AGENDA
LAWTON YOUTH SPORTS TRUST AUTHORITY
REGULAR MEETING
LAWTON CITY HALL- 212 SW 9th STREET, LAWTON, OKLAHOMA
3rd FLOOR CONFERENCE ROOM
THURSDAY, JUNE 18, 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. **Facilities Committee- Receive a report from Chairman Henry regarding the activities of the Facilities Committee.**

B. **Parks & Recreation- Receive a report from the City of Lawton Parks & Rec Division.**

C. **Eastern Sports Management- Receive a report from Eastern Sports Management.**

D. **Finance Report- Consider approving the Treasurer Report from Hatch, Croke, and Associates.**

III. BUSINESS ITEMS:

A. **Consider approving a Letter of Engagement with Christopher Turner at Turner & Associates, CPAs for Audit Services for fiscal year ending June 2024.**

B. **Receive a presentation from ESM regarding a master plan for outdoor playing fields and take action as deemed necessary.**

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

June 2024

Prepared by

Eastern Sports Management
Amy Cinalli

PLAY Lawton
Monthly Financial Report
June 30 2024
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ESM Lawton LLC

Profit and Loss

June 2024

	TOTAL
Income	
41000 Leagues	7,300.72
42000 Concessions	3,596.63
49000 Other Income	66.14
Total Income	**$10,963.49**
Cost of Goods Sold	
50000 Cost of Goods	10,888.21
Total Cost of Goods Sold	**$10,888.21**
GROSS PROFIT	**$75.28**
Expenses	
60000 Administrative Expenses	2,252.88
61000 Facility Expenses	6,036.03
62000 Insurance Expense	600.81
64000 Marketing & Advertising	553.57
65000 Salaries and Wages	19,160.69
66000 Taxes	50.00
69000 Eastern Sports Management Fee	7,500.00
Total Expenses	**$36,153.98**
NET OPERATING INCOME	**$ -36,078.70**
Other Income	
90000 LYSA Operations Funding	36,078.70
Total Other Income	**$36,078.70**
NET OTHER INCOME	**$36,078.70**
NET INCOME	**$0.00**

ESM Lawton LLC

Profit and Loss

June 2024

	TOTAL
Income	
41000 Leagues	
41200 Flag Football	0.00
41400 Adult Softball	4,262.70
41900 Youth Baseball	1,617.80
41950 Youth Softball	1,420.22
Total 41000 Leagues	**7,300.72**
42000 Concessions	
42100 Food	2,163.70
42200 Drinks	1,432.93
Total 42000 Concessions	**3,596.63**
49000 Other Income	
49800 Ramp Visa Cashback	66.14
Total 49000 Other Income	**66.14**
Total Income	**$10,963.49**
Cost of Goods Sold	
50000 Cost of Goods	
51000 Leagues CGS	
51200 Referee CGS	
51240 Referee Youth Baseball CGS	902.00
51245 Referee Adult Softball CGS	3,114.00
51250 Referee Youth Softball CGS	567.00
Total 51200 Referee CGS	**4,583.00**
51400 Revenue Split	4,235.29
Total 51000 Leagues CGS	**8,818.29**
52000 Concessions CGS	
52100 Food CGS	1,454.94
52400 Concessions Supplies	208.19
52600 Concessions Break In	406.79
Total 52000 Concessions CGS	**2,069.92**
Total 50000 Cost of Goods	**10,888.21**
Total Cost of Goods Sold	**$10,888.21**
GROSS PROFIT	**$75.28**
Expenses	
60000 Administrative Expenses	
60100 Dues & Subscriptions	361.64
60250 Credit Card Merchant Fees	59.16
60400 Travel Expense	374.95

ESM Lawton LLC

Profit and Loss

June 2024

	TOTAL
60600 Computer Expenses	
60630 Registration Software	650.59
60650 HR/Finance Software	218.96
Total 60600 Computer Expenses	**869.55**
60700 Telephone, Internet & Audio Visual Expense	
60710 Telephone & Internet	306.68
Total 60700 Telephone, Internet & Audio Visual Expense	**306.68**
60760 Background Screening	241.40
60900 Legal Fees	39.50
Total 60000 Administrative Expenses	**2,252.88**
61000 Facility Expenses	
61100 Repairs and Maintenance	
61110 Cleaning Supplies	342.50
61120 Fields & Grounds Maintenance	5,693.53
Total 61100 Repairs and Maintenance	**6,036.03**
Total 61000 Facility Expenses	**6,036.03**
62000 Insurance Expense	
62250 Commercial Package Policy & Umbrella	574.76
62300 Workers Compensation	26.05
Total 62000 Insurance Expense	**600.81**
64000 Marketing & Advertising	553.57
65000 Salaries and Wages	
65030 Facilities Wages	1,195.50
65040 Food & Beverage Wages	3,971.25
65050 Operations Wages	1,772.75
65060 Programs Management Wages	7,096.54
65250 Payroll Taxes	1,326.15
65400 Benefits	
65410 Health Insurance Benefits	585.44
65415 Dental/Vision Insurance Benefits	14.99
65420 Phone Stipend	50.00
Total 65400 Benefits	**650.43**
65900 Accrued Salaries and Wages	2,750.85
65950 Accrued Payroll Taxes	397.22
Total 65000 Salaries and Wages	**19,160.69**
66000 Taxes	
66100 Business Taxes & Licenses	50.00
Total 66000 Taxes	**50.00**

ESM Lawton LLC

Profit and Loss

July 2023 - June 2024

	JUL 2023	AUG 2023	SEP 2023	OCT 2023	NOV 2023	DEC 2023	JAN 2024	FEB 2024	MAR 2024	APR 2024	MAY 2024	JUN 2024	TOTAL
Income													
41000 Leagues													$0.00
41100 Tackle Football	0.00	0.00	1,540.65	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	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	4,262.70	$17,839.99
41500 Basketball				0.00	0.00	0.00	6,488.68	10,674.77	1,491.55	3,565.00			$22,220.00
41600 Adult Volleyball					0.00	0.00	0.00						$0.00
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	1,617.80	$22,716.00
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	1,420.22	$14,061.37
Total 41000 Leagues	**7,530.56**	**1,286.44**	**7,695.45**	**12,336.09**	**5,986.46**	**0.00**	**12,922.63**	**18,463.78**	**3,393.59**	**19,769.91**	**17,126.73**	**7,300.72**	**$113,812.36**
42000 Concessions													$0.00
42100 Food	257.04	260.67	102.88	248.49	203.95					1,875.86	5,785.36	2,163.70	$10,897.95
42200 Drinks	481.48	496.12	157.40	224.64	174.44					1,070.93	3,461.31	1,432.93	$7,499.25
Total 42000 Concessions	**738.52**	**756.79**	**260.28**	**473.13**	**378.39**					**2,946.79**	**9,246.67**	**3,596.63**	**$18,397.20**
44000 Rentals					150.00			50.00		200.00			$400.00
46000 Tournaments & Special Events													$0.00
46100 Tournaments													$0.00
46110 Tournament Registration				0.00	0.00								$0.00
Total 46100 Tournaments				**0.00**	**0.00**								**$0.00**
Total 46000 Tournaments & Special Events				**0.00**	**0.00**								**$0.00**
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	66.14	$204.57
Total 49000 Other Income										**25.88**	**112.55**	**66.14**	**$204.57**
Total Income	**$8,279.08**	**$2,043.23**	**$7,975.73**	**$12,809.22**	**$6,524.85**	**$0.00**	**$12,912.63**	**$18,513.78**	**$4,393.59**	**$22,942.58**	**$26,485.95**	**$10,963.49**	**$133,844.13**
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	902.00	$7,514.00
51245 Referee Adult Softball CGS	60.00		1,740.00	1,560.00	180.00					1,111.00	2,271.00	3,114.00	$10,036.00
51250 Referee Youth Softball CGS	860.00	2,100.00								1,989.00	2,172.00	567.00	$7,688.00
Total 51200 Referee CGS	**920.00**	**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**	**4,583.00**	**$55,153.00**
51300 Facility Rentals			1,950.00		1,904.00		1,950.00						$5,804.00
51400 Revenue Split												4,235.29	$4,235.29
Total 51000 Leagues CGS	**920.00**	**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**	**8,818.29**	**$65,192.29**

ESM Lawton LLC

Profit and Loss

July 2023 - June 2024

	JUL 2023	AUG 2023	SEP 2023	OCT 2023	NOV 2023	DEC 2023	JAN 2024	FEB 2024	MAR 2024	APR 2024	MAY 2024	JUN 2024	TOTAL
52000 Concessions CGS	292.25	63.74	239.37	181.67	64.82	122.22							$964.07
52100 Food CGS										1,794.13	3,487.14	1,454.94	$6,736.21
52400 Concessions Supplies										176.70	681.83	208.19	$1,066.72
52600 Concessions Break In												406.79	$406.79
Total 52000 Concessions CGS	**292.25**	**63.74**	**239.37**	**181.67**	**64.82**	**122.22**				**1,970.83**	**4,168.97**	**2,069.92**	**$9,173.79**
56000 Tournaments & Special Events CGS				490.79									$490.79
Total 50000 Cost of Goods	**1,212.25**	**2,163.74**	**6,539.37**	**5,682.46**	**5,058.82**	**122.22**	**6,900.00**	**10,500.00**	**5,970.00**	**7,701.83**	**12,117.97**	**10,888.21**	**$74,856.87**
Total Cost of Goods Sold	**$1,212.25**	**$2,163.74**	**$6,539.37**	**$5,682.46**	**$5,058.82**	**$122.22**	**$6,900.00**	**$10,500.00**	**$5,970.00**	**$7,701.83**	**$12,117.97**	**$10,888.21**	**$74,856.87**
GROSS PROFIT	**$7,066.83**	**$ -120.51**	**$1,436.36**	**$7,126.76**	**$1,466.03**	**$ -122.22**	**$6,012.63**	**$8,013.78**	**$ -1,576.41**	**$15,240.75**	**$14,367.98**	**$75.28**	**$58,987.26**
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	361.64	$4,717.84
60150 Professional Fees		23.92							375.00				$398.92
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	59.16	$3,139.25
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		374.95	$4,617.96
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**		**$260.20**
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	650.59	$8,254.64
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	218.96	$2,124.55
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**	**869.55**	**$10,379.19**
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	306.68	$3,294.88
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**	**306.68**	**$3,294.88**
60760 Background Screening	52.90	58.25	42.40	216.60	211.60	238.20	26.45	57.90	132.25		79.35	241.40	$1,357.30
60825 Uniforms											673.30		$673.30
60900 Legal Fees		150.00						1,344.50		1,540.50	548.00	39.50	$3,622.50
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**	**3,095.98**	**2,252.88**	**$33,980.90**
61000 Facility Expenses													$0.00
61100 Repairs and Maintenance													$0.00
61110 Cleaning Supplies	90.73			106.69							182.49	342.50	$722.41
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	5,693.53	$42,548.31
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**	**6,036.03**	**$46,057.61**
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**	**6,036.03**	**$46,057.61**
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	574.76	$7,245.90
62300 Workers Compensation								52.10	26.05	26.05	26.05	26.05	$156.30
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**	**600.81**	**$7,402.20**
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	553.57	$5,451.77

ESM Lawton LLC

Profit and Loss

July 2023 - June 2024

	JUL 2023	AUG 2023	SEP 2023	OCT 2023	NOV 2023	DEC 2023	JAN 2024	FEB 2024	MAR 2024	APR 2024	MAY 2024	JUN 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	1,195.50	$13,034.52
65040 Food & Beverage Wages	1,245.50	703.00	1,023.75	1,729.25	947.75	242.25	19.00				4,067.13	3,971.25	$13,948.88
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	1,772.75	$42,864.11
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	7,096.54	$63,503.70
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	1,326.15	$12,135.82
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	585.44	$6,080.51
65415 Dental/Vision Insurance Benefits									36.03	36.03		14.99	$87.05
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	$550.00
Total 65400 Benefits	**557.98**	**557.98**	**557.98**	**557.98**	**557.98**	**507.98**	**635.44**	**140.44**	**671.47**	**671.47**	**650.43**	**650.43**	**$6,717.56**
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	2,655.21	-4,048.15	2,750.85	$3,505.07
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	397.22	$501.14
Total 65000 Salaries and Wages	**9,141.86**	**10,269.54**	**13,073.49**	**15,275.55**	**11,661.53**	**10,688.56**	**13,576.16**	**10,667.95**	**10,226.96**	**13,556.99**	**18,661.52**	**19,160.69**	**$155,960.80**
66000 Taxes													$0.00
66100 Business Taxes & Licenses											67.60	50.00	$117.60
Total 66000 Taxes											**67.60**	**50.00**	**$117.60**
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	7,500.00	$90,000.00
Total Expenses	**$20,290.12**	**$26,555.02**	**$28,613.00**	**$29,563.04**	**$27,815.32**	**$25,507.97**	**$27,888.82**	**$29,093.65**	**$25,549.77**	**$31,686.08**	**$37,106.00**	**$36,153.98**	**$345,822.77**
NET OPERATING INCOME	**$ -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**	**$ -36,078.70**	**$ -286,835.51**
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	36,078.70	$286,835.51
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**	**$36,078.70**	**$286,835.51**
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**	**$36,078.70**	**$286,835.51**
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, 2024

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
10000 Atlantic Union - Operating	3,654.69
10010 Liberty Bank	2,907.47
10040 Cash Drawers / Safe	450.00
Total Bank Accounts	**$7,012.16**
Accounts Receivable	
11000 Accounts Receivable	36,078.70
11500 Accounts Receivable - Daysmart	36,563.25
Total Accounts Receivable	**$72,641.95**
Other Current Assets	
12000 Prepaid Assets	
12100 Prepaid Insurance	1,305.81
Total 12000 Prepaid Assets	**1,305.81**
13000 Concessions Inventory	2,388.74
Total Other Current Assets	**$3,694.55**
Total Current Assets	**$83,348.66**
TOTAL ASSETS	**$83,348.66**
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 Accounts Payable (A/P)	42,034.60
Total Accounts Payable	**$42,034.60**
Credit Cards	
25000 Credit Card	0.00
25500 Ramp Visa	373.29
Total Credit Cards	**$373.29**
Other Current Liabilities	
21000 Payroll Liabilities	
21020 Employee Paid Health Insurance	0.00
Total 21000 Payroll Liabilities	**0.00**
22000 Sales Tax Payable	323.43
23000 Unearned Revenue	
23100 Unearned Revenue - Leagues	5,195.64
Total 23000 Unearned Revenue	**5,195.64**
24000 Accrued Expenses	
24100 Accrued Payroll	5,256.22
24200 Accrued Payroll Taxes	665.48

ESM Lawton LLC

Balance Sheet

As of June 30, 2024

	TOTAL
Total 24000 Accrued Expenses	**5,921.70**
26000 ESM Operating Fund Liability	29,500.00
Total Other Current Liabilities	**$40,940.77**
Total Current Liabilities	**$83,348.66**
Total Liabilities	**$83,348.66**
Equity	
Retained Earnings	0.00
Net Income	0.00
Total Equity	**$0.00**
TOTAL LIABILITIES AND EQUITY	**$83,348.66**

Financial Statements

of
LAWTON YOUTH SPORTS TRUST AUTHORITY
For the Periods Ended June 30, 2024 and 2023

See Accountant's Compilation Report

Hatch, Croke & Associates, P.C.

417 SW C Avenue
Lawton, OK 73501

Certified Public Accountants
_(580) 353-2122_
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, 2024, and the related statement of revenue and expenses for the 3 months and 12 months ended June 30, 2024 and June 30, 2023, and the related statement of cash flows for the 3 months and 12 months ended June 30, 2024 in accordance with accounting principles generally accepted in the United States of America. We have performed compilation engagements 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.

Accounting pricnipals generally accepted in the United States of America require that fixed assets with a useful life of more than a year be capitalized and depreciated over their estimated useful life. Management has elected to expense current year asset acquisitions which is not consistent with generally accepted accounting principles. Management has not determined the effect of this departure on the 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.

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 16, 2024

LAWTON YOUTH SPORTS TRUST AUTHORITY
Statement of Net Position
June 30, 2024

ASSETS

Current Assets		
Cash - Arvest Operating	$ 351,800.00	
A/R - City of Lawton	62,326.39	
Escrow - Land Purchase	50,000.00	
Total Current Assets		$ 464,126.39
Fixed Assets		
Equipment	11,688.27	
Accumulated Depreciation	(2,337.66)	
Total Fixed Assets		9,350.61
Total Assets		$ 473,477.00

LIABILITIES AND NET POSITION

Current Liabilities		
Accounts Payable	$ 62,326.39	
Total Current Liabilities		$ 62,326.39
Long Term Liabilities		
Net Position		
Investment in Capital Assets	11,688.27	
Net Position - Unrestricted	1,735.00	
Change in Net Position	397,727.34	
Total Net Position		411,150.61
Total Liabilities & Net Position		$ 473,477.00

LAWTON YOUTH SPORTS TRUST AUTHORITY
Statement of Revenues & Expenses - Operations
For the Periods Ended June 30, 2024 and 2023

	3 Months Ended Jun. 30, 2024	Prior Year Period	Variance	Pct	12 Months Ended Jun. 30, 2024	Prior Year Period	Variance	Pct
Revenue								
Grant Revenue - ARPA	$ 0.00	$ 40,000.00	$ (40,000.00)	(100)	$ 0.00	$ 40,000.00	$ (40,000.00)	(100)
Grant Revenue-McMah	0.00	0.00	0.00	0	350,000.00	0.00	350,000.00	0
Total Revenue	0.00	40,000.00	(40,000.00)	(100)	350,000.00	40,000.00	310,000.00	775
Cost of Sales								
Gross Profit	0.00	40,000.00	(40,000.00)	(100)	350,000.00	40,000.00	310,000.00	775
Operating Expenses								
Capital Expenses	28,347.69	11,688.27	16,659.42	143	28,347.69	11,688.27	16,659.42	143
Depreciation	584.40	0.00	584.40	0	2,337.66	0.00	2,337.66	0
Repairs & Maintenance	9,680.00	58,475.00	(48,795.00)	(83)	25,170.00	58,475.00	(33,305.00)	(57)
Office Expense	0.00	0.00	0.00	0	0.00	155.33	(155.33)	(100)
Bank Service Charges	0.00	65.00	(65.00)	(100)	0.00	65.00	(65.00)	(100)
Accounting Fees	750.00	1,500.00	(750.00)	(50)	10,175.00	3,225.00	6,950.00	216
Prof. Services - ARPA	0.00	40,000.00	(40,000.00)	(100)	0.00	40,000.00	(40,000.00)	(100)
Management Fees	22,500.00	22,500.00	0.00	0	90,000.00	115,000.00	(25,000.00)	(22)
ESM Operations	52,762.05	40,349.27	12,412.78	31	196,835.51	114,211.08	82,624.43	72
Total Operating	114,624.14	174,577.54	(59,953.40)	(34)	352,865.86	342,819.68	10,046.18	3
Operating Inc	(114,624.14)	(134,577.54)	19,953.40	(15)	(2,865.86)	(302,819.68)	299,953.82	(99)
Transfers From COL	114,039.74	150,369.55	(36,329.81)	(24)	400,528.20	302,754.68	97,773.52	32
Other Income	0.00	0.00	0.00	0	65.00	0.00	65.00	0
Total Other Inco	114,039.74	150,369.55	(36,329.81)	(24)	400,593.20	302,754.68	97,838.52	32
Change in Net	$ (584.40)	$ 15,792.01	$ (16,376.41)	(104)	$ 397,727.34	$ (65.00)	$ 397,792.34	(999)

LAWTON YOUTH SPORTS TRUST AUTHORITY
Statement of Cash Flows
For the Period Ended June 30, 2024
INCREASE (DECREASE) IN CASH OR CASH EQUIVALENTS

	3 Months Ended Jun. 30, 2024	12 Months Ended Jun. 30, 2024
Cash Flow from Operating Activities		
Change in Net Position	$ (584.40)	$ 397,727.34
Adjustments to Reconcile Cash Flow		
Depreciation	584.40	2,337.66
Decrease (Increase) in Current Assets		
A/R - City of Lawton	(13,845.34)	24,909.38
Escrow - Land Purchase	0.00	(50,000.00)
Increase (Decrease) in Current Liabilities		
Accounts Payable	13,845.34	(3,394.34)
Due to ESM Lawton, LLC	0.00	(21,515.04)
Total Adjustments	584.40	(47,662.34)
Cash Provided (Used) by Operations	0.00	350,065.00
Cash Flow From Investing Activities		
Sales (Purchases) of Assets		
Cash Flow From Financing Activities		
Cash (Used) or provided by:		
Net Increase (Decrease) in Cash	0.00	350,065.00
Cash at Beginning of Period	351,800.00	1,735.00
Cash at End of Period	$ 351,800.00	$ 351,800.00

Christopher C. Turner CPA PLLC
15912 EAST GORE BLVD. • LAWTON, OK 73501 • (580) 248-7738

July 16, 2024

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

We are pleased to confirm our understanding of the services we are to provide Lawton Youth Sports Trust Authority for the year ending June 30, 2024.

Audit Scope and Objectives

We will audit the financial statements basic financial statements of Lawton Youth Sports Trust Authority as of and for the year ending June 30, 2024.

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 and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. 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 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*.

Auditor's 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 opinions 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:

Management override of internal controls

We may, from time to time and depending on the circumstances, use third-party service providers in servicing 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 internal control relevant to the audit, 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 opinions. 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*.

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, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

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 and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). 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.

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 Oklahoma State Auditor and 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 Oklahoma State Auditor and Inspectors Office 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 five years after the report release date or for any additional period requested by the Oklahoma State Auditor and Inspectors 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.

The fee for the above services will be $7,300 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 requires not address 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 the 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 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 opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are 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 opinions, we may decline to express opinions 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 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

Christopher C. Turner CPA PLLC

RESPONSE:

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

Governance signature: ________________________________

Title: ________________________________

Date: ________________________________

PLAY LAWTON

OUTDOOR ASSET MASTER PLAN

ABSTRACT

ESM was tasked with developing a long term resource usage plan (Master Plan) for all City of Lawton controlled or potentially City of Lawton controlled outdoor assets. The Master Plan focuses on outdoor diamond sports assets, as well as the associated recommended capital expenditures involved with bringing each asset to quality standards. We assessed each asset and based our findings on a number of factors in no particular order:

1. The ability to provide a high quality experience for local league play.
2. The ability to host local and regional tournaments, driving economic impact for the City of Lawton.
3. The ability to provide a safe environment for youth and adult sports participants.
4. The ability to expand youth programming opportunities.

After assessing each asset and considering the use case for other locally available assets, we are planning on the following usage:

- Youth Baseball leagues should continue to be played at 17th&G for FY24-25. From FY25-26 and forwards until new outdoor assets are built, Youth Baseball leagues and tournaments should be held at Grandview Park. There would need to be an initial capital investment into Grandview, however, we believe this park will allow for continued revenue growth in baseball programs and allow us to host local and regional baseball tournaments. 17&G would require a larger long term investment to host such tournaments.
- Adult Softball will remain at McMahon Softball Complex in perpetuity. We believe that some capital investment would be required to optimize the revenue generating potential of this asset. Otherwise, we would plan for continued similar use of this space.
- Youth Softball programming will remain at Eastside Park until new outdoor assets are built. We would recommend a set of smaller capital investments in order to maximize the revenue generating potential of the asset, as well as, to host local and regional youth softball tournaments.

Grandview Baseball Complex

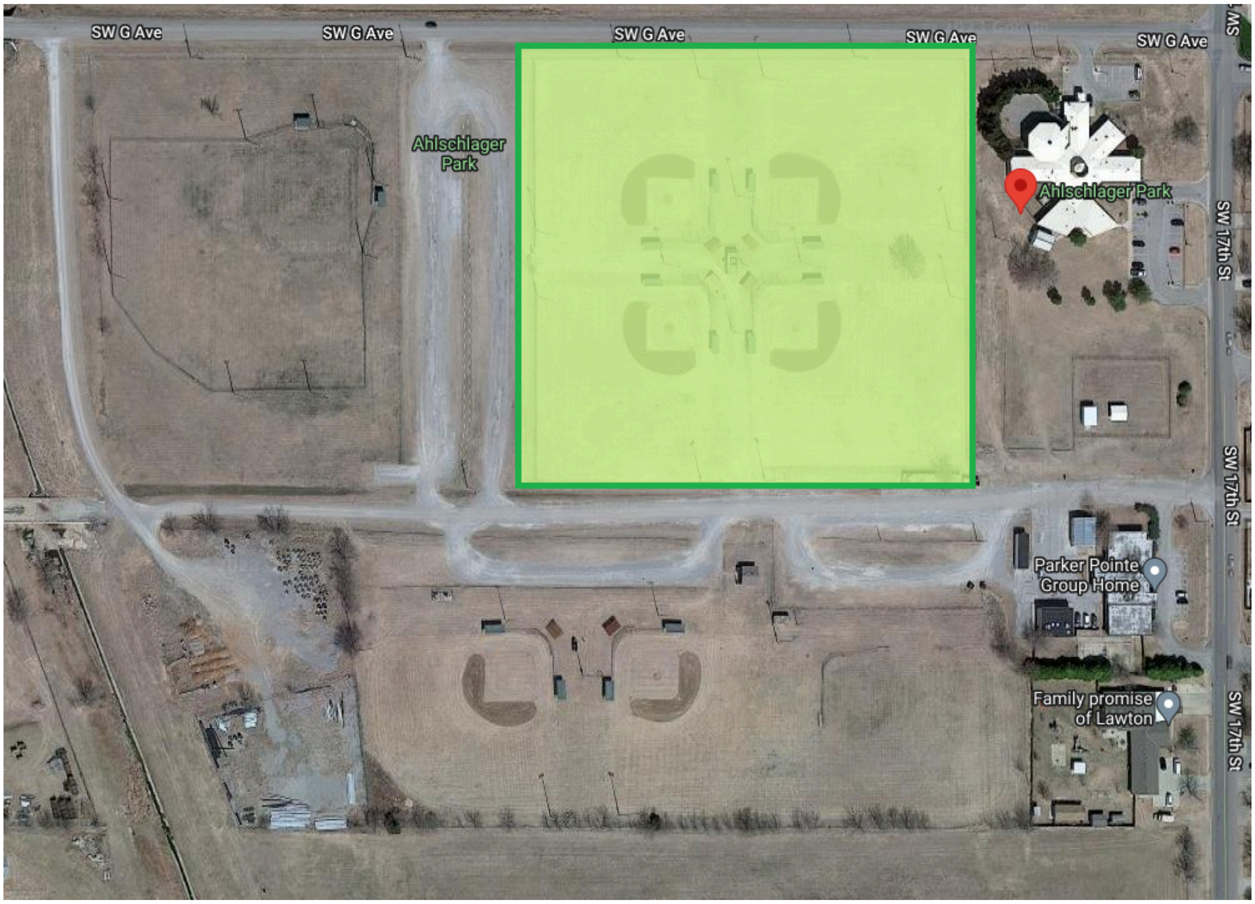
- Planned use from FY25-26 until completion of new outdoor diamond assets.
    - Spring, Summer, Fall Youth Baseball Leagues
    - Potential to host local & regional Youth Tournaments
- Discussion Items:
  Grandview Park would be our ideal playing location for youth baseball league play and local tournaments over the next 5-10 years or until additional outdoor resources are built. While the current state of the park could best be described as "unplayable", we believe this is the best medium to long term investment option for the City of Lawton. It would initially take a larger investment to bring this park to playable condition, however, Grandview would take significantly less capital investment in the long run as compared to 17th&G. When considering the overall experience of local patrons and local/regional sports tourism, Grandview is our clear choice for investment.
    - Park location would need significant renovation to the parking lot to host regional youth baseball tournaments. ~$100,000
    - Purchase any relevant field maintenance equipment to remain at the facility and not haul between facilities. ~$15,000
- Major Capex Items:
    - Clean concession area and install any necessary equipment to handle food, sell cold drinks, and have ice on site for first aid purposes. ~$10,000
    - Per Jack Hanna, roughly only 50% of the lights are working on Fields 1-4. Troubleshoot and address and lighting needs. ~$30,000
    - The bleachers at F1-4 are rotting and in a state of disrepair. Remove current bleachers and replace them at each field.
        - 1 unit per field. ~$32,000 (or consider moving bleachers from 17th&G)
        - 3 units per field. ~$96,000
    - Renovation of infield dirt on F1-4. ~$28,000
    - Per Jack Hanna, irrigation has not been turned on in years, the water is off at the park and we have been unable to test any irrigation systems. ~$???
    - Close in fencing gaps, and install gates to be able to secure facility. ~$20,000
    - Repair any damage at existing scorekeepers booths to include cleaning and replacing any relevant equipment. ~$8,000.
    - Tear out and replace dugout benches. ~$13,500

Grandview Park (F1-4) Aerial

Red Ahlschlager Park (17th&G)

- Planned use in FY24-25.
  - Spring, Summer, Fall Youth Baseball Leagues
- Discussion Items:
  17th&G is currently playable and would require little capital investment to continue usage of the space in FY24-25. However, the park lacks some basic essentials to host any tournaments and in its current condition, is most likely a detractor from any programming. We are planning to program this asset for one more year and then leave it as an open use park for local sports teams. The below suggested capital expenditures are to represent the total costs if the decision was made to invest in the asset.
  - Park location will need a major facelift to be considered for Local or Regional Youth Tournaments.
  - Purchase any relevant field maintenance equipment to remain at the facility and not hauled between facilities. $15,000
- Major Capex Items:
  - Demolish and rebuild Concession Stand to include adding centrally located restroom facilities. ~$125,000
  - Address any additional outstanding lighting issues. ~$4,000
  - Tear out and replace dugout benches. ~$13,500
  - Bleacher installation (3 units per field). ~$96,000
  - Install shade structures above seating areas. ~$96,000
  - Install Irrigation on Fields 4-7. ~$240,000
  - Sidewalk installation from parking lots to fields, and surrounding concession stand. ~$750,000
  - Close in fencing gaps, and install gates to be able to secure the facility. ~$120,000
  - Install scoreboards at F4-7 and run power to each board. ~$48,000

17th&G (F4-7) Aerial



McMahon Park (38th&Lee)

- Planned use in perpetuity.
  - Spring, Summer, Fall Adult Softball Leagues
  - Potential for other Adult Recreational Leagues (i.e. Kickball).
  - Potential to host Regional Adult Tournaments.
- Discussion Items:
  - Allow for the sale (by ESM Lawton) and consumption of alcohol on the premise in accordance with local ABLE Laws and guidelines.
  - Install necessary refrigeration and equipment to allow for the sale of alcoholic beverages. ~$20,000
  - Purchase any relevant field maintenance equipment to remain at the facility and not hauled between facilities. ~$15,000
- Major Capex Items:
  - Rip out and redo plumbing of the main restroom/concession structure. To include hot water heater replacement and HVAC unit replacement. ~$40,000
  - Address any additional outstanding lighting issues. ~$20,000
  - Install three compartment sink to enable food handlers permit application; and install ice machine in the concession area. $1,500
  - Repair of retaining walls behind bleachers on Fields 1, 2, and 3. The city had this work quoted in the past but we have no recent data to determine the full cost of this project.
  - Renovation of infield dirt on fields 1 & 2. ~$19,000
  - Repair/Replace majority if not all irrigation. ~$180,000

McMahon Softball Complex Aerial

Eastside Park

- Planned use until completion of new outdoor diamond assets.
    - Spring, Summer, Fall Youth Softball Leagues
    - Potential for other Youth Recreational Leagues (i.e. Kickball)
    - Potential to run youth softball developmental programming
    - Potential to host local and Regional Youth Tournaments
- Discussion Items:
    - Use of the maintenance shed located near the complex entrance.
    - Purchase any relevant field maintenance equipment to remain at the facility and not hauled between facilities. $15,000
- Major Capex Items:
    - Installation of three compartment sink and mop closet to enable food handlers permit application. Install Ice Machine. ~$11,000
    - Address any additional outstanding lighting issues. ~$20,000
    - Replace and wire Field 4 Scoreboard. ~$8,000
    - Renovation of infield dirt on fields 2 & 4. ~$17,000
    - Replace damaged doors and doorframes. ~$2,000
    - Repair irrigation system leaks. ~$5,000
    - Repair outdoor PA system. ~$10,000

Eastside Park Aerial

General Organizational Needs

- Discussion Items:
    - Purchase of a Maintenance vehicle with towing capacity to haul supplies/tools between facilities will require insurance/registration. Who carries? COL? LYSA? ESM?
    - Could we potentially be provided perpetual use of a COL fleet truck in partnership? Or Possibly gifted a “retired” COL truck as the fleet is upgraded.
    - Potential scope of re-coring locks amongst all facilities to optimize operations -$1,000
- Major Capex Items:
    - Maintenance Truck for hauling trailer supplies/tools ~$25,000