Notice of Meeting

Shawnee Civic & Cultural Development Authority

Type of Meeting (Please Check)

Regular Meeting	(X)
Rescheduled Regular Meeting	( )
Special Meeting	( )
Continued or	
Emergency Meeting	( )
Reconvened Meeting	( )
Canceled Meeting	( )

Date	Time	Place of Meeting
Jan 23, 2020	12:30PM	Heart of Oklahoma Exposition Center 1700 W. Independence Shawnee, OK 74804

To be completed by person filing notice:

Name:	Stephanie Meiler-Gideon
Title:	Director of Events- Spectra
Address:	PO Box 1466
	Shawnee, OK 74802-1466
Phone:	405-275-7020

Filed in the office of the municipal clerk at 10:09 AM/PM.

On: 1-22-2020.

Signed: Rhonda Marquart
Clerk

For City Clerk's Office Use Only

Date Notice released to news media: 1-22-2020

Person filing notice: Stephanie Meiler - Gideon

Notice verified by: Rhonda Marquart

Shawnee Civic & Cultural Development Authority
January 21, 2020
@ 12:30 PM
Heart of Oklahoma Exposition Center

Revised Agenda

1. Call to Order.
2. Roll Call.
3. Declaration of a Quorum.
4. Approval of minutes of the regularly scheduled Meeting of December 2019.
5. Review and Acknowledgment of Spectra / Facility Monthly Activity Report.
6. Approval of Monthly Financial Report.
7. Approval of Claims: Expo Center General.
8. Approval of Claims: Expo Center Special Events.
9. Discussion Consideration and Possible Action to enter into a 2020 Agreements with Vann & Associates for IFYR (International Finals Youth Rodeo) 2020.
10. Discussion Consideration and Possible Action to enter into an agreement with Spectra for IFYR (International Finals Youth Rodeo) 2020.
11. Discussion Consideration and Possible Action to accept the letter of engagement as presented by CBEW Audit Group for the 2019 year end audit. (Same Terms as Usual).
12. IFYR Up-Date.
13. Committee Reports.
14. Administrative Reports.
15. Old Business.
16. New Business.
17. Public & Trustee Comments.
18. Adjournment.

A MEETING OF THE SHAWNEE
CIVIC AND CULTURAL DEVELOPMENT AUTHORITY
DECEMBER 19, 2019 @ 12:30PM
HEART OF OKLAHOMA EXPOSITION CENTER

THE TRUSTEES OF THE SHAWNEE CIVIC AND CULTURAL DEVELOPMENT AUTHORITY WAS ORIGINALLY SCHEDULED TO HAVE THEIR REGULAR MEETING DATE THURSDAY, DECEMBER 19, 2019 AT 12:30PM AT HEART OF OKLAHOMA EXPOSITION CENTER, PURSUANT TO NOTICE DULY POSTED AS PRESCRIBED BY LAW. NOTICE WAS FILED AT CITY HALL ON DECEMBER 17, 2019 AT 2:26 PM.

AGENDA ITEM NO.1 — CALL TO ORDER.

THE MEETING WAS CALLED TO ORDER AT 12:38PM BY CHAIRMAN RANDY GILBERT.

AGENDA ITEM NO.2 — ROLL CALL.

TRUSTEES PRESENT:
MR. RANDY GILBERT
MR. LANCE WORTHAM
MR. CARL PACKWOOD
MR. TIM BARRICK (ARRIVED @12:40PM)
MR. CHANCE ALLISON

TRUSTEES ABSENT:
MR. KARL KOZEL
MS. MEW-PALMER

*GUESTS ALSO IN ATTENDANCE: MINDY PALMER, SUZIE CAMPBELL W/ COUNTYWIDE NEWS & IFYR VOLUNTEER RANAY CHURCHWELL, RENEE UNDERWOOD, & LORI CRAIG, AND CITY OF SHAWNEE FINANCE DIRECTOR ASHLEE NEEL AND CITY MANAGER'S ASSISTANT DALTON PATH.

AGENDA ITEM NO.4 — APPROVAL OF THE MINUTES FROM THE NOV 2019 REGULAR SCHEDULED MEETING.

THE MOTION MADE BY TRUSTEE WORTHAM, SECONDED BY TRUSTEE PACKWOOD TO APPROVE THE MINUTES FROM THE REGULAR SCHEDULED MEETING NOV 2019. -MOTION CARRIED.

AYE: PACKWOOD, GILBERT, WORTHAM, ALLISON
NAY: NONE
ABSTAIN: NONE

AGENDA ITEM NO. 6 — APPROVAL OF MONTHLY FINANCIAL REPORT

THE MOTION MADE BY TRUSTEE PACKWOOD, SECONDED BY TRUSTEE BARRICK TO TABLE AGENDA ITEM NO. 6. -MOTION CARRIED.

AYE: PACKWOOD, GILBERT, WORTHAM, ALLISON
NAY: NONE
ABSTAIN: NONE

AGENDA ITEM NO.7 — APPROVAL OF CLAIMS: SPECIAL ACCOUNT AS PRESENTED

THE MOTION MADE BY TRUSTEE BARRICK, SECONDED BY TRUSTEE PACKWOOD TO APPROVE THE CLAIMS FOR THE SPECIAL ACCOUNT WITH THE ADDITION OF HERC RENTALS, SEMINOLE PRODUCER, AND FINLEY & COOK. -MOTION CARRIED.

AYE: PACKWOOD, BARRICK, GILBERT, WORTHAM, ALLISON
NAY: NONE
ABSTAIN: NONE

Special Claims:
Monthly:

1.	FUB-SMG	$542.37
2.	FUB-CD	$415.00
3.	Gilbert & Son's Trucking	$2,750.00
4.	Lazy E Arena (IFR Tickets)	$2,861.00
5.	The Seminole Producer	$295.39

AGENDA ITEM NO. 8 — D. C. AND PA TO ADD NEW/CURRENT SIGNERS & REMOVE OLD/PAST SIGNERS TO THE FIRST UNITED BANK ACCOUNT

THE MOTION WAS MADE BY TRUSTEE WORTHAM, SECONDED BY TRUSTEE PACKWOOD TO REMOVE CHRIS DUNLAP, JUSTIN ERICKSON, KARL KOZEL, AND ADD CHANCE ALLISON.

AYE: PACKWOOD, GILBERT, WORTHAM, ALLISON, BARRICK
NAY: NONE
ABSTAIN: NONE

AGENDA ITEM NO. 9 — D, C, PA TO ENTER MANAGEMENT AGREEMENT FOR IFYR 2020

* AN UPDATE FROM ERIN STEVENS, SHE SPOKE WITH RICK AND THEY AGREED ON A 25% FEE FOR NEW SPONSORS AND 0% FROM RETURNING SPONSORS, AS LONG AS THE AMOUNT IS NOT GREATER THAN WHAT WAS PREVIOUSLY GIVEN.

*STAFF TIME ALLOCATIONS=STEPHANIE & DANIELLE ARE BUILDING COSTS ANYWAY

*OVERTIME COSTS-RODEO TIME WILL CALL ON EXTRA EXPRESS TEAMS. BUDGET FROM THE CITY WHEN SPECTRA TOOK OVER WAS ZERO.

*10,000 TOURISM GROUP- CHANCE AGREES, YES, THEY WILL FUND

AGENDA ITEM NO. 10 — D, C, PA TO ENTER 2020 AGREEMENT WITH VANN & ASSOCIATES FOR THE IFYR

THE MOTION WAS MADE TRUSTEE PACKWOOD, SECONDED BY TRUSTEE BARRICK THAT WHEN THE FUNDS ARE AVAILABLE THE SC&CDA WILL PAY THE PAST INVOICES THEN PROCEED INTO DISCUSSIONS ABOUT CONTRACTING WITH VANN & ASSOCIATES. -MOTION CARRIED.

AYE: PACKWOOD, GILBERT, WORTHAM, ALLISON, BARRICK
NAY: NONE
ABSTAIN: NONE

AGENDA ITEM NO. 13A — D, C, PA ON LOCATION DECISION FOR IFYR 2020

THE MOTION WAS MADE TRUSTEE WORTHAM, SECONDED BY TRUSTEE PACKWOOD THAT THE LOCATION FOR THE IFYR 2020 WOULD BE SHAWNEE, OK. -MOTION CARRIED.

AYE: PACKWOOD, GILBERT, WORTHAM, ALLISON, BARRICK
NAY: NONE
ABSTAIN: NONE

AGENDA ITEM NO. 11 IFYR UPDATE

*COMMITTEE MEETING WITH BE HELD THIS EVENING AT 5:30PM

*RENEE UNDERWOOD WANTS TO BE REIMBURSED FOR WHAT SHE SPENDS ON THE YOUTH DIRECTORS AT THE IFR 2020. ALL RECEIPTS WILL BE REQUIRED TO BE TURNED INTO STEPHANIE MEILER-GIDEON.

*IFR 2020 WILL BE HELD AT THE LAZY E ARENA IN GUTHRIE, OK.

AGENDA ITEM NO. 12 & 13B COMMITTEE & ADMINISTRATIVE REPORTS

NONE

AGENDA ITEM NO. 14 & 15 OLD BUSINESS & NEW BUSINESS

TRADENAME FOR THE INTERNATIONAL FINALS YOUTH RODEO (IFYR) TAKEN CARE OF BY MIKE CLOVER.

AGENDA ITEM NO. 16 PUBLIC & TRUSTEE COMMENTS

*CHAIRMAN RANDY GILBERT THANKED THE GUESTS FOR COMING.

*THE IDEA OF SC&CDA'S ASSETS SHOULD BE RENTED OUT TO MAKE MONEY FOR THE TRUST.

*LANCE WORTHAM THINKS WAS AGAINST THE TRANSITION IN THE BEGINNING, BUT HE THINKS IT'S TAKING FORM NOW.

AGENDA ITEM NO. 19 ADJOURNMENT @ 2:00PM

THE MOTION MADE BY TRUSTEE BARRICK, SECONDED BY TRUSTEE PACKWOOD TO ADJOURN THE MEETING. -MOTION CARRIED.

AYE:	PACKWOOD, BARRICK, GILBERT, WORTHAM, ALLISON
NAY:	NONE
ABSTAIN:	NONE

CHAIRMAN: MR. RANDY GILBERT SECRETARY: MR. CHANCE ALLISON

Expo Center

Event Name:	Date:	Building:
G&S Promotions	12/21-22/19	Conf Center
Bikes for Kids	12/21/19	Otto Krause
Shawnee Fabricators	12/21/19	Conf Center
Jones Prod Team Roping	12/28/19	Fred Humphrey
Jones Prod Team Roping	12/30-31/19	Fred Humphrey
Jones Prod Team Roping	01/01/20	Fred Humphrey
Red Dirt Agility	01/01/20	Otto Krause
2 Sisters Flea Market	1/3-4/20	Otto Krause
Central Church of Christ	01/05/20	Conf Center
Vermeer Training	1/6-9/20	Otto Krause
City of Shawnee	01/07/20	Conf Center
Red Dirt Agility	1/10-12/20	Fred Humphrey
Hastings Wedding	01/11/20	Conf Center
Jones Prod Team Roping	1/18-19/20	Fred Humphrey
OCCRA Banquet	01/18/20	Conf Center
OneOK	01/22/20	Conf Center

Droffats Inc. Catering /Concessions:

August Summary	$	557.50
September Summary	$	1,309.00
October Summary	$	2,434.00
November Summary	$	1,363.85
December Summary	$	1,989.25

Shawnee Expo Center / SC&CDA
Balance Sheet
As of December 31, 2019

		Dec 31, 19
ASSETS		
Current Assets		
Checking/Savings		
Arvest-General		9,338.34
Bancfirst-0161902-Shavings		3,313.39
FNB - 1020390 (Capital Improve)		1,397.36
FUB-282367-Payoff		1,048.82
FUB-603708-Special		9,914.90
Total Checking/Savings		25,012.81
Accounts Receivable		
Accounts Receivable		-4,302.24
Total Accounts Receivable		-4,302.24
Other Current Assets		
Concession Receivable		-3,178.95
Total Other Current Assets		-3,178.95
Total Current Assets		17,531.62
Fixed Assets		
Land Improvements		47,350.44
Parking Lot Improvements		265,886.47
RV Park		
600 Section	246,317.00	
Total RV Park		246,317.00
Accum Depr- Land Improvements		-746,754.28
Accum Depr- Vehicles		-110,953.19
Accum Depr-Audiovisual Equip		-56,887.35
Accum Depr-Buildings		-4,915,354.19
Accum Depr-Business Mach		-68,505.52
ACcum Depr-Comm. Equip		-5,080.64
Accum Depr-Furniture		-49,425.22
Accum Depr-Mach. & Tools		-1,846,344.36
Appliances		4,448.14
Audiovisual Equipment		68,623.71
Buildings		8,436,669.42
Business Machines		25,786.79
Communications Equipment		68,849.24
Furniture		102,813.33
Improvements OT Buildings		2,335.00
Land		645,821.42
Machinery & Tools		2,085,100.43
Parks & Recreation Equip.		29,503.09
Vehicles		124,513.19
Total Fixed Assets		4,354,712.92
TOTAL ASSETS		**4,372,244.54**
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Other Current Liabilities		
Due to Management Company		5,069.95
Total Other Current Liabilities		5,069.95
Total Current Liabilities		5,069.95

Shawnee Expo Center / SC&CDA
Balance Sheet
As of December 31, 2019

		Dec 31, 19
Long Term Liabilities		
N/P John Deere		44,365.40
Total Long Term Liabilities		44,365.40
Total Liabilities		49,435.35
Equity		
County Money for Improvements		458,651.00
Fund Balance		
Restricted	3,771,858.53	
Total Fund Balance		3,771,858.53
Retained Earnings		191,779.84
Net Income		-99,480.18
Total Equity		4,322,809.19
TOTAL LIABILITIES & EQUITY		**4,372,244.54**

Shawnee Expo Center / SC&CDA
Statement of Reveue & Expenses
January through December 2019

		Jan - Dec 19
Ordinary Income/Expense		
Income		
Auction Income		8,948.70
Additional Charges		46,168.55
Booth Income		875.00
Clean Up Fee		250.00
Concession/Catering Income		14,537.50
Conference Center		35,430.00
Discounts		-866.87
Fred Humphrey Pavilion		44,105.00
Interest Income		836.71
Otto Krause Building		11,595.00
Rodeo Income		
Softgoods	2,425.32	
Practice Pen	2,330.00	
Booth Rental	52,831.00	
Camping	250.00	
Concession	3,343.49	
Dance	1,770.00	
Entry Fees	525,980.00	
Hay/Shavings/Ice	5,600.00	
Other	1,200.00	
Programs	3,220.00	
Sponsorship	88,655.00	
Ticket Sales	75,525.00	
Rodeo Income - Other	729.00	
Total Rodeo Income		763,858.81
RV Spaces		34,526.50
Shavings		20,802.50
Uncategorized Income		22.50
Total Income		981,089.90
Gross Profit		981,089.90
Expense		
Accounting		18,512.63
Advertising		7,078.50
Marketing		38,499.57
Bank Charges		3,538.26
Contract Labor		73,325.38
Contribution		900.00
Credit Card Discounts		1,466.72
Dues		334.00
Equipment		
Office	238.96	
Total Equipment		238.96
Equipment Rental		832.05
Fuel/Deisel		16,881.46
Insurance		4,690.50
Interest - Loan		-1,281.48
Internet expense		25,216.81
Legal		4,905.00
Maintenance		
Bldg & Grounds	41,622.85	
Computer	15,827.00	
Equipment	43,427.06	
Vehicle	1,381.90	
Total Maintenance		102,258.81

Shawnee Expo Center / SC&CDA
Statement of Reveue & Expenses
January through December 2019

		Jan - Dec 19
Meals		2,000.00
Other Expense		180.00
Postage		720.23
Refund		1,105.00
Return Check		4,250.00
Rodeo Expense		
Meals/Food	809.50	
Photography	20,700.00	
Ice	2,310.00	
Advertising	21,902.31	
Awards	28,580.00	
Concession	168.00	
Equipment Rental	3,804.50	
Feed/Hay	4,011.00	
IFYR Payoffs	222,745.35	
Maintenance - Building & Ground	5,500.00	
Maintenance - Office Equipment	1,050.00	
Mileage	567.82	
Permits Pd to IFYR	24,040.00	
Personnel	72,450.00	
Printing	12,977.00	
Refund	12,200.00	
Rodeo Expenses	71,405.09	
Stock	81,690.00	
Supplies - Building & Ground	3,930.91	
Supplies - Office	1,306.60	
Shavings & Bedding	11,340.00	
Tax & Surcharge	24,128.79	
Temporary Labor	9,250.00	
Youth Director	319.74	
Total Rodeo Expense		637,186.61
Shavings & Bedding		17,109.40
Subscription		300.00
Supplies - Other		2,038.53
Taxes-Other		7,235.90
Telephone		7,696.97
Transfer		50.00
Uniforms		8,050.50
Utility		
Electric	101,344.03	
Gas	35,525.61	
Water	5,373.13	
Total Utility		142,242.77
VOID		-6,993.00
Total Expense		1,120,570.08
Net Ordinary Income		-139,480.18
Other Income/Expense		
Other Income		
City Contribution -SEDF		40,000.00
City Contributions		257,645.50
Total Other Income		297,645.50
Other Expense		
Fringe Benefits		
Health Insurance	22,098.60	
Life Insurance	319.43	
Retirement	5,597.91	
Worker Compensaton Insurance	1,565.19	
Total Fringe Benefits		29,581.13

Shawnee Expo Center / SC&CDA
Statement of Reveue & Expenses
January through December 2019

	Jan - Dec 19
General Insurance	0.00
Miscellaneous	1,134.49
Payroll Taxes	11,866.46
Salaries	180,988.43
Temp Labor	34,074.99
Total Other Expense	257,645.50
Net Other Income	40,000.00
Net Income	**-99,480.18**

Shawnee Expo Center / SC&CDA
A/R Aging Summary
As of December 31, 2019

	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
100X Marketing Group Inc. / RAM Rodeo	0.00	0.00	0.00	0.00	0.00	0.00
2 Sisters Flea Market	0.00	0.00	0.00	0.00	1,109.76	1,109.76
Almost Ready to Cruise Car Club	0.00	0.00	0.00	0.00	-650.00	-650.00
Alpaca Blast Off	0.00	0.00	0.00	0.00	-500.00	-500.00
Baptists General Convention of OK	0.00	0.00	0.00	0.00	-300.00	-300.00
Basket Weavers Quilt Guild	0.00	0.00	0.00	0.00	-302.50	-302.50
BlackHawk Casino	0.00	0.00	0.00	0.00	-900.00	-900.00
Blaze's Ride to the Rescue Challenge	0.00	0.00	0.00	0.00	-500.00	-500.00
Boxer Club of Oklahoma	0.00	0.00	0.00	0.00	-350.00	-350.00
C & L Antique Arms	0.00	0.00	0.00	0.00	-865.00	-865.00
Child Abuse Prevention	0.00	0.00	0.00	0.00	605.00	605.00
COCHA	0.00	0.00	0.00	0.00	-216.50	-216.50
Elite 50 Goat Sale	0.00	0.00	0.00	0.00	-350.00	-350.00
FMCA Rv Rally	0.00	0.00	0.00	0.00	-500.00	-500.00
G & S Promotions	0.00	0.00	0.00	0.00	1,953.18	1,953.18
Girls Night Out Hog Sale	0.00	0.00	0.00	0.00	-172.50	-172.50
Good Sam Club	0.00	0.00	0.00	0.00	-500.00	-500.00
Hastings Wedding Reception	0.00	0.00	0.00	0.00	-505.00	-505.00
HERPS Reptile Show	0.00	0.00	0.00	0.00	2,173.35	2,173.35
JR Service League	0.00	0.00	0.00	0.00	-350.00	-350.00
Junk Utopia	0.00	0.00	0.00	0.00	-433.00	-433.00
Labor Day Production Sale	0.00	0.00	0.00	0.00	-350.00	-350.00
Legacy Parenting	0.00	0.00	0.00	0.00	-200.00	-200.00
McLoud High School	0.00	0.00	0.00	0.00	-302.50	-302.50
National British White Assoc.	0.00	0.00	0.00	0.00	-325.00	-325.00
OK Bully Invitational	0.00	0.00	0.00	0.00	-175.00	-175.00
Okiebago State Rally	0.00	0.00	0.00	0.00	-100.00	-100.00
Oklahoma Pigeon Assoc	0.00	0.00	0.00	0.00	-150.00	-150.00
Oklahoma State Poultry Federation	0.00	0.00	0.00	0.00	-350.00	-350.00
Red Dirt Agility Club	0.00	0.00	0.00	0.00	-650.00	-650.00
Seminole Kennel Club AKC Dog Show	0.00	0.00	0.00	0.00	-350.00	-350.00
SMART RV Rally	0.00	0.00	0.00	0.00	-500.00	-500.00
The Wandering Gypsy	0.00	0.00	0.00	0.00	240.63	240.63
Triangle Sales	0.00	0.00	0.00	0.00	238.83	238.83
Veterinarians Veterans Barrel Race	0.00	0.00	0.00	0.00	224.01	224.01
TOTAL	**0.00**	**0.00**	**0.00**	**0.00**	**-4,302.24**	**-4,302.24**

General Claims:

Monthly: (Past Due Invoices)

1.	Finley & Cook	$1,392.54
2.	First United Bank-SMG	$131.99
3.	Shawnee Feed Center	$78.56

2019 Refund: (Cancelled Event- Pre-Paid)

1.	Black Hawk Casino Christmas Refund	$900.00

Special Claims:

IFYR 2020: (Mileage Checks)

1.	Kenlee Close	$91.26
2.	Will Thibodeaux	$123.28
3.	Aubrey Lee	$82.01
4.	Lily Jean Crickmar	$167.63
5.	Abigail Thomas	$34.62

VANN & ASSOCIATES | PR + MARKETING

AGREEMENT

2020 Service Contract for:

International Finals Youth Rodeo

OVERVIEW

As the world's richest youth rodeo, the International Finals Youth Rodeo (IFYR) currently drives the majority of annual tourism traffic to the Heart of Oklahoma Exposition Center. Although a week-long event, the rodeo lifestyle is a year-round engagement.

Our team will work with Expo and IFYR to manage the IFYR social media channels, engage media prior to, during and after the event as well as assist in the purchase of advertising to promote the event. During the rodeo, our team will staff the media center, working with members of the media to showcase the IFYR.

SERVICES

The following are explanations of our scope of services These methods shall be utilized for the greatest results achieved within the time allotted in this agreement.

Strategic Communications Strategy
Our firm will develop a comprehensive annual communications strategy to position the IFYR nationally as a premier event. Our work will include graphic design, community relations and other tactics to increase the reach of the IFYR brand.

Social Media Management
Vann & Associates will develop and execute a social media strategy which will include a social media content calendar and messaging for the current IFYR Facebook, Twitter and Instagram. This includes the creation of content, campaigns, contests and graphics to drive traffic to the IFYR website.

Media Relations
Our team will work with members of the media across the United States to showcase IFYR contestants, answer media requests and connect IFYR officials and contestants with media for interviews.

Advertising Consulting
As needed, our team will assist Expo/IFYR staff in identifying and purchasing potential traditional and digital media to increase both the awareness and attendance to the IFYR.

E-newsletter Creation and Distribution
Our team will continue to grow the IFYR email database in order to ultimately write, design and distribute a timely e-newsletter and/or specialty e-newsletters throughout the year as needed. The e-newsletter will showcase the contestants,

COMPENSATION

Compensation for Services
For the services described above, Vann & Associates will charge a fee of $1,750 per month for an allotted 20 hours per month during a term of 12 months. This does not include third-party services for email marketing platforms such as Constant Contact or similar (approximate additional cost: $45 per month). Additional hours shall be billed at $80 per hour.

In addition to the on-going services, there will be an additional fee of $8,000, plus lodging for our on-site services during the IFYR. Three (3) members of our team will arrive no later than noon on the Sunday of the event and we will stay until the conclusion of the event and our work on Friday evening/Saturday morning. We reserve the right to choose our accommodations (usually the Holiday Inn Express). This fee shall be billed as in four equal payments of $2,000 to be paid on January 1, February 1, March 1 and April 1, 2020. Hotel re-imbursement shall be paid no later than 15 days after invoice submission.

ADDITIONAL TERMS

Additional Costs

The prices within this proposal do not include associated costs such as printing, photography, advertising buys, stock photography, e-newsletter services, travel expenses or other hard costs potentially associated with the creation of collateral material or other services. Although the agency has tried to foresee any potential costs, there may be occasions in which additional funds will be necessary to complete a task. In such cases, the client will be notified prior to the expenditure of such costs. If the client does not want to expend additional costs, the client acknowledges the potential impact such decisions may have on the outcome of a service or project.

Communication/Reporting

Vann & Associates will provide a monthly update concerning the progress of our work. We will schedule a regular meeting either in person or via conference call to discuss the overall direction, progress and concerns either the client or agency may have.

Clients Must Be in Good Standing

All fees from prior contracts must be paid in full in order to be chararcterized as a "client in good standing." If fees are not paid at time of signature, Vann & Associates shall hold client responsible for current and outstanding fees and has the right to hold work product until all appropriate fees are paid. For oustanding and past due payments, please see the "Past Due Payments" section of this contract.

Agency Responsibilities

The agency will be responsible for performing all the duties outlined within this proposal. An agreement reflecting the services and the benchmarks of performance will be signed prior to the beginning of services.

Client Responsibilities

The public relations process is a partnership between the agency representative and the client. We work with you to develop campaigns, brands and recommendations to move your organization forward. As a client, we ask you provide the agency with information, materials and access to key staff and information, so we may determine the best recommended direction for your campaign. Our agreement is based upon benchmarks set by both the client and the agency. Often, those goals can only be achieved if we work together.

Social and Digital Media

The development and management of social media includes the ebb-and-flow of ideas as well as an organic growth process. Although we guarantee the amount of time we work on the accounts and the anticipated growth outlined in the "services" section of this agreement, there is no guarantee of any further growth, nor stabilization which may also include the decrease of channel reach and/or the impact they may have on your organization or business.

Agency of Record

Vann & Associates Strategic Communications Solutions, LLC (dba Vann & Associates Public Relations + Marketing) shall be the agency of record for the International Finals Youth Rodeo. This does entitles Vann & Associates to exclusivity to any opportunity or service within the scope of this agreement. Additional agencies, firms, and/or individuals solicited to perform any scope similar to these services must be approved in writing by Vann & Associates prior to entering a relationship. Vann & Associates reserves the right to refuse any agency, firm and/or individual for any reason. If violated, Vann & Associates reserves the right to request the compensation owed for the remainder of the contract with no further work provided by Vann & Associates.

Past Due Payments

Payments are due no later than the first day of every month. Monthly fees, as well as any overages, will be charged per month. Accounts which fall past due by more than five days are subject to a 10 percent late fee in addition to the past due amount. Vann & Associates reserves the right to stop service on any accounts which are past due.

ADDITIONAL TERMS

Sole Use of Materials
Services and/or products which are provided to the client for their specifically intended uses which are re-purposed by the client without the written approval of Vann & Associates Strategic Communications Solutions, LLC will be eligible for additional levied fees in accordance with project price structure.

Defining a Billable Hour
A "billable hour" as defined by this agreement is any 60-minute interval, per representative during the standard business hours of 8:30 a.m. to 5:30 p.m. Monday through Friday. Additional agency staff or additional time is billed against such hour at intervals of 15-minute blocks. The number of staff members assigned to a project or service is at the sole discretion of Vann & Associates, however, we will maintain a budget conscious perspective when adding additional staff. Times devoted outside of standard business hours, defined as 8:30 a.m. to 5:30 p.m., Monday through Friday, shall be billed at time and a half increments of 15-minute intervals.

Automatic Annual Renewal
The client shall provide 60 day written advanced notice if they choose not to automatically renew the agreement set forth. Each year after the conclusion of the original agreement, the client understands there will be an additional annual increase in fees for services of 5 percent that year and each year following.

Length of this agreement
This agreement is for a term of twelve (12) months beginning on January 1, 2020 and ending on December 31, 2020. This agreement shall be considered fully executed upon the signature and payment of appropriate fees. The agreement shall be signed by both parties with the understanding they are both of legal and reasonable ability to enter into such an agreement.

Cancellation Policy
Either party may cancel this agreement by providing written notice 60 days prior to the desired date of cancellation. Any outstanding monthly fees shall be paid up to the point of separation. Any projects or services shall be paid in full prior to separation. The agency will return any proprietary items such as photographs, documents, etc. to the client prior to separation.

Dispute Resolution
The Parties agree that any dispute shall be subject to, and resolved in, Oklahoma County District Courts. In the event a suit is instituted, the prevailing Party shall have the right to recover all such Party's costs and costs of the suit.

Acceptance of Terms
The signature of both parties shall evidence acceptance of these terms.

Consented and Agreed to:

Tony Vann President	December 18, 2019 Date Signed
Randy Gilbert | Chairman SC&CDA Board of Directors	1-23-20 Date Signed

CBEW Professional Group, LLP
Certified Public Accountants
P.O. Box 790
Cushing, OK 74023
918-225-4216 FAX 918-225-4315

December 13, 2019

Financial Oversight Committee
Shawnee Civic & Cultural Development Authority
P.O. Box 1466
Shawnee, OK 74802-1466

RE: Audit for the Year Ended December 31, 2019

Thank you for allowing CBEW Professional Group, LLP to perform auditing services for your Authority. This letter sets forth our proposal to conduct an audit of your financial statements and outlines the nature and scope of the services we will provide to you if selected to continue.

Scope of Services

We will audit the financial statements of the Shawnee Civic & Cultural Development Authority (Authority), which comprise the statement of net position as of December 31, 2019 and the related statement of activities and changes in net position and cash flows for the year then ended and the related notes to the financial statements. Accounting standards generally accepted in the United States provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A) to supplement the Authority's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the Authority's RSI in accordance with auditing standards generally accepted in the United States of America, if it is presented. These limited procedures will consist principally of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or proved any assurance. If management elects not to present the RSI our report will include a paragraph describing its omission.

Audit Objectives

The objective of our audit is the expression of an opinion as to whether your financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America.

Audit Objectives (Continued)

Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records and other procedures we consider necessary to enable us to express such an opinion. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add an emphasis-of-matter paragraph. If our opinion is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audits or are unable to form or have not formed an opinion, we may decline to express an opinion or withdraw from this engagement.

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

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. 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 will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from errors, fraudulent financial reporting, misappropriation of assets, or violations of laws or governmental regulations that are attributable to the Authority or to acts by management or employees acting on behalf of the Authority. Because the determination of abuse in subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Audit Procedures—General (Continued)

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

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of assets, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from the Authority's attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will also require certain written representations from management about the financial statements and related matters.

Audit Procedures—Internal Controls

Our audit will include obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to you and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures—Internal Controls (Continued)

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 significant deficiencies, such that there is a reasonable possibility that a material misstatement of the Authority's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or combination of deficiencies, in internal control, such that there 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 to those charged with governance.

Audit Procedures—Compliance

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

Other Audit Related Services

We will also assist in preparing the financial statements and related notes of the Authority in conformity with generally accepted accounting principles in the United States based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards.* We will provide any proposed adjusting entries to management for review and acceptance as well as a list of immaterial audit differences not proposed for adjustment, if any. In addition to the audit services described above, we may prepare a separate management letter setting forth findings and recommendations relative to internal controls, fiscal affairs and other observations noted during the course of the audit that are not required pursuant to *Government Auditing Standards.* We will provide a post-audit review for interested personnel of your Authority to discuss your accounting procedures and recommend measures that might be employed to correct problems, if any, that we may have observed during the audit.

Management Responsibilities

Management is responsible for establishing and maintaining effective internal controls, including evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation in the financial statements and all accompanying information in conformity with generally accepted accounting principles in the United States and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management Responsibilities (Continued)

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, additional information that we may request for the purpose of the audit, and unrestricted access to persons within the Authority from whom we determine it necessary to obtain audit evidence.

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

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

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

Management is responsible for the financial statements and all accompanying information as well as all representations contained therein. As part of the audit, we will assist with preparation of your financial statements and related notes in conformity with generally accepted accounting principles in the United States but the responsibility for the financial statements and related information remains with you. We may propose standard, adjusting, or correcting journal entries to your financial statements. You are responsible for reviewing the entries and understanding the nature of any proposed entries and the impact they have on the financial statements. You are responsible for the preparation and content of Management's Discussion and Analysis, if presented. *Government Auditing Standards* preclude the auditor from preparing management's discussion and analysis.

Management Responsibilities (Continued)

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

With regard to using the auditor's report, you understand that you must obtain our prior written consent to reproduce or use our report in bond offering official statements or other documents. With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Audit Administration, Fees, and Other

We will perform these services as expeditiously as possible in order to meet the time requirements of the engagement. Chuck Crooks is the engagement partner and is responsible for supervising the engagement. We plan to begin fieldwork on the audit in May and expect to issue our reports no later than July 31, 2020 and preferably at least one week prior to presentation barring unforeseen circumstances. As a component unit of the City of Shawnee the audited financial statements of the Authority will also be included with the audited financial statements of the City of Shawnee. It is understood that your accounting personnel would be available to answer questions and to provide assistance in locating records and any documents selected by us for testing, and to prepare schedules and analyses as may be necessary. A list of such schedules will be furnished to you shortly before or after we begin the engagement.

Our fee for the services set forth in this letter will be based upon the value of the services rendered (rates determined by the nature of the services and the degree of skill required by our personnel). Every effort will be taken to keep that fee to a minimum consistent with the requirements of the engagement. We expect our fee to be between $6,000 and $7,000 unless the Authority changes the scope of the work requested.

We will supply the Authority with copies of the audited financial statements and related reports; however, management is responsible for distribution of the reports and the financial statements. If other pass-through entities need copies of the reporting package and/or auditors' report management is responsible for seeing that such entities receive the required information; however, we may submit those copies at your request. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

Audit Administration, Fees, and Other (Continued)

This engagement does not include any services not specifically stated in this letter. The above fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. Additional fees may be incurred in performing the audit if information is not available when requested or if we are not able to complete our work as scheduled. Examples of situations are repeated attempts to obtain information previously requested and not remitted timely. Other matters that may result in additional fees is time expended in reconciling significant differences in the accounting records, or time expended in making reclassification and adjustments to accounting information to properly report applicable accounting categories in the financial statements as a result of errors, mispostings and related adjustments. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. Our invoice for these services will be rendered upon completion of the audit and is payable upon presentation.

If there is a change in scope of audit work requested by the Authority or if you request that we perform additional services not contemplated by this engagement letter, we will discuss those requirements with you and arrive at fee for those services before we begin. If authorized by the Authority, an amendment to the engagement letter, a separate engagement letter or other memorandum may be prepared to document such agreement. However, in the absence of any other written communication from us documenting such additional services, our services will continue to be governed by the terms of this engagement letter. Additional services, when requested, will be performed by the competent individuals with a rate most beneficial to the Authority based on the particular circumstances. Additional services of a significant nature, which you may request, will be billed separately.

Examples of significant changes in audit scope include, but are not limited to, the following:

- Applicability of the Single Audit Act (Uniform Guidance) due to the receipt and expenditure of federal financial assistance in excess of $750,000.
- Creation of significant new funds or activities to audit

If circumstances occur related to the condition of your records, the availability of sufficient, appropriate audit evidence, or the existence of a significant risk of material misstatement of the financial statements caused by error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment prevent us from completing the audit or forming an opinion on the financial statements, we retain the right to take any course of action permitted by professional standards, including declining to express an opinion or issue a report, or withdrawing from the engagement.

Our Privacy Policy—Your Privacy is Important to Us

Preserving your trust is a core value of our practice and the accounting profession. CBEW Professional Group, LLP recognizes that you expect us to protect the information you provide to us and to use it responsibly. We highly value your trust and confidence in us, and we want to assure you that any personal information obtained during our audit is kept confidential and secure. We are strongly committed to fulfilling the trust that is the foundation of your expectations.

We follow standard industry practices to actively protect the confidentiality, security, and integrity of your information. We retain records relating to professional services that we provide so that we are better able to assist you with your professional needs and, in some cases, to comply with professional guidelines. We also maintain physical, electronic, and procedural safeguards that comply with our professional standards. In so doing, we restrict access to your personal information to those employees who need to know that information to provide services to you. Additionally, our employees are bound by strict internal confidentiality policies.

The audit documentation (working papers) for this engagement is the property of CBEW Professional Group, LLP and constitutes confidential information. However, pursuant to authority given by law or regulation, we may be requested to make certain documentation available to a Federal or State agency providing direct or indirect funding or its designee or to the U.S. Government Accountability Office for purpose of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such documentation will be provided under the supervision of our personnel. Furthermore, upon request, we may provide photocopies of selected documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by a Cognizant Agency, Oversight Agency for Audit, or Pass-through Entity. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying any audit documentation.

In the event we are requested or authorized by you or are required by government regulation, subpoena, or other legal process to produce our documents or our personnel as witnesses with respect to our engagement, you will, so long as we are not part to the proceeding in which the information is sought, reimburse us for our professional time and expenses, as well as the fees and expenses of our counsel, incurred in responding to such requests.

Our firm, as well as other accounting firms, participates in the AICPA's peer review program covering our audit and accounting practice. This is also a requirement of *Government Auditing Standards.* Under this program, our system of quality control is subjected to a peer review by a team of certified public accountants approved by the state administering entity. As part of this peer review, the team will review a sample of our work. It is possible that the work performed for you may be selected for their review. If it is, the peer review team is bound by professional standards to keep all information confidential.

Government Auditing Standards (Yellow Book) require that we provide you with a copy of our most recent external peer review report. Our 2019 peer review report accompanies this letter.

We appreciate the opportunity to be of service to you and are confident that CBEW Professional Group, LLP can continue to meet your current and ongoing needs. We believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please contact us at 918-225-4216. If you agree with the terms of our engagement as described in this letter, please sign a copy and return it to us.

Very truly yours,
CBEW PROFESSIONAL GROUP, LLP
Certified Public Accountants

Chuck E. Crooks

Chuck E. Crooks, CPA
Partner and Audit Coordinator

ACKNOWLEDGEMENT:

The foregoing letter fully describes the services required and is accepted by us.

SHAWNEE CIVIC & CULTURAL DEVELOPMENT AUTHORITY

Signature: ______________________________

Title: ______________________________

Date: ______________________________