

NOTICE OF MEETING
COMMUNITY SERVICE CONTRACT REVIEW COMMITTEE
COMMISSION CHAMBER
16 WEST 9TH STREET
SHAWNEE, OKLAHOMA
MAY 18, 2022 AT 2:00 P.M.

Regular Meeting	()	Rescheduled Regular Meeting	()
Special Meeting	(X)	Continued or Reconvened Mtg.	()
Emergency Meeting	()		

DATE	TIME	PLACE OF MEETING
May 18, 2022	2:00 P.M.	COMMISSION CHAMBERS 16 WEST 9 TH STREET SHAWNEE, OK 74801

To be completed by person filing notice:

Name: KACIE ECK, CMC,
Title: SR. DEPUTY CITY CLERK

Address: P.O. BOX 1448
Shawnee, OK 74802-1448

Phone: 405-878-1605

Filed in the office of the municipal clerk at 1:20 p.m. on the 16th day of May, 2022.

Signed: Lisa Lasyone
Clerk

FOR CITY CLERK'S OFFICE USE ONLY

Date Notice released to news media: 05/16/2022
Person filing Notice Kacie Eck
Notice verified by: Lisa Lasyone

AGENDA
COMMUNITY SERVICE CONTRACT REVIEW COMMITTEE
MAY 18, 2022 AT 2:00 P.M.
COMMISSION CHAMBERS AT CITY HALL
16 WEST 9TH STREET
SHAWNEE, OKLAHOMA

CALL TO ORDER
DECLARATION OF A QUORUM

1. Approval of minutes from the May 13, 2021 meeting.
2. Swearing in of Monty Porter as Citizen Committee Member.
3. Consideration of a contract with Central Oklahoma Community Action Agency/Central Oklahoma Transit System for Fiscal Year 2022-2023.
4. Consideration of a contract with Community Renewal of Pottawatomie County for Fiscal Year 2022-2023.
5. Consideration of a contract with Shawnee Forward for Fiscal Year 2022-2023.
6. Acknowledge the contract with Pottawatomie County Historical Society for Fiscal Year 2022-2023.
7. Adjournment

Respectfully submitted,



Kacie Eck, CMC, Senior Deputy City Clerk

COMMUNITY SERVICE CONTRACT REVIEW COMMITTEE
MEETING MINUTES
MAY 13, 2021
3:00 P.M.

COMMITTEE MEMBERS
IN ATTENDANCE:

Ed Bolt
Darren Rutherford
Ray Belford
Ken McDowell
Erica Bass

COMMITTEE MEMBERS ABSENT
AT ROLL CALL:

None

Chairman Bolt called the meeting to order at 3:02 p.m. with all committee members in attendance.

Agenda Item No. 1: Declaration of a Quorum

Roll was called and a quorum was declared.

Agenda Item No. 2: Discussion, consideration, and possible action regarding a contract with Safe Events for Families for Fiscal Year 2021-2022. *(Deferred from the May 6, 2021 Community Service Contract Review Committee meeting.)*

Discussion was held among the board regarding the requested funding, financial audits, right of inspection of documents, and other options for hosting community events. Save Events for Families President, Dell Kerbs, was present to answer questions from the board. Chance Allison, City Manager, advised of the City's financial abilities to fund this organization.

A motion was made by McDowell to renew the contract with Safe Events for Families for Fiscal Year 2021-2022 up to \$70,000.00, seconded by Belford who added a friendly amendment of modifications to Section 3.B. to clarify the individual to review invoices for approval of payment. Motion failed 2-3.

AYE: McDowell, Belford
NAY: Bass, Bolt, Rutherford

A motion was made by Bass, seconded by McDowell, to renew the contract with Safe Events for Families for Fiscal Year 2021-2022 for six months, funding up to \$30,000.00 with modifications to Section 3.B. to clarify the individual to review invoices for approval of payment.

Bass made a motion for a friendly amendment to increase the funding to \$40,000.00, Rutherford seconded the amendment. Motion carried 5-0.

AYE: Bass, Rutherford, McDowell, Bolt, Belford
NAY: None

A motion was made by Belford, seconded by McDowell, to remove the audit requirement from Section 7 of the contract and add a right of inspection by the City Manager, or their designee to the contract. Motion carried 5-0.

AYE: Belford, McDowell, Bass, Bolt, Rutherford
NAY: None

Agenda Item No. 3: Adjournment

There being no further business to be considered, the meeting was adjourned by power of the Chair. (4:30 p.m.)

Ed Bolt, Chairman

Attest:

Kacie Eck, Secretary



City Clerk's Office

16 W. 9th St.
Shawnee, OK 74801
ShawneeOK.org

Date: May 12, 2022
To: Community Service Contract Review Committee
From: Kacie Eck, Senior Deputy City Clerk
Subject: Discussion and consideration regarding a contract with Central Oklahoma Community Action Agency/Central Oklahoma Transit System for Fiscal Year 2022-2023.

Background: Central Oklahoma Community Action Agency (COCAA) operates the Central Oklahoma Transit System (COTS). The COTS program provides transportation services to the City of Shawnee and the surrounding areas. COTS current contract is for \$75,000; they have asked for an increase in funding of \$10,000 for a total annual amount of \$85,000. There are no other contractual changes requested. Below is a brief history of funding:

- Fiscal Year 2021-2022 - \$75,000
- Fiscal Year 2020-2021 - \$63,000
- Fiscal Year 2019-2020 - \$68,000
- Fiscal Year 2018-2019 - \$66,000
- Fiscal Year 2017-2018 - \$66,000

Attachment: Application packet, current contract, proposed contract.



Central Oklahoma Community Action Agency

Serving Cleveland, Lincoln, Logan, Payne,
Pottawatomie and Seminole Counties

March 28, 2022

Administration
405.275.6060

Central
Oklahoma
Transit
System (COTS)
405.273.3000

Ms. Kacie Eck
City of Shawnee
P.O. Box 1448
Shawnee, Ok 74802-1448

Dear Ms. Eck:

Rx for OK
1.800.256.5940

Central Oklahoma Community Action Agency (COCAA) is a 501(c)3 non-profit organization that has been in operation since 1968. It operates the Central Oklahoma Transit System (COTS) which has operated since 1998. COCAA is requesting continued financial support from the City of Shawnee for the COTS program and is vital in maintaining and growing transportation services to the City and the region.

Community Resource
Development Offices

COCAA's administrative office, COTS, and our other Pottawatomie county services are located in the Shawnee downtown area. COCAA currently employs 30 staff members, of which 12 are staff for the COTS program.

Cleveland
405.701.2170
405.434.6100

COTS operates ten mini vans and one micro-bus for on-demand transportation pickups in Pottawatomie and Seminole Counties. Hours of operation are 7am to 8pm Monday through Friday, and Saturday 8am till 5pm. There are a couple of other transportation systems in Shawnee. However, they do not offer the same services. Executive Cab is not ADA compliant. All COTS vehicles are ADA compliant. Citizen Potawatomi Nation Transit does not transport dialysis patients. COTS program transports for dialysis and other medical appointments. COTS hours also are different than the other two services.

Lincoln
405.695.1630

Logan
405.466.8249

COTS transports clients in the Shawnee city limits to areas in the Shawnee city limits for \$4.00 one way. If they are low-income seniors or veterans who qualify may schedule a ride for a discounted rate at \$2.00 one way. Outside the city limits, the cost will vary depending on where they start and where they are being transported, based on mileage. Rides must be scheduled at least 48 hours in advance.

Payne
405.624.2533

Pottawatomie
405.275.6060

For the 2021 year, COTS ran 141,635 revenue miles and provided 14,278 passenger trips. Passenger trips were up 22% over last year and revenue miles were up 13%. 10,511, or 73%, of these passenger trips were City of Shawnee residents. While passenger trips did increase this past year, COTS is still dealing with the COVID pandemic. COTS is still taking precautions and following FTA protocols in which drivers and clients are still required to wear masks. In addition to masks, COTS still continues to provide PPE equipment such as gloves and sanitizing equipment. COTS continues to use sanitizing sprays to spray vehicles as well as office areas on a regular basis.

Seminole
405.382.1800

Volunteers
Impacting
People
(VIP)
405.275.7910

Over the last year, COTS has been short staffed due to contact tracing or illnesses. However, in order to assist so that COTS still has available drivers, COTS hired two part-time drivers to either fill-in when staff were out or to provide an additional vehicle to provide transportation.

The following is a breakdown of City of Shawnee rides for the last two years. There are some changes in the categories. The Medical/SoonerRide category was updated so it could be separated out into the two categories. COVID-19 category was added in 2020. It continues to be used during the pandemic. The COVID-19 category shows trips where the drivers provided assistance in picking up and delivering pre-purchased orders for homebound individuals or those high risk categories that didn't get out of their homes during the pandemic. COTS also provides free transportation to those wanting to receive the vaccine.

Types of Rides	2020 (Annual numbers)	2021 (Annual numbers)
Education	235	224
Employment	2,138	2,447
Other/Nutrition	340	357
Recreation	235	195
Shopping	404	316
Medical	5,986	3,152
SoonerRide		3,599
COVID – 19	480	221
Total	9,818	10,511

COTS looks forward to providing leadership in coordinating efforts to expand transportation services for the City of Shawnee through work with partnerships including the City of Shawnee, other transit systems, and other funders. The City's financial support is vital to growing the program. The City's funding is just a part of the COTS annual budget. Other funding sources that assist with the annual budget includes Community Services Block Grant, ODOT 5311 grant, ODOT 5339 grants, State Revolving Funds, LogistiCare, and revenue received from the fares collected. Local funds help with the matching dollars required for federal funds.

During this time of the COVID-19 pandemic, COTS is considered an essential service to continue to serve the City of Shawnee residents so they can receive medical treatments, including dialysis. COTS staff is still working hard to provide vital services to its Shawnee residents.

In the request for proposal, it request any proposed changes to existing contract language or funding levels. COCAA doesn't have any contract language changes.

COCAA would like to request the continued support of the COTS program in the amount of \$85,000. This funding would be used for the following:

Drivers' salaries and fringe	\$50,500
Fuel	\$20,000
Vehicle insurance	\$ 5,000
Vehicle maintenance and repair	<u>\$ 9,500</u>
Total	\$85,000

This budget includes one full-time driver and one part-time driver. The budget includes an increase in fuel costs as the fuel prices have almost doubled in the last year and continue to rise. COTS has hired two part-time drivers to work as back-up drivers for the full-time staff when they are out on leave or illness or to add additional trips. These part-time drivers will have to complete all the necessary FTA required safety trainings as all of our full-time drivers must complete to be able to driver for our agency.

Over the last year, COTS has been able to purchase one 10-passenger micro-bus under the 5339b grant. COTS also purchased one mini-van and is waiting on another 10-passenger micro-bus through the 5310 grant.

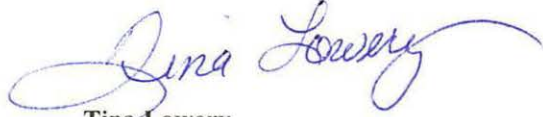
The request for proposal requests a copy of COCAA's audit. The audit for 3/31/2021 is complete and has been included with this proposal.

Central Oklahoma Community Action Agency appreciates the City's continuing support of the Central Oklahoma Transit System. If you have any questions or need anything further, please feel free to contact us.

Respectfully,



Barbara Loudermilk
Executive Director



Tina Lowery
COTS Director

Enclosures

Central Oklahoma Community Action Agency, Inc.
Shawnee, Oklahoma

***REPORT ON AUDIT OF FINANCIAL STATEMENTS
AND SUPPLEMENTAL INFORMATION***

For the Year Ended March 31, 2021

SAUNDERS & ASSOCIATES, PLLC
Certified Public Accountants

***630 East 17th Street
P. O. Box 1406
Ada, Oklahoma 74820
(580) 332-8548
FAX: (580) 332-2272
Website: www.saunderscpas.com***

CENTRAL OKLAHOMA COMMUNITY ACTION AGENCY, INC.
Shawnee, Oklahoma

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Saunders & Associates, PLLC

Certified Public Accountants

630 East 17th Street * P. O. Box 1406 * Ada, Oklahoma 74820 * (580) 332-8548 * FAX: (580) 332-2272
Website: www.saunderscpas.com

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Central Oklahoma Community Action Agency, Inc.

We have audited the accompanying financial statements of Central Oklahoma Community Action Agency, Inc. (a nonprofit organization), which comprise the statement of financial position as of March 31, 2021, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Governmental Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Central Oklahoma Community Action Agency, Inc.'s preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Central Oklahoma Community Action Agency, Inc.'s internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Central Oklahoma Community Action Agency, Inc. as of March 31, 2021, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), is presented for purposes of additional analysis and is not a required part of the financial statements. In addition, the accompanying supplemental information, as listed in the preceding table of contents, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Other Reporting Required By Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 27, 2021 on our consideration of Central Oklahoma Community Action Agency, Inc.'s internal control over financial reporting and on our tests of compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the effectiveness of Central Oklahoma Community Action Agency, Inc.'s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Central Oklahoma Community Action Agency, Inc.'s internal control over financial reporting and compliance.

Saunders & Associates PLLC

SAUNDERS & ASSOCIATES, PLLC
Certified Public Accountants
Ada, Oklahoma

December 27, 2021

FINANCIAL STATEMENTS

CENTRAL OKLAHOMA COMMUNITY ACTION AGENCY, INC.
Shawnee, Oklahoma

STATEMENT OF FINANCIAL POSITION

March 31, 2021

Assets

Cash and Cash Equivalents	\$	144,669
Accounts Receivable		419,237
Prepaid Expenses and Other Assets		12,959
Property and Equipment, Net		590,296
Total Assets	\$	<u>1,167,161</u>

Liabilities

Accounts Payable	\$	52,409
Accrued Expenses		98,666
Deferred Revenue		400
Note Payable		39,339
Total Liabilities		<u>190,814</u>

Net Assets

Without Donor Restrictions		300,885
With Donor Restrictions		675,462
Total Net Assets		<u>976,347</u>

TOTAL LIABILITIES AND NET ASSETS \$ 1,167,161

* The accompanying notes are an integral part of the financial statements.

CENTRAL OKLAHOMA COMMUNITY ACTION AGENCY, INC.
Shawnee, Oklahoma

STATEMENT OF ACTIVITIES

For the Year Ended March 31, 2021

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
<u>REVENUES</u>			
Federal Grants	\$ 0	\$ 1,468,759	\$ 1,468,759
State Grants	0	101,657	101,657
Local Grants	71,400	104,053	175,453
Donations	0	0	0
Program Revenue	26,570	332,656	359,226
Rental Revenue	15,100	9,651	24,751
United Way Allocation	0	10,348	10,348
In-Kind Revenues	0	20,136	20,136
Matching Revenue	0	0	0
Insure Oklahoma Revenue	0	26,060	26,060
Other Revenue	0	(113)	(113)
Net Assets Released From Restrictions	<u>1,867,685</u>	<u>(1,867,685)</u>	<u>0</u>
 Total Revenues	 <u>1,980,755</u>	 <u>205,522</u>	 <u>2,186,277</u>
<u>EXPENSES</u>			
Program Expenses	1,396,353	0	1,396,353
Supporting Services -			
General and Administrative	632,287	0	632,287
Fundraising Expenses	0	0	0
Total Expenses	<u>2,028,640</u>	<u>0</u>	<u>2,028,640</u>
 Changes in Net Assets	 (47,885)	 205,522	 157,637
 Net Assets, Beginning of Year	 <u>348,770</u>	 <u>469,940</u>	 <u>818,710</u>
 NET ASSETS, END OF YEAR	 <u>\$ 300,885</u>	 <u>\$ 675,462</u>	 <u>\$ 976,347</u>

* The accompanying notes are an integral part of the financial statements.

CENTRAL OKLAHOMA COMMUNITY ACTION AGENCY, INC.
Shawnee, Oklahoma

STATEMENT OF FUNCTIONAL EXPENSES

For the Year Ended March 31, 2021

<u>EXPENSES</u>	<u>Supporting Services</u>			<u>Total Expenses</u>
	<u>Program Expenses</u>	<u>General and Administrative</u>	<u>Fundraising Expenses</u>	
Salaries	\$ 589,808	\$ 331,767	\$ 0	\$ 921,575
Fringe Benefits	173,048	97,340	0	270,388
Contracted Expenses	34,731	19,535	0	54,266
Administration	0	0	0	0
Client Assistance	280,852	0	0	280,852
Training	5,559	0	0	5,559
Maintenance and Repairs	29,066	3,230	0	32,296
Rent and Storage	31,810	59,076	0	90,886
Utilities	2,344	1,318	0	3,662
Travel	57,385	19,128	0	76,513
Supplies	25,322	10,852	0	36,174
In-Kind Expense	20,136	0	0	20,136
Interest	15,876	0	0	15,876
Depreciation	28,406	12,173	0	40,579
Other Expense	30,343	13,225	0	43,568
Pass-Through Grant	23,947	0	0	23,947
Insurance	20,872	20,872	0	41,744
Advertising	0	7,178	0	7,178
Telephone	0	36,593	0	36,593
Direct Expense	26,848	0	0	26,848
TOTAL EXPENSES	\$ 1,396,353	\$ 632,287	\$ 0	\$ 2,028,640

* The accompanying notes are an integral part of the financial statements.

CENTRAL OKLAHOMA COMMUNITY ACTION AGENCY, INC.
Shawnee, Oklahoma

STATEMENT OF CASH FLOWS

For the Year Ended March 31, 2021

CASH FLOWS FROM OPERATING ACTIVITIES

Cash Provided (Used) by Operating Activities:

Change in Net Assets \$ 157,637

Adjustments to Reconcile Change in Net Assets to
Net Cash Provided (Used) by Operating Activities:

Depreciation 40,579

Gain on Sale of Assets 0

Changes in:

Accounts Receivable (197,383)

Prepaid Expenses (5,011)

Deferred Revenue 0

Accrued Expenses 50,614

Accounts Payable 27,922

Net Cash Provided (Used) by Operating Activities 74,358

CASH FLOWS FROM INVESTING ACTIVITIES

Purchase of Equipment (27,951)

Proceeds from Sale of Property 0

Net Cash Provided (Used) by Investing Activities (27,951)

CASH FLOWS FROM FINANCING ACTIVITIES

Note Received 0

Principle Payment on Notes Payable (4,835)

Net Cash Provided (Used) by Financing Activities (4,835)

Net Increase (Decrease) in Cash 41,572

Cash and Cash Equivalents, Beginning of Year 103,097

CASH AND EQUIVALENTS, END OF YEAR \$ 144,669

* The accompanying notes are an integral part of the financial statements.

CENTRAL OKLAHOMA COMMUNITY ACTION AGENCY, INC.
Shawnee, Oklahoma

NOTES TO THE FINANCIAL STATEMENTS

March 31, 2021

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A summary of the significant accounting policies applied in the preparation of the accompanying financial statements is as follows:

Background – Central Oklahoma Community Action Agency, Inc. (COCAA), originally organized as Action, Incorporated is a nonprofit corporation established under the laws of the State of Oklahoma. COCAA was established to assist in developing, executing, and coordinating plans and programs authorized under the Economic Opportunity Act of 1964, and its subsequent amendments and other federal, state, and local laws and programs to alleviate poverty. The programs supported by COCAA include homeless shelters, food closets, transitional housing, transportation services, community centers, health clinics, and other services to promote self-sufficiency in low-income persons. These services are funded by various federal and state grants, as well as local government and private entity contracts, private grants, donations, and fees from those persons served. COCAA provides services in Pottawatomie, Cleveland, Logan, Payne, Seminole, and Lincoln Counties.

Basis of Accounting – The financial statements of the Organization have been prepared on the accrual basis of accounting in accordance with generally accepted accounting principles in the United States of America.

Financial Statement Presentation – The Organization is required to report information regarding its financial position and activities based on the existence of absence of donor-imposed restrictions as follows:

Net Assets Without Donor Restrictions – Net assets that are not subject to donor imposed restrictions.

Board Designated Net Assets – Net assets without donor restrictions subject to self-imposed limits by action of the governing board. Board designated net assets may be earmarked for future programs, investment, contingencies, purchase or construction of fixed assets or other uses. COCAA currently has no board designated net assets.

Net Assets With Donor Imposed Restrictions – Net assets subject to donor-imposed stipulations that can be met either by actions of the Organization or the passage of time. Contributions with donor-imposed restrictions that are met in the same period as the contribution are accounted for as unrestricted contributions.

Estimates – The preparation of financial statements in conformity with the cash receipts and disbursements method of accounting requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Cash and Cash Equivalents – The Organization defines cash and cash equivalents to be all cash and certificates of deposit with original maturities of three months or less. Cash equivalents of \$144,669 as of March 31, 2021 were invested with a major local financial institution.

Land, Building, and Equipment – Fixed assets with a historical cost when purchased or fair market value when donated of \$500 or more are capitalized. Depreciation on fixed assets is computed on the following estimated useful lives of the assets:

Buildings	20 years
Furniture	10 years
Computer equipment	5 years
Office equipment	5 – 10 years

CENTRAL OKLAHOMA COMMUNITY ACTION AGENCY, INC.
Shawnee, Oklahoma

NOTES TO THE FINANCIAL STATEMENTS

March 31, 2021

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

Advertising Expenses – Advertising costs are expensed as incurred. The Organization incurred advertising expenses of \$7,178 for the year ended March 31, 2021.

Allocated Expenses – Expenses by function have been allocated among program and supporting services classifications on the basis of time records on a reasonable basis which has been consistently applied. The expenses allocated are:

<u>Allocation Basis</u>	<u>Type of Cost</u>
Time Studies	Administrative Staff
Total Revenues	Auditing Services, Directors and Officers Liability Insurance, Dishonesty Bond
Square Footage	Space Costs, Utilities, Telephone

Concentrations of Credit Risk – Financial instruments, which potentially subject the Organization to concentrations of credit risk consist primarily of cash and cash equivalents, short-term investments and grants receivable. The Organization places its cash and certificates of deposit with high quality financial institutions. The Organization's management believes that credit risk has been reduced to an acceptable level and that the likelihood of material loss is low.

Subsequent Events – Management of COCAA has evaluated subsequent events through December 27, 2021, which is the date the financial statements were available to be issued.

Income Taxes and Uncertain Tax Positions – The Central Oklahoma Community Action Agency, Inc. (COCAA) qualifies as an organization exempt from income taxes under Section 501(c)(3) of the *Internal Revenue Code* and is subject to a tax on income from any unrelated business, as defined by Section 509(a)(1). COCAA currently has no unrelated business income. Accordingly, no provision for income taxes has been recorded.

COCAA has adopted the recognition requirements for uncertain income tax positions as required by generally accepted accounting principles. Income tax benefits are recognized for income tax positions taken or expected to be taken in a tax return only when it is determined that the income tax position will more-likely-than-not be sustained upon examinations by taxing authorities. COCAA has analyzed tax positions taken for filing with the Internal Revenue Service and the Oklahoma Tax Commission and that income tax filing positions will be sustained upon examination and does not anticipate any adjustments that would result in a material adverse effect on the financial condition, results of operations, or cash flows. Accordingly, COCAA has not recorded any reserves, or related accruals for interest and penalties for uncertain income tax positions. Additionally, COCAA is subject to routine audits by taxing authorities for as far back as the previous three filing periods. There are currently no audits for any tax periods in progress.

CENTRAL OKLAHOMA COMMUNITY ACTION AGENCY, INC.
Shawnee, Oklahoma

NOTES TO THE FINANCIAL STATEMENTS

March 31, 2021

NOTE 2: LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

The following reflects COCAA's financial assets as of the statement of financial position date, reduced by amounts not available for general use because of contractual or donor-imposed restrictions or board mandated restriction within one year of the statement of financial position date. Donor-restricted resources are available to support general expenditures to the extent that restrictions on those resources will be met by conducting the normal activities of COCAA's programs in the coming year.

Financial assets at year end	\$ 563,906
Less those unavailable for general expenditures within one year	
Contractual or Donor Imposed Restrictions	0
Financial assets available to meet cash needs for general expenditures within one year	\$ 563,906

NOTE 3: CASH AND INVESTMENTS

Deposits with banks and financial institutions are carried at monetary value. The table presented below is designed to disclose the level of custody credit risk assumed by the Organization based upon how its deposits were insured or secured with collateral at March 31, 2021. The categories of credit risk are defined as follows:

Category 1 – Insured by FDIC or collateralized by securities held by the Organization or by its agent in its name.

Category 2 – Uninsured but collateralized with securities held by the pledging financial institution's trust department or agent in the Organization's name.

Category 3 – Deposits which are not collateralized or insured.

A summary of the deposits at March 31, 2021 consisted of the followings:

<u>Type of Deposits</u>	<u>Balance</u>	<u>Custody (Category 1)</u>	<u>Credit Risk (Category 2)</u>	<u>Uninsured (Category 3)</u>	<u>Carrying Value</u>
Demand Deposits	\$ 202,334	\$ 202,334	\$ 0	\$ 0	\$ 0

NOTE 4: ACCOUNTS RECEIVABLE

Accounts receivable, consisting of advances to sub-grantees and local project service contracts are carried at monetary value. The Organization did not recognize any allowance for uncollectible amounts at March 31, 2021.

CENTRAL OKLAHOMA COMMUNITY ACTION AGENCY, INC.
Shawnee, Oklahoma

NOTES TO THE FINANCIAL STATEMENTS

March 31, 2021

NOTE 5: FIXED ASSETS

A summary of changes in fixed assets for the year ended March 31, 2021, is as follows:

	<u>03/31/20</u>	<u>Additions</u>	<u>Dispositions</u>	<u>03/31/21</u>
Land	\$ 133,160	\$ 0	\$ 0	\$ 133,160
Buildings	686,417	0	0	686,417
Furniture and Equipment	25,676	27,951	0	53,627
Vehicles	<u>260,672</u>	<u>0</u>	<u>0</u>	<u>260,672</u>
Total	1,105,925	27,951	0	1,133,876
Accumulated Depreciation	<u>(503,001)</u>	<u>(40,579)</u>	<u>0</u>	<u>(543,580)</u>
Fixed Assets, Net	<u>\$ 602,924</u>	<u>\$(12,628)</u>	<u>\$ 0</u>	<u>\$ 590,296</u>

Current year depreciation totaled \$40,579 and was charged to the Central Oklahoma Transit System Fund 500 and the General Fund 990.

NOTE 6: RETIREMENT PLAN

COCAA has a defined contribution 401(k) pension plan covering substantially all of its employees. Employees are vested after one year of service and contributions are matched to employee contributions with a cap at 5%. The contributions during 2021 were \$26,559

NOTE 7: RELATED PARTY TRANSACTIONS

COCAA provided services to individuals who were related to management or the governing body. Services provided to the related persons included medical care, financial counseling, housing assistance, food, life skills training, weatherization assistance, energy efficiency education, tax preparation, utility assistance, transportation and rent/mortgage assistance. The Board of Directors approves all such transactions.

NOTE 8: ECONOMIC DEPENDENCY

COCAA receives a significant portion of its revenue from funds provided through federal and state grants. The grant amounts are appropriated each year by the federal and state agencies. If significant budget cuts are made at the federal and/or state level, the amount of the funds the organization receives could be reduced significantly and have an adverse impact on its operations.

NOTE 9: NOTE PAYABLE

A loan dated January 6, 2021 was obtained to purchase a building for renovation. A COCAA CD was used as collateral for the note. The entire note is considered current. The note was for \$45,000 with an interest rate of 3.7% and a balance of \$39,339 as of March 31, 2021.

CENTRAL OKLAHOMA COMMUNITY ACTION AGENCY, INC.
Shawnee, Oklahoma

NOTES TO THE FINANCIAL STATEMENTS

March 31, 2021

NOTE 10: LEASES

COCAA leases certain property with terms of 12 months or less. The leases are classified as short term operating leases with subsequent year obligations totaling approximately \$93,022 for the year ended March 31, 2021. Rental expense for leased property for the ended March 31, 2021 was \$93,022.

NOTE 11: CONTINGENT LIABILITIES

In the normal course of operations, the Organization participates in a number of federal and state assisted grant programs. These programs are subject to audit by the grantors or their representatives. Such audits could lead to requests for reimbursement to the grantor agency for expenditures disallowed under the terms of the grant. Presently, the Organization has no such requests pending, and in the opinion of management, any such amounts would not be considered material.

NOTE 12: RISKS AND UNCERTAINTIES

In early March 2021, the COVID-19 virus was declared a global pandemic, and it unfortunately continues to spread rapidly. Business continuity, including supply chains and consumer demand across a broad range of industries and countries, could be severely impacted for months or more, as governments and their citizens take significant and unprecedented measures to mitigate the consequences of the pandemic. Management is carefully monitoring the situation and evaluating its options during this time. No adjustments have been made to these financial statements as a result of this uncertainty.

Saunders & Associates, PLLC

Certified Public Accountants

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Board of Directors
Central Oklahoma Community Action Agency, Inc.

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Central Oklahoma Community Action Agency, Inc. (a non-profit organization), which comprise the statement of financial position as of March 31, 2021, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated December 27, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Central Oklahoma Community Action Agency, Inc.'s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Central Oklahoma Community Action Agency, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of Central Oklahoma Community Action Agency, Inc.'s internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of Central Oklahoma Community Action Agency, Inc.'s financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Central Oklahoma Community Action Agency, Inc.'s financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of Central Oklahoma Community Action Agency, Inc.'s internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Central Oklahoma Community Action Agency, Inc.'s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Saunders & Associates PLLC

SAUNDERS & ASSOCIATES, PLLC
Certified Public Accountants
Ada, Oklahoma

December 27, 2021

Saunders & Associates, PLLC

Certified Public Accountants

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Board of Directors
Central Oklahoma Community Action Agency, Inc.

Report on Compliance for Each Major Program

We have audited Central Oklahoma Community Action Agency, Inc.'s compliance with the types of compliance requirements described in the OMB *Compliance Supplement* that could have a direct and material effect on each of Central Oklahoma Community Action Agency, Inc.'s major federal programs for the year ended March 31, 2021. Central Oklahoma Community Action Agency, Inc.'s major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Central Oklahoma Community Action Agency, Inc.'s major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Central Oklahoma Community Action Agency, Inc.'s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Central Oklahoma Community Action Agency, Inc.'s compliance.

Opinion on Each Major Federal Program

In our opinion, Central Oklahoma Community Action Agency, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended March 31, 2021.

Report on Internal Control Over Compliance

Management of Central Oklahoma Community Action Agency, Inc. is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Central Oklahoma Community Action Agency, Inc.'s internal control over compliance with the types of requirements that could have a direct and material effect on a major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Central Oklahoma Community Action Agency, Inc.'s internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected, and corrected on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Saunders & Associates PLLC

SAUNDERS & ASSOCIATES, PLLC
Certified Public Accountants
Ada, Oklahoma

December 27, 2021

SUPPLEMENTAL INFORMATION

CENTRAL OKLAHOMA COMMUNITY ACTION AGENCY, INC.
Shawnee, Oklahoma

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

March 31, 2021

Federal Grantor Pass-Through Grantor/Program Title	Fund No.	CFDA No.	Pass - Through Entity Identifying Number	Grantor No.	Expenditures
Federal Programs:					
U. S. Department of Health and Human Services:					
<u>Oklahoma Department of Commerce:</u>					
			94776655		
Community Services Block Grant	900	93.569		18007 CSBG CR 20 \$	4,850
Community Services Block Grant	904	93.569		17604 CSBG 19 & 18043 20	5,644
Community Services Block Grant	362	93.569		18099 CSBG 20	28,409
Community Services Block Grant	362	93.569		17690 CSBG 19	18,799
Community Services Block Grant	361	93.569		17479 CSBG 19	610
Community Services Block Grant	360	93.569		17736 CSBG 19	10,909
Community Services Block Grant	905	93.569		17495 CSBG 19	6,057
Community Services Block Grant	909	93.569		17788 CSBG 20	14,396
Community Services Block Grant	911	93.569		17872 CSBG 20	134,282
Community Services Block Grant	915	93.569		17434CSBG 19	349,141
Community Services Block Grant	916	93.569		17774 CSBG 20	274,722
Total Oklahoma Department of Commerce					<u>847,819</u>
U. S. Department of Transportation					
<u>Oklahoma Department of Transportation:</u>					
			N/A		
Section 5311 Transportation	500	20.509		FTA5311-TP-20(380)	129,223
Section 5311 Transportation	501	20.509		FTA5311-CARE(402)	354,438
		COVID-19			<u>483,661</u>
Total Oklahoma Department Transportation					<u>483,661</u>
U. S. Department of Homeland Security					
Emergency Food and Shelter Program	401	97.024		N/A	54,916
Emergency Food and Shelter Program	402	97.024		CARES	15,914
Total Department of Homeland Security					<u>70,830</u>
U. S. Department of Housing and Urban Development					
<u>Oklahoma Department of Commerce:</u>					
			94776655		
Emergency Solutions Grant Program	650	14.231		17667 ESG19	20,136
Emergency Solutions Grant Program	650	14.231		17902 ESGCR	47,967
Total Department of Housing and Urban Development					<u>68,103</u>
TOTAL FEDERAL AWARDS					\$ <u>1,470,413</u>

* See accompanying notes to this schedule.

CENTRAL OKLAHOMA COMMUNITY ACTION AGENCY, INC.
Shawnee, Oklahoma

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

March 31, 2021

NOTE 1: BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards include the federal grant activity of Central Oklahoma Community Action Agency, Inc., (COCAA) under programs of the of the federal government for the year ended March 31, 2021. The information in this schedule is in accordance with the requirements of *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*. Because the schedule presents only a portion of the operations of COCAA, it is not intended to, and does not present the financial position, changes in net position, or cash flows of COCAA.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in *Uniform Guidance*, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE 3: INDIRECT COST

The Organization has elected not to use the 10 percent *de minimis* indirect cost rate as allowed under the *Uniform Guidance*.

NOTE 4: RELATIONSHIP TO FEDERAL FINANCIAL REPORTS

Amounts reported in the accompanying schedules may not agree with the amounts reported in the related financial reports filed with the grantor agencies because of accruals made in the schedule which will be included in future reports filed with those agencies.

NOTE 5: CONTINGENT LIABILITIES

The organization participates in a number of federally assisted programs. These programs are audited in accordance with *Government Auditing Standards* and the *Single Audit Act Amendments of 1996*, if applicable, in accordance with the required levels of Federal Financial Assistance. Audits of prior years have not resulted in any significant disallowed costs; however, grantor agencies may provide for further examinations.

CENTRAL OKLAHOMA COMMUNITY ACTION AGENCY, INC.
Shawnee, Oklahoma

COMBINING STATEMENT OF FINANCIAL POSITION
WITHOUT DONOR RESTRICTIONS

March 31, 2021

	PPP Loan	Payroll 100	Local 310	Rent Income 705	Housing 710	General 990	Without Donor Restrictions Total
<u>Assets</u>							
Cash and Cash Equivalents	\$ 27,459	\$ (485,489)	\$ 9,807	\$ 4,767	\$ 5,892	\$ 14,463	\$ (423,101)
Accounts Receivable	0	0	0	0	0	0	0
Due From Other Funds	0	0	30,728	3,446	104,077	0	138,251
Prepaid Expenses and Other Assets	0	0	0	18	216	2,725	2,959
Property and Equipment, Net	0	0	1,439	0	(1,776)	469,668	469,331
TOTAL ASSETS	\$ 27,459	\$ (485,489)	\$ 41,974	\$ 8,231	\$ 108,409	\$ 486,856	\$ 187,440
<u>Liabilities</u>							
Accounts Payable	\$ 0	\$ 462	\$ (13)	\$ 162	\$ 39	\$ 1,245	\$ 1,895
Accrued Expenses	27,459	(486,025)	0	0	200	32,757	(425,609)
Due to Other Funds	0	152,689	0	0	0	157,060	309,749
Note Payable	0	0	0	0	0	520	520
Total Liabilities	27,459	(332,874)	(13)	162	239	191,582	(113,445)
<u>Net Assets</u>							
Without Donor Restrictions	0	(152,615)	41,987	8,069	108,170	295,274	300,885
With Donor Restrictions	0	0	0	0	0	0	0
Total Net Assets	0	(152,615)	41,987	8,069	108,170	295,274	300,885
TOTAL LIABILITIES AND NET ASSETS	\$ 27,459	\$ (485,489)	\$ 41,974	\$ 8,231	\$ 108,409	\$ 486,856	\$ 187,440

CENTRAL OKLAHOMA COMMUNITY ACTION AGENCY, INC.
Shawnee, Oklahoma

COMBINING STATEMENT OF FINANCIAL POSITION
WITH DONOR RESTRICTIONS

For the Year Ended March 31, 2021

	<u>CSBG 360</u>	<u>CSBG 361</u>	<u>CSBG 362</u>	<u>CDBG 380</u>	<u>CDBG 381</u>
<u>ASSETS</u>					
Cash and Cash Equivalents	\$ 67	\$ (409)	\$ 8,743	\$ 0	\$ (840)
Accounts Receivable	0	0	6,158	355	2,000
Due From Other Funds	0	297	0	0	0
Prepaid Expenses and Other Assets	0	0	0	0	0
Property and Equipment, Net	0	0	0	0	0
Total Assets	<u>\$ 67</u>	<u>\$ (112)</u>	<u>\$ 14,901</u>	<u>\$ 355</u>	<u>\$ 1,160</u>
<u>LIABILITIES</u>					
Accounts Payable	\$ 0	\$ (112)	\$ 620	\$ 0	\$ 1,160
Accrued Expenses	0	0	7,974	0	0
Due to Other Funds	67	0	4,779	355	0
Deferred Revenue	0	0	0	0	0
Note Payable	0	0	0	0	0
Total Liabilities	<u>67</u>	<u>(112)</u>	<u>13,373</u>	<u>355</u>	<u>1,160</u>
<u>NET ASSETS</u>					
Without Donor Restrictions	0	0	0	0	0
With Donor Restrictions	<u>0</u>	<u>0</u>	<u>1,528</u>	<u>0</u>	<u>0</u>
Total Net Assets	<u>0</u>	<u>0</u>	<u>1,528</u>	<u>0</u>	<u>0</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 67</u>	<u>\$ (112)</u>	<u>\$ 14,901</u>	<u>\$ 355</u>	<u>\$ 1,160</u>

CENTRAL OKLAHOMA COMMUNITY ACTION AGENCY, INC.
Shawnee, Oklahoma

COMBINING STATEMENT OF FINANCIAL POSITION
WITH DONOR RESTRICTIONS

For the Year Ended March 31, 2021

	Fundraiser Shawnee United 385	United Way 390	Healy Steps 395	Parents as Teachers 396	Emergency Food & Shelter 401
<u>ASSETS</u>					
Cash and Cash Equivalents	\$ 1,311	\$ 1,327	\$ 18,040	\$ 13,996	\$ (22,948)
Accounts Receivable	0	0	75,000	0	0
Due From Other Funds	8,417	0	8,863	0	16,493
Prepaid Expenses and Other Assets	0	0	380	0	0
Property and Equipment, Net	0	0	0	0	0
Total Assets	<u>\$ 9,728</u>	<u>\$ 1,327</u>	<u>\$ 102,283</u>	<u>\$ 13,996</u>	<u>\$ (6,455)</u>
<u>LIABILITIES</u>					
Accounts Payable	\$ 0	\$ 0	\$ (77)	\$ 0	\$ (500)
Accrued Expenses	0	0	25,629	0	0
Due to Other Funds	0	0	0	97	0
Deferred Revenue	0	0	0	0	0
Note Payable	0	0	0	0	0
Total Liabilities	<u>0</u>	<u>0</u>	<u>25,552</u>	<u>97</u>	<u>(500)</u>
<u>NET ASSETS</u>					
Without Donor Restrictions	0	0	0	0	0
With Donor Restrictions	<u>9,728</u>	<u>1,327</u>	<u>76,731</u>	<u>13,899</u>	<u>(5,955)</u>
Total Net Assets	<u>9,728</u>	<u>1,327</u>	<u>76,731</u>	<u>13,899</u>	<u>(5,955)</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 9,728</u>	<u>\$ 1,327</u>	<u>\$ 102,283</u>	<u>\$ 13,996</u>	<u>\$ (6,455)</u>

CENTRAL OKLAHOMA COMMUNITY ACTION AGENCY, INC.
Shawnee, Oklahoma

COMBINING STATEMENT OF FINANCIAL POSITION
WITH DONOR RESTRICTIONS

For the Year Ended March 31, 2021

	Emergency Food & Shelter 402	Elite Repeat 410	Meals on Wheels 420	Shoes That Fit 430	Social Services 440
<u>ASSETS</u>					
Cash and Cash Equivalents	\$ 31,058	\$ 0	\$ 9,989	\$ 7,565	\$ 798
Accounts Receivable	0	0	0	0	0
Due From Other Funds	0	2,144	0	6,355	0
Prepaid Expenses and Other Assets	0	0	0	0	0
Property and Equipment, Net	0	0	0	0	0
Total Assets	<u>\$ 31,058</u>	<u>\$ 2,144</u>	<u>\$ 9,989</u>	<u>\$ 13,920</u>	<u>\$ 798</u>
<u>LIABILITIES</u>					
Accounts Payable	\$ (24)	\$ 0	\$ 535	\$ 0	\$ 0
Accrued Expenses	0	0	3,683	0	0
Due to Other Funds	0	0	590	0	798
Deferred Revenue	0	0	0	0	0
Note Payable	0	0	0	0	0
Total Liabilities	<u>(24)</u>	<u>0</u>	<u>4,808</u>	<u>0</u>	<u>798</u>
<u>NET ASSETS</u>					
Without Donor Restrictions	0	0	0	0	0
With Donor Restrictions	<u>31,082</u>	<u>2,144</u>	<u>5,181</u>	<u>13,920</u>	<u>0</u>
Total Net Assets	<u>31,082</u>	<u>2,144</u>	<u>5,181</u>	<u>13,920</u>	<u>0</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 31,058</u>	<u>\$ 2,144</u>	<u>\$ 9,989</u>	<u>\$ 13,920</u>	<u>\$ 798</u>

CENTRAL OKLAHOMA COMMUNITY ACTION AGENCY, INC.
Shawnee, Oklahoma

COMBINING STATEMENT OF FINANCIAL POSITION
WITH DONOR RESTRICTIONS

For the Year Ended March 31, 2021

	Discretionary MOW 450	Wegener Foundation 455	RX 19 CAA 491	COTS 500	Cares COTS 501
<u>ASSETS</u>					
Cash and Cash Equivalents	\$ 676	\$ 0	\$ 18,731	\$ 171,787	\$ 129,237
Accounts Receivable	0	0	9,961	81,415	65,497
Due From Other Funds	0	2,753	0	0	0
Prepaid Expenses and Other Assets	0	0	0	2,948	0
Property and Equipment, Net	0	0	0	59,187	0
Total Assets	<u>\$ 676</u>	<u>\$ 2,753</u>	<u>\$ 28,692</u>	<u>\$ 315,337</u>	<u>\$ 194,734</u>
<u>LIABILITIES</u>					
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 8,561	\$ 0
Accrued Expenses	0	0	19,928	27,371	180,334
Due to Other Funds	1,343	0	8,764	118,933	14,400
Deferred Revenue	0	0	0	0	0
Note Payable	0	0	0	0	0
Total Liabilities	<u>1,343</u>	<u>0</u>	<u>28,692</u>	<u>154,865</u>	<u>194,734</u>
<u>NET ASSETS</u>					
Without Donor Restrictions	0	0	0	0	0
With Donor Restrictions	<u>(667)</u>	<u>2,753</u>	<u>0</u>	<u>160,472</u>	<u>0</u>
Total Net Assets	<u>(667)</u>	<u>2,753</u>	<u>0</u>	<u>160,472</u>	<u>0</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 676</u>	<u>\$ 2,753</u>	<u>\$ 28,692</u>	<u>\$ 315,337</u>	<u>\$ 194,734</u>

CENTRAL OKLAHOMA COMMUNITY ACTION AGENCY, INC.
Shawnee, Oklahoma

COMBINING STATEMENT OF FINANCIAL POSITION
WITH DONOR RESTRICTIONS

For the Year Ended March 31, 2021

	HUD Building 610	Emergency Solutions 650	Emergency Solutions 651	Trafficking 675
<u>ASSETS</u>				
Cash and Cash Equivalents	\$ (5,385)	\$ 7,154	\$ (15,945)	\$ (210)
Accounts Receivable	0	0	25,844	0
Due From Other Funds	0	0	0	0
Prepaid Expenses and Other Assets	0	0	0	0
Property and Equipment, Net	45,000	0	0	0
Total Assets	<u>\$ 39,615</u>	<u>\$ 7,154</u>	<u>\$ 9,899</u>	<u>\$ (210)</u>
<u>LIABILITIES</u>				
Accounts Payable	\$ 0	\$ 0	\$ 2,762	\$ 0
Accrued Expenses	0	3,738	7,137	0
Due to Other Funds	933	3,416	0	0
Deferred Revenue	0	0	0	0
Note Payable	38,819	0	0	0
Total Liabilities	<u>39,752</u>	<u>7,154</u>	<u>9,899</u>	<u>0</u>
<u>NET ASSETS</u>				
Without Donor Restrictions	0	0	0	0
With Donor Restrictions	(137)	0	0	(210)
Total Net Assets	<u>(137)</u>	<u>0</u>	<u>0</u>	<u>(210)</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 39,615</u>	<u>\$ 7,154</u>	<u>\$ 9,899</u>	<u>\$ (210)</u>

CENTRAL OKLAHOMA COMMUNITY ACTION AGENCY, INC.
Shawnee, Oklahoma

COMBINING STATEMENT OF FINANCIAL POSITION
WITH DONOR RESTRICTIONS

For the Year Ended March 31, 2021

	House 1425 Duplexes 700	VIP 850	VITA 890	CSBG Discretionary 901	CSBG 19 & 20 904
<u>ASSETS</u>					
Cash and Cash Equivalents	\$ 7,788	\$ 1,717	\$ (322)	\$ 351	\$ 0
Accounts Receivable	0	0	0	0	0
Due From Other Funds	24,832	0	0	0	0
Prepaid Expenses and Other Assets	307	35	0	0	0
Property and Equipment, Net	0	0	0	0	0
Total Assets	<u>\$ 32,927</u>	<u>\$ 1,752</u>	<u>\$ (322)</u>	<u>\$ 351</u>	<u>\$ 0</u>
<u>LIABILITIES</u>					
Accounts Payable	\$ (116)	\$ 174	\$ 0	\$ 0	\$ 0
Accrued Expenses	0	0	0	0	0
Due to Other Funds	0	35	0	351	0
Deferred Revenue	400	0	0	0	0
Note Payable	0	0	0	0	0
Total Liabilities	<u>284</u>	<u>209</u>	<u>0</u>	<u>351</u>	<u>0</u>
<u>NET ASSETS</u>					
Without Donor Restrictions	0	0	0	0	0
With Donor Restrictions	<u>32,643</u>	<u>1,543</u>	<u>(322)</u>	<u>0</u>	<u>0</u>
Total Net Assets	<u>32,643</u>	<u>1,543</u>	<u>(322)</u>	<u>0</u>	<u>0</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 32,927</u>	<u>\$ 1,752</u>	<u>\$ (322)</u>	<u>\$ 351</u>	<u>\$ 0</u>

CENTRAL OKLAHOMA COMMUNITY ACTION AGENCY, INC.
Shawnee, Oklahoma

COMBINING STATEMENT OF FINANCIAL POSITION
WITH DONOR RESTRICTIONS

For the Year Ended March 31, 2021

	<u>CSBG 905</u>	<u>CSBG 19 911</u>	<u>CSBG 19 914</u>	<u>CSBG 19 915</u>	<u>CSBG 20 916</u>
<u>ASSETS</u>					
Cash and Cash Equivalents	\$ 6,400	\$ (18,364)	\$ 286	\$ 145,940	\$ 2,877
Accounts Receivable	75	64,630	400	0	81,820
Due From Other Funds	0	0	0	0	0
Prepaid Expenses and Other Assets	0	0	0	903	5,411
Property and Equipment, Net	0	0	0	0	0
Total Assets	<u>\$ 6,475</u>	<u>\$ 46,266</u>	<u>\$ 686</u>	<u>\$ 146,843</u>	<u>\$ 90,108</u>
<u>LIABILITIES</u>					
Accounts Payable	\$ 0	\$ 23,838	\$ (64)	\$ (6,411)	\$ 17,507
Accrued Expenses	4,420	22,428	(100)	90,580	86,908
Due to Other Funds	2,055	0	580	62,674	0
Deferred Revenue	0	0	0	0	0
Note Payable	0	0	0	0	0
Total Liabilities	<u>6,475</u>	<u>46,266</u>	<u>416</u>	<u>146,843</u>	<u>104,415</u>
<u>NET ASSETS</u>					
Without Donor Restrictions	0	0	0	0	0
With Donor Restrictions	<u>0</u>	<u>0</u>	<u>270</u>	<u>0</u>	<u>(14,307)</u>
Total Net Assets	<u>0</u>	<u>0</u>	<u>270</u>	<u>0</u>	<u>(14,307)</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 6,475</u>	<u>\$ 46,266</u>	<u>\$ 686</u>	<u>\$ 146,843</u>	<u>\$ 90,108</u>

CENTRAL OKLAHOMA COMMUNITY ACTION AGENCY, INC.
Shawnee, Oklahoma

COMBINING STATEMENT OF FINANCIAL POSITION
WITH DONOR RESTRICTIONS

For the Year Ended March 31, 2021

	SAFCAA 20 952	SAFCAA 20 953	Avedis Discretionary 960	Total With Donor Restrictions Fund
<u>ASSETS</u>				
Cash and Cash Equivalents	\$ 44	\$ 18,112	\$ 28,199	\$ 567,770
Accounts Receivable	1,722	4,360	0	419,237
Due From Other Funds	2,575	0	322,795	395,524
Prepaid Expenses and Other Assets	0	0	16	10,000
Property and Equipment, Net	0	0	16,778	120,965
Total Assets	<u>\$ 4,341</u>	<u>\$ 22,472</u>	<u>\$ 367,788</u>	<u>\$ 1,513,496</u>
<u>LIABILITIES</u>				
Accounts Payable	\$ 4,341	\$ (2,575)	\$ 895	\$ 50,514
Accrued Expenses	0	21,191	23,054	524,275
Due to Other Funds	0	3,856	0	224,026
Deferred Revenue	0	0	0	400
Note Payable	0	0	0	38,819
Total Liabilities	<u>4,341</u>	<u>22,472</u>	<u>23,949</u>	<u>838,034</u>
<u>NET ASSETS</u>				
Without Donor Restrictions	0	0	0	0
With Donor Restrictions	0	0	343,839	675,462
Total Net Assets	<u>0</u>	<u>0</u>	<u>343,839</u>	<u>675,462</u>
			0	
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 4,341</u>	<u>\$ 22,472</u>	<u>\$ 367,788</u>	<u>\$ 1,513,496</u>

CENTRAL OKLAHOMA COMMUNITY ACTION AGENCY, INC.
Shawnee, Oklahoma

COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS
WITHOUT DONOR RESTRICTIONS

March 31, 2021

	Payroll 100	Local 310	Rent Income 705	Housing 710
<u>Revenues and Gains</u>				
Federal Grants	\$ 0	\$ 0	\$ 0	\$ 0
State Grants	0	0	0	0
Local Grants	0	0	0	0
Donations	0	0	0	0
Program Revenue	0	15,413	0	0
Rental Revenue	0	0	9,600	5,500
United Way Allocation	0	0	0	0
In-Kind Revenue	0	0	0	0
Matching Revenue	0	0	0	0
Insure Oklahoma Revenue	0	0	0	0
Other Revenue	0	0	0	0
Total Revenue and Gains	0	15,413	9,600	5,500
<u>Expenses and Losses</u>				
Salaries	0	0	0	0
Fringe Benefits	0	0	0	0
Contract Expenses	0	0	102	58
Administration	0	0	0	0
Client Assistance	0	8,304	0	0
Training	0	0	0	0
Repair and Maintenance	0	0	236	571
Rent and Storage	0	0	4,803	0
Utilities	0	0	62	0
Travel	0	0	0	0
Supplies	0	0	33	0
Direct Expenses	0	0	0	0
Interest	0	0	0	0
Depreciation	0	0	0	2,460
Other Expenses	0	0	10	0
Pass-Through Grants	0	0	0	0
Insurance Expense	0	0	157	1,248
Advertising Expense	0	0	0	0
Telephone	0	0	1,116	0
In-Kind	0	0	0	0
Total Expenses and Losses	0	8,304	6,519	4,337
Change in Net Assets	0	7,109	3,081	1,163
Net Assets, Beginning of Year	(152,615)	34,878	4,988	107,007
Net Assets, End of Year	\$ (152,615)	\$ 41,987	\$ 8,069	\$ 108,170

CENTRAL OKLAHOMA COMMUNITY ACTION AGENCY, INC.
Shawnee, Oklahoma

COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS
WITHOUT DONOR RESTRICTIONS

March 31, 2021

	PPP Loan 910	General 990	Without Donor Restrictions Total
<u>Revenues and Gains</u>			
Federal Grants	\$ 0	\$ 0	\$ 0
State Grants	0	0	0
Local Grants	71,400	0	71,400
Donations	0	0	0
Program Revenue	0	11,157	26,570
Rental Revenue	0	0	15,100
United Way Allocation	0	0	0
In-Kind Revenue	0	0	0
Matching Revenue	0	0	0
Insure Oklahoma Revenue	0	0	0
Other Revenue	0	0	0
Total Revenue and Gains	71,400	11,157	113,070
<u>Expenses and Losses</u>			
Salaries	49,228	30,821	80,049
Fringe Benefits	12,933	8,909	21,842
Contract Expenses	0	0	160
Administration	0	0	0
Client Assistance	0	3,625	11,929
Training	0	0	0
Repair and Maintenance	0	39	846
Rent and Storage	8,724	0	13,527
Utilities	239	(265)	36
Travel	0	0	0
Supplies	0	35	68
Direct Expenses	0	0	0
Interest	0	160	160
Depreciation	0	17,602	20,062
Other Expenses	0	8,982	8,992
Pass-Through Grants	0	0	0
Insurance Expense	0	0	1,405
Advertising Expense	0	0	0
Telephone	276	487	1,879
In-Kind	0	0	0
Total Expenses and Losses	71,400	70,395	160,955
Change in Net Assets	0	(59,238)	(47,885)
Net Assets, Beginning of Year	0	354,512	348,770
Net Assets, End of Year	\$ 0	\$ 295,274	\$ 300,885

CENTRAL OKLAHOMA COMMUNITY ACTION AGENCY, INC.
Shawnee, Oklahoma

COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS
WITH DONOR RESTRICTIONS

For the Year Ended March 31, 2021

	CSBG 360	CSBG 361	CSBG 362	CDBG 380	CDBG 381	Fundraiser Shawnee United 385
<u>Revenues and Gains</u>						
Federal Grants	\$ 0	\$ 313	\$ 47,208	\$ 0	\$ 0	\$ 0
State Grants	0	0	0	0	0	0
Local Grants	0	0	0	89	39,714	0
Donations	0	0	0	0	0	0
Program Revenue	0	0	0	0	0	0
Rental Revenue	0	0	0	0	0	0
United Way Allocation	0	0	0	0	0	0
In-Kind Revenue	0	0	0	0	0	0
Matching Revenue	0	0	0	0	0	0
Insure Oklahoma Revenue	0	0	0	0	0	0
Other Revenue	0	0	0	0	0	0
Total Revenue and Gains	<u>0</u>	<u>313</u>	<u>47,208</u>	<u>89</u>	<u>39,714</u>	<u>0</u>
<u>Expenses and Losses</u>						
Salaries	0	152	12,522	0	0	0
Fringe Benefits	0	0	3,651	0	0	0
Contract Expenses	0	161	182	0	0	0
Administration	0	0	0	0	0	0
Client Assistance	0	297	30,379	89	39,714	0
Training	0	0	0	0	0	0
Repair and Maintenance	0	0	0	0	0	0
Rent and Storage	0	0	0	0	0	0
Utilities	0	0	0	0	0	0
Travel	0	0	452	0	0	0
Supplies	0	0	22	0	0	0
Direct Expenses	0	0	0	0	0	0
Interest	0	0	0	0	0	0
Depreciation	0	0	0	0	0	0
Other Expenses	0	0	0	0	0	0
Pass-Through Grants	0	0	0	0	0	0
Insurance Expense	0	0	0	0	0	10
Advertising Expense	0	0	0	0	0	0
Telephone	0	0	0	0	0	0
In-Kind	0	0	0	0	0	0
Total Expenses and Losses	<u>0</u>	<u>610</u>	<u>47,208</u>	<u>89</u>	<u>39,714</u>	<u>10</u>
Change in Net Assets	0	(297)	0	0	0	(10)
Net Assets, Beginning of Year	<u>0</u>	<u>297</u>	<u>1,528</u>	<u>0</u>	<u>0</u>	<u>9,738</u>
Net Assets, End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 1,528</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 9,728</u>

CENTRAL OKLAHOMA COMMUNITY ACTION AGENCY, INC.
Shawnee, Oklahoma

COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS
WITH DONOR RESTRICTIONS

For the Year Ended March 31, 2021

	United Way 390	Healty Steps 395	Parents as Teachers 396	Emergency Food & Shelter 401	Emergency Food & Shelter 402
<u>Revenues and Gains</u>					
Federal Grants	\$ 0	\$ 0	\$ 0	\$ 29,192	\$ 46,996
State Grants	0	0	0	0	0
Local Grants	0	0	0	0	0
Donations	0	0	0	0	0
Program Revenue	0	125,000	0	0	0
Rental Revenue	0	0	0	0	0
United Way Allocation	2,181	0	0	0	0
In-Kind Revenue	0	0	0	0	0
Matching Revenue	0	0	0	0	0
Insure Oklahoma Revenue	0	0	0	0	0
Other Revenue	0	0	0	(118)	0
Total Revenue and Gains	<u>2,181</u>	<u>125,000</u>	<u>0</u>	<u>29,074</u>	<u>46,996</u>
<u>Expenses and Losses</u>					
Salaries	0	46,993	(6,746)	0	0
Fringe Benefits	0	10,608	(977)	0	0
Contract Expenses	0	1,032	(5,230)	0	0
Administration	0	0	0	0	0
Client Assistance	1,841	0	0	54,916	15,914
Training	0	0	0	0	0
Repair and Maintenance	0	900	0	0	0
Rent and Storage	0	0	0	0	0
Utilities	0	0	0	0	0
Travel	0	0	(34)	0	0
Supplies	0	0	0	0	0
Direct Expenses	0	0	0	0	0
Interest	0	0	0	0	0
Depreciation	0	0	0	0	0
Other Expenses	0	168	(912)	0	0
Pass-Through Grants	0	0	0	0	0
Insurance Expense	0	1,628	0	0	0
Advertising Expense	0	0	0	0	0
Telephone	0	0	0	0	0
In-Kind	0	0	0	0	0
Total Expenses and Losses	<u>1,841</u>	<u>61,329</u>	<u>(13,899)</u>	<u>54,916</u>	<u>15,914</u>
Change in Net Assets	340	63,671	13,899	(25,842)	31,082
Net Assets, Beginning of Year	<u>987</u>	<u>13,060</u>	<u>0</u>	<u>19,887</u>	<u>0</u>
Net Assets, End of Year	<u>\$ 1,327</u>	<u>\$ 76,731</u>	<u>\$ 13,899</u>	<u>\$ (5,955)</u>	<u>\$ 31,082</u>

CENTRAL OKLAHOMA COMMUNITY ACTION AGENCY, INC.
Shawnee, Oklahoma

COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS
WITH DONOR RESTRICTIONS

For the Year Ended March 31, 2021

	Elite Repeat 410	Meals on Wheels 420	Shoes That Fit 430	Shoes That Fit 435	Social & Voluntary Services 440
<u>Revenues and Gains</u>					
Federal Grants	\$ 0	\$ 0	\$ 0	\$ 10,909	\$ 0
State Grants	0	0	0	0	0
Local Grants	0	0	0	0	0
Donations	0	0	0	0	0
Program Revenue	0	22,376	2,950	0	0
Rental Revenue	0	0	0	0	0
United Way Allocation	0	8,167	0	0	0
In-Kind Revenue	0	0	0	0	0
Matching Revenue	0	0	0	0	0
Insure Oklahoma Revenue	0	0	0	0	0
Other Revenue	0	0	0	0	0
Total Revenue and Gains	<u>0</u>	<u>30,543</u>	<u>2,950</u>	<u>10,909</u>	<u>0</u>
<u>Expenses and Losses</u>					
Salaries	0	5,570	0	0	0
Fringe Benefits	0	1,020	0	0	0
Contract Expenses	0	0	72	0	0
Administration	0	0	0	0	0
Client Assistance	0	0	78	10,020	0
Training	0	0	0	0	0
Repair and Maintenance	0	100	0	0	0
Rent and Storage	0	0	0	0	0
Utilities	0	0	0	0	0
Travel	0	4,681	263	0	0
Supplies	0	0	186	889	0
Direct Expenses	0	13,399	0	0	0
Interest	0	0	0	0	0
Depreciation	0	0	0	0	0
Other Expenses	0	240	0	0	0
Pass-Through Grants	0	0	0	0	0
Insurance Expense	0	0	0	0	0
Advertising Expense	0	0	0	0	0
Telephone	0	352	0	0	0
In-Kind	0	0	0	0	0
Total Expenses and Losses	<u>0</u>	<u>25,362</u>	<u>599</u>	<u>10,909</u>	<u>0</u>
Change in Net Assets	0	5,181	2,351	0	0
Net Assets, Beginning of Year	<u>2,144</u>	<u>0</u>	<u>11,589</u>	<u>0</u>	<u>0</u>
Net Assets, End of Year	<u>\$ 2,144</u>	<u>\$ 5,181</u>	<u>\$ 13,920</u>	<u>\$ 0</u>	<u>\$ 0</u>

CENTRAL OKLAHOMA COMMUNITY ACTION AGENCY, INC.
Shawnee, Oklahoma

COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS
WITH DONOR RESTRICTIONS

For the Year Ended March 31, 2021

	Discretionary MOW 450	Wegener Foundation 455	RX 19 CAA OK 491	COTS 500	Cares COTS 501
<u>Revenues and Gains</u>					
Federal Grants	\$ 0	\$ 0	\$ 0	\$ 129,223	354,438
State Grants	0	0	38,593	0	0
Local Grants	0	0	0	64,250	0
Donations	0	0	0	0	0
Program Revenue	0	0	0	107,435	0
Rental Revenue	0	0	0	0	0
United Way Allocation	0	0	0	0	0
In-Kind Revenue	0	0	0	0	0
Matching Revenue	0	0	0	0	0
Insure Oklahoma Revenue	0	0	0	26,060	0
Other Revenue	5	0	0	0	0
Total Revenue and Gains	<u>5</u>	<u>0</u>	<u>38,593</u>	<u>326,968</u>	<u>354,438</u>
<u>Expenses and Losses</u>					
Salaries	0	0	28,263	44,886	246,549
Fringe Benefits	0	0	9,230	25,013	86,831
Contract Expenses	0	0	0	12,015	0
Administration	0	0	0	0	0
Client Assistance	0	0	0	0	0
Training	0	0	0	1,890	0
Repair and Maintenance	0	0	0	7,098	0
Rent and Storage	0	0	0	9,022	752
Utilities	0	0	0	127	0
Travel	0	0	0	39,396	10,275
Supplies	0	0	0	1,398	2,912
Direct Expenses	0	0	0	0	0
Interest	0	0	0	0	0
Depreciation	0	0	0	20,517	0
Other Expenses	0	0	1,100	11,870	5,438
Pass-Through Grants	0	0	0	0	0
Insurance Expense	0	0	0	29,369	0
Advertising Expense	0	0	0	2,065	55
Telephone	0	0	0	8,089	1,626
In-Kind	0	0	0	0	0
Total Expenses and Losses	<u>0</u>	<u>0</u>	<u>38,593</u>	<u>212,755</u>	<u>354,438</u>
Change in Net Assets	5	0	0	114,213	0
Net Assets, Beginning of Year	<u>(672)</u>	<u>2,753</u>	<u>0</u>	<u>46,259</u>	<u>0</u>
Net Assets, End of Year	<u>\$ (667)</u>	<u>\$ 2,753</u>	<u>\$ 0</u>	<u>\$ 160,472</u>	<u>0</u>

CENTRAL OKLAHOMA COMMUNITY ACTION AGENCY, INC.
Shawnee, Oklahoma

COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS
WITH DONOR RESTRICTIONS

For the Year Ended March 31, 2021

	HUD \$ Building 610	Emergency Solutions 650	Emergency Solutions 651	Trafficking 675	House 1425 Duplexes 700
Revenues and Gains					
Federal Grants	\$ 0	\$ 20,136	\$ 47,967	\$ 0	\$ 0
State Grants	0	0	0	0	0
Local Grants	0	0	0	0	0
Donations	0	0	0	0	0
Program Revenue	0	0	0	380	0
Rental Revenue	0	0	0	0	9,651
United Way Allocation	0	0	0	0	0
In-Kind Revenue	0	20,136	0	0	0
Matching Revenue	0	0	0	0	0
Insure Oklahoma Revenue	0	0	0	0	0
Other Revenue	0	0	0	0	0
Total Revenue and Gains	<u>0</u>	<u>40,272</u>	<u>47,967</u>	<u>380</u>	<u>9,651</u>
Expenses and Losses					
Salaries	0	5,241	12,536	0	0
Fringe Benefits	0	1,745	3,618	0	0
Contract Expenses	0	1,260	0	0	124
Administration	0	0	0	0	0
Client Assistance	0	11,890	30,819	1,010	0
Training	0	0	0	0	0
Repair and Maintenance	0	0	0	0	2,166
Rent and Storage	0	0	0	0	0
Utilities	0	0	0	0	0
Travel	0	0	0	0	0
Supplies	0	0	994	0	34
Direct Expenses	0	0	0	0	0
Interest	137	0	0	0	0
Depreciation	0	0	0	0	0
Other Expenses	0	0	0	0	0
Pass-Through Grants	0	0	0	0	0
Insurance Expense	0	0	0	0	2,157
Advertising Expense	0	0	0	0	0
Telephone	0	0	0	0	0
In-Kind	0	20,136	0	0	0
Total Expenses and Losses	<u>137</u>	<u>40,272</u>	<u>47,967</u>	<u>1,010</u>	<u>4,481</u>
Change in Net Assets	(137)	0	0	(630)	5,170
Net Assets, Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>420</u>	<u>27,473</u>
Net Assets, End of Year	<u>\$ (137)</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (210)</u>	<u>\$ 32,643</u>

CENTRAL OKLAHOMA COMMUNITY ACTION AGENCY, INC.
Shawnee, Oklahoma

COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS
WITH DONOR RESTRICTIONS

For the Year Ended March 31, 2021

	VIP 850	VITA 890	CSBG Capital 900	CSBG Discretionary 901	CSBG 19 & 20 904
Revenues and Gains					
Federal Grants	\$ 0	\$ 0	\$ 4,850	\$ 0	\$ 5,644
State Grants	0	0	0	0	0
Local Grants	0	0	0	0	0
Donations	0	0	0	0	0
Program Revenue	3,625	0	0	0	0
Rental Revenue	0	0	0	0	0
United Way Allocation	0	0	0	0	0
In-Kind Revenue	0	0	0	0	0
Matching Revenue	0	0	0	0	0
Insure Oklahoma Revenue	0	0	0	0	0
Other Revenue	0	0	0	0	0
Total Revenue and Gains	<u>3,625</u>	<u>0</u>	<u>4,850</u>	<u>0</u>	<u>5,644</u>
Expenses and Losses					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Contract Expenses	0	0	0	0	0
Administration	0	0	0	0	0
Client Assistance	0	0	0	0	0
Training	0	0	0	0	0
Repair and Maintenance	389	0	4,850	0	0
Rent and Storage	0	235	0	0	5,644
Utilities	0	0	0	0	0
Travel	1,207	0	0	0	0
Supplies	252	0	0	0	0
Direct Expenses	0	0	0	0	0
Interest	0	0	0	0	0
Depreciation	0	0	0	0	0
Other Expenses	0	0	0	0	0
Pass-Through Grants	0	0	0	0	0
Insurance Expense	234	0	0	0	0
Advertising Expense	0	0	0	0	0
Telephone	0	87	0	0	0
In-Kind	0	0	0	0	0
Total Expenses and Losses	<u>2,082</u>	<u>322</u>	<u>4,850</u>	<u>0</u>	<u>5,644</u>
Change in Net Assets	1,543	(322)	0	0	0
Net Assets, Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Assets, End of Year	<u>\$ 1,543</u>	<u>\$ (322)</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

CENTRAL OKLAHOMA COMMUNITY ACTION AGENCY, INC.
Shawnee, Oklahoma

COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS
WITH DONOR RESTRICTIONS

For the Year Ended March 31, 2021

	CSBG 905	CSBG '20 909	CSBG '19 911	CSBG '19 914	CSBG '19 915
Revenues and Gains					
Federal Grants	\$ 6,057	\$ 14,396	\$ 134,282	\$ 0	\$ 356,733
State Grants	0	0	0	0	0
Local Grants	0	0	0	0	0
Donations	0	0	0	0	0
Program Revenue	0	0	0	0	0
Rental Revenue	0	0	0	0	0
United Way Allocation	0	0	0	0	0
In-Kind Revenue	0	0	0	0	0
Matching Revenue	0	0	0	0	0
Insure Oklahoma Revenue	0	0	0	0	0
Other Revenue	0	0	0	0	0
Total Revenue and Gains	<u>6,057</u>	<u>14,396</u>	<u>134,282</u>	<u>0</u>	<u>356,733</u>
Expenses and Losses					
Salaries	4,176	0	45,381	0	169,150
Fringe Benefits	828	0	11,550	0	45,953
Contract Expenses	0	0	3,050	0	22,631
Administration	0	0	0	0	0
Client Assistance	0	0	71,956	0	0
Training	0	0	0	0	0
Repair and Maintenance	0	0	0	0	7,045
Rent and Storage	0	0	0	0	27,323
Utilities	0	0	0	0	1,631
Travel	20	0	0	0	11,346
Supplies	1,033	0	1,463	0	23,595
Direct Expenses	0	156	0	0	14,477
Interest	0	14,162	0	0	540
Depreciation	0	0	0	0	0
Other Expenses	0	0	812	0	5,020
Pass-Through Grants	0	78	0	0	0
Insurance Expense	0	0	0	0	4,103
Advertising Expense	0	0	70	0	4,795
Telephone	0	0	0	0	11,532
In-Kind	0	0	0	0	0
Total Expenses and Losses	<u>6,057</u>	<u>14,396</u>	<u>134,282</u>	<u>0</u>	<u>349,141</u>
Change in Net Assets	0	0	0	0	7,592
Net Assets, Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>270</u>	<u>(7,592)</u>
Net Assets, End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 270</u>	<u>\$ 0</u>

CENTRAL OKLAHOMA COMMUNITY ACTION AGENCY, INC.
Shawnee, Oklahoma

COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS
WITH DONOR RESTRICTIONS

For the Year Ended March 31, 2021

	CSBG '20 916	SAFCAA 20 952	SAFCAA 20 953	Avedis Discretionary 960	Total With Donor Restrictions Fund
Revenues and Gains					
Federal Grants	\$ 260,415	\$ 0	\$ 0	\$ 0	\$ 1,468,759
State Grants	0	24,748	38,316	0	101,657
Local Grants	0	0	0	0	104,053
Donations	0	0	0	0	0
Program Revenue	0	0	0	70,890	332,656
Rental Revenue	0	0	0	0	9,651
United Way Allocation	0	0	0	0	10,348
In-Kind Revenue	0	0	0	0	20,136
Matching Revenue	0	0	0	0	0
Insure Oklahoma Revenue	0	0	0	0	26,060
Other Revenue	0	0	0	0	(113)
Total Revenue and Gains	<u>260,415</u>	<u>24,748</u>	<u>38,316</u>	<u>70,890</u>	<u>2,073,207</u>
Expenses and Losses					
Salaries	145,800	801	32,889	47,231	841,394
Fringe Benefits	32,940	0	5,427	11,109	248,546
Contract Expenses	17,089	0	0	1,720	54,106
Administration	0	0	0	0	0
Client Assistance	0	0	0	0	268,923
Training	338	0	0	2,101	4,329
Repair and Maintenance	8,027	0	0	875	31,450
Rent and Storage	33,275	0	0	1,108	77,359
Utilities	1,851	0	0	17	3,626
Travel	6,637	0	0	0	74,243
Supplies	1,316	0	0	1,012	35,106
Direct Expenses	2,316	0	0	0	30,348
Interest	877	0	0	0	15,716
Depreciation	0	0	0	0	20,517
Other Expenses	9,253	0	0	2,641	35,630
Pass-Through Grants	0	23,947	0	0	24,025
Insurance Expense	2,663	0	0	175	40,339
Advertising Expense	193	0	0	0	7,178
Telephone	12,147	0	0	881	34,714
In-Kind	0	0	0	0	20,136
Total Expenses and Losses	<u>274,722</u>	<u>24,748</u>	<u>38,316</u>	<u>68,870</u>	<u>1,867,685</u>
Change in Net Assets	(14,307)	0	0	2,020	205,522
Net Assets, Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>341,819</u>	<u>469,940</u>
Net Assets, End of Year	<u>\$ (14,307)</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 343,839</u>	<u>\$ 675,462</u>

CENTRAL OKLAHOMA COMMUNITY ACTION AGENCY, INC.
Shawnee, Oklahoma

STATUS OF PRIOR AUDIT FINDINGS

March 31, 2021

Section II – Financial Statement Findings and Questioned Costs

2020-001 RECORD RECEIVABLE WHEN REALIZABLE AND EARNED, NOT WHEN CASH IS RECEIVED

Condition: The organization received two cash payments in fiscal year 2021 that pertained to 2020 activity. Although these transactions were earned in 2020, the Organization incorrectly recorded the revenue in 2021 when payments were received.

Current Status: This finding can be cleared.

Section III – Federal Awards Findings and Questioned Costs:

Note reported.

CENTRAL OKLAHOMA COMMUNITY ACTION AGENCY, INC.
Shawnee, Oklahoma

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended March 31, 2021

Section I – Summary of Auditor’s Results

Financial Statements:

Type of Auditor’s Report Issued: Unmodified

Internal Control Over Financial Reporting:

Material Weakness(es) identified? Yes No

Significant deficiencies identified? Yes None Reported

Noncompliance material to financial statements noted? Yes No

Federal Awards:

Internal Control Over Major Programs:

Material weakness(es) identified? Yes No

Significant deficiencies identified? Yes None Reported

Type of auditor’s report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance? Yes No

Dollar threshold used to distinguish between Type A and Type B programs \$750,000

Auditee qualified as low-risk auditee? Yes No

Identification of Major Programs:

<u>CFDA #</u>	<u>PROGRAM TITLE</u>
20.509	Formula Grants for Rural Areas
93.569	Community Services Block Grant

Section II – Financial Statement Findings and Questioned Costs:

None reported.

Section III – Federal Awards Findings and Questioned Costs:

None reported

AGREEMENT BETWEEN THE CITY OF SHAWNEE and
CENTRAL OKLAHOMA COMMUNITY ACTION AGENCY, INC.

This Agreement is entered into this 1st day of July, 2021 by and between the City of Shawnee, Oklahoma, hereinafter the "CITY", and CENTRAL OKLAHOMA COMMUNITY ACTION AGENCY, INC., (operating as Central Oklahoma Transit System) hereinafter "COTS".

WITNESSETH

WHEREAS, the CITY is in need of public transportation for its citizens and workforce; and

WHEREAS, COTS possess the skill, ability, and equipment to provide such services.

NOW, THEREFORE, in consideration of the mutual covenants and promises hereinafter to set forth, it is hereby agreed by and between the parties hereto that:

1. COTS shall provide to the CITY transportation services for its workforce and citizens in general in the City of Shawnee, Oklahoma, to commence on the 1st day of July, 2021, and to continue uninterrupted service thereafter until the 30th day of June, 2022. Hours of this service shall be from 7:00 a.m. until 8:00 p.m. Monday through Friday, and Saturday 8:00 a.m. until 5:00 p.m. (except holidays).
2. In exchange for the provision of such transportation services, the CITY shall pay to COTS Seventy-Five Thousand Dollars (\$75,000.00) in installments as follows: Six Thousand Two Hundred Fifty Dollars (\$6,250.00) the first of each month, July 2021 - June 2022. This money is to come from the City's General Fund. Each payment is to be made after COTS submits the reports and invoices set forth in paragraph three (3) of this Agreement. The City Finance Director shall review quarterly the documents provided and ascertain compliance with the requirements of paragraph three. Failure to submit the required reports with the invoices will result in withholding of payment on the invoice pending the receiving of said reports by the City. The City reserves the right to determine if the reports received contain sufficient information for the City to be kept current on the financial status of COTS.
3. COTS shall provide to the CITY all invoices and other documents required by the CITY in connection with its payment procedures. COTS further agrees to provide to the City a monthly report of COTS' expenditures, income, and riders. Such reports shall be provided by COTS to the CITY by the 10th day each month during the term of this Agreement. COTS acknowledges and understands that it must segregate and account for the funds received from the CITY. COTS agrees to furnish the City with its annual audit or an agreed upon procedures engagement conducted by a Certified Public Accountant (CPA). COTS further agrees to furnish monthly reports to the CITY containing its revenues, expenditures, assets, liabilities, grants and activities.

4. COTS agrees to furnish to the CITY copies of all minutes of COTS meetings.
5. COTS further agrees that in the case of a national or state emergency, or if a municipal emergency is declared by the City Manager, COTS will allow the City to use vehicles and employees for necessary transportation, including but not limited to, transporting residents during an evacuation, assisting mass care facilities with transportation and transporting volunteers and responders to their designated work locations.
6. COTS hereby indemnifies the CITY and agrees to hold the CITY harmless from and against any loss, damage or claim arising from the operation of COTS and for any insurance premiums owed by COTS and for any tax liability now or later determined to be due and owing by COTS. Upon receipt of notice of a suit or proceeding filed against the CITY or COTS, COTS shall give the CITY written notice of such suit or proceeding within ten (10) days of receipt of such notice and shall cooperate with the CITY in its defense of any such suit or proceeding. COTS further agrees to at all times have insurance coverage reasonably covering the activities contemplated in this Agreement with a minimum coverage limit of One Million Dollars (\$1,000,000.00).
7. COTS shall submit a request for renewal to the City Clerk's Office no later than March 31, 2022. As a part of this request, COTS shall submit a clean, unqualified audit of its financials and be prepared to substantiate the services rendered pursuant to this Agreement in the prior year. The City's Community Service Contract Review Committee will then review the request in accordance with its procedures and make its recommendation to the City Mayor and Commission.
8. This Agreement may be terminated by either party without cause upon sixty (60) days written notice directed to the other party.

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed the day and year first above written.

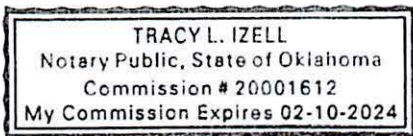
WITNESS our hands on June 18, 2021

CENTRAL OKLAHOMA COMMUNITY
ACTION AGENCY, INC., (CENTRAL
OKLAHOMA TRANSIT SYSTEM)


EXECUTIVE DIRECTOR

ATTEST:


SECRETARY/NOTARY



APPROVED by the Mayor and the City Commissioners of the City of Shawnee this 7th day of June, 2021.

DS



DocuSigned by:

Lisa Laszyone

LISA LASZYONE, CMC, CITY CLERK

THE CITY OF SHAWNEE, OKLAHOMA
A Municipal Corporation

DocuSigned by:

Chance Allison

CHANCE ALLISON, CITY MANAGER

APPROVED as to form and legality on 6/24/2021.

DocuSigned by:

Joseph M. Vorndran

JOSEPH M. VORNDRAN, CITY ATTORNEY

AGREEMENT BETWEEN THE CITY OF SHAWNEE and
CENTRAL OKLAHOMA COMMUNITY ACTION AGENCY, INC.

This Agreement is entered into this 1st day of July, 2022 by and between the City of Shawnee, Oklahoma, hereinafter the "CITY", and CENTRAL OKLAHOMA COMMUNITY ACTION AGENCY, INC., (operating as Central Oklahoma Transit System) hereinafter "COTS".

WITNESSETH

WHEREAS, the CITY is in need of public transportation for its citizens and workforce; and

WHEREAS, COTS possess the skill, ability, and equipment to provide such services.

NOW, THEREFORE, in consideration of the mutual covenants and promises hereinafter to set forth, it is hereby agreed by and between the parties hereto that:

1. COTS shall provide to the CITY transportation services for its workforce and citizens in general in the City of Shawnee, Oklahoma, to commence on the 1st day of July, 2022, and to continue until the 30th day of June, 2023. Hours of this service shall be from 7:00 a.m. until 8:00 p.m. Monday through Friday, and Saturday 8:00 a.m. until 5:00 p.m. (except holidays).
2. In exchange for the provision of such transportation services, the CITY shall pay to COTS _____ Dollars (\$_____) in installments as follows: _____ Dollars (\$_____) the first of each month, July 2022 through June 2023. This money is to come from the City's General Fund. Each payment is to be made after COTS submits the reports and invoices set forth in paragraph three (3) of this Agreement. The City Finance Director shall review quarterly the documents provided and ascertain compliance with the requirements of paragraph three. Failure to submit the required reports with the invoices will result in withholding of payment on the invoice pending the receiving of said reports by the City. The City reserves the right to determine if the reports received contain sufficient information for the City to be kept current on the financial status of COTS.
3. COTS shall provide to the CITY all invoices and other documents required by the CITY in connection with its payment procedures. COTS further agrees to provide to the CITY a monthly report of COTS' expenditures, income, and riders. Such reports shall be provided by COTS to the CITY by the 10th day each month during the term of this Agreement. COTS acknowledges and understands that it must segregate and account for the funds received from the CITY. COTS agrees to furnish the City with its annual audit or an agreed upon procedures engagement conducted by a Certified Public Accountant (CPA). COTS further agrees to furnish monthly reports to the CITY containing its revenues, expenditures, assets, liabilities, grants, and activities.

4. COTS agrees to furnish to the CITY copies of all minutes of COTS meetings.
5. COTS further agrees that in the case of a national or state emergency, or if a municipal emergency is declared by the City Manager, COTS will allow the CITY to use vehicles and employees for necessary transportation, including but not limited to, transporting residents during an evacuation, assisting mass care facilities with transportation and transporting volunteers and responders to their designated work locations.
6. COTS hereby indemnifies the CITY and agrees to hold the CITY harmless from and against any loss, damage or claim arising from the operation of COTS and for any insurance premiums owed by COTS and for any tax liability now or later determined to be due and owing by COTS. Upon receipt of notice of a suit or proceeding filed against the CITY or COTS, COTS shall give the CITY written notice of such suit or proceeding within ten (10) days of receipt of such notice and shall cooperate with the CITY in its defense of any such suit or proceeding. COTS further agrees to at all times have insurance coverage reasonably covering the activities contemplated in this Agreement with a minimum coverage limit of One Million Dollars (\$1,000,000.00).
7. COTS shall submit a request for renewal to the City Clerk's Office no later than March 31, 2023. As a part of this request, COTS shall submit a clean, unqualified audit of its financials and be prepared to substantiate the services rendered pursuant to this Agreement in the prior year. The City's Community Service Contract Review Committee will then review the request in accordance with its procedures and make its recommendation to the City Mayor and City Commission.
8. This Agreement may be terminated by either party without cause upon sixty (60) days written notice directed to the other party.

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed the day and year first above written.

WITNESS our hands on _____.

CENTRAL OKLAHOMA COMMUNITY
ACTION AGENCY, INC., (CENTRAL
OKLAHOMA TRANSIT SYSTEM)

EXECUTIVE DIRECTOR

ATTEST:

SECRETARY/NOTARY

APPROVED by the Mayor and the City Commissioners of the City of Shawnee on _____
_____.

THE CITY OF SHAWNEE, OKLAHOMA
A Municipal Corporation

ANDREA WECKMUELLER-BEHRINGER,
CITY MANAGER

ATTEST:

LISA LASYONE, CMC, CITY CLERK

APPROVED as to form and legality on _____.

JOSEPH M. VORNDRAN, CITY ATTORNEY



City Clerk's Office

16 W. 9th St.
Shawnee, OK 74801
ShawneeOK.org

Date: May 12, 2022
To: Community Service Contract Review Committee
From: Kacie Eck, Senior Deputy City Clerk
Subject: Discussion and consideration regarding a contract with Community Renewal of Pottawatomie County for Fiscal Year 2022-2023.

Background: Community Renewal of Pottawatomie County (CRPC) is interested in providing goods and services to develop family-oriented events. Previous events were hosted by Safe Events for Families (SEFF). The current contact with SEFF provides up to \$65,000 as reimbursement for eligible expenditures for specific events. CRPC has requested funding in the amount of \$65,000 to assist in hosting family-oriented events. Below is a brief history of funding for SEFF:

- Fiscal Year 2021-2022 - \$65,000
- Fiscal Year 2020-2021 - \$56,700
- Fiscal Year 2019-2020 - \$53,000 plus \$10,000 for Christmas event
- Fiscal Year 2018-2019 - \$48,000 plus \$10,000 for Christmas event
- Fiscal Year 2017-2018 - \$48,000 plus \$10,000 for Christmas event

Attachment: Application packet, current amended contract, Fiscal Year 2021-2022 contract, proposed contract.

From: [Kacie Eck](#)
To: [Kacie Eck](#)
Subject: FW: [EXTERNAL EMAIL]Proposed Contract Budget
Date: Friday, May 13, 2022 1:20:32 PM

Hello friends,

Please find the attached budget proposal for the downtown events contract. We anticipate the actual costs of these events to exceed the requested amount by roughly \$24,000. Should this be the case, we are prepared to meet the additional funding needs through sponsorships and if necessary, self-funding.

It is quite impressive that SEFF was able to host these events with a purely volunteer team. However, if Community Renewal is awarded this contract, we will assign at least .25 FTE to a CR staff member to facilitate the coordination of all committees and events. This first year will be a trial year of course in which we will evaluate actual personnel time and expenses to better inform future budgets and requests.

If you have any questions or concerns please let me know.

Thank you!

 [Contract Budget Draft, City of Shawnee.pdf](#)

--

Brandon Dyer

Executive Director

Community Renewal of Pottawatomie County

405.273.1035 - (office)

405.308.0711 - (cell)



COMMUNITY RENEWAL - Proposed Budget for City of Shawnee Downtown Events Contract FY '22/'23

PERSONNEL		
Events Coordinator- (CR staff point person facilitating all planning committees, contracts with vendors/suppliers, communication/promotion and financial accountability.)	0.25	
subtotal Personnel	.25 FTE	\$ 11,750

BENEFITS/FRINGE		
Employer's portion of FICA, worker's compensation, health insurance, and retirement	25.03%	\$ 2,941
subtotal Benefits	% personnel cost	\$ 2,941

EVENTS	
Downtown Christmas Parade	\$ 20,000
Boo on Bell	\$ 15,000
Third event (perhaps assisting Dunbar w/ Juneteenth)	\$ 5,000
Downtown Block Parties (5-6)	\$ 10,000
subtotal Supplies	\$ 50,000

INDIRECT COST RATE	
10% of total personnel costs	\$ 1,175
subtotal IDC	\$ 1,175

TOTAL PROGRAM COST			
			\$ 65,866

SUMMARY		
Personnel	\$	11,750
Benefits	\$	2,941
Events	\$	50,000
subtotal Direct	\$	64,691
Indirect Cost	\$	1,175
GRAND TOTAL	\$	65,866

**AMENDED AGREEMENT BETWEEN THE CITY OF SHAWNEE and
SAFE EVENTS FOR FAMILIES**

This Agreement is effective 1st day of July, 2021, by and between the City of Shawnee, Oklahoma, a municipal corporation hereinafter the "CITY", and Safe Events for Families hereinafter called "SEFF".

WITNESSETH

WHEREAS, the CITY is in need of certain goods and services, and

WHEREAS, SEFF has represented that it possesses the skills and abilities to provide such goods and services.

NOW, THEREFORE, in consideration of the mutual covenants and promises herein contained, the parties hereby agree as follows:

1. SEFF agrees to provide and furnish such goods and services, to wit: the development of family-oriented events providing a safe and entertaining community atmosphere. Those events shall include, but not be limited to, Boo on Bell Street and the Downtown Christmas Parade.
2. SEFF agrees to provide and furnish such goods and services to commence on 1st day of July, 2021, and to continue until the 30th day of June, 2022.
3. The CITY agrees to fund SEFF's events as follows:
 - a. The CITY will pay to SEFF up to Sixty-Five Thousand Dollars (\$65,000.00) as reimbursement for eligible expenditures made during the time period specified in paragraph two.
 - b. The CITY will require SEFF to provide invoices to the Finance Director showing proof of eligible expenses under this agreement before reimbursement by the CITY.
4. SEFF agrees to furnish to the CITY copies of all minutes of SEFF meetings.
5. SEFF and CITY acknowledge and agree that mutual cooperation is necessary for the success of this contractual arrangement. To that end, SEFF agrees to meet and consult with the City Manager's office concerning all events and activities that SEFF will sponsor at least sixty (60) days prior to the date of said event or activity and complete the event permitting process.

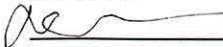
6. The CITY acknowledges that it cannot bind future commissions to a financial decision beyond the present fiscal year.
7. SEFF shall submit a request for renewal to the City Clerk's Office no later than March 31, 2022. As a part of this request, SEFF shall submit financials and be prepared to substantiate the services rendered pursuant to this Agreement in the prior year. The City's Community Service Contract Review Committee will then review the request in accordance with its procedures and make its recommendation to the City Mayor and Commission.
8. SEFF agrees to allow the City Manager, or their designee, the right of inspection of pertinent financial documentation which supports or evidences a reimbursement request made by SEFF to the CITY in furtherance of this agreement.
9. This agreement may be terminated by either party upon thirty (30) days written notice prior to the end of the contract period.

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed the day and year first above written.

WITNESS our hands on 9/30/2021.

SAFE EVENTS FOR FAMILIES

DocuSigned by:



PRESIDENT

ATTEST:

DocuSigned by:



SECRETARY/NOTARY

DS

APPROVED by the Mayor and City Commissioners of the City of Shawnee this 20th day of September, 2021.



DocuSigned by:

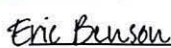


LISA LASYONE, CMC, CITY CLERK

THE CITY OF SHAWNEE, OKLAHOMA

A Municipal Corporation

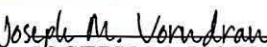
DocuSigned by:



ERIC BENSON, CITY MANAGER

APPROVED as to form and legality on 10/8/2021.

DocuSigned by:



JOSEPH M. VORNDRAN, CITY ATTORNEY

AGREEMENT BETWEEN THE CITY OF SHAWNEE and
SAFE EVENTS FOR FAMILIES

This Agreement is entered into this 1st day of July, 2021, by and between the City of Shawnee, Oklahoma, a municipal corporation hereinafter the "CITY", and Safe Events for Families hereinafter called "SEFF".

WITNESSETH

WHEREAS, the CITY is in need of certain goods and services, and

WHEREAS, SEFF has represented that it possesses the skills and abilities to provide such goods and services.

NOW, THEREFORE, in consideration of the mutual covenants and promises herein contained, the parties hereby agree as follows:

1. SEFF agrees to provide and furnish such goods and services, to wit: the development of family-oriented events providing a safe and entertaining community atmosphere. Those events shall include, but not be limited to, Boo on Bell Street and the Downtown Christmas Parade.
2. SEFF agrees to provide and furnish such goods and services to commence on 1st day of July, 2021, and to continue until the 30th day of June, 2022.
3. The CITY agrees to fund SEFF's events as follows:
 - a. The CITY will pay to SEFF up to Sixty-Five Thousand Dollars (\$65,000.00) as reimbursement for eligible expenditures made during the time period specified in paragraph two.
 - b. The CITY will require SEFF to provide invoices to the Finance Director showing proof of eligible expenses under this agreement before reimbursement by the CITY.
4. SEFF agrees to furnish to the CITY copies of all minutes of SEFF meetings.
5. SEFF and CITY acknowledge and agree that mutual cooperation is necessary for the success of this contractual arrangement. To that end, SEFF agrees to meet and consult with the City Manager's office concerning all events and activities that SEFF will sponsor at least sixty (60) days prior to the date of said event or activity and complete the event permitting process.

6. The CITY acknowledges that it cannot bind future commissions to a financial decision beyond the present fiscal year.
7. SEFF shall submit a request for renewal to the City Clerk's Office no later than March 31, 2022. As a part of this request, SEFF shall submit financials and be prepared to substantiate the services rendered pursuant to this Agreement in the prior year. The City's Community Service Contract Review Committee will then review the request in accordance with its procedures and make its recommendation to the City Mayor and Commission.
8. ~~SEFF agrees to allow the City Manager, or their designee, the right of inspection of financials or other pertinent documentation upon request.~~ *WAL 6-25-21*
9. This agreement may be terminated by either party upon thirty (30) days written notice prior to the end of the contract period.

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed the day and year first above written.

WITNESS our hands on 6-25-21.

SAFE EVENTS FOR FAMILIES



 PRESIDENT

ATTEST:



 SECRETARY/NOTARY

APPROVED by the Mayor and City Commissioners of the City of Shawnee this 7th day of June, 2021.

THE CITY OF SHAWNEE, OKLAHOMA
 A Municipal Corporation

ATTEST:

 CHANCE ALLISON, CITY MANAGER

 LISA LASYONE, CMC, CITY CLERK

APPROVED as to form and legality on _____.

 JOSEPH M. VORNDRAN, CITY ATTORNEY

**AGREEMENT BETWEEN THE CITY OF SHAWNEE and
COMMUNITY RENEWAL OF POTTAWATOMIE COUNTY**

This Agreement is effective ___ day of _____, 2022, by and between the City of Shawnee, Oklahoma, a municipal corporation, (CITY), and Community Renewal of Pottawatomie County, (CRPC).

WITNESSETH

WHEREAS, the CITY is in need of certain goods and services, and

WHEREAS, CRPC has represented that it possesses the skills and abilities to provide such goods and services.

NOW, THEREFORE, in consideration of the mutual covenants and promises herein contained, the parties hereby agree as follows:

1. CRPC agrees to provide and furnish such goods and services, to wit: the development of family-oriented events providing a safe and entertaining community atmosphere. Those events shall include, but not be limited to, Boo on Bell Street and the Downtown Christmas Parade.
2. CRPC agrees to provide and furnish such goods and services to commence on 1st day of July, 2022, and to continue until the 30th day of June, 2023.
3. The CITY agrees to fund CRPC's events as follows:
 - a. The CITY will pay to CRPC _____ Dollars (\$_____) for the purposes specified in Paragraph 1, herein, during the period specified in Paragraph 2, herein.
 - b. CRPC will provide quarterly reports to the Finance Director of the CITY, documenting all expenditures of the funds referenced in paragraph 3a herein.
4. CRPC agrees to furnish to the CITY financial statements and audit documents as per CITY Resolution No. 6559 (March 19, 2018), at Section VII(B)(e), as such information is reasonably necessary to substantiate the expenditures of the amount referenced in Paragraph 3a, herein, for the purposes identified in Paragraph 1, herein.
5. CRPC and CITY acknowledge and agree that mutual cooperation is necessary for the success of this contractual arrangement. To that end, CRPC agrees to meet and consult with the City Manager's office concerning all events and activities that CRPC will sponsor at least sixty (60) days prior to the date of said event or activity and complete the event permitting process.
6. The CITY acknowledges that it cannot bind future commissions to a financial decision beyond the present fiscal year.
7. CRPC shall submit a request for renewal to the City Clerk's Office no later than March 31, 2023. As a part of this request, CRPC shall submit a summary of services rendered pursuant to this Agreement in the prior year. The City's Community Service Contract Review Committee will then review the request in accordance with its procedures and make its recommendation to the City Mayor and Commission.

8. This agreement may be terminated by either party upon thirty (30) days written notice prior to the end of the contract period.

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed the day and year first above written.

COMMUNITY RENEWAL OF
POTTAWATOMIE COUNTY

BRANDON DYER,
EXECUTIVE DIRECTOR

ATTEST:

SECRETARY/NOTARY

APPROVED by the Mayor and City Commissioners of the City of Shawnee this _____
day of _____, 2022.

THE CITY OF SHAWNEE, OKLAHOMA
A municipal corporation

ANDREA WECKMUELLER-BEHRINGER,
CITY MANAGER

LISA LASYONE, CMC, CITY CLERK

APPROVED as to form and legality on _____

JOSEPH M. VORNDRAN,
CITY ATTORNEY



City Clerk's Office

16 W. 9th St.
Shawnee, OK 74801
ShawneeOK.org

Date: May 12, 2022
To: Community Service Contract Review Committee
From: Kacie Eck, Senior Deputy City Clerk
Subject: Discussion and consideration regarding a contract with Shawnee Forward for Fiscal Year 2022-2023.

Background: Shawnee Forward provides economic development services for the Shawnee area. Shawnee Forward's current contract is for \$295,000; they have asked for an increase in funding of \$28,400 for a total annual amount of \$323,400. The amount of \$102,000 has also been requested to provide a retail incentive program. Below is a brief history of funding:

- Fiscal Year 2021-2022 - \$295,000
- Fiscal Year 2020-2021 - \$257,400
- Fiscal Year 2019-2020 - \$286,000
- Fiscal Year 2018-2019 - \$286,000
- Fiscal Year 2017-2018 - \$231,000 plus \$50,000 for possible merger between Shawnee Economic Development Foundation and the Greater Shawnee Area Chamber of Commerce.

Shawnee Forward is requesting the below contract changes:

- Change language in Section I.1.c. from "Implementing a comprehensive and aggressive marketing program to attract new industrial manufacturing jobs to the City [of Shawnee]." to "Implementing a comprehensive and aggressive marketing program to attract new, above living wage jobs to the City [of Shawnee]."
- Change language in Section I.1.d. from "Providing materials including graphics and photos where appropriate to those individuals or companies evaluating the City [of Shawnee] for industrial and commercial investments." To "...for industrial, commercial, and other investment."
- Change language in Section I.2. "The Mayor or their designees, as conformed by the City Commission, shall serve on the Shawnee Forward Board. The Shawnee City Manager shall serve as ex officio member of the Shawnee Forward Board." To "... The Shawnee City Manager or Assistant City Manager shall serve..."
- Change Section I.6.a. "Shawnee Forward will provide a written monthly report of its activities to the City [of Shawnee] or as part of its monthly board meeting. Shawnee Forward will also provide an annual report in an appearance before the City Commission and status reports as requested by the Mayor or City Manager. The report will include a financial report as well as

accomplishments in the previous year and plans for the upcoming year” to reflect that Shawnee Forward will provide bi-annual executive session at the first City Commission [meeting] in November and the first City Commission [meeting] in April.

- A similar request was asked for the Fiscal Year 2021-2022 contract. At that time, it was suggested that these bi-annual meetings be held during open session.

Attachment: Application packet, current contract, proposed contract.

**2022 City Contract Application
For Economic Development Services**

Applicant:

SHAWNEE FORWARD,

a 501(c) (6)

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The Shawnee Forward Organization

THE SHAWNEE FORWARD ORGANIZATION:

Shawnee Forward is the organization created with the 2018 merger of Shawnee Economic Development Foundation and the Greater Shawnee Area Chamber of Commerce. Each of those organizations had been in existence in the community for over 50 years. The merged organization creates efficiency in services, eliminates duplication and establishes an avenue for operational sustainability and revenue streams to amplify economic development investments made by the municipalities (City of Shawnee, Pottawatomie County), the private sector and others.

Shawnee Forward is governed by a Board of Directors, made up of a dedicated, diverse board with community growth and operational excellence top of mind. Currently serving on the board are:

1. Paul Bass, President, First United Bank
2. Casey Bell, Treasurer, President, BancFirst
3. Larry Briggs, Briggs Consulting
4. Dr. Jim Collard, Economic Development Director & Chief of Police, Citizen Potawatomi Nation
5. Robert Davenport, Director of Athletics, Oklahoma Baptist University
6. Melissa Dennis, Chairperson, Pottawatomie County Commissioner District #1
7. Cami Engles, Owner, Theopolis, City Commissioner Ward 2
8. Tina Hanna, Executive Director South Central Industries
9. Katie Landes, Chairperson Elect, Action Physical Therapy
10. Bryan Lucas, President, Georg Fischer
11. Jeff Madison, Owner/Operator, Chick-fil-A Shawnee
12. Angi Mohr, Secretary, President of SSM Health Shawnee
13. Josh Trimble, Bethany Children's Hospital
14. Joe Vorndran, Partner, Stuart and Clover
15. Sarah Weeks, Business & Career Services Director, Gordon Cooper Technology Center

Shawnee Forward employs five full-time employees, two part-time employees and a multitude of volunteers and ambassadors working to support the Program of Work for Shawnee Forward. The employee attribution to economic development of the City equates to 2.5 employees. For more information on each of the staff, reference Appendix A.

Shawnee Forward hosted 50 community leaders for a strategic planning session in summer 2021 which resulted in a focused list of priorities for the upcoming three years. The strategic planning session was attended by the City Manager, City Planner, Mayor and two City Commissioners. The City of Shawnee leadership offered direction for Shawnee Forward's scope of work in order to be in alignment on economic development priorities and City growth.

Shawnee Forward will focus on four areas to expand the sales tax base of the City and Pottawatomie County. The work will be carried out by the staff, and informed by committees of business leaders.

- | | |
|--------------------|--------------------------|
| 1. Business Growth | 3. Workforce |
| 2. Quality of Life | 4. Advocacy for the City |

For more information on each of the committees, please reference Appendix B. Below you will see both how we upheld our duties and responsibilities of the 2021 contract and how we plan to use the economic development funds for 2022.

Review of 2021 Work

Highlights from five key areas outlined in the 2021-22 contract:

i. Recruitment and attraction of retailers:

Research and Data Gathering Projects:

Not all projects are centered around landing a company or directly expanding a business. Oftentimes, a project is performing research for a person or group to help them and, hopefully, lay groundwork for future growth. Below are a handful of examples:

Annual Comprehensive Financial Report (ACFR):

Every year, the City of Shawnee compiles information for and releases their Annual Comprehensive Financial Report. Shawnee Forward pulled together the top 10 employers which we are able to do based on our relationship with businesses in town. This data is also used by the Oklahoma Regional Partnership to promote our City to prospective companies.

Incubators:

One of Shawnee Forward's committees this year is dedicated to Entrepreneurship and is examining the feasibility and benefits of an incubator or similar space in Shawnee. To aid in this, staff and committee have toured multiple sites, begun evaluating the funding and programming, and attended the Oklahoma Business Incubators Association meeting, of which a local Committee Member is the President. Here, we were able to tour a new incubator and learn about the economic impact.

Project Rates:

A local developer asked Shawnee Forward to look into lease rates for a particular type of commercial real-estate. This real-estate type is not very common in Shawnee, so the search was broadened to include the State of Oklahoma for a larger sample. Once confident that there was enough data to share, the average of what is found in Shawnee was provided along with the range that is seen statewide. This research may lead to an investment.

Project Work:

A local manufacturer reached out for help with wage figures. This company wanted a better sense of where the labor market was for their industry in this region. We provided County, Region, and State figures for the class and types of employees which led to company wide wage analysis and some increases.

Comprehensive Economic Development Strategy (CEDS):

Last year, the Central Oklahoma Economic Development District (COEDD) began their newest multi-county CEDS. This regional strategic plan is a requirement by Economic Development Administration for any entity receiving funds from them. This strategic plan assesses demographics, performs a SWOT, gives an action plan, and suggests measurables for development across a 7-county region. This region includes many communities of different sizes which means that a strategic plan for all of it, by definition, does not resemble any one town too closely.

With this in mind, Shawnee Forward felt that Shawnee merited a distinct voice in the regional plan so we have taken the task of writing an addendum focused on the SWOT with action plan sections. Once finished, the addendum will be added to the CEDS and serve as a deeper action plan for Shawnee specifically.

Statewide portal submissions:

Shawnee Forward has access to the Oklahoma Department of Commerce's project portal, where the State accepts submissions for RFI's that it has received for projects. From here, the RFI can be looked over by developers to see if they have a site in or around their community that matches and submit if so.

While we have reviewed almost 100 RFI potential projects, we have submitted in the last 6 months, 8 projects including 6 manufacturing projects, a distribution project, and an office project.

ii. Assisting resident industry to maintain and expand employment opportunities:

Hospitality Training (Pride Training):

A hospitality training program was written in 2020-21 with the City of Shawnee Tourism department and two volunteers. Fifteen people were trained to be trainers. In 21-22, forty more front line employees were given hospitality training, assisting employers and employees to increase customer loyalty; therefore overall brand loyalty and increased sales. This program was very difficult to execute in the pandemic, but very appreciated.

Bison Metals Technologies:

Shawnee Forward has assisted Bison Metals in every aspect of growth from helping recruit its top executive to run the company to their Quality Jobs Program Application last year to the addition of rail to their site. The State's commitment, as outlined in the Quality Jobs Program contract, is to pay 5% of gross payroll for qualifying new direct jobs created above a baseline of 14. From that baseline, they have grown to about 180 jobs thus far with more hiring in the future.

Performance based claims for benefits, up to a maximum of \$1,604,542 may be submitted to the Oklahoma Tax Commission. As a participant in the Quality Jobs Program, Bison Metals Technologies, LLC is viewed as one of Oklahoma's important existing businesses. The 440 new jobs projected represent a substantial economic impact to the Shawnee area and are appreciated.

Bison Metals was approved for a Pottawatomie County Economic Development grant for \$66,000, helping the add rail service to begin receiving copper cathodes on rail cars by the end of April, 2022.

Using the job hires thus far, their average wage from the previous year, as well as an estimate of the proportion of income spent on taxable goods based on data pulled from the Bureau of Labor Statistics (29%), those new jobs alone can generate over \$82,000 annually for the City in sales tax. Additionally, the Economic Policy Institute has estimated a jobs multiplier for "durable manufacturing" of 7.4.

Using the median income for Shawnee (\$40,473) and assuming that at least half of these jobs to service the manufacturing jobs will be in Shawnee, another \$252,000 should arise for the City.

Indaco Metals:

Shawnee Forward has assisted Indaco Metals Company, a local manufacturer of steel frames, roofs, trusses etc, with a major expansion project by providing data, aid in applying for incentives, and support networking the State departments. The incentives were a Business Expansion Incentive Program award from the State and a Pottawatomie County Economic Development grant totalling \$250,000. This assistance helped them begin an approximately \$3,000,000 investment in new equipment, a new facility, and an expansion of an existing facility. Phase I of building the new facility, which poured concrete in 2022, accounts for half of that.

Using a 2015 study at Auburn University at Montgomery to estimate the impact and tax benefits of this project indicates Phase I created over \$3,600,000 in economic value and over \$40,000 in new sales tax will be generated. A handful of new jobs are anticipated to run the new machinery as well. Indaco Metals continues to grow and hire.

South Central Industries (SCI):

Last year, SCI invested in a new warehouse for its operations. Shawnee Forward assisted with a successful application to the County worth \$102,000, and an \$800,000 Community Development Grant from the Federal Government.

This has led to 33 new hires, at an average wage of \$20/hr. They have added almost \$14,000 to annual sales tax receipts directly as well as over \$18,000 indirectly.

The warehouse itself was built at a cost of \$1,400,000. Using the same calculations as before, this leads to an estimated value in sales tax of almost \$38,000.

Shawnee Forward assisted SCI with a pending LIHTC (Low-Income Housing Tax Credits) application for \$3 Million.

United Dynamics:

An aerospace manufacturing and engineering company in the Wolverine Industrial Park, United Dynamics received the 3rd Quality Jobs Incentive in Shawnee last year. United Dynamics will be hiring about 58 employees in total over the next few years, with 6 already hired. We have also assisted the United Dynamics leadership advocate for aerospace at the State and Federal level.

Using the payroll figures shared and the data referenced above, over \$3,500 in sales tax will be generated directly from the hires and over \$9,000 indirectly.

III. Industrial team visits/ industrial and retail prospecting:

Retail Prospecting:

Outreach and cold calling is an important part of the work in this area. In response to community leads, needs, or opportunities we have been in pursuit of the following types of industries, though the name of the company cannot be revealed: 1. Big box retailer 2. Downtown boutique hotel 3. Downtown historic housing investor 4. Civil and Mechanical Engineering Firms 5. Breweries & Pubs 6. Full Service Restaurants 7. Supply Chain company for existing manufacturers, and many others listed below.

Project Military: (began 2009)

As reported last year, Shawnee Forward is continuing to work to meet the needs of the Oklahoma Army Reserve National Guard, by locating a 53,000 sq. ft Readiness Training Center in Shawnee. Construction costs would be over \$15,000,000, employ 8 to 10, and bring over 350 guardsmen to the community every month. Along with other assistance, Shawnee Forward submitted a grant application to the county to support the cost of an engineering study associated with the FAA application. That application was approved in March 2021 for almost \$34,000. The review of the study and application has progressed to the regional level in Dallas to decide jurisdiction and process.

Project Race: (began 2020)

When this project first came to Shawnee Forward, it was to assist AOK Railroad and their client with the placement of a racing fuel distribution facility. The project would create six to ten new jobs, plus a capital investment of \$1.5M to \$2M, enough to set up the distribution facility.

Project Deserve: (began 2020)

After years of research support, Mathis Brothers purchased a parcel at the Shawnee Mall and began building a location. It is anticipated that the store will open later this spring, barring any further delays.

Shell Building: (began 2016)

The Shell building was under contract at our last renewal and eventually sold. This building did as it was intended to do, it attracted new business and it secured a buyer that has invested more than \$1M in property. It also attracted a second buyer who later purchased two of the former TDK buildings and has placed more than \$2M in investments so far and located two senior level staff locally.

TDK buildings:

TDK Ferrites had been a major employer in Shawnee with 3 large, industrial buildings. After a foreign acquisition the company announced it would be closing its operations locally, the buildings were going to be vacant and the employees left without a job.

As stated, after not winning the bid on the Shell building, the buyer purchased two of the three TDK buildings prior to vacancy. They have now invested \$2M in the facility and located two senior executives in the area. The third building is under contract to a buyer who cannot yet be disclosed.

Additionally, COWIB and other partners have held multiple job fairs and cross manufacturing training sessions to ensure all employees could be replaced in our community. An intentional effort was made to ensure no jobs left the community, including requesting Shawnee Forward staff to attend several of these events to help, if needed, and spreading the word if possible. Shawnee Forward is continuing to monitor this situation to ensure that every TDK employee who wants a job can secure one and that the next businesses are as healthy and profitable as possible.

Project Emily: (began 2020)

This project is a senior-focused physical therapy provider that has purchased property on Independence and Kennedy. Construction for this is nearly complete, and they are working through the approval process with the State Health Department and others for permission to market and operate.

20-135: Project Brady's

Beginning in the early stages of Shawnee Market Place, we have provided community data including but not limited to sales tax, employment numbers, traffic counts, housing developments, capital investments and other data to the developer. Now we provide information on how the incentives were provided on Phase I of the Shawnee MarketPlace as the next 20 acres have been acquired from the Commission of Land office for \$1.8 million. As this project advances, we will be seeking local incentives to recruit additional retailers; further increasing City Sales Tax.

20-127: Project Ila:

In May 2021, a couple of investors from California purchased the Ross Store. Shawnee Forward was involved throughout this process including providing a tour of the community to prospective owners. Given the number of Ross locations (1,629) and their annual revenues (\$12.5 Billion), annual sales tax revenues that were saved for the City would be about \$268,000.

iv. Personnel (Internal and external) training for job creation and retention:

Workshops and Seminars:

On a monthly basis we offer "Because it Matters" learning luncheons for the business community to learn about real-time topics that are, or could be, impacting their business growth. Speakers have covered topics such as water (the journey from the ground to the tap and back to the ground), to Tribal government issues, to the State of Healthcare, the State of Education, Medical Marijuana and its impact on hiring, and the economic impact of Oklahoma Baptist University on the community.

Shawnee Forward brought in experts for post traumatic stress and work stress, during COVID, in an effort of supporting the business leaders in their role.

Leadership Shawnee is a nine-month experience where participants learn about Shawnee and all that it has to offer a professional and their family. They meet staff at the City and County level, have private tours of facilities, receive leadership training and network with other professionals. We believe this program helps

connect and train the future of leadership for organizations throughout Shawnee. This program has been in existence since 1983

Associations and Memberships:

The Oklahoma City Regional Partnership. (OKCRP) is a ten-county partnership operated by the Oklahoma City Chamber's Economic Development Division, offering us access to a long list of software tools, legislative events, site selector meetings plus a highly trained economist and his research staff. This is a priceless membership for smaller economic development organizations like ours with limited research and resources for recruitment.

Oklahoma Economic Development Council, which allows us to remain current on economic development trends and activities that are being used across the nation. The value in this membership is that it allows us to review programs and action steps that we can apply in our own community. We have also been included in being a key sponsor at the International Economic Development Council's fall convention being held in Oklahoma City.

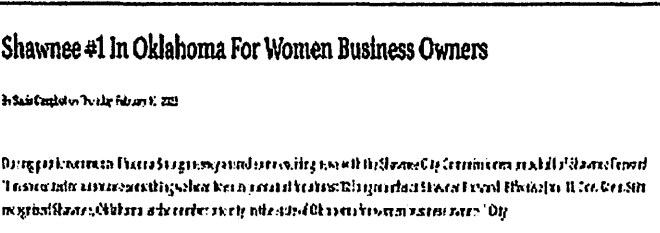
International Council of Shopping Centers: (ICSC) membership is a stipulation of our current contract, (ICSC) which is the professional association that most communities, national brand retailers, retail site selectors, and retail consultants belong to. This membership also provides us with insight into the retail trends across the nation, benefitting our retail recruitment efforts. Ultimately guiding our retail strategy efforts.

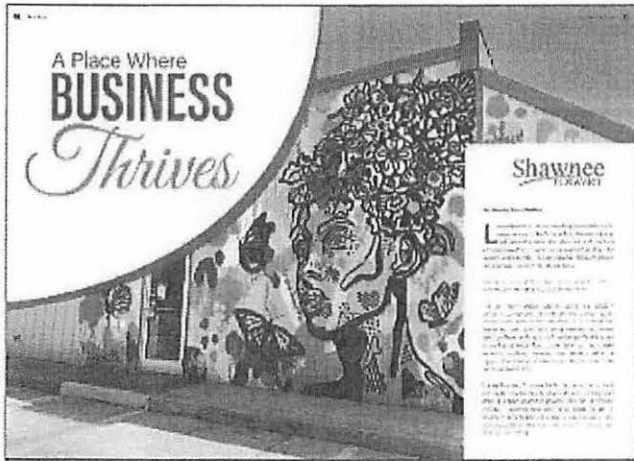
Leadership Oklahoma is the premier organization for leaders in the State of Oklahoma to network and make political inroads on behalf of their community. Our CEO is in class 34 and represents the community across the State and brings outside resources to our community. These relationships have led to more significant conversations with potential retailers and with political advocates for grants for our community.

v. Development and deployment of marketing materials:

Women Owned Businesses:

In 2022, Shawnee was designated the Number 1 City in Oklahoma for Women-owned Businesses. Beginning with a hunch by the CEO, the pursuit of data began. Shawnee Forward, Oklahoma Baptist University and state employees all worked together and the research showed that 49.4% of businesses in Shawnee are women-owned, which far exceeds the County and State numbers. Shawnee was recognized by Governor Kevin Stitt, Representative Bice, Representative Kerbs, Senator Lankford, and Senator Jett. The coverage is beginning to demonstrate that it attracts other women owned businesses. Success breeds success. This is a full campaign that has been worked on with multiple small businesses and CPN.





Statewide business features:

Business In Focus is an online and print publication about economic development and workforce around the United States. In July 2021, Shawnee was the feature article and our CEO was interviewed and local businesses advertised in the publication. We are able to use the article on our site and in promotional materials.



Shawnee Aligned:

Shawnee Aligned was announced in September 2021 as an agreement between the City of Shawnee and Citizen Potawatomi Nation with the mutual goal of bettering the Shawnee community. Tribal Chairman John "Rocky" Barrett and Shawnee Mayor Ed Bolt both signed an agreement that will allow the two entities to collaborate on shared issues, and potentially eliminate future duplication of efforts.

Topics that fall under this agreement include, but are not limited to, water system improvements, fire protection, housing, transportation, improving public facilities, and increasing overall quality of life. This agreement is a high-level, mutual framework that will steer all future agreements, creating a path for moving forward to improve the quality of life for all Shawnee residents, making the community more attractive for economic investment and positioning Shawnee for future growth. This is the first time the parties have entered into an agreement in over two decades.

NEWS

City of Shawnee and Citizen Potawatomi Nation launch Shawnee Aligned initiative

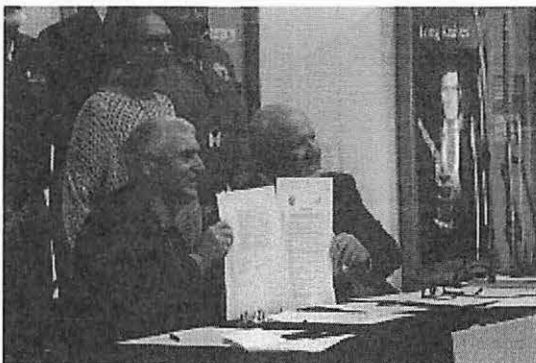
Vicky O. Misa
The Shawnee News-Star

Published on 10/21/21 at 11:58 AM CDT



A new era is now poised to begin, ending years of feision between the Citizen Potawatomi Nation (CPN) and the City of Shawnee.

On Tuesday, at the CPN Cultural Heritage Center, leaders from both local governments announced the launch of Shawnee Aligned, a new initiative with the goal of seeking opportunities to collaborate for the betterment of the Shawnee community.



Shawnee Mayor Ed Bolt, second left, and Citizen Potawatomi Nation Tribal Chairman John "Rocky" Barnett (left) signed a collaboration initiative Tuesday morning. The two local governments have agreed to work together toward the betterment of the community. VICKY O. MISA/SHAWNEE NEWS-STAR

Local News

Citizen Potawatomi Nation And City Of Shawnee End Legal Battle, Strive To Attract New Jobs

KOSU | By Allison Herrera
Published September 24, 2021 at 9:35 AM CDT



Citizen Potawatomi Nation Tribal Chairman John "Rocky" Barnett (left) greets Shawnee Mayor Ed Bolt (right) after signing a joint resolution concerning to government projects for the good of their shared communities Tuesday, Sept. 21, 2021 at the CPN Cultural Heritage Center.

Marketing Campaign Assistance:

Shawnee Forward is a leader in communicating timely and relevant business and community news online through the Shawnee Forward website, Mass Emails, Facebook, Twitter, Instagram, LinkedIn, and Pinterest. A few community campaigns we helped with message distribution are:

- | | | |
|----------------------------|----------------------------|-----------------------------|
| South Central Industries - | Community Renewal | #1 City Women Owned |
| A night to Dream | Homeless Shelter | Businesses |
| Potawatomi Fire - Opening | Information | Legacy Parenting |
| Night | Avedis Foundation (vaccine | SSM Vaccination Education |
| Kiwanis Pancake Feed | campaign) | Oklahoma Baptist University |
| Neighboring 101 | United Way | Shawnee Police Foundation |
| | Shop Small / Shop Local | |

ShopSmall Campaigns:

The #shopsmall campaigns couldn't have been more timely to and more appreciated by the retailers in the midst of COVID. The only budget item that can help the City is sales tax, so through a very concerted effort, Shawnee Forward, with OGE support, promoted and celebrated #ShopSmall three designated times in 2021. Additional patrons that supported and participated were: First United Bank, Collision Works (over 800 patrons), Air Force, BancFirst, Wytyle, Bayly Botanicals, Mainstream Boutique, Kuckoo Bird and Dashing T, Sweatpea 4D, Eats & Sweets, United Way, PicStories, Theopolis Social Club and Community Renewal. Attended by Santa Claus, The Grinch, Cindy Lou, and Mayor Ed Bolt.

In one event, there were more than 350 tickets sold through Eventbrite and one winning shopper from Prague, OK was awarded a cash prize for shopping in Shawnee.

Outside Resourcing:

As a result of the pandemic, there were additional opportunities to write for grant funding. This has not historically been a focus for Shawnee Forward or this contract of economic development, but in light of the

circumstances and our staff experience in the area, we took the opportunity to apply for funding to serve the community and to attract additional resources.

Vi. Grant writing:

Bison Metals (Applied: \$66,000 Pending: 0 Received: \$66,000)

Indaco Metals (Applied: \$100,000 Pending: \$0 Received: \$100,000)

South Central Industries (Applied: \$3,902,000 Pending: \$3,000,000 Received: \$902,000)

Arkansas-Oklahoma Railroad (Applied:\$43,600,000 Pending: \$43,600,000 Received: \$0)

Many companies such as Bison Metals, Ball and Pipe Supply, and Shawnee Milling Company utilize the rail lines that connect Shawnee to the Oklahoma City market. While these lines are technically owned by Union Pacific (UP) and Burlington Northern Santa Fe (BNSF), Arkansas-Oklahoma (AOK) is the operator and contact on rail issues. AOK has brought to our attention that this line to the west is threatened by deteriorating condition and has fallen behind Class I standards. With this in mind, Shawnee Forward has submitted a \$20 Million dollar application to ARPA for repairs and upgrades as well as a \$23.6 million dollar Congressional Appropriation request for those as well as an engineering study.

Shawnee Forward coordinates most of the regional meetings between AOK, CPN, City of Shawnee, legislators, Union representatives, Seminole, Wewoka and any other stakeholders.

Oklahoma Baptist University (Applied: \$34,647,748 Pending: \$34,647,748 Received:\$0)

For the safety of their faculty, administration, student body, and others present, OBU is proposing an upgrade of their HVAC and related systems to improve air filtration and mitigate the spread of COVID. Given their mutual interests, OBU has partnered with the Mabee-Gerrer Museum of Art, and the Conference Center at St. Gregory's Abbey. Shawnee Forward provided assistance in both their application to the State and to the County which total over \$34,000,000 in pending funds.

Shawnee Forward works through all political channels on behalf of OBU to ensure their request is considered.

Public Transit (Applied:\$10,823,000 Pending: \$10,823,000 Received: \$0)

Currently, Shawnee has no fixed-route transportation service. There are two on-demand services, Central Oklahoma Transportation Services and Citizen Potawatomi Nation Transit, but they have seen tremendous growth with an increase in over 18,000 riders in just four years.

To alleviate this pressure and provide a regular service for those needing transportation to work, school, etc, Shawnee Forward has submitted requests to ARPA and Senator Inhofe for funding totalling over \$10.8 million for equipment, maintenance, overhead, etc.

Shawnee Forward partnered with AARP to develop and distribute a survey to Pottawatomie County residents over the age of 18 to better understand the need and the interest for public transportation. Shawnee Forward hosted more than 20 meetings in the last year to advance the cause, including meetings with multiple city leaders, throughout the change of staffing.

Tops Grant (Applied: \$24,000 Pending: \$0 Received: \$24,000)

The Economic Development Administration granted money to the Oklahoma Department of Commerce last year. These funds, in part, went towards a grant to local communities for evaluating sites, such as Shawnee Forward's 40 acres along Wolverine Road.

These \$24,000 grants were awarded earlier this year and Shawnee Forward was a late-winner of this grant. Soon, a consultant will be assessing our site for its capabilities, limitations, best uses, etc. Hopefully, this will

give information that Shawnee Forward, including its 40 Acres Industrial Development Committee, can use to maximize the impact of the property.

County Sales Tax Economic Development Grant Applications:

These two Pottawatomie County grants are in follow-up from the previous year.

- 20-89: Project FDM--\$50k—approved
- 20-105: Project Peck--\$45k—approved

County Economic Development Fund Impact Analysis:

At the request of the County's Economic Development Fund Review Committee, we began an impact analysis study of sixteen projects that the County invested in economic development funds to determine the overall impact of those investments.

Additional data needed to finalize our impact analysis and we will be able to use that data to support future incentive funding requests for similar projects.

In total, over \$1,187,000 in grant funding has been secured, with more than \$92,000,000 in grant dollar applications and tax credits pending.

Return on Investment - 2021

2021 Contract:
\$294,000 Economic Development Contract
\$724,500 Return on Investment

Undoubtedly, the world faced unprecedented economic trends in the last two years, and with inflation on the rise the expectation of volatility can be scary. We do expect the continued influx of people to the State of Oklahoma from other states, and we are preparing for the expansion of the six lane interstate. How we show off our City, and how we promote business will be vital to our long term growth, and now MORE THAN EVER, we cannot afford to be unfocused and unprepared. If we do not aggressively prepare for the potential coming our way with the interstate expansion, we will simply get passed by. Today Shawnee is at a critical crossroads - intentional economic development will be key.

Unfortunately, the competition against other Cities is higher than ever and the resources available to other economic development organizations in communities our size are far outpacing us. See appendix C

Our ability to amplify the return on investment with as lean a staff as possible in 2021 - 2022 shows the organization's strength and focus. We have retooled with younger, eager and professionally trained staff while supporting them with seasoned, experienced board members and committee leaders.

Below, you will see the math used to figure the ROI figure. We used extremely conservative metrics. While Shawnee Forward is rarely the ONLY factor driving economic development projects, we are actively a part of most of them.

Formulas:

*For sales tax impact of jobs added, (jobs added*income*percentage of income spent on taxable goods(0.29)* City Sales Tax (0.035)) + (jobs multiplier for industry sector*0.5 (conservative estimate for leakage)*jobs added*median income (\$40,473)*percentage of income spent on taxable goods (0.29)*City Sales Tax (0.035))*

For construction impact, spending on project output multiplier (2.4)*

For construction sales tax impact, spending (proportion of sector going to sales tax found in study (0.031)*ratio of City Sales Tax Rate to Sales Tax Rate in study (0.875))*

Our goal of each project is to expand the economic base of the City and Pottawatomie County by seeking diversification of opportunities and to encourage and assist resident industry to maintain and expand employment opportunities.

While some economic development work can be a glacially-paced endeavor, (and difficult to measure in short 12 month increments) there have been some successes in the past year with several expansions of existing businesses or altogether new to Shawnee businesses announcing or building.

With the help of a few articles, databases, and other sources that are referenced, we gauge the economic impact of successful projects with sales tax as the primary measurement. In total, over **\$724,500 in annual sales tax** is estimated to have been added by recent projects or will be added once their full effects can be felt.

As a reminder, discretion and privacy is utmost important in the recruitment process so each project is listed in a code name unless it has been made public by the company directly.

2021- 22 Budget

Shawnee Forward Inc
Profit & Loss by Class
July 2021 through February 2022

	Economic Development Funds	March - June Projections	TOTAL
Ordinary Income/Expense			
Income			
City of Shawnee			
Contract Income	\$ 196,664	\$ 98,332	\$ 294,996
Total Income	\$ 196,664		\$ 294,996
Expense			
Contract Services			
Accounting Fees	\$ 9,450	\$ 2,400	\$ 11,850
Total Contract Services	\$ 9,450		\$ 11,850
Facilities			
Cleaning	\$ 800	\$ 400	\$ 1,200
Expenses	\$ 700	\$ 500	\$ 1,200
Utilities	\$ 4,313	\$ 1,700	\$ 6,013
Total Facilities	\$ 5,813		\$ 8,413
Operations			
IEDC Fee	\$ 6,000	\$ 8,000	\$ 14,000
Dues	\$ 2,750	\$ 7,662	\$ 10,412
Meals/Entertainment/Travel	\$ 29	\$ 3,700	\$ 3,729
Mileage Reimbursement	\$ 204	\$ 100	\$ 304
Supplies	\$ 314	\$ 100	\$ 414
Telephone, Telecommunicati	\$ 150	\$ 100	\$ 250
Training/Education	\$ 825	\$ 4,073	\$ 4,898
Total Operations	\$ 10,272		\$ 34,007
Personnel			
CPE	\$ 930	\$ 6,000	\$ 6,930
Payroll Taxes	\$ 8,674	\$ 5,600	\$ 14,274
Salaries	\$ 135,763	\$ 74,800	\$ 210,563
Total Personnel	\$ 145,368		\$ 231,768
Total Expense	\$ 170,903		\$ 286,038
Subtotal	\$ 25,761		\$ 8,958
Other Income/Expense			
Other Income			
Shell Building			
Expenses	\$ (867)		\$ (867)
Interest - Bldg	\$ (8,092)		\$ (8,092)
Total Shell Building	\$ (8,959)		\$ (8,959)
Net Ordinary Income	\$ 16,802		\$ (1)

**Proposed
2022 Economic Development**

**Contract Request:
Proposed Contract Changes
\$323,400 Economic Development SOW
\$102,000 Incentive Program Funding**

(See Appendix C for SAMPLE Incentive program)

Proposed contract changes for consideration:

Current language: Section I.1.c: Implementing a comprehensive and aggressive marketing program to attract new industrial manufacturing jobs to CITY.

Recommended Change: *We would like to see this language expanded to include “attract new, above living wage jobs” to the CITY. We would like to base the job recruitment to any job employing people above the living wage, not limit it to only manufacturing.*

Current language: Section I.1.d: Providing materials including graphics and photos where appropriate to those individuals or companies evaluating the CITY for industrial and commercial investments.

Recommended Change: *We would like to see this language expanded to include “for industrial, commercial and other investment.” This would broaden the scope of the objective to be more inclusive.*

Current language: Section I.2. The Mayor or their designee, as confirmed by the City Commission, shall serve on the Shawnee Forward Board. The Shawnee City Manager shall serve as an ex officio member of the Shawnee Forward Board.

Recommended Change: *The Shawnee City Manager or Assistant City Manager shall serve as an ex officio member of the Shawnee Forward Board. Since the Assistant City Manager role is a new role, we would offer to expand this ex officio role to include either person.*

Section I.3: Incentive Program: Shawnee Forward, in conjunction with CITY, shall prepare an incentive program for retention, recruitment and expansion of businesses within the CITY.

No action has been taken by the City or Shawnee Forward through the City Commission and Contract Review committee of 2021 stated that the 2021 requested funding of \$102,000 would be available in 2022. With this ask, we are proposing the City Commission consider adopting a policy similar to the provided Retail Incentive Program and fund it with an initial \$102,000. See Appendix D.

Current language: Section I.6.a. Shawnee Forward will provide a written monthly report of its activities to the CITY or as part of its monthly board meeting is something we currently provide in person at our board meetings to the members representing the City of Shawnee.

Recommended Change: *We would like to recommend this be changed to a bi-annual executive session at the first City Commission in November and the first City Commission in April, to keep the commissioners informed without risking the release of confidential recruitment and retention details to the public. We would like to recommend this being written into the annual contract.*

**Shawnee Forward Economic
Development Scope of Work
and
Change in Measurement**

Updating the Metrics:

Our request of \$323,000 for economic development work and the \$102,000 for the proposed incentive plan is to continue the work outlined in last year's progress and to begin establishing more baseline data on indicators, not just outcomes.

With the six lane interstate coming to more of a reality, the research at our hands, the great partners like Pottawatomie County, COEDD, COCAA, CPN and others, a motivated staff, and some statewide recognition, we are positioned to lead economic development in the following key strategic areas: business growth, quality of life, marketing workforce. We are receiving very positive feedback on the perception of our support for the business community all the way from Senator Lankford's office to the local volunteers. Our work is mission critical to the CITY.

With solid City and Shawnee Forward leadership we have been able to stabilize messaging. In 2022-23 we will be accelerating the marketing efforts through all mediums; in person, print, digital, and through trade shows and workshops. We will also be establishing more long term economic development measurement including indicators as well as accomplishments.

Measuring simple outputs of economic development, such as raw counts of meetings and contacts, are appealingly easy to compile and report (and what we have done in years past for this contract submission). They focus on the things economic development officials can control rather than on outcomes, which may depend on so many more other factors.

Shawnee Forward is committed to tackling community problems that lie beyond our full control, and generally the solutions leverage the expertise of others. For example, many factors beyond police performance influence crime rates, yet the police are expected to hold the rate down. Similarly, our economic development success is far beyond the raw counts of outputs and reporting on outcomes such as:

- Dollar amount of investment created through economic development efforts
- Number of new jobs created through economic development efforts
- Number of business licenses issued

Shawnee Forward can not claim sole responsibility for results or for advances from one year's number to the next, but we do have a vital role in influencing the results.

A changing economy, COVID19, major shifts in industrial structure, and increased global competition for jobs and private investment have challenged traditional approaches to economic development and led us to pursue new job creation strategies. What was once an almost exclusive focus on marketing and industrial recruitment is being augmented by approaches that emphasize homegrown sources of economic activity—efforts that develop entrepreneurial skills, creativity, and talent and promote innovation. The new approaches to measuring performance in economic development emphasizes outcome metrics as well as indicators gauging local assets thought of as the "inputs" to regional competitiveness. These assets include a skilled workforce, ample financial capital, interesting places, and a community's innovative capacity.

The new set of performance measures reflects the fact that much of what communities do now to promote economic development involves enhancing local and regional competitiveness and boosting local capacity to support private investment and economic growth from both within and without.

This new approach to measuring success assumes that economic growth, as measured by a quantitative increase in certain indicators—jobs, capital investment, and tax base, for example—is an intermediate outcome that should lead to qualitative improvements in a local and regional economy over the longer term.

Communities often establish economic development programs with a principal hope of boosting the local tax base. Here are some indicators relating to that goal:

- Growth in assessed/appraised value of properties in a target area
- Percentage increase in the business tax base

A sure sign of economic vitality is a high occupancy or low vacancy rate for existing office, retail, and industrial buildings. Of course, occupancy is always a moving target. Achieving low vacancy rates is likely to spur new construction, which in turn creates new vacancies, perhaps causing the vacancy rate to edge upward—while giving the tax base a boost.

Here are some sample measures:

- Existing and available industrial space
- Existing and available retail space
- Longevity of business ownership
- Airport fuel sales
- Sales and Use Tax Collections

Other measures focusing on different aspects of economic development success provide an indicator of quality or results:

- Hotel occupancy rate
- Available residences
- Residential vacancy rate
- Time residences spend on market before sale
- Percentage of potential jobs at risk that are retained (TDK)
- Mean hourly wage of jobs created through ED department incentive programs (Jindal, Indaco, SCI, GF)
- Ratio of outside funds to municipal funds for development initiatives (Shell building, AOK rail investments, Commerce grants)
- Percentage of active business leads that choose to live in the city (of top 10 employers)
- Percentage of leaders/businesses in mentoring programs (SUSTAIN successes)
- Internships growth of ICAP program
- Statewide recognition for community innovation and/or achievement
- Growth of local school enrollments (K-12 and university)
- National rankings on “Best of Lists”
- Lowering crime rates

Economic development success can also be measured by more general indicators of wealth creation, such as:

- Unemployment rate
- Labor force participation rate
- Total jobs
- Total employers
- Percentage of residents below the poverty line
- Median household income.

To reach these goals, and the general objectives of the Economic Development Contract with the City of Shawnee, we deploy multiple committees and we continue our partnerships with research entities to carry out the research.

To see the full list of committees and their members see Appendix B and the full list of membership organizations used to do the data collection see associations and memberships section.

Executing the Work:

Our workforce development efforts and close relationship with Gordon Cooper Technology systems, local Colleges and Universities, and other workforce programs are deeper aligning employers with their existing and future workforce. We are connecting industry with program level leadership to design and fill courses that meet business needs.

Committees are actively researching business incubator programs, talent recruitment and retention strategies, young professional associations, diversity in economic development and partnerships with event venues to attract more permanent investments in our community. Like other areas of the City, one arm of economic development impacts other areas both directly and indirectly.

While continuing to support Business Retention and Expansion, it is evident that the City needs to establish a mechanism for funding a recruitment incentive fund. Other cities in Oklahoma are utilizing a portion of their use tax and/or their hotel / motel tax to fund incentive programs for business recruitment.

Shawnee is at competitive disadvantage because there is not an incentive fund readily available for business recruitment.

The proposed incentive fund request is in direct response to the current contract, which has not been funded historically, will allow our organization to not only do what we have been doing, but also allow us to be more aggressive in new business recruitment. In the previous year, Shawnee Forward passed internal policies for the establishment of a separate account for the incentive fund. Several partners have been approached about matching funding to bolster the fund after the City provides an initial commitment.

While building an incentive fund set of policies and guidelines for enhanced recruitment activities, we will continue to support local businesses, market our city and solve workforce objectives.

Our committees (outlined in the appendix) will be working on the following major initiatives:

1. Women Owned Business incentives, certifications, state and national recognitions
2. The development of the 40 acres of industrial property
3. An incubator program for entrepreneurs and startups
4. Additional quality jobs applications
5. Grant writing for Federal grants
6. Submissions for tax credits
7. Workforce and community pride training
8. An economic development summit
9. Policy advocacy

Response to Self Sufficiency Request

Sustainability:

Typically, economic development programs operate through a dedicated economic development sales tax, the allocation of the Use Tax or a dedicated Hotel / Motel tax, or similar to the current Shawnee program, providing services under contract through a municipality or county government.

For Example:

Ponca City Development Authority: <https://www.goponca.com/>

Receives \$2,200,000 annually from the City which is 13% of sales tax funds received by the City.

Bartlesville Development Authority: <http://www.bdaok.org/>

Receives \$880,000 annually from the City which is 4.6% of sales tax funds received by the City.

Enid Regional Development Alliance: <https://growenid.com/>

Receives \$600,000 annually from the City which is 1.7% of sales tax funds received by the City.

There are more funds available for specific projects for some of these, but we will focus on direct funds for ease of comparison. As proportions of their local sales tax, these are approximately 13%, 4.6%, and 1.7% of funds received by their local government unit. In reference, Shawnee Forward receives 1.4%, a modest sum that is the lowest of the group.

This lower commitment to economic development is evident in the recruitment packages we are able to offer in comparison to the three communities mentioned above.

At this time, with the exception of the Mid America Industrial Park, which is a self-sustaining public trust, we are unaware of any other economic development programs in Oklahoma that are self-sustaining or self-funded. This will likely remain scarce, as economic development is a public endeavor that cannot thrive in the private sector by its nature.

The underlying purpose and main objective of an economic development program is to enhance and assist in growing the economy and revenue streams of the local unit which they serve. We are committed to being an exceptional service provider to the CITY, our business community, and the citizenry.

Similar Organizations in the Community:

In most cases economic development is not a short or quick off the shelf process (as you can tell by the length of this submission). Rather our work may take years to land a prospect or start a new development.

Consistency, "stick-to-it-tive-ness", dogged determination, providing relevant, factual and accurate data to the client, are what leads to success more than any other method. That takes time, training, and professionalism.

Without this organization and collective, focused effort, the work we do would not take place. There are no similar organizations in the community. We are the only organization actively pursuing projects to increase the City of Shawnee sales tax base and County ad valorem.

Appendix A

Shawnee Forward Staff

A vision is as good as the people and processes that work to execute it.

We have a staff of industry trained professionals to accomplish this work and they all live, work and play in our community. They have complete investment in our community's success. In addition to their work at Shawnee Forward they are involved in multiple community efforts such as:

Shawnee Kiwanis Club
OBU School of Business Executive Board
Leadership Oklahoma Class 34
City Commission meeting attendance
County Commission meetings attendance
COEDD meeting attendance
Shawnee Home Builders Association
Leadership Shawnee Honors Graduates
Oklahoma Baptist University Volunteer
Frontline Church Attendee
Mission Shawnee Volunteer
Community Renewal Volunteer in the classroom and the neighborhoods
Community Market Volunteer
Gateway to Prevention and Recovery Volunteers and Mentors
Volunteer for Worrel's Haven Women's Recovery Home
Blue Zones Project Volunteer

The CEO: Rachael Melot

In her second year leading the organization, Rachael has earned a reputation as a positive, motivational leader who can lead transformational change. With her leadership, Shawnee was recognized in 2022 as the #1 City in Oklahoma for Women Owned Businesses.

Melot led Shawnee to be the first Certified Blue Zones Project Community in the State of Oklahoma through deep partnerships with businesses, the CITY and Citizen Potawatomi Nation. She is the author of *The Ten Commandments of #SuccessWithoutApology*, and the owner of Wytstle, a Shawnee small business celebrating 7 years. She is also the mentor of more than 80 women in our community. In addition, she is 1 of 48 people in Leadership Oklahoma Class 34.

She volunteers and mentors through Oklahoma Baptist University Lydia's Lamp program, George W. Bush's Women in Fellowship, Worrel's Haven and Gateway to Prevention & Recovery. She holds a Doctorate of Leadership in Humanitarianism, a Masters Degree in Educational Leadership, and an undergraduate degree in Health, Physical Science & Education from Oklahoma Baptist University

The Economic Development Lead: Walter Baker

Walter earned his Masters in Economic Development from the University of Southern Mississippi, his Bachelors in Public Administration from the University of Texas at San Antonio and completed his Basic Course for the IEDC certification, which is the highest certification awarded in Economic Development.

Walter worked for the State of Missouri's Department of Economic Development, monitoring CDBG-funded projects totalling almost \$40 Million. Before that, he worked as the Economic Development Associate in Gun Barrel City, TX where he helped recruit primarily retail businesses.

Walter has been in the role at Shawnee Forward for 6 months and is using his background with grants and retail recruitment to expand the role of Shawnee Forward. His grant writing has become especially timely with the inordinate amount of grant funding available right now. This year alone he has assisted in writing for \$92 million in grant funds.

As the Economic Development Lead he works to improve our economy through marketing to prospective new businesses, aiding existing industries in expansions, applying for grant funding, serving as the staff liaison for 3 committees (Entrepreneurial, 40 Acres Industrial Development, and Infrastructure), and connecting entrepreneurs to the necessary resources. He also serves as the primary information conduit to the City leadership.

The Marketing and Events Director: Kimberly Davis

Kimberly handles all of the external marketing for the organization, which is the largest intersection between our Chamber and economic development services. The services include everything from event planning, marketing, content creation, podcast production and executional oversight of all events within our organization.

She also serves as the staff liaison for the Quality of Life - Young Professionals Committee, Tasty Affair & Auction Committee, Juneteenth Pickleball Tournament Task force, Talent Committee and the Ambassador Program. The Talent and Young Professionals committees are a direct result of economic development efforts to create great quality of place and quality of life for young professionals.

Her marketing skills serve the business community with marketing strategy, automation creation and brand messaging. Companies have been credited here with business growth and significant savings of resources.

The Account Executive: Fhionna Shaughnessy

Serves as the face of the organization to our membership base and leads the ambassador program that promotes shopping locally and community business growth. She is also a staff Liaison for the Policy Committee.

She focuses on recruiting members of Shawnee Forward to offer them both membership benefits to help them grow and expand their business and to amplify our economic development efforts community wide.

Fhionna also supports the Marketing Director in fundraising efforts.

The Administrative Assistant: Melissa High

Melissa High supports every aspect of economic development, marketing, and membership through her administrative role. She manages our office operations, bookkeeping, answers phone calls daily informing citizens, visitors and businesses of the opportunities to engage in Shawnee and the workforce.

She also pleasantly greets more than 100 people every month with a variety of inquiries about Shawnee. Shawnee Forward is able to support both the members and non-members alike with her work and her ability to connect individuals with services. She distributes County maps, phone books, and other marketing materials as requested.

Appendix B

Committees & Volunteers

Entrepreneurial Committee:

This committee is focused on the research and launch of an incubator program for entrepreneurs to increase the awareness of resources, funding and support for business start up and growth. The work will be based on a gap analysis of industries and jobs as well as the start up business needs.

Committee members are:

1. Walter Baker, Economic Development, Shawnee Forward
2. Travis Burdine, Owner, Whiskey Wings
3. Susan DeWoody, Provost & Chief Academic Officer, Oklahoma Baptist University
4. Julie Hokit, Owner, Insurance & Financial Design
5. Kevin Huddleson, Partner, Finley and Cook
6. Jeff Madison, Owner, Chick-fil-A Shawnee - Board of Directors liaison
7. Rachael Melot, Chief Executive Officer, Shawnee Forward
8. Steeve Reese, Real Estate Agent, Next Home Realty
9. Daniel Shaughnessy, Owner, Shawnee CTV
10. Cama Watts, Business and Entrepreneurial Services Coordinator, GCTC
11. Becky Webb, Administrative Assistant, A/C Doctors

40 Acre Industrial Development:

This committee is investing time and resources to develop all properties north of town in the industrial park with a specific interest in the 40 acres currently owned by Shawnee Forward. This committee will use economic development funds to:

- Identify available sites capabilities
- Identify what industries sites can support
- Identify quantified site gaps and limitations
- Conduct competitive capability assessments; and
- Make recommendations for investment in infrastructure gaps.

Committee members are:

1. Nick Atwood, City of Shawnee Judge, Partner - Ritchie, Rock and Atwood Law Firm
2. Walter Baker, Shawnee Forward
3. Paul Bass, First United Bank
4. Larry Briggs, Retired
5. Glenn Davis, United Dynamics
6. Geoff Garcia, Concept Electric
7. Tina Hanna, South Central Industries - Board Liaison
8. Chad Meiler, BancFirst
9. Rachael Melot, Shawnee Forward
10. Daniel Shaughnessy, Owner, Shawnee CTV
11. Emily Tate, OG&E
12. Josh Trimble, Bethany Children's Home
13. Becky Webb, AC Doctors

Infrastructure/ Multi-modal transportation task forces:

These task forces invest time and resources to advance the request for funding for both rail and bus transit systems. In the last year the rail task force submitted applications for a total of \$54,424,000 dollars. The Bus transit task force has applied for ARPA funding, launched a transportation survey in partnership with AARP and hosted multiple transportation meetings.

RAIL task force members are:

1. Walter Baker, Shawnee Forward
2. Jim Collard, Citizen Potawatomi
3. Melissa Dennis, Pottawatomie County - Board Liaison
4. Joe Ford, Shawnee Milling
5. Shane Jett, Senator
6. Dell Kerbs, House of Representatives
7. Marion McMillan, BancFirst
8. Rachael Melot, Shawnee Forward
9. Lori Peterson, OK Railroad Association
10. Zach Taylor, Senator
11. Heather Watson, AOK railroad

Bus Transit Committee members are:

1. Walter Baker, Shawnee Forward
2. Ed Bolt, City of Shawnee
3. Tina Hanna, South Central Industries - Board Liaison
4. Kathy Laster, Avedis Foundation
5. Barbara Loudermilk, Central Oklahoma Community Action
6. Tina Lowery, Central Oklahoma Community Action
7. Tracy Meeuwesen , Avedis Foundation
8. Rachael Melot, Shawnee Forward
9. Rob Morris, Citizen
10. DaLacy Sleeper, BancFirst
11. Maschell Sourjohn, AARP
12. Cory Swearingen, Central Oklahoma Community Action
13. Sara Dame, Central Oklahoma Community Action

Workforce:

Workforce efforts in the coming year will be an effort with multiple partners, for instance COWIB handling job fairs and GCTC handling custom training for employers. Our organization will focus on Talent recruitment and young professional development. The Young Professional task force is developing and the talent committee is working.

Talent Committee:

With 2020 continually deemed an “unprecedented time,” economic developers have never been more important to bringing stability and opportunity to their communities, and young professionals play an especially critical role. Their uniquely aware perspectives are advancing innovative and equitable approaches to economic development, and the future of the industry will be better for it. At Shawnee Forward we believe the gathering of and celebration of young professionals will make our City more attractive to other young professionals and families to live and work in Shawnee.

The Young Professionals will launch in April and is being led by a few volunteers in the community. This committee will also focus on the recruitment of talent graduating Shawnee Public Schools, Gordon Cooper Technology Center and Oklahoma Baptist University.

Committee members are:

1. Charlotte Birchett, GCTC
2. Brandy Burns, CareerTech
3. Robert Davenport, Oklahoma Baptist University, Board Liaison
4. Kimberly Davis, Shawnee Forward
5. Ronald Hill, Oklahoma Juvenile Authority
6. Jeff Madison, Chick Fil-A
7. Daniel Shaughnessy, CCTV
8. Emily Tate, OG&E
9. Sandy Vanderburg, United Way Pottawatomie County
10. Michelle Wallace, Shawnee Public Schools
11. Sarah Weeks, GCTC

Diversity:

The Diversity Committee was created to highlight and acknowledge local diversity. Participants on the Diversity Committee range in age, sex, gender, race, and economic status providing an opportunity for all the voices in our community.

Committee members are:

1. Mike Affentranger
2. Natalie Arnett
3. Cami Engles, Theopolis - Board Liaison
4. Ronald Hill
5. Rachael Sain
6. Daniel Shaughnessy
7. Mashell Sourjohn
8. Josh Trimble

Quality of Life:

The work Shawnee Forward will lead in the areas of quality of life will cross over into chamber-like activities which will include partnerships with entertainment venues like the EXPO, the Grand Arena, and others to recruit visitors and locals alike to spend their money locally.

All work in workforce development and business growth will enhance our quality of life as well.

Committee members are:

1. Erica Bass, Communications Manager, Visit Shawnee
2. Jennifer Bell, Head of Marketing, CPN
3. Lori Hagans, Director of Career Development and Parent Engagement, Oklahoma Baptist University
4. David Henry, Pastor, Calvary Baptist Church
5. Kathy Laster, Chief Executive Officer, Avedis
6. Marissa Lightsey, SDE
7. Daniel Matthews, Executive Director, Community Market
8. Rachael Melot, Chief Executive Officer, Shawnee Forward
9. Vedrana Milakovic, CPN
10. Yolanda Scott, Program Manager Youth Services, COWIB
11. John Bobb-Semple, Executive Director, Blue Zones
12. Dalacy Sleeper, Regional Credit Analyst, BancFirst
13. Michelle Wallace, Educator, Shawnee Public Schools
14. Cama Watts, Business & Entrepreneurial Services Coordinator, Gordon Cooper Technology Center

City of Shawnee Advocacy:

Advocate on behalf of the Shawnee area business community, City, County, State, and Federal Governments. Identify and message issues that are important to our business community through surveys and personal meetings. Advocate to the local, city, and state governments on behalf of the needs of our business community in the region, and message on behalf of our City to stakeholders such as business owners/operators and future investors.

Committee members are:

1. Casey Bell, BancFirst
2. Robert Davenport, Oklahoma Baptist University
3. Melissa Dennis, Pottawatomie County
4. Cami Engles, Theopolis
5. Bryan Lucas, Georg Fischer - Board Liaison
6. Daniel Matthews, Shawnee Community Market
7. Daniel Shaughnessy, CCTV
8. Fhionna Shaughnessy, Shawnee Forward
9. Emily Tate, OG&E
10. Tony Wittman, City of Shawnee

Appendix C - SAMPLE Incentive Policy

SAMPLE Incentive Programs (IP)

Statement of Purpose

The purpose of this policy is to provide criteria for identifying situations where it is desirable and suitable to provide incentives for private development in the retail sector and support redevelopment and revitalization of underserved areas.

Goals and Objectives

The City of Shawnee recognizes that the most effective incentive for economic development is being a livable and vibrant community. It is recognized that Shawnee, like all cities in Oklahoma, is heavily reliant on sales tax revenues to support the City's General Fund.

In order to provide the levels of programs and services necessary to remain a vibrant and livable community, the sales tax base must continue to grow. The goal of this policy is to ensure Shawnee continues to be a great place to live and that continuing to be a regional retail center is supportive of that effort. This policy is intended to support commercial retail businesses that:

- 1) Increase sales tax revenue through direct sales, purchases by employees and purchases from City of Shawnee vendors;
- 2) Increase ad valorem revenue to the City, Pottawatomie County, school districts located within the city and other local and area education and governmental entities that benefit therefrom;
- 3) Enhance property values within the City;
- 4) Contribute to the economic well-being of the citizens and residents of the City, Pottawatomie County and the State of Oklahoma.
- 5) Diversify the local economy, provide economic stimulus for additional employment and other development, and provide training and employment opportunities in services, sales and management skills.
- 6) Contribute to an expansion of economic development opportunities in the City of Shawnee through participation in public private partnerships. If applicable, such efforts may include:
 - Providing enhancements to public infrastructure.
 - Encouraging private investments into facilities that increase the efficiencies of public transportation systems.
 - Increasing efficiencies of public access and convenience to engage in private commercial activities.

Economic Development Tools

It is recognized that each potential project may have different needs and each incentive will likely need to be tailored to particular projects. Economic development tools include, but are not limited to:

- Sales tax reimbursement
- Tax abatement
- Tax Increment finance districts
- Investment in infrastructure
- Lease of publicly owned facilities or sites

Eligibility Criteria (sales tax reimbursement)

Every proposal will be evaluated on its individual merit and overall contribution to the City's economy. An application may be for a stand-alone retail business, for a development that includes multiple retail businesses or for development in an underserved area or area in need of redevelopment. Meeting eligibility criteria described herein does not guarantee incentives will be approved. The following criteria (recognizing

☞ a proposal may address some but not all criteria) will be used to evaluate whether a particular proposal may qualify for incentives:

Guidelines

Minimum requirements for applicants

1. **Stand alone retail:** Retailer must have projected annual gross retail sales of \$2 Million by the third year of operation.
2. **At time of application,** Retailer has no existing presence in the County, or new development that is part of a regional retail project of at least 10,000 square feet.
3. **Multi business development:** If the application is for a development with multiple businesses the project must contain at least 10,000 square feet.
4. **Underserved or distressed area:** Location is within an enterprise zone, designated USDA food desert, or TIF district

Submission of Incentives Proposal (IP)

A company desiring to receive incentives from the City must submit a proposal to the Economic Development organization's (Shawnee Forward) Incentive Committee (IC) and then to the City Planning department including, at a minimum, the following:

- 1) A description of the type of business and projected annual sales.
- 2) Identify specific project location(s) and provide a description of infrastructure needs or unique, public utility service needs.
- ☞ 3) A description of the initial plan for development, including a timeline for design, construction, hiring, and operation, as well as plans for future expansion.
- 4) An estimate of planned capital investment that corresponds to any phasing for development and expansion.
- 5) The planned number and function of new full and part time employees.
- 6) A narrative description and any other information that demonstrates how the applicant meets and/or exceeds the criteria set forth in this policy.

The applicant must provide sufficient information to allow staff to conduct an analysis of the direct and indirect impacts of the projection.

Evaluation of Proposal's Public Purpose

The Incentives Committee (IC) will evaluate the public purpose served by the proposed development using the following criteria:

- 1) The way in which the public benefits compare to the way in which private parties may benefit;
- 2) The overall primary effect of the public expenditure;
- 3) The consideration given for the expenditure;
- 4) The location or site improvement of a particular project;
- 5) The creation of job opportunities;
- 6) The comparison of private dollars involved in a project to the number of public dollars;
- 7) Increased tax and/or other revenues;
- 8) Competition with other localities;
- 9) Nature and scope of public improvements to be constructed by retailer/developer

☞ **Limits of Sales Tax Reimbursement**

Should the evaluation of the proposal determine that the proposed retail project meets public purpose and other requirements stated herein, the calculation of the Sales Tax reimbursement is subject to the following limits:

\$2 Million maximum reimbursement per project for public infrastructure improvements. Annual amount available for sales tax reimbursement for the total of all projects is capped at 1 percent of budgeted General Fund Sales revenue in the City fiscal year (July 1 to June 30).

Maximum term of incentive payment is 7 years.

Annual amount of reimbursement is subject to City's annual appropriation of sufficient funds in the City's fiscal year (July 1 to June 30) budget.

Performance Standards

Any company receiving monetary incentives from the City will be required to enter into a development agreement. Each development agreement will vary based on the specific project, but all such agreements shall set specific performance goals (i.e.: gross retail sales) and the consequences (i.e. failure to generate sufficient sales over the allocated period to be fully reimbursed the retailer would forfeit the remainder) to the company of not meeting such goals.

Monitoring and Evaluating Compliance

A company entering into a development agreement must submit quarterly reports (first Friday of July, Oct., Jan., and Apr.) to the IC. These reports must demonstrate the progress the company has made toward the performance goals outlined in the performance agreement. IC committee will use these quarterly reports to conduct an annual compliance evaluation and recommendation to the City.

Process for an Incentives Proposal (IP)

1. Contact the Shawnee Forward Economic Development Lead for proposal guidelines.
2. Pre-Application conference with City of Shawnee Planning Director & Shawnee Forward Economic Development Department staff.
3. Initial Application fully completed (see section on incentive proposal) and submitted to the IC.
4. Review of RP by IC.
 - a. Committee Consist of a representative from the following departments:
 - i. Shawnee Forward Economic Development Department
 - ii. City of Shawnee Planning Department
 - iii. City of Shawnee Engineering Department
 - iv. City of Shawnee Finance Department
 - v. City of Shawnee Mayor or Vice-Mayor
 - vi. City Council of appropriate ward
 - vii. Retail Marketing Coordinator, or equivalent
5. Analysis and determination of Project Plan's eligibility/feasibility by the IC.
6. City of Shawnee Planning Department, with Shawnee Forward Economic Development Department prepares a development agreement for approval by the Mayor
7. City of Shawnee Planning Department staff schedules a review by the City of Shawnee Planning Commission
8. Planning commission approval of development agreement goes to a review and vote of the City of Shawnee commission.
9. IC leadership serves as project manager for development agreement (includes notification of proper financial entities/departments) and serves as liaison between applicant and City Manager.

Appendix D: 2021 Audit

This concludes our response to the list of questions and documents listed in the City of Shawnee Resolution No. 6559. Following this application we have provided our 2022/23 proposed budget that will go before the board of directors next month. If there are other items that you require or something we have overlooked, please contact us at your earliest convenience so we can address those items.

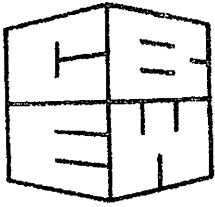
SHAWNEE FORWARD, INC.

BASIC FINANCIAL STATEMENTS
June 30, 2021 and 2020

SHAWNEE FORWARD, INC.
Shawnee, Oklahoma

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CBEW
Professional
Group, LLP
Certified Public Accountants

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INDEPENDENT AUDITOR'S REPORT

August 25, 2021

To the Board of Directors of
Shawnee Forward, Inc.
Shawnee, Oklahoma

Report on the Financial Statements

We have audited the accompanying financial statements of Shawnee Forward, Inc. (a nonprofit organization), which comprise the statements of financial position as of June 30, 2021 and 2020, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Shawnee Forward, Inc., as of June 30, 2021 and 2020, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

CBEW Professional Group, LLP
CBEW Professional Group, LLP
Certified Public Accountants

SHAWNEE FORWARD, INC.
Shawnee, Oklahoma

STATEMENT OF FINANCIAL POSITION
June 30, 2021 and 2020

ASSETS

	June 30, 2021	June 30, 2020
Current assets		
Cash and cash equivalents (Note 1)	\$ 394,250	\$ 321,936
Investments	-	20,210
Accounts receivable	85,829	30,372
Pledges receivable, current portion	8,125	117,000
Prepaid insurance	7,087	12,014
Total current assets	495,291	501,532
Fixed assets (Notes 1 and 3):		
Shell Building - investment	-	1,427,508
Land	46,626	46,626
Buildings and improvements	258,360	243,453
Construction in progress	13,396	-
Office furniture and equipment	84,423	84,423
Total fixed assets	402,805	1,802,010
Less accumulated depreciation	(250,842)	(237,136)
Total capital assets, net	151,963	1,564,874
Other assets		
Pledges receivable, noncurrent portion	-	4,489
Mineral interest	-	1,000
Shawnee Tubing Real Estate LLC Investment	100,000	100,000
Total other assets	100,000	105,489
Total assets	\$ 747,254	\$ 2,171,895

LIABILITIES AND NET ASSETS

Current liabilities		
Accounts payable	\$ 20,675	\$ 3,450
Accrued payroll and payroll liabilities	4,306	20,088
Accrued compensated absences	9,423	7,121
Accrued interest payable	6,020	15,953
Deferred revenue	76,692	57,369
Security deposit payable	-	2,600
SBA Paycheck Protection Program Loan	68,607	-
Current portion of long-term debt	195,357	22,437
Total current liabilities	381,080	129,018
Long-term liabilities		
Notes payable	234,625	1,279,655
Less current portion	(195,357)	(22,437)
Total long-term liabilities	39,268	1,257,218
Net assets:		
Net assets without donor restrictions	318,781	664,170
Net assets with donor restrictions	8,125	121,489
Total net assets	326,906	785,659
Total liabilities and net assets	\$ 747,254	\$ 2,171,895

The accompanying notes are an integral part of the basic financial statements.

SHAWNEE FORWARD, INC.
Shawnee, Oklahoma

STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2021

	Without Donor Restrictions	With Donor Restrictions	Total
Revenues:			
Contributions	\$ 10,746	\$ -	\$ 10,746
Contract - City of Shawnee	269,896	-	269,896
Fundraising income	104,835	-	104,835
Government grants	183,000	-	183,000
Interest income	258	-	258
Membership dues and events	135,400	-	135,400
Miscellaneous income	-	-	-
Rental income	88,306	-	88,306
Gain (loss) on sale of assets	(399,958)	-	(399,958)
Net assets released from restriction:	113,364	(113,364)	-
Total revenues	505,847	(113,364)	392,483
Expenses:			
Program services	618,226	-	618,226
Management and general	160,697	-	160,697
Fundraising	72,313	-	72,313
Total expenses	851,236	-	851,236
Increase (decrease) in net assets	(345,389)	(113,364)	(458,753)
Net assets - beginning of year	664,170	121,489	785,659
Net assets - end of year	\$ 318,781	\$ 8,125	\$ 326,906

The accompanying notes are an integral part of the basic financial statements.

SHAWNEE FORWARD, INC.
Shawnee, Oklahoma

STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2020

	Without Donor Restrictions	With Donor Restrictions	Total
Revenues:			
Contributions	\$ 32,076	\$ 41,924	\$ 74,000
Contract - City of Shawnee	296,496	-	296,496
Fundraising income	69,696	-	69,696
Interest income	679	-	679
Membership dues and events	102,995	-	102,995
Miscellaneous income	1,104	-	1,104
Rental income	85,455	-	85,455
Net assets released from restriction:	167,310	(167,310)	-
Total revenues	<u>755,811</u>	<u>(125,386)</u>	<u>630,425</u>
Expenses:			
Program services	428,282	-	428,282
Management and general	176,867	-	176,867
Fundraising	48,124	-	48,124
Total expenses	<u>653,273</u>	<u>-</u>	<u>653,273</u>
Increase (decrease) in net assets	102,538	(125,386)	(22,848)
Net assets - beginning of year	<u>561,632</u>	<u>246,875</u>	<u>808,507</u>
Net assets - end of year	<u>\$ 664,170</u>	<u>\$ 121,489</u>	<u>\$ 808,507</u>

The accompanying notes are an integral part of the basic financial statements.

SHAWNEE FORWARD, INC.
Shawnee, Oklahoma

STATEMENT OF FUNCTIONAL EXPENSES
For the Year Ended June 30, 2021

	Program Services	Management and General	Fund Raising	Total
Advertising	\$ 626	\$ 1,661	\$ -	\$ 2,287
Bad debt	19,814	-	-	19,814
Bank charges	-	3,778	-	3,778
Depreciation	11,608	2,098	-	13,706
Dues, memberships and subscriptions	7,880	6,164	-	14,044
Fundraising	-	-	35,236	35,236
Insurance	3,105	5,444	-	8,549
Interest expense	-	822	-	822
Payroll taxes	22,918	3,503	2,505	28,926
Postage and printing	112	1,192	-	1,304
Professional services	96	29,698	-	29,794
Rental expense	-	36,589	-	36,589
Repairs and maintenance	3,712	904	-	4,616
Salaries and benefits	316,265	48,339	34,572	399,176
Shell building expense	38,256	-	-	38,256
Special project - small business grants	183,000	-	-	183,000
Supplies	1,919	6,024	-	7,943
Travel	1,908	5,402	-	7,310
Telecommunications and technology	542	7,911	-	8,453
Utilities	6,465	1,168	-	7,633
Total	\$ 618,226	\$ 160,697	\$ 72,313	\$ 851,236

The accompanying notes are an integral part of the basic financial statements.

SHAWNEE FORWARD, INC.
Shawnee, Oklahoma

STATEMENT OF FUNCTIONAL EXPENSES
For the Year Ended June 30, 2020

	Program Services	Management and General	Fund Raising	Total
Advertising	\$ 1,065	\$ 1,000	\$ -	\$ 2,065
Bank charges	110	2,060	-	2,170
Depreciation	12,002	2,170	-	14,172
Development (staff and board)	-	1,370	-	1,370
Dues, memberships and subscriptions	7,894	9,811	-	17,705
Fundraising	-	-	14,418	14,418
Insurance	2,455	4,957	-	7,412
Interest expense	-	1,008	-	1,008
Payroll taxes	18,742	5,891	2,142	26,775
Postage and printing	237	1,545	-	1,782
Professional services	4,983	32,570	-	37,553
Rental expense	-	26,365	-	26,365
Repairs and maintenance	3,997	966	-	4,963
Salaries and benefits	298,012	65,815	31,564	395,391
Shell building expense	63,892	-	-	63,892
Supplies	1,324	9,682	-	11,006
Travel	6,236	8,794	-	15,030
Telephone and internet	275	1,587	-	1,862
Utilities	7,058	1,276	-	8,334
Total	\$ 428,282	\$ 176,867	\$ 48,124	\$ 653,273

The accompanying notes are an integral part of the basic financial statements.

SHAWNEE FORWARD, INC.
Shwane, Oklahoma

STATEMENT OF CASH FLOWS
For the Years Ended June 30, 2021 and 2020

	<u>June 30,</u> <u>2021</u>	<u>June 30,</u> <u>2020</u>
Cash flows from operating activities:		
Increase (decrease) in net assets	\$ (458,753)	\$ (22,848)
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	13,706	14,172
(Increase)/decrease in pledges receivable, net	113,364	125,386
(Increase)/decrease in accounts receivable	(55,457)	(22,242)
(Increase)/decrease in prepaid expenses	4,927	(4,538)
(Decrease)/increase in accounts payable	17,225	1,421
(Decrease)/increase in accrued payroll & payroll taxes	(15,782)	14,272
(Decrease)/increase in accrued compensated absences	2,302	3,267
(Decrease)/increase in accrued interest payable	(9,933)	(12,013)
(Decrease)/increase in deferred revenue	19,323	57,369
(Decrease)/increase in security deposit payable	(2,600)	-
Net cash provided by operating activities	<u>(371,678)</u>	<u>154,246</u>
Cash flows from investing activities:		
Net (purchase) redemption of investments	20,210	(218)
Sale (purchase) of fixed assets	1,400,205	-
Net cash provided by investing activities	<u>1,420,415</u>	<u>(218)</u>
Cash flows from financing activities:		
Proceeds (payment) on debt	(976,423)	(9,805)
Net cash used in financing activities	<u>(976,423)</u>	<u>(9,805)</u>
Net increase (decrease) in cash	72,314	144,223
Cash and cash equivalents at beginning of year	<u>321,936</u>	<u>177,713</u>
Cash and cash equivalents at end of year	<u>\$ 394,250</u>	<u>\$ 321,936</u>
Supplemental Cash Flow Information		
Interest paid	\$ 28,928	\$ 53,147
Income taxes paid	-	-

The accompanying notes are an integral part of the basic financial statements.

SHAWNEE FORWARD, INC.
Shawnee, Oklahoma

NOTES TO THE FINANCIAL STATEMENTS
June 30, 2021 and 2020

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Nature of Activities

Shawnee Forward, Inc. (the Corporation), is a non-stock, non-profit business association that promotes a regional vision. The organizations that came together to form this Corporation included the Greater Shawnee Area Chamber of Commerce, Inc., and the Shawnee Economic Development Foundation. This new Corporation has a common vision to serve the interests of the greater Shawnee area. To the extent consistent with the above general purposes, the specific purposes for this Corporation also include: (a) To generate jobs and investment; (b) To develop and maintain a greater Shawnee, Oklahoma area program to assist existing businesses and entrepreneurs; (c) To attract new businesses in order to improve the economic well-being of area residents; (d) To cultivate talent and leadership; (e) To promote and develop the resources of the Greater Shawnee, Oklahoma area and of its component municipalities; and (f) To enhance the quality of life concerns that has an impact on economic growth and development in the area.

B. Basis of Presentation

The financial statements of the Corporation are prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America. Net assets and revenues, expenses, gains and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets of the Corporation and changes therein are classified and reported as follows:

Net Assets Without Donor Restrictions – Net assets that are not subject to donor-imposed stipulations.

Net Assets With Donor Restrictions – Net assets subject to donor-imposed stipulations that may or will be met, either by actions of the Corporation and/or the passage of time. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

C. Deposits and Investments

All bank deposits are held at various financial institutions and are carried at cost. The Corporation's cash deposits are covered by Federal Depository Insurance (FDIC). For purposes of statements of cash flows, the Corporation considers cash and all highly liquid investments with an initial maturity of three months or less to be cash equivalents.

D. Property and Equipment

Property and equipment are recorded at cost if purchased or at acquisition value if donated and are depreciated using the straight-line method over the estimated useful lives of the respective assets. Ordinary repairs and maintenance are expenses in the period in which they occurred. The Board is currently working on establishing a capitalization policy.

E. Fair Value of Financial Instruments

The Corporation's financial instruments include cash and cash equivalents, investments, pledges receivable, and accounts payable. The Corporation's estimate of the fair value of all financial instruments does not differ materially from the aggregate carrying values of its financial instruments recorded in the accompanying statement of financial condition. The carrying amount of these financial instruments approximates fair value because of the short maturity of these instruments.

The Corporation's investments are composed entirely of Certificates of deposit with an initial maturity in excess of three months and are measured at Level 1.

SHAWNEE FORWARD, INC.
Shawnee, Oklahoma

NOTES TO THE FINANCIAL STATEMENTS
June 30, 2021 and 2020

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. Income Taxes

The Corporation is a not-for-profit organization that is exempt from federal and state income taxes as described in Section 501(c)(6) of the Internal Revenue Code. While contributions to the Corporation are not qualified charitable deductions, they may be deductible as trade or business expenses if ordinary and necessary in the conduct of the contributor's business. The Corporation is not a private foundation within the meaning of Section 509(a) of the Internal Revenue Code. As a result, no provision for current or deferred income tax liability is recognized in the Corporation's books and records. Federal and state income tax statutes dictate that tax returns filed in any of the previous three reporting periods remain open to examination. Currently, the Corporation has no open examination with either the Internal Revenue Service or state taxing authorities.

G. Compensated Absences

It is the Corporation's policy to permit full-time employees to accumulate earned but unused vacation time. Full-time employees are granted vacation and sick leave benefits in varying amounts to specified maximums depending on tenure. Sick leave may be accumulated from year-to-year, not to exceed 30 days. However, any unused sick leave will not be paid out at any time. At termination, either voluntary or involuntary, an employee will be paid for the balance of earned and accrued vacation at the current base rate of pay. Employees can carry forward, for 6 months, 40 hours of vacation to the next year.

H. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Accordingly, actual results could differ from those estimates.

I. Advertising Costs

Advertising costs are charged to operations in the period incurred.

J. Contributions and Promises to Give

Contributions are recognized when the donor makes a promise to give to the Corporation that is, in substance, unconditional. Shawnee Forward reports gifts of cash or other assets as restricted support if they are received with donor stipulations that limit the use of the donated asset. When a donor restriction expires, that is, when a stipulated time restriction ends or the purpose of the restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities as net assets released from restriction. Donor contributions whose restrictions are met in the same reporting period are treated as net assets without donor restrictions.

K. Support and Revenue

Management has analyzed the provision of the Financial Accounting Standards Board (FASB) Accounting Standards Update (ASU) 2014-09, Not-for-Profit Entities (Topic 606): Revenue from Contracts with Customers. This ASU establishes principles for reporting useful information to users of financial statements about the nature, amount, timing, and uncertainty of revenue and cash flows arising from the entity's contracts with customers, particularly, that an entity recognizes revenue to depict the transfer of promised goods or services to customers in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services. Management has concluded that no changes are necessary to conform to the new standard.

SHAWNEE FORWARD, INC.
Shawnee, Oklahoma

NOTES TO THE FINANCIAL STATEMENTS
June 30, 2021 and 2020

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

K. Support and Revenue (Continued)

The major sources of support for Shawnee Forward's general operations are dues and contract income from the City of Shawnee. Membership dues are recognized as revenue as billed in the applicable membership period. Membership dues are net assets without donor restrictions available for use for administration, programs and projects of the Corporation. Contract support is recognized as revenue in the applicable year that funds are received. Shawnee Forward also receives rental income, which is recognized in the year that it is earned.

2. PLEDGES RECEIVABLE

The Corporation accounts for pledges for units of participation in accordance with FASB ASC 958-310-50, *Accounting for Contributions Received and Contributions Made*.

Unconditional promises to give in more than 1 year are reflected at the present value of estimated future cash flows using the discount rate of 0.25%, per Federal Reserve. Net pledges receivable and maturities at June 30, 2020, were as follows:

	2021	2020
Gross amounts of pledges receivable	\$ 8,125	\$ 121,500
Less present value discount	-	(11)
Net pledges receivable	\$ 8,125	\$ 121,489
Amount due in:		
1 year or less	\$ 8,125	\$ 117,000
2 to 5 years	-	4,489
Over 5 years	-	-
Net pledges receivable	\$ 8,125	\$ 121,489

3. PROPERTY AND EQUIPMENT

The following is a summary of changes in property and equipment.

	Balance June 30, 2020	Additions/ Transfers	Deletions	Balance June 30, 2021
Land	\$ 46,626	\$ -	\$ -	\$ 46,626
Shell Building - investment	1,427,508	-	1,427,508	-
Buildings & improvements	243,453	14,907	-	258,360
Construction in progress		13,396	-	13,396
Furniture, fixtures and equipment	84,423	-	-	84,423
Total	1,802,010	28,303	1,427,508	402,805
Less accumulated depreciation	237,136	13,706	-	250,842
Net	\$ 1,564,874	\$ 14,597	\$ 1,427,508	\$ 151,963

SHAWNEE FORWARD, INC.
Shawnee, Oklahoma

NOTES TO THE FINANCIAL STATEMENTS
June 30, 2021 and 2020

3. PROPERTY AND EQUIPMENT (Continued)

	Balance June 30, 2019	Additions/ Transfers	Deletions	Balance June 30, 2020
Land	\$ 46,626	\$ -	\$ -	\$ 46,626
Shell Building - investment	1,427,508	-	-	1,427,508
Buildings & improvements	243,453	-	-	243,453
Furniture, fixtures and equipment	84,423	-	-	84,423
Total	<u>1,802,010</u>	<u>-</u>	<u>-</u>	<u>1,802,010</u>
Less accumulated depreciation	222,964	14,172	-	237,136
Net	<u>\$ 1,579,046</u>	<u>\$ (14,172)</u>	<u>\$ -</u>	<u>\$ 1,564,874</u>

Depreciation expense for 2021 and 2020 was \$13,706 and \$14,172, respectively.

4. SHAWNEE TUBING REAL ESTATE LLC INVESTMENT

In April 2017, Shawnee Economic Development Foundation invested \$100,000 for 5 units at Shawnee Tubing Real Estate, LLC. Those unit shares were transferred to Shawnee Forward when the Foundation merged with the Chamber to create the new Corporation. Several businesses and organizations in the Shawnee area became investors in this company to help keep jobs and the business operating in the local area. Financials are provided to the unit holders on a regular basis. Currently, Shawnee Forward should recover its initial investment, plus their share of distributable profits.

5. NOTES PAYABLE

On February 17, 2016, Shawnee Economic Development Foundation (now the Corporation) issued a construction loan payable to BancFirst, in the amount of \$1,300,000, for the construction of a building. The construction of the building has been completed and \$1,220,331 has been drawn down on the note. Principal payments were not due until February 2021, and the note is secured by business assets. The note was set to mature on August 17, 2025, with interest being at 5% on the note. Accrued interest payments are due semi-annually. During the year, the business assets that secured the loan was sold and proceeds were used to pay the note. The remaining balance on the loan was paid July 2021.

On March 7, 2016, Greater Shawnee Area Chamber of Commerce (now the Corporation) entered into a note payable with Shawnee Industrial Authority in the amount of \$100,000 with an interest rate of 1.5%, for the purchase of a heat and air unit. The note is set to mature on March 7, 2026.

Note Payable:	Balance 6/30/2020	Additions	Reductions	Balance 6/30/2021	Current Portion
BancFirst- Construction	\$ 1,220,331	\$ -	\$ (1,035,077)	\$ 185,254	\$ 185,254
Shawnee Industrial Authority	59,324	-	(9,953)	49,371	10,104
Total	<u>\$ 1,279,655</u>	<u>\$ -</u>	<u>\$ (1,045,030)</u>	<u>\$ 234,625</u>	<u>\$ 195,358</u>

SHAWNEE FORWARD, INC.
Shawnee, Oklahoma

NOTES TO THE FINANCIAL STATEMENTS
June 30, 2021 and 2020

5. NOTE PAYABLE (Continued)

The debt requirements to maturity, including principal and interest for long-term debt are as follows:

Maturities June 30,	Principal	Interest	Total Due
2022	\$ 195,358	\$ 8,763	\$ 204,121
2023	10,256	519	10,775
2024	10,411	364	10,775
2025	10,568	207	10,775
2026	8,032	50	8,082
Total	<u>\$ 234,625</u>	<u>\$ 9,903</u>	<u>\$ 244,528</u>

6. SBA PAYCHECK PROTECTION PROGRAM LOAN

On February 4, 2021, the Corporation applied and was approved for a \$68,607 loan under the Paycheck Protection Program created as part of the relief efforts related to COVID-19 and administered by the Small Business Administration. The loan accrues interest at 1%, but payments are not required to begin for ten months after the funding of the loan. The Corporation is eligible for loan forgiveness of up to 100% of the loan, upon meeting certain requirements. The loan is uncollateralized and is fully guaranteed by the Federal government. Since the loan is eligible for forgiveness, the total amount of the loan is shown as a current liability.

7. RISK MANAGEMENT

The Corporation is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Corporation continues to carry commercial insurance for these risks, including general liability, property damage, and public officials' liability.

8. RENTAL INCOME

The Corporation entered into a lease agreement with Central Oklahoma Community Action Agency (COCAA) to lease the first and second floors of the Corporation's building for COCAA operations, located at 131 N. Bell. The lease agreement is an annual contract and lease payments are \$4,296.25 per month.

The Corporation entered into a lease agreement with Visit Shawnee on May 1, 2016, to lease half of the first floor of the building that the Corporation operates in at 231 N. Bell. The term of the lease is May 1, 2016 to June 30, 2021 at \$2,600 per month, which includes utilities. Visit Shawnee agrees to pay, in addition to monthly rent, their portion of telephone and interest services.

The Corporation also entered into various month-to-month lease agreements to lease suites within building that the Corporation operates in at 231 N. Bell. These monthly leases are \$300 per month.

The following is the activity for the rental properties during the year:

	131 N. Bell	231 N. Bell	Total
Rental Income	\$ 51,555	\$ 36,750	\$ 88,305
Insurance	(5,908)	-	(5,908)
Repairs & Maintenance	(8,457)	(2,448)	(10,905)
Telephone	-	(1,759)	(1,759)
Utilities	(9,771)	(5,196)	(14,967)
Total	<u>\$ 27,419</u>	<u>\$ 27,347</u>	<u>\$ 54,766</u>

SHAWNEE FORWARD, INC.
Shawnee, Oklahoma

NOTES TO THE FINANCIAL STATEMENTS
June 30, 2021 and 2020

9. RELATED-PARTY TRANSACTIONS

The Corporation has entered into an annual contract with the City of Shawnee to perform certain economic development services. Under the terms of the contract, the City agreed to pay the Corporation in 2021 and 2020, \$257,400 and \$286,000, respectively, for such services. Annual evaluations of program results are made, and continuation or extension of the contract is subject to mutual approval by the City and the Corporation.

In January 2021, the Corporation entered into a one-year contract with the City of Shawnee to perform public relation services. Under the terms of this contract, the City agreed to pay the Corporation \$25,000 a year, to be paid in monthly installments. The Corporation recognized \$12,500 in 2021 for these services.

10. FUNCTIONAL EXPENSES

Per requirement of FASB ASU 2016-14, Shawnee Forward, Inc., adopted a methodology policy for allocation of functional expenses. The financial statements report certain categories of expenses that are attributed to more than one program or supporting function. Therefore, expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include occupancy, depreciation, and amortization, which are allocated on a square footage basis, as well as salaries and wages, benefits, payroll taxes, professional services, office expenses, information technology, interest, insurance, and other which are allocated on the basis of estimates of time and specific use.

11. LIQUIDITY AND AVAILABILITY

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the balance sheet, comprise of the following:

	2021	2020
Cash and cash equivalents	\$ 394,250	\$ 321,936
Investments	-	20,210
Accounts receivable	85,829	30,372
Pledges receivable	8,125	121,489
Financial assets, at year-end	488,204	494,007
Net assets with restrictions	(8,125)	(121,489)
Financial assets available to meet cash needs for general expenditures within one year	\$ 480,079	\$ 372,518

In 2021, Shawnee Forward, Inc., had \$488,204 of financial assets available at year end. Of that amount, \$8,125 are pledges receivable that are recorded as net assets with restrictions until the pledge is received. At year end, the Corporation had \$480,079 of financial assets available within 1 year of the balance sheet date to meet cash needs for general expenditures. In 2020, Shawnee Forward, Inc., had \$494,007 of financial assets available at year end. Of that amount, \$121,489 are pledges receivable that are recorded as net assets with restrictions until the pledge is received. At year end, the Corporation had \$372,518 of financial assets available within 1 year of the balance sheet date to meet cash needs for general expenditures.

Shawnee Forward, Inc. is primarily supported through contributions, fundraising (special event), contract with City of Shawnee, membership dues, and other revenues. The Corporation manages its liquidity by developing and adopting an annual operating budget that provides sufficient funds for general expenditures in meeting its liabilities and other obligations as they come due. As part of the Corporation's liquidity management, cash balances in excess of daily requirements are invested in interest-bearing accounts.

SHAWNEE FORWARD, INC.
Shawnee, Oklahoma

NOTES TO THE FINANCIAL STATEMENTS
June 30, 2021 and 2020

12. NEW ACCOUNTING PRONOUNCEMENTS

In February 2016, the FASB issued ASU No. 2016-02, Leases (Topic 842), which requires lessees to recognize leases on the balance sheet and disclose key information about leasing arrangements. The new standard establishes a right-of-use (ROU) model that requires a lessee to recognize a ROU asset and lease liability on the statement of financial position for most leases with a term longer than 12 months. Leases will be classified as finance or operating, with classification affecting the pattern and classification of the expense recognition in the statement of activities. The effective date for this standard has been delayed to annual reporting periods beginning after December 15, 2020.

13. SUBSEQUENT EVENTS

Management has evaluated subsequent events and transactions through the date of the audit report, which is the date the financial statements were available to be issued. Management is continuing to evaluate the impact of the COVID-19 pandemic on the industry and has concluded that while it is reasonably possible that the virus could have a negative effect on the Corporation's financial position and results of its operations, the specific impact is not readily determinable as of the date of these financial statements. The financial statements do not include any adjustments that might result from the outcome of this uncertainty.

On July 16, 2021, the Corporation received a notice from the bank that the loan in Note 6 had been approved for full forgiveness and the SBA had remitted payment for the full loan forgiveness on behalf of Shawnee Forward, Inc.

AGREEMENT BETWEEN THE CITY OF SHAWNEE AND SHAWNEE FORWARD

This Agreement made and entered into this 1st day of July, 2021, is between the City of Shawnee, a municipal corporation hereinafter referred to as "CITY", and Shawnee Forward, a 501(c)(6) business organization.

I. DUTIES AND RESPONSIBILITIES OF SHAWNEE FORWARD

- 1. Services Provided by Shawnee Forward.** The purpose of this engagement is for the CITY to strive toward the fulfillment of both the long-range strategic plan for economic and industrial development for the CITY and the present economic development goals and priorities of the Mayor and Board of City Commissioners and, as such, the plan, goals, and priorities may be hereinafter amended from time to time. For purpose of this contract, said plan, goals, and priorities are here adopted and incorporated herein by reference. Shawnee Forward shall use its good faith and best effort to fulfill as much of the plan, goals, and priorities as possible within the limitation of its budget. Such scope for work includes but is not limited to, Shawnee Forward using its best efforts to accomplish the following general objectives:
 - a. Expanding the economic base of the CITY and Pottawatomie County by seeking diversification of employment opportunities to balance the area's dependency on petroleum-based industry and agriculture.
 - b. Encouraging and assisting resident industry to maintain and expand employment opportunities.
 - c. Implementing a comprehensive and aggressive marketing program to attract new industrial manufacturing jobs to CITY.
 - d. Providing materials including graphics and photos where appropriate to those individuals or companies evaluating the CITY for industrial and commercial investments.
 - e. Creating a variety of marketable industry facilities by making best use of existing industrial potential and the development of new facilities where required.
 - f. Providing additional employment opportunities.
 - g. Encouraging and assisting state installations and federal installations in the CITY to maintain employment and seek a way to expand those facilities and attract new facilities.

- h. Shawnee Forward shall use its best efforts to prepare and develop industrial team visits, travel to various meetings, to encourage industrial prospect visits, state sponsored industrial team and international trade team visits and to train personnel, both professional and lay, to fulfill the purposes of job creation and job retention in the CITY as provided for by the budget in this Agreement.
 - i. Shawnee Forward shall have full responsibility for the filing of any tax documents necessary, keeping of records and detailed statements, keeping a detailed activity report, records for expenditures for training, travel and development account, and any other necessary record documentation.
 - j. Shawnee Forward shall undertake retail recruitment and attraction on behalf of the CITY. These duties shall include but not be limited to: development of marketing materials tied to the development of retail and commercial sites, to be used in recruitment or attraction of retailers, interaction with retailers, retail brokers, retail site selectors and developers, retail consultants, and City staff, and additionally develop and maintain a database of available properties, (land and buildings), suitable for retail development. Shawnee Forward staff shall, as deemed necessary or appropriate, and within the constraints of its budget, actively participate at the professional retail trade shows and become a member of the International Council of Shopping Centers (ICSC).
- 2. **CITY Representation on Shawnee Forward Board of Trustees.** The Mayor or their designee, as confirmed by the City Commission, shall serve on the Shawnee Forward Board. The Shawnee City Manager shall serve as an ex officio member of the Shawnee Forward Board. No member of the Board of Commissioners shall hold any employment with Shawnee Forward or receive compensation for services rendered with Shawnee Forward.
- 3. **Incentive Program.** Shawnee Forward, in conjunction with the CITY, shall prepare an incentive program for the retention, recruitment and expansion of businesses within the CITY.
- 4. **Employees.** Shawnee Forward agrees to provide a qualified and competent staff to carry out a program of work that will meet the goals and objectives set out by Shawnee Forward and the CITY. All employees carrying out tasks pursuant to this Agreement are employees of Shawnee Forward and are not employees of the CITY.
- 5. **Expenses of Operation.** Shawnee Forward agrees to maintain office and workspace suitable for its operation and shall be responsible for all expenses relating thereto.

6. Records and Reporting.

- a. **Reports.** Shawnee Forward will provide a written monthly report of its activities to the CITY or as part of its monthly board meeting. Shawnee Forward will also provide an annual report in an appearance before the CITY Commission and status reports as requested by the Mayor or City Manager. The report will include a financial report as well as accomplishments in the previous year and plans for the upcoming year.
 - b. **Inspection and Audit.** Shawnee Forward agrees to keep its books and records pertaining to its operation open during regular business hours for inspection by the CITY's Finance Director, any designee, or persons designated by CITY to perform audits. Copies of books and records shall be furnished to CITY, its staff, auditors, and elected officials at no additional charge.
 - c. **Compliance with Open Meeting Act and Open Records Laws.** All meetings of Shawnee Forward shall be subject to the provisions of the Oklahoma Open Meeting Act (25 O.S. §§ 301-314). The records of the Shawnee Forward relating to its operation shall be subject to the provisions of the Open Records Law (51 O.S. §§ 24A 1-29 *et seq.*). Shawnee Forward staff shall post agendas for its meetings on its website in accordance with the Oklahoma Open Meeting Act. Copies of records shall be provided to CITY and its staff and elected officials without charge.
7. **Budget.** Shawnee Forward will submit its request for funding each year to the CITY's Contract Review Committee, which shall review the request in accordance with its procedures and make its recommendation to the Mayor and CITY Commission (See Section II, "Renewal.")

II. TERM OF AGREEMENT, NO TRANSFER OR ASSIGNMENT

1. **Effective Date.** This Agreement shall take effect on July 1, 2021 and shall remain in effect until June 30, 2022. All modifications to this Agreement must be in writing and approved by Shawnee Forward and by the CITY. The Agreement will be reviewed annually in conformance with the budget request and appropriation as set out above. Approval of a budget and appropriation of funds shall be deemed to be a one-year renewal of the Agreement.
2. **Transfer of Rights and Responsibilities.** No party to this agreement can transfer or assign its rights and responsibilities without approval of the other parties.
3. **Payment from the CITY to Shawnee Forward.** The CITY will pay to Shawnee Forward on a monthly basis a sum certain as specified in accordance hereunder to fund the marketing program and activities that Shawnee Forward is carrying out its duties on

behalf of the CITY during the operation of the program. The CITY will provide the annual sum of **Two Hundred Ninety-Five Thousand Dollars (\$295,000.00) (payable as Twenty-Four Thousand Five Hundred Eighty-Three Dollars (\$24,583.00) monthly)**, and Shawnee Forward will actively pursue raising similar funds from the private sector.

4. **Renewal.** Shawnee Forward shall submit a request for renewal to the City Clerk's Office no later than March 31, 2022. As a part of this request, Shawnee Forward shall submit a clean, unqualified audit of its financials and be prepared to substantiate the services rendered pursuant to this Agreement in the prior year. The City's Community Service Contract Review Committee will then review the request in accordance with its procedures and make its recommendation to the City Mayor and Commission. CITY agrees its Contract Review Committee will meet in a timely fashion so as not to delay a recommendation concerning contract renewal.

III. NON-DISCRIMINATION

Shawnee Forward agrees not to discriminate against any employee, applicant for employment, or party seeking the services of Shawnee Forward because of race, creed, color, national origin, gender, ancestry, disability, or Shawnee Forward membership. Shawnee Forward shall take affirmative action to ensure that employees are provided equal opportunity in employment, promotion, demotion, transfer, or termination, rates or pay, or other forms of compensation, and selection for training.

IV. WAIVER

The waiver by any part of any breach of any term, condition, or covenant herein contained shall not be deemed a waiver of any subsequent breach of the same, or any other term, condition, or covenant.

V. BREACH OF AGREEMENT

If either party to this Agreement fails, refuses, or neglects to abide by its duties and responsibilities hereunder, the other party may give notice of such breach. The breaching party shall be notified, in writing, of its alleged breach and shall be given sixty (60) days (unless such time is extended by the non-breaching party) to cure the breach. If the breach is due to violation of law or mismanagement or embezzlement of funds by Shawnee Forward, the Agreement shall terminate immediately. If the breach is not remedied, the other party may terminate the Agreement. The notice period shall not operate to extend the Agreement beyond its current term.

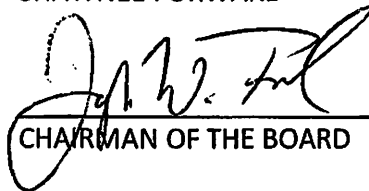
VI. GENERAL PROVISIONS

1. **Governing Law; Submission to Jurisdiction.** Notwithstanding any provision to the contrary, the law of the State of Oklahoma will govern the construction and enforcement of this agreement. The parties do hereby submit to the personal

- jurisdiction of, and waive any objection to venue in, Pottawatomie County, Oklahoma State District Court for the resolution of any dispute arising out of this agreement.
2. **Full and Complete Agreement.** This Agreement shall constitute a full and complete understanding between the Parties with respect to the subject matter set forth herein. No representation, inducement, agreement, promise or undertaking, alteration, amendment, deletion or other such revision of or to this Agreement shall have any force or effect unless the same is in writing and validly executed by both Parties hereto.
 3. **Severability.** Should any provision herein be determined to be illegal, invalid, void or unenforceable by a court of competent jurisdiction, the balance of the Agreement shall be deemed operative, to the extent possible.
 4. **Survival of Representations and Warranties.** The foregoing representations and warranties shall survive the execution of this Agreement and the closing of any and all transactions contemplated herein.
 5. **Attorneys' Fees.** Further, the parties agree that in the event any party shall commence any lawsuit, action, or proceeding to enforce the provisions of this Agreement, the prevailing party therein shall be entitled to recover from the non-prevailing party or parties the reasonable attorneys' fees, paralegal fees, costs, and expenses, incurred by the prevailing party therein, and the non-prevailing party covenants and agrees to promptly pay the same to the prevailing party upon demand.

WITNESS our hands on _____.

SHAWNEE FORWARD



CHAIRMAN OF THE BOARD

ATTEST:

SECRETARY/NOTARY

APPROVED by the Mayor and the City Commissioners of the City of Shawnee this 7th day of June, 2021.

DS



THE CITY OF SHAWNEE, OKLAHOMA
A Municipal Corporation

DocuSigned by:

A handwritten signature in blue ink that reads "Chane Allison".

CHANE ALLISON, CITY MANAGER

DocuSigned by:

A handwritten signature in blue ink that reads "Lisa Lasyone".

LISA LASYONE, CMC, CITY CLERK

APPROVED as to form and legality on 7/12/2021.

DocuSigned by:

A handwritten signature in blue ink that reads "Matt Thomas".

MATT THOMAS, ATTORNEY AT LAW

AGREEMENT BETWEEN THE CITY OF SHAWNEE AND SHAWNEE FORWARD

This Agreement made and entered into this 1st day of July, 2022, is between the City of Shawnee, a municipal corporation hereinafter referred to as "CITY", and Shawnee Forward, a 501(c)(6) business organization.

I. DUTIES AND RESPONSIBILITIES OF SHAWNEE FORWARD

1. Services Provided by Shawnee Forward. The purpose of this engagement is for the CITY to strive toward the fulfillment of both the long-range strategic plan for economic and industrial development for the CITY and the present economic development goals and priorities of the Mayor and Board of City Commissioners and, as such, the plan, goals, and priorities may be hereinafter amended from time to time. For purpose of this contract, said plan, goals, and priorities are here adopted and incorporated herein by reference. Shawnee Forward shall use its good faith and best effort to fulfill as much of the plan, goals, and priorities as possible within the limitation of its budget. Such scope for work includes but is not limited to, Shawnee Forward using its best efforts to accomplish the following general objectives:

- a. Expanding the economic base of the CITY and Pottawatomie County by seeking diversification of employment opportunities to balance the area's dependency on petroleum-based industry and agriculture.
- b. Encouraging and assisting resident industry to maintain and expand employment opportunities.
- c. Implementing a comprehensive and aggressive marketing program to attract new industrial manufacturing and other above living wage jobs to the CITY.
- d. Providing materials including graphics and photos where appropriate to those individuals or companies evaluating the CITY for industrial, commercial, and other investments.
- e. Creating a variety of marketable industry facilities by making best use of existing industrial potential and the development of new facilities where required.
- f. Providing additional employment opportunities.
- g. Encouraging and assisting state installations and federal installations in the CITY to maintain employment and seek a way to expand those facilities and attract new facilities.

- h. Shawnee Forward shall use its best efforts to prepare and develop industrial team visits, travel to various meetings, to encourage industrial prospect visits, state sponsored industrial team and international trade team visits and to train personnel, both professional and lay, to fulfill the purposes of job creation and job retention in the CITY as provided for by the budget in this Agreement.
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 - j. Shawnee Forward shall undertake retail recruitment and attraction on behalf of the CITY. These duties shall include but not be limited to: development of marketing materials tied to the development of retail and commercial sites, to be used in recruitment or attraction of retailers, interaction with retailers, retail brokers, retail site selectors and developers, retail consultants, and City staff, and additionally develop and maintain a database of available properties, (land and buildings), suitable for retail development. Shawnee Forward staff shall, as deemed necessary or appropriate, and within the constraints of its budget, actively participate at the professional retail trade shows and become a member of the International Council of Shopping Centers (ICSC).
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- 3. Incentive Program.** Shawnee Forward, in conjunction with the CITY, shall prepare an incentive program for the retention, recruitment and expansion of businesses within the CITY.
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II. TERM OF AGREEMENT, NO TRANSFER OR ASSIGNMENT

1. **Effective Date.** This Agreement shall take effect on July 1, 2022 and shall remain in effect until June 30, 2023. All modifications to this Agreement must be in writing and approved by Shawnee Forward and by the CITY. The Agreement will be reviewed annually in conformance with the budget request and appropriation as set out above. Approval of a budget and appropriation of funds shall be deemed to be a one-year renewal of the Agreement.
2. **Transfer of Rights and Responsibilities.** No party to this agreement can transfer or assign its rights and responsibilities without approval of the other parties.
3. **Payment from the CITY to Shawnee Forward.** The CITY will pay to Shawnee Forward on a monthly basis a sum certain as specified in accordance hereunder to fund the marketing program and activities that Shawnee Forward is carrying out its duties on

behalf of the CITY during the operation of the program. The CITY will provide the annual sum of _____ Dollars (\$_____) (payable as _____ Dollars (\$_____) monthly), and Shawnee Forward will actively pursue raising similar funds from the private sector.

4. **Renewal.** Shawnee Forward shall submit a request for renewal to the City Clerk's Office no later than March 31, 2023. As a part of this request, Shawnee Forward shall submit a clean, unqualified audit of its financials and be prepared to substantiate the services rendered pursuant to this Agreement in the prior year. The City's Community Service Contract Review Committee will then review the request in accordance with its procedures and make its recommendation to the City Mayor and Commission. CITY agrees its Contract Review Committee will meet in a timely fashion so as not to delay a recommendation concerning contract renewal.

III. NON-DISCRIMINATION

Shawnee Forward agrees not to discriminate against any employee, applicant for employment, or party seeking the services of Shawnee Forward because of race, creed, color, national origin, gender, ancestry, disability, or Shawnee Forward membership. Shawnee Forward shall take affirmative action to ensure that employees are provided equal opportunity in employment, promotion, demotion, transfer, or termination, rates or pay, or other forms of compensation, and selection for training.

IV. WAIVER

The waiver by any part of any breach of any term, condition, or covenant herein contained shall not be deemed a waiver of any subsequent breach of the same, or any other term, condition, or covenant.

V. BREACH OF AGREEMENT

If either party to this Agreement fails, refuses, or neglects to abide by its duties and responsibilities hereunder, the other party may give notice of such breach. The breaching party shall be notified, in writing, of its alleged breach and shall be given sixty (60) days (unless such time is extended by the non-breaching party) to cure the breach. If the breach is due to violation of law or mismanagement or embezzlement of funds by Shawnee Forward, the Agreement shall terminate immediately. If the breach is not remedied, the other party may terminate the Agreement. The notice period shall not operate to extend the Agreement beyond its current term.

VI. GENERAL PROVISIONS

1. **Governing Law; Submission to Jurisdiction.** Notwithstanding any provision to the contrary, the law of the State of Oklahoma will govern the construction and enforcement of this agreement. The parties do hereby submit to the personal

jurisdiction of, and waive any objection to venue in, Pottawatomie County, Oklahoma State District Court for the resolution of any dispute arising out of this agreement.

- 2. Full and Complete Agreement.** This Agreement shall constitute a full and complete understanding between the Parties with respect to the subject matter set forth herein. No representation, inducement, agreement, promise or undertaking, alteration, amendment, deletion or other such revision of or to this Agreement shall have any force or effect unless the same is in writing and validly executed by both Parties hereto.
- 3. Severability.** Should any provision herein be determined to be illegal, invalid, void or unenforceable by a court of competent jurisdiction, the balance of the Agreement shall be deemed operative, to the extent possible.
- 4. Survival of Representations and Warranties.** The foregoing representations and warranties shall survive the execution of this Agreement and the closing of any and all transactions contemplated herein.
- 5. Attorneys' Fees.** Further, the parties agree that in the event any party shall commence any lawsuit, action, or proceeding to enforce the provisions of this Agreement, the prevailing party therein shall be entitled to recover from the non-prevailing party or parties the reasonable attorneys' fees, paralegal fees, costs, and expenses, incurred by the prevailing party therein, and the non-prevailing party covenants and agrees to promptly pay the same to the prevailing party upon demand.

WITNESS our hands on _____.

SHAWNEE FORWARD

CHAIRMAN OF THE BOARD

ATTEST:

SECRETARY/NOTARY

APPROVED by the Mayor and the City Commissioners of the City of Shawnee this 6th day of June, 2022.

THE CITY OF SHAWNEE, OKLAHOMA
A Municipal Corporation

ANDREA WECKMUELLER-BEHRINGER,
CITY MANAGER

ATTEST:

LISA LASYONE, CMC, CITY CLERK

APPROVED as to form and legality on _____.

JOSEPH VORNDRAN, ATTORNEY AT LAW



City Clerk's Office

16 W. 9th St.
Shawnee, OK 74801
ShawneeOK.org

Date: May 12, 2022
To: Community Service Contract Review Committee
From: Kacie Eck, Senior Deputy City Clerk
Subject: Discussion and consideration regarding a contract with Pottawatomie County Historical Society for Fiscal Year 2022-2023.

Background: In March of 2020, the City of Shawnee and Pottawatomie County Historical Society entered into the attached contract.

Attachment: Current contract

AGREEMENT BETWEEN THE CITY OF SHAWNEE AND
THE POTTAWATOMIE COUNTY HISTORICAL SOCIETY

This Agreement (“Agreement”) is made and entered into this ___ day of March, 2020, is between the City of Shawnee, an Oklahoma municipal corporation hereinafter referred to as “CITY”, and the Pottawatomie County Historical Society, an Oklahoma not-for-profit corporation hereinafter referred to as “MUSEUM”.

WITNESSETH

WHEREAS, the CITY promotes and supports tourism in the City of Shawnee in order to benefit the local economy and the CITY’s citizens, and

WHEREAS, the MUSEUM has a facility commonly known as the Pottawatomie County Museum—Paul and Ann Milburn Center, which is a tourist destination that attracts many visitors each year to the City of Shawnee, and

NOW, THEREFORE, in consideration of the mutual covenants and promises herein contained, the parties hereby agree as follows:

1. MUSEUM agrees to provide the CITY a tourist destination at the Pottawatomie County Museum—Paul and Ann Milburn Center with regularly scheduled operating hours and events.
2. MUSEUM agrees to provide and furnish a full-time fundraising and marketing staff member to measurably enhance the visibility of tourism activities, and to measurably increase donor and fund-raising opportunities.
3. MUSEUM agrees to work towards self-sustainability by developing a fund-raising plan, among other policies and procedures, using best practices through training and other materials provided by the Oklahoma Center for Nonprofits, and any other highly esteemed resource to wit.
4. MUSEUM agrees to provide and furnish tourism activities to commence on the 31st day of March, 2020, and to continue until the 30th day of June, 2024.
5. In consideration for the tourism activities provided by MUSEUM, the CITY agrees to compensate MUSEUM as follows:
 - a. A one-time lump sum payment of \$150,000.00 due upon execution of this Agreement;
 - b. An annual fee of \$50,000.00 due by March 31, 2020;
 - c. An annual fee of \$40,000.00 due by March 31, 2021;
 - d. An annual fee of \$30,000.00 due by March 31, 2022;
 - e. An annual fee of \$20,000.00 due by March 31, 2023;
 - f. An annual fee of \$10,000.00 due by March 31, 2024;
 - f. No annual fee shall be due by CITY to MUSEUM thereafter.

6. MUSEUM acknowledges and agrees to provide adequate utilities, temperature-controlled heating and cooling systems, restrooms, furnishings and equipment appropriate for building design, property insurance, and general liability insurance suitable for the use of space.
7. MUSEUM agrees that it will submit a clean, unmodified audit of its financials and be prepared to substantiate the services rendered pursuant to this Agreement on March 31st annually for review by the CITY's Community Service Contract Review Committee.
8. MUSEUM agrees to furnish CITY with copies of all of MUSEUM's minutes.
9. MUSEUM hereby indemnifies CITY and agrees to hold CITY harmless from and against any loss, damage, or claim arising from the operation of MUSEUM and for any insurance premiums owed by MUSEUM or for any tax liability now or later determined to be due and owing by MUSEUM. Upon receipt of notice of a suit or proceeding filed against CITY or MUSEUM, MUSEUM shall give CITY written notice of such suit or proceeding within ten (10) days of receipt of such notice and shall cooperate with CITY in its defense of any such suit or proceeding.
10. This Agreement terminates automatically on June 30, 2024.
11. This Agreement may be terminated by either party upon thirty (30) days written notice prior to the end of the contract period. If the Agreement is terminated before the end of the contract year, which begins and ends on March 31st annually, then the amount owed by CITY shall be prorated accordingly.

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed the date and year first above written.

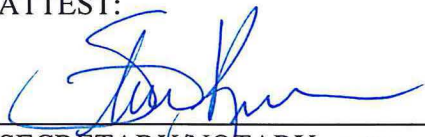
WITNESS our hands this 6th day of March, 2020.

POTTAWATOMIE COUNTY
HISTORICAL SOCIETY



PRESIDENT

ATTEST:



SECRETARY/NOTARY

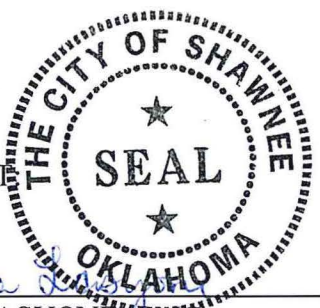


APPROVED by the Mayor and City Commissioners of the City of Shawnee this 6th
day of March, 2020.

THE CITY OF SHAWNEE, OKLAHOMA
A Municipal Corporation

Chance Allison
CHANCE ALLISON
CITY MANAGER

ATTEST



Lisa Laszone
LISA LASZYONE, CMC
CITY CLERK

APPROVED as to form and legality this 12 day of March, 2020.

Joseph M. Vorndran
JOSEPH M. VORNDRAN
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