

AGENDA  
COMMUNITY SERVICE CONTRACT REVIEW COMMITTEE  
JUNE 5, 2023 AT 2:00 PM  
COMMISSION CHAMBERS AT CITY HALL  
16 WEST 9TH STREET  
SHAWNEE, OKLAHOMA

Official action can only be taken on items which appear on the agenda. The public body may adopt, approve, ratify, deny, defer, recommend, amend, strike, or continue any agenda item. When more information is needed to act on an item, the public body may refer the matter to Staff or back to Committee or the recommending body. Under certain circumstances, items are deferred to a future date or stricken from the agenda entirely.

CALL TO ORDER

DECLARATION OF QUORUM

1. Consideration of approval of the Minutes from the May 18, 2022 meeting.
2. Consideration of a contract with Central Oklahoma Community Action Agency/Central Oklahoma Transit System for Fiscal Year 2023-2024.
3. Consideration of a contract with Community Renewal of Pottawatomie County for Fiscal Year 2023-2024.
4. Consideration of a contract with Shawnee Forward for Fiscal Year 2023-2024.
5. Discussion and possible action regarding the continuance of the Community Service Contract Review Committee.
6. Adjournment

Respectfully submitted,

Kacie Eck, CMC, Sr. Deputy City Clerk

The City of Shawnee encourages participation from its citizens in public meetings. If participation is not possible due to a disability, notify the City Clerk, in writing, at least forty-eight hours prior to the scheduled meeting, and necessary accommodations will be made. (ADA 28 CFR 36)

COMMUNITY SERVICE CONTRACT REVIEW COMMITTEE MINUTES  
MAY 18, 2022 at 2:00 P.M.  
COMMISSION CHAMBERS at CITY HALL  
16 WEST 9<sup>TH</sup> STREET  
SHAWNEE, OKLAHOMA

COMMITTEE MEMBERS  
IN ATTENDANCE:

Ed Bolt  
Darren Rutherford  
Ken McDowell  
Ray Belford

COMMITTEE MEMBERS ABSENT  
AT ROLL CALL:

None

Chairman Bolt called the meeting to order at 2:00 p.m. with all committee members in attendance.

Agenda Item No. 1: Approval of minutes from the May 13, 2021 meeting.

A motion was made by Belford, seconded by McDowell, to approve the minutes from the May 13, 2021 meeting. Motion carried 4-0.

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

Agenda Item No. 2: Swearing in of Monty Porter as Citizen Committee Member.

Mrs. Kacie Eck, Senior Deputy City Clerk, swore in Monty Porter as Citizen Committee Member.

Agenda Item No. 3: Consideration of a contract with Central Oklahoma Community Action Agency/Central Oklahoma Transit System for Fiscal Year 2022-2023.

Discussion was held among the board regarding the benefits of Central Oklahoma Transit System (COTS) and the funding request. City Manager Andrea Weckmueller-Behringer advised there was \$80,000.00 in the City's draft budget to fund COTS.

A motion was made by Belford, seconded by McDowell, to approve the proposed contract with Central Oklahoma Community Action Agency/Central Oklahoma Transit System for Fiscal Year 2022-2023 in the total amount of \$80,000.00. Motion carried 5-0.

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

Agenda Item No. 4: Consideration of a contract with Community Renewal of Pottawatomie County for Fiscal Year 2022-2023.

Discussion was held among the board. City Manager Andrea Weckmueller-Behringer advised there was \$65,000.00 in the City's draft budget to fund CRPC.

A motion was made by Belford, seconded by Rutherford, to approve the proposed contract with Community Renewal of Pottawatomie County for Fiscal Year 2022-2023 in the total amount of \$65,000.00. Motion carried 5-0.

AYE: Belford, Rutherford, McDowell, Porter, Bolt

NAY: None

Agenda Item No. 5: Consideration of a contract with Shawnee Forward for Fiscal Year 2022-2023.

Discussion was held among the board regarding the proposed contract and incentive plan. City Manager Andrea Weckmueller-Behringer advised there was \$295,000.00 in the City's draft budget to fund Shawnee Forward.

A motion was made by Belford, seconded by McDowell, to approve the proposed contract with Shawnee Forward for Fiscal Year 2022-2023 in the total amount of \$295,000.00; A friendly amendment to the motion was made to strike I.3. "Incentive Program", Belford accepted the amendment, seconded by McDowell. Motion carried 5-0.

AYE: Belford, McDowell, Porter, Bolt, Rutherford

NAY: None

Agenda Item No. 6: Acknowledge the contract with Pottawatomie County Historical Society for Fiscal Year 2022-2023.

City Manager Andrea Weckmueller-Behringer explained there is a current contract with the Pottawatomie County Historical Society that concludes on June 30, 2024.

A motion was made by McDowell, seconded by Porter, to acknowledge the contract with Pottawatomie County Historical Society for Fiscal Year 2022-2023. Motion carried 5-0.

AYE: McDowell, Porter, Bolt, Rutherford, Belford

NAY: None

Agenda Item No. 7: Adjournment

There being no further business to be considered, the meeting was adjourned by power of the Chair. (3:07 p.m.)

---

Ed Bolt, Chairman

Attest:

---

Kacie Eck, Secretary



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

**Date:** June 5, 2023  
**To:** Community Service Contract Review Committee  
**From:** Kacie Eck, Senior Deputy City Clerk  
**Subject:** Consideration of a contract with Central Oklahoma Community Action Agency/Central Oklahoma Transit System for Fiscal Year 2023-2024.

**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. The current Fiscal Year 2022-2023 was for \$80,000; COTS has asked for a \$10,000 increase in funding for a total annual amount of \$90,000. No other contractual changes have been requested. Below is a brief history of funding:

- Fiscal Year 2022-2023 - \$80,000
- Fiscal Year 2021-2022 - \$75,000
- Fiscal Year 2020-2021 - \$63,000
- Fiscal Year 2019-2020 - \$68,000
- Fiscal Year 2018-2019 - \$66,000

**Financial Impact:** To be determined

**Attachments:** Current Contract, Submitted Information

**Staff Recommendation:** To be discussed

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 1<sup>st</sup> day of July, 2022, and to continue until the 30<sup>th</sup> 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 Eighty Thousand Dollars (\$80,000.00) in installments as follows: Six Thousand Six Hundred Sixty-Six Dollars and Sixty-Seven Cents (\$6,666.67) 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.

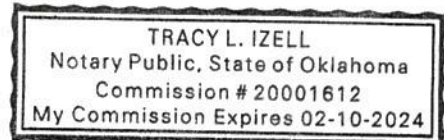
WITNESS our hands on 6-16-2022.

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 6/27/2022

DS



THE CITY OF SHAWNEE, OKLAHOMA  
A Municipal Corporation

DocuSigned by:

ANDREA WECKMUELLER-BEHRINGER,  
CITY MANAGER

DocuSigned by:

LISA LASZORE, CMC, CITY CLERK

APPROVED as to form and legality on 7/7/2022

DocuSigned by:

JOSEPH M. VORNDRAN, CITY ATTORNEY



# Central Oklahoma Community Action Agency

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

RECEIVED  
MAR 28 2023  
CITY CLERK

March 24, 2023

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 28 staff members, of which 13 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 2022 year, COTS ran 190,520 revenue miles and provided 14,208 passenger trips. Revenue miles were up 34%. 11,129, or 78%, of these passenger trips were City of Shawnee residents. COTS is still dealing with the COVID pandemic. 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 couple of years, COTS has been short staffed due to COVID and other medical issues. 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	2021 (Annual numbers)	2022 (Annual numbers)
Education	224	126
Employment	2,447	1,829
Other/Nutrition	357	332
Recreation	195	531
Shopping	316	624
Medical	3,152	2,559
SoonerRide	3,599	4,926
COVID – 19	221	202
<b>Total</b>	<b>10,511</b>	<b>11,129</b>

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, ModivCare, and revenue received from the fares collected. Local funds help with the matching dollars required for federal funds.

A new partner for COTS transportation is SSM Health. COTS received a community grant through SSM Health to assist low-income people within the City of Shawnee with their transportation needs. The grant allows low-income individuals to apply to COTS to receive a 10-ride punch card to assist them with transportation needs if they meet eligibility guidelines. The COTS program is excited about this new partnership and to see how it is able to help the City of Shawnee area.

During the 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 \$90,000. This funding would be used for the following:

Drivers' salaries and fringe	\$50,500
Fuel	\$20,000
Vehicle insurance	\$10,000
Vehicle maintenance and repair	<u>\$ 9,500</u>
<b>Total</b>	<b>\$90,000</b>

**This budget includes one full-time driver and one part-time driver. The budget includes a \$10,000 increase over last year's contract. This increase will assist with vehicle maintenance and repairs and the increases in insurance. With new vehicles increasing in price over 30% over the last year, the need to maintain current vehicles for a longer period is crucial to this transportation program. 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 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 receive one 10-passenger micro-bus under the 5339b grant. COTS also receive one mini-van and is waiting on another 10-passenger micro-bus through the 5310 grant.**

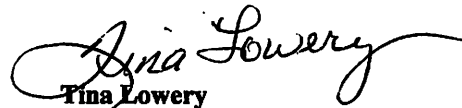
**The request for proposal requests a copy of COCAA's audit. The audit for 3/31/2021 is included with this proposal. The audit for 3/31/2022 has been completed. However, it has not been presented and approved by the COCAA board of directors.**

**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 17<sup>th</sup> Street  
P. O. Box 1406  
Ada, Oklahoma 74820  
(580) 332-8548  
FAX: (580) 332-2272  
Website: [www.saunderscpas.com](http://www.saunderscpas.com)*

CENTRAL OKLAHOMA COMMUNITY ACTION AGENCY, INC.  
Shawnee, Oklahoma

TABLE OF CONTENTS

March 31, 2021

	<u>Page</u>
Independent Auditor's Report.....	1
FINANCIAL STATEMENTS:	
Statement of Financial Position .....	3
Statement of Activities.....	4
Statement of Functional Expenses.....	5
Statement of Cash Flows.....	6
Notes to Financial Statements.....	7
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 .....	12
Independent Auditor's Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance Required by the Uniform Guidance .....	14
SUPPLEMENTAL INFORMATION:	
Schedule of Expenditures of Federal Awards.....	16
Notes to Schedule of Expenditures of Federal Awards.....	17
Combining Statement of Financial Position – Without Donor Restrictions.....	18
Combining Statement of Financial Position – With Donor Restrictions .....	19
Combining Statement of Revenues, Expenses, and Changes in Net Assets – Without Donor Restrictions.....	26
Combining Statement of Revenues, Expenses, and Changes in Net Assets – With Donor Restrictions.....	27
Status of Prior Audit Findings .....	37
Schedule of Findings and Questioned Costs.....	38

# *Saunders & Associates, PLLC*

## *Certified Public Accountants*

630 East 17<sup>th</sup> Street \* P. O. Box 1406 \* Ada, Oklahoma 74820 \* (580) 332-8548 \* FAX: (580) 332-2272  
Website: [www.saunderscpas.com](http://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	\$	<u>1,167,161</u>
----------------------------------	----	------------------

\* 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

	Without Donor Restrictions	With Donor Restrictions	Total
<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>	Supporting Services			<u>Total Expenses</u>
	Program Expenses	General and Administrative	Fundraising Expenses	
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
<b>TOTAL EXPENSES</b>	<b>\$ 1,396,353</b>	<b>\$ 632,287</b>	<b>\$ 0</b>	<b>\$ 2,028,640</b>

\* 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	<u>27,922</u>
Net Cash Provided (Used) by Operating Activities	<u>74,358</u>

CASH FLOWS FROM INVESTING ACTIVITIES

Purchase of Equipment	(27,951)
Proceeds from Sale of Property	<u>0</u>
Net Cash Provided (Used) by Investing Activities	<u>(27,951)</u>

CASH FLOWS FROM FINANCING ACTIVITIES

Note Received	0
Principle Payment on Notes Payable	<u>(4,835)</u>
Net Cash Provided (Used) by Financing Activities	<u>(4,835)</u>
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.

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

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:

<b><u>Allocation Basis</u></b>	<b><u>Type of Cost</u></b>
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	<u>          0</u>
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 563,906</u>

**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>	March 31, 2021				
	<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	\$ <u>202,334</u>	\$ <u>202,334</u>	\$ <u>          0</u>	\$ <u>          0</u>	\$ <u>          0</u>

**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.

NOTES TO THE FINANCIAL STATEMENTS

March 31, 2021

**NOTE 10: LEASES**

COCOA 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

630 East 17<sup>th</sup> Street \* P. O. Box 1406 \* Ada, Oklahoma 74820 \* (580) 332-8548 \* FAX: (580) 332-2272  
Website: [www.saunderscpas.com](http://www.saunderscpas.com)

### 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

---

630 East 17<sup>th</sup> Street \* P. O. Box 1406 \* Ada, Oklahoma 74820 \* (580) 332-8548 \* FAX: (580) 332-2272  
Website: [www.saunderscpas.com](http://www.saunderscpas.com)

## 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
<b>Federal Programs:</b>					
<b>U. S. Department of Health and Human Services:</b>					
<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>
<b>U. S. Department of Transportation</b>					
<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>
<b>U. S. Department of Homeland Security</b>					
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>
<b>U. S. Department of Housing and Urban Development</b>					
<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>
<b>TOTAL FEDERAL AWARDS</b>					<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
<b><u>Assets</u></b>							
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
<b>TOTAL ASSETS</b>	<b><u>\$ 27,459</u></b>	<b><u>\$ (485,489)</u></b>	<b><u>\$ 41,974</u></b>	<b><u>\$ 8,231</u></b>	<b><u>\$ 108,409</u></b>	<b><u>\$ 486,856</u></b>	<b><u>\$ 187,440</u></b>
<b><u>Liabilities</u></b>							
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	<u>27,459</u>	<u>(332,874)</u>	<u>(13)</u>	<u>162</u>	<u>239</u>	<u>191,582</u>	<u>(113,445)</u>
<b><u>Net Assets</u></b>							
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	<u>0</u>	<u>(152,615)</u>	<u>41,987</u>	<u>8,069</u>	<u>108,170</u>	<u>295,274</u>	<u>300,885</u>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b><u>\$ 27,459</u></b>	<b><u>\$ (485,489)</u></b>	<b><u>\$ 41,974</u></b>	<b><u>\$ 8,231</u></b>	<b><u>\$ 108,409</u></b>	<b><u>\$ 486,856</u></b>	<b><u>\$ 187,440</u></b>

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>
<b><u>ASSETS</u></b>					
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>
<b><u>LIABILITIES</u></b>					
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>
<b><u>NET ASSETS</u></b>					
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>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<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
<b><u>ASSETS</u></b>					
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>
<b><u>LIABILITIES</u></b>					
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>
<b><u>NET ASSETS</u></b>					
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>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<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
<b><u>ASSETS</u></b>					
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>
<b><u>LIABILITIES</u></b>					
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>
<b><u>NET ASSETS</u></b>					
Without Donor Restrictions	0	0	0	0	0
With Donor Restrictions	31,082	2,144	5,181	13,920	0
Total Net Assets	<u>31,082</u>	<u>2,144</u>	<u>5,181</u>	<u>13,920</u>	<u>0</u>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<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
<b><u>ASSETS</u></b>					
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>
<b><u>LIABILITIES</u></b>					
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>
<b><u>NET ASSETS</u></b>					
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>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<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
<b><u>ASSETS</u></b>				
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>
<b><u>LIABILITIES</u></b>				
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>
<b><u>NET ASSETS</u></b>				
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>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<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
<b><u>ASSETS</u></b>					
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>
<b><u>LIABILITIES</u></b>					
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>
<b><u>NET ASSETS</u></b>					
Without Donor Restrictions	0	0	0	0	0
With Donor Restrictions	32,643	1,543	(322)	0	0
Total Net Assets	<u>32,643</u>	<u>1,543</u>	<u>(322)</u>	<u>0</u>	<u>0</u>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<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>
<b><u>ASSETS</u></b>					
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>
<b><u>LIABILITIES</u></b>					
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>
<b><u>NET ASSETS</u></b>					
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>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<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
<b><u>ASSETS</u></b>				
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>
<b><u>LIABILITIES</u></b>				
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>
<b><u>NET ASSETS</u></b>				
Without Donor Restrictions	0	0	0	0
With Donor Restrictions	<u>0</u>	<u>0</u>	<u>343,839</u>	<u>675,462</u>
Total Net Assets	<u>0</u>	<u>0</u>	<u>343,839</u>	<u>675,462</u>
				0
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<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
<b><u>Revenues and Gains</u></b>				
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	<u>0</u>	<u>15,413</u>	<u>9,600</u>	<u>5,500</u>
<b><u>Expenses and Losses</u></b>				
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	<u>0</u>	<u>8,304</u>	<u>6,519</u>	<u>4,337</u>
Change in Net Assets	0	7,109	3,081	1,163
Net Assets, Beginning of Year	<u>(152,615)</u>	<u>34,878</u>	<u>4,988</u>	<u>107,007</u>
<b>Net Assets, End of Year</b>	<b><u>\$ (152,615)</u></b>	<b><u>\$ 41,987</u></b>	<b><u>\$ 8,069</u></b>	<b><u>\$ 108,170</u></b>

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
<b><u>Revenues and Gains</u></b>			
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	<u>71,400</u>	<u>11,157</u>	<u>113,070</u>
<b><u>Expenses and Losses</u></b>			
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	<u>71,400</u>	<u>70,395</u>	<u>160,955</u>
Change in Net Assets	0	(59,238)	(47,885)
Net Assets, Beginning of Year	<u>0</u>	<u>354,512</u>	<u>348,770</u>
<b>Net Assets, End of Year</b>	<b><u>\$ 0</u></b>	<b><u>\$ 295,274</u></b>	<b><u>\$ 300,885</u></b>

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
<b>Revenues and Gains</b>						
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>
<b>Expenses and Losses</b>						
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>
<b>Net Assets, End of Year</b>	<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
<b><u>Revenues and Gains</u></b>					
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>
<b><u>Expenses and Losses</u></b>					
Salaries	0	46,993	(6,746)	0	0
Fringe Benfits	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>
<b>Net Assets, End of Year</b>	<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
<b><u>Revenues and Gains</u></b>					
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>
<b><u>Expenses and Losses</u></b>					
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>11,569</u>	<u>0</u>	<u>0</u>
<b>Net Assets, End of Year</b>	<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
<b><u>Revenues and Gains</u></b>					
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>
<b><u>Expenses and Losses</u></b>					
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>
<b>Net Assets, End of Year</b>	<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
<b><u>Revenues and Gains</u></b>					
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>
<b><u>Expenses and Losses</u></b>					
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>
<b>Net Assets, End of Year</b>	<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
<b>Revenues and Gains</b>					
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>
<b>Expenses and Losses</b>					
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>
<b>Net Assets, End of Year</b>	<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
<b><u>Revenues and Gains</u></b>					
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>
<b><u>Expenses and Losses</u></b>					
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>
<b>Net Assets, End of Year</b>	<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
<b>Revenues and Gains</b>					
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>
<b>Expenses and Losses</b>					
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>
<b>Net Assets, End of Year</b>	<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.

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



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

**Date:** June 5, 2023  
**To:** Community Service Contract Review Committee  
**From:** Kacie Eck, Senior Deputy City Clerk  
**Subject:** Consideration of a contract with Community Renewal of Pottawatomie County for Fiscal Year 2023-2024.

**Background:** Community Renewal of Pottawatomie County (CRPC) provides family-oriented event services to the City of Shawnee and the surrounding areas which, until Fiscal Year 2022-2023, were offered by Safe Events for Families (SEFF). The current Fiscal Year 2022-2023 contract was for \$65,000; CRPC has requested that the funding be held steady for the upcoming year for a total annual amount of \$65,000. No contractual changes have been requested. Below is a brief history of funding:

Funding for CRPC:

- Fiscal Year 2022-2023 - \$65,000

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

**Financial Impact:** To be determined

**Attachments:** Current Contract, Submitted Information

**Staff Recommendation:** To be discussed

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

This Agreement is effective the 1<sup>st</sup> day of July, 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 1<sup>st</sup> day of July, 2022, and to continue until the 30<sup>th</sup> day of June, 2023.
3. The CITY agrees to fund CRPC's events as follows:
  - a. The CITY will pay to CRPC Sixty-Five Thousand Dollars (\$65,000.00) 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.

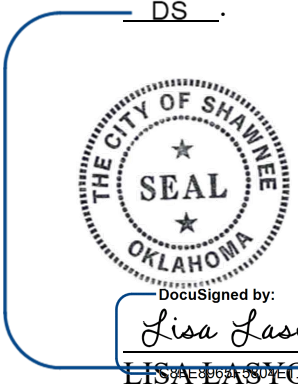
IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed the day and year first above written.

COMMUNITY RENEWAL OF  
POTTAWATOMIE COUNTY

DocuSigned by:  
*Brandon Dyer*  
BRANDON DYER,  
EXECUTIVE DIRECTOR

ATTEST:  
DocuSigned by:  
*Alex Greenwood*  
ALEX GREENWOOD,  
SECRETARY/NOTARY

APPROVED by the Mayor and City Commissioners of the City of Shawnee on 6/27/2022



THE CITY OF SHAWNEE, OKLAHOMA  
A municipal corporation

DocuSigned by:  
*Andrea Weckmueller-Behringer*  
ANDREA WECKMUELLER-BEHRINGER,  
CITY MANAGER

APPROVED as to form and legality on 7/7/2022

DocuSigned by:  
*Joseph M. Vorndran*  
JOSEPH M. VORNDRAN,  
CITY ATTORNEY



1000 N. Kickapoo  
Shawnee, OK 74801  
(405) 273-1035  
brandon@communityrenewal.org

RECEIVED  
MAR 31 2023  
CITY CLERK

March 22, 2023

Dear Ms. Weckmueller-Behringer, et al.

I am writing in behalf of Community Renewal of Pottawatomie County (CRPC), an Oklahoma registered 501(c)3 not-for-profit corporation, its staff, and its board of directors to express our sincere interest in seeking to renew our contract with the City of Shawnee, OK, with no changes to language or funding level, to host several long standing community events in Shawnee; most notably, the Downtown Christmas Parade and Monsters on Main. In an era of isolation and polarization, these events are more important than ever before in our collective effort to renew and deepen a culture of care for our community.

Community Renewal of Pottawatomie County was founded in 2016 as a neighboring movement connecting neighbors together through intentional relationships by way of the Neighbor to Neighbor Network. Today this network connects over 4500 neighbors and 160 trained block leaders to care for their neighbors with intention, period. In addition, through local strategic partnerships, CRPC has built two Friendship Houses in underserved neighborhoods where trained staff members live with their families as they work to rebuild trust among neighbors. The majority of our mission is carried out through 11 We Care. Campuses at area schools. Close to 2,000 local elementary, middle, and high school students learn the social and emotional skills necessary to build healthy relationships as a foundation to pursuing lives of character and purpose.

CRPC has three core beliefs which drive our strategy for renewal. 1. Communities are built on a

foundation of relationships. 2. Communities move at the speed of relationships. 3. Relationships move at the speed of trust. If our community is to thrive for generations to come, we must intentionally strengthen our relational foundation by re-building healthy bonds of trust among neighbors, classmates and co-workers from diverse ethnicities, economic statuses, religious beliefs and political persuasions. The Downtown Christmas Parade, Monsters on Main, downtown block parties, and the like are the very kinds of community events which provide opportunities for these sorts of diverse interactions to occur.

The downtown community events we host are not offered by other organizations. Therefore, no duplication of services will occur. They are also free to the public and therefore not likely to ever be self-sustaining.

Under our existing contract we have hosted three downtown block parties on 7-14, 8-18, and 9-22. These are held on third Thursdays and have averaged a few hundred people in attendance. We book live music, feature downtown vendors and offer activities for kiddos. In addition we have food trucks and drinks available for purchase from local vendors. We also hosted Monsters on Main (formerly known as Boo on Bell) which had dozens of vendors and about 10,000 attendees. The Downtown Christmas Parade featured over 100 local floats and approximately 20,000-25,000 attendees. This spring we will have two more block parties on Bell St. One on 4-20 and the other on 5-18. Our final event will be to assist the Dunbar Heights Association with the annual Juneteenth Celebration.

CRPC has spent 7 years building a reputation as a trustworthy, committed partner in every corner of our community. We possess the capacity in both leadership and expertise to successfully host these events with excellence and financial accountability. Thank you for considering us again for this critically important partnership. If you have any questions, please reach out by email or text.

Sincerely,



**Brandon Dyer**  
Executive Director  
Community Renewal of Pottawatomie County  
[brandon@communityrenewal.org](mailto:brandon@communityrenewal.org)  
405-273-1035 - office

COMMUNITY RENEWAL - Proposed Budget for City of Shawnee Downtown Events Contract FY '23/'24

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

<b>BENEFITSFRINGE</b>		
Employer's portion of FICA, worker's compensation, health insurance, and retirement	25.03%	\$ 2,941
<i>subtotal Benefits</i>	<i>% personnel cost</i>	<i>\$ 2,941</i>

<b>EVENTS</b>	
Downtown Christmas Parade	\$ 20,000
Boo on Bell	\$ 15,000
Third event (perhaps assisting Dunbar w/ Juneteenth)	\$ 5,000
Downtown Block Parties (5-6)	\$ 10,309
<i>subtotal Supplies</i>	<i>\$ 50,309</i>

<b>TOTAL PROGRAM COST</b>	
	<b>\$ 65,000</b>

<b>SUMMARY</b>	
Personnel	\$ 11,750
Benefits	\$ 2,941
Events	\$ 50,309
subtotal Direct	\$ 65,000
<b>GRAND TOTAL</b>	<b>\$ 65,000</b>

**Community Renewal of Pottawatomie County**  
**City of Shawnee Events Contract Expenses Billed to Contract**  
**June 2022 - February 2023**

<b>Expenditures</b>		
<b>Personnel Costs</b>		
Payroll Expense	\$ 7,833.33	Events Coordinator .25FTE
Fringe/Benefits	\$ 1,960.68	25.03% of Payroll Expense
<b>Total Personnel Costs</b>	<b>\$ 9,794.01</b>	
<b>506-00 Marketing</b>		
506-01 Advertising Expense	\$ 650.00	Advertisements for Events
<b>Total 506-00 Marketing</b>	<b>\$ 650.00</b>	
<b>507-00 Professional Fees</b>		
507-01 Legal Expense	\$ 385.00	ABLE permits, etc.
<b>Total 507-00 Professional Fees</b>	<b>\$ 385.00</b>	
<b>510-00 Program Operations</b>		
510-04 Program Supplies	\$ 8,763.54	Supplies for Events
510-05 Program Activity Expense	\$ 27,225.79	Fireworks, Band fees, Candy for Monsters, etc.
510-06 Postage/Printing Expense	\$ 983.00	Signage Expenses
510-10 Program Food Expense	\$ 214.51	Food Expenses
<b>Total 510-00 Program Operations</b>	<b>\$ 37,186.84</b>	
<b>600-00 Facilities</b>		
600-01 Insurance	\$ 2,448.00	Auto Insurance for Truck and Trailer, Insurance for Large Events
<b>Total 600-00 Facilities</b>	<b>\$ 2,448.00</b>	
<b>610-00 Auto Expenses</b>		
610-02 Auto Fuel/Maint	\$ 2,740.13	Tires, Oil Changes, Fuel, Trailer Maintenance
<b>Total 610-00 Auto Expenses</b>	<b>\$ 2,740.13</b>	
<b>Total Expenditures</b>	<b>\$ 53,203.98</b>	

<b>Projected Expenses for Remainder of Contract</b>	<b>Amount</b>	<b>Notes</b>
Juneteenth	\$ 5,000.00	
Block Parties	\$ 1,899.00	
Payroll	\$ 3,916.67	Events Coordinator .25FTE
Fringe	\$ 980.34	25.03% of Payroll Expense
<b>Projected Expenses at End of Contract</b>	<b>\$ 65,000.00</b>	

**Community Renewal of Pottawatomie County  
City of Shawnee Events Profit + Loss with Projections  
June 2022 - February 2023**

<b>Revenue</b>	<b>Amount</b>	<b>Notes</b>
401-00 Restricted Donations		
401-02 Corporate Restricted Donations	\$ 65,000.00	City of Shawnee Contract Dollars
<b>Total 401-00 Restricted Donations</b>	<b>\$ 65,000.00</b>	
404-00 Fundraising Income		
404-01 Event Sponsorships	\$ 18,800.00	Event Sponsorship Fees (Bluepeak, Vyve, etc.)
404-02 Event Contributions	\$ 1,575.00	Booth Sales, Parade Entries, etc.
<b>Total 404-00 Fundraising Income</b>	<b>\$ 20,375.00</b>	
<b>Total Revenue</b>	<b>\$ 85,375.00</b>	
<b>Expenditures</b>		
Personnel Costs		
Payroll	\$ 19,171.47	.5FTE for Events Coordinator, Plus hourly staff help
Benefits/Fringe	\$ 4,798.62	25.03% of payroll cost
<b>Total Personnel Costs</b>	<b>\$ 23,970.09</b>	
506-00 Marketing		
506-01 Advertising Expense	\$ 650.00	Advertisements for Events
<b>Total 506-00 Marketing</b>	<b>\$ 650.00</b>	
507-00 Professional Fees		
507-01 Legal Expense	\$ 385.00	ABEL Permits, Etc.
<b>Total 507-00 Professional Fees</b>	<b>\$ 385.00</b>	
510-00 Program Operations		
510-04 Program Curriculum/Class Supplies	\$ 8,763.54	Supplies for Events
510-05 Program Activity Expense	\$ 27,225.79	Fireworks, Band fees, Candy for Monsters, Etc.
510-06 Postage/Printing Expense	\$ 983.00	Signage Expenses
510-10 Program Food Expense	\$ 214.51	Food Expenses
<b>Total 510-00 Program Operations</b>	<b>\$ 37,186.84</b>	
610-00 Auto Expenses		
610-01 Vehicle Purchase	\$ 28,000.00	Purchase of Truck and Stage Trailer
610-02 Auto Fuel/Maint	\$ 2,740.13	Auto Insurance for Truck & Trailer, Large Event Insurance
<b>Total 610-00 Auto Expenses</b>	<b>\$ 30,740.13</b>	
<b>Total Expenditures</b>	<b>\$ 92,932.06</b>	
<b>Net Revenue</b>	<b>\$ (7,557.06)</b>	

<b>Projected Expenses for Remainder of Contract</b>	<b>Amount</b>	<b>Notes</b>
Juneteenth	\$ 5,000.00	
Block Parties	\$ 9,068.02	
Payroll	\$ 8,660.25	Events Coordinator .5FTE, Plus hourly staff help
Fringe	\$ 2,167.66	25.03% of payroll cost
Trailer Maintenance	\$ 1,500.00	
Trailer Wrap	\$ 1,000.00	
<b>Projected Expenses at End of Contract</b>	<b>\$ 120,327.99</b>	
<b>Projected Net Revenue</b>	<b>\$ (34,952.99)</b>	

INTERNAL REVENUE SERVICE  
P. O. BOX 2508  
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: JAN 26 2016

COMMUNITY RENEWAL OF POTTAWATOMIE  
COUNTY INC  
3903 N HARRISON  
SHAWNEE, OK 74804

Employer Identification Number:  
47-5359151  
DLN:  
17053348339035  
Contact Person:  
RACHEL M LEIFHEIT ID# 31617  
Contact Telephone Number:  
(877) 829-5500  
Accounting Period Ending:  
December 31  
Public Charity Status:  
170(b)(1)(A)(vi)  
Form 990/990-EZ/990-N Required:  
Yes  
Effective Date of Exemption:  
October 14, 2015  
Contribution Deductibility:  
Yes  
Addendum Applies:  
No

Dear Applicant:

We're pleased to tell you we determined you're exempt from federal income tax under Internal Revenue Code (IRC) Section 501(c)(3). Donors can deduct contributions they make to you under IRC Section 170. You're also qualified to receive tax deductible bequests, devises, transfers or gifts under Section 2055, 2106, or 2522. This letter could help resolve questions on your exempt status. Please keep it for your records.

Organizations exempt under IRC Section 501(c)(3) are further classified as either public charities or private foundations. We determined you're a public charity under the IRC Section listed at the top of this letter.

If we indicated at the top of this letter that you're required to file Form 990/990-EZ/990-N, our records show you're required to file an annual information return (Form 990 or Form 990-EZ) or electronic notice (Form 990-N, the e-Postcard). If you don't file a required return or notice for three consecutive years, your exempt status will be automatically revoked.

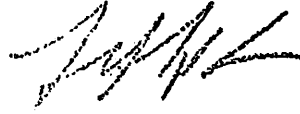
If we indicated at the top of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

For important information about your responsibilities as a tax-exempt organization, go to [www.irs.gov/charities](http://www.irs.gov/charities). Enter "4221-PC" in the search bar to view Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, which describes your recordkeeping, reporting, and disclosure requirements.

Letter 947

COMMUNITY RENEWAL OF POTTAWATOMIE

Sincerely,

A handwritten signature in black ink, appearing to read 'Jeffrey I. Cooper', written in a cursive style.

Jeffrey I. Cooper  
Director, Exempt Organizations  
Rulings and Agreements

Letter 947

OFFICE OF THE SECRETARY OF STATE



**NOT FOR PROFIT CERTIFICATE OF  
RENEWAL, REVIVAL, EXTENSION &  
RESTORATION**

*WHEREAS, the Certificate of Renewal, Revival, Extension & Restoration of*

**COMMUNITY RENEWAL OF POTTAWATOMIE COUNTY,  
INC.**

*has been filed in the office of the Secretary of State as provided by the laws of the  
State of Oklahoma.*

*NOW THEREFORE, I, the undersigned, Secretary of State of the State of  
Oklahoma, by virtue of the powers vested in me by law, do hereby issue this  
certificate evidencing such filing.*

*IN TESTIMONY WHEREOF, I hereunto set my hand and cause to be  
affixed the Great Seal of the State of Oklahoma.*



*Filed in the city of Oklahoma City this  
9th day of February, 2023.*

*Paula T. Hargis*

*Secretary of State*



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

**Date:** June 5, 2023  
**To:** Community Service Contract Review Committee  
**From:** Kacie Eck, Senior Deputy City Clerk  
**Subject:** Consideration of a contract with Shawnee Forward for Fiscal Year 2023-2024.

**Background:** Shawnee Forward provides economic development services for the Shawnee area. The current Fiscal Year 2022-2023 contract was for \$295,000; Shawnee Forward has requested that the funding be held steady for the upcoming year for a total annual amount of \$295,000. Pertinent contractual changes are being negotiated. Below is a brief history of funding:

- Fiscal Year 2022-2023 - \$295,000
- Fiscal Year 2021-2022 - \$295,000
- Fiscal Year 2020-2021 - \$257,400
- Fiscal Year 2019-2020 - \$286,000
- Fiscal Year 2018-2019 - \$286,000

**Financial Impact:** To be determined

**Attachments:** Current Contract, Submitted Information

**Staff Recommendation:** To be discussed

## 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.
- 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 or Assistant 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. 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.

**4. Expenses of Operation.** Shawnee Forward agrees to maintain office and workspace suitable for its operation and shall be responsible for all expenses relating thereto.

**5. Records and Reporting.**

- a. **Reports.** Shawnee Forward will provide a written monthly report of its activities to the CITY. 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.

6. **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, 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 Two Hundred Ninety-Five Thousand Dollars (\$295,000.00) (payable as Twenty-Four Thousand Five Hundred Eighty-Three Dollars and Thirty-Three Cents (\$24,583.33) 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 on 6/27/2022.

DS



THE CITY OF SHAWNEE, OKLAHOMA  
A Municipal Corporation

DocuSigned by:

ANDREA WECK  
CITY MANAGER

DocuSigned by:

LISA LASTONE, CMC, CITY CLERK

APPROVED as to form and legality on 6/28/2022.

DocuSigned by:

MATT THOMAS, ATTORNEY AT LAW

**RECEIVED**

MAR 30 2023

**CITY CLERK**

## **Cover Letter**

This is Shawnee Forward's application submission for our 2023-2024 Fiscal Year contract for Economic Development Services with the City of Shawnee. As previously agreed upon, the 2023-24 contract itself is being completed by the City of Shawnee and can be attached to this application once completed.

Similarly, the 2023-2024 Fiscal Year operating budget for Shawnee Forward has not yet been approved by the Board of Directors. This budget will be partially based on the contract for Economic Development Services with the City of Shawnee. Shawnee Forward expects the financial request to mirror the previously approved amount of \$295,000 which will inform the upcoming budget.

Signed,



Walter Baker

**2023 City Contract Application  
For Economic Development  
Services**

**Applicant:**

**SHAWNEE FORWARD,**

**a 501(c) (6)**

# Table of Contents

1. The Shawnee Forward Organization
2. Review of 2022 Work
  - a. Industrial and other recruitment
  - b. Assisting resident industry to maintain and expand
  - c. Development and deployment of marketing materials
  - d. Assisting state and federal installations
  - e. Industrial team visits and personnel (internal and external) training
  - f. Recruitment and attraction of retailers
  - g. Grants
3. Return on Investment
4. Budget 2022-23
5. Proposed Contract Restructure
6. Response to Self Sufficiency
  - a. Sustainability
  - b. Similar organizations in the community

## Appendix

- A. Shawnee Forward Staff
- B. Shawnee Forward 2021-2022 Audit
- C. Shawnee Forward Marketing Examples

# The Shawnee Forward Organization

**THE SHAWNEE FORWARD ORGANIZATION:**

Shawnee Forward is the organization resulting from the 2018 merger of the 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 by eliminating redundancies and establishes an avenue for operational sustainability and revenue streams to amplify economic development investments made by the units of local government (City of Shawnee, Pottawatomie County, etc), the private sector and others.

Shawnee Forward is governed by a 15-member Board of Directors. The Board is made up of a dedicated, diverse group of leaders 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, Board Chairman, President & Regional Executive, BancFirst
3. Dr. Jim Collard, Economic Development and Planning Director & Chief of Police, Citizen Potawatomi Nation
4. Robert Davenport, Director of Athletics, Oklahoma Baptist University
5. Cami Engles, City-Appointee, City Commissioner Ward 2, Owner, Theopolis
6. Tina Hanna, Board Secretary, Executive Director, South Central Industries
7. Gary Highley, Chief Executive Officer, Canadian Valley Electric Cooperative
8. Bryan Lucas, President, Georg Fischer
9. Jeff Madison, Owner/Operator, Chick-fil-A Shawnee
10. Angi Mohr, Board Chair-elect, President of SSM Health Shawnee
11. Josh Trimble, Bethany Children's Hospital
12. Steve Wallace, Board Treasurer, President, Vision Bank
13. Sarah Weeks, Business & Career Services Director, Gordon Cooper Technology Center
14. Vacant
15. Vacant

Shawnee Forward employs three full-time employees, a Board Advisor, and a multitude of volunteers and ambassadors working to support the Program of Work for Shawnee Forward. For more information on each of the staff, reference Appendix A.

Shawnee Forward has focused on four areas to expand the sales tax base of the City and Pottawatomie County. The work is carried out by the staff and informed by business leaders.

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

Below you will see both how we upheld our duties and responsibilities of the 2022 contract and how we plan to use the economic development funds for 2023.

# **Review of Work in 2022**

## REVIEW OF WORK IN 2022

Below are highlights from key services to be provided by Shawnee Forward per our current contract with the City of Shawnee.

### **I. INDUSTRIAL AND OTHER RECRUITMENT**

- **Targeted Opportunities Program Grant (won)**

- Type: Grant (Industrial site analysis)
- Benefit: \$24,000 for assessment of industrial site to improve industrial marketing

Shawnee Forward applied for the Targeted Opportunities Program grant from the Oklahoma Department of Commerce. This was a reimbursable grant for the contracting of a site consultant who could review an industrial site, determine its highest-and-best-use, and make recommendations for its marketing. For this grant, Shawnee Forward submitted its 40 acres along Wolverine Road and was named as a recipient. After careful analysis of the site, including an in-person tour and a detailed response to questions on the site, the consultants presented their findings to stakeholders within the community. Not only did this process enable Shawnee Forward to sharpen its RFI responses, but the information and insights provided on the site were helpful towards eventually winning Project Colony.

- **PACE (won)**

- Type: Incentive
- Benefit: Additional incentive offering in Pottawatomie County

During conversations with colleagues, Shawnee Forward became aware of a growing clean energy incentive that enables low-interest, long-term loans for energy-efficient improvements and construction. After meeting with the State-designated Commercial Property Assessed Clean Energy (C-PACE) administrator with Indian Nations Council of Government, we decided to bring this item before the County Commission for approval. After several meetings and discussions, the County approved joining the Oklahoma C-PACE program and the use of the incentive in Pottawatomie County. While no project has yet applied for this incentive, several developers and businesses have reviewed this incentive, and we believe this could be a valuable inducement for a future project.

- **Investors (won)**

- Type: Residential
- Benefits: \$842k investment including \$340k in renovations
  - Estimated Sales Tax: \$5k

A property management firm sought assistance in convincing investors on the purchase and renovation of eight homes for use as rental properties. Shawnee Forward staff met with a representative of the property management firm and the investors and spoke about major projects and initiatives in Shawnee. The property management firm informed Shawnee Forward that the investors were pleased with what they had learned and seen within the community and that the project would advance. After completion of the project, the figures for purchase and renovation were shared, and the fiscal impact has been estimated internally, see Return on Investment for more information on the formula utilized.

- **Emily (ongoing)**

- Type: Medical
- Benefits: 60 FTE's

Shawnee Forward has been working with Valir PACE, an adult daycare center in Oklahoma City, for a Shawnee location since 2020. This location along Kennedy and Independence has been

purchased and was rezoned last year. Valir PACE is working through their State permitting requirements and is projecting to open in the third quarter of 2023. Valir has already begun hiring for the Shawnee location and is looking forward to becoming a part of the community.

- **TDK (ongoing)**

- Type: Industrial
- Benefits: Capital investment and jobs

When TDK announced in 2021 that they were closing, Shawnee Forward immediately began working with our partners at Gordon Cooper Technology Center and the Central Oklahoma Workforce and Innovation Board Worked to find employment for former employees. With this stage completed and those who wanted a job able to find one, the focus has been to fill the properties TDK has left behind with new businesses. To this end, staff maintains regular communication with remaining TDK management overseeing the sale of equipment and property, the two remaining buildings are marketed on the Shawnee Forward website, Shawnee Forward has shared the building flyers with potential buyers, and worked closely with an out-of-state. Project ENT was a small, out-of-state manufacturer with an innovative product who was interested in the, "main," or, "south," TDK building and its remaining equipment. To assist their attempt at purchasing the building, they were sent lending and other contacts as needed, their business plan was reviewed with changes recommended, and the State ran an incentive analysis to determine the potential benefits from locating in Oklahoma. Unfortunately, ENT could not put the capital stack together before the equipment was auctioned, and the equipment cost to buy it new was too expensive to proceed.

- **Dodge House (Lost)**

- Type: Hospitality
- Benefits: \$12M capital investment, hotel/motel tax, and (indirectly) sales tax

One of the community needs recognized by Shawnee Forward and local leadership has been additional hotel and hospitality space. Our primary lead was a broker for a major hotel chain. During the initial meeting and subsequent emails, it was confirmed that an additional hotel could be supported with existing demand, and we shared multiple sites and data to advance this conversation. Additionally, Shawnee Forward facilitated a meeting with a local broker and property owner to discuss specific properties and financing options. The broker was interested and had conversations with developers, but COVID and the increase in building costs have backlogged hotel construction to a degree that has made developers leery of initiating new projects currently.

- **Spoonman (lost)**

- Type: Industrial
- Benefits: \$80M in capital investment and 420 employees

Project Spoonman was a food production company which shortlisted Shawnee for a site visit in October 2022. Shawnee was one of only eight sites selected for an initial site visit out of more than 150 communities who submitted properties. Shawnee Forward facilitated their tour of the site and community and heard good things about the quality of the site submitted as well as Gordon Cooper Technology Center and other areas of the community visited or seen. After this visit, staff was informed that our site was still in the running for this project but that they would like to interview local manufacturers and staffing agencies for their experience with the local labor market. We contacted these individuals and helped schedule the meetings which were described positively by local companies. Shawnee remained in the running until Project Colony was won and took the site off the market.

- **MI PUD/Devonian/Goliath/PLC (lost)**
  - Type: Multifamily (same developer)
  - Benefits: Capital investment and additional housing

Shawnee Forward worked closely with an out-of-state multifamily developer who was interested in developing in Shawnee. This developer used tax credit applications to help fund investments, so time was always of the essence and sensitive to application deadlines. At each step along the way, Shawnee Forward facilitated conversations with city staff and property ownership as well as provided the developer himself with information. These constituted a large number of meetings and introductions across four separate, sometimes simultaneous conversations. The last project, Devonian, would have included 96 units and represented a \$24M investment. This project missed its initial tax credit application deadline, but the developer expressed interest in working with the buyer to maintain the contract until the next round of applications.

Unfortunately, the corporate office of the development firm decided to scale back operations in the region, so the project was abandoned.

- **Sudsy (lost)**
  - Type: Industrial
  - Benefits: \$7.5M capital investment and 100 jobs

Last summer, Shawnee Forward facilitated a site visit for a chemical manufacturer interested in the site immediately behind Bison Metals. This included communicating with the property owners, making sure City staff would be available for questions, and requesting a representative from AOK given that rail was a key factor in their decision-making process. This impressed the company who shared that we were the only site thus far that had our rail-partner on-site for the visit. Additional information on the community and site was relayed afterwards and initial indications were positive. Unfortunately, the current and marketed use of an adjacent property gave the project liability concerns which they were unable to overcome.

- **Incubator (on hold)**
  - Type: Entrepreneurial
  - Benefits: New businesses

Last year, Shawnee Forward created an entrepreneurial committee to examine existing entrepreneurial resources in the community and determine where the gaps were and how to fill them. This committee included representatives from the entrepreneurial community including entrepreneurs themselves, our local coordinator, an educator, and others. After several meetings, including multiple tours of existing incubators, the committee determined that an incubator in Shawnee was needed to provide space and training to those looking to start a business. Additionally, it was decided that the upstairs of Shawnee Forward's office would be the location of the new Redbud Office Park. From here, policy documents were drafted with two later receiving approval from the Shawnee Forward Board of Directors. Simultaneously, conversations were had with community members about potentially volunteering their time and expertise to aid future entrepreneurs in areas they may not have prior experience in such as accounting, marketing, and business law. Discussions began with a sponsor of the incubator who agreed to help support the first three years of the incubator financially with the first annual payment. We also reached out to the State to inquire about having the incubator certified. After a couple of conversations, it was decided to begin work on the application which has been drafted but not submitted. During the drafting of the application, a Redbud Office Park LLC was created for it as well, so the incubator itself would have the lease of its tenants. While the application for certification was being drafted, conversations were had with an architectural firm for a floor plan and future redesigns of said floor plan to better accommodate an upstairs incubator. A layout was shared with staff and conversations had begun with staff, the architecture firm, and a local construction company on how to carry out this

redesign before the project was closed indefinitely.

- **Rail Improvements (update)**

- Type: Industrial/funding requests
- Benefits: New opportunities for existing and future businesses

Shawnee has one rail-line that connects it to the Oklahoma City Metropolitan area and the national railroad transportation system at-large. This line is owned by Union Pacific but is operated by the Arkansas-Oklahoma Railroad company (AOK). The line is in need of \$25M in investment to upgrade bridges and ties to Class I load-bearing limits. This upgrade would enable larger rail shipments to existing businesses, serve as a greater inducement for companies who require rail-service to locate in Shawnee, replace any declining bridges or ties, and potentially act as a catalyst for future investment in rail service to the east of Shawnee. To this end, Shawnee Forward has worked closely with the AOK railroad to review and/or submit requests for several sources of funding including through the American Rescue Plan Act (ARPA), Congressional Discretionary Spending (CDS), and Consolidated Rail Infrastructure and Safety Improvements (CRISI). So far, the ARPA request is pending review by the state, the CDS request was supported by the Senator's office but did not advance into the omnibus package, and possible use of the CRISI grant is still being evaluated for a submission later this year.

- **Race (update)**

- Type: Industrial
- Benefits: \$1.5M capital investment and 10 jobs

Project Race represents a potential distribution facility in the racing fuel industry. This company has considered a facility in Shawnee along the rail-line and Shawnee Forward has worked with AOK and the company since January of 2021. Currently, the project is on-hold until performance at their other locations increases to require an additional location.

## **II. ASSISTING RESIDENT INDUSTRY TO MAINTAIN AND EXPAND**

- **Colony (Won)**

- Type: Industrial
- Benefits: \$20M in capital investment and 375 jobs
  - Lightcast economic modeling estimates another 138 jobs locally will be created and/or preserved and responsible for over \$29M in total earnings
    - Internal estimate of \$336k in sales tax from consumer spending
  - Estimated sales tax of \$310k from investment
  - Estimated total sales tax generated: \$542k

Throughout the last year, Shawnee Forward has worked regularly to assist this expansion. This included facilitating meetings with the Department of Commerce for incentive discussions, connecting the company to a consultant to locate further incentives, providing them with property options, and inviting their representatives to TOPS meetings, so they could better understand the site and local market. This has led to the project making an offer on a property which is now under contract to sell.

- **Oldcastle Building Envelope (ongoing)**

- Type: Industrial (facility closure)
- Benefits: Preserving 75 jobs

In December, Oldcastle Building Envelope (OBE) filed a WARN notice that they were closing their Shawnee facility and shifting production to other locations. OBE at that time employed 75 people, the majority of which were to be laid-off. Shawnee Forward immediately began working

with Gordon Cooper and COWIB to prepare a hiring event and encouraged their human resources team to work with us on a, "Rapid Response," session to ensure employees who could not quickly find other jobs would know their benefits options. For the hiring event, multiple companies across the industry spectrum were invited including:

- Education
- Local & Tribal Government
- And Manufacturing

Additionally, Shawnee Forward has inquired about the future of the building to assist with potential marketing. The facility has been stripped of equipment to be ready for sale and Shawnee Forward will be ready to help fill in the building with new business.

- **Round 2/Shell II (ongoing)**

- Type: Industrial
- Benefits: Potential capital investment and new jobs

Project Round II is our work with the current ownership of the, "shell building," on industrial drive. They have expressed an interest in leasing the 50k sq ft building and asked our input on the local market and processes. Additionally, ownership is considering purchasing an additional property, one which we have shared the online listing for. Shortly after this meeting, a local manufacturer reached out to us with interest in expanding their operations and has considered the shell building as a potential location. With this information, Shawnee Forward connected these two to begin discussions.

- **Bison Metals Technologies (update)**

- Type: Industrial
- Benefits: Preserving and expanding jobs

As the economic development organization for the community and an investor in the real estate group which purchased the property after Wolverine Tubing shut down, Shawnee Forward has taken an active role in assisting their success including

- Maintaining regular contact on their needs and issues
- Sharing information on potential incentives

Looking forward, Bison Metals is projecting strong years ahead, as the growth in the electric car market will fuel a need for more copper in the power industry.

- **Indaco Metals (update)**

- Type: Industrial
- Benefits: \$3M investment

In 2021, Shawnee Forward helped Indaco Metals secure a combined \$250,000 in incentive funding from the State and County for new equipment and an additional facility. This equipment will reduce their reliance on foreign imports while the new facility will grow their production. The equipment was purchased and delivered that year while the facility has been under construction and finished-out for over a year and has been recently completed.

- **Childcare (update)**

- Type: Workforce
- Benefits: Enable more people to work

Greater access to childcare is a consistent need cited by employers across Shawnee with one business in particular expressing an interest in helping to support a new childcare facility. With this in mind, Shawnee Forward has been responsive to efforts to expand childcare. When a home-based childcare provider, Project Dottie, reached out for assistance in finding a space for an expanded operation, sites were quickly sent and follow-up calls made. Additionally, contacts for City staff were sent once she had a specific location in-mind and wanted to begin examining

potential zoning and code issues in advance. A specific ARPA funding stream of \$360M for expanding existing service was emailed to Shawnee childcare providers after we were notified of it although we are not aware of any applicants. Most recently, staff has begun attending Central Oklahoma Workforce and Innovation Board-led sessions on childcare to learn more about what other communities and stakeholders are seeing and what perhaps could be done at a more global level.

- **Public Transit (update)**
  - Type: Workforce
  - Benefits: Enable more people to work

Lack of reliable transportation is an issue that hinders many from finding or maintaining employment. One Human Resources manager in Shawnee shared at a Manufacturers Coalition meeting that two of the four people they had interviewed that week did not have a vehicle. While Shawnee has two on-demand transit providers, they have seen demand for their service grow and stretch their capacities. Additionally, utilizing an on-demand service requires knowing transportation will be needed at a specific place and time, something that cannot always be predicted.

Shawnee leadership, including Shawnee Forward, has worked towards establishing a fixed-route bus service. On the funding side, Shawnee Forward applied for ARPA funds (currently pending) and CDS funds (did not advance). Additionally, Shawnee Forward maintained contact with the Oklahoma Department of Transportation to ensure any and all changes to relevant funding or policy are known and can be taken advantage of, such as the rule change on how long a system must be established before it can receive state funding. Multiple meetings were held with community stakeholders representing nonprofits, government, lending institutions, etc. A marketing material was developed as well, see Development and/or deployment of marketing materials. Shawnee Forward researched potential softwares and the entities that could be partnered with to work towards developing a route map. Next steps are to continue working with our partners to expand COTS' current service to include a fixed-route.

- **Manufacturers Coalition (update)**
  - Type: Meeting
  - Benefits: Greater engagement of manufacturing sector to understand and solve their issues

In 2021, Shawnee Forward restarted the Manufacturers Coalition as an opportunity to regularly bring together local manufacturers in a safe, open meeting format to discuss issues they are facing, achievements they have earned, updates on relevant initiatives or incentives, etc. This has grown so that from a size of eight in January 2022, the most recent coalition meeting in January 2023 saw twenty-two people at the table. While no major projects have yet come from these meetings, they are a great and efficient method to maintain contact with manufacturers and regularly hear their needs.

### **III. DEVELOPMENT AND/OR DEPLOYMENT OF MARKETING MATERIALS**

- **Unified Development Code (ongoing)**
  - Type: Marketing
  - Benefits: Increased awareness of code evaluations

The City contracted with Freese & Nichols for a Unified Development Code (UDC) in 2022. This is a streamlining and updating of the Planning & Zoning, Sign, and Subdivision Codes to aid in and encourage future development. Recognizing the significance of this planning by the City, Shawnee Forward has touted the value of the Unified Development Code through our

eNewsletter, Monday Memo, many in-person meetings, and sharing invites and information about the input sessions to builders and other relevant parties. Additionally, once the Diagnostic Report was published, we shared this initial set of recommendations to builders and developers in our network, so they could learn what the City intended to do to ease their code compliance burden.

- **Site Materials (ongoing)**
  - Type: Marketing
  - Benefits: Promotes our sites

Submitting a site for a project requires site documents such as a flier and/or utility map to be sent. These site-specific materials enable the company or site selector to have a visual representation of the site as well as pertinent information about the property. This information might include acreage, location, topography, etc and is important to decision-making for locations. For some properties, especially those not owned by Shawnee Forward, the broker or property owner has created their own materials. However, between Airtable, Canva, Google, and other resources, Shawnee Forward is capable of producing these materials internally and has for seven different projects since our previous contract.

- **Transportation Flyer (completed)-see Appendix A**
  - Type: Marketing
  - Benefits: Information for more hiring and greater employee retention

As Shawnee Forward has worked to increase public transit in Shawnee, we have frequently sought to discuss this effort with those in the community who would be most impacted. During a Manufacturers Coalition meeting, several attendees requested a document on existing on-demand transit services to share with employees who might not be aware of these services. This resulted in the creation of a flier with contact information on both the Central Oklahoma Transit System (COTS) and the Citizen Potawatomi Nation Transit system which was shared with manufacturers for recruitment.

- **Entrepreneurial Flyer (ongoing)**
  - Type: Marketing
  - Benefits: Information to aid entrepreneurs

Shawnee Forward was requested by the City to create a short document for potential entrepreneurs interested in starting a business locally. This document was drafted from several sources of information including the City of Shawnee, the Oklahoma Department of Commerce, and the Small Business and Entrepreneurship Coordinator at Gordon Cooper. This sheet has gone through several rounds of review to prepare it for distribution digitally and physically, and we hope to use this information to aid entrepreneurs once final approval is received.

- **Monday Memo (ongoing) - see Appendix A**
  - Type: Marketing
  - Benefits: Positive messaging about Shawnee to residents and external network

Every Monday, Shawnee Forward sends a short, economic development-focused write-up to members and contacts about pressing economic development news, incentives, municipal and state projects, etc. This tradition can be traced back to the Shawnee Economic Development Foundation in years past and has grown to an average readership of 1,200 that includes local leaders as well as Mayors, City Managers, State employees, and others across Oklahoma.

## **STATE AND FEDERAL INSTALLATIONS**

- **Military (ongoing)**

- Type: Government Installation
- Benefits: \$22M capital investment, 10 FTE's, and over 300 recruits in Shawnee during training weekends

The National Guard Readiness Training Center has been a major Shawnee Forward project since 2011. The project spent much of 2022 being reviewed by the FAA for jurisdiction and the exact process of how the Shawnee Airport parcel can be transferred to a non-aeronautical use. The regional office deemed that it had no jurisdiction over this shift and freed the City and Airport to begin working on lease documentation which was approved by the City in October and has since been signed by both parties. Simultaneous to this has been the tracking of the City's grant application to the County for \$33,600 for an engineering study needed for FAA's review. Shawnee Forward notified City staff when the Purchase Order went on the County agenda for cancellation at the end of the County's Fiscal Year and has continued to act to ensure that the City receives their approved funding. Currently, the National Guard is performing an Environmental Review study estimated to take 12 months.

### **INDUSTRIAL TEAM VISITS AND PERSONNEL (INTERNAL AND EXTERNAL) TRAINING**

- **MidAmerica Tour (completed)**

- Type: Visit
- Benefits: Learn industrial park best practices

MidAmerica Industrial Park is a nationally-renowned industrial park with Business Facilities Magazine placing them fourth best in the nation in their most recent ranking. Four Shawnee Forward staff and board members visited MidAmerica in Pryor, Oklahoma to learn more about the park and its operations. Here we discussed their relationship with school districts to ensure the talent pipeline is healthy, their extensive utility investments which both enable businesses to locate there as well as financially support the park without outside, and received input from them on industrial development in Shawnee. MidAmerica did not begin as a nationally recognized industrial park, and it is possible for Shawnee to develop a quality park with investments in land, infrastructure, and our workforce and talent pipeline.

- **Site Selector Events (ongoing)**

- Type: Event
- Benefits: Network with State employees, colleagues, and site selectors

During the past year, Shawnee Forward participated in site selector events hosted by Oklahoma Southeast and Select Oklahoma. Events like these are an opportunity to network with our peers in other communities for best practices, state employees for intel on future programs and incentives, and site selectors who may not be familiar with Shawnee but could have a project that fits Shawnee. Attendance and registration figures from these events suggest a total of over 50 site selectors and related fields attended these events, many of them unfamiliar with Shawnee and Shawnee Forward until staff was able to get in-front of them to talk about the community.

- **2022 ED Summit (completed)**

- Type: Event
- Benefits: Educate public on economic development and showcase the City of Shawnee

The presence of the International Economic Development Council (IEDC) Annual Meeting in Oklahoma City last year spurred a desire in Shawnee Forward to host a local economic development conference or summit. We saw this as an opportunity to showcase economic development to the community as well as provide a platform for the City to give a State of the City and talk about its major initiatives moving forward. This summit was attended by over 100

people and included sessions on utilities, healthcare, city government, tribal impacts, and other important topics in local development.

- **International Economic Development Council Annual Conference and Coursework (completed)**
  - Type: Event and Training
  - Benefit: Continuing education

The International Economic Development Council (IEDC) is the leading professional organization for economic development practitioners. Shawnee Forward has interacted with IEDC in multiple ways, primarily through coursework and the Annual Conference. The 2022 Annual Conference was held in Oklahoma City and Shawnee Forward sent several representatives, including staff and board members, to learn more about economic development as it is practiced today. This conference lived up to the organization's name with developers from Canada, Brazil, Finland, and other countries among the attendees and an impressive array of sessions. Session topics included property redevelopment, neighborhood revitalization, data gathering, the history of the MAPS project, and other insightful areas. Additionally, there was a great deal of networking available, including the contact at MidAmerica Industrial Park which we later toured. In addition to the conference, Shawnee Forward staff attended six economic development courses over entrepreneurial development, business retention and expansion, strategic planning, and other key areas within economic development.

- **Leadership Shawnee (annual)**
  - Type: Training
  - Benefit: Train next generation of local leaders

Leadership Shawnee is an annual leadership program facilitated by Shawnee Forward that is designed to inform and empower the next and/or younger generation of leaders in our community. This program takes several months to complete and has strict course and public meeting attendance requirements. Those who wish to graduate from Leadership Shawnee cannot miss more than one course and must attend Shawnee Forward, City of Shawnee, and Pottawatomie County meetings. Regular courses include topics such as manufacturing, government, healthcare, criminal justice, and other key fields within Shawnee. This exercise in shared learning is an efficient way to immerse program members in facets of Shawnee that they may not have experienced before and network with people that they may work with for years to come. Shawnee Forward will begin soliciting organizations to sponsor employees for the upcoming year.

- **Walkability Luncheon (completed)**
  - Type: Meeting (Commercial and residential real estate)
  - Benefits: Continuing dialogue on look and feel of community

To further the conversation of increased walkability in Shawnee and support organizations leading this initiative, Shawnee Forward agreed to sponsor and coordinate a Walkability Luncheon. Homebuilders, brokers, and other relevant stakeholders were invited to attend and learn more about the topic and its importance from national authority on the subject, Mark Fenton. This was a well-attended event with broad enthusiasm and consensus among attendees from multiple industries and walks of life.

## **RECRUITMENT AND ATTRACTION OF RETAILERS**

- **Deserve (won)**
  - Type: Retail

- Benefit: Estimated \$170k in annual sales tax based on conservative performance estimate of a Mathis (\$4.25M)

Shawnee Forward was approached in the summer of 2020 for market information on Shawnee which was promptly sent. This information was shared in the hopes that the mall space of the recently announced closure of JC Penney could be filled quickly. This hope was answered in the form of a Mathis location, complete with Mathis mattresses and Ashley brand furniture. Shawnee Forward maintained regular communication with Mall to ensure smooth entry into the local market which happened on Labor Day weekend 2022.

- **Marketplace Phase II (Won)**

- Type: Retail
- Benefits: Estimated \$80k in annual sales tax based on projections by Burlington (\$2M)

Shawnee Forward has been active in assisting Shawnee Marketplace since its inception with market information and assisting with their original incentive application to the City. As Phase II came onto the horizon, staff even attended a preliminary conceptual meeting with the developer in 2021. As the project progressed, Burlington (Project Tony I) became interested in a location in Shawnee, possibly Marketplace, and Shawnee Forward grew its relationship with this broker to ensure interest in the our market was maintained. Eventually, an agreement was reached for Burlington to enter Shawnee Marketplace and ground was broken soon afterwards. Burlington will be joined by Five Below, Maurices, and three additional small-box tenants. Shawnee Forward has directed Marketplace staff on where an additional incentive application must be submitted and staff looks forward to continuing assistance as the development progresses.

- **Scooters (Won)**

- Type: Eatery
- Benefits: Estimated sales tax of \$25k based on average performance of a Scooters location (\$637k)

Shawnee Forward has been in touch with the local Scooters franchise since 2020 when representatives of the project reached out for help in locating a property. After selecting a property and opening the next year, Scooters' location was so successful that they quickly selected another location in Shawnee for expansion. This 2nd location opened in February and is a prime example of initial work with a company leading to additional growth as an immediate effect.

- **Tony II (won)**

- Type: Eatery
- Benefits: Projected annual sales of \$1.9M and \$1M in capital investment
  - Estimated sales tax from sales: \$76k
  - Estimated sales tax from construction: \$15k
  - Estimated total sales tax: \$91,000

In 2021, Shawnee Forward began working with the Mall on attracting a new eatery (Dutch Bros) to the pad site by the Garage. This included providing information to the broker and bringing a grant request before the County. With construction costs rising, there was a concern that closing might be impeded. While this request was not accepted, the project was still able to close last summer and open after the New Year.

- **Gravy (ongoing)**

- Type: Commercial
- Benefits: New or expanded business and filling vacant buildings

A local broker reached out to Shawnee Forward and let us know that a property owner with multiple sites in Shawnee wished to divest of properties here, as he prepared for retirement. The broker requested some parcel and zoning information on these properties and later a meeting with the City Planner to discuss a possible lot split. Shawnee Forward has added these properties to our list of marketable sites. Not only are they on our website, but they have been shared directly with several brokers, including an in-person tour with the hotel broker from Project Dodge House. Currently, the properties have prospects in the automotive repair field, and Shawnee Forward continues to help fill as many listed properties as possible.

- **Harry (ongoing)**
  - Type: Eatery
  - Benefits: Sales tax

A broker reached out to Shawnee Forward on behalf of a fast-food client interested in a parcel along a major thoroughfare. Multiple property options in-line with specified needs have been shared across several conversations, and the broker is currently in talks to place his client in one.

- **HCB (ongoing)**
  - Type: Eatery
  - Benefits: \$500-600k in taxable sales

A local fast-food chain interested in a Shawnee location reached out for potential properties. Multiple sites have been shared, and the eatery is looking to move quickly.

- **Darden (ongoing)**
  - Type: Eatery
  - Benefits: \$5.1M in capital investment, 60 FTE's, and \$5.2M in annual sales

A consultant contracted by a restaurant group reached out looking for more information on Shawnee as a potential location. They are considering Shawnee for one of several major restaurant chains that they own. The consultant inquired about the general market, sites that are not publicly listed, and what incentives might be available and where. This information was shared, and they are continuing to evaluate the market.

## **GRANTS**

- **Congressional Discretionary Spending Requests (lost)**
  - Type: Funding requests
  - Benefits: Rail improvements and increased public transit

As Shawnee Forward continued searching for additional funding opportunities, we became aware of an opportunity for funds through Senator Inhofe's office. Congressional Discretionary Spending (CDS/earmarks) are funds that congresspeople can designate to a specific project through the budgeting process. Given that Shawnee had not received funding previously and that this would be Senator Inhofe's last term, Shawnee Forward felt confident in submitting asks. We had virtual meetings with the Senator's staff as well as City Staff and spoke to our stakeholders for their input on asks that we had made together for ARPA dollars. Afterwards, Shawnee Forward submitted a \$6.3M ask for funds necessary to a fixed-route bus service and \$23.6M for rail improvements. The former did not advance while the latter received more attention. Inhofe's office contacted us about the rail request and asked if a \$5M request was amenable to us since that was the maximum amount they felt comfortable advancing. We agreed and the ask of \$5M was officially signed-off by Senator Inhofe and his office. Shawnee Forward maintained regular communication with the Senator's Office as well as AOK, but was unfortunately informed it did not advance into the Omnibus.

- **State ARPA (ongoing)**
  - Type: Funding requests
  - Benefits: Rail improvements, increased public transit, and facility upgrades for OBU, St Gregory's Abbey, and the Mabee-Gerrer Museum

The unprecedented crisis that was COVID resulted in a forceful fiscal response from the Federal Government, including \$1.87 Billion in American Recovery Protection Act funds awarded to the State of Oklahoma. With these funds available, Shawnee Forward and our stakeholders came together and chose two large projects to submit for: rail improvements and a fixed-route bus service. \$4.523M was requested for the fixed-route bus service and \$20M for rail improvements. Later, OBU reached out for assistance with their request for funds to upgrade the facilities at OBU, St Gregory's Abbey, and the Mabee-Gerrer Museum. We provided input on their application and connected them with a professional grant writer. This ask for \$33.8M, as well as both Shawnee Forward asks are still pending.

- **TOPS (won)**
  - See Industry and other recruitment
- **County ARPA (lost)**
  - Type: Funding request
  - Benefits: OBU facility upgrades

As part of ARPA, Pottawatomie County received a direct allocation of over \$14.1M for which they requested applications for review. Shawnee Forward assisted OBU with an ask for almost \$816k for facility upgrades and maintained communication with the County Board of Commissioners for the request. After review, the County's attorney for ARPA funds recommended other projects, and the funds were not granted.

- **Pottawatomie County Grant Applications**
  - Dutch Bros (not awarded)
    - Type: Funding request
    - Benefits: Aid construction for incoming eatery

Shawnee Forward was approached by representatives of the new incoming Dutch Bros Coffee for assistance in applying for incentives. The project was concerned that rising construction costs would threaten the project and Shawnee Forward assisted in a request for \$225k. Given the presence of other coffee shops in the community, the Oversight Committee was not willing to grant to an outside competitor and rejected it.

- **Outstanding Pottawatomie County Grant Applications and Awards (update)**
  - City of Shawnee (ongoing)

In 2021, the City of Shawnee was approved a grant of \$33,600 by the Pottawatomie County Economic Development Oversight Committee for an engineering study required by Project Military. The City of Shawnee has submitted documentation and the County is reviewing

- Indaco Metals (ongoing)

For their \$3M investment in a new facility and piece of equipment, the County agreed to a grant of \$100,000. This is nearly complete and afterwards Indaco Metals can apply for their reimbursement.

- **Other applications (won)**
  - South Central Industries
    - Type: Funding request
    - Benefits: \$4.5M in tax credits towards housing construction

- Estimated sales tax: \$69k

Shawnee Forward provided initial assistance for South Central Industries in applying for Low-Income Housing Tax Credits (LIHTC). The request for \$4.5M in tax credits for a 20-unit housing development downtown was approved in 2022 and will be a major benefit to the continued growth of one of our local businesses.

# 2022 Return on Investment

## 2022 Return on Investment

- Shawnee Forward Annual Contract: \$295,000
- Total Sales Tax created from successful projects: \$1,086,000
- Recurring Annual Sales Tax created: \$687,000
- Shawnee Forward ROI: 269%

Our ability to amplify the return on investment with as lean a staff as possible in 2022 - 2023 shows the organization's strength and focus. From an investment of just under \$300,000, Shawnee Forward has been able to leverage projects successfully of much greater value.

Below, you will see the math used to determine the figures above. We have used conservative metrics and estimates to evaluate our impact. While Shawnee Forward is rarely the ONLY factor driving economic development projects, we are actively a part of many of them and those that have been brought to completion or to Shawnee have been calculated using the formulas below.

### Formulas:

- *For sales tax impact of jobs added, (new income created (as derived by Lightcast)\*percentage of income spent on taxable goods(0.29)\* City Sales Tax (0.04))*
  - *The percentage of income spent on taxable goods is calculated from the Bureau of Labor Statistics' Consumer Expenditures in 2021 table*
- *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))\*0.5 (potential leakage)*
  - *The study in question is a 2017 University of Auburn at Montgomery titled, "Economic Impact of the Commercial Construction Industry on the Economy of the State of Alabama"*

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 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 new businesses coming to Shawnee, among other projects.

With the help of a few articles, databases, and other sources that are referenced, we have gauged the fiscal impact of successful projects with sales tax as the primary measurement. In total, over \$1,000,000 in sales tax is estimated to have been added by recent projects or will be added once their full effects can be felt with nearly \$700,000 being annual and not a one-time value-add such as in construction.

# 2022-2023 Budget

%Chamber	Chamber Dollars	% Economic Development	ED Dollars		FY23 Proposed	Expenses Tied to Income	FY22 Actual as 4-30-22	FY22 Budget
Ordinary Income/Expense								
		Income						
				City of Shawnee				
				Contract Income	295,000			295,000
				PR Contract				12,500
<b>SUBTOTALS</b>			<b>\$295,000</b>					
				Total City of Shawnee	295,000		233,750	307,500
				Fundraising Income (by event)		Fundraising Expenses (by event)		
90.00%	\$2,700	10.00%	\$300	Miscellaneous	3,000	1,000		
	\$0		\$0	Sponsorships(by event)				
90.00%	\$49,500	10.00%	\$5,500	Tasty Affair	55,000	7,000		
20.00%	\$2,750	80.00%	\$11,000	Leadership Shawnee Attendees	13,750	8,000		
20.00%	\$2,880	80.00%	\$11,520	Leadership Shawnee Sponsorships	14,400	1,200		
20.00%	\$600	80.00%	\$2,400	Leadership Shawnee Alumni Sponsorships	3,000	500		
50.00%	\$3,000	50.00%	\$3,000	Bike & Brew Series	6,000	1,500		
50.00%	\$3,000	50.00%	\$3,000	Juneteenth Pickleball	6,000	1,500		
10.00%	\$500	90.00%	\$4,500	Corridor Clean Up	5,000	1,000		
75.00%	\$18,750	25.00%	\$6,250	LOL - Golf	25,000	12,000		
75.00%	\$15,000	25.00%	\$5,000	Clay Shoot	20,000	9,000		
90.00%	\$2,700	10.00%	\$300	Shop Small / Shop Local	3,000	500		
90.00%	\$5,400	10.00%	\$600	Email/eNewsletter	6,000	500		
1.00%	\$10	99.00%	\$990	Monday Memo	1,000			
50.00%	\$1,250	50.00%	\$1,250	Lunch/Learn (s) Meals	2,500	3,000		
50.00%	\$1,500	50.00%	\$1,500	Lunch/Learn(s) Content	3,000	1,000		
90.00%	\$1,080	10.00%	\$120	Lobby Sponsorship	1,200	300		
99.00%	\$6,930	1.00%	\$70	Draft Night / Roast	7,000	2,500		
1.00%	\$120	99.00%	\$11,880	Economic Development Summit	12,000	2,500		
1.00%	\$30	99.00%	\$2,970	Manufacturers Coalition	3,000	600		
99.00%	\$4,950	1.00%	\$50	Marketing Services	5,000	1,000		
	\$0		\$0	Accrued Fundraising YTD				
100.00%	\$0		\$0	Accrued Discounts YTD		25,000		
<b>SUBTOTALS</b>	<b>\$122,650</b>		<b>\$72,200</b>					
				Total Fundraising Income	194,850	79,600	113,655	135,800
				Membership Income				
10000.00%	\$0	0%	\$0	Discounts				(6,500)
10000.00%	-\$8,500	0%	\$0	Drop Memberships	(8,500)			(6,500)
100.00%	\$180,000	0%	\$0	Membership Dues	180,000	5,000		180,000
100.00%	\$0	0%	\$0	Membership Discounts				
100.00%	\$3,000	0%	\$0	Ambassadors	3,000	1,000		
90.00%	\$1,350	10%	\$150	Young Professionals	1,500	750		

%Chamber	Chamber Dollars	% Economic Development	ED Dollars		FY23 Proposed	Expenses Tied to Income	FY22 Actual as 4-30-22	FY22 Budget
10.00%	\$238	90%	\$2,138	Leadership Shawnee Alumni Memberships (accrue or not?)	2,375	2,000		
100.00%	\$0	0%	\$0	Chamber Dues/ Fees / Travel		2,200		
<b>SUBTOTALS</b>	<b>\$176,088</b>		<b>\$2,288</b>					
				<b>Total Membership Income</b>	178,375	10,950	127,950	167,000
				<b>General Income</b>				
50.00%	\$1,500	50%	\$1,500	Retail Store	3,000	2,000		
50.00%	\$0	50%	\$0	Incubator Services				
	\$0	100%	\$0	STRE Income				
0.00%	\$0	100%	\$30,000	Rental Income 231 N. Bell and 131 N. Bell	30,000			51,552
<b>SUBTOTALS</b>	<b>\$1,500</b>		<b>\$31,500</b>					
				<b>Total General Income</b>	33,000	2,000		51,552
				<b>TOTAL ORDINARY INCOME</b>	701,225	92,550		661,422
<b>Income Breakdown</b>	<b>\$300,238</b>		<b>\$400,988</b>					
				<b>Administrative Excellence Expenses</b>				
				<b>Contract Services</b>				
50.00%	\$8,750	50%	\$8,750	Accounting Fees	17,500		19,100	26,000
50.00%	\$500	50%	\$500	Legal Fees	1,000			2,000
	\$0		\$0	Outside Contract Services				-
	\$0	100%	\$5,000	Foundation Expenses	5,000			
<b>SUBTOTALS</b>	<b>\$9,250</b>		<b>\$14,250</b>					
				<b>Total Contract Service Expenses</b>	23,500			28,000
				<b>Fundraising Expenses (Quality of Life/Business Networking)</b>				
80.00%	\$63,680	20%	\$15,920	Total Event Expenses	79,600			
90.00%	\$2,700	10%	\$300	Credit Card/ Online Processing Fees	3,000			
	\$0		\$0	Food & Beverage				
	\$0		\$0	Rental				
	\$0		\$0	Supplies				
	\$0		\$0	Vendor's				
<b>SUBTOTALS</b>	<b>\$66,380</b>		<b>\$16,220</b>					
				<b>Total Fundraising Expenses</b>	82,600		19,687	26,250
				<b>Marketing / Membership Expenses</b>				
50.00%	\$1,250	50%	\$1,250	Advertising	2,500			

%Chamber	Chamber Dollars	% Economic Development	ED Dollars		FY23 Proposed	Expenses Tied to Income	FY22 Actual as 4-30-22	FY22 Budget
	\$0	100%	\$20,000	Economic Developmentt (Marketing Packages)	20,000			
	\$0	100%	\$0	Economic Development Memberships/Associations/ Events				
	\$0	100%	\$1,250	ICSC	1,250			
	\$0	100%	\$1,400	OK SE	1,400			
	\$0	100%	\$1,000	Lt Governor Turkey Hunt	1,000			
	\$0	100%	\$2,100	Select OK	2,100			
	\$0	100%	\$1,200	Trade Shows	1,200			
	\$0	100%	\$0	GOKC Partnership				
50.00%	\$6,000	50%	\$6,000	Technology - Hardware & Software	12,000			
50.00%	\$1,250	50%	\$1,250	Website Update / App design	2,500			
90.00%	\$3,600	10%	\$400	Bank Charges/ 3rd party rev fees	4,000			
	\$0	100%	\$500	Books, Subscriptions, Reference	500			
50.00%	\$300	50%	\$300	Office Equipment Repair & Maintenance	600			
50.00%	\$1,658	50%	\$1,658	Insurance (BOD and Liability)	3,315			
50.00%	\$200	50%	\$200	Interest Expense	400			
25.00%	\$3,000	75%	\$9,000	Organizational networking: Meals/Entertainment/Travel	12,000			
50.00%	\$1,000	50%	\$1,000	Postage, Mailing Service	2,000			
50.00%	\$1,500	50%	\$1,500	Printing and Copying	3,000			
50.00%	\$750	50%	\$750	Annual Meeting	1,500			
50.00%	\$750	50%	\$750	Supplies	1,500			
50.00%	\$2,100	50%	\$2,100	Telephone, Telecommunications	4,200			
50.00%	\$600	50%	\$600	Training/Education	1,200			
25.00%	\$300	75%	\$900	Mileage Reimbursement	1,200			
25.00%	\$10,403	5%	\$548	Membership Expenses	10,950			
	\$51,958		\$55,108					
				<b>Marketing/Membership</b>	<b>90,315</b>		<b>50,500</b>	<b>60,600</b>
				<b>Personnel</b>				
	\$0		\$0	CPE				
	\$0		\$0	EE Benefits				
25.00%	\$300	75%	\$900	EE Meals & Entertainment	1,200			
	\$0		\$0					
	\$0		\$0	Payroll Taxes				
100.00%	\$3,000	0%	\$0	Commissions	3,000			
	\$0		\$0	Retirement				
25.00%	\$115,161	75%	\$345,482	Salaries. (Total employer costs)	\$460,643			

%Chamber	Chamber Dollars	% Economic Development	ED Dollars		FY23 Proposed	Expenses Tied to Income	FY22 Actual as 4-30-22	FY22 Budget
	\$0		\$0	Health and Tech - Additional Wages				
25.00%	\$300	75%	\$900	WC Insurance	1,200			
<b>SUBTOTALS</b>	<b>\$118,761</b>		<b>\$347,282</b>					
				<b>Total Personnel</b>	466,043		410,142	493,931
				<b>Facility Expenses</b>				
25.00%	\$1,750	75%	\$5,250	Bldg Maintenance & mowing	7,000			
25.00%	\$750	75%	\$2,250	Cleaning	3,000			
25.00%	\$3,685	75%	\$11,054	Property Insurance	14,738			
50.00%	\$582	50%	\$582	Trash services	1,164			
50.00%	\$7,000	50%	\$7,000	Utilities	14,000			
	\$0	100%	\$7,000	131 Expenses & Insurances	7,000			
<b>SUBTOTALS</b>	<b>\$13,767</b>		<b>\$33,136</b>					
				<b>Total Facilities</b>	46,902		45,198	52,300
				<b>Total Expense</b>	709,360	92,550	565,737	661,081
<b>Net Ordinary Income</b>					(8,135)			341
<b>City Request for Funds Increase</b>					29,000			
<b>NOI if Fully funded by City</b>					20,865			
Shawnee Forward Chamber Income	\$300,238	Shawnee Forward ED Income	\$105,988					
		City/ ED Income	\$295,000					
Chamber Expenses	\$260,115	Economic Development Expenses	\$465,995					
<b>NET</b>	<b>\$40,123</b>		<b>-\$65,008</b>					
<b>Reports Needed:</b>								
Income and Expense by Fundraising Event (including accrued)								
Income and Expense by Chamber v ED Income (Including accrued)								
Income and Expense by Membership (Chamber) Including Accrued								
Incentives Funding / Expenses								
<b>Incentive Funding</b>								
<b>Opening Balance</b>					-			
<b>Income</b>								
					City of Shawnee	\$102,000		
					STRE	\$3,000	\$3,000	
					Other			
<b>Income Total:</b>					\$105,000			
<b>Expenses</b>								
<b>Expense Total</b>					\$0			

%Chamber	Chamber Dollars	% Economic Development	ED Dollars		FY23 Proposed	Expenses Tied to Income	FY22 Actual as 4-30-22	FY22 Budget
<b>Capital Expenses Budget</b>								
				<b>Opening Balance</b>	\$44,383			
				<b>Income</b>				
				<b>Projected Savings/Overage</b>	\$10,000			
				<b>Expenses</b>				
				231 N. Bell				
				Parking Overhang	-\$7,000			
				Incubator Investment				
				131 N. Bell				
				Post tenant cleanup	-\$10,000			
				Water heater replacement	-\$15,000			
				New tenant Preparation				
				<b>Total Expenses</b>	-\$32,000			
				<b>Balance</b>	\$12,383			

# Proposed 2023 Contract

# **Response to Self-Sufficiency**

### **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 \$2,267,848 annually from the City of Ponca City

Bartlesville Development Authority: <http://www.bdaok.org/>  
Receives \$900,000 annually from the City of Ponca City

Enid Regional Development Alliance: <https://growenid.com/>  
Receives \$800,000 annually from the City of Enid

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**

There are no similar organizations in the community. Other organizations are a part of the local economic development ecosystem, but Shawnee Forward is the only organization actively pursuing projects to increase the City of Shawnee sales tax base and County ad valorem tax base.

# Appendix

# **Appendix A: Shawnee Forward Staff**

## **Shawnee Forward Staff**

Shawnee Forward has a staff of industry trained professionals to accomplish this work and they all live, work and play in our community.

### **The Economic Development Lead: Walter Baker**

As the Economic Development Lead here at Shawnee Forward, he works to improve our economy through marketing to prospective new businesses, aiding existing industries in expansions and other needs, applying for grant funding, and connecting entrepreneurs to the necessary resources. Walter has been in this role for 17 months.

### **The Marketing and Events Director: Jessica Nickerson**

Jessica handles all of the external marketing for the organization, including assistance with RFI submissions, as well as event planning and IT services. Her marketing skills serve the business community with marketing and event assistance as well. Jessica has served in this role for eight months.

### **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. Fhionna has served in her role for two years.

# **Appendix B: Shawnee Forward 2021-2022 Audit**

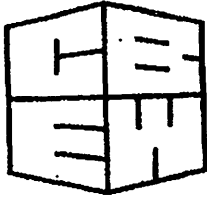
**SHAWNEE FORWARD, INC.**

**BASIC FINANCIAL STATEMENTS**  
**June 30, 2022 and 2021**

**SHAWNEE FORWARD, INC.**  
**Shawnee, Oklahoma**

**CONTENTS**

	<b>Page No.</b>
<b>Independent Auditor's Report</b>	1-2
<b>Basic Financial Statements:</b>	
Statement of Financial Position	3
Statement of Activities	4-5
Statement of Functional Expenses	6-7
Statement of Cash Flows	8
<b>Notes to the Financial Statements</b>	9-15



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

CHARLES E. CROOKS, CPA  
TRISHA J. RIEMAN, CPA  
GABRIELLE CONCHOLA, CPA

206 N. HARRISON • P.O. BOX 790 • CUSHING, OKLAHOMA 74023 • 918-225-4216 • FAX 918-225-4315

## INDEPENDENT AUDITOR'S REPORT

August 8, 2022

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

### Opinion

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, 2022 and 2021, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

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, 2022 and 2021, 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.

### Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Shawnee Forward, Inc., and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Shawnee Forward, Inc.'s ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

### Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Shawnee Forward, Inc.'s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Shawnee Forward, Inc.'s ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

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

**SHAWNEE FORWARD, INC.**  
Shawnee, Oklahoma

**STATEMENT OF FINANCIAL POSITION**  
June 30, 2022 and 2021

<b>ASSETS</b>		<u>June 30,</u> <u>2022</u>	<u>June 30,</u> <u>2021</u>
<b>Current assets</b>			
Cash and cash equivalents (Note 1)	\$	233,982	\$ 394,250
Accounts receivable		18,320	85,829
Pledges receivable, current portion		-	8,125
Prepaid insurance		19,466	7,087
<b>Total current assets</b>		<u>271,748</u>	<u>495,291</u>
<b>Fixed assets (Notes 1 and 3):</b>			
Land		48,626	46,626
Buildings and improvements		319,960	258,360
Construction in progress		-	13,396
Office furniture and equipment		35,429	84,423
<b>Total fixed assets</b>		<u>402,016</u>	<u>402,805</u>
Less accumulated depreciation		<u>(219,109)</u>	<u>(250,842)</u>
<b>Total capital assets, net</b>		<u>182,906</u>	<u>151,963</u>
<b>Other assets</b>			
Shawnee Tubing Real Estate LLC investment		100,000	100,000
<b>Total other assets</b>		<u>100,000</u>	<u>100,000</u>
<b>Total assets</b>	<b>\$</b>	<u><u>554,654</u></u>	<b>\$</b> <u><u>747,254</u></u>
<b>LIABILITIES AND NET ASSETS</b>			
<b>Current liabilities</b>			
Accounts payable	\$	3,937	\$ 20,675
Accrued payroll and payroll liabilities		12,266	4,306
Accrued compensated absences		3,982	9,423
Accrued interest payable		-	6,020
Deferred revenue		111,593	76,692
SBA Paycheck Protection Program Loan		-	68,607
Current portion of long-term debt		10,380	195,357
<b>Total current liabilities</b>		<u>142,158</u>	<u>381,080</u>
<b>Long-term liabilities</b>			
Notes payable		31,037	234,625
Less current portion		<u>(10,380)</u>	<u>(195,357)</u>
<b>Total long-term liabilities</b>		<u>20,657</u>	<u>39,268</u>
<b>Net assets:</b>			
Net assets without donor restrictions		391,839	318,781
Net assets with donor restrictions		-	8,125
<b>Total net assets</b>		<u>391,839</u>	<u>326,906</u>
<b>Total liabilities and net assets</b>	<b>\$</b>	<u><u>554,654</u></u>	<b>\$</b> <u><u>747,254</u></u>

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, 2022**

<b>Revenues:</b>	<b>Without Donor Restrictions</b>	<b>With Donor Restrictions</b>	<b>Total</b>
Contributions	\$ -	\$ -	\$ -
Contract - City of Shawnee	307,496	-	307,496
Fundraising income	151,191	-	151,191
SBA Paycheck Protection Program Forgiveness	68,607	-	68,607
Interest income	46	-	46
Membership dues and events	115,706	-	115,706
Miscellaneous income	2,573	-	2,573
Rental income	55,175	-	55,175
Gain (loss) on sale of assets	(77)	-	(77)
Net assets released from restriction:	8,125	(8,125)	-
<b>Total revenues</b>	<b>708,842</b>	<b>(8,125)</b>	<b>700,717</b>
<b>Expenses:</b>			
Program services	281,976	-	281,976
Management and general	242,206	-	242,206
Fundraising	111,602	-	111,602
<b>Total expenses</b>	<b>635,784</b>	<b>-</b>	<b>635,784</b>
<b>Increase (decrease) in net assets</b>	<b>73,058</b>	<b>(8,125)</b>	<b>64,933</b>
<b>Net assets - beginning of year</b>	<b>318,781</b>	<b>8,125</b>	<b>326,906</b>
<b>Net assets - end of year</b>	<b>\$ 391,839</b>	<b>\$ -</b>	<b>\$ 391,839</b>

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

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
<b>Revenues:</b>			
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:	<u>113,364</u>	<u>(113,364)</u>	<u>-</u>
<b>Total revenues</b>	<u>505,847</u>	<u>(113,364)</u>	<u>392,483</u>
<b>Expenses:</b>			
Program services	618,226	-	618,226
Management and general	160,697	-	160,697
Fundraising	<u>72,313</u>	<u>-</u>	<u>72,313</u>
<b>Total expenses</b>	<u>851,236</u>	<u>-</u>	<u>851,236</u>
<b>Increase (decrease) in net assets</b>	<u>(345,389)</u>	<u>(113,364)</u>	<u>(458,753)</u>
<b>Net assets - beginning of year</b>	<u>664,170</u>	<u>121,489</u>	<u>785,659</u>
<b>Net assets - end of year</b>	<u>\$ 318,781</u>	<u>\$ 8,125</u>	<u>\$ 785,659</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, 2022

	<u>Program Services</u>	<u>Management and General</u>	<u>Fund Raising</u>	<u>Total</u>
Advertising	\$ 250	\$ 2,550	\$ -	\$ 2,800
Bank charges	11	3,491	-	3,502
Depreciation	14,553	2,631	-	17,184
Development (staff and board)	4,562	3,153	-	7,715
Dues, memberships and subscriptions	1,613	5,538	-	7,151
Fundraising	-	-	45,109	45,109
Insurance	9,887	1,787	-	11,674
Interest expense	-	639	-	639
Payroll taxes	15,769	10,743	5,041	31,553
Postage and printing	280	2,623	-	2,903
Professional services	11,250	20,359	-	31,609
Rental expense	-	18,328	-	18,328
Repairs and maintenance	9,922	1,942	-	11,864
Salaries and benefits	192,231	130,969	61,452	384,652
Shell building expense	2,939	-	-	2,939
Supplies	792	4,423	-	5,215
Telecommunications and technology	150	13,792	-	13,942
Travel	5,553	17,030	-	22,583
Utilities	12,214	2,208	-	14,422
<b>Total</b>	<b>\$ 281,976</b>	<b>\$ 242,206</b>	<b>\$ 111,602</b>	<b>\$ 635,784</b>

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**

	<u>Program Services</u>	<u>Management and General</u>	<u>Fund Raising</u>	<u>Total</u>
Advertising	\$ 626	\$ 1,661	\$ -	\$ 2,287
Bad debt	19,814	-	-	19,814
Bank charges	-	3,778	-	3,781
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 projects - 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
<b>Total</b>	<b>\$ 618,226</b>	<b>\$ 160,697</b>	<b>\$ 72,313</b>	<b>\$ 851,239</b>

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, 2022 and 2021**

	<u>June 30,</u> <u>2022</u>	<u>June 30,</u> <u>2021</u>
<b>Cash flows from operating activities:</b>		
Increase (decrease) in net assets	\$ 64,933	\$ (458,753)
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	17,184	13,706
(Gain) loss on disposal of assets	77	-
(Increase)/decrease in pledges-receivable, net	8,125	113,364
(Increase)/decrease in accounts receivable	67,509	(55,457)
(Increase)/decrease in prepaid expenses	(12,379)	4,927
(Decrease)/increase in accounts payable	(16,738)	17,225
(Decrease)/increase in accrued payroll & payroll taxes	7,960	(15,782)
(Decrease)/increase in accrued compensated absences	(5,441)	2,302
(Decrease)/increase in accrued interest payable	(6,020)	(9,933)
(Decrease)/increase in deferred revenue	34,901	19,323
(Decrease)/increase in security deposit payable	-	(2,600)
<b>Net cash provided by operating activities</b>	<u>160,111</u>	<u>(371,678)</u>
<b>Cash flows from investing activities:</b>		
Net (purchase) redemption of investments	-	20,210
Sale (purchase) of fixed assets	(48,204)	1,400,205
<b>Net cash provided by investing activities</b>	<u>(48,204)</u>	<u>1,420,415</u>
<b>Cash flows from financing activities:</b>		
Proceeds (payment) on debt	(272,195)	(976,423)
<b>Net cash used in financing activities</b>	<u>(272,195)</u>	<u>(976,423)</u>
<b>Net increase (decrease) in cash</b>	(160,288)	72,314
<b>Cash and cash equivalents at beginning of year</b>	<u>394,250</u>	<u>321,936</u>
<b>Cash and cash equivalents at end of year</b>	<u>\$ 233,962</u>	<u>\$ 394,250</u>
<b>Supplemental Cash Flow Information</b>		
Interest paid	\$ 2,711	\$ 28,928
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, 2022 and 2021

**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, 2022 and 2021

**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. Significant estimates in these financial statements include the allocation of expenses on a functional basis.

**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**

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.

**SHAWNEE FORWARD, INC.**  
Shawnee, Oklahoma

**NOTES TO THE FINANCIAL STATEMENTS**  
June 30, 2022 and 2021

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**K. Support and Revenue (Continued)**

In May 2014, the Financial Accounting Standards Board issued Accounting Standards Update 2014-09 Revenue from Contracts with Customers. The FASB issued ASU 2016-10 "Revenue from Contracts with Customers (Topic 606): Identifying Performance Obligations and Licensing" in April 2016, ASU 2016-11, and ASU 2016-12, "Revenue from Contracts with Customers (Topic 606): Narrow-Scope Improvements and Practical Expedients" in May 2016. These new standards supersede existing revenue recognition guidance and most industry-specific guidance. The core principle of the guidance is that an entity should recognize 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.

In June 2018, the Financial Accounting Standards Board issued Accounting Standards Update 2018-08, Not-for-profit Entities (Topic 958). This amendment is intended to clarify the scope and accounting guidance for contributions received and contributions made and eliminate diversity in practice in evaluating whether transactions should be accounted for as contributions (nonreciprocal transactions) or as exchange (reciprocal) transactions. Distinguishing between contributions and exchange transactions determines which guidance is applied. For contributions, an entity should follow clarified guidance in Topic 958, whereas for exchange transactions, an entity should adopt the guidance in Topic 606. For the years ended June 30, 2022 and 2021, the Corporation had one contract within the scope of Topic 606. The adoption of this guidance had no material impact to previously reported assets, liabilities or net assets on January 1, 2019. In applying the five-step model contained in the new guidance, management has concluded that no changes are necessary to conform to this new standard.

The Corporation considers membership dues to be exchange transactions based on the value of benefits provided. The Corporation recognizes membership dues over the membership period. Adoption of the guidance in Topic 606 did not impact the timing revenue recognition on membership dues.

The following table provides information about significant changes in deferred revenue for the years ended June 30, 2022 and 2021:

	2022	2021
Deferred membership revenue, beginning of year	\$ 76,692	\$ 57,369
Memberships paid during the year	150,607	154,723
Membership revenue recognized	<u>(115,706)</u>	<u>(135,400)</u>
Deferred membership revenue, end of year	<u>\$ 111,593</u>	<u>\$ 76,692</u>

**SHAWNEE FORWARD, INC.**  
Shawnee, Oklahoma

**NOTES TO THE FINANCIAL STATEMENTS**  
June 30, 2022 and 2021

**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, 2022 and 2021, respectively, were as follows:

	2022	2021
Gross amounts of pledges receivable	\$ -	\$ 8,125
Less present value discount	-	-
Net pledges receivable	\$ -	\$ 8,125
Amount due in:		
1 year or less	\$ -	\$ 8,125
2 to 5 years	-	-
Over 5 years	-	-
Net pledges receivable	\$ -	\$ 8,125

**3. PROPERTY AND EQUIPMENT**

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

	Balance June 30, 2021	Additions/ Transfers	Deletions	Balance June 30, 2022
Land	\$ 46,626	\$ -	\$ -	\$ 46,626
Buildings & improvements	258,360	61,600	-	319,960
Construction in progress	13,396	-	13,396	-
Furniture, fixtures and equipment	84,423	-	48,994	35,429
Total	402,805	61,600	62,390	402,015
Less accumulated depreciation	250,842	17,184	48,917	219,109
Net	\$ 151,963	\$ 44,416	\$ 13,473	\$ 182,906
	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

Depreciation expense for 2022 and 2021 was \$17,184 and \$13,706, respectively.

**SHAWNEE FORWARD, INC.**  
**Shawnee, Oklahoma**

**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2022 and 2021**

**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 and the loan was closed.

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 6/30/2021	Additions	Reductions	Balance 6/30/2022	Current Portion
BancFirst- Construction	\$ 185,254	\$ -	\$ (185,254)	\$ -	\$ -
Shawnee Industrial Authority	49,371	-	(18,334)	31,037	10,380
<b>Total</b>	<b>\$ 234,625</b>	<b>\$ -</b>	<b>\$ (203,588)</b>	<b>\$ 31,037</b>	<b>\$ 10,380</b>

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

Maturities June 30,	Principal	Interest	Total Due
2023	\$ 10,380	\$ 395	\$ 10,775
2024	10,537	238	10,775
2025	10,120	655	10,775
<b>Total</b>	<b>\$ 31,037</b>	<b>\$ 1,288</b>	<b>\$ 32,325</b>

**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. On July 16, 2021, the Corporation received a notice from the bank that the loan qualified for full forgiveness and is recorded as revenue.

**SHAWNEE FORWARD, INC.**  
Shawnee, Oklahoma

**NOTES TO THE FINANCIAL STATEMENTS**  
June 30, 2022 and 2021

**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 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 vary from \$300 to \$320 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	\$ 3,620	\$ 55,175
Insurance	(6,808)	-	(6,808)
Repairs & Maintenance	(571)	-	(571)
Telephone	-	-	-
Utilities	(10,949)	-	(10,949)
Total	\$ 33,227	\$ 3,620	\$ 36,847

**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 2022 and 2021, \$295,000 and \$257,400, 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. In 2022 and 2021, the Corporation recognized \$12,500 and \$12,500, respectively, 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.

**SHAWNEE FORWARD, INC.**  
Shawnee, Oklahoma

**NOTES TO THE FINANCIAL STATEMENTS**  
June 30, 2022 and 2021

**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:

		2022		2021
Cash and cash equivalents	\$	233,962	\$	394,250
Investments		-		-
Accounts receivable		18,320		85,829
Pledges receivable		-		8,125
<b>Financial assets, at year-end</b>		<b>252,282</b>		<b>488,204</b>
Net assets with restrictions		-		(8,125)
<b>Financial assets available to meet cash needs for general expenditures within one year</b>	<b>\$</b>	<b>252,282</b>	<b>\$</b>	<b>480,079</b>

In 2022, Shawnee Forward, Inc., had \$252,282 of financial assets available at year end and available within 1 year of the balance sheet date to meet cash needs for general expenditures. 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.

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.

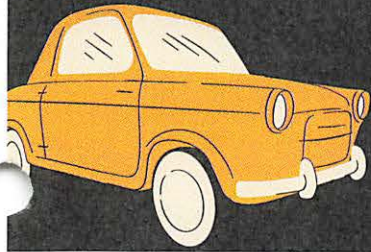
**12. NEW ACCOUNTING PRONOUNCEMENTS**

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, 2021.

**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 continues 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.

# **Appendix C: Shawnee Forward Marketing Examples**



# DO YOU NEED A RIDE TO WORK?

## CPN ON DEMAND SERVICE

### FREE SERVICE

- You **must** schedule in advance of the ride.
- Same-day rides may be available, riders would need to be flexible on pick-up/drop-off times.
- **Pro Tip:** When you get your work schedule, call and schedule all of the rides you need.



[dsmith@potawatomi.org](mailto:dsmith@potawatomi.org)



800-880-9880



405-878-4831

## CENTRAL OKLAHOMA TRANSIT SYSTEM

- Rides must be booked 48 hours in advance.
- \$4 per ride in Shawnee and Seminole city limits.
- Rides outside the city limits are based on mileage.
- COTS coupon books are available in all COTS offices. Books are \$40 and contain tickets for 10 one-way rides. The tickets can be used in Shawnee and Seminole city limits.



[cocaa.org/cots](http://cocaa.org/cots)

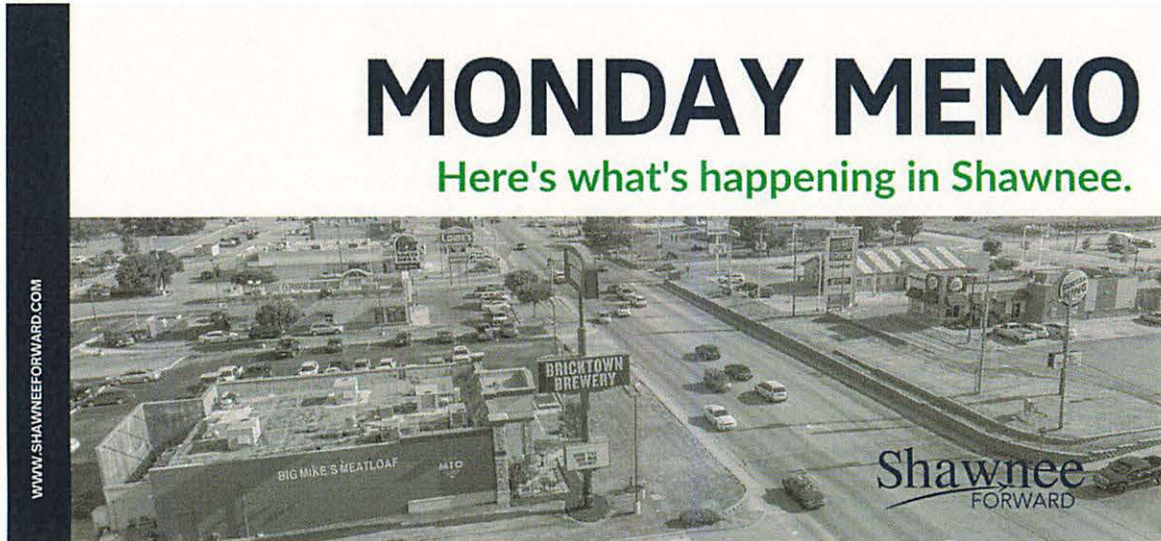


405-275-6060

[View this email in your browser](#)

# MONDAY MEMO

Here's what's happening in Shawnee.



## Leveraging All Available Resources

Good Afternoon! I hope everyone reading this had minimal property damage after last night's storm. During these hard times, we know the citizens of Shawnee shine in helping their neighbors. Remember to lend a helping hand to those around you. Special thanks to our utility companies who are working around the clock to restore power.

You may have missed exciting news that came out of last week's City Commission meeting. The City secured additional funding for replacement of the Main St Bridge. The City of Shawnee applied for and was awarded \$750,000 in Public-Private Partnership (P3) funds for replacement of the Main St Bridge last year. This incentive assists with local infrastructural improvements that will aid the general economic competitiveness of the region. P3 is available year-round for local governments to apply and any communities

Since the P3 incentive is not exclusive of other assistance, the City of Shawnee also sought after funding from the Oklahoma Department of Transportation (ODOT). ODOT has offered \$1,000,000 through their Bridge Formula Funding program, and the City Commission approved the project agreement at their regular meeting on Tuesday, February 21st. With this additional award, the City has secured \$1,750,000 of funding for a project estimated to cost \$1,800,000.

This is great work by the City of Shawnee! On a project estimated to cost \$1.8 million, the City could pay as little as \$50 thousand, or approximately 2.8%. I know the City of Shawnee will continue to search for funding opportunities such as these, and I encourage all communities and businesses out there to inquire about and pursue as many potential funding sources as they can.

## Be In The Know!

### Buildings UP

Through the Department of Energy's new program, [Buildings UP](#), more than \$22 million in cash prizes and technical assistance is being offered to teams across America with winning ideas to accelerate widespread, equitable energy efficiency and building electrification upgrades.

Applications are due by July 18th

### Apply Now: \$300,000 Award to Help U.S. Firms to Export

The U.S. Department of Commerce is inviting U.S. nonprofits, including business associations and state and local chambers of commerce, to apply to receive up to \$300,000 in matched [Market Development Cooperator Program \(MDCP\)](#) awards.

Applications are due May 1. Learn more about eligibility [here](#).

### MBDA Capital Readiness Program Grant Competition

The U.S. Department of Commerce's Minority Business Development Agency (MBDA) is seeking proposals for its \$93.5 million [Capital Readiness Program](#) grant competition to help

Applications are due on Feb. 28 via [grants.gov](https://www.grants.gov).

## Member Spotlight

Check out Dexter Company located in Shawnee, OK!

Founded in 1960, Dexter, headquartered in Elkhart, Indiana, employs over 3,800 people in the U.S. and Canada and operates 18 manufacturing facilities and over 30 company-owned distribution locations. More specifically, Dexter's Shawnee, OK location employs over 100 people focusing on manufacturing axles, brakes, suspensions, and other trailer components serving the utility trailer, horse and livestock, RV, and agricultural market. Dexter is a world leader in developing and producing safe, reliable trailer components for the markets we serve—all thanks to our exceptional team of employees!



Click here to join our CREW62 team: <https://www.dexteraxle.com/Careers/>

### KNOW SOMEONE INTERESTED IN THE ECONOMIC DEVELOPMENT ACTIVITIES IN SHAWNEE?

- LIKE and FOLLOW Shawnee Forward on Facebook - <https://www.facebook.com/ShawneeForward>
- Join the Shawnee Forward LinkedIn Group - <https://www.linkedin.com/groups/13966599/>
- Shawnee Forward Resources
  - [Property Listings](#)
  - [Shawnee Job Board](#)
  - [COWIB Job Board](#)
  - [Gordon Cooper Technology Center](#)



SPONSORED BY:



Copyright © 2023 Shawnee Forward, INC. All rights reserved.

Want to change how you receive these emails?  
You can [update your preferences](#) or [unsubscribe from this list](#).



This concludes our response to the list of questions and documents listed in the City of Shawnee Resolution No. 6559. 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.



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

**Date:** June 5, 2023  
**To:** Community Service Contract Review Committee  
**From:** Andrea Weckmueller-Behringer, City Manager  
**Subject:** Discussion and possible action regarding the continuance of the Community Service Contract Review Committee.

**Background:** Originally approved on May 3, 1993, the Community Service Contract Guidelines established procedures for determining eligibility for City of Shawnee financial assistance for community service programs.

Formalized via resolution adopted on March 19, 2018, the Contract Review Committee has been tasked with the review of potential community service contracts, whereby the City of Shawnee would be paying a not-for-profit third-party entity to provide a direct community governmental or quasi-governmental service.

Since its inception, the Community Service Contract Review Committee has faithfully discharged its duties to the City of Shawnee. Notwithstanding, the number of community service contracts has decreased over time to such a level that routine renewals could easily be reviewed and negotiated by City staff. Once appropriately vetted, potential community service contracts could be brought directly to the City Commission for their review and approval during a regularly scheduled Board of City Commissioners meeting, thus eliminating the need to invoke the time and attention of the Community Service Contract Review Committee.

**Financial Impact:** None

**Attachments:** Contract Review Guideline Adoption (1993), Contract Review Resolution #6559 (2018)

**Staff Recommendation:** To be discussed

BOARD OF CITY COMMISSIONERS PROCEEDINGS

MAY 3, 1993 AT 7:30 P. M.

The Board of City Commissioners of the City of Shawnee, County of Pottawatomie, State of Oklahoma, met in Regular Session in the Commission Chambers at City Hall, 9th and Broadway, Shawnee, Oklahoma, Monday, May 3, 1993 at 7:30 p.m., pursuant to notice duly posted as prescribed by law. Vice Mayor Barnard presided and called the meeting to order. Upon roll call, the following members were in attendance:

Dr. Robert J. Barnard  
Commissioner Ward 1-Vice Mayor

Ronald A. Gillham, Sr.  
Commissioner Ward 2

Carl E. Young  
Commissioner Ward 3

Chris Harden  
Commissioner Ward 4

Arnold Davis  
Commissioner Ward 5

Dick Miller  
Commissioner Ward 6

ABSENT: Pierre F. Taron  
Mayor

INVOCATION

Reverend Lester Patterson  
Cooper Memorial Baptist Church

FLAG SALUTE

Vice Mayor Barnard

AGENDA ITEM NO. 1:

Commission appointment of a Vice Mayor (per Article III, Section 6 of City Charter).

Vice Mayor Barnard called for nominations for the office of Vice Mayor.

Motion by Commissioner Harden, seconded by Commissioner Davis, that Vice Mayor Barnard be reappointed to the position of Vice Mayor for one year, with said term to expire the first Commission

Motion by Commissioner Gillham, seconded by Commissioner Davis, that the Title and Sections 1 and 2, be approved. Motion carried.

AYE: Gillham, Davis, Miller, Barnard, Young, Harden  
NAY: None

Motion by Commissioner Young, seconded by Commissioner Gillham, that Section 3, the emergency clause, be approved. Motion carried.

AYE: Young, Gillham, Harden, Davis, Miller, Barnard  
NAY: None

Thereupon Vice Mayor Barnard declared Ordinance No. 1639NS duly passed and adopted.

AGENDA ITEM NO. 6: Consider adopting Community Service Contract guidelines.

The Commission next reviewed the Community Service Contract guidelines.

Vice Mayor Barnard explained that the Review Committee for Community Service Contracts chaired by Commissioner Harden had the task of establishing guidelines and regulation procedures for determining eligibility for financial assistance from the City of Shawnee for community service programs.

Motion by Commissioner Davis, seconded by Commissioner Young, that the Community Service Contract guidelines be approved. Motion carried.

AYE: Davis, Young, Harden, Miller, Barnard, Gillham  
NAY: None

AGENDA ITEM NO. 7: Consider Bids.

- a. Fire Department Breathing Air System (Deferred from 4/19/93 meeting)

Motion by Commissioner Miller, seconded by Commissioner

INFORMATION REQUESTED FOR DETERMINATION OF ELIGIBILITY FOR CONTRACTING FOR SERVICES WITH THE CITY OF SHAWNEE

I. DEFINITIONS OF ELIGIBILITY - PROGRAMS FOR MUNICIPAL FUNDING

A. A CITY OR TOWN MAY SPEND ITS MONEY FOR GOODS OR SERVICES WHICH AID THE MUNICIPALITY, EITHER AS A GOVERNMENT OR AS A CORPORATION. THIS INCLUDES ANY PROJECT OR PROGRAM WHICH IS OPERATED BY OR ON BEHALF OF THE CITY. THESE EXPENDITURES MUST BE FOR A PUBLIC PURPOSE.

B. A PUBLIC PURPOSE IS (1) AFFECTED WITH A PUBLIC INTEREST AND (2) PERFORMED BY THE PUBLIC BODY IN THE EXERCISE OF ITS GOVERNMENTAL FUNCTIONS.

C. A FUNCTION OF THE GOVERNMENTAL BODY IS NOT TO BE CONFUSED WITH A BENEFIT TO THE COMMUNITY. MERE BENEFIT TO THE COMMUNITY AND/OR A WHOLESOME PURPOSE ARE NOT ENOUGH. MUNICIPAL FUNDS CANNOT BE USED AS DONATIONS OR SUBSIDIES TO PRIVATE ENTITIES.

D. A MUNICIPALITY CANNOT SPEND PUBLIC FUNDS FOR A PURPOSE THAT THE CITY HAS NO POWER TO PERFORM. IT MUST BE A MUNICIPAL GOVERNMENT FUNCTION. THE CITY MUST HAVE CONTROL OF THE FUNDED PROGRAM/FUNCTION. WHEN THE CITY HAS THE POWER TO PERFORM THE FUNCTION AND THE REQUISITE CONTROL, THEN IT CAN CONTRACT FOR THE SERVICE. IF THE CITY CONTRACTS-OUT THE SERVICE, IT MUST PROVIDE FOR ACCOUNTABILITY FROM THE CONTRACTOR AND INTERNAL CONTRACT ADMINISTRATION.

II. INFORMATION REQUIRED TO DETERMINE ELIGIBILITY.

A. HOW DOES THE PROGRAM COMPLY WITH THE ABOVE REQUIREMENT THAT THE SERVICE BE ONE THAT WOULD BE NORMALLY OFFERED BY THE MUNICIPALITY?

B. HOW DOES THE OBJECTIVE OF THE PROGRAM SERVE THE COMMUNITY AND SPECIFICALLY THE MUNICIPALITY IN PROVIDING SERVICES FOR THE CITIZENS?

C. GIVE A DESCRIPTION OF THE PROGRAM INCLUDING LOCATION OF THE FACILITY, NUMBER OF EMPLOYEES, LENGTH OF TIME OF SERVICE.

D. ARE THE SERVICES OFFERED BY OTHER AGENCIES OR ORGANIZATIONS IN SHAWNEE?

E. PROVIDE A FINANCIAL STATEMENT OF ALL THE ORGANIZATION'S RESOURCES. (GRANTS, DONATIONS, ETC.)

F. INDICATE THE AMOUNT OF FUNDS REQUESTED AND SPECIFICALLY STATE HOW THE FUNDS WILL BE EXPENDED.

PRESENTED TO CITY COMMISSION  
Date 5-3-93  
Action Approved

G. ARE THE FUNDS REQUESTED FROM THE CITY MATCHING OTHER REVENUE FROM LOCAL, STATE OR FEDERAL ORGANIZATIONS?

H. IF THIS IS A REQUEST FOR A RENEWAL OF AN EXISTING CONTRACT PROVIDE LAST YEAR'S ACCOMPLISHMENTS, NUMBER OF PERSONS SERVED AND THE OVERALL PROGRAM FOR THE COMMUNITY.

I. WHEN WILL THE PROGRAM BE SELF-SUFFICIENT AND NO LONGER DEPENDENT UPON FUNDS FROM THE MUNICIPALITY?

J. IF THE PROGRAM HAS BEEN FUNDED PROVIDE CURRENT CONTRACT AND ANY AMENDMENTS REQUESTED.

K. IS THERE A CHARGE TO THE PUBLIC FOR SERVICES RENDERED? IF SO, HOW MUCH?

APPLICANTS MUST COMPLETE THESE QUESTIONS TO BE CONSIDERED FOR ASSISTANCE.

*100 m Cap*

*99.1*

RESOLUTION NO. 6559

A RESOLUTION ESTABLISHING THE CONTRACT REVIEW COMMITTEE FOR THE CITY OF SHAWNEE; SETTING FORTH VARIOUS PROVISIONS AND OFFICIAL DUTIES.

**WHEREAS**, on May 3, 1993 the Shawnee City Commission adopted Community Service Contract guidelines; and

**WHEREAS**, said guidelines were never adopted by resolution or ordinance by the Shawnee City Commission; and

**WHEREAS**, the Contract Review Committee has faithfully discharged its duties from 1993 to the present day; and

**WHEREAS**, there is a desire to formalize the Committee structure and official duties through the passage of a resolution.

**NOW, THEREFORE, BE IT RESOLVED BY THE MAYOR AND BOARD OF COMMISSIONERS OF THE CITY OF SHAWNEE, OKLAHOMA:**

**SECTION I. CREATION**

- A. There is hereby established a Contract Review Committee that shall review all community service contracts, whereby the City is paying a third-party to provide a direct community governmental or quasi-governmental service. Examples include services related to transportation, senior citizens and various community programs, economic development, promotion of tourism, and similar activities that are budgeted for on an annual basis. Contracts of this nature are only made with nonprofit entities including 501(c)(3) and 501(c)(6) entities.
- B. A community service contract does not include contracts that are made with for-profit enterprises for goods and services or for public construction projects.

**SECTION II. POWERS AND DUTIES**

- A. The Contract Review Committee shall make a recommendation on each contract to the Shawnee City Commission for final consideration.
- B. The Contract Review Committee shall have the general authority to review contracts and related documents and discuss administrative, financial, and operational matters with current or prospective community service contract holders.

**SECTION III. COMPOSITION**

- A. The Contract Review Committee shall consist of five members. These members shall include a minimum of two, but no more than three, members of the City Commission including the Mayor, along with a minimum of two, but no more than three, members of the general public that reside in Shawnee city limits. The Mayor shall chair the meeting.
- B. Members are nominated by the Mayor and confirmed by the City Commission.

- C. City of Shawnee staff members including the City Manager, City Attorney, City Clerk or their designees may serve the Contract Review Committee in an advisory and non-voting capacity.

#### **SECTION IV. TERMS OF OFFICE**

- A. Members of the Shawnee City Commission that serve on the Contract Review Committee may serve as long as they are in office.
- B. Citizen members of the Contract Review Committee may serve up to two consecutive three-year terms, not including partial terms.

#### **SECTION V: MEETINGS**

- A. Meetings of the Contract Review Committee are open public meetings and shall be posted as such in accordance with the Oklahoma Open Meeting Act.
- B. The Contract Review Committee meets intermittently and typically meets up to two times during the budget preparation cycle in April and/or May, but may meet more regularly as needed. The Mayor or City Manager is authorized to call a meeting as necessary.
- C. A quorum of three members is required to conduct business.

#### **SECTION VI. ELIGIBILITY FOR FUNDING**

- A. The City may spend funds for goods or services which aid the municipality and the citizens who reside within Shawnee corporate limits. This includes contracting for such goods or services which are provided to the public by or on behalf of the City. Such expenditures must support a public purpose.
- B. A public purpose is affected with a public interest and performed by the public body in the exercise of its governmental functions.
- C. A function of the governmental body is not to be confused with a general benefit to the community. Mere benefit to the community is not enough. Municipal funds cannot be used as donations or subsidies to private entities.
- D. The City cannot spend public funds for a purpose that the City has no power to perform. It must be a municipal government function. When the City has the power to perform the function and the requisite control, then it can contract for the service as an alternative.

#### **SECTION VII. REVIEW PROCESS**

- A. The City Clerk shall have the power to establish an application process and administrative protocol related to submittal requirements and submittal timeframes by those organizations seeking funding for the first time or those seeking contract renewal.
- B. Those seeking funding should address in letter form the following details:
  - a. Specify how the program complies with the requirements set forth in Section I.
  - b. Specify how the objective of the program serves the community and specifically the municipality in providing services for the citizens.
  - c. Provide details regarding the specific program such as, but not limited to: location of facility, number of employees, services provided, organization structure and history, length of service in this capacity, etc.
  - d. Are the services offered by other agencies or organizations in Shawnee?

- e. Provide financial statements and audit documents if available and note other major donors and sources of non-City funding and if the City funding is used as match for State, Federal or other donors.
- f. If currently under contract with the City, submit any proposed changes to existing contract language or funding levels.
- g. The ability of the program to become self-sufficient over time.
- h. Information regarding fees/charges paid by the public to utilize services provided.
- i. For renewal requests, a copy of the organization's annual report or list of accomplishments from the previous year detailing how City funds were utilized.
- j. Indicate the amount of funds requested and specifically how the funds will be expended.
- k. Some or all of the above requirements can be waived by the Contract Review Committee for contracts being renewed, without substantive changes to contract language or funding levels where sufficient detail has been presented previously by the community service contract holder.

PASSED AND APPROVED THIS 19 DAY OF March, 2018



Richard Finley  
RICHARD FINLEY, MAYOR

ATTEST:

Phyllis Loftis  
PHYLLIS LOFTIS, CMC, CITY CLERK

(SEAL)