	0	0	
3-81001 Coffield Center	14,000	14,000	0	-14,000	
3-81004 New Community Center	5,839	11,065	1,684,628	1,673,563	1%
Total 3-81000 Capital Improvements	19,839	25,065	1,684,628	1,659,563	1%
3-82000 Capital Equipment	2,500	2,500	9,250	6,750	27%
Total 3-80000 Capital Outlay Expense	22,339	27,565	1,693,878	1,666,313	2%
Total Expenses	145,076	258,711	3,209,972	2,951,261	8%
Net Operating Income	-90,319	-157,226	-91,592	65,634	172%
Other Income					
2-50000 Grants/Donations/Misc.		0	0	0	
2-59000 Miscellaneous/General	3	7	0	-7	
Total 2-50000 Grants/Donations/Misc.	3	7	0	-7	
Total Other Income	3	7	0	-7	
Other Expenses					
2-70000 MATERIALS & SERVICES-SRF		0	0	0	
2-70100 Outlaw Basketball Committee		0	0	0	
2-70105 Licenses and fees	92	467	1,500	1,033	31%
2-70140 Transfer to new agency	43,988	43,988	0	-43,988	

Sisters Park & Recreation District
FY25 P&L
July - August, 2024

	Aug-24	FY25 YTD	FY25 Budget	Variance	% of Budget
Total 2-70100 Outlaw Basketball Committee	44,080	44,455	1,500	-42,955	2964%
2-70300 Outlaw Volleyball Club		0	0	0	
2-70305 Licenses and fees		0	500	500	0%
Total 2-70300 Outlaw Volleyball Club	0	0	500	500	0%
2-70400 Sisters Country Pickleball Club		0	0	0	
2-70405 Licenses and fees	276	311	1,500	1,189	21%
2-70409 Supplies and equipment		0	500	500	0%
2-70418 Rentals-facilities/equipment		0	500	500	0%
Total 2-70400 Sisters Country Pickleball Club	276	311	2,500	2,189	12%
Total 2-70000 MATERIALS & SERVICES-SRF	44,356	44,766	4,500	-40,266	995%
Total Other Expenses	44,356	44,766	4,500	-40,266	995%
Net Other Income	-44,353	-44,759	-4,500	40,259	995%
Net Income	-134,672	-201,986	-96,092	105,894	210%

Wednesday, Oct 16, 2024 12:39:39 PM GMT-7 - Accrual Basis



SPRD Audit Log

Report Date: 8/1-8/30/2024

Date Changed	User	Event	Reason
Aug 21, 2024, 7:10 am P	Britney Steigleder	Deleted Bill No. 0529186 to Bend Tel for \$318.10	
Aug 21, 2024, 7:10 am P	Britney Steigleder	Deleted Bill Payment (Check) No. ACH to Bend Tel for \$318.10	Double Entry

Bar Kumpf

Justellan

September 24, 2024

Call meeting to order

President Keefer called the meeting to order at 4:05 p.m.

Board members in attendance: Bob Keefer, board president, Peggy Tehan, board treasurer, Jeff Tryens, board secretary, Heath Foott, board member, Molly Baumann, board vice president (joined 4:49 p.m. and left 5:21 p.m.)

Staff members in attendance: Jennifer Holland, executive director, Jared Lustig, deputy director, Britney Steigleder, accounting clerk, Sarah McNeale, recording secretary

Adjustments and approval of agenda

No adjustments, agenda approved

Welcome visitors

No visitors or comments submitted.

Review and consider approval of consent calendar

- August 27, 2024, work session and business meeting minutes
- July financials and audit log

Receive draft August financials

Accounting Clerk Britney Steigleder presented the August financials noting that the items presented are intended to allow the board to have up-to-date financial situational awareness and that they have not been finalized or reviewed with Board Treasurer Tehan.

No action required

Receive and consider approval of architectural services proposal for community park

Executive Director Holland presented the two bids for architecture services and project management of the community park project that were submitted in response to the request for proposal. After an internal review process, Dougherty Landscape Architects (DLA) was the firm that staff recommended to the board due to their related experience and familiarity with the project/area. Additionally, as the bids were much higher than expected, she recommended utilizing the skills of Brett Hudson, a project manager used by the school district and familiar with the site, to reduce the scope of work of DLA. She took questions and feedback from the board members. After some commentary, the board requested high/low projections and further exploration of additional funding sources.

Member Foott moved to award DLA the architecture service contract and to delegate authority to the executive director, with support from the financial oversight committee, to negotiate the price as presented. Secretary Tryens seconded; Motion approved unanimously.



BOARD OF DIRECTORS MEETING MINUTES

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

Consider motion to approve \$39,997.70 purchase for playground equipment from Northwest Playground Equipment for pre-k park at community center

Executive Director Holland briefed the board on the purchase of playground equipment for the pre-k playground at the community center preschool. This is a project outside the scope of the community park project with funding coming from a private donation. Holland broke down the timeline for the ordering and installation of the playground and her intent to utilize Brett Hudson for management of the bid process and installation of the playground equipment and fencing.

Secretary Tryens moved to approve \$39,997.70 purchase for playground equipment for from Northwest Playground Equipment for pre-k park at community center from Northwest Playground Equipment. Treasurer Tehan seconded; Motion approved unanimously.

Executive Session: In accordance with ORS 192.660(2)(i) the board will meet to review and evaluate the employment-related performance of the chief executive officer.

Moved into executive session at 4:48 p.m.

Left executive session at 5:21 p.m.

Coming out of executive session, President Keefer stated that the board was proud of Executive Director Holland for completing her MPA and that the board approved a one-time \$250 bonus for her efforts.

Executive director report

Executive Director Holland updated the board on matters pertaining to the district's youth athletics program specifically around concerns raised by a group of parents regarding player development for athletes of a current age, collaboration with the school district as well as potential collaboration with neighboring park and recreation districts. Additionally, she gave further updates on the community center remodeling project.

Board member updates

Board members provided updates regarding district matters.

Other business

None

President Keefer adjourned meeting at 5:16 p.m.

Respectfully submitted by

Sarah McNeale, recording secretary,

Approved on xx/xx/2024

**SISTERS PARK & RECREATION DISTRICT
PAYMENT REQUEST**

DATE:	PAYEE NAME AND MAILING ADDRESS:	AMOUNT:
9/25/24	UK International Soccer	\$16,064.00

FUND:
<input checked="" type="checkbox"/> General Fund <input type="checkbox"/> Partner Revenue Fund (Committees) <input type="checkbox"/> Capital Fund

DOCUMENTATION REQUIRED FOR PAYMENT (Check all that apply & attach):	
<input checked="" type="checkbox"/>	Invoice/receipt
<input type="checkbox"/>	W-9, if contractor is not incorporated
<input type="checkbox"/>	If payment for temporary employee, confirm new hire packet completed
<input type="checkbox"/>	Signed purchase approval form & supporting documentation (if purchase over \$500)
<input type="checkbox"/>	Other supporting documentation for the file

DESCRIPTION OF SERVICES RECEIVED FOR THE PAYMENT:
UK Soccer Camps

DELIVERY METHOD ("x" one):	
<input type="checkbox"/>	Pick up at Coffield Center
<input checked="" type="checkbox"/>	Mail

CHARGE ACCOUNT NO(S):
1-72002

SIGNATURE OF REQUESTOR	DATE:
	9/25/24

AUTHORIZED/APPROVAL SIGNATURE:	DATE:
	10/15/2024

NOTES:
 Financial management policy identifies approval authority levels as the following:
 Staff members up to \$99
 Program Directors up to \$499
 Executive Director up to \$9,999
 Board of Directors over \$10,000 (attach minutes from board meeting)

Approved at Board mtg on:



Invoice

[Access your Account](#)

Thank you for choosing UK International Soccer. All payments are due on receipt of the invoice

Billing Address:

Name: Cassidy Vaughan

Email: kassidy@sistersrecreation.com

Invoice #: 45022

Unpaid Balance: \$16,064.00

Order Number 45022

Order Date 9/11/2024 5:10 PM

Grand Total

\$16,064.00

***Current Balance Due Total**

\$16,064.00

**The remaining balance for this order is \$16,064.00.*

Sisters summer camps

Participant Cassidy Vaughan

Dates 7/1/2024 - 8/2/2024

Location Sisters High School 1700 W MCKINNEY BUTTE RD SISTERS
97759-3118 Oregon United States

Item Price \$16,728.00

minus host
family

refunds (\$664.00)

Item Total \$16,064.00

*** Balance**

Total \$16,064.00

Sisters summer camps

Details

July 3 day camp 17 FD campers \$235 = \$3995 38 HD campers \$112 = \$4256 July 5 day camp 26 FD campers \$259 = \$6734 33 HD campers \$175 = \$5775 1 PM camper \$150 = \$150 \$20,910 total received. 80% to UKIS \$16,728.00

The options for payment are as follows:

Direct Payment

Routing [REDACTED]
Account [REDACTED]

Check

UK International Soccer
PO Box 1838
Redlands, CA 92373

For any questions, please contact your Regional Manager or email finance@uksoccer.com

Meeting date: October 22, 2024

Subject: September 2024 draft financials

Presenter: Britney Steigleder, accounting clerk

Board action: Receive draft financials

Background: The items presented in this packet are in draft form. They have not been finalized or reviewed and discussed with Board Treasurer Tehan. Presenting draft financials allows for the board to have up-to-date financial situational awareness. The numbers and percentages on the profit and loss (P & L) and balance sheet include payroll and retirement contributions.

Reports in this packet:

1. Subject month balance sheet (draft)
2. Subject month board financial summaries (draft)
 - a. Collapsed to show revenues and expenses at the program category level

Items of note:

General Fund:

Revenues

- Charges for services – Includes registration fees, rentals, and committee charges.
 - The district received \$2,722 in this category for the month. As a reminder, the September care charges for services were collected in August.
- Grants, donations & misc. income
 - \$450 labyrinth donation was received during the subject month.
 - \$1,620 grant from the City of Sisters for the purchase of a shade structure for Bike Park 242.

Expenditures

- Personnel services
 - The district paid out \$62,252 payroll in the subject month. This is a decrease from August due to no longer running summer day camp.
- Materials and services
 - The district spent \$23,432 on materials and services in the subject month. The category is currently under the goal % for August.
- Capital Improvement
 - \$16,118 was paid out for expenses for the new community center; \$6,632 for county permits and \$8,789 for asbestos abatement.

Cash flow: Included is an updated cash flow. This helps the board see where the district anticipates being financially in the next few months due to projected expenses and revenues.

Board action: No action is required.

Attachments

- Supporting documents

Sisters Park & Recreation District

FY25 P&L

July - September, 2024

	Sep-24	FY25 YTD	FY25 Budget	Variance	% of Budget	Goal %
Income						
Total 1-20000 Property Taxes	\$0	\$3,456	\$696,082	\$692,626	0%	1%
1-40000 Charges for Services		0	0	0		
Total 1-41000 Recreation Services Department	3,095	28,861	316,620	287,760	9%	
Total 1-42000 Care Services Department	-853	50,845	394,000	343,155	13%	
Total 1-43000 Special Events Department	480	2,240	4,800	2,560	47%	
Total 1-44000 Rental revenues	0	110	38,000	37,890	0%	
Total 1-40000 Charges for Services	\$2,722	\$82,055	\$753,420	\$671,365	11%	16%
1-50000 Grant/Donations/Misc Income	40	40	0	-40		
Total 1-51000 Grants	0	0	21,250	21,250	0%	
Total 1-52000 Scholarship Donations	0	0	15,000	15,000	0%	
Total 1-53000 Donations	450	923	7,500	6,577	12%	
Total 1-54000 Sponsorships & Advertising	0	2,950	18,500	15,550	16%	
Total 1-55000 Reimbursements and misc revenue	4,850	11,846	7,500	-4,346	158%	
1-56000 Bank interest	1,243	4,767	17,500	12,733	27%	
Total 1-50000 Grant/Donations/Misc Income	\$6,584	\$20,526	\$87,250	\$66,724	24%	25%
Total 1-59000 Committee RecTrac Holding Acct	0	20	0	-20		
3-30000 Interfund Transfer Income		0	220,000	220,000	0%	
3-50000 Grants/Donations/Misc. Income		0	0	0		
3-51000 Grants		0	756,628	756,628	0%	
3-53000 Donations		0	600,000	600,000	0%	
3-56000 Bank Interest	2,382	7,116	5,000	-2,116	142%	
Total 3-50000 Grants/Donations/Misc. Income	\$2,382	\$7,116	\$1,361,628	\$1,354,512	1%	
Total Income	\$11,688	\$113,173	\$3,118,380	\$3,005,207	4%	
Gross Profit	\$11,688	\$113,173	\$3,118,380	\$3,005,207	4%	
Expenses						
1-60000 PERSONNEL SERVICES		0	0	0		
Total 1-61000 Admin Services Department	17,131	54,135	277,319	223,184	20%	
Total 1-62000 Recreation Services Department	15,032	51,584	196,032	144,448	26%	
Total 1-63000 Care Services Department	27,463	90,387	385,944	295,557	23%	
Total 1-64000 Special Events Department	585	743	2,954	2,211	25%	
Total 1-65000 Facilities Department	2,040	6,338	40,890	34,552	16%	
Total 1-60000 PERSONNEL SERVICES	\$62,252	\$203,187	\$903,139	\$699,952	22%	25%
1-70000 MATERIALS & SERVICES		0	0	0		
Total 1-71000 Admin Services Department	2,191	14,590	142,650	128,060	10%	

Sisters Park & Recreation District

FY25 P&L

July - September, 2024

	Sep-24	FY25 YTD	FY25 Budget	Variance	% of Budget	Goal %
Total 1-72000 Recreation Services Department	11,465	53,046	158,088	105,042	34%	
Total 1-73000 Care Services Department	102	12,535	54,800	42,265	23%	
Total 1-74000 Special Events Department	4,335	7,932	22,100	14,168	36%	
1-75000 Facilities Department		0	0	0		
Total 1-75100 Facility -General	189	1,104	100,139	99,035	1%	
Total 1-75200 Facility -Coffield	4,558	18,978	110,178	91,200	17%	
Total 1-75300 Facility -SCRC	592	1,557	0	-1,557		
Total 1-75000 Facilities Department	5,339	21,638	210,317	188,679	10%	
Total 1-70000 MATERIALS & SERVICES	\$23,432	\$109,740	\$587,955	\$478,215	19%	33%
1-99100 SPECIAL PAYMENTS		0	0	0		
1-99110 Bonnie Malone Scholarship Fund	470	3,964	25,000	21,037	16%	
Total 1-99100 SPECIAL PAYMENTS	\$470	\$3,964	\$25,000	\$21,037	16%	20%
3-80000 Capital Outlay Expense		0	0	0		
3-80011 Bank Charges and Fees	0	0	0	0		
3-81000 Capital Improvements		0	0	0		
3-81001 Coffield Center		14,000	0	-14,000		
3-81004 New Community Center	16,118	27,183	1,684,628	1,657,445	2%	
Total 3-81000 Capital Improvements	\$16,118	\$41,183	\$1,684,628	\$1,643,445	2%	
3-82000 Capital Equipment						
Total 3-80000 Capital Outlay Expense	\$18,618	\$46,183	\$1,693,878	\$1,647,695	3%	
Total Expenses	\$104,773	\$363,074	\$3,209,972	\$2,846,898	11%	
Net Operating Income	-\$93,085	-\$249,901	-\$91,592	\$158,309	273%	
Other Income						
2-50000 Grants/Donations/Misc.		0	0	0		
2-59000 Miscellaneous/General		7	0	-7		
Total 2-50000 Grants/Donations/Misc.	0	7	0	-7		
Total Other Income	\$0	\$7	\$0	-\$7		
Other Expenses						
2-70000 MATERIALS & SERVICES-SRF		0	0	0		
2-70100 Outlaw Basketball Committee		0	0	0		
2-70105 Licenses and fees		467	1,500	1,033	31%	
2-70140 Transfer to new agency		43,988	0	-43,988		
Total 2-70100 Outlaw Basketball Committee	0	44,455	1,500	-42,955	2964%	
2-70300 Outlaw Volleyball Club		0	0	0		
2-70305 Licenses and fees		0	500	500	0%	
Total 2-70300 Outlaw Volleyball Club	0	0	500	500	0%	
2-70400 Sisters Country Pickleball Club		0	0	0		
2-70405 Licenses and fees		311	1,500	1,189	21%	

Sisters Park & Recreation District
FY25 P&L
 July - September, 2024

	Sep-24	FY25 YTD	FY25 Budget	Variance	% of Budget	Goal %
2-70409 Supplies and equipment	149	149	500	351	30%	
2-70418 Rentals-facilities/equipment		0	500	500	0%	
Total 2-70400 Sisters Country Pickleball Club	149	460	2,500	2,040	18%	
Total 2-70000 MATERIALS & SERVICES-SRF	\$149	\$44,915	\$4,500	-\$40,415	998%	
Total Other Expenses	\$149	\$44,915	\$4,500	-\$40,415	998%	
Net Other Income	-\$149	-\$44,908	-\$4,500	\$40,408	998%	
Net Income	-\$93,234	-\$294,809	-\$96,092	\$198,717	307%	

Tuesday, Oct 15, 2024 11:03:34 AM GMT-7 - Accrual Basis



Sisters Park & Recreation District

Balance Sheet As of September 30, 2024

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
0-00010 SPRD FIB CHECKING	59,730.18
0-00012 CAPITAL IMPROVEMENT	3,549.80
0-00013 LGIP General Fund	248,302.97
0-00014 LGIP Capital Improvement Fund	544,556.95
0-00020 COMMITTEE FIB CHECKING	31,271.48
0-00030 SPRD FIB MONEY MARKET	50,417.51
0-00040 Petty cash	150.00
0-00060 Front desk cash drawer	120.00
0-00090 Manual net checks	99.08
Total Bank Accounts	\$938,197.97
Other Current Assets	
0-12100 Prepaid expenses	10,962.00
0-13100 Property taxes receivable	10,159.61
Total Other Current Assets	\$21,121.61
Total Current Assets	\$959,319.58
TOTAL ASSETS	\$959,319.58
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	\$12,508.99
Other Current Liabilities	
0-00300 Deferred Revenue	
0-00301 Pickleball Donation	333,000.00
0-00302 Playground Donation	25,000.00
Total 0-00300 Deferred Revenue	
0-00600 Payroll liabilities	-1,142.50
0-00800 Credit Bal. Control - Rec Trac	7,372.81
0-00900 Deferred Prop Tax Revenues	7,201.95
Total Other Current Liabilities	\$371,432.26
Total Current Liabilities	\$383,941.25
Total Liabilities	\$383,941.25
Equity	
31000 Beginning Fund Balance	593,919.59
31100 Committee Reserve Fund	66,704.00
31200 Capital Improvement ReserveFund	242,400.00
32000 Retained Earnings	-32,836.27
Net Income	-294,808.99



Sisters Park & Recreation District

Balance Sheet
As of September 30, 2024

	TOTAL
Total Equity	\$575,378.33
TOTAL LIABILITIES AND EQUITY	\$959,319.58

Sisters Park & Recreation District
DRAFT Cash Flow Analysis

	Actuals	Actuals	Actuals	Actuals	Draft	Estimate		
	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24
Available cash beginning cash on hand GF	\$ 675,929	\$ 594,964	\$ 572,977	\$ 518,432	\$ 466,655	\$ 358,720	\$ 280,483	\$ 840,060
Property tax revenue:	\$ 2,822	\$ 16,579	\$ 2,000	\$ 1,456	\$ -	\$ 574	\$ 632,251	\$ 7,533
Earned revenue:	\$ 69,454	\$ 48,172	\$ 42,567	\$ 53,301	\$ 9,306	\$ 31,107	\$ 29,342	\$ 34,368
Total Revenue:	\$ 748,205	\$ 659,715	\$ 617,544	\$ 573,189	\$ 475,961	\$ 390,402	\$ 942,076	\$ 881,961
Personnel expenses:	\$ 57,541	\$ 55,464	\$ 70,016	\$ 70,919	\$ 62,252	\$ 70,919	\$ 70,016	\$ 70,016
M&S expenses:	\$ 24,828	\$ 27,316	\$ 38,393	\$ 51,819	\$ 23,902	\$ 39,000	\$ 32,000	\$ 47,000
Interfund transfer	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenses:	\$ 157,369	\$ 82,780	\$ 108,409	\$ 122,738	\$ 86,154	\$ 109,919	\$ 102,016	\$ 117,016
Net Income	\$ (85,093)	\$ (18,029)	\$ (63,842)	\$ (67,981)	\$ (76,848)	\$ (78,238)	\$ 559,577	\$ (75,115)
Accrual Adjustment*:	\$ (4,128)	\$ 3,958	\$ (9,297)	\$ (16,204)	\$ 31,086			
Available month end cash on hand GF	\$ 594,964	\$ 572,977	\$ 518,432	\$ 466,655	\$ 358,720	\$ 280,483	\$ 840,060	\$ 764,945

* Accrual Adjustment included to account for prepaids & other liabilities

Meeting date: October 22, 2024

Subject: Youth athletics update

Presenter: Jennifer Holland, executive director

Board action: Receive update

Background: In September, staff met with a group of concerned parents to discuss various issues regarding youth athletics. The primary concerns centered on the quality of leagues for older children, influenced by registration numbers, perceived coordination gaps with the school district, the district's openness to partnering with other agencies, and communication and support for coaches.

Over the past month, we have made significant efforts to address concerns related to communication and coach support, and have received positive feedback from participants and coaches. Additionally, we have met with partner agencies to explore potential collaboration for older age divisions. Before making any decisions, staff felt it was essential to conduct a community-wide survey to gather broader feedback.

This survey was distributed via our district newsletter and TeamSideline communications to past and current families at the beginning of this month. Below are the key takeaways:

Response:

- 95 responses representing 141 kids in grades K-8. (FY24- youth athletics serviced 274 individual households)

Overall satisfaction:

- ~76% of respondents ranked their overall satisfaction with youth athletes as a 3 or 4 (4 = completely satisfied; 1 = completely unsatisfied).
- ~77% of respondents ranked their satisfaction with youth athletics program structures as a 3 or 4 (4 = completely satisfied; 1 = completely unsatisfied).
- ~80% of respondents ranked their satisfaction with their player's skill development as a 3 or 4 (4 = completely satisfied; 1 = completely unsatisfied).
- ~92% of respondents ranked their satisfaction with SPRD volunteer coaches as a 3 or 4 (4 = completely satisfied; 1 = completely unsatisfied).
- Of the people who ranked the district at a 2 or 1 on any of these questions, some of the themes from the open ended questions of the survey were 1) organization/communication, 2) more year-round options (i.e. lacrosse, pre-K sports, etc.), 3) coach training/support, 4) more competition/partnership, 5) longer season/more games.

Top reasons why kids participate in SPRD youth athletics:

- 1) have fun, 2) develop basic sports skills, 3) physical development

Impact of traveling to Bend/Redmond for games:

- ~33% of respondents indicated that traveling to Bend/Redmond would impact their family's ability to participate in youth athletics.
 - ~78% of respondents had kids in grades K-4. (Currently not considering these age groups for partner program with Bend/Redmond.)
 - ~25% of respondents had kids in grades 5-6. (8 families)

- Top 3 reasons for why traveling would impact ability to participate– 1) time commitment (55%), 2) scheduling conflicts (33%), 3) financial hardship (10%)

Reflection:

- Further work is needed to improve overall satisfaction with youth athletics programs.
- The top reasons for participation are aligned with the recreational sports philosophy.
- Traveling to neighboring towns poses a challenge for some families, though this challenge lessens as the athletes get older.

Next steps:

- Staff will decide on the path forward for youth basketball by October 31 as this season starts in January 2025.
- Additional community outreach regarding youth athletics, program philosophy, structure, and player development will be conducted. A community conversation or focus group is planned for January to foster open dialogue.
- Staff will provide an update to the board in February/March with final outcomes.

Board action: No action is required.

Meeting date: October 22, 2024

Subject: District committee update

Presenter: Jennifer Holland, executive director

Recommended board action: Consider dissolution of Sisters Country Pickleball Committee and approval of transfer of assets to new Sisters Pickleball Club

Background: Earlier this fiscal year, the board approved staff working with district committees to transition away from the current structure due to a variety of challenges. Staff met with committees in February to discuss options. Committees were told that they have till the end of the calendar year to finalize their new structure.

Sisters Country Pickleball Committee decided to start a new entity. The new agency, Sisters Pickleball Club, is formed as a domestic nonprofit corporation with the State of Oregon and a 501 (c)(7) under the Internal Revenue Code. They have completed their articles of incorporation as well as their bylaws, which meet the expectations of the district. They are in the final stages of completing their insurance requirements and are currently waiting for a finalized invoice to complete the process. Pending receipt of the completed insurance requirements, staff recommend approving the dissolution of this committee and approving the transfer of assets to new organization. Staff will provide the board with the approximate amount that would be transferred to new organization at the board meeting.

Sample board motion: Move to approve dissolution of Sisters Country Pickleball Committee and approval of transfer of assets to new Sisters Pickleball Club, once insurance requirement is met.



Secretary of State
Corporation Division
255 Capitol Street NE, Suite 151
Salem, OR 97310-1327

Phone: (503) 986-2200
FAX: (503) 378-4381
sos.oregon.gov/business

REGISTRY NUMBER: 231157090
TYPE: DOMESTIC NONPROFIT CORPORATION

Next Renewal Date: 9/19/2025

BRUCE CARPENTER
17311 MOUNTAIN VIEW RD
SISTERS OR 97759

Acknowledgment Letter

The document you submitted was recorded as shown below. Please review and verify the information listed for accuracy.

DOCUMENT	FILED ON	STATUS
ARTICLES OF INCORPORATION	9/19/2024	ACTIVE

NAME
SISTERS PICKLEBALL CLUB, INC.

JURISDICTION
OREGON

NONPROFIT TYPE
PUBLIC BENEFIT WITH MEMBERS

PRINCIPAL PLACE OF BUSINESS
17311 MOUNTAIN VIEW RD
SISTERS, OR 97759

REGISTERED AGENT
BRUCE CARPENTER

[REDACTED]

MAILING ADDRESS
BRUCE CARPENTER
17311 MOUNTAIN VIEW RD
SISTERS, OR 97759

PRESIDENT
BRUCE CARPENTER

[REDACTED]

SECRETARY
KAREN STUVE

[REDACTED]

Corporate Transparency Act is effective January 1, 2024. Failure to report is punishable with a civil penalty of up to \$500 a day.

File your **Beneficial Ownership Report** with the U.S. Treasury's Financial Crimes Enforcement Network (FinCEN) within 90 days of forming or registering your business. Go to: [FinCEN.gov/BOI](https://www.fincen.gov/BOI) for helpful information and to submit an electronic report. (Future updates or corrections to your reports must be submitted within 30 days of the change.)



ARTICLES OF INCORPORATION

**Sisters Pickleball Club, Inc.
an Oregon nonprofit corporation**

The undersigned natural person, having attained the age of eighteen years or more, acting as incorporator and pursuant to the laws of the state of Oregon, hereby adopts the following Articles of Incorporation under the Oregon Nonprofit Corporation Act. The Corporation does not want mail solicitations.

Article 1. Name of Corporation. The name of the Corporation is Sisters Pickleball Club, Inc. (the "Corporation").

Article 2. Duration. The duration of the Corporation shall be perpetual.

Article 3. Type of Corporation. This Corporation is a public benefit corporation.

Article 4. Purposes & Powers of Corporation. Without limiting or restricting in any manner the general powers of the Corporation under the laws of the state of Oregon, the purposes and powers of the Corporation shall be:

a. The primary purpose and activities of the Corporation is for the promotion of the sport of pickleball and the pleasure and recreation of its members, to be operated as an exempt organization under Section 501(c)(7) of the Internal Revenue Code, and

b. To engage in any other lawful acts and activities and to do anything necessary, incident, proper, desirable, or convenient for carrying out the purposes of the Corporation or any of them, and generally to engage in any and all of the foregoing purposes, either within or without the state of Oregon or the United States of America.

ARTICLE 5. Members. The Corporation will have one (1) class of members.

ARTICLE 6. Directors. The number of directors of the Corporation shall be set forth in the Bylaws of the Corporation. Directors shall be elected by the members as provided in the Bylaws.

Article 7. Initial Officers. The initial officers of the Corporation are:

President: Bruce Carpenter, [REDACTED]
Vice-President: Lynn Kramer, [REDACTED]
Secretary/Treasurer: Karen Stuve, [REDACTED]

Article 8. Principal Office. The address of the principal office of the Corporation is: 17311 Mountain View Rd., Sisters, OR 97759.

Article 9. Registered Agent & Address. The name and address of the initial registered agent is Bruce Carpenter, 17311 Mountain View Rd., Sisters, OR 97759.

Article 10. Address for Mailing Notices. The mailing address where the Division may mail notices is Bruce Carpenter, 17311 Mountain View Rd., Sisters, OR 97759.

Article 11. Individual with Direct Knowledge. The name and address of the authorized representative of the Corporation with the direct knowledge of the operations and business activities of the Corporation is: Bruce Carpenter, 17311 Mountain View Rd., Sisters, OR 97759.

ARTICLE 12. Limitation of Liability. No director or officer of the Corporation shall be liable to the Corporation for monetary damages for conduct as a director or officer; provided, however, this provision shall not eliminate or limit the liability of a director for:

- a. Any breach of the director's duty of loyalty to the Corporation,
- b. Acts or omissions not in good faith or which involve intentional misconduct or a knowing violation of law,
- c. Any unlawful distribution of the Corporation's assets unless the director in assenting to the unlawful distribution acted in good faith, with the care an ordinary prudent person in a like position would exercise under similar circumstances and in a manner the director reasonably believed to be in the best interests of the Corporation, or
- d. Any act of omission in violation of ORS 65.361 to 65.367.

ARTICLE 13. Indemnification. The Corporation shall indemnify the officers, directors, agents, and employees to the fullest extent permitted by law.

ARTICLE 14. Distribution of Assets Upon Dissolution. The provision for the regulation of internal affairs of the Corporation, including the provisions for the distribution of assets on dissolution or final liquidation, are:

- a. No part of the net earnings of the Corporation shall inure to the benefit of or be distributable to its directors, officers, or other private citizens, except that the Corporation shall be authorized and empowered to pay reasonable compensation for services rendered and for expenses incurred and to make payments and distributions in furtherance of the purposes set forth in these Articles.
- b. In the event that the Corporation shall be dissolved, after all obligations and liabilities of the Corporation have been paid, satisfied, discharged, or adequate provision made thereof, any remaining assets shall be distributed to a non-profit entity of choice designated by the Board of Directors. The distribution must be such an organization or organizations organized and operated exclusively for charitable, educational, or religious purposes as shall at the time qualify as an exempt organization or organizations under Section 501(c)(3) of the Internal Revenue Code, or the corresponding provisions of a future United States Internal Revenue law as the Board of Directors shall determine.

Article 15. Incorporator. The name and address of the organizer is Brian R. Witt, Farleigh Wada Witt, 121 SW Morrison Street, Suite 600, Portland, OR 97204.

By my signature, I declare as an authorized signer, under penalty of perjury, that this document does not fraudulently conceal, obscure, alter, or otherwise misrepresent the identity of any person including officers, directors, employees, members, managers or agents. This filing has been examined by me and is, to the best of my knowledge and belief, true, correct and complete.

DATED: September 18, 2024.



Brian R. Witt, Incorporator

Person to contact about this filing:

Brian R. Witt
Farleigh Wada Witt
121 SW Morrison St., Suite 600
Portland, OR 97204
503.228.6044



October 2024

ADMINISTRATION DEPARTMENT

Finances

We have been keeping in communication with our auditor in efforts to make sure our audit is completed on time this year. We recently received an additional request from them which included some backup documentation and a new intensive questionnaire around our IT services. Due to the scope of the questionnaire, we looped in Covenant and are waiting for them to provide additional information. While we are about two weeks behind schedule, Britney and I are hopeful that we will still meet our deadline of presenting the final audit to the board at the December board meeting, as we built in some wiggle room with the anticipation on delays.

Community Center

Construction on the community center was delayed by a few weeks as additional details were worked out with the contract including a review from our legal counsel. This week, the site has been prepped including the delivery of needed equipment. Demolition will begin next week.

RECREATION DEPARTMENT

Youth Athletics/Recreation

Youth Soccer, Gr. K-5	221 (FY24 – 224)
MS Soccer, Gr. 6-8	35 (FY24 – 26)
Flag Football, Gr. 1-4	42 (FY24 – 33)
Tackle Football, Gr. 5-6	34 (FY24 – 28)
Mini-Outlaws: Soccer, Session 1	12 - FULL (FY24 – 12)
Mini-Outlaws: Soccer, Session 2	12 - FULL (FY24 – not offered)
Storytime Cooking	Canceled – low registration
Youth Paint Party	Canceled – low registration

Adult Recreation

Western Line Dancing	30 (FY24 – 39)
Paint & Pour	12 – FULL (FY24 – not offered)
Basics of Bike Maintenance – Part 1	6 (FY24 – 8)
Basics of Bike Maintenance – Part 2	6 (FY24 – 5)
A Taste of Fly Fishing	3 (FY24 – not offered)

Fitness

Contract Classes - September

Gentle Yoga & Movement	5 (FY24 – not offered)
Tai Chi	16 (FY24 – 13)

District Classes - September



EXECUTIVE DIRECTORS REPORT

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

Fitness Punch Pass	283
Free First Class	25
Employee Visits	14
TOTAL	322

Self-Directed/Drop-In Activities

Cribbage/Cards	18
Table Tennis	0
PreK Playtime	0
Ukulele Jam Night	9
Fitness Studio	0
Community Room	54
Cooling Shelter	1
Miscellaneous	5
TOTAL	87

CARE DEPARTMENT: All registration numbers are as of 10/18/2024

Preschool

Preschool Plus	12 registrations out of 20 available spots
Part-Time Preschool	13 registrations out of 20 available spots

Kids Club

35 registrations out of 36 available spots

No School Day Camp

10/11	10
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