



AGENDA
LAWTON YOUTH SPORTS TRUST AUTHORITY
REGULAR MEETING
LAWTON CITY HALL- 212 SW 9th STREET, LAWTON, OKLAHOMA
3rd FLOOR CONFERENCE ROOM
THURSDAY, JUNE 13, 2024 – 2:00PM

"Official action can be taken only on items which appear on the agenda. The Authority may approve, ratify, deny, defer, recommend, or continue any agenda item. The Authority may also propose and enact floor amendments to any matter presented before them. Under certain circumstances, items are deferred to a specific later date or stricken from the agenda entirely."

AGENDA

I. CALL TO ORDER/ ROLL CALL

II. REPORTS:

- A. Programs Committee- Receive a report from Moini regarding the activities of the Program Committee.**
- B. Facilities Committee- Receive a report from Chairman Henry regarding the activities of the Facilities Committee.**
- C. Parks & Recreation- Receive a report from the City of Lawton Parks & Rec Division.**
- D. Eastern Sports Management- Receive a report from Eastern Sports Management.**
- E. Finance Report- Consider approving the financial statement(s) from Eastern Sports Management.**

III. BUSINESS ITEMS:

- A. Receive a presentation from Mandy Johnson with Native Naturals regarding \$600.00 player scholarship to Play On and take action as deemed necessary.**
- B. Consider approving an engagement letter with Hatch, Croke, and Associates for accounting services.**
- C. Consider amending the scope of services with Red River Lawn and Landscaping and approving a contract.**

"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."

- D. Consider authorizing the Facilities Committee to release a Request for Qualifications for Design Consulting/Owner's Representation and negotiate contract terms with applicants for approval of Authority.**

IV. 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

May 2024

Prepared by

Eastern Sports Management
Amy Cinalli



ESM Lawton LLC

Profit and Loss

May 2024

	TOTAL
Income	
41000 Leagues	17,126.73
42000 Concessions	9,246.67
49000 Other Income	112.55
Total Income	\$26,485.95
Cost of Goods Sold	
50000 Cost of Goods	12,117.97
Total Cost of Goods Sold	\$12,117.97
GROSS PROFIT	\$14,367.98
Expenses	
60000 Administrative Expenses	3,095.98
61000 Facility Expenses	5,050.30
62000 Insurance Expense	600.81
64000 Marketing & Advertising	800.26
65000 Salaries and Wages	18,661.52
66000 Taxes	67.60
68000 Program Expenses	1,329.53
69000 Eastern Sports Management Fee	7,500.00
Total Expenses	\$37,106.00
NET OPERATING INCOME	\$ -22,738.02
Other Income	
90000 LYSA Operations Funding	22,738.02
Total Other Income	\$22,738.02
NET OTHER INCOME	\$22,738.02
NET INCOME	\$0.00

ESM Lawton LLC

Profit and Loss

May 2024

	TOTAL
Income	
41000 Leagues	
41400 Adult Softball	4,011.44
41900 Youth Baseball	8,862.34
41950 Youth Softball	4,252.95
Total 41000 Leagues	17,126.73
42000 Concessions	
42100 Food	5,785.36
42200 Drinks	3,461.31
Total 42000 Concessions	9,246.67
49000 Other Income	
49800 Ramp Visa Cashback	112.55
Total 49000 Other Income	112.55
Total Income	\$26,485.95
Cost of Goods Sold	
50000 Cost of Goods	
51000 Leagues CGS	
51200 Referee CGS	
51210 Referee Youth Flag Football CGS	90.00
51240 Referee Youth Baseball CGS	3,416.00
51245 Referee Adult Softball CGS	2,271.00
51250 Referee Youth Softball CGS	2,172.00
Total 51200 Referee CGS	7,949.00
Total 51000 Leagues CGS	7,949.00
52000 Concessions CGS	3,487.14
52400 Concessions Supplies	681.83
Total 52000 Concessions CGS	4,168.97
Total 50000 Cost of Goods	12,117.97
Total Cost of Goods Sold	\$12,117.97
GROSS PROFIT	\$14,367.98
Expenses	
60000 Administrative Expenses	
60100 Dues & Subscriptions	351.20
60250 Credit Card Merchant Fees	169.66
60350 Office Supplies	88.90
60500 Bank Service Charges	
60510 Bank Service Fee	33.00
Total 60500 Bank Service Charges	33.00

ESM Lawton LLC

Profit and Loss

May 2024

	TOTAL
60600 Computer Expenses	
60630 Registration Software	680.60
60650 HR/Finance Software	180.95
Total 60600 Computer Expenses	861.55
60700 Telephone, Internet & Audio Visual Expense	
60710 Telephone & Internet	291.02
Total 60700 Telephone, Internet & Audio Visual Expense	291.02
60760 Background Screening	79.35
60825 Uniforms	673.30
60900 Legal Fees	548.00
Total 60000 Administrative Expenses	3,095.98
61000 Facility Expenses	
61100 Repairs and Maintenance	
61110 Cleaning Supplies	182.49
61120 Fields & Grounds Maintenance	4,867.81
Total 61100 Repairs and Maintenance	5,050.30
Total 61000 Facility Expenses	5,050.30
62000 Insurance Expense	
62250 Commercial Package Policy & Umbrella	574.76
62300 Workers Compensation	26.05
Total 62000 Insurance Expense	600.81
64000 Marketing & Advertising	800.26
65000 Salaries and Wages	
65030 Facilities Wages	3,248.52
65040 Food & Beverage Wages	4,067.13
65050 Operations Wages	3,465.00
65060 Programs Management Wages	9,716.01
65250 Payroll Taxes	1,959.95
65400 Benefits	
65410 Health Insurance Benefits	600.43
65420 Phone Stipend	50.00
Total 65400 Benefits	650.43
65900 Accrued Salaries and Wages	-4,048.15
65950 Accrued Payroll Taxes	-397.37
Total 65000 Salaries and Wages	18,661.52
66000 Taxes	
66100 Business Taxes & Licenses	67.60
Total 66000 Taxes	67.60

ESM Lawton LLC

Profit and Loss

May 2024

	TOTAL
68000 Program Expenses	
68100 Awards and Tshirts	1,329.53
Total 68000 Program Expenses	1,329.53
69000 Eastern Sports Management Fee	7,500.00
Total Expenses	\$37,106.00
NET OPERATING INCOME	\$ -22,738.02
Other Income	
90000 LYSA Operations Funding	22,738.02
Total Other Income	\$22,738.02
NET OTHER INCOME	\$22,738.02
NET INCOME	\$0.00

ESM Lawton LLC

Profit and Loss July 2023 - May 2024

	JUL 2023	AUG 2023	SEP 2023	OCT 2023	NOV 2023	DEC 2023	JAN 2024	FEB 2024	MAR 2024	APR 2024	MAY 2024	TOTAL
Income												
41000 Leagues												\$0.00
41100 Tackle Football	0.00	0.00	1,540.85	5,716.24	3,233.11					700.00		\$11,190.00
41200 Flag Football	1,375.00	0.00	1,998.72	1,793.06	818.22		0.00	0.00	0.00	770.00	0.00	\$6,755.00
41300 Volleyball	0.00	0.00	1,162.00	1,045.80	697.20	0.00	662.86	1,455.40	201.74			\$5,225.00
41400 Adult Softball	1,000.00	0.00	2,346.79	3,127.34	870.87		0.00	0.00	0.00	2,220.85	4,011.44	\$13,577.29
41500 Basketball				0.00	0.00	0.00	6,488.68	10,674.77	1,491.55	3,565.00		\$22,220.00
41700 Youth Futsal			0.00	0.00	0.00	0.00	4,704.13	4,287.90	1,407.97			\$10,400.00
41800 Adult Futsal				0.00	0.00	0.00	1,066.96	2,045.71	292.33			\$3,405.00
41900 Youth Baseball	2,206.00	0.00	647.29	653.65	292.06		0.00	0.00	0.00	8,436.86	8,862.34	\$21,098.20
41950 Youth Softball	2,949.56	1,286.44	0.00	0.00	75.00		0.00	0.00	0.00	4,077.20	4,252.95	\$12,641.15
Total 41000 Leagues	7,530.56	1,286.44	7,685.45	12,336.09	5,988.48	0.00	12,922.63	18,483.78	3,389.59	19,769.91	17,126.73	\$106,511.84
42000 Concessions												\$0.00
42100 Food	257.04	260.67	102.88	248.49	203.95					1,875.86	5,785.36	\$8,734.25
42200 Drinks	481.48	496.12	157.40	224.64	174.44					1,070.93	3,461.31	\$6,066.32
Total 42000 Concessions	738.52	756.79	260.28	473.13	378.39					2,946.79	9,246.67	\$14,800.57
44000 Rentals					150.00			50.00		200.00		\$400.00
47000 Sponsorship									1,000.00			\$1,000.00
48000 Memberships												\$0.00
48200 Miracle League Membership	10.00		20.00		10.00		-10.00		0.00			\$30.00
Total 48000 Memberships	10.00		20.00		10.00		-10.00		0.00			\$30.00
49000 Other Income												\$0.00
49800 Ramp Visa Cashback										25.88	112.55	\$138.43
Total 49000 Other Income										25.88	112.55	\$138.43
Total Income	\$8,279.06	\$2,043.23	\$7,975.73	\$12,809.22	\$6,524.85	\$0.00	\$12,912.63	\$18,513.78	\$4,399.59	\$22,942.58	\$28,485.95	\$122,880.84
Cost of Goods Sold												
50000 Cost of Goods												\$0.00
51000 Leagues CGS												\$0.00
51200 Referee CGS												\$0.00
51205 Referee Youth Tackle Football CGS			1,200.00	1,955.00	1,600.00							\$4,755.00
51210 Referee Youth Flag Football CGS			875.00	970.00	865.00						90.00	\$2,800.00
51220 Referee Youth Volleyball CGS			295.00	320.00	270.00		90.00	390.00	270.00			\$1,635.00
51225 Referee Youth Basketball CGS							3,685.00	8,160.00	4,535.00	180.00		\$16,560.00
51230 Referee Adult Futsal CGS							400.00	700.00	400.00			\$1,500.00
51235 Referee Youth Futsal CGS							650.00	1,250.00	765.00			\$2,665.00
51240 Referee Youth Baseball CGS			240.00	205.00	175.00		125.00			2,451.00	3,416.00	\$6,612.00
51245 Referee Adult Softball CGS	60.00		1,740.00	1,560.00	180.00					1,111.00	2,271.00	\$6,922.00
51250 Referee Youth Softball CGS	890.00	2,100.00								1,989.00	2,172.00	\$7,121.00
Total 51200 Referee CGS	950.00	2,100.00	4,350.00	5,010.00	3,090.00		4,950.00	10,500.00	5,970.00	5,731.00	7,949.00	\$50,570.00
51300 Facility Rentals			1,950.00		1,904.00		1,950.00					\$5,804.00
Total 51000 Leagues CGS	950.00	2,100.00	6,300.00	5,010.00	4,994.00		6,900.00	10,500.00	5,970.00	5,731.00	7,949.00	\$56,374.00
52000 Concessions CGS	292.25	63.74	239.37	181.67	64.82	122.22				1,794.13	3,487.14	\$6,245.34
52400 Concessions Supplies										176.70	681.83	\$858.53
Total 52000 Concessions CGS	292.25	63.74	239.37	181.67	64.82	122.22				1,970.83	4,168.97	\$7,103.87

ESM Lawton LLC

Profit and Loss

July 2023 - May 2024

	JUL 2023	AUG 2023	SEP 2023	OCT 2023	NOV 2023	DEC 2023	JAN 2024	FEB 2024	MAR 2024	APR 2024	MAY 2024	TOTAL
56000 Tournaments & Special Events CGS				490.79								\$490.79
Total 50000 Cost of Goods	1,212.25	2,163.74	6,539.37	5,882.48	5,058.82	122.22	6,900.00	10,500.00	5,970.00	7,701.83	12,117.97	\$63,968.66
Total Cost of Goods Sold	\$1,212.25	\$2,163.74	\$6,539.37	\$5,882.48	\$5,058.82	\$122.22	\$6,900.00	\$10,500.00	\$5,970.00	\$7,701.83	\$12,117.97	\$63,968.66
GROSS PROFIT	\$7,066.83	\$ -120.51	\$1,436.36	\$7,126.76	\$1,466.03	\$ -122.22	\$8,012.63	\$8,013.78	\$ -1,576.41	\$15,240.75	\$14,387.98	\$58,911.96
Expenses												
60000 Administrative Expenses												\$0.00
60050 Employee Appreciation					80.75	250.74	575.14					\$906.63
60100 Dues & Subscriptions	337.40	391.79	384.25	398.00	398.00	398.00	413.08	416.00	427.28	441.20	351.20	\$4,356.20
60150 Professional Fees		23.92							375.00			\$388.92
60250 Credit Card Merchant Fees	284.15	301.67	340.44	160.37	228.30	413.74	333.62	244.69	211.89	391.56	169.66	\$3,080.09
60350 Office Supplies			53.44	55.82		39.14		34.87		69.58	88.90	\$341.75
60375 Postage	131.65		33.09			32.81	4.08					\$201.63
60400 Travel Expense		672.65	328.90	457.46	676.10			1,077.44	700.99	329.47		\$4,243.01
60450 Meals and Entertainment							69.55					\$69.55
60500 Bank Service Charges												\$0.00
60510 Bank Service Fee		76.20	3.00	41.75	8.00	6.75	38.00	8.75	16.50	12.75	33.00	\$244.70
60512 Atlantic Union	11.25	2.00	2.25									\$15.50
Total 60500 Bank Service Charges	11.25	78.20	5.25	41.75	8.00	6.75	38.00	8.75	16.50	12.75	33.00	\$280.20
60600 Computer Expenses												\$0.00
60630 Registration Software	675.66	649.28	688.19	700.29	651.20	704.44	680.96	708.45	726.40	738.58	680.60	\$7,604.05
60650 HR/Finance Software	129.69	144.51	285.81	178.31	176.79	177.15	158.99	149.21	169.16	155.02	180.95	\$1,905.59
Total 60600 Computer Expenses	805.35	793.79	974.00	878.60	827.99	881.59	839.95	857.66	895.56	893.60	861.55	\$9,509.64
60700 Telephone, Internet & Audio Visual Expense												\$0.00
60710 Telephone & Internet	452.03		550.84	254.69	291.05	291.05	291.06	275.40	291.06		291.02	\$2,988.20
Total 60700 Telephone, Internet & Audio Visual Expense	452.03		550.84	254.69	291.05	291.05	291.06	275.40	291.06		291.02	\$2,988.20
60760 Background Screening	52.90	58.25	42.40	216.60	211.60	238.20	26.45	57.90	132.25		79.35	\$1,115.90
60825 Uniforms											673.30	\$673.30
60900 Legal Fees		150.00						1,344.50		1,540.50	548.00	\$3,583.00
Total 60000 Administrative Expenses	2,074.73	2,470.27	2,712.61	2,463.29	2,721.79	2,552.02	2,590.93	4,317.21	3,050.53	3,678.66	3,085.98	\$31,728.02
61000 Facility Expenses												\$0.00
61100 Repairs and Maintenance												\$0.00
61110 Cleaning Supplies	90.73			106.69							182.49	\$379.91
61120 Fields & Grounds Maintenance		3,437.00	3,437.00	3,437.00	3,437.50	3,437.50	3,437.50	3,437.50	3,511.82	4,414.15	4,867.81	\$36,854.78
61140 Concession Stand Supplies & Maintenance	200.00											\$200.00
61180 Facility Supplies & Maintenance	616.88	1,383.85	498.77	18.26	59.13			10.00				\$2,586.89
Total 61100 Repairs and Maintenance	907.61	4,820.85	3,935.77	3,561.95	3,496.63	3,437.50	3,437.50	3,447.50	3,511.82	4,414.15	5,050.30	\$40,021.58
Total 61000 Facility Expenses	907.61	4,820.85	3,935.77	3,561.95	3,496.63	3,437.50	3,437.50	3,447.50	3,511.82	4,414.15	5,050.30	\$40,021.58
62000 Insurance Expense												\$0.00
62250 Commercial Package Policy & Umbrella	568.65	568.65	935.76	574.76	574.76	574.76	574.76	574.76	574.76	574.76	574.76	\$6,671.14
62300 Workers Compensation								52.10	26.05	26.05	26.05	\$130.25
Total 62000 Insurance Expense	568.65	568.65	935.76	574.76	574.76	574.76	574.76	626.86	600.81	600.81	600.81	\$8,801.39
64000 Marketing & Advertising	97.27	576.00	294.47	187.49	186.55	755.13	209.47	391.91	582.24	817.41	800.26	\$4,898.20

ESM Lawton LLC

Profit and Loss July 2023 - May 2024

	JUL 2023	AUG 2023	SEP 2023	OCT 2023	NOV 2023	DEC 2023	JAN 2024	FEB 2024	MAR 2024	APR 2024	MAY 2024	TOTAL
65000 Salaries and Wages												\$0.00
65030 Facilities Wages		288.75	1,327.50	1,616.25	1,488.75	1,830.00	1,057.50		42.50	939.25	3,248.52	\$11,839.02
65040 Food & Beverage Wages	1,245.50	703.00	1,023.75	1,729.25	947.75	242.25	19.00				4,087.13	\$9,977.63
65050 Operations Wages	5,906.12	6,011.12	6,228.12	2,516.50	3,048.50	2,072.00	2,947.00	3,636.50	2,810.50	2,450.00	3,465.00	\$41,091.36
65060 Programs Management Wages	314.00	466.00	429.00	6,635.62	6,920.12	8,356.93	5,790.62	6,207.62	5,883.62	5,687.62	9,716.01	\$56,407.16
65250 Payroll Taxes	614.83	615.15	765.27	1,105.43	1,096.44	1,094.01	954.73	935.44	817.65	850.77	1,959.95	\$10,809.67
65400 Benefits												\$0.00
65410 Health Insurance Benefits	507.98	507.98	507.98	507.98	507.98	507.98	585.44	90.44	585.44	585.44	600.43	\$5,495.07
65415 Dental/Vision Insurance Benefits									36.03	36.03		\$72.06
65420 Phone Stipend	50.00	50.00	50.00	50.00	50.00		50.00	50.00	50.00	50.00	50.00	\$500.00
Total 65400 Benefits	557.98	557.98	557.98	557.98	557.98	507.98	635.44	140.44	671.47	671.47	850.43	\$6,067.13
65850 Employee Gifts								-250.00				\$ -250.00
65900 Accrued Salaries and Wages	454.73	1,434.45	2,430.23	1,002.96	-2,096.54	-3,074.08	1,798.45	161.23	35.73	2,855.21	-4,048.15	\$754.22
65950 Accrued Payroll Taxes	48.70	193.09	311.64	111.56	-301.47	-340.53	373.42	-163.28	-34.51	302.67	-397.37	\$103.92
Total 65000 Salaries and Wages	9,141.86	10,289.54	13,073.49	15,275.55	11,861.53	10,888.56	13,578.16	10,867.95	10,226.96	13,556.99	18,861.52	\$136,800.11
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		349.71			1,674.06			2,142.22	77.41		1,329.53	\$5,572.93
68200 Sports Equipment and Supplies			160.90							1,118.06		\$1,278.96
Total 68000 Program Expenses		349.71	160.90		1,674.06			2,142.22	77.41	1,118.06	1,329.53	\$6,851.89
69000 Eastern Sports Management Fee	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00	\$82,500.00
Total Expenses	\$20,290.12	\$26,555.02	\$26,813.00	\$29,563.04	\$27,815.32	\$25,507.97	\$27,888.82	\$29,063.65	\$25,549.77	\$31,886.08	\$37,106.00	\$309,688.79
NET OPERATING INCOME	\$ -13,223.29	\$ -26,875.53	\$ -27,176.64	\$ -22,436.28	\$ -26,349.29	\$ -25,630.19	\$ -21,876.19	\$ -21,079.87	\$ -27,126.18	\$ -16,445.33	\$ -22,738.02	\$ -250,756.81
Other Income												
90000 LYSA Operations Funding	13,223.29	26,675.53	27,176.64	22,436.28	26,349.29	25,630.19	21,876.19	21,079.87	27,126.18	16,445.33	22,738.02	\$250,756.81
Total Other Income	\$13,223.29	\$26,675.53	\$27,176.64	\$22,436.28	\$26,349.29	\$25,630.19	\$21,876.19	\$21,079.87	\$27,126.18	\$16,445.33	\$22,738.02	\$250,756.81
NET OTHER INCOME	\$13,223.29	\$26,675.53	\$27,176.64	\$22,436.28	\$26,349.29	\$25,630.19	\$21,876.19	\$21,079.87	\$27,126.18	\$16,445.33	\$22,738.02	\$250,756.81
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

ESM Lawton LLC

Balance Sheet

As of May 31, 2024

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
10000 Atlantic Union - Operating	10,279.34
10010 Liberty Bank	5,961.28
10040 Cash Drawers / Safe	300.00
Total Bank Accounts	\$16,540.62
Accounts Receivable	
11000 Accounts Receivable	22,738.02
11500 Accounts Receivable - Daysmart	36,624.25
Total Accounts Receivable	\$59,362.27
Other Current Assets	
12000 Prepaid Assets	
12100 Prepaid Insurance	1,906.62
Total 12000 Prepaid Assets	1,906.62
13000 Concessions Inventory	1,543.69
Total Other Current Assets	\$3,450.31
Total Current Assets	\$79,353.20
TOTAL ASSETS	\$79,353.20
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 Accounts Payable (A/P)	34,606.50
Total Accounts Payable	\$34,606.50
Credit Cards	
25000 Credit Card	0.00
25500 Ramp Visa	1,028.71
Total Credit Cards	\$1,028.71
Other Current Liabilities	
21000 Payroll Liabilities	
21020 Employee Paid Health Insurance	0.00
Total 21000 Payroll Liabilities	0.00
22000 Sales Tax Payable	0.00
23000 Unearned Revenue	
23100 Unearned Revenue - Leagues	8,444.36
Total 23000 Unearned Revenue	8,444.36
24000 Accrued Expenses	
24100 Accrued Payroll	2,505.37
24200 Accrued Payroll Taxes	268.26

ESM Lawton LLC

Balance Sheet As of May 31, 2024

	TOTAL
Total 24000 Accrued Expenses	2,773.63
26000 ESM Operating Fund Liability	32,500.00
Total Other Current Liabilities	\$43,717.99
Total Current Liabilities	\$79,353.20
Total Liabilities	\$79,353.20
Equity	
Retained Earnings	0.00
Net Income	0.00
Total Equity	\$0.00
TOTAL LIABILITIES AND EQUITY	\$79,353.20



Hatch, Croke & Associates, P.C.

417 SW C Avenue
Lawton, OK 73501

Certified Public Accountants
(580) 353-2122
Fax: (580) 353-2178

To Management
Lawton Youth Sports Trust Authority
Lawton, OK 73501

We are pleased to confirm our acceptance and understanding of the services we are to provide for Lawton Youth Sports Trust Authority ("the Authority") for the year ended June 30, 2025.

You have requested that we perform the following services:

1. We will provide you with the following bookkeeping services:
 - Reconcile accounts with bank statements each month, identify errors and inform you of adjustments. We will not review the cancelled checks or electronic copies of the checks for payees or endorsements.
 - Record depreciation.
 - Prepare 1099 forms.
 - Record all income and expenses, deposits, and adjusting entries needed each month.
 - Prepare checks and post accounts payable transactions based upon approved documentation

Our bookkeeping services will cover the year ended June 30, 2025.

2. We will prepare the financial statements of the Authority, which comprise the annual and quarterly statement of financial position, the related statement of activities and statement of cash flows for the year ended June 30, 2025, and perform a compilation engagement with respect to those financial statements.

The objective of the preparation and compilation portion of our engagement is to –

- prepare financial statements in accordance with accounting principles generally accepted in the United States of America based on information provided by you and
- apply accounting and financial reporting expertise to assist you in the presentation of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

We will conduct our compilation engagement in accordance with the Statements on Standards for Accounting and Review Services (SSARS) promulgated by the Accounting and Review Services Committee of the AICPA and comply with applicable professional standards, including the AICPA's *Code of Professional Conduct*, and its ethical principles of integrity, objectivity, professional competence, and due care, when performing the bookkeeping services, preparing the financial statements, and performing the compilation engagement.

We are not required to, and will not, verify the accuracy or completeness of the information you will provide us for the engagement or otherwise gather evidence for the purpose of expressing an opinion or conclusion. Accordingly, we will not express an opinion, conclusion, nor provide any assurance on the financial statements.

Our engagement cannot be relied upon to identify or disclose any financial statement misstatements, including those caused by fraud or error, or to identify or disclose any wrongdoing within the entity or noncompliance with laws and regulations.

We, in our professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities since performing those procedures or taking such action would impair our independence.

Member: American Institute of Certified Public Accountants

The financial statement preparation and compilation portion of our engagement to be performed is conducted on the basis that you acknowledge and understand that our role is to prepare financial statements in accordance with accounting principles generally accepted in the United States of America, and assist you in the presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America. You have the following overall responsibilities that are fundamental to our undertaking the engagement in accordance with SSARS:

- The selection of accounting principles generally accepted in the United States of America as the financial reporting framework to be applied in the preparation of the financial statements.
- The preparation and fair presentation of financial statements in accordance with accounting principles generally accepted in the United States of America.
- The design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.
- The prevention and detection of fraud.
- To ensure that the Authority complies with the laws and regulations applicable to its activities.
- The accuracy and completeness of the records, documents, explanations, and other information, including significant judgments, you provide to us for the engagement.
- To provide us with –
 - access to all information of which you are aware is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters.
 - additional information that we may request from you for the purpose of the compilation engagement.
 - unrestricted access to persons within the Authority of whom we determine it necessary to make inquiries.

As part of our engagement, we will issue a compilation report that will state that we did not audit or review the financial statements and that, accordingly, we do not express an opinion, a conclusion, nor provide any assurance on them. There may be circumstances in which the report differs from the expected form and content. If, for any reason, we are unable to complete the compilation of your financial statements, we will not issue a report on such statements as a result of this engagement.

Our report will disclose that the Organization's management has elected to omit substantially all disclosures required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Organization's financial position, results of operations, and cash flows. Accordingly, the financial statements will not be designed for those who are not informed about such matters.

We are not independent with respect to Lawton Youth Sports Trust Authority and will disclose that we are not independent in our compilation report.

Other Relevant Information

You are responsible for all management decisions and responsibilities and for designating an individual with suitable skill, knowledge, and experience to oversee our bookkeeping, financial statement preparation, and tax services. You are responsible for evaluating the adequacy and results of the services performed and accepting responsibility for such services.

Scott N. Hatch, CPA is the engagement partner and is responsible for supervising the engagement and signing the compilation report or authorizing another individual to sign it.

Our fees for these services will be based upon the amount of time required to perform the services, plus any out-of-pocket expenses. Our engagement does not include any services not specifically identified above. We may need to perform additional accounting or research services incidental to the preparation of your tax returns. These incidental services will be billed with your tax return, at our standard rates. Our invoices for these fees will be rendered each month and are payable on presentation. A finance (service) charge of 2 percent per month will be assessed on any unpaid balance after deduction of current payments, credits, and allowances made within 30 days of the date of billing. This is an annual percentage rate of 24 percent.

You agree to hold us harmless and to release, indemnify, and defend us from any liability or costs, including attorney's fees, resulting from management's knowing misrepresentations to us.

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

Very truly yours,

Hatch, Croke & Associates, P.C.

Hatch, Croke & Associates, P.C.

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

Signature

Title

Date

EXHIBIT “A”
SCOPE OF SERVICE BY PHASE
“SERVICES”

- 1. Phase 1: Design Consulting Services-Design Team Selection and Schematic Design (SD) Drawings**
 - a. Assist LYSA in selection of design professionals including Architectural, Civil, MEPF and landscaping services (Design Team).
 - b. Assist LYSA in negotiation of design professional contract(s).
 - c. Attend meetings and provide design advice to LYSA and to the Design Team during the SD phase of design work to maximize utilization, operational efficiency and player/customer safety based on CONSULTANT’s sports facility operations history.
 - d. Consult with Design Team and LYSA in the production of Schematic Development building and site plans.
 - e. Develop for LYSA’s information project budgets at the SD phases of the design process.
 - f. Provide value engineering recommendations during PROJECT budgeting.
- 2. Phase 2: Design Consulting Services-Design Development (DD) plans**
 - a. Consult with Design Team and LYSA in the production of Design Development building and site plans.
 - b. Develop for LYSA’s information project budgets at the Design Development phase of the design process.
 - c. Provide value engineering recommendations during PROJECT budgeting.
- 3. Phase 3: Design Consulting Services-Construction Documents (CD) Drawings**
 - a. Consult with Design Team and LYSA in the production of Construction Document building and site plans.
 - b. Develop for LYSA’s information project budgets at the CD phase of the design process.
 - c. Provide value engineering recommendations during PROJECT budgeting.
- 4. Phase 4: Construction Consulting Services**
 - a. Assist LYSA in selection of General Contractor (GC) and/or Construction Manager (CM) contracts through a bid or direct negotiation process as chosen by LYSA.
 - b. Assist LYSA in negotiation of GC and CM contracts.
 - c. Consult and Advise LYSA during the entire PROJECT construction process from start through closeout including:
 - i. Coordination and communications between LYSA, design professional and GC
 - ii. Permitting and governmental agency coordination
 - iii. Initial budgeting and overall budget monitoring including payment process.
 - iv. Timeline review and monitoring
 - v. Regular communications with LYSA on project status
 - vi. Communications with LYSA of key decisions/choices needing to be made.
 - vii. Oversee project closeout including all operational instruction, warranty and break in elements.
- 5. Phase 5: Furniture, Fixtures, and Equipment Services (FFE)**
 - a. Establish FFE List with Preliminary Budget
 - b. Work with GC and/or CM to establish procurement and installation timeline.
 - c. Establish Bid thresholds in line with LYSA procurement rules. Project budget will be

divided into those items needing to go through a formal bid process and those that can go through an informal process.

- d. Gather samples and arrange for vendor sales appointments where necessary. Arrange approvals with LYSA and establish final specifications.
- e. Generate Requests for Proposals (RFPs) for both formal and informal bid processes.
- f. Assist LYSA with RFP submittals and contract negotiation.
- g. Coordinate production delivery schedules.
- h. Receive and Stage goods.
- i. Manage Installation in coordination with GC and CM
- j. Reconcile Budget
- k. Prepare and Deliver FFE Owner's Manual