City of Lawton

Lawton City Hall
212 SW 9th Street
Lawton, Oklahoma
73501-3944

Lawton Youth Sports Trust Authority

Agenda

Thursday, September 10, 2026 | **2:00 PM** | **Lawton City Hall 3rd Floor Conference Room**

Meeting Called to Order and Roll Call

"Official action can be taken only on items which appear on the agenda. The Board may adopt, approve, ratify, deny, defer, recommend, or continue any agenda item. The Board may also propose and enact floor amendments to any matter presented before them. When more information is needed to act on an item, the Board may refer the matter to City Staff. Under certain circumstances, items are deferred to a specific later date or stricken from the agenda entirely."

Reports

1. Indoor Facilities Committee – Receive a report regarding the activities of the Indoor Facilities Committee.
2. Outdoor Facilities Committee - Receive a report regarding the activities of the Outdoor Facilities Committee.
3. Parks & Recreation – Receive a report from the City of Lawton Parks & Recreation Division.
4. Eastern Sports Management – Receive a report from Eastern Sports Management.
5. Finance Report – Consider approving the Treasurer's Report from Hatch, Croke, and Associates as well as corresponding financial statement(s) from Eastern Sports Management

Business Items

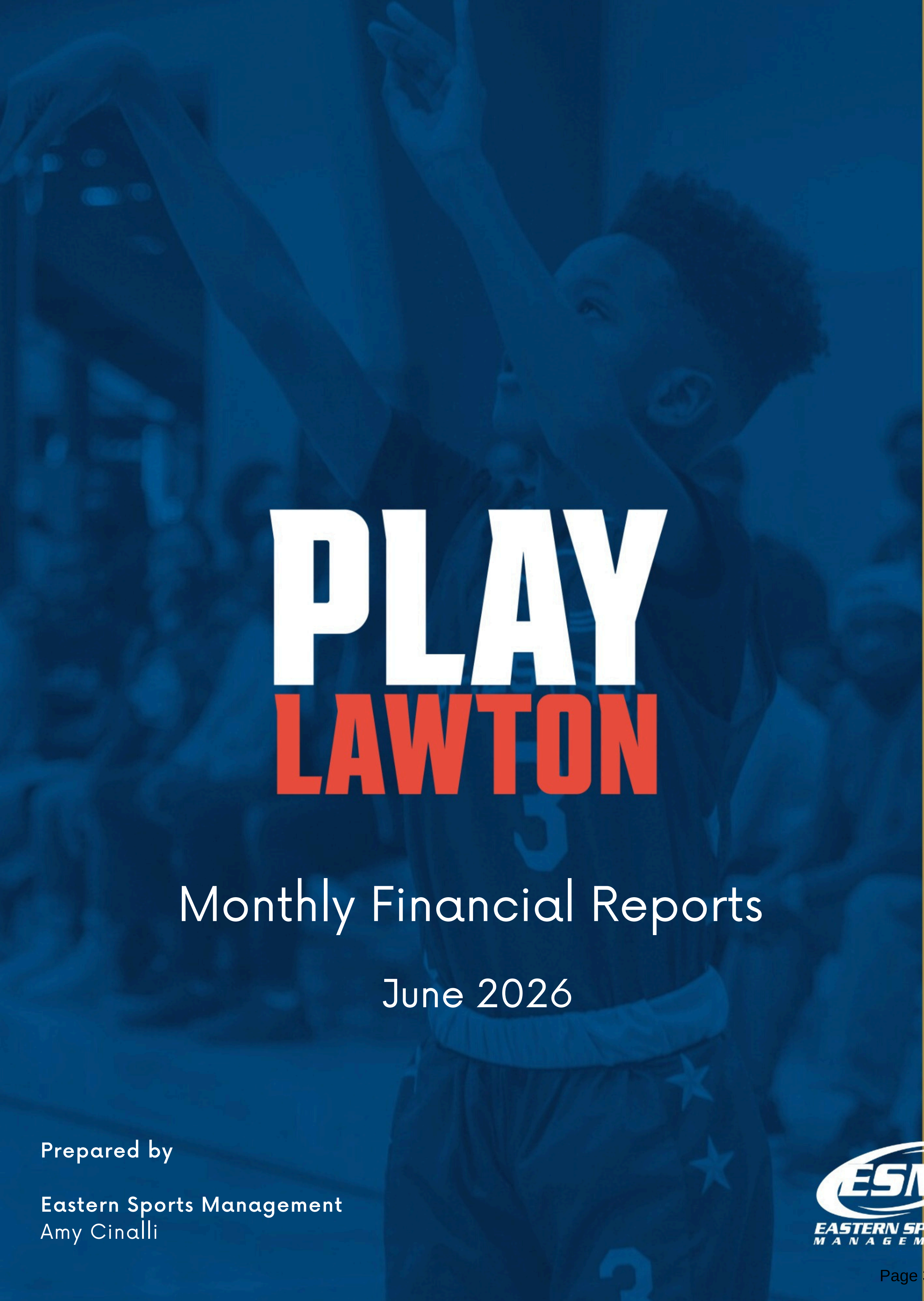
1. Consider approval of the Lawton Evening Optimist Association dba Lawton Soccer Club and ESM Lawton dba Play Lawton Transition Agreement for the purpose of establishing an orderly transition of the management and administration of youth soccer operations and authorize the Chairman to execute the agreement.
2. Consider approval of the Engagement Letter with Christopher C Turner CPA PLLC for annual audit for fiscal year 2025-2026 and authorize the Chairman to execute the Engagement Letter.

3. Receive report from Vice Chairman, Hossein Moini, related to the formation of a 501C3 - Not for Profit Corporation, Lawton Youth Sports Foundation, Inc. to support the youth sports programs and facilities in the Lawton community.

4. Consider approval of the minutes from the regularly scheduled meeting held on June 11, 2026, and the special meeting held on July 27, 2026.

Adjournment

The City of Lawton encourages participation from all of its citizens. If participation at any public meeting is not possible due to a disability, notification to the City Clerk at (580) 581-3305 at least 48 hours prior to the scheduled meeting is encouraged to make the necessary accommodations. The City may waive the 48 hour rule if interpreters for the deaf (signing) is not the necessary accommodation."



PLAY LAWTON

Monthly Financial Reports

June 2026

Prepared by

Eastern Sports Management
Amy Cinalli

EASTERN SPORTS MANAGEMENT

PLAY Lawton
Monthly Financial Report
June 30 2026
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ESM Lawton LLC

Profit and Loss

June 2026

	TOTAL
Income	
41000 Leagues	14,097.91
42000 Concessions	10,866.00
44000 Rentals	720.00
46000 Tournaments & Special Events	7,430.00
47000 Sponsorship	333.33
48000 Memberships	20.00
49000 Other	850.09
Total Income	**$34,317.33**
Cost of Goods Sold	
50000 Cost of Goods	11,903.90
Total Cost of Goods Sold	**$11,903.90**
GROSS PROFIT	**$22,413.43**
Expenses	
60000 Administrative Expenses	4,112.24
61000 Facility Expenses	9,154.87
62000 Insurance Expense	592.84
64000 Marketing & Advertising	1,006.54
65000 Salaries and Wages	25,599.38
66000 Taxes	67.60
68000 Program Expenses	55.89
69000 Eastern Sports Management Fee	10,000.00
Total Expenses	**$50,589.36**
NET OPERATING INCOME	**$ -28,175.93**
Other Income	
90000 LYSA Operations Funding	28,175.93
Total Other Income	**$28,175.93**
NET OTHER INCOME	**$28,175.93**
NET INCOME	**$0.00**

ESM Lawton LLC

Profit and Loss - Detail

June 2026

	TOTAL
Income	
41000 Leagues	
41250 Youth Flag Football	0.00
41300 Youth Volleyball	0.00
41400 Adult Softball	0.00
41500 Youth Basketball	0.00
41550 Adult Basketball	0.00
41600 Adult Volleyball	0.00
41900 Youth Baseball	7,711.78
41950 Youth Softball	6,386.13
Total 41000 Leagues	**14,097.91**
42000 Concessions	
42100 Food	7,980.65
42200 Drinks	2,885.35
Total 42000 Concessions	**10,866.00**
44000 Rentals	720.00
46000 Tournaments & Special Events	
46100 Tournaments	
46110 Tournament Registration	720.00
46120 Tournament Tickets	6,710.00
Total 46100 Tournaments	**7,430.00**
Total 46000 Tournaments & Special Events	**7,430.00**
47000 Sponsorship	333.33
48000 Memberships	
48200 Miracle League Membership	20.00
Total 48000 Memberships	**20.00**
49000 Other	
49700 Credit Card Processing Fee	570.09
49900 Official & Coach Background Fees	280.00
Total 49000 Other	**850.09**
Total Income	**$34,317.33**
Cost of Goods Sold	
50000 Cost of Goods	
51000 Leagues CGS	
51200 Referee CGS	
51240 Referee Youth Baseball CGS	1,136.00
51245 Referee Adult Softball CGS	2,824.50
51250 Referee Youth Softball CGS	2,085.00
51290 Referee Assignor Fees CGS	575.00
Total 51200 Referee CGS	**6,620.50**
Total 51000 Leagues CGS	**6,620.50**

ESM Lawton LLC

Profit and Loss - Detail

June 2026

	TOTAL
52000 Concessions CGS	
52100 Food & Drinks CGS	5,019.32
52400 Concessions Supplies	17.96
52500 Concessions Cash Over/Under	4.05
Total 52000 Concessions CGS	**5,041.33**
53000 Youth Programming CGS	
53100 Youth Programming Classes CGS	
53190 Lil Bumpers CGS	144.00
Total 53100 Youth Programming Classes CGS	**144.00**
Total 53000 Youth Programming CGS	**144.00**
56000 Tournaments & Special Events CGS	98.07
Total 50000 Cost of Goods	**11,903.90**
Total Cost of Goods Sold	**$11,903.90**
GROSS PROFIT	**$22,413.43**
Expenses	
60000 Administrative Expenses	
60100 Dues & Subscriptions	1,311.80
60250 Credit Card Merchant Fees	656.09
60350 Office Supplies	66.34
60600 Computer Expenses	
60630 Registration Software	817.68
60650 HR/Finance Software	939.99
Total 60600 Computer Expenses	**1,757.67**
60700 Telephone, Internet & Audio Visual	320.34
Total 60000 Administrative Expenses	**4,112.24**
61000 Facility Expenses	
61100 Repairs and Maintenance	
61110 Cleaning Supplies	30.00
61120 Fields & Grounds Maintenance	6,820.39
61125 Building Maintenance	176.81
61130 Equipment Maintenance	415.47
61140 Concession Stand Supplies & Maintenance	19.09
61180 Facility Supplies & Maintenance	173.11
61190 Pest Control Services	1,520.00
Total 61100 Repairs and Maintenance	**9,154.87**
Total 61000 Facility Expenses	**9,154.87**
62000 Insurance Expense	
62250 Commercial Package Policy & Umbrella	444.67
62300 Workers Compensation	148.17
Total 62000 Insurance Expense	**592.84**

ESM Lawton LLC

Profit and Loss - Detail

June 2026

	TOTAL
64000 Marketing & Advertising	1,006.54
65000 Salaries and Wages	
65020 Admin Wages	4,615.38
65030 Facilities Wages	4,898.75
65040 Food & Beverage Wages	3,270.75
65050 Operations Wages	1,547.00
65060 Programs Management Wages	4,483.00
65250 Payroll Taxes	1,603.01
65400 Benefits	
65410 Health Insurance Benefits	660.37
65415 Dental/Vision Insurance Benefits	130.41
65420 Phone Stipend	50.00
Total 65400 Benefits	**840.78**
65900 Accrued Salaries and Wages	4,065.24
65950 Accrued Payroll Taxes	275.47
Total 65000 Salaries and Wages	**25,599.38**
66000 Taxes	
66100 Business Taxes & Licenses	67.60
Total 66000 Taxes	**67.60**
68000 Program Expenses	
68200 Sports Equipment and Supplies	55.89
Total 68000 Program Expenses	**55.89**
69000 Eastern Sports Management Fee	10,000.00
Total Expenses	**$50,589.36**
NET OPERATING INCOME	**$ -28,175.93**
Other Income	
90000 LYSA Operations Funding	28,175.93
Total Other Income	**$28,175.93**
NET OTHER INCOME	**$28,175.93**
NET INCOME	**$0.00**

ESM Lawton LLC

Profit and Loss - Monthly

July 2025 - June 2026

	JUL 2025	AUG 2025	SEP 2025	OCT 2025	NOV 2025	DEC 2025	JAN 2026	FEB 2026	MAR 2026	APR 2026	MAY 2026	JUN 2026	TOTAL
Income													
41000 Leagues													$0.00
41100 Tackle Football	0.00	0.00	0.00										$0.00
41200 Adult Flag Football	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				$0.00
41250 Youth Flag Football	0.00	0.00	4,334.86	5,613.18	4,837.46	0.00	0.00	0.00	0.00	-437.41	0.00	0.00	$14,348.09
41300 Youth Volleyball	0.00	0.00	1,515.64	2,592.52	1,917.34	0.00	263.78	4,264.62	3,960.10			0.00	$14,514.00
41400 Adult Softball	0.00	0.00	1,761.00	7,404.69	4,710.31	0.00	0.00	0.00	0.00	2,845.33	14,909.67	0.00	$31,631.00
41500 Youth Basketball			0.00	0.00	0.00	0.00	3,621.17	14,672.79	13,629.54	0.00	0.00	0.00	$31,923.50
41550 Adult Basketball					0.00	0.00	0.00			0.00	0.00	0.00	$0.00
41600 Adult Volleyball	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				0.00	$0.00
41700 Youth Futsal			0.00	0.00	0.00	0.00	2,011.07	4,377.29	1,695.64				$8,084.00
41800 Adult Futsal				0.00	0.00	0.00							$0.00
41900 Youth Baseball	477.00	0.00	4,433.45	3,677.54	5,584.01	0.00	0.00	0.00	923.21	17,258.79	13,079.00	7,711.78	$53,144.78
41950 Youth Softball	217.00	0.00	3,035.89	4,039.20	4,485.00	0.00	0.00	0.00	1,251.33	7,696.13	1,540.71	6,386.13	$28,651.39
Total 41000 Leagues	694.00	0.00	15,080.84	23,327.13	21,534.12	0.00	5,896.02	23,314.70	21,459.82	27,362.84	29,529.38	14,097.91	$182,296.76
42000 Concessions													$0.00
42100 Food	3,803.99		4,274.43	6,674.23	2,972.51				707.49	8,524.07	11,790.17	7,980.65	$46,727.54
42200 Drinks	2,532.74		2,368.04	3,403.55	2,051.29				573.81	4,882.75	4,344.61	2,885.35	$23,042.14
Total 42000 Concessions	6,336.73		6,642.47	10,077.78	5,023.80				1,281.30	13,406.82	16,134.78	10,866.00	$69,769.68
43000 Youth Programming													$0.00
43100 Youth Programming Classes													$0.00
43130 Lil Fielders		72.00	-72.00					0.00	0.00	0.00			$0.00
43150 Lil Ballers	0.00	441.00	288.00	85.00	-72.00		72.00	0.00	0.00	432.00	504.00		$1,750.00
43190 Lil Bumpers	0.00	216.00	-144.00				306.00	0.00	0.00	882.00	1,188.00		$2,448.00
Total 43100 Youth Programming Classes	0.00	729.00	72.00	85.00	-72.00		378.00	0.00	0.00	1,314.00	1,692.00		$4,198.00
Total 43000 Youth Programming	0.00	729.00	72.00	85.00	-72.00		378.00	0.00	0.00	1,314.00	1,692.00		$4,198.00
44000 Rentals	390.00	90.00	540.00	200.00	30.00		180.00	150.00	1,080.00	600.00	0.00	720.00	$3,980.00
46000 Tournaments & Special Events													$0.00
46100 Tournaments													$0.00
46110 Tournament Registration	0.00	0.00	55.00	210.00						0.00	245.00	720.00	$1,230.00
46120 Tournament Tickets				2,880.00								6,710.00	$9,590.00
46140 Tournament Other				700.00	1,000.00	-300.00			200.00	1,100.00	900.00		$3,600.00
Total 46100 Tournaments	0.00	0.00	55.00	3,790.00	1,000.00	-300.00			200.00	1,100.00	1,145.00	7,430.00	$14,420.00
Total 46000 Tournaments & Special Events	0.00	0.00	55.00	3,790.00	1,000.00	-300.00			200.00	1,100.00	1,145.00	7,430.00	$14,420.00
47000 Sponsorship	291.65	291.65	291.65	291.65	291.65	291.65	291.65	291.69	416.81	333.41	333.33	333.33	$3,750.12
48000 Memberships													$0.00
48200 Miracle League Membership				30.00								20.00	$50.00
Total 48000 Memberships				30.00								20.00	$50.00
49000 Other													$0.00
49100 Other Income	0.70			136.85	0.01	500.00			0.02	0.01	10.00		$647.59
49200 Club Registrations			0.00	0.00	0.00	0.00	0.00	350.00			25.00		$375.00
49700 Credit Card Processing Fee	486.05	407.08	526.43	395.41	582.27	180.61	868.83	632.87	561.57	567.52	644.75	570.09	$6,423.48
49800 Ramp Visa Cashback	147.48						349.89	22.76	58.11		269.41		$847.65
49900 Official & Coach Background Fees		20.00	60.00		100.00	100.00	600.00	260.00	840.00	480.00	100.00	280.00	$2,840.00
Total 49000 Other	634.23	427.08	586.43	532.26	682.28	780.61	1,818.72	1,265.63	1,459.70	1,047.53	1,049.16	850.09	$11,133.72
Total Income	$8,346.61	$1,537.73	$23,268.39	$38,333.82	$28,489.85	$772.26	$8,564.39	$25,022.02	$25,897.63	$45,164.60	$49,883.65	$34,317.33	$289,598.28

ESM Lawton LLC

Profit and Loss -

Monthly

July 2025 - June 2026

	JUL 2025	AUG 2025	SEP 2025	OCT 2025	NOV 2025	DEC 2025	JAN 2026	FEB 2026	MAR 2026	APR 2026	MAY 2026	JUN 2026	TOTAL
Cost of Goods Sold													
50000 Cost of Goods													$0.00
51000 Leagues CGS													$0.00
51200 Referee CGS													$0.00
51210 Referee Youth Flag Football CGS			1,277.00	1,729.00	2,300.00								$5,306.00
51220 Referee Youth Volleyball CGS			610.00	1,112.00	1,368.00			2,214.00	1,230.00				$6,534.00
51225 Referee Youth Basketball CGS								11,780.50	3,390.50				$15,171.00
51235 Referee Youth Futsal CGS								2,275.00	400.00				$2,675.00
51240 Referee Youth Baseball CGS	3,295.00	120.00	799.50	1,807.50	1,298.50					2,877.00	5,806.50	1,136.00	$17,140.00
51245 Referee Adult Softball CGS			875.00	4,025.00	2,972.50					2,835.00	5,422.00	2,824.50	$18,954.00
51250 Referee Youth Softball CGS	1,415.00	530.00	711.50	2,037.50	1,673.00					1,518.00	2,526.00	2,085.00	$12,496.00
51290 Referee Assignor Fees CGS			430.00	985.00	800.00			1,570.00	515.00	750.00	1,255.00	575.00	$6,880.00
Total 51200 Referee CGS	**4,710.00**	**650.00**	**4,703.00**	**11,696.00**	**10,412.00**			**17,839.50**	**5,535.50**	**7,980.00**	**15,009.50**	**6,620.50**	**$85,156.00**
51300 Facility Rentals			70.00										$70.00
51400 Revenue Split											375.00		$375.00
Total 51000 Leagues CGS	**4,710.00**	**650.00**	**4,773.00**	**11,696.00**	**10,412.00**			**17,839.50**	**5,535.50**	**7,980.00**	**15,384.50**	**6,620.50**	**$85,601.00**
52000 Concessions CGS													$0.00
52100 Food & Drinks CGS	2,623.13		2,626.98	3,770.76	1,901.53	0.00	0.00	0.00	348.65	5,080.47	5,248.33	5,019.32	$26,619.17
52400 Concessions Supplies	133.65		870.32	300.08	209.02				731.93	304.51	1,020.78	17.96	$3,588.25
52500 Concessions Cash Over/Under	0.00		2.05	21.70	5.45					79.09	10.62	4.05	$122.96
Total 52000 Concessions CGS	**2,756.78**		**3,499.35**	**4,092.54**	**2,116.00**	**0.00**	**0.00**	**0.00**	**1,080.58**	**5,464.07**	**6,279.73**	**5,041.33**	**$30,330.38**
53000 Youth Programming CGS													$0.00
53100 Youth Programming Classes CGS													$0.00
53130 Lil Fielders CGS			773.75										$773.75
53150 Lil Ballers CGS			317.25										$317.25
53190 Lil Bumpers CGS			448.27							180.00	288.00	144.00	$1,060.27
Total 53100 Youth Programming Classes CGS			**1,539.27**							**180.00**	**288.00**	**144.00**	**$2,151.27**
Total 53000 Youth Programming CGS			**1,539.27**							**180.00**	**288.00**	**144.00**	**$2,151.27**
56000 Tournaments & Special Events CGS			58.86	1,223.43	371.77					72.46	28.98	98.07	$1,853.57
57000 Sponsorship CGS													$0.00
57100 Sponsorship CGS		137.34								132.53			$269.87
Total 57000 Sponsorship CGS		**137.34**								**132.53**			**$269.87**
Total 50000 Cost of Goods	**7,466.78**	**787.34**	**9,870.48**	**17,011.97**	**12,899.77**	**0.00**	**0.00**	**17,839.50**	**6,616.08**	**13,829.06**	**21,981.21**	**11,903.90**	**$120,206.09**
Total Cost of Goods Sold	**$7,466.78**	**$787.34**	**$9,870.48**	**$17,011.97**	**$12,899.77**	**$0.00**	**$0.00**	**$17,839.50**	**$6,616.08**	**$13,829.06**	**$21,981.21**	**$11,903.90**	**$120,206.09**
GROSS PROFIT	**$879.83**	**$750.39**	**$13,397.91**	**$21,321.85**	**$15,590.08**	**$772.26**	**$8,564.39**	**$7,182.52**	**$19,281.55**	**$31,335.54**	**$27,902.44**	**$22,413.43**	**$169,392.19**
Expenses													
60000 Administrative Expenses													$0.00
60100 Dues & Subscriptions	589.09	961.71	585.40	585.40	935.40	691.56	711.80	778.37	711.80	711.80	711.80	1,311.80	$9,285.93
60150 Professional Fees							138.68						$138.68
60250 Credit Card Merchant Fees	391.70	325.27	375.68	640.24	594.94	439.69	368.00	652.23	573.29	769.98	649.52	656.09	$6,436.63
60350 Office Supplies	210.11	78.35	103.78	61.75	308.92	57.34	185.77	95.23		99.65	118.33	66.34	$1,385.57
60400 Travel Expense		304.61				235.18	644.72	11.56		13.70			$1,209.77
60450 Business Meetings and Meals				31.16				24.61			38.18		$93.95
60500 Bank Service Charges									38.00				$38.00
60570 Daysmart Discrepancies	-50.94						-1.88			0.20			$ -52.62
60600 Computer Expenses													$0.00
60630 Registration Software	752.17	734.30	726.63	765.44	761.17	781.17	675.03	808.64	733.72	750.73	823.73	817.68	$9,130.41
60650 HR/Finance Software	428.89	443.40	400.50	366.96	580.55	616.91	623.25	257.59	1,606.52	274.69	853.10	939.99	$7,392.35
Total 60600 Computer Expenses	**1,181.06**	**1,177.70**	**1,127.13**	**1,132.40**	**1,341.72**	**1,398.08**	**1,298.28**	**1,066.23**	**2,340.24**	**1,025.42**	**1,676.83**	**1,757.67**	**$16,522.76**
60700 Telephone, Internet & Audio Visual	302.62	302.58	322.57	320.66	320.66	320.66	320.65	320.65	320.65	320.60	320.34	320.34	$3,812.98

ESM Lawton LLC

Profit and Loss -

Monthly

July 2025 - June 2026

	JUL 2025	AUG 2025	SEP 2025	OCT 2025	NOV 2025	DEC 2025	JAN 2026	FEB 2026	MAR 2026	APR 2026	MAY 2026	JUN 2026	TOTAL
60760 Background Screening	17.95	538.50	2,209.00	228.05	220.40	251.30	646.45	381.95	774.60	480.35	107.70		$5,856.25
60825 Uniforms			1,389.74					1,239.55	-249.16				$2,380.13
60830 Employee Training & Certifications					82.86	163.82		31.38					$278.06
60850 Permits										20.00			$20.00
60900 Legal Fees		176.00											$176.00
Total 60000 Administrative Expenses	**2,641.59**	**3,864.72**	**6,113.30**	**2,999.66**	**3,804.90**	**3,557.63**	**4,312.47**	**4,601.76**	**4,509.42**	**3,441.70**	**3,622.70**	**4,112.24**	**$47,582.09**
61000 Facility Expenses													$0.00
61100 Repairs and Maintenance													$0.00
61110 Cleaning Supplies			29.93	168.12								30.00	$228.05
61120 Fields & Grounds Maintenance	5,381.41	4,592.92	5,828.40	4,702.89	4,453.94	4,741.01	4,937.75	7,919.92	7,066.67	4,768.31	5,704.39	6,820.39	$66,918.00
61125 Building Maintenance		381.52	150.76	31.45		400.00	17.40	1,350.00	77.39	633.62		176.81	$3,218.95
61130 Equipment Maintenance				51.21		61.71	337.02				22.00	415.47	$887.41
61140 Concession Stand Supplies & Maintenance	763.23									250.56	12.50	19.09	$1,045.38
61145 Electrical Maintenance										1,000.00			$1,000.00
61180 Facility Supplies & Maintenance	1,238.17	41.39	106.43	380.69	219.35	164.31	112.13	334.10	511.41	541.62	397.88	173.11	$4,220.59
61190 Pest Control Services				12.50		2,590.00			2,250.00			1,520.00	$6,372.50
Total 61100 Repairs and Maintenance	**7,382.81**	**5,015.83**	**6,115.52**	**5,346.86**	**4,673.29**	**7,957.03**	**5,404.30**	**9,604.02**	**9,905.47**	**7,194.11**	**6,136.77**	**9,154.87**	**$83,890.88**
Total 61000 Facility Expenses	**7,382.81**	**5,015.83**	**6,115.52**	**5,346.86**	**4,673.29**	**7,957.03**	**5,404.30**	**9,604.02**	**9,905.47**	**7,194.11**	**6,136.77**	**9,154.87**	**$83,890.88**
62000 Insurance Expense													$0.00
62250 Commercial Package Policy & Umbrella	618.50	618.50	665.09	665.09	469.67	444.67	444.67	444.67	444.67	444.67	444.67	444.67	$6,149.54
62300 Workers Compensation	62.12	62.12	62.12	311.12	62.12	62.12	62.12	148.17	148.17	148.17	148.17	148.17	$1,424.69
Total 62000 Insurance Expense	**680.62**	**680.62**	**727.21**	**976.21**	**531.79**	**506.79**	**506.79**	**592.84**	**592.84**	**592.84**	**592.84**	**592.84**	**$7,574.23**
64000 Marketing & Advertising	1,313.16	1,000.00	1,367.50	1,417.42	1,000.00	1,137.76	1,000.00	1,085.56	3,696.22	-825.76	1,000.00	1,006.54	$14,198.40
65000 Salaries and Wages													$0.00
65020 Admin Wages	4,615.38	4,615.38	4,615.38	6,923.07	4,615.38	4,886.09	4,615.38	4,615.38	4,615.38	4,615.38	6,923.07	4,615.38	$60,270.65
65030 Facilities Wages	2,675.25	3,097.75	3,657.63	6,751.38	3,454.63	2,387.00	1,743.00	2,391.75	4,370.00	4,280.76	8,238.63	4,898.75	$47,946.53
65040 Food & Beverage Wages	1,995.00	877.00	639.75	5,357.00	2,130.75	250.75	11.00	2,379.00	910.75	2,954.25	7,619.26	3,270.75	$28,395.26
65050 Operations Wages	2,369.50	2,871.75	3,634.75	8,347.50	3,612.00	3,556.00	4,369.30	3,702.25	5,431.75	3,213.00	7,349.50	1,547.00	$50,004.30
65060 Programs Management Wages	3,786.25	975.00	198.00	4,089.00	3,462.00			1,167.00	2,420.25	1,668.00	7,282.25	4,483.00	$29,530.75
65250 Payroll Taxes	1,198.74	929.04	951.14	2,551.29	1,387.53	865.31	1,026.15	1,340.54	1,649.92	1,540.55	3,421.86	1,603.01	$18,465.08
65400 Benefits													$0.00
65410 Health Insurance Benefits	628.63	628.63	628.63	1,257.26	628.63	0.00	566.17	566.17	566.17	566.17	566.17	660.37	$7,263.00
65415 Dental/Vision Insurance Benefits	15.75	15.75	15.75	15.75	15.75	15.75	15.95	15.95	15.95	15.95	15.95	130.41	$304.66
65420 Phone Stipend	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	$600.00
Total 65400 Benefits	**694.38**	**694.38**	**694.38**	**1,323.01**	**694.38**	**65.75**	**632.12**	**632.12**	**632.12**	**632.12**	**632.12**	**840.78**	**$8,167.66**
65900 Accrued Salaries and Wages	361.80	-664.23	1,689.69	-3,174.28	-1,731.25	1,540.80	1,630.96	2,291.01	1,034.68	8,024.92	-12,398.50	4,065.24	$2,670.84
65950 Accrued Payroll Taxes	62.05	-79.52	246.76	-266.49	-142.90	-136.18	553.24	119.53	101.26	709.63	-1,150.28	275.47	$292.57
Total 65000 Salaries and Wages	**17,758.35**	**13,316.55**	**16,327.48**	**31,901.48**	**17,482.52**	**13,415.52**	**14,581.15**	**18,638.58**	**21,166.11**	**27,638.61**	**27,917.91**	**25,599.38**	**$245,743.64**
66000 Taxes													$0.00
66100 Business Taxes & Licenses												67.60	$67.60
Total 66000 Taxes												**67.60**	**$67.60**
68000 Program Expenses													$0.00
68100 Awards and Tshirts	871.35		552.00	1,734.43	418.85			3,775.30		523.30	2,396.64		$10,271.87
68200 Sports Equipment and Supplies	221.58	181.56	1,082.69	512.46	278.94	179.98	105.70		566.47	166.60	68.62	55.89	$3,420.49
68500 Small Equipment Purchases	449.29				1,672.86								$2,122.15
Total 68000 Program Expenses	**1,542.22**	**181.56**	**1,634.69**	**2,246.89**	**2,370.65**	**179.98**	**105.70**	**3,775.30**	**566.47**	**689.90**	**2,465.26**	**55.89**	**$15,814.51**
69000 Eastern Sports Management Fee	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	$120,000.00
Total Expenses	**$41,318.75**	**$34,059.28**	**$42,285.70**	**$54,888.52**	**$39,863.15**	**$36,754.71**	**$35,910.41**	**$48,298.06**	**$50,436.53**	**$48,731.40**	**$51,735.48**	**$50,589.36**	**$534,871.35**
NET OPERATING INCOME	**$ -40,438.92**	**$ -33,308.89**	**$ -28,887.79**	**$ -33,566.67**	**$ -24,273.07**	**$ -35,982.45**	**$ -27,346.02**	**$ -41,115.54**	**$ -31,154.98**	**$ -17,395.86**	**$ -23,833.04**	**$ -28,175.93**	**$ -365,479.16**

ESM Lawton LLC

Profit and Loss -

Monthly

July 2025 - June 2026

	JUL 2025	AUG 2025	SEP 2025	OCT 2025	NOV 2025	DEC 2025	JAN 2026	FEB 2026	MAR 2026	APR 2026	MAY 2026	JUN 2026	TOTAL
Other Income													
90000 LYSA Operations Funding	40,438.92	33,308.89	28,887.79	33,566.67	24,273.07	35,982.45	27,346.02	41,115.54	31,154.98	17,395.86	23,833.04	28,175.93	$365,479.16
Total Other Income	**$40,438.92**	**$33,308.89**	**$28,887.79**	**$33,566.67**	**$24,273.07**	**$35,982.45**	**$27,346.02**	**$41,115.54**	**$31,154.98**	**$17,395.86**	**$23,833.04**	**$28,175.93**	**$365,479.16**
NET OTHER INCOME	**$40,438.92**	**$33,308.89**	**$28,887.79**	**$33,566.67**	**$24,273.07**	**$35,982.45**	**$27,346.02**	**$41,115.54**	**$31,154.98**	**$17,395.86**	**$23,833.04**	**$28,175.93**	**$365,479.16**
NET INCOME	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**

ESM Lawton LLC

Balance Sheet

As of June 30, 2026

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
10000 Atlantic Union - Operating	16,839.55
10010 Liberty Bank	30,814.77
10040 Cash Drawers / Safe	800.00
Total Bank Accounts	**$48,454.32**
Accounts Receivable	
11000 Accounts Receivable	20,295.29
11500 Accounts Receivable - Daysmart	34,433.37
Total Accounts Receivable	**$54,728.66**
Other Current Assets	
12000 Prepaid Assets	
12100 Prepaid Insurance	1,042.41
12300 Prepaid Other	0.00
Total 12000 Prepaid Assets	**1,042.41**
13000 Concessions Inventory	2,393.34
Total Other Current Assets	**$3,435.75**
Total Current Assets	**$106,618.73**
Fixed Assets	
14000 Equipment	
14020 Concession Equipment	535.71
Total 14000 Equipment	**535.71**
Total Fixed Assets	**$535.71**
TOTAL ASSETS	**$107,154.44**
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 Accounts Payable (A/P)	42,088.42
Total Accounts Payable	**$42,088.42**
Credit Cards	
25000 Credit Card	0.00
25500 Ramp Visa	2,694.82
Total Credit Cards	**$2,694.82**
Other Current Liabilities	
21000 Payroll Liabilities	0.00
21020 Employee Paid Health Insurance	868.36
21025 Employee Paid Dental/Vision Insurance	114.46
21100 Direct Deposit Liabilities	0.00

ESM Lawton LLC

Balance Sheet

As of June 30, 2026

	TOTAL
Total 21000 Payroll Liabilities	**982.82**
22000 Sales Tax Payable	975.48
23000 Unearned Revenue	
23010 Unearned Revenue - Leagues	23,968.33
23030 Unearned Revenue - Class	0.00
23040 Unearned Revenue - Event	690.00
23050 Unearned Revenue - Sponsorship	2,791.60
Total 23000 Unearned Revenue	**27,449.93**
24000 Accrued Expenses	
24100 Accrued Payroll	8,322.46
24200 Accrued Payroll Taxes	640.51
Total 24000 Accrued Expenses	**8,962.97**
26000 ESM Operating Fund Liability	24,000.00
26100 Due to LYSA	0.00
Total Other Current Liabilities	**$62,371.20**
Total Current Liabilities	**$107,154.44**
Total Liabilities	**$107,154.44**
Equity	
35000 Retained Earnings	0.00
Net Income	0.00
Total Equity	**$0.00**
TOTAL LIABILITIES AND EQUITY	**$107,154.44**

PLAY LAWTON

Monthly Financial Reports

July 2026

Prepared by

Eastern Sports Management
Amy Cinalli

ESM Lawton LLC

Profit and Loss

July 2026

	TOTAL
Income	
41000 Leagues	12,888.15
42000 Concessions	5,956.44
44000 Rentals	840.00
46000 Tournaments & Special Events	885.00
47000 Sponsorship	333.33
49000 Other	748.90
Total Income	**$21,651.82**
Cost of Goods Sold	
50000 Cost of Goods	10,011.32
Total Cost of Goods Sold	**$10,011.32**
GROSS PROFIT	**$11,640.50**
Expenses	
60000 Administrative Expenses	4,291.24
61000 Facility Expenses	8,854.17
62000 Insurance Expense	592.84
64000 Marketing & Advertising	1,575.89
65000 Salaries and Wages	23,449.86
68000 Program Expenses	1,055.96
69000 Eastern Sports Management Fee	10,000.00
Total Expenses	**$49,819.96**
NET OPERATING INCOME	**$ -38,179.46**
Other Income	
90000 LYSA Operations Funding	38,179.46
Total Other Income	**$38,179.46**
NET OTHER INCOME	**$38,179.46**
NET INCOME	**$0.00**

ESM Lawton LLC

Profit and Loss

July 2026

	TOTAL
Income	
41000 Leagues	
41400 Adult Softball	451.00
41500 Youth Basketball	-130.00
41900 Youth Baseball	7,664.54
41950 Youth Softball	4,902.61
Total 41000 Leagues	**12,888.15**
42000 Concessions	
42100 Food	4,256.59
42200 Drinks	1,699.85
Total 42000 Concessions	**5,956.44**
44000 Rentals	840.00
46000 Tournaments & Special Events	
46100 Tournaments	
46110 Tournament Registration	485.00
46140 Tournament Other	400.00
Total 46100 Tournaments	**885.00**
Total 46000 Tournaments & Special Events	**885.00**
47000 Sponsorship	333.33
49000 Other	
49700 Credit Card Processing Fee	456.73
49800 Ramp Visa Cashback	252.17
49900 Official & Coach Background Fees	40.00
Total 49000 Other	**748.90**
Total Income	**$21,651.82**
Cost of Goods Sold	
50000 Cost of Goods	
51000 Leagues CGS	
51200 Referee CGS	
51240 Referee Youth Baseball CGS	3,858.50
51245 Referee Adult Softball CGS	876.00
51250 Referee Youth Softball CGS	1,080.00
51290 Referee Assignor Fees CGS	525.00
Total 51200 Referee CGS	**6,339.50**
Total 51000 Leagues CGS	**6,339.50**
52000 Concessions CGS	
52100 Food & Drinks CGS	2,837.99
52400 Concessions Supplies	117.55
Total 52000 Concessions CGS	**2,955.54**

ESM Lawton LLC

Profit and Loss

July 2026

	TOTAL
56000 Tournaments & Special Events CGS	716.28
Total 50000 Cost of Goods	**10,011.32**
Total Cost of Goods Sold	**$10,011.32**
GROSS PROFIT	**$11,640.50**
Expenses	
60000 Administrative Expenses	
60100 Dues & Subscriptions	1,101.80
60250 Credit Card Merchant Fees	566.07
60350 Office Supplies	109.08
60500 Bank Service Charges	76.00
60570 Daysmart Discrepancies	45.00
60600 Computer Expenses	
60630 Registration Software	770.78
60650 HR/Finance Software	768.08
Total 60600 Computer Expenses	**1,538.86**
60700 Telephone, Internet & Audio Visual	320.38
60760 Background Screening	534.05
Total 60000 Administrative Expenses	**4,291.24**
61000 Facility Expenses	
61100 Repairs and Maintenance	
61110 Cleaning Supplies	27.22
61120 Fields & Grounds Maintenance	7,734.78
61125 Building Maintenance	130.51
61130 Equipment Maintenance	120.14
61180 Facility Supplies & Maintenance	841.52
Total 61100 Repairs and Maintenance	**8,854.17**
Total 61000 Facility Expenses	**8,854.17**
62000 Insurance Expense	
62250 Commercial Package Policy & Umbrella	444.67
62300 Workers Compensation	148.17
Total 62000 Insurance Expense	**592.84**
64000 Marketing & Advertising	1,575.89
65000 Salaries and Wages	
65020 Admin Wages	5,615.38
65030 Facilities Wages	4,339.75
65040 Food & Beverage Wages	3,295.00
65050 Operations Wages	4,890.75
65060 Programs Management Wages	2,797.50
65250 Payroll Taxes	1,755.96

ESM Lawton LLC

Profit and Loss

July 2026

	TOTAL
65400 Benefits	
65410 Health Insurance Benefits	660.37
65415 Dental/Vision Insurance Benefits	-98.51
65420 Phone Stipend	50.00
Total 65400 Benefits	**611.86**
65900 Accrued Salaries and Wages	77.60
65950 Accrued Payroll Taxes	66.06
Total 65000 Salaries and Wages	**23,449.86**
68000 Program Expenses	
68100 Awards and Tshirts	1,042.42
68200 Sports Equipment and Supplies	13.54
Total 68000 Program Expenses	**1,055.96**
69000 Eastern Sports Management Fee	10,000.00
Total Expenses	**$49,819.96**
NET OPERATING INCOME	**$ -38,179.46**
Other Income	
90000 LYSA Operations Funding	38,179.46
Total Other Income	**$38,179.46**
NET OTHER INCOME	**$38,179.46**
NET INCOME	**$0.00**

ESM Lawton LLC

Balance Sheet

As of July 31, 2026

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
10000 Atlantic Union - Operating	14,831.47
10010 Liberty Bank	1,803.48
10040 Cash Drawers / Safe	800.00
Total Bank Accounts	**$17,434.95**
Accounts Receivable	
11000 Accounts Receivable	30,298.82
11500 Accounts Receivable - Daysmart	36,490.14
Total Accounts Receivable	**$66,788.96**
Other Current Assets	
12000 Prepaid Assets	
12100 Prepaid Insurance	899.07
Total 12000 Prepaid Assets	**899.07**
13000 Concessions Inventory	1,565.06
Total Other Current Assets	**$2,464.13**
Total Current Assets	**$86,688.04**
Fixed Assets	
14000 Equipment	
14020 Concession Equipment	535.71
Total 14000 Equipment	**535.71**
Total Fixed Assets	**$535.71**
TOTAL ASSETS	**$87,223.75**
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 Accounts Payable (A/P)	18,601.05
Total Accounts Payable	**$18,601.05**
Credit Cards	
25500 Ramp Visa	3,769.90
Total Credit Cards	**$3,769.90**
Other Current Liabilities	
21000 Payroll Liabilities	0.00
21020 Employee Paid Health Insurance	1,847.32

ESM Lawton LLC

Balance Sheet

As of July 31, 2026

	TOTAL
Total 21000 Payroll Liabilities	**1,847.32**
22000 Sales Tax Payable	922.58
23000 Unearned Revenue	
23010 Unearned Revenue - Leagues	25,418.00
23040 Unearned Revenue - Event	100.00
23050 Unearned Revenue - Sponsorship	2,458.27
Total 23000 Unearned Revenue	**27,976.27**
24000 Accrued Expenses	
24100 Accrued Payroll	8,400.06
24200 Accrued Payroll Taxes	706.57
Total 24000 Accrued Expenses	**9,106.63**
26000 ESM Operating Fund Liability	25,000.00
Total Other Current Liabilities	**$64,852.80**
Total Current Liabilities	**$87,223.75**
Total Liabilities	**$87,223.75**
Equity	
35000 Retained Earnings	0.00
Net Income	0.00
Total Equity	**$0.00**
TOTAL LIABILITIES AND EQUITY	**$87,223.75**

GAAP

Financial Statements

of

LAWTON YOUTH SPORTS TRUST AUTHORITY

For the Periods Ended June 30, 2026 and 2025

See Accountant's Compilation Report

Hatch, Croke & Associates, P.C.

Certified Public Accountants
417 SW C Avenue *(580) 353-2122*
Lawton, OK 73501 *Fax: (580) 353-2178*

To Board of Directors
LAWTON YOUTH SPORTS TRUST AUTHORITY
Lawton, Oklahoma

Management is responsible for the accompanying financial statements of LAWTON YOUTH SPORTS TRUST AUTHORITY (an Oklahoma Public Trust), component unit of the City of Lawton, Oklahoma, which comprise the statement of net position as of June 30, 2026 and June 30, 2025, and the related statement of revenue and expenses for the 12 months ended June 30, 2026 and June 30, 2025, and the related statement of cash flows for the 12 months ended June 30, 2026 in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with the Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

Management has elected to omit substantially all the disclosures, management discussion and analysis (MD&A), statement of changes in net assets, and required supplementary information required by accounting principles generally accepted in the United States of America. If the omitted disclosures and statements were included in the financial statements, they might influence the user's conclusions about the Organization's net position, changes in net assets, and cash flows. Accordingly, the financials statements are not designed for those who are not informed about such matters.

Supplementary Information

The supplementary information contained in the departmental statements of revenue and expenses are presented for purposes of additional analysis and are not a required part of the basic financial statements. This information is the representation of management. The information was subject to our compilation engagement, however, we have not audited or reviewed the supplementary information and, accordingly, do not express an opinion, a conclusion, nor provide any form of assurance on such supplementary information.

Other Matters

While the financial statements are compiled in accordance with accounting principles generally accepted in the United States of America, their presentation is not.

We are not independent with respect to LAWTON YOUTH SPORTS TRUST AUTHORITY.

Hatch, Croke & Associates, P.C.

Hatch, Croke & Associates, P.C.
Lawton, Oklahoma
July 17, 2026

LAWTON YOUTH SPORTS TRUST AUTHORITY
Statement of Net Position
June 30, 2026

ASSETS

Current Assets				
Cash - Arvest Operating	$	48,468.64		
A/R - City of Lawton		178,139.51		
Deposits		6,000.00		
Total Current Assets			$	232,608.15
Fixed Assets				
Land		302,064.75		
Land Improvements		26,047.69		
Buildings & Improvements		24,400.98		
Equipment		17,456.96		
Accumulated Depreciation		(12,434.29)		
Total Fixed Assets				357,536.09
Total Assets			$	590,144.24

LIABILITIES AND EQUITY

Current Liabilities				
Accounts Payable	$	178,139.51		
Deferred Income-McMahon Grant		44,000.00		
Total Current Liabilities			$	222,139.51
Long Term Liabilities				
Net Position				
Investment in Capital Assets		357,536.09		
Net Position - Restricted		6,000.00		
Net Position - Unrestricted		483,899.98		
Current Income (Loss)		(479,431.34)		
Total Net Position				368,004.73
Total Liabilities & Equity			$	590,144.24

LAWTON YOUTH SPORTS TRUST AUTHORITY
Statement of Revenues & Expenses - Combined
For the Periods Ended June 30, 2026 and 2025

	13 Months Ended Jun. 30, 2026	Pct	13 Months Ended Jun. 30, 2025	Pct
Revenue				
Sponsorships	$ 0.00	0.00	$ 15,000.00	4.48
In-Kind Constibutions	0.00	0.00	20,000.00	5.97
Grant Revenue-McMahon	6,000.00	100.00	300,000.00	89.55
Total Revenue	6,000.00	100.00	335,000.00	100.00
Operating Expenses				
Depreciation	5,257.22	87.62	4,820.24	1.44
Bank Service Charges	286.44	4.77	244.99	0.07
Accounting Fees	12,275.00	204.58	10,900.00	3.25
Professional Fees	0.00	0.00	7,806.05	2.33
Marketing & Advertising	2,510.35	41.84	0.00	0.00
Management Fees	110,000.00	999.00	115,000.00	34.33
ESM Operations	254,330.47	999.00	282,481.47	84.32
Total Operating Expenses	384,659.48	999.00	421,252.75	125.75
Operating Income	(378,659.48)	(999.00)	(86,252.75)	(25.75)
Transfers from COL	1,243,904.45	999.00	841,248.66	251.12
Transfers to COL	(1,345,845.84)	(999.00)	0.00	0.00
Interest Income	1,169.53	19.49	2,961.03	0.88
Total Other Income	(100,771.86)	(999.00)	844,209.69	252.00
Net Income (Loss)	$ (479,431.34)	(999.00)	$ 757,956.94	226.26

See Accountant's Compilation Report

LAWTON YOUTH SPORTS TRUST AUTHORITY
Statement of Cash Flows
For the Period Ended June 30, 2026
INCREASE (DECREASE) IN CASH OR CASH EQUIVALENTS

Cash Flow from Operating Activities			
Net Income (Loss)		$	(479,431.34)
Adjustments to Reconcile Cash Flow			
Depreciation	5,257.22		
Decrease (Increase) in Current Assets			
A/R - City of Lawton	22,345.39		
Accounts Receivable - Other	15,000.00		
Accounts Receivable - ESM	424.18		
Deposits	(6,000.00)		
Increase (Decrease) in Current Liabilities			
Accounts Payable	(23,275.88)		
Deferred Income-McMahon Grant	(6,000.00)		
Total Adjustments			7,750.91
Cash Provided (Used) by Operations			(471,680.43)
Cash Flow From Investing Activities			
Sales (Purchases) of Assets			
WIP - Sports Complex	469,101.72		
Equipment	(3,468.69)		
Cash Provided (Used) by Investing			465,633.03
Cash Flow From Financing Activities			
Cash (Used) or provided by:			
Net Increase (Decrease) in Cash			(6,047.40)
Cash at Beginning of Period			54,516.04
Cash at End of Period		$	48,468.64

See Accountant's Compilation Report

LAWTON YOUTH SPORTS TRUST AUTHORITY
Statement of Revenues & Expenses - Operations
For the Periods Ended June 30, 2026 and 2025

	13 Months Ended Jun. 30, 2026	Pct	13 Months Ended Jun. 30, 2025	Pct
Revenue				
Sponsorships	$ 0.00	0.00	$ 15,000.00	42.86
In-Kind Contributions	0.00	0.00	20,000.00	57.14
Total Revenue	0.00	0.00	35,000.00	100.00
Operating Expenses				
Depreciation	5,257.22	0.00	4,820.24	13.77
Bank Service Charges	286.44	0.00	244.99	0.70
Accounting Fees	12,275.00	0.00	10,900.00	31.14
Professional Fees	0.00	0.00	7,806.05	22.30
Management Fees	110,000.00	0.00	115,000.00	328.57
ESM Operations	254,330.47	0.00	282,481.47	807.09
Total Operating Expenses	382,149.13	0.00	421,252.75	999.00
Operating Income	(382,149.13)	0.00	(386,252.75)	(999.00)
Transfers From COL	364,649.98	0.00	413,206.63	999.00
Interest Income	1,169.53	0.00	2,961.03	8.46
Total Other Income	365,819.51	0.00	416,167.66	999.00
Net Income (Loss)	$ (16,329.62)	0.00	$ 29,914.91	85.47

See Accountant's Compilation Report

LAWTON YOUTH SPORTS TRUST AUTHORITY
Statement of Revenues & Expenses-Sports Complex
For the Periods Ended June 30, 2026 and 2025

	13 Months Ended Jun. 30, 2026	Pct	13 Months Ended Jun. 30, 2025	Pct
Revenue				
Grant Revenue-McMahon	$ 6,000.00	100.00	$ 300,000.00	100.00
Total Revenue	6,000.00	100.00	300,000.00	100.00
Operating Expenses				
Marketing & Advertising	2,510.35	41.84	0.00	0.00
Total Operating Expenses	2,510.35	41.84	0.00	0.00
Operating Income	3,489.65	58.16	300,000.00	100.00
Transfers from COL	879,254.47	999.00	428,042.03	142.68
Transfers to COL	(1,345,845.84)	(999.00)	0.00	0.00
Total Other Income	(466,591.37)	(999.00)	428,042.03	142.68
Net Income (Loss)	$ (463,101.72)	(999.00)	$ 728,042.03	242.68

See Accountant's Compilation Report

kca

ESM Lawton LLC
3411 Shannon Park Dr
Fredericksburg, VA 22408-2372
US
acinalli@easternsportsmanagement.com

PLAY LAWTON

INVOICE

BILL TO
Lawton Youth Sports Authority
212 SW 9th Street
Lawton, OK 73501

INVOICE # 1104
DATE 06/01/2026
DUE DATE 06/16/2026
TERMS Net 15

DATE		DESCRIPTION	QTY	RATE	AMOUNT
	ESM Management Fee	June 2026	1	10,000.00	10,000.00

BALANCE DUE ck#1790 **$10,000.00**

View and pay

RECEIVED
JUN 10 2026
BY: RM

Klp

ESM Lawton LLC
3411 Shannon Park Dr
Fredericksburg, VA 22408-2372
US
acinalli@easternsportsmanagement.com

PLAY LAWTON

INVOICE

BILL TO
Lawton Youth Sports Authority
212 SW 9th Street
Lawton, OK 73501

INVOICE # 1105
DATE 06/30/2026
DUE DATE 07/15/2026
TERMS Net 15

DATE		DESCRIPTION	QTY	RATE	AMOUNT
	LYSA Operations Funding	Operating and capital expense requirements through June 2026 Please see monthly report for supporting documentation	1	18,175.93	18,175.93

BALANCE DUE B #1800 **$18,175.93**

WM

Hatch, Croke & Associates, P.C.

417 SW C Avenue ■ PO Box 543 ■ Lawton, OK 73502

Phone: 580-353-2122 Fax: 580-353-2178

Invoice: 45198

Date: 06/25/2026
Due Date: 07/25/2026

LAWTON YOUTH SPORTS TRUST
AUTHORITY
212 SW 9TH ST
LAWTON, OK 73501

For professional service rendered as follows:

Compiled Financial Statements	775.00
Billed Time & Expenses	$775.00
Invoice Total	$775.00

ck #1750

Beginning Balance	$150.00
Invoices	775.00
Receipts	0.00
Adjustments	0.00
Service Charges	0.00
Amount Due	$925.00

06/25/2026	05/31/2026	04/30/2026	03/31/2026	02/28/2026+	Total
775.00	150.00	0.00	0.00	0.00	$925.00

Please return this portion with payment.

Invoice: 45198

Client #: 15162
LAWTON YOUTH SPORTS TRUST AUTHORITY
212 SW 9TH ST

LAWTON, OK 73501

Date: 06/25/2026
Due Date: 07/25/2026

Amount Due: $925.00

Amount Enclosed: $______________

City of Lawton

Lawton Youth Sports Trust Authority

Lawton City Hall
212 SW 9th Street
Lawton, Oklahoma
73501-3944

Minutes

Thursday, June 11, 2026 **2:00 PM** **Lawton City Hall**
3rd Floor Conference Room

Meeting Called to Order and Roll Call

"Official action can be taken only on items which appear on the agenda. The Board may adopt, approve, ratify, deny, defer, recommend, or continue any agenda item. The Board may also propose and enact floor amendments to any matter presented before them. When more information is needed to act on an item, the Board may refer the matter to City Staff. Under certain circumstances, items are deferred to a specific later date or stricken from the agenda entirely."

Present:
Bob Weger
Albert Johnson, Jr
Chairman Brian Henry
Hossein Moini
Krista Ratliff
Taylor Watson

Absent:
Randy Warren
Carey Monroe
Mike Cowan

Also Present:
Kobe Humble, Deputy City Clerk
Kelvin Ingram, Parks & Recreation
Kristin Huntley, Finance Department
Tim Wilson, City Attorney's Office
William Miller, Play Lawton

Reports

1. Indoor Facilities Committee – Receive a report regarding the activities of the Indoor Facilities Committee.

Chairman Henry provided an update regarding construction of the indoor sports facility.

Demolition of the site is substantially complete, with the exception of the existing sports lights. City Engineering staff and Public Service Company of Oklahoma (PSO) are coordinating the removal of the lights in an effort to salvage and reuse them at McMahon Park. The additional lighting may assist with existing lighting issues at McMahon Park.

The construction trailer is on site, with electrical service expected to be connected shortly. Silt fencing and temporary chain-link fencing have been installed, and the site has been cleared of trees, shrubs, and other surface materials.

Excavation is expected to begin the following week and take approximately two to three weeks. Soil stabilization is targeted to begin around July 6, weather permitting.

Owner-Architect-Contractor (OAC) meetings are being held every other Wednesday and include representatives from the City, engineering consultants, Eastern Sports Management (ESM), the contractor, and architectural teams. Coordination among the participating groups was reported to be going well.

Construction cameras are also expected to be installed. The cameras will provide security monitoring, a public link for viewing construction progress, and footage that can be used to create a time-lapse of the project. The security system will be monitored by the contractor, while a separate viewing link will be made available to the City.

The first draw request for down payments on sports equipment packages is anticipated within the next 30 days.

2. Outdoor Facilities Committee - Receive a report regarding the activities of the Outdoor Facilities Committee.

No discussion.

3. Parks & Recreation – Receive a report from the City of Lawton Parks & Recreation Division.

Kelvin Ingram provided an update on improvements and activities related to City parks.

Work is being coordinated on restroom facilities, including the skate park restroom at McMahon Park and ballfield restrooms. The department noted that vandalism continues to be an issue, particularly at the skate park restroom, and repairs are being prioritized so the facilities can remain available to the public.

Due to construction at Eastside Park, the playground and affected areas have been closed to public access. Signage and road closure notices are being installed, and information regarding the closures and alternate park locations will also be shared through social media. The new playground equipment previously approved for Eastside Park is expected to be installed closer to completion of the overall construction project.

Ingram also announced the Dunbar School Memorial and park reopening event at

Harkey Park, located near 18th Street and Douglas Avenue, scheduled for June 19 at 10:00 a.m. Activities for children are also planned as part of the reopening celebration.

4. Eastern Sports Management – Receive a report from Eastern Sports Management.

William Miller reported continued growth in youth sports participation.

Summer registration was approximately 26% higher than the previous year before adjustments for divisions that did not form. Final participation is expected to be approximately 20% above the prior year.

A new three-on-three street basketball program was successfully established for youth approximately 10 to 12 years of age. The program was developed following a free tournament used to introduce the concept to the community. Although the initial tournament attracted several teams from outside Lawton, one local league division was successfully formed.

The street basketball program will be held at the outdoor "cage" at McMahon Park. Staff expressed optimism that participation will increase as residents become more familiar with the program.

Overall youth sports participation has increased approximately 86.75% compared with 2022 levels, while combined youth and adult sports programming has increased approximately 111.21%.

Play Lawton also hosted its first Home Run Derby, which attracted 52 participants. The event included multiple age divisions and ultimately included an adult division as well. Based on positive community feedback, staff anticipates making the Home Run Derby a recurring seasonal event.
The MLB Pitch, Hit & Run event will also return in conjunction with the summer tournament.

The summer tournament has grown to approximately 34 teams, compared with 21 teams the previous year. Approximately 17 participating teams are traveling from more than one hour away, including teams from communities in Oklahoma and Texas. Staff discussed the potential economic impact associated with visiting teams spending money on fuel, meals, and other purchases while in Lawton.

Discussion was held on the location analytics used to evaluate visitor activity surrounding sporting events. The data may assist the Authority in demonstrating the economic impact of tournaments and sporting programs.

The Trustees commended ESM staff for continued program growth, experimentation with new recreational opportunities, and professional handling of participant and parent concerns.

5. Finance Report – Consider approval of the Treasurer’s Report from Hatch, Croke, and Associates for the periods ending March 31, 2026, and 2025, and the corresponding financial statements from Eastern Sports Management for March and April 2026.

Chairman Henry provided the Finance Report which can be obtained from the City Clerks Office upon request.

Motion by Hossein Moini, Second by Krista Ratliff, to approve the Finance Report. AYE: Bob Weger, Albert Johnson, Jr, Brian Henry, Hossein Moini, Krista Ratliff, Taylor Watson. NAY: None. Motion passed.

6. Chairman's Report – Discussion regarding the formation of a 501(c)(3) Nonprofit Foundation

Chairman Henry provided an update regarding the creation of a separate nonprofit foundation to support fundraising efforts.

The foundation is being established because certain organizations and charitable entities are only able or willing to make contributions to recognized 501(c)(3) nonprofit organizations.

Draft bylaws have been prepared, and work is underway to complete the filing process. It was reported that obtaining 501(c)(3) status could take approximately six to nine months.

A separate foundation board is being established to avoid quorum and Open Meeting concerns that could arise if the Trust Authority Board and foundation board had substantially overlapping membership.

The proposed foundation board includes five members, including two individuals associated with the Authority and three additional community members. The foundation is expected to operate separately from the Trust Authority.

The Board also discussed sponsorship and naming-right opportunities associated with the sports facilities and the legal limitations applicable to sponsorship agreements. Staff indicated that additional committee structure, such as a sponsorship or fundraising committee, may be considered in the future.

No action was required on this item.

Business Items

1. Consider approval of the minutes from the regularly scheduled meetings held on December 11, 2025, and April 9, 2026, as well as the special meeting held

on April 27, 2026.

Motion by Krista Ratliff, Second by Taylor Watson, to approve the meeting minutes from the regularly scheduled meetings held on December 11, 2026 and April 9, 2026,as well as the special meeting held on April 27, 2026. AYE: Bob Weger, Albert Johnson, Jr, Brian Henry, Hossein Moini, Krista Ratliff, Taylor Watson. NAY: None. Motion passed.

2. Consider approving the budget for FY 2026-27 and take action as deemed necessary.

The proposed FY 2026-2027 budget was presented by Chairman Henry for consideration.

The proposed operating budget for existing programs included approximately **$994,960 in revenue**, including approximately $200,000 in McMahon Foundation grant/carryover funds associated with construction. Excluding those construction-related funds, projected operating revenue was approximately **$794,960**.

City support for existing programming was projected at approximately **$412,652**, slightly below the current fiscal year's level.
The Board also reviewed projections associated with potentially bringing soccer programming under the Authority's operations. Including soccer, the total proposed budget was approximately **$1,359,165**, with total City support projected at approximately **$459,800**.

Chairman Henry explained that the additional City support would include the assumption of soccer operations and approximately $52,833 in startup expenses associated with the new sports complex.

Registration fees were also discussed. Miller reported that registration pricing is being gradually adjusted toward the target pricing anticipated when the new complex opens. Early registration discounts and higher late-registration fees are being used to encourage timely registration while moving toward the long-term fee structure.

Motion by Krista Ratliff, Second by Hossein Moini, to approve the FY 26-27 Budget. AYE: Bob Weger, Albert Johnson, Jr, Brian Henry, Hossein Moini, Krista Ratliff, Taylor Watson. NAY: None. Motion passed.

3. Consider approval of the mowing contract with Red River Landscape for FY 2026-27 and take action as deemed necessary.

It was noted that the contract amount has decreased significantly due to changes associated with the sports complex.

Motion by Krista Ratliff, Second by Bob Weger, to approve the mowing contract with Red River Landscape. AYE: Bob Weger, Albert Johnson, Jr, Brian Henry, Hossein Moini, Krista Ratliff, Taylor Watson. NAY: None. Motion passed.

4. Consider approving the fertilizer/weed spraying contract with Lawton Termite and Pest Control for FY 2026-27 and take action as deemed necessary.

This was STRICKEN because final numbers were not yet available. Chairman Henry expects to bring the item back for consideration in July.

5. Receive and consider a report from the Outdoor Facilities Committee concerning the potential merger with the Lawton Soccer Club and take any action deemed necessary.

This item was STRICKEN due to outstanding matters involving the applicable organization's board attendance and difficulty establishing a quorum.

Chairman Henry reported that alternative options are being considered should the matter remain unresolved.

Adjournment

The City of Lawton encourages participation from all of its citizens. If participation at any public meeting is not possible due to a disability, notification to the City Clerk at (580) 581-3305 at least 48 hours prior to the scheduled meeting is encouraged to make the necessary accommodations. The City may waive the 48 hour rule if interpreters for the deaf (signing) is not the necessary accommodation."

Motion by Krista Ratliff, Second by Taylor Watson, to adjourn. AYE: Bob Weger, Albert Johnson, Jr, Brian Henry, Hossein Moini, Krista Ratliff, Taylor Watson. NAY: None. Motion passed.

There being no further business, the meeting adjourned at 3:01 P.M.

City of Lawton

Lawton City Hall
212 SW 9th Street
Lawton, Oklahoma
73501-3944

Lawton Youth Sports Trust Authority

Minutes

Monday, July 27, 2026 | **2:00 PM** | **Lawton City Hall 3rd Floor Conference Room**

Meeting Called to Order and Roll Call

"Official action can be taken only on items which appear on the agenda. The Board may adopt, approve, ratify, deny, defer, recommend, or continue any agenda item. The Board may also propose and enact floor amendments to any matter presented before them. When more information is needed to act on an item, the Board may refer the matter to City Staff. Under certain circumstances, items are deferred to a specific later date or stricken from the agenda entirely."

Present:
Albert Johnson, Jr
Chairman Brian Henry
Hossein Moini
Mike Cowan
Krista Ratliff
Taylor Watson

Absent:
Bob Weger
Randy Warren
Carey Monroe

Also Present:
Kobe Humble, Deputy City Clerk
Larry Parks, Parks & Rec Director
Eric Swanson, The Lawton Constitution
Matina Davis, Citizen
Councilwoman Tiffiney Dimery
William Miller, Play Lawton

Reports

1. Chairman's Report - Receive a report from the Chairman on any Authority business and other pertinent matters.

An update was provided regarding construction of the indoor sports facility. Significant dirt work and site preparation are currently underway.

The Authority was advised that two change orders related to soil conditions are anticipated. During the original bidding process, multiple alternatives for soil preparation were considered. The project ultimately utilized a soil injection process rather than removing approximately seven to seven-and-one-half feet of existing soil and replacing it with select fill. The soil injection alternative resulted in an estimated savings of approximately $1.2 million to $1.3 million.

As excavation progressed, weathered shale was discovered beneath approximately one-third of the building site. Although some shale is suitable for construction, the material encountered in this area is not suitable to support the building as originally anticipated. Approximately seven-and-one-half feet of material will therefore need to be excavated and replaced.

It was noted that suitable soil removed during excavation of the detention pond and other portions of the site has been stored on site and can be used as replacement fill. This will eliminate the need to purchase and transport additional soil to the site.

The proposed change is undergoing review by the City's consultant engineer, City Engineering staff, structural engineers, and other appropriate project representatives. The change order is expected to be presented to the City Council for consideration at its August 11th meeting.

Because the change will affect the Guaranteed Maximum Price (GMP), City Council approval will be required. Funding is available within the project's owner's contingency. The Board was reminded that savings generated through alternate bids were placed in the owner's contingency and are available for circumstances such as these.

Due to the additional excavation work, the construction schedule is anticipated to be delayed approximately four weeks.

Despite the soil issue, substantial progress continues at the site. The detention pond is nearing completion, and much of the site is approaching the required grade. Following completion of the necessary excavation and approvals, soil injection and preparation of the building pad will proceed.

Chairman Henry also recognized City departments and project partners for their assistance with the construction process, including Community Enrichment, Engineering and Finance staff. Processes for purchase orders, approvals, and payments have been established and continue to improve as the project moves forward.

Due to the anticipated timing of the change order, the Authority's August meeting may be moved to an earlier date, so the Board can consider the change order and make a recommendation to the City Council prior to its August 11th meeting.

Business Items

1. Consider approving the Limited Support Agreement with the City of Lawton for Fiscal Year 2026-2027 and take any action deemed necessary.

Chairman Henry noted that this is the Authority's fourth Limited Support Agreement with the City. The agreement is more consistent with agreements from previous years because the approximately $1.25 million included in the prior year's agreement for the initial design process has been expended and removed from the new agreement, along with the associated language.

The overall FY 2026-2027 budget previously approved by the Authority is approximately **$1,359,165**.

The primary amount authorized through the Limited Support Agreement is **$459,800** in City support. This amount has not changed from the budget approved by the Authority in May.

The approved budget and Limited Support Agreement also include anticipated soccer programming. Although the process of incorporating soccer programming is moving more slowly than originally anticipated, staff reported that efforts are continuing and the associated funding remains included in the agreement.

Motion by Hossein Moini, Second by Krista Ratliff, to approve FY 2026-2027 Limited Support Agreement. AYE: Albert Johnson, Jr, Brian Henry, Hossein Moini, Mike Cowan, Krista Ratliff, Taylor Watson. NAY: None. Motion passed.

Adjournment

The City of Lawton encourages participation from all of its citizens. If participation at any public meeting is not possible due to a disability, notification to the City Clerk at (580) 581-3305 at least 48 hours prior to the scheduled meeting is encouraged to make the necessary accommodations. The City may waive the 48 hour rule if interpreters for the deaf (signing) is not the necessary accommodation."

Motion by Albert Johnson, Jr, Second by Taylor Watson, to adjourn. AYE: Albert Johnson, Jr, Brian Henry, Hossein Moini, Mike Cowan, Krista Ratliff, Taylor Watson. NAY: None. Motion passed.

There being no further business, the meeting adjourned at 2:09 P.M.

SOCCER MANAGEMENT TRANSITION AGREEMENT

This Transition Agreement is entered into by and between Lawton Evening Optimist Soccer Association, doing business as Lawton Soccer Club (“LSC”), the Lawton Youth Sports Trust Authority (“LYSTA”), and ESM-Lawton, LLC, doing business as Play Lawton (“Play Lawton”), for the purpose of establishing an orderly transition of the management and administration of soccer operations during the 2026–2027 soccer year.

1. Purpose

The purpose of this Agreement is to authorize and document the transition of Lawton Soccer Club’s leadership, administration, records, systems, and operational responsibilities to the individuals designated below.

The parties intend for Lawton Soccer Club to remain the recognized Oklahoma Soccer Association-affiliated club during the 2026–2027 transition year while soccer operations are managed under Play Lawton leadership, with the understanding that Lawton Soccer Club will legally dissolve no later than the end of the applicable fiscal year.

This Agreement is intended to support continuity for existing players, teams, coaches, officials, families, registrations, and scheduled competitions while preparations are completed for the anticipated launch of a newly branded club for the 2027–2028 soccer year.

2. Effective Date

This Agreement shall become effective upon approval and signature by the authorized representatives of LSC and upon any required direction or approval from LYSTA.

The transfer of assets and financial consideration shall remain governed by the separate Asset Purchase Agreement.

3. New Leadership

LSC hereby approves the following individuals to serve in the identified leadership and administrative roles for the remainder of the 2026–2027 Oklahoma Soccer Association year:

Will Miller
President and Risk Management Director

Alex Zakharchenko
Director of Coaching

Taylor Sheffield
Registrar

Philip Silkey
Referee Assignor

These individuals shall be authorized to perform the duties reasonably associated with their respective positions, subject to LSC's bylaws, Oklahoma Soccer Association requirements, applicable law, the Asset Purchase Agreement, this Transition Agreement, and the direction of LYSTA.

4. Resignation of Existing Board Members

All current LSC Board members and officers who are not specifically identified in Section 3 of this Agreement shall submit their resignations from their respective Board and officer positions.

Those resignations shall become effective September 30, 2026, allowing for a defined transition period during which the outgoing Board members and officers may provide necessary training, account access, records, operational information, and other assistance to the new leadership.

Each resignation shall be documented in writing or expressly recorded within the official minutes of the LSC Board meeting approving this Agreement.

The resigning Board members shall reasonably assist with the transition of records, access, information, and responsibilities under their possession or control through September 30, 2026.

5. Official Board Action and Minutes

LSC shall prepare and maintain official minutes reflecting the actions taken in connection with this Agreement.

The minutes should include, at minimum:

- Confirmation of quorum met
- Approval and authorization of the Transition Agreement.
- Confirmation of agenda an agenda item acknowledging the future sale of all real property, personal property, and equipment to Lawton Youth Sports Trust Authority. For no more than the net payoff amount of the existing SBA loan.
- Appointment or acceptance of the new leadership identified in Section 3.
- Acceptance of the resignations of all other current Board members and officers, effective September 30, 2026.
- Authorization to update LSC's official contacts and leadership information with Oklahoma Soccer Association and any other needed parties.
- Authorization to transfer operational and financial administrative access, records, credentials, and operational information to Will Miller
- Authorization for the appropriate officers to execute documents and complete actions necessary to implement the transition.
- Identification of the effective dates of the leadership and administrative changes.

A certified or signed copy with authorized signature(s) of the approved minutes shall be provided to LYSTA and Play Lawton.

6. Oklahoma Soccer Association Notification

Outgoing LSC Execuive Officers shall promptly notify the Oklahoma Soccer Association of the approved leadership and administrative changes.

The notification should include the updated contact information and designated responsibilities for:

- President
- Risk Management Director
- Director of Coaching
- Registrar
- Referee Assignor

LSC shall authorize Will Miller, Alex Zakharchenko, Taylor Sheffield, and Philip Silkey to communicate directly with the Oklahoma Soccer Association concerning their respective responsibilities.

The parties shall cooperate in completing any forms, certifications, background checks, risk-management requirements, account updates, or other actions required by Oklahoma Soccer Association.

7. Financial Account Access

LSC shall provide the individuals authorized by LYSTA and Play Lawton with the administrative access and financial information reasonably necessary to manage ongoing soccer operations and complete the transition.

This shall include, as applicable:

- Online banking access.
- Account statements and transaction histories.
- Authorized signer information.
- Deposit and payment procedures.
- Debit cards, checks, and financial instruments.
- Merchant-processing and payment-platform access.
- Bookkeeping and accounting records.
- Tax filings and financial reports.
- Vendor accounts and billing information.
- SBA loan statements and payoff documentation.

Any change to authorized signers shall be completed through the applicable financial institution's required process.

No funds shall be transferred, withdrawn, redirected, or used except as authorized by the Asset Purchase Agreement, this Agreement, approved budgets, applicable restrictions, and LYSTA's direction.

Individual Team funds, current-season Club operating funds, and Scholarship Fund monies shall remain separately identified and used only for their appropriate purposes via LSC Bylaws.

8. Registration Platform Access

LSC shall transfer or provide full administrative access to its GotSport registration and club-management platform.

Access shall include, as applicable:

- Club administration.
- Player and coach registrations.
- Team registrations and rosters.
- Payment records.
- Waivers and registration forms.
- Refund and credit information.
- OSA registration records.
- Risk-management and eligibility information.
- Team assignments.
- League and competition records.
- Historical registration information.

The new leadership shall be authorized to manage current registrations, rosters, payments, team formation, communications, and related administrative functions through GotSport.

LSC shall provide all usernames, passwords, recovery information, account ownership details, and vendor contacts necessary to maintain uninterrupted access.

9. Website and Domain Access

LSC shall provide full administrative access to its website, hosting account, domain-registration account, and any related digital services.

This shall include:

- Website administrator credentials.
- Hosting credentials.
- Domain ownership and renewal information.
- Website files and content.
- Registration links.
- Contact forms and customer inquiries.
- Policies, rules, bylaws, and historical documents.
- Payment or registration integrations.
- Email forwarding and account-recovery information.

The new leadership shall be authorized to update the website as reasonably necessary during the transition period.

Before any website or hosting service expires or is canceled, LSC and Play Lawton shall ensure that all necessary records, documents, and public information have been preserved or transferred.

10. Social Media and Communications

LSC shall provide administrative access to all official social media and communication accounts used for club operations.

This shall include, as applicable:

- Facebook.
- Instagram.
- Email marketing services.
- Team or club communication applications.
- Text-messaging platforms.
- Public contact email accounts.
- Cloud-storage accounts.
- Graphic-design or marketing accounts.

LSC shall provide all passwords, recovery email addresses, authentication information, administrator permissions, and account ownership details necessary to maintain uninterrupted access.

The new leadership shall be authorized to communicate with players, families, coaches, officials, vendors, Oklahoma Soccer Association, leagues, and community partners concerning current operations and the transition.

11. Email and Electronic Accounts

LSC shall transfer administrative access to all official email accounts and other electronic accounts used for club business.

The transition shall include:

- Account usernames and passwords.
- Recovery email addresses and telephone numbers.
- Multi-factor authentication access.
- Historical correspondence.
- Contact lists.
- Stored files and attachments.
- Vendor correspondence.
- OSA and league communications.
- Website and registration notifications.

No current or former officer, Board member, employee, or volunteer shall delete, alter, withhold, or restrict access to official LSC records or communications.

12. Records and Documentation

LSC shall provide all physical and electronic records reasonably necessary for continued operation of the club.

Records shall include, as applicable:

- Articles of Incorporation and bylaws.
- Board and committee minutes.
- Policies and procedures.
- Financial statements and bank records.
- Tax returns and accounting records.
- Contracts and vendor agreements.
- Insurance policies.
- SBA loan records.
- Scholarship Fund records.
- Team-fund records.
- Player and coach registrations.
- Rosters and team records.
- Background-check and risk-management records.
- Referee records.
- Uniform orders.
- Equipment inventories.
- Facility-use agreements.
- League schedules.
- OSA correspondence.
- Website and social media records.

LSC shall not destroy, conceal, remove, or materially alter any organizational record during the transition.

13. Operational Authority

Subject to LYSTA's direction, the new leadership shall be authorized to manage the ordinary administrative and operational needs of LSC during the transition year.

This authority may include:

- Managing current registrations.
- Communicating with families and coaches.
- Maintaining team and player records.
- Organizing recreational teams.
- Coordinating league schedules.
- Managing referee assignments.
- Coordinating practices and field use.
- Managing risk-management compliance.
- Addressing customer-service issues.
- Coordinating uniforms and equipment.
- Paying approved ordinary operating expenses.
- Communicating with OSA, leagues, vendors, and community partners.

Any extraordinary expenditure, transfer of assets, new debt, long-term contract, or action outside ordinary operations shall require the approval established by LYSTA or the applicable agreement.

14. Existing Teams and Registrations

All existing Academy, Competitive, and In-House registrations, rosters, teams, coaches, and scheduled competitions shall remain in effect unless a change is required by OSA, a governing league, or the new leadership for operational or compliance purposes.

Players and families who have already registered for the 2026–2027 soccer year shall not be required to complete a duplicate registration solely because of the management transition.

The parties shall make reasonable efforts to ensure that practices, games, uniform orders, team registrations, and league participation continue without interruption.

15. Preservation of Funds

The parties acknowledge that certain LSC funds are designated, restricted, committed, or held for specific purposes.

Such funds include:

- Scholarship Fund monies.
- Individual team funds.
- Registration revenue required for current-season expenses.
- Funds committed to uniforms, OSA fees, league fees, officials, equipment, and other current obligations.

These funds shall remain separately identified and shall not be used for another purpose unless authorized by the applicable governing documents, donor restrictions, law, the Asset Purchase Agreement, and LYSTA.

16. Cooperation During Transition

Current and former LSC officers, Board members, employees, contractors, and volunteers shall reasonably cooperate in transferring responsibilities and answering questions concerning matters previously handled by them.

Cooperation may include:

- Participating in transition meetings.
- Explaining existing procedures.
- Identifying vendors and contacts.
- Assisting with account recovery.
- Providing historical records.
- Clarifying outstanding obligations.
- Assisting with OSA and league communications.

The parties shall act in good faith to prevent disruption to players, teams, coaches, families, and scheduled programming.

17. Continuing Lawton Soccer Club Identity

During the 2026–2027 transition year, current soccer programming may continue under the Lawton Soccer Club identity while under Play Lawton leadership.

The use of the Lawton Soccer Club name during the transition year does not prevent the development, approval, or future launch of a new club name and identity for the 2027–2028 soccer year.

The parties acknowledge and understand that LSC is expected to legally dissolve no later than the end of the applicable fiscal year, subject to completion of all required legal, financial, regulatory, and organizational dissolution procedures.

18. Relationship to Asset Purchase Agreement

This Transition Agreement addresses the operational and administrative transition of LSC.

The transfer of assets, payment of consideration, SBA loan payoff, transfer of ownership, closing requirements, representations, warranties, and other transaction terms shall be governed by the separate Asset Purchase Agreement, which must be fully executed prior to the dissolution of LSC.

In the event of a direct conflict between this Transition Agreement and the Asset Purchase Agreement concerning the purchase or transfer of assets, the Asset Purchase Agreement shall control.

19. Amendments

This Agreement may be amended only through a written document approved and signed by the parties whose rights or responsibilities are affected by the amendment.

20. Entire Agreement Regarding Transition

This Agreement, together with the Asset Purchase Agreement and any approved attachments or written amendments, contains the parties' understanding regarding the operational transition addressed herein.

21. Severability

If any provision of this Agreement is determined to be invalid or unenforceable, the remaining provisions shall remain in effect to the fullest extent permitted by law.

22. Counterparts and Electronic Signatures

This Agreement may be signed in counterparts. Electronic and scanned signatures shall be treated as originals to the extent permitted by law.

SIGNATURES

LAWTON EVENING OPTIMIST SOCCER ASSOCIATION
DBA LAWTON SOCCER CLUB

By: ____________________________________

Printed Name: ___________________________

Title: ___________________________________

Date: ___________________________________

By: ____________________________________

Printed Name: ___________________________

Title: ___________________________________

Date: ___________________________________

LAWTON YOUTH SPORTS TRUST AUTHORITY

By: ____________________________________

Printed Name: ___________________________

Title: ___________________________________

Date: ___________________________________

ESM-LAWTON, LLC
DBA PLAY LAWTON

By: ____________________________________

Printed Name: ___________________________

Title: ___________________________________

Date: ___________________________________

ACKNOWLEDGMENT OF BOARD RESIGNATION

By signing below, each undersigned individual resigns from all Board and officer positions held with Lawton Evening Optimist Soccer Association, doing business as Lawton Soccer Club, effective September 30, 2026.

Each undersigned individual further agrees to reasonably assist with the transfer of records, account access, system credentials, operational information, training, and responsibilities through September 30, 2026.

Name: ____________________________________

Position: __________________________________

Signature: _________________________________

Date Signed: _______________________________

Name: ____________________________________

Position: __________________________________

Signature: _________________________________

Date Signed: _______________________________

Name: ____________________________________

Position: __________________________________

Signature: _________________________________

Date Signed: _______________________________

Name: ____________________________________

Position: __________________________________

Signature: _________________________________

Date Signed: _______________________________

Name: ____________________________________

Position: __________________________________

Signature: _________________________________

Date Signed: _______________________________

CHRISTOPHER C. TURNER CPA PLLC
15912 East Gore Blvd. • Lawton, OK 73501 • 580.248.7738 • ccturner@cpacct.org • cpacct.org

August 5, 2026

To the Board of Trustees and Management
Lawton Youth Sports Trust Authority
Lawton, OK

We are pleased to confirm our understanding of the services we are to provide the Lawton Youth Sports Trust Authority for the year ended June 30, 2026.

Audit Scope and Objectives

We will audit the statement of financial position, the statement of revenues, expenses, and changes in net position, the statement of cash flows, and the disclosures, which collectively comprise the basic financial statements of the Lawton Youth Sports Trust Authority as of and for the year ended June 30, 2026.

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP. 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 GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

The objectives also include reporting on internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

Auditors' Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of your accounting records of Lawton Youth Sports Trust Authority and other procedures we consider necessary to enable us to express such opinion. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

We have identified the following significant risk(s) of material misstatement as part of our audit planning:

1. Improper Revenue Recognition
2. Management Override of Controls

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Our audit of financial statements does not relieve you of your responsibilities.

Audit Procedures—Internal Control

We will obtain an understanding of the government and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinion. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*. 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, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Lawton Youth Sports Trust Authority's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with accounting principles generally accepted in the United States of America, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us; for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers); and for the evaluation of whether there are any conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for the 12 months after the financial statement date or shortly thereafter (for example, within an additional three months if currently known). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by GAAS and *Government Auditing Standards*.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, or contracts or grant agreements that we report.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

Other Services

We will also assist in preparing the financial statements and related notes of Lawton Youth Sports Trust Authority in conformity with accounting principles generally accepted in the United States of America based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, and/or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

We will provide copies of our reports to the Oklahoma State Auditor & Inspector's office; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Christopher C. Turner CPA PLLC and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to AICPA or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for the purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Christopher C. Turner CPA PLLC personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the Oklahoma State Auditor & Inspector's office. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Christopher C. Turner CPA is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

The fee for the above services will be $8,600, which includes all out-of-pocket expenses. The fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit to include additional audit requirements not addressed in this engagement letter. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur additional costs.

Reporting

We will issue a written report upon completion of our audit of Lawton Youth Sports Trust Authority's financial statements. Our report will be addressed to the Board of Trustees of the Lawton Youth Sports Trust Authority. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinion, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditors' report, or if necessary, withdraw from this engagement. If our opinion is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or issue reports, or we may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will state (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The report will also state that the report is not suitable for any other purpose. If during our audit we become aware that the Lawton Youth Sports Trust Authority is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

We appreciate the opportunity to be of service to Lawton Youth Sports Trust Authority and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the attached copy and return it to us.

Very truly yours,

Christopher C. Turner

Chirstopher C. Turner CPA PLLC

RESPONSE:

This letter correctly sets forth the understanding of the Lawton Youth Sports Trust Authority.

Governance signature: ___________________________________

Title: ____

Date: ____