BOARD OF DIRECTORS MEETING AGENDA

611 E. Cascade Ave. - PO Box 2215 - Sisters, OR 97759 | ph: 541-549-2091 | sistersrecreation.com

November 10, 2026- 4-6 p.m.

Members of the public may attend in person or virtually by following this link:
https://teams.microsoft.com/meet/217296361208282?p=6ERZBAatkQluO0sGx7

1. Welcome visitors – Bob Keefer, board president.....5 min.
    a. Public comment period (read any public comments submitted via email or mail)

2. Review and consider approval of consent calendar – Jennifer Holland, executive director.....5 min.
    a. October 13, 2026, board business meeting
    b. FY26 Audited Financials

3. September financials review and acceptance- Jennifer Holland, executive director .....10 min.

4. First quarter financial and operations update- Jennifer Holland, executive director.....20 min.

5. Discuss/consider new nominations for FY27 board officers - Jennifer Holland, executive director.....10 min.

6. Discuss options for new retirement plan structure – Jennifer Holland, executive director.....15 min.

7. Review and provide feedback on budget committee member recruitment.....10 min

8. Master Plan update- Jennifer Holland, executive director.....10 min

9. 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.

10. Executive director's report -attached

11. Board member updates

12. Board president updates

13. Other business

14. Adjourn meeting

Upcoming meetings/important dates:

November 11, 2026	*District Holiday- District closed*
November 28, 2026	*Holiday Palooza*
November 26-27, 2026	*District Holiday- District closed*

SISTERS Park & Recreation DISTRICT

COVER MEMO

611 E. Cascade Ave. - PO Box 2215 - Sisters, OR 97759 | ph: 541-549-2091 | sistersrecreation.com

Meeting date: November 10, 2026

Subject: Consent calendar

Presenter: Jennifer Holland, executive director

Recommended board action: Consider approving the 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 minutes are included in this month's consent calendar:

- October 13, 2026, board meeting minutes

FY26 Audited Financials

At the October board meeting, Joel Samuel of Pauly, Rogers & Co., P.C., presented the draft FY26 audited financial statements. Since that presentation, the audit has been finalized, with an unmodified opinion issued and no significant changes from the draft. Staff and Treasurer Tehan have reviewed the final audit and have no concerns to report.

Sample board motion: Motion to approve consent calendar.

Attachment(s):

- Supporting documents

October 13, 2026

President Keefer called the meeting to order at 4:01 p.m.

Board members in attendance: Bob Keefer, board president, Katie Bunce, board secretary, Peggy Tehan, board treasurer, Julia Sarver, board member (via Teams @ 4:55 p.m.)

Board members absent: Heath Foott, board vice president

Staff members in attendance: Jennifer Holland, executive director, Jared Lustig, deputy director

Receive presentation on draft FY26 audited financials

The board received an update from Joel Samuel of Pauly, Rogers & Co., P.C., regarding the FY26 audit. The audit is substantially complete, with final compliance review underway. Mr. Samuel indicated that the district is expected to receive an unmodified opinion (clean audit). He highlighted that the district saw an increase in net position and investments in capital assets during the fiscal year.

Mr. Samuel also recommended, as a best practice for districts using QuickBooks, that the board review reports of deleted and voided transactions monthly. Executive Director Holland confirmed that this practice is already in place and included in the monthly financial reports presented to the board.

As the audit remains in draft form, the board will not consider acceptance at this time. Pending no significant changes or additional recommendations from Treasurer Tehan, staff will place the final FY26 audit on the November board meeting consent calendar for consideration of acceptance.

Review and consider approval of consent calendar

- September 8, 2026, board business meeting minutes

Treasurer Tehan moved to approve the consent calendar. President Keefer seconded. Motion passed unanimously.
Yes votes- Bob Keefer, Peggy Tehan, Katie Bunce
No votes- none

August financials review and acceptance

Executive Director Holland presented the August financials to the board for review and acceptance, providing an overview of revenues and expenditures by category. She noted no significant concerns at this point in the fiscal year. Following the presentation, she addressed questions and comments from board members.

Treasurer Tehan moved to accept the August financials as presented. Secretary Bunce seconded. Motion passed unanimously.
Yes votes- Bob Keefer, Peggy Tehan, Katie Bunce
No votes- none

Consider motion to approve Resolution 2027-02 Adopting the Board Duties and Responsibilities Policy Manual
Executive Director Holland presented the revised draft Board Duties and Responsibilities Policy Manual, incorporating feedback from the September board meeting. She reviewed the changes and addressed questions from board members. The board requested two spelling corrections and the addition of language requiring an annual review of the manual at the first board meeting of each fiscal year.

Treasurer Tehan moved to approve Resolution 2027-02 Adopting Board Duties and Responsibilities Policy Manual as amended. Secretary Bunce seconded. Motion passed unanimously.
Yes votes- Bob Keefer, Peggy Tehan, Katie Bunce
No votes- none

Recreation, Care, and Events Department update/overview
Executive Director Holland and Deputy Director Lustig presented an update to the board on the three programming departments including Recreation, Care, and Events. They reviewed the goals for the departments for FY27, reviewed current numbers and compared them with the previous numbers. Questions and comments were taken.

Proposed changes to district retirement plan
The board received a presentation from Jennifer Jorgensen of Corbridge Financial regarding proposed changes to the district's retirement plan. Ms. Jorgensen reviewed the differences between the current SIMPLE IRA and the proposed 401(a) and 457(b) plans. The 401(a) plan would allow the district to contribute more than the current 3% match and establish a vesting schedule, while the 457(b) plan would provide employees with an additional retirement savings option.

Following discussion and clarifying questions, the board reached a consensus to move forward with exploring the proposed plans. Staff will present recommended contribution levels at the November board meeting, with a proposed policy anticipated for consideration in December.

Master plan update
The board received an update from Alli Langley and Colin McArthur of Cameron McCarthy on the district's master planning process. This was the first of three scheduled presentations to the board. The team reviewed the project timeline, with a primary focus on the community engagement plan. Discussion centered on identifying stakeholders for individual interviews and focus groups, as well as strategies to reach new voices and community members who have historically faced barriers to participation, including working parents, low-income families, and underrepresented groups. The board emphasized the importance of broad, meaningful community input to ensure a successful planning process. Staff will continue working with the Cameron McCarthy team, incorporating the feedback from the board, to refine the engagement strategy, and the Cameron McCarthy team will return to the board in December with another update.

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.
The board decided to postpone the planned executive session until the November board meeting when all board members could attend in person.

Executive director's report
Written report provided. Executive Director Holland shared a volunteer opportunity for the Happy Girls Run in October.

Board member updates
Board Member Sarver updated the board that the SOAR Foundation would be doing a gear sale in November, and she would provide more information at the next meeting.

Treasurer Tehan gave a shout out to the district and Carol for the Western Line Dancing Class as well as sharing that she will be teaching the Beginning Ukulele Class this fall.

Board president updates
President Keefer applauded staff for the Design and Construction Award that was received at the ORPA Conference.

Adjourn meeting at 6:55 p.m.

SISTERS PARK AND RECREATION DISTRICT
DESCHUTES COUNTY, OREGON

COMMUNICATION TO THE GOVERNING BODY

FOR THE YEAR ENDED JUNE 30, 2026

CERTIFIED PUBLIC ACCOUNTANTS

PAULY ROGERS AND CO PC

12700 SW 72nd Ave.
Tigard, OR 97223

PAULY, ROGERS AND CO., P.C.
12700 SW 72nd Ave. ♦ Tigard, OR 97223
(503) 620-2632
www.paulyrogersandcocpas.com

September 11, 2026

To the Board of Directors
Sisters Park & Recreation District

We have audited the modified cash basis 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, 2026. 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:

- modified cash basis of accounting and generally accepted 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 modified cash basis 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 modified cash basis basic financial statements does not relieve you or management of your responsibilities.

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

Our responsibility for the supplementary information accompanying the modified cash basis basic financial statements, as described by professional standards, is to evaluate the presentation of the supplementary information in relation to the modified cash basis 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 modified cash basis 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 the system of internal control, sufficient to assess the risks of material misstatement of the modified cash basis 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 control related matters that are required to be communicated under professional standards.

Results of Audit

1. Audit opinion letter - an unmodified opinion on the modified cash basis 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 modified cash basis basic financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2025-2026, except for the implementation of GASB Statements No. 103 *Financial Reporting Model Improvements*, No. 104 *Disclosure of Certain Capital Assets*, and No. 105 *Subsequent Events*. 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 modified cash basic financial statements in the proper period.

Accounting estimates are an integral part of the modified cash basis 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 modified cash basis 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 modified cash basis basic financial statements were management's estimate of capital asset depreciation and market value of investments which are based on useful lives of assets and fair market values. We have evaluated the methods, assumptions, and data used to develop these estimates in determining that they were reasonable in relation to the modified cash basis basic financial statements taken as a whole.

Certain basic financial statement disclosures are particularly sensitive because of their significance to financial statement users. The modified cash basis basic financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no difficulties 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 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 modified cash basis basic financial statements to be materially misstated, even if, in our judgment, such uncorrected misstatements are immaterial to the modified cash basis 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 modified cash basis basic financial statements or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

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 modified cash basis 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 the auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Supplementary Information

We were engaged to report on the supplementary information, which accompany the modified cash basis 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 modified cash basis basic financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the modified cash basis basic financial statements or to the modified cash basis basic financial statements themselves. In our opinion, the supplementary information, as listed in the table of contents, is fairly stated, in all material respects, in relation to the modified cash basis basic financial statements as a whole, except for the Managements' Discussion and Analysis, which we do not express an opinion or provide any assurance on.

Other Information

We were not engaged to report on the other information, which comprises of the Board list located before the table of contents, which accompanies the modified cash basis 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 modified cash basis basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Best Practices – Not Significant Deficiencies

1. QuickBooks Accounting 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 to enhance the system of internal controls.

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

Roy R Rogers

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, 2026



12700 SW 72nd Ave.
Tigard, OR 97223

This Page Intentionally Left Blank

SISTERS PARK AND RECREATION DISTRICT
DESCHUTES COUNTY, OREGON

FINANCIAL REPORT

FOR THE YEAR ENDED JUNE 30, 2026

This Page Intentionally Left Blank

SISTERS PARK AND RECREATION DISTRICT
DESCHUTES COUNTY, OREGON

2025-26 FINANCIAL REPORT

Bob Keefer, President	June 30, 2029
Heath Foott, Vice President	June 30, 2027
Katie Bunce, Secretary	June 30, 2029
Peggy Tehan, Treasurer	June 30, 2027
Julia Sarver, Board Member	June 30, 2029

Board members receive mail at the District address listed below

ADMINISTRATION

Jennifer Holland – Executive Director (Registered Agent)
PO BOX 2215
Sisters, Oregon 97759

This Page Intentionally Left Blank

SISTERS PARK AND RECREATION DISTRICT
DESCHUTES COUNTY, OREGON

TABLE OF CONTENTS

	Page
Independent Auditors' Report	1
SUPPLEMENTARY INFORMATION	
Management's Discussion and Analysis	*i*
MODIFIED CASH BASIS BASIC FINANICIAL STATEMENTS	
Government-Wide Financial Statements:	
Statement of Net Position – Modified Cash Basis	4
Statement of Activities – Modified Cash Basis	5
Fund Financial Statements:	
Balance Sheet – Modified Cash Basis - Governmental Funds	6
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position – Modified Cash Basis	7
Statement of Receipts, Disbursements and Changes in Fund Balances – Modified Cash Basis - Government Funds	8
Reconciliation of the Statements of Receipts, Disbursements and Changes in Fund Balances – Modified Cash Basis - Governmental Funds – to the Statement of Activities	9
Notes to Modified Cash Basis Basic Financial Statements	10
SUPPLEMENTARY INFORMATION	
Schedule of Receipts, Disbursements and Changes in Fund Balance – Modified Cash Basis - Budget and Actual –	
General Fund	20
Capital Improvement Reserve Fund	21
Notes to Supplementary Information	22
REPORTS ON LEGAL AND OTHER REGULATORY REQUIREMENTS	
Independent Auditors' Report Required by Oregon State Regulations	23

This Page Intentionally Left Blank

SISTERS PARK AND RECREATION DISTRICT
DESCHUTES COUNTY, OREGON

This Page Intentionally Left Blank

PAULY, ROGERS, AND CO., P.C.
12700 SW 72nd Ave. Tigard, OR 97223
(503) 620-2632
www.paulyrogersandcocpas.com

September 11, 2026

INDEPENDENT AUDITORS' REPORT

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

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying modified cash basis basic 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, 2026, and the related notes to the modified cash basis basic financial statements, which collectively comprise the modified cash basis basic financial statements as listed in the table of contents.

In our opinion, the modified cash basis 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, 2026, and the respective changes in financial position thereof for the year then ended in accordance with the modified cash basis of accounting as described in Note 1.

Emphasis of Matter – Basis of Accounting

We draw attention to Note 1 of the modified cash basis basic financial statements, which describes the basis of accounting. The basic financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to this matter.

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 Basic Financial Statements

Management is responsible for the preparation and fair presentation of these modified cash basis basic financial statements in accordance with the modified cash basis of accounting as described in Note 1, and for determining that the modified cash basis of accounting is an acceptable basis for the preparation of the basic financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of the system of internal control relevant to the preparation and fair presentation of modified cash basis basic financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the modified cash basis 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 basic financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Basic Financial Statements

Our objectives are to obtain reasonable assurance about whether the modified cash 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 controls. Misstatements 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 modified cash basis 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 modified cash basis 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 modified cash basis basic financial statements.
- Obtain an understanding of the District's system 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 system of 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 modified cash basis 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 control-related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the basic financial statements that collectively comprise the modified cash basis 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 modified cash basis 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 modified cash basis basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the modified cash basis 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 modified cash basis basic financial statements or to the modified cash basis 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 modified cash basis basic financial statements as a whole, except for the Managements' Discussion and Analysis which we express no opinion or provide any assurance on due to limited procedures performed.

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 modified cash basis basic financial statements and our auditors' report thereon. Our opinions on the modified cash basis 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 modified cash basis basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the modified cash basis 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 September 11, 2026, 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

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

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, 2026. 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, 2026, by $2,917,526 compared to $2,047,149 in the prior fiscal year, increasing our net position by $870,377.
- As of June 30, 2026, the district's General Fund reported an ending fund balance of $525,291 as compared to $434,965 in the prior fiscal year, a increase of $90,326.

Overall, the district was able to decrease its ending fund balance in the general fund.

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 ending June 30, 2026. 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.

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 two governmental funds during the year ended June 30, 2026. 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 20-21 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.

Government-wide Financial Analysis

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

Summarized Statement Net Position at Fiscal Year-End

	2026	2025	Change
Assets			
Current and other assets	$ 579,903	$ 808,997	$ (229,094)
Capital assets (net)	2,337,623	1,238,152	1,099,471
Total Assets	2,917,526	2,047,149	870,377
Net Position			
Net investment in capital assets	2,337,623	1,238,152	1,099,471
Restricted	54,612	374,032	(319,420)
Unrestricted	525,291	434,965	90,326
Total Net Position	$ 2,917,526	$ 2,047,149	$ 870,377

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 $2,917,526 on June 30, 2026.

Net position of $54,612 is restricted for capital improvements. The district will use the restricted net position to support identified projects. Unrestricted net position had a balance of $525,291 at year-end, a increase of $90,326.

Summarized Statement of Activities

For the fiscal years ending June 30, 2026 and 2025:

	2026	2025	Change
Receipts			
General Receipts			
Property taxes	$ 721,596	$ 698,060	$ 23,536
Interest	14,181	35,185	(21,004)
Other	16,120	36,940	(20,820)
Program Receipts			
Charges for services	611,575	444,515	167,060
Grants and contributions	743,484	680,107	63,377
Total Receipts	2,106,956	1,894,807	212,149
Disbursements			
General and administrative	671,221	753,120	(81,899)
Programs	565,358	616,424	(51,066)
Total Disbursements	1,236,579	1,369,544	(132,965)
Change in Net Position	$ 870,377	$ 525,263	$ 345,114

Governmental activities generated $2,106,956 in revenue and had $1,236,579 in expenses for a net increase of $870,337 in the district's net position for the year ended June 30, 2026.

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, 2026, $525,291 is the reported ending fund balance for the district's General Fund and $54,612 for the Capital Improvement Fund.

Capital Assets
The district's investment in capital assets includes land lease, buildings and improvements, vehicles, furniture, fixtures and equipment. As of June 30, 2026, the district's capital assets were $2,971,209 and accumulated depreciation was $633,586.

Key Economic Factors and Budgetary Information for the Future
In May of 2023, the voter's renewed the district's five-year levy which generates significant property tax revenues for the district. These funds are key to the continued success of the district, however, are not at the level needed to see significant growth in programming, and district services.

In FY26, the district continued to see stabilization in the employment environment and program registrations.

Looking into the future, the district is planning on focusing on investments that will promote a robust community recreation center to meet the needs of our community. Some of these investments will lead to capital expenses. The district will need to continue to set aside monies for capital improvements and take advantage of grants and donations, when possible, given the district's low tax rate.

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, 611 E. Cascade Ave., Sisters, Oregon, 97759.

SISTERS PARK AND RECREATION DISTRICT
DESCHUTES COUNTY, OREGON

MODIFIED CASH BASIS BASIC FINANCIAL STATEMENTS

This Page Intentionally Left Blank

SISTERS PARK AND RECREATION DISTRICT
DESCHUTES COUNTY, OREGON

STATEMENT OF NET POSITION - MODIFIED CASH BASIS
June 30, 2026

ASSETS	
Cash and Cash Equivalents	$ 579,903
Capital Assets, net of accumulated depreciation	2,337,623
Total Assets	2,917,526
NET POSITION	
Net Investment in Capital Assets	2,337,623
Restricted	54,612
Unrestricted	525,291
Total Net Position	$ 2,917,526

See accompanying notes to the basic financial statements

SISTERS PARK AND RECREATION DISTRICT
DESCHUTES COUNTY, OREGON

STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS
For the Year Ended June 30, 2026

FUNCTIONS	DISBURSEMENTS	PROGRAM RECEIPTS: CHARGES FOR SERVICES	PROGRAM RECEIPTS: GRANTS AND CONTRIBUTIONS	NET (DISBURSEMENTS) RECEIPTS AND CHANGES IN NET POSITION
Governmental Activities				
Recreation Activities				
General and Administrative	$ 671,221	$ -	$ -	$ (671,221)
Programs	565,358	611,575	743,484	789,701
Total Governmental Activities	$ 1,236,579	$ 611,575	$ 743,484	$ 118,480
General Receipts:				
Property Taxes				721,596
Interest and Investment Earnings				14,181
Miscellaneous				16,120
Total General Receipts				751,897
Change in Net Position				870,377
Net Position – Beginning				2,047,149
Net Position – Ending				$ 2,917,526

See accompanying notes to the basic financial statements

SISTERS PARK AND RECREATION DISTRICT
DESCHUTES COUNTY, OREGON

BALANCE SHEET – GOVERNMENTAL FUNDS - MODIFIED CASH BASIS
June 30, 2026

	GENERAL FUND	CAPITAL IMPROVEMENT RESERVE	TOTAL
ASSETS			
Cash and Investments	$ 525,291	$ 54,612	$ 579,903
Total Assets	$ 525,291	$ 54,612	$ 579,903
Fund Balance			
Restricted	-	54,612	54,612
Unassigned	525,291	-	525,291
Total Fund Balance	525,291	54,612	579,903
Total Liabilities, Deferred Inflows of Resources and Fund Balance	$ 525,291	$ 54,612	$ 579,903

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, 2026

Total Fund Balances - Governmental Funds	$	579,903
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 the assets as a whole.		
Net Capital Assets		2,337,623
Net Position	$	2,917,526

See accompanying notes to the basic financial statements

SISTERS PARK AND RECREATION DISTRICT
DESCHUTES COUNTY, OREGON

STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
For the Year Ended June 30, 2026

	GENERAL FUND	CAPITAL IMPROVEMENT RESERVE	TOTALS
RECEIPTS			
Property Taxes	$ 721,596	$ -	$ 721,596
Activity Fees	611,575	-	611,575
Interest	12,892	1,289	14,181
Grants & Donations	16,952	726,532	743,484
Miscellaneous	10,528	5,592	16,120
Total Receipts	1,373,543	733,413	2,106,956
DISBURSEMENTS			
Personnel Services	671,221	-	671,221
Material & Services	451,997	-	451,997
Capital Outlay	-	1,192,833	1,192,833
Special Payments	19,999	-	19,999
Total Disbursements	1,143,217	1,192,833	2,336,050
Receipts Over, (Under) Disbursements	230,326	(459,420)	(229,094)
OTHER FINANCING SOURCES (USES)			
Transfers In	-	140,000	140,000
Transfers Out	(140,000)	-	(140,000)
Total Other Financing Sources (Uses)	(140,000)	140,000	-
Net Change in Fund Balance	90,326	(319,420)	(229,094)
Beginning Fund Balance	434,965	374,032	808,997
Ending Fund Balance	$ 525,291	$ 54,612	$ 579,903

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, 2026

Total Net Changes in Fund Balances - Governmental Funds	$ (229,094)
Capital Asset Additions	1,192,833
Depreciation Expense	(93,362)
Change in Net Position of Governmental Activities	$ 870,377

See accompanying notes to the basic financial statements

SISTERS PARK AND RECREATION DISTRICT
DESCHUTES COUNTY, OREGON

NOTES TO THE MODIFIED CASH BASIS BASIC FINANCIAL STATEMENTS

This Page Intentionally Left Blank

NOTES TO MODIFIED CASH BASIS BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The modified cash basis 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 modified cash basis 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 modified cash basis basic financial statements. There are no component units.

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

GOVERNMENT-WIDE FINANCIAL STATEMENTS (GWFS)

The District follows the modified cash basis of accounting. The only modification is that capital assets and related depreciation are recorded in the Statement of Net Position and the Statement of Activities. Under the modified cash basis of accounting, receipts are recognized when collected rather than when measurable and available, and disbursements are recognized when paid rather than when incurred. Fund operating statements present increases (receipts and other financing sources) and decreases (disbursements and other financing uses) in cash. The modified cash basis of accounting is a comprehensive basis of accounting other than accounting principles generally accepted in the Unites States of America.

This basis of accounting is specifically allowed under Oregon State Law, and the District considers the use of this basis to be an appropriate reflection of the District's financial status and results of operations. Accounting principles generally accepted in the United States of America would require that all funds considered to be governmental funds be accounted for on the modified accrual basis of accounting and proprietary funds under the accrual method. Under these bases receipts are recorded when measurable and available, and disbursements are recorded when incurred, with certain modifications. The principal modification from the cash basis is the recording of depreciation on assets.

The government-wide statements report information on the District irrespective of fund activity, and the fund financial statements report information using the District's funds. The District has only governmental 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 MODIFIED CASH BASIS 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.

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 cash basis of accounting. Receipts are recognized as soon as they are both measurable and available. Receipts are considered to be available when they are collectible within the current period. Disbursements generally are recorded when paid. However, disbursements related to claims and judgments, are recorded only when payment is due.

Property taxes, fees, and interest collected in the current fiscal period are recorded as received. All other receipt items are recorded when cash is received.

The District reports the following major funds:

GENERAL FUND

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

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 receipts are grants and transfers from the General Fund.

C. BUDGET

A budget is prepared and legally adopted for each governmental fund on the modified cash 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 receipts when received instead of when levied, debt, compensated absences and other post-employment benefits are disbursements when paid instead of when incurred, and debt issued is recorded as receipts.

Disbursements budgets are appropriated at the following levels:

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Disbursements 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.

Disbursements of the various funds were within authorized appropriations for the year ended June 30, 2025.

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 – non-spendable, restricted, committed, assigned, and unassigned.

- Non-spendable fund balance represents amounts that are not in a spendable form.
- 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 non-spendable, committed or assigned fund balances as of June 30, 2026.

E. PROPERTY TAXES RECEIVABLE

Ad valorem property taxes are levied and become a lien on all taxable property as of July 1. Property taxes are levied on November 15. Collection dates are November 15, February 15, and May 15. Discounts are allowed if the amount due is received by November 15. Taxes unpaid and outstanding on May 16 are considered delinquent. As the basic financial statements are presented on the modified cash basis, uncollected property taxes are not shown in the combined balance sheet with the offset to unavailable property tax revenue. Uncollected taxes are deemed by management to be substantially collectible or recoverable through liens.

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 $5,000 and an estimated life in excess of five years. 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	07 to 15 years
Vehicles	10 years

G. RETIREMENT BENEFIT PLAN

A SIMPLE IRA 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. The District does not have a policy to pay any amounts when employees separate from the service with the District. Compensated absences of $15,484 at June 30, 2026 are not recorded in these basic financial statements, because the modified cash basis of accounting is used.

K. ESTIMATES

The preparation of the modified cash basis 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 modified cash basis basic financial statements and the reported amounts of receipts and disbursements during the reporting period. Actual results could differ from those estimates.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

N. NET POSITION

Net position comprises the various net earnings from operations, nonoperating receipts, disbursements 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)

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 disbursements due from grantor or agencies are not reflected in the modified cash basis basic financial statements. Grant receipts are recorded when received.

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	$ 146,776
Investments	432,827
Cash on Hand	300
Total	$ 579,903

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 $125,589 all of which was covered by federal depository insurance.

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. Amounts in the State Treasurer's Local Government Investment Pool are not required to be collateralized. 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, 2026, the fair value of the position in the ***LGIP is 100.45%*** of the value of the pool shares as reported in the Oregon Short Term Fund audited financial statements. A fair value reserve adjustment was not made to the financial statement due to fair value being over 100%. The audited financial reports of the Oregon Short Term Fund can be found here:

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:

		Maturity (in months)		
Investment Type	Fair Value	Less than 3	3 - 17	18 - 59
State Treasurer's Investment Pool	$ 432,827	$ 432,827	$ -	$ -

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.

2. CASH AND INVESTMENTS (CONTINUED)

CONCENTRATION OF CREDIT RISK

At June 30, 2026, 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, 2026 are as follows:

	Balance July 1, 2025	Adjustment	Additions	Deletions	Balance June 30, 2026
Capital Assets					
Construction in Progress	$ 139,828	$ (139,828)	$ -	$ -	$ -
Land Improvements	-	-	779,684	-	779,684
Buildings and Improvements	1,419,849	139,828	334,252	-	1,893,929
Vehicles	93,732	-	-	-	93,732
Equipment	124,967	-	78,897	-	203,864
Total Capital Assets	1,778,376	-	1,192,833	-	2,971,209
Accumulated Depreciation					
Land Improvements	-	-	15,594		15,594
Buildings and Improvements	476,562	-	54,684	-	531,246
Vehicles	44,031	-	5,569	-	49,600
Equipment	19,631	-	17,515	-	37,146
Total Accumulated Depreciation	540,224	-	93,362	-	633,586
Capital Assets, Net	$ 1,238,152	$ -	$ 1,099,471	$ -	$ 2,337,623

During the year end June 30, 2026, the District completed construction in progress and moved those assets into a depreciating line.

4. RETIREMENT BENEFIT PLAN

The District offers a SIMPLE IRA 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 so is not therefore an asset of the District. The plan became effective January 1, 2019. Contributions paid by the District for the year ended June 30, 2026 were $8,112.

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. POST EMPLOYMENT BENEFIT – HEALTH INSURANCE

The District obtained an actuarial valuation for the fiscal year ending June 30, 2026 to determine a post-employment health insurance benefit. The actuarial valuation determined that the liability was $2,778 and is not recorded in the financial statements due to the use of the modified basis of accounting. There are only 4 employees qualified for the plan.

7. LEASE LIABILITY

The District has a five-year copier lease which will expire in 2030, a ten-year land lease which will expire in 2031, a 25-year building lease which will expire in 2049, and a 25-year building lease which will expire in 2050. Annual payments of $2,058, $500, $84,000 and $42,000 were made. The District did not record a liability under GASB 87, as the District is on modified cash basis.

8. SUBSCRIPTION LIABILITY

The District has four subscriptions through ADP, RecTrac, Quickbooks, and Covenant which all have term lengths of 12 months or less. These subscriptions do not meet the criteria to be recorded under GASB 96, and would not be recorded as the District is on the modified cash basis.

9. 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 1995-1996 value of less than 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.

10. PROPERTY TAX ABATEMENTS

As of June 30, 2026, 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 modified cash basis basic financial statements, the amount of abatements for the year ended June 30, 2026 is deemed immaterial.

11. INTERFUND TRANSFERS

The composition of interfund balances is as follows:

	Transfer Out	Transfer In
General Fund	$ 140,000	$ -
Capital Improvement Reserve	-	140,000
Total Transfer	$ 140,000	$ 140,000

12. SUBSEQUENT EVENTS

Subsequent events have been evaluated for the year ended June 30, 2026, through September 11, 2026, the date the cash basis basic financial statements were available to be issued. No subsequent events were noted by management that required note disclosure.

SISTERS PARK AND RECREATION DISTRICT
DESCHUTES COUNTY, OREGON

SUPPLEMENTARY INFORMATION

This Page Intentionally Left Blank

SISTERS PARK AND RECREATION DISTRICT
DESCHUTES COUNTY, OREGON

SCHEDULE OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE - MODIFIED CASH BASIS
BUDGET AND ACTUAL
For the Year Ended June 30, 2026

GENERAL FUND

	ORIGINAL BUDGET	FINAL BUDGET		ACTUAL	VARIANCE WITH FINAL BUDGET
RECEIPTS:					
Property Taxes	$ 716,435	$ 716,435		$ 721,596	$ 5,161
Activity Fees	630,300	630,300		611,575	(18,725)
Interest	8,000	8,000		12,892	4,892
Grants & Donations	163,000	163,000		16,952	(146,048)
Miscellaneous	10,290	10,290		10,528	238
Total Receipts	1,528,025	1,528,025		1,373,543	(154,482)
DISBURSEMENTS					
Personnel Services	871,130	871,130	(1)	671,221	199,909
Material & Services	602,563	602,563	(1)	451,997	150,566
Special Payments	20,000	20,000	(1)	19,999	1
Contingency	293,607	293,607	(1)	-	293,607
Total Disbursements	1,787,300	1,787,300		1,143,217	644,083
Excess of Receipts Over, (Under) Disbursements	(259,275)	(259,275)		230,326	489,601
Other Financing Sources, (Uses)					
Transfers Out	(140,000)	(140,000)	(1)	(140,000)	-
Total Other Financing Sources, (Uses)	(140,000)	(140,000)		(140,000)	-
Net Change in Fund Balance	(399,275)	(399,275)		90,326	489,601
Beginning Fund Balance (restated)	474,315	474,315		434,965	(39,350)
Ending Fund Balance	$ 75,040	$ 75,040		$ 525,291	$ 450,251

(1) Appropriation level

SISTERS PARK AND RECREATION DISTRICT
DESCHUTES COUNTY, OREGON

SCHEDULE OF RECEIPTS, DISBURSMENTS AND CHANGES IN FUND BALANCE - MODIFIED CASH BASIS
BUDGET AND ACTUAL
For the Year Ended June 30, 2026

CAPITAL IMPROVEMENT RESERVE FUND

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET
RECEIPTS:				
Interest	$ 5,000	$ 5,000	$ 1,289	$ (3,711)
Grants and Donations	816,628	816,628	726,532	(90,096)
Miscellaneous	-	-	5,592	5,592
Total Receipts	821,628	821,628	733,413	(88,215)
DISBURSMENTS				
Capital Outlay	1,228,394	1,228,394 (1)	1,192,833	35,561
Total Disbursements	1,228,394	1,228,394	1,192,833	35,561
(Under) Disbursements	(406,766)	(406,766)	(459,420)	(52,654)
Other Financing Sources, (Uses)				
Transfers In	140,000	140,000	140,000	-
Total Other Financing Sources, (Uses)	140,000	140,000	140,000	-
Net Change in Fund Balance	(266,766)	(266,766)	(319,420)	(52,654)
Beginning Fund Balance	318,370	318,370	374,032	55,662
Ending Fund Balance	$ 51,604	$ 51,604	$ 54,612	$ 3,008

(1) Appropriation level

SISTERS PARK AND RECREATION DISTRICT

Notes to Supplementary Information

Budgetary Comparison

1. Budgetary Basis of Accounting

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all funds. The appropriated budget is prepared by fund, function, and object. Transfers of appropriations require the approval of the Board. The legal level of budgetary control (i.e., the level at which expenditures may not legally exceed appropriations) is the function level.

Appropriations in all budgeted funds lapse at the end of the fiscal year even if they have outstanding encumbrances. As of June 30, 2026, there were no encumbrances at year end.

2. Budgetary Highlights

The final budget can be seen in the required supplemental information on pages 20 – 21. The General Fund and Capital Improvement Reserve 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.

3. Excess of Expenditures over Appropriations

For the year ended June 30, 2026, there were no expenditures that exceeded authorized appropriations for funds reported as Supplementary Information.

This Page Intentionally Left Blank

SISTERS PARK AND RECREATION DISTRICT
DESCHUTES COUNTY, OREGON

Independent Auditors' Report Required by Oregon State Regulations

This Page Intentionally Left Blank

PAULY, ROGERS, AND CO., P.C.
12700 SW 72nd Ave. Tigard, OR 97223
(503) 620-2632
www.paulyrogersandcocpas.com

September 11, 2026

Independent Auditors' Report Required by Oregon State Regulations

We have audited the modified cash basis basic financial statements of Sisters Park and Recreation District (the District) as of and for the year ended June 30, 2026, and have issued our report thereon dated September 11, 2026. 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 modified cash basis 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 Statues 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 modified cash basis 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 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 modified cash basis 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.

Roy R Rogers

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

SISTERS Park & Recreation DISTRICT

COVER MEMO

611 E. Cascade Ave. - PO Box 2215 - Sisters, OR 97759 | ph: 541-549-2091 | sistersrecreation.com

Meeting date: November 10, 2026

Subject: September financials

Presenter: Jennifer Holland, executive director

Board action: Receive and accept monthly financials

Background: The following financial statements will have been reviewed by the financial oversight committee by the board meeting.
Reports in this packet:

1. Balance sheet
2. Financial summaries; presented at department level

Items of note:

General Fund: Figures reflect the current month; percentages show year-to-date totals.

Revenues

- Property taxes –FY27 $1,222 (FY26 $1,192); 1% of budget
  - A majority of tax revenue comes during the November and December
- Charges for services – FY27 $27,770 (FY26- $26,564); 15% of budget
  - Due to the timing of the preschool registration deadline, the monthly numbers in care are lower than they typically will be. We will not see typical numbers until October, as people must pay for the first month (September) at time of registration. Preschool registration opened in April 2026 and Kids Club in August 2026.
- Grants, donations, & misc.- FY27 $6,963 (FY26- $9,613); 25% of budget

Expenditures

- Personnel- FY27 $60,784 (FY26 $63,664); 23% of budget
- Materials and services- FY27 $53,752 (FY26 $17,335): 19% of the budget
  - Recreation continued to pay out summer contracted out programs during the month of September
- Special payments (Scholarships)- FY27 $973 (FY26 $893) 17% of budget

Capital Improvement Project Reserve Fund: Figures reflect the current month; percentages show year-to-date totals.

Revenues

- FY27 $192 (FY26- $144,636); 12% of budget

Expenditures

- FY27 $0 (FY26- $170,000); 0% of budget

Board action: Consider motion to accept monthly financials.

Sisters Park & Recreation District

Balance Sheet

As of September 30, 2026

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
0-00010 FIB General Checking Account	59,033.13
0-00012 FIB Capital Improvement Account	1,865.58
0-00013 LGIP General Fund	269,207.98
0-00014 LGIP Capital Improvement Fund	48,183.55
0-00015 LGIP Pickleball Reserve	10,054.07
0-00040 Petty cash	200.00
0-00060 Front desk cash drawer	100.00
0-00090 Manual net checks	-633.78
Total Bank Accounts	**$388,010.53**
Total Current Assets	**$388,010.53**
TOTAL ASSETS	**$388,010.53**
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
0-00600 Payroll liabilities	0.00
0-00601 Retirement plan withholdings	818.74
0-00602 Payroll taxes payable	196.98
Total 0-00600 Payroll liabilities	**1,015.72**
0-00800 Credit Bal. Control - Rec Trac	3,602.99
Total Other Current Liabilities	**$4,618.71**
Total Current Liabilities	**$4,618.71**
Total Liabilities	**$4,618.71**
Equity	
31000 Beginning Fund Balance	434,965.65
31200 Capital Improvement ReserveFund	374,032.00
32000 Retained Earnings	-230,888.25
Net Income	-194,717.58
Total Equity	**$383,391.82**
TOTAL LIABILITIES AND EQUITY	**$388,010.53**

Sisters Park & Recreation District- All Funds
Budget vs. Actuals: Profit and Loss
September..2026

25% of budget year

	Sept. Actual	YTD Actual	Budget	Remaining	% of Budget
General Fund Income					
1-20000 PROPERTY TAXES					
Total 1-20000 PROPERTY TAXES	**1,222**	**5,933**	**753,397**	**747,464**	**1%**
1-40000 CHARGES FOR SERVICES					
Total 1-41000 RECREATION DEPARTMENT	15,411	59,456	247,000	187,544	24%
Total 1-42000 CARE DEPARTMENT	8,434	15,249	310,000	294,751	5%
Total 1-43000 SPECIAL EVENTS DEPARTMENT	440	2,880	4,800	1,920	60%
Total 1-44000 FACILITIES DEPARTMENT	3,485	19,328	104,000	84,673	19%
Total 1-40000 CHARGES FOR SERVICES	**27,770**	**96,913**	**665,800**	**568,887**	**15%**
1-50000 GRANTS/DONATIONS/MISC					
Total 1-51000 Grants	1,121	1,121	13,000	11,879	9%
Total 1-52000 Scholarship Donations	500	1,500	10,000	8,500	15%
Total 1-53000 Donations	2,000	3,200	12,500	9,300	26%
Total 1-54000 Sponsorships & Advertising	1,100	4,700	17,000	12,300	28%
Total 1-55000 Reimbursements and misc revenue	1,201	4,965	10,500	5,535	47%
1-56000 Bank interest	1,041	3,780	15,000	11,220	25%
Total 1-50000 GRANTS/DONATIONS/MISC	**6,963**	**19,267**	**78,000**	**58,733**	**25%**
CIP Fund Income					
3-50000 GRANTS/DONATIONS & MISC.					
3-51000 Grants	0	0	30,000	30,000	0%
Total 3-53000 Donations	0	5,000	15,000	10,000	33%
3-56000 Bank Interest	192	464	1,500	1,036	31%
Total 3-50000 GRANTS/DONATIONS & MISC.	**192**	**5,464**	**46,500**	**41,036**	**12%**
Total Income- General Fund	*35,955*	*122,113*	*1,497,197*	*1,375,084*	*2%*
Total Income- CIP Fund	*192*	*5,464*	*46,500*	*41,036*	*0%*
Total Income- All Funds	*36,147*	*127,577*	*1,543,697*	*1,416,120*	*2%*
General Fund Expenses					
1-60000 PERSONNEL SERVICES					
Total 1-61000 ADMINISTRATION DEPARTMENT	21,798	66,807	297,574	230,767	22%
Total 1-62000 RECREATION DEPARTMENT	12,174	40,168	181,184	141,016	22%
Total 1-63000 CARE DEPARTMENT	19,097	64,019	239,388	175,369	27%
Total 1-64000 SPECIAL EVENTS DEPARTMENT	539	806	2,855	2,049	28%
Total 1-65000 FACILITIES DEPARTMENT	7,175	22,449	133,862	111,413	17%
Total 1-60000 PERSONNEL SERVICES	**60,784**	**194,249**	**854,863**	**660,614**	**23%**
1-70000 MATERIALS & SERVICES					

Total 1-71000 ADMINISTRATION DEPARMENT	9,530	18,483	210,266	191,783	9%
Total 1-72000 RECREATION DEPARTMENT	24,959	49,866	132,760	82,894	38%
Total 1-73000 CARE DEPARTMENT	1,604	7,667	40,260	32,593	19%
Total 1-74000 SPECIAL EVENTS DEPARTMENT	4,786	7,724	27,268	19,544	28%
Total 1-75000 FACILITIES DEPARTMENT	12,874	40,078	246,470	206,392	16%
Total 1-70000 MATERIALS & SERVICES	**53,752**	**123,817**	**657,024**	**533,207**	**19%**
1-99100 SPECIAL PAYMENTS					
Total 1-99100 SPECIAL PAYMENTS	**973**	**4,256**	**25,000**	**20,744**	**17%**
CIP Fund Expenses					
3-80000 CAPITAL OUTLAY EXPENSE					
3-80011 Bank charges and fees	0	-28	5	33	-555%
Total 3-81000 Capital improvements	0	0	10,000	10,000	0%
Total 3-82000 Capital equipment	0	0	55,000	55,000	0%
Total 3-80000 CAPITAL OUTLAY EXPENSE	**0**	**-28**	**65,005**	**65,033**	**0%**
Total Expenses- General Fund	*115,509*	*322,322*	*1,536,887*	*1,214,565*	*8%*
Total Expenses- CIP Fund	*0*	*-28*	*65,005*	*65,033*	*0%*
Total Expenses- All Funds	*115,509*	*322,294*	*1,601,892*	*1,279,598*	*7%*
Net Income- General Fund	*-79,554*	*-200,209*	*-39,690*	*160,519*	*200%*
Net Income- CIP Fund	*192*	*5,491*	*-18,505*	*-23,996*	*-1%*
Net Income- All Funds	*-79,362*	*-194,718*	*-58,195*	*136,523*	*136%*

Monday, Oct 19, 2026 12:16:37 PM GMT-7 - Cash Basis

COVER MEMO

611 E. Cascade Ave. - PO Box 2215 - Sisters, OR 97759 | ph: 541-549-2091 | sistersrecreation.com

Meeting date: November 10, 2026

Subject: FY27 first quarter report

Presenter: Jennifer Holland, executive director

Board action: Receive FY27 first quarter financial report.

Background: The FY27 first-quarter financial report recaps 25% of the budget year.

As the quarterly reports are used to report on a variety of matters, in efforts to be efficient and mindful of workload, the board can expect to get the following updates based on the time of year:

- 1st/3rd quarterly reports will include up-to-date financial information, scholarship utilization, program evaluation results, and yearly work plan progress update
- 2nd/4th quarterly reports will include up-to-date financial information; cash flow for the next six months, end of year projection for the 2nd quarter only, and department level cost recovery

Financial report:
The year end is from July 1, 2026 – September 30, 2026.

General Fund

Revenues

- Property taxes –FY27 $5,933 (FY26 $2,498); 1% of budget
- Charges for services – FY27 $96,913 (FY26- $115,110); 15% of budget
- Grants, donations, & misc.- FY27 $19,267 (FY26- $17,363); 25% of budget

Expenditures

- Personnel- FY27 $194,249 (FY26 $182,951); 23% of budget
- Materials and services- FY27 $123,817 (FY26 $92,434): 19% of the budget
- Special payment (Scholarships) -FY27 $4,256 (FY26 $5,325) 17% of budget

Capital Improvement Project Reserve Fund

Revenues

- FY27 $5,464 (FY26 $60,442); 12% of budget

Expenditures

- FY27 -$28 (FY26 $515,374); 0% of budget

Attachment(s):

- PowerPoint Presentation
- Financial reports
- Work plan

FY27 1st Quarter Report

SISTERS Park & Recreation DISTRICT





GF Revenue
July 1- September 30

- ✓ District collected **$5,933** in **Property Taxes**
- ✓ **Charges for Services** brought in **$96,913** compared to **$115,110** during the same timeframe the previous year. Biggest change in Care (decrease) and Facilities (increase).
- ✓ **$19,267** was collected in the **Grants, Donations, Sponsorships, Misc.**, category
- ✓ Overall, revenue is **down** by **$12,858** from previous year (due to changes in Care registration)

GF Expenditure
July 1- September 30

- ✓ **Personnel Services** is at **$194,249** compared to **$182,951** during the same timeframe the previous year

- ✓ The district spent **$123,817** on **Materials & Service** compared to **$92,434** during the same timeframe the previous year. Largest increase in the **Administration** and **Recreation Departments**.

- ✓ Overall, the district saw a **decrease** of **$68,388** in expenditures from previous year *(PY included a $110K transfer from GF to CIP)*



Income Over Expense

Total revenue: $122,113

Total expenses: $322,322

Net income: -$200,209

Beginning fund balance* plus net income: $325,082

*Audited FY26 Ending Fund Balance- $525,291



Scholarships

FY27- $4,256

- 69 households awarded

FY26- $5,325

- 59 households awarded



CIP Revenue/Expenses

Revenue: $5,464

Expense:-$28 spent (returned bank fee)



FY27 1st Quarter Program Survey Recap

- 16 program surveys conducted during quarter
- Average response: 3 people per survey
- 95% of responders rated their experience good or better –Up 10% since last reported

Sample of survey responses:

Yes, it's a nice venue, well organized, doesn't last too long, good variety of vehicles

My child really enjoyed the camp leaders, learning, participating in the activities and interacting with the other campers! He came home every day excited to share everything he learned.

The room was a little depressing

My grandson couldn't wait to go every day.



Questions?

Sisters Park & Recreation District- All Funds
Budget vs. Actuals: Profit and Loss
July 1-September 30, 2026

25% of budget year

	1st Qtr. Actual	Budget	Remaining	% of Budget
General Fund Income				
1-20000 PROPERTY TAXES				
1-21000 Current year permanent tax	0	442,915	442,915	0%
1-22000 Prior year permanent tax	3,499	4,000	501	87%
1-23000 Current year local option levy	0	303,321	303,321	0%
1-24000 Prior year local option levy	2,434	3,161	727	77%
Total 1-20000 PROPERTY TAXES	**5,933**	**753,397**	**747,464**	**1%**
1-40000 CHARGES FOR SERVICES				
1-41000 RECREATION DEPARTMENT				
1-41100 Adult Recreation	3,090	8,810	5,720	35%
1-41200 Contracted Fitness	1,141	6,990	5,849	16%
1-41300 Adult Athletics	0	4,200	4,200	0%
1-41500 Youth Recreation (0-18 yrs)	9,779	85,000	75,222	12%
1-41600 Youth Athletics (0-18 yrs)	33,478	70,000	36,523	48%
1-41700 Drop-in/pass fees (fitness/gym)	11,969	72,000	60,031	17%
Total 1-41000 RECREATION DEPARTMENT	**59,456**	**247,000**	**187,544**	**24%**
1-42000 CARE DEPARTMENT				
1-42100 Day Camps	4,363	55,000	50,637	8%
1-42300 Preschool	5,996	185,000	179,004	3%
1-42400 Kids Club/NSD	4,891	70,000	65,109	7%
Total 1-42000 CARE DEPARTMENT	**15,249**	**310,000**	**294,751**	**5%**
1-43000 SPECIAL EVENTS DEPARTMENT				
1-43200 Glory Daze Car Show	2,880	4,800	1,920	60%
Total 1-43000 SPECIAL EVENTS DEPARTMENT	**2,880**	**4,800**	**1,920**	**60%**
1-44000 FACILITIES DEPARTMENT				
1-44001 Lease income	17,905	82,800	64,895	22%
1-44004 SCRC - building rentals	1,218	18,000	16,783	7%
1-44005 SCRC - fields rentals	205	3,200	2,995	6%
Total 1-44000 FACILITIES DEPARTMENT	**19,328**	**104,000**	**84,673**	**19%**
Total 1-40000 CHARGES FOR SERVICES	**96,913**	**665,800**	**568,887**	**15%**
1-50000 GRANTS/DONATIONS/MISC				
1-51000 Grants				
1-51100 ADMINISTRATION DEPARTMENT				
1-51101 General administration	0	2,000	2,000	0%
Total 1-51100 ADMINISTRATION DEPARTMENT	**0**	**2,000**	**2,000**	**0%**
1-51200 RECREATION DEPARTMENT				
1-51201 Youth athletics	0	5,000	5,000	0%
Total 1-51200 RECREATION DEPARTMENT	**0**	**5,000**	**5,000**	**0%**

1-51300 CARE DEPARTMENT				
1-51301 General care	0	1,500	1,500	0%
Total 1-51300 CARE DEPARTMENT	**0**	**1,500**	**1,500**	**0%**
1-51400 SPECIAL EVENTS				
1-51401 General events	0	4,500	4,500	0%
Total 1-51400 SPECIAL EVENTS	**0**	**4,500**	**4,500**	**0%**
1-51500 Facilities				
1-51505 SCRC Grant	1,121	0	-1,121	
Total 1-51500 Facilities	**1,121**	**0**	**-1,121**	
Total 1-51000 Grants	**1,121**	**13,000**	**11,879**	**9%**
1-52000 Scholarship Donations				
1-52010 District scholarship	1,500	10,000	8,500	15%
Total 1-52000 Scholarship Donations	**1,500**	**10,000**	**8,500**	**15%**
1-53000 Donations				
1-53100 ADMINSTRATION DEPARTMENT				
1-53101 General administration	0	5,000	5,000	0%
Total 1-53100 ADMINSTRATION DEPARTMENT	**0**	**5,000**	**5,000**	**0%**
1-53200 RECREATION DEPARTMENT				
1-53201 General recreation	2,000	0	-2,000	
1-53203 Youth athletics donation	0	5,000	5,000	0%
Total 1-53200 RECREATION DEPARTMENT	**2,000**	**5,000**	**3,000**	**40%**
1-53300 CARE DEPARTMENT				
1-53301 General care	0	1,000	1,000	0%
Total 1-53300 CARE DEPARTMENT	**0**	**1,000**	**1,000**	**0%**
1-53400 SPECIAL EVENTS DEPARTMENT				
1-53407 Astronomy Club donations	1,200	1,200	0	100%
1-53408 Labyrinth Club donations	0	300	300	0%
Total 1-53400 SPECIAL EVENTS DEPARTMENT	**1,200**	**1,500**	**300**	**80%**
Total 1-53000 Donations	**3,200**	**12,500**	**9,300**	**26%**
1-54000 Sponsorships & Advertising				
1-54200 RECREATION DEPARTMENT				
1-54202 Youth athletics	3,450	5,000	1,550	69%
Total 1-54200 RECREATION DEPARTMENT	**3,450**	**5,000**	**1,550**	**69%**
1-54400 SPECIAL EVENTS DEPARTMENT				
1-54301 Kids Fest	0	3,000	3,000	0%
1-54302 Glory Daze	1,250	2,000	750	63%
1-54303 Trunk-or-Treat	0	1,000	1,000	0%
1-54304 Holiday Palooza	0	1,000	1,000	0%
Total 1-54400 SPECIAL EVENTS DEPARTMENT	**1,250**	**7,000**	**5,750**	**18%**
1-54500 FACILITIES DEPARTMENT				
1-54501 Building/courts	0	5,000	5,000	0%
Total 1-54500 FACILITIES DEPARTMENT	**0**	**5,000**	**5,000**	**0%**
Total 1-54000 Sponsorships & Advertising	**4,700**	**17,000**	**12,300**	**28%**
1-55000 Reimbursements and misc revenue				
1-55100 Administration				

1-55106 Administrative fees	4,511	9,000	4,489	50%
1-55110 Misc. Revenue	0	1,000	1,000	0%
Total 1-55100 Administration	**4,511**	**10,000**	**5,489**	**45%**
1-55400 Special Events				
1-55402 Glory Daze	454	350	-104	130%
1-55405 Trunk-or-Treat	0	150	150	0%
Total 1-55400 Special Events	**454**	**500**	**46**	**91%**
Total 1-55000 Reimbursements and misc revenue	**4,965**	**10,500**	**5,535**	**47%**
1-56000 Bank interest	3,780	15,000	11,220	25%
Total 1-50000 GRANTS/DONATIONS/MISC	**19,267**	**78,000**	**58,733**	**25%**
CIP Fund Income				
3-50000 GRANTS/DONATIONS & MISC.				
3-51000 Grants	0	30,000	30,000	0%
3-53000 Donations				
3-53001 Pickleball donations	5,000	5,000	0	100%
3-53004 General CIP donations	0	10,000	10,000	0%
Total 3-53000 Donations	**5,000**	**15,000**	**10,000**	**33%**
3-56000 Bank Interest	464	1,500	1,036	31%
Total 3-50000 GRANTS/DONATIONS & MISC.	**5,464**	**46,500**	**41,036**	**12%**
Total Income- General Fund	*122,113*	*1,497,197*	*1,375,084*	*2%*
Total Income- CIP Fund	*5,464*	*46,500*	*41,036*	*0%*
Total Income- All Funds	*127,577*	*1,543,697*	*1,416,120*	*2%*
General Fund Expenses				
1-60000 PERSONNEL SERVICES				
1-61000 ADMINISTRATION DEPARTMENT				
1-61010 Regular salaries	54,002	240,000	185,998	23%
1-61030 Associated payroll costs	5,999	26,400	20,401	23%
1-61040 Employee benefits				
1-61041 Health insurance premiums	4,590	18,324	13,734	25%
1-61042 Health insurance opt-out	250	3,000	2,750	8%
1-61043 401K retirement contribution	1,489	8,700	7,211	17%
Total 1-61040 Employee benefits	**6,329**	**30,024**	**23,695**	**21%**
1-61050 Workers compensation	477	1,150	673	41%
Total 1-61000 ADMINISTRATION DEPARTMENT	**66,807**	**297,574**	**230,767**	**22%**
1-62000 RECREATION DEPARTMENT				
1-62010 Regular salaries				
1-62011 Adult Recreation	286	1,500	1,214	19%
1-62012 Fitness	4,199	32,725	28,526	13%
1-62013 Adult Athletics	414	675	261	61%
1-62015 Youth Recreation (0-18 yrs)	1,273	4,500	3,227	28%
1-62016 Youth Athletics (0-18 yrs)	1,600	5,000	3,400	32%
1-62019 Recreation- administration	26,165	100,600	74,435	26%

Total 1-62010 Regular salaries	**33,935**	**145,000**	**111,065**	**23%**
1-62030 Associated payroll costs	3,797	15,950	12,154	24%
1-62040 Employee benefits				
1-62041 Health insurance premiums	1,241	14,832	13,592	8%
1-62042 Health insurance opt-out	500	0	-500	
1-62043 401K retirement contribution	429	3,973	3,544	11%
Total 1-62040 Employee benefits	**2,170**	**18,805**	**16,635**	**12%**
1-62050 Worker's compensation	266	1,429	1,163	19%
Total 1-62000 RECREATION DEPARTMENT	**40,168**	**181,184**	**141,016**	**22%**
1-63000 CARE DEPARTMENT				
1-63010 Regular salaries				
1-63011 Day camp	13,064	19,500	6,436	67%
1-63012 Preschool	35,383	150,000	114,617	24%
1-63013 Kids Club/NSD	3,263	28,000	24,737	12%
1-63014 Playground Program	2,316	2,500	184	93%
Total 1-63010 Regular salaries	**54,026**	**200,000**	**145,974**	**27%**
1-63030 Associated payroll costs	6,016	22,000	15,984	27%
1-63040 Employee benefits				
1-63041 Health insurance premiums	2,490	9,888	7,398	25%
1-63042 Health insurance opt-out	250	3,000	2,750	8%
1-63043 401K retirement contribution	897	2,500	1,603	36%
Total 1-63040 Employee benefits	**3,637**	**15,388**	**11,751**	**24%**
1-63050 Workers compensation	339	2,000	1,661	17%
Total 1-63000 CARE DEPARTMENT	**64,019**	**239,388**	**175,369**	**27%**
1-64000 SPECIAL EVENTS DEPARTMENT				
1-64010 Regular salaries	487	2,500	2,013	19%
1-64030 Associated payroll costs	52	275	223	19%
1-64050 Workers compensation	266	80	-186	333%
Total 1-64000 SPECIAL EVENTS DEPARTMENT	**806**	**2,855**	**2,049**	**28%**
1-65000 FACILITIES DEPARTMENT				
1-65010 Regular salaries	18,597	113,590	94,993	16%
1-65030 Associated payroll expenses	2,086	12,495	10,409	17%
1-65040 Employee benefits				
1-65041 Health insurance premiums	1,241	4,962	3,722	25%
Total 1-65040 Employee benefits	**1,241**	**4,962**	**3,722**	**25%**
1-65043 401K retirement contribution	429	1,315	886	33%
1-65050 Workers compensation	96	1,500	1,404	6%
Total 1-65000 FACILITIES DEPARTMENT	**22,449**	**133,862**	**111,413**	**17%**
Total 1-60000 PERSONNEL SERVICES	**194,249**	**854,863**	**660,614**	**23%**
1-70000 MATERIALS & SERVICES				
1-71000 ADMINISTRATION DEPARMENT				
1-71001 Board expenses/planning	0	4,000	4,000	0%
1-71002 Contracted services	4,500	115,000	110,500	4%
1-71003 Marketing and promotion	8,742	28,000	19,258	31%
1-71004 Public notices	0	500	500	0%

1-71005 Licenses and fees	2,665	18,500	15,835	14%
1-71006 Background checks	0	75	75	0%
1-71007 Staff/volunteer recruit/retain	140	1,000	860	14%
1-71008 Mileage and travel	0	1,000	1,000	0%
1-71009 Supplies and equipment	1,008	5,000	3,992	20%
1-71010 Training and conference	1,295	2,000	705	65%
1-71011 Bank charges and fees	107	650	543	16%
1-71012 Credit card processing fees	25	500	475	5%
1-71013 Liability insurance	0	33,541	33,541	0%
1-71211 Land lease	0	500	500	0%
Total 1-71000 ADMINISTRATION DEPARMENT	**18,483**	**210,266**	**191,783**	**9%**
1-72000 RECREATION DEPARTMENT				
1-72002 Contracted services	38,503	65,000	26,497	59%
1-72003 Marketing and promotion	0	2,200	2,200	0%
1-72005 Licenses and fees	67	2,000	1,933	3%
1-72006 Background checks	465	1,800	1,335	26%
1-72007 Staff/volunteer recruit/retain	0	2,500	2,500	0%
1-72008 Mileage and travel	124	2,800	2,676	4%
1-72009 Supplies and equipment	4,560	29,000	24,440	16%
1-72010 Training and conference	1,395	5,500	4,105	25%
1-72012 Credit card processing fees	2,037	8,000	5,963	25%
1-72017 Admissions	1,896	3,000	1,104	63%
1-72018 Rentals- facilities/equipment	614	10,000	9,386	6%
1-72050 Utilities				
1-72051 Site/program cell phone	204	960	756	21%
Total 1-72050 Utilities	**204**	**960**	**756**	**21%**
Total 1-72000 RECREATION DEPARTMENT	**49,866**	**132,760**	**82,894**	**38%**
1-73000 CARE DEPARTMENT				
1-73002 Contracted services	125	1,500	1,375	8%
1-73003 Marketing and promotion	0	1,500	1,500	0%
1-73005 Licenses and fees	32	500	468	6%
1-73006 Background checks	37	250	213	15%
1-73007 Staff/volunteer recruit/retain	81	1,000	919	8%
1-73008 Mileage and travel	0	250	250	0%
1-73009 Supplies and equipment	3,760	10,000	6,240	38%
1-73010 Training and conference	255	1,000	745	26%
1-73011 Admissions	0	500	500	0%
1-73012 Credit card processing fee	658	5,000	4,342	13%
1-73018 Rentals- facilities/equipment	2,250	16,600	14,350	14%
1-73050 Utilities				
1-73051 Site/program cell phone	469	2,160	1,691	22%
Total 1-73050 Utilities	**469**	**2,160**	**1,691**	**22%**
Total 1-73000 CARE DEPARTMENT	**7,667**	**40,260**	**32,593**	**19%**
1-74000 SPECIAL EVENTS DEPARTMENT				
1-74002 Contracted services	1,240	3,500	2,260	35%

1-74003 Marketing and promotion	1,130	5,500	4,370	21%
1-74005 Licenses and fees	42	2,250	2,208	2%
1-74007 Staff/volunteer recruitment and	0	350	350	0%
1-74008 Mileage and travel	0	150	150	0%
1-74009 Supplies and equipment	2,721	6,500	3,779	42%
1-74012 Credit card processing fees	106	500	394	21%
1-74016 Community outreach	1,500	2,000	500	75%
1-74018 Rentals- facilities/equipment	485	1,500	1,015	32%
1-74102 Contracted services -labyrinth	0	3,768	3,768	0%
1-74216 Community outreach- astronomy	500	1,250	750	40%
Total 1-74000 SPECIAL EVENTS DEPARTMENT	**7,724**	**27,268**	**19,544**	**28%**
1-75000 FACILITIES DEPARTMENT				
1-75100 Facility- general				
1-75008 Mileage and travel	0	1,600	1,600	0%
1-75010 Training and conference	85	1,875	1,790	5%
1-75012 Credit card processing fees	49	1,484	1,435	3%
1-75040 Vehicle maintenance				
1-75042 Repairs and maintenance	931	2,600	1,669	36%
1-75046 Fuel-general use	323	500	177	65%
Total 1-75040 Vehicle maintenance	**1,254**	**3,100**	**1,846**	**40%**
1-75090 Park facilities maintenance				
1-75091 Bike Park 242	0	1,500	1,500	0%
1-75092 Skatepark	790	1,500	710	53%
1-75093 Disc Golf Park	0	1,500	1,500	0%
1-75094 General- facilities maintenance	555	1,500	945	37%
1-75095 Community Park	1,678	4,000	2,322	42%
1-75096 Contracted services	0	5,000	5,000	0%
Total 1-75090 Park facilities maintenance	**3,023**	**15,000**	**11,977**	**20%**
Total 1-75100 Facility- general	**4,411**	**23,059**	**18,648**	**19%**
1-75200 Facility -Coffield Center (CC)				
1-75210 Maintenance (CC)				
1-75218 Rentals - facilities/equipment	200	500	300	40%
1-75232 Repairs and maintenance	0	3,600	3,600	0%
1-75236 Fire/Security (Watchdog/Reece)	1,405	5,800	4,395	24%
Total 1-75210 Maintenance (CC)	**1,605**	**9,900**	**8,295**	**16%**
1-75250 Utilities (CC)				
1-75252 Electricity (Central Electric)	1,218	7,000	5,782	17%
1-75253 Oil/heating	0	15,000	15,000	0%
1-75254 Water/sewer (City of Sisters)	605	4,161	3,556	15%
Total 1-75250 Utilities (CC)	**1,823**	**26,161**	**24,338**	**7%**
Total 1-75200 Facility -Coffield Center (CC)	**3,428**	**36,061**	**32,633**	**10%**
1-75300 Facility -Sisters Community Recreation Center (SCRC)				
1-75320 Facility maintenance (SCRC)				
1-75302 Contracted services	0	15,000	15,000	0%
1-75318 Rentals - facilities/equipment	0	5,000	5,000	0%

1-75332 Repairs and maintenance	3,097	12,000	8,903	26%
1-75334 Building and cleaning supplies	1,724	7,500	5,776	23%
1-75336 Fire/Security	0	500	500	0%
Total 1-75320 Facility maintenance (SCRC)	**4,821**	**40,000**	**35,179**	**12%**
1-75321 Lease (SCRC)	18,750	93,000	74,250	20%
1-75350 Utilities (SCRC)				
1-75335 Technology services	6,634	46,000	39,366	14%
1-75351 Phone services (Bend Tel)	868	3,600	2,732	24%
1-75355 Garbage/recycling	913	3,750	2,837	24%
1-75356 Internet	254	1,000	746	25%
Total 1-75350 Utilities (SCRC)	**8,668**	**54,350**	**45,682**	**16%**
Total 1-75300 Facility -Sisters Community Recreation Center (SCRC)	**32,239**	**187,350**	**155,111**	**17%**
Total 1-75000 FACILITIES DEPARTMENT	**40,078**	**246,470**	**206,392**	**16%**
Total 1-70000 MATERIALS & SERVICES	**123,817**	**657,024**	**533,207**	**19%**
1-99100 SPECIAL PAYMENTS				
1-99110 District scholarship fund	4,256	25,000	20,744	17%
Total 1-99100 SPECIAL PAYMENTS	**4,256**	**25,000**	**20,744**	**17%**
CIP Fund Expenses				
3-80000 CAPITAL OUTLAY EXPENSE				
3-80011 Bank charges and fees	-28	5	33	-555%
3-81000 Capital improvements				
3-81200 Sisters Community Recreation Center (SCRC)				
3-81210 SCRC Building	0	10,000	10,000	0%
Total 3-81200 Sisters Community Recreation Center (SCRC)	**0**	**10,000**	**10,000**	**0%**
Total 3-81000 Capital improvements	**0**	**10,000**	**10,000**	**0%**
3-82000 Capital equipment				
3-82002 General CIP equipment	0	55,000	55,000	0%
Total 3-82000 Capital equipment	**0**	**55,000**	**55,000**	**0%**
Total 3-80000 CAPITAL OUTLAY EXPENSE	**-28**	**65,005**	**65,033**	**0%**
Total Expenses	**322,294**	**1,601,892**	**1,279,598**	**20%**
Total Expenses- General Fund	*322,322*	*1,536,887*	*1,214,565*	*8%*
Total Expenses- CIP Fund	*-28*	*65,005*	*65,033*	*0%*
Total Expenses- All Funds	*322,294*	*1,601,892*	*1,279,598*	*7%*
Net Income- General Fund	*-200,209*	*-39,690*	*160,519*	*200%*
Net Income- CIP Fund	*5,491*	*-18,505*	*-23,996*	*-1%*
Net Income- All Funds	*-194,718*	*-58,195*	*136,523*	*136%*

Sisters Park & Recreation District
Profit and Loss YTD Comparison
1st Quarter (July 1-September 30)

	FY27 1st Qtr.	FY26 1st Qtr.	Change	% Change
General Fund Income				
1-20000 PROPERTY TAXES				
Total 1-20000 PROPERTY TAXES	**5,933**	**2,498**	**3,435**	**138%**
1-40000 CHARGES FOR SERVICES				
1-41000 RECREATION DEPARTMENT				
1-41100 Adult Recreation	3,090	2,475	615	25%
1-41200 Contracted Fitness	1,141	700	441	63%
1-41400 Family Recreation	0	-85	85	100%
1-41500 Youth Recreation (0-18 yrs)	9,779	6,921	2,858	41%
1-41600 Youth Athletics (0-18 yrs)	33,478	37,576	-4,099	-11%
1-41700 Drop-in/pass fees (fitness/gym)	11,969	9,962	2,007	20%
Total 1-41000 RECREATION DEPARTMENT	**59,456**	**57,549**	**1,907**	**3%**
1-42000 CARE DEPARTMENT				
1-42100 Day Camps	4,363	17,105	-12,742	-74%
1-42300 Preschool	5,996	21,637	-15,641	-72%
1-42400 Kids Club/NSD	4,891	5,933	-1,043	-18%
Total 1-42000 CARE DEPARTMENT	**15,249**	**44,676**	**-29,426**	**-66%**
1-43000 SPECIAL EVENTS DEPARTMENT				
1-43200 Glory Daze Car Show	2,880	2,800	80	3%
Total 1-43000 SPECIAL EVENTS DEPARTMENT	**2,880**	**2,800**	**80**	**3%**
1-44000 FACILITIES DEPARTMENT				
1-44001 Lease income	17,905	5,432	12,474	230%
1-44004 SCRC - building rentals	1,218	4,654	-3,436	-74%
1-44005 SCRC - fields rentals	205	0	205	
Total 1-44000 FACILITIES DEPARTMENT	**19,328**	**10,085**	**9,242**	**92%**
Total 1-40000 CHARGES FOR SERVICES	**96,913**	**115,110**	**-18,197**	**-16%**
1-50000 GRANTS/DONATIONS/MISC				
Total 1-51000 Grants	1,121	0	1,121	
Total 1-52000 Scholarship Donations	1,500	0	1,500	
Total 1-53000 Donations	3,200	8,315	-5,115	-62%
Total 1-54000 Sponsorships & Advertising	4,700	2,950	1,750	59%
Total 1-55000 Reimbursements and misc revenue	4,965	3,628	1,338	37%
1-56000 Bank interest	3,780	2,471	1,309	53%
Total 1-50000 GRANTS/DONATIONS/MISC	**19,267**	**17,363**	**1,904**	**11%**
CIP Fund Income				
3-30000 Interfund Transfer Income	0	110,000	-110,000	-100%
3-50000 GRANTS/DONATIONS & MISC.				
3-53000 Donations				
3-53001 Pickleball donations	5,000	0	5,000	

3-53002 Preschool playground donations	0	8,087	-8,087	-100%
3-53003 Community park donations	0	51,391	-51,391	-100%
Total 3-53000 Donations	5,000	59,478	-54,478	**-92%**
3-56000 Bank Interest	464	964	-500	-52%
Total 3-50000 GRANTS/DONATIONS & MISC.	**5,464**	**60,442**	**-54,978**	**-91%**
General Fund Income Total	*122,113*	*134,971*	*-12,858*	
CIP Fund Income Total	*5,464*	*170,442*	*-164,978*	
ALL FUNDS INCOME TOTAL	*127,577*	*305,413*	*-177,836*	
Expenses				
1-60000 PERSONNEL SERVICES				
Total 1-61000 ADMINISTRATION DEPARTMENT	66,807	52,573	14,233	27%
Total 1-62000 RECREATION DEPARTMENT	40,168	46,693	-6,525	-14%
Total 1-63000 CARE DEPARTMENT	64,019	70,689	-6,670	-9%
Total 1-64000 SPECIAL EVENTS DEPARTMENT	806	867	-61	-7%
Total 1-65000 FACILITIES DEPARTMENT	22,449	12,129	10,321	85%
Total 1-60000 PERSONNEL SERVICES	**194,249**	**182,951**	**11,298**	**6%**
1-70000 MATERIALS & SERVICES				
Total 1-71000 ADMINISTRATION DEPARMENT	18,483	8,128	10,355	127%
Total 1-72000 RECREATION DEPARTMENT	49,866	34,523	15,343	44%
Total 1-73000 CARE DEPARTMENT	7,667	7,361	305	4%
Total 1-74000 SPECIAL EVENTS DEPARTMENT	7,724	7,598	125	2%
Total 1-75000 FACILITIES DEPARTMENT	40,078	34,824	5,254	15%
Total 1-70000 MATERIALS & SERVICES	**123,817**	**92,434**	**31,383**	**34%**
1-99100 SPECIAL PAYMENTS				
Total 1-99100 SPECIAL PAYMENTS	**4,256**	**5,325**	**-1,069**	**-20%**
1-99200 INTERFUND TRANSFERS				
Total 1-99200 INTERFUND TRANSFERS	**0**	**110,000**	**-110,000**	**-100%**
CIP Fund Expenses				
3-80000 CAPITAL OUTLAY EXPENSE				
3-80011 Bank charges and fees	-28	0	-28	-27850%
3-81000 Capital improvements				
Total 3-81200 Sisters Community Recreation Center (SCRC)	0	515,374	-515,374	-100%
Total 3-81000 Capital improvements	0	515,374	-515,374	-100%
Total 3-80000 CAPITAL OUTLAY EXPENSE	**-28**	**515,374**	**-515,402**	**-100%**
General Fund Expenses Total	*322,322*	*390,710*	*-68,388*	
CIP Fund Expenses Total	*-28*	*515,374*	*-515,402*	
ALL FUNDS EXPENSES TOTAL	*322,294*	*906,084*	*-583,789*	
General Fund Net Income Total	*-200,209*	*-255,739*	*55,530*	
CIP Fund Net Income Total	*5,491*	*-344,932*	*350,424*	
ALL FUNDS NET INCOME TOTAL	*-194,718*	*-600,671*	*405,953*	

FY27 Strategic Plan- Work Plan

Focus for FY27 to maintain service levels, maintain/improve program quality, and plan for the future

			Fiscal Year Timeline				
Task	**Assigned to**	**Status**	**Qtr. 1**	**Qtr. 2**	**Qtr. 3**	**Qtr. 4**	**Notes/ Strategic Plan Action #**
Create communication standards							
Research on districts communication standards	Jen	In progress	■				
Present recommendations to the Management Team	Jen			■			
Develop SPRD communication standards	Jen/Jared				■		
Report back to the board	Jen					■	
Improve district messaging and marketing							
Collaborate with staff to compile a comprehensive list of common questions	Jen	Reviewing current progress	■				
Work with Management Team to develop answers that are on brand	Jen			■			
Create a FAQ	Jen				■		
Provide staff training on consistent massaging and FAQ	Jen				■		
Contract out the development of a new district website	Jared	Research phase			■	■	3a(4) - $$$
Identify future district programs, improvements, and funding needs							
Hire consultant to conduct an inclusive comprehensive plan to include:	Jen/Jared	Completed	■				1a(2), 2b(1), 8a(1), 9a (1), 9b (1)- $$$
Community profile		In progress	■				
Industry trends		In progress	■				
Community/stakeholder outreach		In progress		■			
Recreation services assessment				■			
Operational assessment including ADA compliance review				■			
Capital improvement plan					■		
Funding strategies					■		
Action plan					■		
Measures					■		1st qtr. of FY28- public opinion survey
Strengthen partnerships and expand collaborations							
Collaborate with SOAR Foundation to support district programs.	Jen	On going	■				2a(5)
Engage with school board and city council (present and/or joint meetings)	Jen				■		3a(4)
Present an annual district update to local service clubs	Jen				■		3a(4)
Determine if volunteer portal is the best course of action. Recommend next steps.	Jared				■		4a (3)

Connect with local non-profits to determine future partnership opportunities	Jen/Jared				■		4b(1), 4b(2)
Formalize partnership with Kiwanis, Rotary, COTA and Sisters Skatepark Alliance	Jen/Jared	2 completed	■				4b(2)

Create sustainable and strong financial health

Establish updated targets for reserves and operating contingency	Jen/FOC	Delayed till 3rd Qtr.	■				2a(5)
Review effectiveness of current cost recovery methodology	Jen/Jared			■			3a(4)
Update board cost recovery review and propose updated policy, if needed	Jen			■			
Develop a comprehensive five year financial outlook tool	Jen/FOC				■		7b (1)

Maintain a positive workplace cultural

Develop a yearly staff training calendar	Jen	2027 calendar being developed	■				5a(1)
Conduct annual staff survey to identify challenges and opportunities	Jen	Scheduled for January		■			6a(1)
Update staff yearly on strategic priorities and plan	Jen/Jared				■		6a(2)
Create a Positive Workplace Cultural Committee (PWCC) to meet quarterly	Jen				■		6a(3)
Offer quarterly staff socials	PWCC					■	6b(1)
Collaborate with board to offer an annual staff appreciation event	Jen				■		6b (2)
Develop a staff recognition policy for year of service and retirement	Jen				■		6b (3)
Invest in professional development for staff at all levels	Jen/Jared	On-going	■				

Increase access and use of Sisters Community Recreation Center

Expand SCRC hours based on need and continue to evaluate.	Jen	Friday hours. Still evaluating effectiveness.	■				
Increase community awareness of SCRC.	Jen/Jared		■				
Expand programming at SCRC based on community need and demand.	Jen/Jared		■				

COVER MEMO

611 E. Cascade Ave.- PO Box 2215 - Sisters, OR 97759 | ph: 541-549-2091 | sistersrecreation.com

Meeting date: November 10, 2026

Subject: Discuss and consider new nominations for FY27 board officers

Presenter: Jennifer Holland, executive director

Recommended board action: Discuss and consider nominations for board officers for the remainder of FY27.

Background/history: At the first business meeting of the new fiscal year, the board of directors holds officer elections for the following positions:

- President
  - Main point of contact for the executive director
  - Works with executive director to set meeting agenda
  - Facilitates board meetings
  - Review and approves executive director's timecard and time off requests
- Vice President
  - Backup to the president during their absence
- Secretary
  - Reviews and edits board minutes for proper grammar and clarity
- Treasurer
  - Serves as a member of the financial review committee
  - Meets monthly with finance staff to review district month end financials

Two board members were absent at the July 14, 2026, board meeting. At that time, the board decided to keep the current slate of officers and revisit the topic on or after October.

This item is on the November board meeting agenda for discussion to determine the next steps.

SISTERS Park & Recreation DISTRICT

COVER MEMO

611 E. Cascade Ave. - PO Box 2215 - Sisters, OR 97759 | ph: 541-549-2091 | sistersrecreation.com

Meeting date: November 10, 2026

Subject: District retirement plan

Presenter: Jennifer Holland, executive director

Board action: Discuss options for new retirement plan structure

Background: Following the executive director's 2025 annual evaluation, the board directed President Bob Keefer to explore alternative retirement plan options due to the limitations of the district's current SIMPLE IRA plan.

At the October board meeting, a representative from Corebridge Financial provided an overview of transitioning from the current SIMPLE IRA plan to a 401(a) and 457(b) retirement plan structure. By consensus, the board directed staff to continue working with Corebridge Financial to explore these options and return in November with proposed 401(a) plan options and associated budget impacts.

This memo outlines two proposed 401(a) retirement plan options for board consideration, including the estimated financial impact of each. Staff are not presenting additional information on the 457(b) plan at this time, as it is an employee-funded retirement savings option that does not require district contributions.

401(a) Retirement Plan – Proposed Options for Board Consideration
As Sisters Park & Recreation District moves forward with transitioning to a new 401(a) retirement plan, the board is being asked to consider two options for employer contributions and employee eligibility. Both options provide a structured retirement benefit for employees while establishing clear eligibility requirements and a vesting schedule. It should be noted that the contribution level can be adjusted yearly, with board approval, during the budgeting. However, these program structures set a framework for how the plan would be implements.

The primary difference between the two options is how the district contributes to retirement benefits for full-time employees.

Option 1: Maintain Current Contribution Structure with Additional Parameters
This option closely mirrors the district's current retirement contribution structure while establishing clearer eligibility requirements and a vesting schedule.

Eligibility: All employees, both part-time and full-time, become eligible to participate once they have worked 520 hours.
Employee contribution: Employees may elect to contribute to their retirement plan.
District contribution: The district will match employee contributions up to 3% of the employee's salary.
Vesting: District contributions will follow a three-year vesting schedule.

This option maintains a consistent retirement benefit for all employees, regardless of employment status. It also provides greater predictability in budgeting, as district contributions are directly tied to employee participation.

Budget Impact: Based on current participation, the district contribution for the last two quarters of FY27 would be approximately $6,500.

Option 2: Enhanced Retirement Benefit for Full-Time Employees

This option establishes the same eligibility requirements for all employees but provides an enhanced retirement benefit for full-time staff.

Eligibility: All employees, both part-time and full-time, become eligible to participate once they have worked 520 hours.
Part-Time employees: The district will match employee contributions up to 3% of the employee's salary.
Full-Time employees: The district will automatically contribute 3% of the employee's salary, regardless of whether the employee contributes. If the employee contributes 3% of their salary, the district will contribute an additional 3%. This provides a potential total district contribution of 6% of the employee's salary.
Vesting: District contributions will follow a three-year vesting schedule.

This option provides an enhanced benefit for full-time employees, supporting employee recruitment and retention while encouraging retirement savings. However, it would result in increased costs to the district due to the automatic 3% contribution for full-time employees.

Budget Impact: Based on current participation and new qualified employees, the district contribution for the last two quarters of FY27 would be approximately $10,100, an increase of $3,600. This increase can be absorbed withing the current budgeted figured. See below for details.

Sisters Park & Recreation District- All Funds
Budget vs. Actuals: Profit and Loss
FY26 1st Qtr.

	1st Qtr.- Actual	2nd Qtr.- Estimate	3rd. Qtr.- Estimate	4th Qtr. Estimate	TOTAL	Budget	Remaining
1-60000 PERSONNEL SERVICES							
1-61000 ADMINISTRATION DEPARTMENT							
1-61040 Employee benefits							
1-61041 Health insurance premiums	4,590	*4,590*	*4,590*	*4,590*	*18,360*	18,324	(36)
1-61042 Health insurance opt-out	250	*250*	*750*	*750*	*2,000*	3,000	1,000
1-61043 401K retirement contribution	1,489	*1,489*	*2,018*	*2,018*	*7,014*	8,700	1,686
Total 1-61040 Employee benefits	**6,329**	***6,329***	***7,358***	***7,358***	***27,374***	**30,024**	2,650
1-62000 RECREATION DEPARTMENT							
1-62040 Employee benefits							
1-62041 Health insurance premiums	1,241	*1,241*	*1,241*	*1,241*	*4,962*	14,832	9,870
1-62042 Health insurance opt-out	500	*750*	*750*	*750*	*2,750*	0	(2,750)
1-62043 401K retirement contribution	429	*429*	*1,091*	*1,091*	*3,040*	3,973	933
Total 1-62040 Employee benefits	**2,170**	***2,420***	***3,081***	***3,081***	***10,752***	**18,805**	8,053
1-63000 CARE DEPARTMENT							
1-63040 Employee benefits							
1-63041 Health insurance premiums	2,490	*2,481*	*2,481*	*2,481*	*9,933*	9,888	(45)
1-63042 Health insurance opt-out	250	*250*	*750*	*750*	*2,000*	3,000	1,000
1-63043 401K retirement contribution	897	*897*	*1,285*	*1,285*	*4,365*	2,500	(1,865)
Total 1-63040 Employee benefits	**3,637**	***3,628***	***4,516***	***4,516***	***16,298***	**15,388**	(910)
1-65000 FACILITIES DEPARTMENT							
1-65040 Employee benefits							
1-65041 Health insurance premiums	1,241	*1,241*	*1,241*	*1,241*	*4,962*	4,962	0
1-65043 401K retirement contribution	429	*429*	*654*	*654*	*2,166*	1,315	(851)
Total 1-65000 FACILITIES DEPARTMENT	**1,670**	***1,670***	***1,894***	***1,894***	***7,128***	**6,277**	(851)
TOTAL	**13,806**	***14,047***	***16,850***	***16,850***	***61,552***	**70,494**	**8,942**

Next Steps:

At the board meeting, staff will review the two proposed options, share comparables from similar districts, and make a recommendation to the board on the preferred option. Staff will hear feedback from the board and make any necessary changes prior to the final plan and policy to be presented in December.

COVER MEMO

611 E. Cascade Ave. - PO Box 2215 - Sisters, OR 97759 | ph: 541-549-2091 | sistersrecreation.com

Meeting date: November 9, 2026

Subject: Budget committee recruitment

Presenter: Jennifer Holland, executive director

Recommended board action: Review and provide feedback on budget committee member recruitment.

Background: Consistent with Oregon state budget law, Sisters Park & Recreation District Budget Committee membership is comprised of the five board of director members and five community members. The terms of two community members, Frank Shirley and Autumn Davis, are set to expire on December 31, 2026. Staff reached out to both members to determine their interest in serving another term. Frank Shirley has indicated that he does not wish to seek reappointment. At the time of this memo, staff have not yet received a response from Autumn Davis.

Name	Title	Term Expires	Position #
Bob Keefer	Board President	June 30, 2029	1
Katie Bunce	Board Secretary	June 30, 2029	2
Julia Sarver	Board Member	June 30, 2029	3
Heath Foott	Board Vice President	June 30, 2027	4
Peggy Tehan	Board Treasurer	June 30, 2027	5
Michael Gray	Budget Committee	December 31, 2028	6
Amber Dean	Budget Committee	December 31, 2028	7
Autumn Davis	***Budget Committee***	***December 31, 2029***	***8***
Vacant	***Budget Committee***	***December 31, 2029***	***9***
Heather Bulloch	Budget Committee	December 31, 2027	10

Staff recommend that the district solicit applications by posting the vacant position(s) on the district website and in the Nugget from December 1-31, 2026, with the goal of interviewing and appointing positions at the January 12 or February 9, 2027, business meeting.

Application format: Google Form

Application questions: All applications will be asked for their full name, address, phone number, email address, and occupation. As a reminder, applications must be district residents and registered voters to serve on the budget committee. The following questions were used in the last recruitment process:

1. Why are you interested in serving on Sisters Park & Recreation District Budget Committee?
2. What are your thoughts about the goals and needs of Sisters Park & Recreation District?
3. Tell us about any special training, education, background or experience that you may have that is relevant to service on the budget committee.
4. List committees, commissions, civic service, or other volunteer activities for which you participate.
5. Please share anything else you would like to share with the board of directors as they consider your appointment to the budget committee.
6. Are you able to attend an interview with the board of directors on January 12, 2027, and February 9, 2027, at 4 p.m.?
7. If appointed, are you able to attend the Budget Committee Orientation on April 28, 2027, from 4-5 p.m. and Budget Committee Meetings on May 11 and 12, 2026 from 4-6 p.m.?

Board action: Authorize executive director to begin budget committee recruitment process as presented.

SISTERS Park & Recreation DISTRICT

COVER MEMO

611 E. Cascade Ave.- PO Box 2215 - Sisters, OR 97759 | ph: 541-549-2091 | sistersrecreation.com

Meeting date: November 10, 2026

Subject: Master plan update

Presenter: Jennifer Holland, executive director

Recommended board action: Receive update

Since the last board meeting, we had the first project advisory committee as well as had another project team meeting. The project advisory committee first meeting focused on understanding the scope of the project and hearing from members on what they though the biggest opportunity and challenges were for the district.

After that meeting, we hosted the first community outreach activity at the Trunk-or-Treat. The booth saw approximately 200–250 community members, with strong interest in facilities, including a pool, as well as youth, teen, and family activities. It was noted that the population at the Trunk-or-Treat is more young family heavy.

The community survey is being finalized, with a targeted launch date of November 17. The survey will remain open for two months, with gift card incentives to encourage participation. Cameron McCarthy will also develop marketing materials to support outreach. Staff will put on social media, website, do a press release, flyers, and more. Staff will also share the information during their prescheduled community outreach engagement including when Executive Director Holland presents at Rotary in November, as well as the cohosted Community Builders Meeting in December with SPRD and The SOAR Foundation. The next Project Advisory Committee meeting is scheduled for November 18, and the topic will be to review community engagement emerging themes and review existing conditions.

Work continues on the existing conditions report, including gathering additional information about the recreation center's building systems and facility assessments. The team also discussed postponing the second pop-up event until a later phase of the project to maximize community participation.

The project team worked more this last week to hon in on the focus groups and individual interviews, working in the feedback and considerations raised by the board of directors at the last board meeting. We are currently gathering contact information for these people and Cameron McCarthy staff will be organizing the meetings.

Memorandum

To: SPRD Board of Directors
From: Bob Keefer, Board President
RE: Executive Director Performance Evaluation – Proposed Next Steps
Date: November 6, 2026

At last month's board meeting, the board postponed the Executive Director's performance review until the November meeting to ensure all board members could participate.

As outlined in the Executive Director Performance Evaluation process approved by the board in August, the next step was for the board to meet in executive session to review my final evaluation of Jennifer, incorporating feedback received from board members, community leaders, staff, and the executive director herself. Following my presentation, the board was expected to discuss next steps, including potential amendments to Jennifer's employment contract and compensation.

However, upon further review of Oregon's Public Meetings Law, I have determined that the process as originally outlined needs to be modified to comply with state requirements. Specifically, compensation and benefits cannot be discussed or negotiated during an executive session under ORS 192.660(2)(i). In addition, Jennifer has the right to request that her performance review be conducted in an open session. Jennifer has indicated that she prefers to have her review conducted in executive session.

As a result, I recommend the following process for completing the evaluation and determining next steps.

1. Executive Session – Performance Evaluation

The board will convene in executive session under the authority of ORS 192.660(2)(i):

"To review and evaluate the employment-related performance of the chief executive officer of any public body, a public officer, employee or staff member who does not request an open hearing."

During the executive session, I will present the results of the performance evaluation surveys completed by board members, community leaders, and staff.

- Feedback and ratings from community leaders and staff will be summarized. To protect the confidentiality of those who participated, individual respondent names will not be included in the summary report.
- Because the board is responsible for supervising the executive director, each board member's individual survey responses and ratings will be shared with the full board and Jennifer.
- I have consolidated the survey ratings into a spreadsheet, which will be included in my presentation.

Following my presentation, board members will have an opportunity to discuss the findings and share their individual perspectives and ratings. Jennifer will also be provided an opportunity to respond to the report and comments made during the discussion.

At the conclusion of the executive session, I recommend that the board reach consensus without formal action on an overall performance rating to be communicated during the subsequent open session.

2. Open Session – Performance Rating and Contract Considerations

Following the executive session, the board will reconvene in open session to communicate the evaluation outcome and address any potential changes to Jennifer's employment contract.

I recommend the following steps:

1. **Communicate the performance rating.** The board will approve an overall rating of Jennifer's overall performance rating. Individual board members may provide additional comments regarding the evaluation. Jennifer will have an opportunity to respond to the rating and comments.
2. **Present contract and compensation requests.** I have asked Jennifer to provide me with her proposed changes to her employment contract, specifically those related to compensation and benefits. I will present her requests to the board during the open session.
3. **Determine the next steps for contract negotiations.** The board may either approve Jennifer's proposed changes or delegate authority to the Board President or another designated board member to meet with Jennifer to negotiate a revised/amended contract associated with changes to her compensation and/or benefits.

If negotiation authority is delegated, any recommended contract revisions will be brought back to the board for consideration and action at its December 8, 2026, meeting.

Any approved changes to Jennifer's compensation would be retroactive to October 1, 2026.

3. Board Action Requested

My intent is to ensure that we complete Jennifer's performance evaluation in a timely manner that is consistent with the evaluation process approved by the board while also complying with Oregon's Public Meetings Law.

I will ask the board to consider and approve this revised approach so that we can complete the evaluation and establish a clear process for addressing any resulting employment contract changes.

EXECUTIVE DIRECTORS REPORT

611 E. Cascade Ave. - PO Box 2215 - Sisters, OR 97759 | 541-549-2091 | sistersrecreation.com

November 2026

ADMINSTRATION DEPARTMENT

Administrative

The front desk team is now fully staffed! We recently hired a part-time customer service specialist who will provide coverage during the afternoon and evening hours. She started in early November, and we are excited to welcome her to the team. The department continues to have a vacancy in the part-time business operations supervisor position. At this time, I plan to absorb those responsibilities and reevaluate the position in January.

The FY26 audit has been finalized well ahead of the December 31 deadline. We are pleased to have completed the audit on time and will look to build on the processes implemented this year to ensure future audits are completed in a timely and efficient manner.

We recently received our first notification of 2026 property tax collections and anticipate receiving our first payment of $80,836.71 next week. Additional payments are expected throughout November and December, with payments gradually slowing as we move into the new year.

RecTrac Monthly Revenue Report*

October 2026-$39,312 (October 2025- $31,440)

*Monthly RecTrac revenue allows us to see trends and keep a high-level view on registration/rental revenue. This does not include all sources of revenue as it does not include taxes, grant, donations, etc.

FACILITIES DEPARTMENT

- Sisters Community Park updates -
  - Facilities staff completed a fertilizer application mid-October. Unfortunately, the equipment ordered was missing necessary parts, so this application was completed with a walk-behind spreader over the course of about a week.
  - Staff will work over the next few weeks to prepare the park for winter, including irrigation blow-out, winterization of bottle filler station, landscape pruning, etc.
- Staff continue to recruit and conduct interviews for our Custodial Specialist position.

Facility Rentals

Rental Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
In-Kind/Donated	2	5	3	3	2	2	4	2	2	2			**27**
Paid	12	8	10	9	7	15	3	6	8	9			**87**
Total Rentals	14	13	13	12	9	17	7	8	10	11			**114**
Rental Fees	1250	665	635	1498	702	1884	335	582	880	730			**$9161**

Park Rentals

Rental Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Paid						0	0	1	1	0			**2**
Total Rentals						0	0	1	1	0			**2**

Rental Fees		0	0	130	75	0			**$205**

RECREATION DEPARTMENT

Youth Athletics

Youth Soccer, Grades K-4	172 (FY26 – 168)	
MS Soccer, Grades 5-8	63 (FY26 – 54)	
Flag Football, Grades 1-4	53 (FY26 – 47)	
Tackle Football, Grades 5-6	21 (FY26 – 23)	
Youth Basketball, Grade K-2 (Nov/Dec)	79 (FY26 - 85)	
Youth Basketball, Grade 3-6 (Jan/Feb)	35 (FY26 - 50)	*Priority Registration ends 11/22**

**Youth basketball registration as of 11/2/2026*

Youth Recreation

Mini Outlaws Soccer, 10/7-10/28	14 (FY26 - 12)
Welcome to Hollywood, Camp Fire NSD, 10/16	Cancelled (due to incident at Silver Rail ES)
Child/Babysitter Safety, 10/16	9 (FY26 - 2)

Adult Recreation

Basics of Bike Maintenance, 10/7	6 (FY26 - Cancelled)
Ukulele for Beginners, 10/15-11/12	8 (FY26 - 9)
CPR/AED & First Aid Training, 10/16	8 (FY26 - 5)
Concealed Carry Training, 10/16	Cancelled - low enrollment

Fitness

*District Drop-in Group Fitness – Monthly Attendance**

Activity	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Better Bones & Balance	208	263	301	277	199	256	205	220	120	257			**2306**
Circuit Training				22	18	7	5	3					**55**
Functional Fitness								60	138	70			**268**
Muscle Maintenance	179	180	212	169	150	195	177	77					**1339**
Tai Chi	11	23	39	22	12								**107**
Zumba - Weekdays	186	186	225	185	152	172	160	213	180	263			**1922**
Zumba - Saturdays	31	41	11	11	17	24	12	12					**159**
Total Visits	**615**	**693**	**788**	**686**	**548**	**654**	**559**	**585**	**438**	**590**			**6156**
First Free Class	**23**	**23**	**13**										**59**

**We were down one fitness instructor for three weeks due to vacation which resulted in four less classes per week.*

District Drop-in Group Fitness – Annual Comparison

	2023 Actual	2024 Actual	2025 Actual	2026 YTD
Total visits	2474	3577	5326	**6156**
Visits per month	206.2	298.1	443.8	**615.6**
YTY Variance (#)	-	1103	1749	**830**
YTY Variance (%)	-	145%	149%	**116%**

**The district has already surpassed its total fitness attendance for 2025 in the first three quarters of 2026.*

Drop-In Activities

Activity	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Commons	88	83	100	101	69	58	87	68	64	76			**794**
Fitness Studio	2	2	1	1	0	0	4	1	2	2			**15**
Gymnasium	122	66	84	41	25	15	14	15	0	15			**397**
Indoor Playground	23	63	94	65	50				105	88			**488**
Ukulele Jam	7	n/a	17	n/a	11	7	0	22	6	0			**70**
Total Visits	**242**	**214**	**296**	**208**	**155**	**80**	**105**	**106**	**177**	**181**			**1764**

CARE DEPARTMENT: All registration numbers are as 11/6/2026

Preschool

4 – year old classroom 10 enrolled out of 10* available spots

3 – year old classroom 11 enrolled out of 15 available spots

*Capacity has been adjusted down from 20 to 10 to account for current staffing structure and overall demand. If the program gets a sizable waitlist, we will work to hire an additional staff member to increase capacity.

Kids Club

19 enrolled

Kids Night In

10/8 18 (FY26- not offered)

11/12 11 (FY26- not offered)

SPECIAL EVENTS

Trunk-or-Treat (10/31) Approx. 1,000+ in attendance