

AGENDA
SHAWNEE CIVIC AND CULTURAL DEVELOPMENT AUTHORITY
NOVEMBER 21, 2024 AT 12:30 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 October 17, 2024, regular meeting.
2. Consideration of an Engagement Letter with Arledge and Associates, P.C. for Audit Services for the Year Ended December 31, 2023. *(Deferred from the October 17, 2024, regular meeting.)*
3. Discussion and consideration for the Shawnee Civic and Cultural Development Authority (SCCDA) to transfer the ownership and all assets of the International Finals Youth Rodeo and IFYR to Pottawatomie County.
4. Discussion regarding the use of assets of the Shawnee Civic and Cultural Development Authority (SCCDA) by professional management group, Global Spectrum L.P. d/b/a Oak View Group, at the Heart of Oklahoma Exposition Center.
5. Public Comments
6. Trustee Comments
7. Adjournment

Respectfully submitted,

Kacie Eck

Kacie Eck, CMC, Senior 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)

DRAFT

SHAWNEE CIVIC AND CULTURAL DEVELOPMENT AUTHORITY PROCEEDINGS OCTOBER 17, 2024 AT 12:30 PM

The Shawnee Civic and Cultural Development Authority of the City of Shawnee, County of Pottawatomie, State of Oklahoma, met in Regular Session in the Commission Chambers at City Hall, 16 West 9th Street, Shawnee, Oklahoma on Thursday, October 17, 2024 at 12:30 PM, pursuant to notice duly posted as prescribed by law on Wednesday, October 16, 2024 at 10:42 AM. Chairman Gilbert presided and called the meeting to order. Upon roll call, the following members were in attendance.

Randy Gilbert
Chairman

Absent
Trustee

Rob Morris
Trustee

Carl Packwood
Trustee

Andrea Weckmueller-Behringer
Secretary

Lance Wortham
Trustee

Vacant
Trustee

ABSENT: None

CALL TO ORDER

DECLARATION OF QUORUM

1. Consideration of approval of the Minutes from the September 19, 2024, regular meeting.

A motion was made by Trustee Packwood, seconded by Trustee Wortham, to approve the Minutes from the September 19, 2024, regular meeting. Motion 5-0.

AYE: Packwood, Wortham, Gilbert, Morris, Weckmueller-Behringer

NAY: None

2. Consideration of an Engagement Letter with Arledge and Associates, P.C. for Audit Services for the Year Ended December 31, 2023.

The Trustees discussed the possibility of combining the 2023 and 2024 audits, due to the recent decision to dissolve the Shawnee Civic and Cultural Development Authority Trust.

A motion was made by Secretary Weckmueller-Behringer, seconded by Trustee Wortham, to defer the consideration of an Engagement Letter with

Arledge and Associates, P.C. for Audit Services for the Year Ended December 31, 2023 to a future meeting. Motion carried 5-0.

AYE: Weckmueller-Behringer, Wortham, Gilbert, Morris, Packwood

NAY: None

3. Public Comments

There were no Public Comments.

4. Trustee Comments

There were no Trustee Comments.

5. Adjournment

There being no further business to conduct, a motion was made by Trustee Morris, seconded by Trustee Packwood, to adjourn the meeting. Motion carried 5-0. (12:42 p.m.)

AYE: Morris, Packwood, Weckmueller-Behringer, Wortham, Gilbert

NAY: None

RANDY GILBERT
CHAIRMAN

ATTEST:

ANDREA WECKMUELLER-
BEHRINGER, SECRETARY

FY 2023 Engagement Letter

August 26, 2024

To the Financial Oversight Committee of the
Shawnee Civic and Cultural Development Authority
P.O. Box 1466
Shawnee, OK 74802-1466

We are pleased to confirm our understanding of the services we are to provide The Shawnee Civic and Cultural Development Authority, Shawnee, Oklahoma ("the Authority"), a component unit of the City of Shawnee ("the City"), Oklahoma, for the year ended December 31, 2023.

Audit Scope and Objectives

We will audit the financial statements of net position, statement of activities, statement of cash flows, and the disclosures, which collectively comprise the basic financial statements of the Authority as of and for the year ended December 31, 2023. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the Authority's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the Authority's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS), if presented. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures but will not be audited. If management elects not to present the RSI our report will include a paragraph describing its omission.

1) Management's Discussion and Analysis

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP; and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

The objectives also include reporting on internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of your accounting records of the Authority and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

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

In connection with this engagement, we may communicate with you or others via email transmission. As emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that emails from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of emails transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits, or disclosure or communication of confidential or proprietary information.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We may also request written representations from your attorneys as part of the engagement.

Our audit of financial statements does not relieve you of your responsibilities.

Audit Procedures-Internal Control

We will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters



that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures-Compliance

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

Other Services

We will also assist in preparing the financial statements and related notes of the Authority in conformity with accounting principles generally accepted in the United States of America based on information provided by you. These non-audit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

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

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with accounting principles generally accepted in the United States of America, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by GAAS and *Government Auditing Standards*.

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

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud

affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, or contracts or grant agreements that we report.

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

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

We will provide copies of our reports to the City; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Arledge & Associates, P.C. and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to oversight agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for the purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Arledge & Associates, P.C. personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies.

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

Kency Duarte, CPA, is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

Our fee for services will be \$18,000. This fee assumes that the client will be ready with our request list prior to September 30, 2024. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

Because our Engagement Letter provides ongoing access to the accounting and business advice you need on a fixed-price basis, you are not inhibited from seeking timely advice from us. While the fixed price for the services entitles you to unlimited consultation with us, if your questions or issues require additional research and analysis beyond consultation, that work will be subject to an additional price negotiation before the service to be performed, an Addendum to the Engagement Letter will be issued before delivery of the additional services will be performed, with payment terms agreed to in advance. By virtue of signing this document, you have indicated that your reporting entity has been appropriately defined, all trial balances will be reasonably adjusted, your key accounts will be reconciled, unusual transactions, significant financial estimates and disclosures have been communicated to us prior to the date at the top of this letter.



To the extent that you utilize outside consultants to supplement your accounting and finance department and produce various schedules and reports, please note that by virtue of signing this document you have indicated that their work will be timely and reliable. Should we find that their work is other than timely and/or reliable, we will negotiate an Addendum to the Engagement Letter and determine a new engagement fee and payment arrangement before we issue our final report.

Reporting

We will issue a written report upon completion of our audit of the Authority's financial statements. Our report will be addressed to the Board of Trustees of the Authority. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

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

Cost of Consequential Damages

Any liability of Arledge & Associates, P.C. and its personnel to the Authority is limited to the amount of the annual fee the Authority paid for this audit engagement as liquidated damages.

The Authority agrees that any dispute regarding this engagement will, prior to resorting to litigation, be submitted to mediation upon request by either party. Both parties agree to try in good faith to settle the dispute in mediation. The American Arbitration Association will administer any such mediation in accordance with its Commercial Mediation Rules. The results of the mediation proceeding shall be binding only if both Arledge & Associates, P.C. and the Authority agrees to be bound. Arledge & Associates, P.C. and the Authority will share any cost of mediation equally.

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

Sincerely,



Arledge & Associates, P.C.



RESPONSE:

This letter correctly sets forth the understanding of the Shawnee Civic and Cultural Development Authority, Shawnee, Oklahoma.

Governance signature: _____

Title: _____



ASSET DEPRECIATION SHORT REPORT

SHAWNEE CIVIC AND CULTURAL DEVELOPMENT A - Dec. 31,...

Assets: 191 of 191 Included

Include: All Assets

Method: METHOD1 - Std Conventions Applied

Sort #1: Asset A/C#

C-1
Cee
6619

| Date Acq | Description | Meth/Life | Cost | Section 179 | Depr Basis | Includes Section 179 | | |
|---|-------------------------------------|-----------|------------------|-------------|------------------|----------------------|-----------------|------------------|
| | | | | | | Beg A/Depr | Curr Depr | End A/Depr |
| Asset A/C#: 100 - COMPUTERS | | | | | | | | |
| 06/30/80 | Tie Communications/Telephone System | SL / 10 | 7,914.98 | 0.00 | 7,914.98 | 7,914.98 | 0.00 | 7,914.98 |
| 06/30/82 | Alarm System - FBII | SL / 10 | 3,961.00 | 0.00 | 3,961.00 | 3,961.00 | 0.00 | 3,961.00 |
| 06/30/95 | Gateway PR-75 Computer | SL / 5 | 2,742.00 | 0.00 | 2,742.00 | 2,742.00 | 0.00 | 2,742.00 |
| 02/15/07 | Laptop | SL / 5 | 2,077.01 | 0.00 | 2,077.01 | 2,077.01 | 0.00 | 2,077.01 |
| 04/25/07 | computers | SL / 5 | 3,981.00 | 0.00 | 3,981.00 | 3,981.00 | 0.00 | 3,981.00 |
| 04/17/08 | NEW SERVER | SL / 5 | 5,110.80 | 0.00 | 5,110.80 | 5,110.80 | 0.00 | 5,110.80 |
| 03/15/12 | (3) Dell Optiplex 790 Desktops | SL / 5 | 3,749.88 | 0.00 | 3,749.88 | 3,749.88 | 0.00 | 3,749.88 |
| 01/10/13 | Wireless Internet in Pavillion | SL / 10 | 2,753.76 | 0.00 | 2,753.76 | 1,239.21 | 275.38 | 1,514.59 |
| 12/23/13 | Telephone System | SL / 10 | 15,149.60 | 0.00 | 15,149.60 | 6,817.32 | 1,514.96 | 8,332.28 |
| Totals: 100 - COMPUTERS (9 assets) | | | 47,440.03 | 0.00 | 47,440.03 | 37,593.20 | 1,790.34 | 39,383.54 |

| Asset A/C#: 110 - EQUIPMENT | | | | | | | | |
|------------------------------------|---|---------|------------|------|------------|------------|----------|------------|
| 06/30/80 | 200 Stalls 100 pens | SL / 20 | 61,545.40 | 0.00 | 61,545.40 | 61,545.40 | 0.00 | 61,545.40 |
| 06/30/80 | Arena Interior Fencing | SL / 40 | 13,532.50 | 0.00 | 13,532.50 | 12,845.89 | 338.31 | 13,184.20 |
| 06/30/81 | American ScoreBoard | SL / 10 | 5,512.00 | 0.00 | 5,512.00 | 5,512.00 | 0.00 | 5,512.00 |
| 06/30/81 | 3 Event Boards | SL / 20 | 60,464.12 | 0.00 | 60,464.12 | 60,464.12 | 0.00 | 60,464.12 |
| 06/30/81 | Samsonite Chair Folding lot of 1500 | SL / 10 | 10,380.00 | 0.00 | 10,380.00 | 10,380.00 | 0.00 | 10,380.00 |
| 06/30/82 | 96 Swine Pens sold | SL / 20 | 12,000.00 | 0.00 | 12,000.00 | 12,000.00 | 0.00 | 12,000.00 |
| 06/30/82 | Rodeo Board | SL / 20 | 5,209.10 | 0.00 | 5,209.10 | 5,209.10 | 0.00 | 5,209.10 |
| 06/30/84 | PA System | SL / 7 | 9,923.00 | 0.00 | 9,923.00 | 9,923.00 | 0.00 | 9,923.00 |
| 06/30/86 | Horse Stalls | SL / 20 | 10,527.76 | 0.00 | 10,527.76 | 10,527.76 | 0.00 | 10,527.76 |
| 06/30/87 | 310 Panels | SL / 20 | 22,040.00 | 0.00 | 22,040.00 | 22,040.00 | 0.00 | 22,040.00 |
| 06/30/87 | Insect Control Sys | SL / 10 | 3,715.00 | 0.00 | 3,715.00 | 3,715.00 | 0.00 | 3,715.00 |
| 06/30/87 | Silver Horse Panel | SL / 20 | 4,515.00 | 0.00 | 4,515.00 | 4,515.00 | 0.00 | 4,515.00 |
| 06/30/88 | Bleachers ? | SL / 20 | 16,800.00 | 0.00 | 16,800.00 | 16,800.00 | 0.00 | 16,800.00 |
| 06/30/89 | John Deere 2155 Tractor | SL / 10 | 12,000.00 | 0.00 | 12,000.00 | 12,000.00 | 0.00 | 12,000.00 |
| 06/30/89 | Tables Folding | SL / 10 | 4,200.00 | 0.00 | 4,200.00 | 4,200.00 | 0.00 | 4,200.00 |
| 06/30/90 | BobCat 753 Tractor Loader | SL / 10 | 18,556.78 | 0.00 | 18,556.78 | 18,556.78 | 0.00 | 18,556.78 |
| 06/30/90 | Horse Stalls - 2 | SL / 20 | 134,430.12 | 0.00 | 134,430.12 | 134,430.12 | 0.00 | 134,430.12 |
| 06/30/90 | Rodeo Arena | SL / 40 | 85,615.36 | 0.00 | 85,615.36 | 59,891.05 | 2,140.38 | 62,031.43 |
| 06/30/90 | RV Park | SL / 20 | 561,901.04 | 0.00 | 561,901.04 | 561,901.04 | 0.00 | 561,901.04 |
| 06/30/90 | Signage | SL / 20 | 2,534.00 | 0.00 | 2,534.00 | 2,534.00 | 0.00 | 2,534.00 |
| 06/30/91 | Horse Stalls - 3 | SL / 20 | 139,848.48 | 0.00 | 139,848.48 | 139,848.48 | 0.00 | 139,848.48 |
| 06/30/91 | RV Park - 2 | SL / 20 | 83,026.00 | 0.00 | 83,026.00 | 83,026.00 | 0.00 | 83,026.00 |
| 06/30/91 | Speakers Stand | SL / 20 | 44,223.14 | 0.00 | 44,223.14 | 44,223.14 | 0.00 | 44,223.14 |
| 06/30/92 | Arena | SL / 20 | 5,306.44 | 0.00 | 5,306.44 | 5,306.44 | 0.00 | 5,306.44 |
| 06/30/92 | Chairs Folding | SL / 10 | 8,636.00 | 0.00 | 8,636.00 | 8,636.00 | 0.00 | 8,636.00 |
| 06/30/92 | RV Park - 3 | SL / 20 | 22,507.15 | 0.00 | 22,507.15 | 22,507.15 | 0.00 | 22,507.15 |
| 06/30/92 | Stall Mesh | SL / 20 | 4,560.00 | 0.00 | 4,560.00 | 4,560.00 | 0.00 | 4,560.00 |
| 06/30/92 | Tables - Folding | SL / 10 | 4,300.64 | 0.00 | 4,300.64 | 4,300.64 | 0.00 | 4,300.64 |
| 06/30/93 | Maitou M230CP Forklift | SL / 10 | 5,000.00 | 0.00 | 5,000.00 | 5,000.00 | 0.00 | 5,000.00 |
| 06/30/93 | Reveal 4-N-1 Grader Attachment -8' | SL / 10 | 4,670.00 | 0.00 | 4,670.00 | 4,670.00 | 0.00 | 4,670.00 |
| 06/30/93 | Fly Control System | SL / 20 | 7,988.30 | 0.00 | 7,988.30 | 7,988.30 | 0.00 | 7,988.30 |
| 06/30/93 | RV Park - 4 | SL / 20 | 29,985.36 | 0.00 | 29,985.36 | 29,985.36 | 0.00 | 29,985.36 |
| 06/30/95 | Overhead Doors | SL / 20 | 5,105.00 | 0.00 | 5,105.00 | 5,105.00 | 0.00 | 5,105.00 |
| 06/30/95 | Used Pens, Stalls, & Equip | SL / 20 | 15,897.18 | 0.00 | 15,897.18 | 15,897.18 | 0.00 | 15,897.18 |
| 06/30/95 | York D2CE 240 N240-25 Air Conditioning... | SL / 20 | 85,291.00 | 0.00 | 85,291.00 | 85,291.00 | 0.00 | 85,291.00 |
| 06/30/96 | Tables | SL / 10 | 3,850.00 | 0.00 | 3,850.00 | 3,850.00 | 0.00 | 3,850.00 |
| 06/30/97 | Konica Copier | SL / 10 | 6,190.00 | 0.00 | 6,190.00 | 6,190.00 | 0.00 | 6,190.00 |
| 06/30/97 | RV Park Expansion | SL / 20 | 37,514.59 | 0.00 | 37,514.59 | 37,514.59 | 0.00 | 37,514.59 |
| 06/30/99 | 500 Floding Chairs | SL / 5 | 7,650.00 | 0.00 | 7,650.00 | 7,650.00 | 0.00 | 7,650.00 |
| 06/30/99 | Ice Machine | SL / 5 | 1,532.53 | 0.00 | 1,532.53 | 1,532.53 | 0.00 | 1,532.53 |
| 06/30/99 | 500 Folding Chairs | SL / 5 | 7,650.00 | 0.00 | 7,650.00 | 7,650.00 | 0.00 | 7,650.00 |
| 07/01/99 | Lawn Mower | SL / 10 | 8,500.00 | 0.00 | 8,500.00 | 8,500.00 | 0.00 | 8,500.00 |
| 07/01/99 | Paint Arena Fences | SL / 5 | 3,727.19 | 0.00 | 3,727.19 | 3,727.19 | 0.00 | 3,727.19 |
| 11/01/99 | Sign - Independence St | SL / 15 | 6,000.00 | 0.00 | 6,000.00 | 6,000.00 | 0.00 | 6,000.00 |
| 12/01/99 | Forklift Lease Purchase | SL / 10 | 37,920.00 | 0.00 | 37,920.00 | 37,920.00 | 0.00 | 37,920.00 |
| 10/11/00 | Fire Sprinkler Sys | SL / 40 | 3,435.00 | 0.00 | 3,435.00 | 1,502.32 | 85.88 | 1,588.20 |
| 04/30/01 | Fire Alarm | SL / 40 | 4,254.00 | 0.00 | 4,254.00 | 1,858.79 | 106.35 | 1,985.14 |
| 04/30/01 | Misc. Equipment | SL / 10 | 7,709.92 | 0.00 | 7,709.92 | 7,709.92 | 0.00 | 7,709.92 |
| 05/31/02 | Expo Highway Sign | SL / 15 | 24,767.50 | 0.00 | 24,767.50 | 24,767.50 | 0.00 | 24,767.50 |
| 07/18/02 | Expo Highay sign | SL / 15 | 24,946.50 | 0.00 | 24,946.50 | 24,946.50 | 0.00 | 24,946.50 |
| 08/15/02 | Chaparral Arena (Practice Arena) | SL / 20 | 21,140.00 | 0.00 | 21,140.00 | 16,295.42 | 1,057.00 | 17,352.42 |
| 08/15/02 | Savin 2527 Copier | SL / 10 | 5,295.00 | 0.00 | 5,295.00 | 5,295.00 | 0.00 | 5,295.00 |
| 08/15/03 | Vinyl Fence Around Sign | SL / 10 | 8,548.00 | 0.00 | 8,548.00 | 8,548.00 | 0.00 | 8,548.00 |
| 06/19/03 | Tables for Expo | SL / 10 | 12,825.00 | 0.00 | 12,825.00 | 12,825.00 | 0.00 | 12,825.00 |

ASSET DEPRECIATION SHORT REPORT

SHAWNEE CIVIC AND CULTURAL DEVELOPMENT A - Dec. 31,...

Assets: 191 of 191 Included

Include: All Assets

Method: METHOD1 - Std Conventions Applied

Sort #1: Asset A/C#

| Date Acq | Description | Meth/Life | Cost | Section 179 | Depr Basis | Beg A/Depr | Includes Section 179 Curr Depr | End A/Depr |
|--|---------------------------------------|-----------|---------------------|-------------|---------------------|---------------------|-----------------------------------|---------------------|
| Asset A/C#: 110 - EQUIPMENT | | | | | | | | |
| 05/18/06 | Hog Pens | SL / 7 | 8,052.40 | 0.00 | 8,052.40 | 8,052.40 | 0.00 | 8,052.40 |
| 11/16/06 | Used Golf Cart | SL / 7 | 3,500.00 | 0.00 | 3,500.00 | 3,500.00 | 0.00 | 3,500.00 |
| 07/19/07 | New Amps | SL / 7 | 3,200.61 | 0.00 | 3,200.61 | 3,200.61 | 0.00 | 3,200.61 |
| 10/15/07 | Compressor | SL / 7 | 1,401.96 | 0.00 | 1,401.96 | 1,401.96 | 0.00 | 1,401.96 |
| 11/15/07 | Battery | SL / 10 | 5,400.00 | 0.00 | 5,400.00 | 5,400.00 | 0.00 | 5,400.00 |
| 11/30/07 | Refrigerator | SL / 7 | 1,564.00 | 0.00 | 1,564.00 | 1,564.00 | 0.00 | 1,564.00 |
| 12/20/07 | Carpet Cleaner | SL / 10 | 12,854.22 | 0.00 | 12,854.22 | 12,854.22 | 0.00 | 12,854.22 |
| 02/01/08 | ROTARY TILLER | SL / 10 | 3,800.00 | 0.00 | 3,800.00 | 3,768.33 | 31.67 | 3,800.00 |
| 05/15/08 | WELDER | SL / 10 | 2,005.99 | 0.00 | 2,005.99 | 1,922.41 | 83.58 | 2,005.99 |
| 05/20/08 | FRONT END LOADER | SL / 10 | 25,000.00 | 0.00 | 25,000.00 | 23,958.33 | 1,041.67 | 25,000.00 |
| 06/19/08 | REVEAL 4-N-1 UNIT | SL / 10 | 5,626.00 | 0.00 | 5,626.00 | 5,344.70 | 281.30 | 5,626.00 |
| 10/16/08 | AUDIO/VISUAL EQUIPMENT | SL / 7 | 10,814.11 | 0.00 | 10,814.11 | 10,170.40 | 0.00 | 10,170.40 |
| 12/18/08 | TABLES AND CHAIRS | SL / 10 | 9,810.00 | 0.00 | 9,810.00 | 8,910.75 | 490.50 | 9,401.25 |
| 02/19/09 | AVL REAR PROJECTION 9X12 | SL / 5 | 805.00 | 0.00 | 805.00 | 805.00 | 0.00 | 805.00 |
| 06/01/09 | SWEEPER SCRUBBER | SL / 7 | 30,678.00 | 0.00 | 30,678.00 | 30,678.00 | 0.00 | 30,678.00 |
| 07/16/09 | KONICA COPIERC-253 | SL / 5 | 6,190.50 | 0.00 | 6,190.50 | 6,190.50 | 0.00 | 6,190.50 |
| 08/21/09 | 295 CC ENGINE | SL / 5 | 1,500.00 | 0.00 | 1,500.00 | 1,500.00 | 0.00 | 1,500.00 |
| 08/31/09 | WI FI INSTLLATION | SL / 7 | 5,000.00 | 0.00 | 5,000.00 | 5,000.00 | 0.00 | 5,000.00 |
| 10/02/09 | BOARDROOM CHAIRS | SL / 7 | 839.88 | 0.00 | 839.88 | 839.88 | 0.00 | 839.88 |
| 10/06/09 | EXHIBIT BOOTHS | SL / 7 | 8,338.01 | 0.00 | 8,338.01 | 8,338.01 | 0.00 | 8,338.01 |
| 11/30/09 | (2) JOHN DEERE Z TRACK MOWERS | SL / 7 | 8,243.30 | 0.00 | 8,243.30 | 8,243.30 | 0.00 | 8,243.30 |
| 12/14/09 | MISC EQUIPMENT | SL / 7 | 1,500.00 | 0.00 | 1,500.00 | 1,500.00 | 0.00 | 1,500.00 |
| 02/25/10 | SHOP FAN - FROM BIG ASS FANS | SL / 7 | 10,765.00 | 0.00 | 10,765.00 | 10,765.00 | 0.00 | 10,765.00 |
| 02/17/11 | Hoshazaki Ice Maker | SL / 5 | 3,116.00 | 0.00 | 3,116.00 | 3,116.00 | 0.00 | 3,116.00 |
| 06/27/11 | John Deere Tractor | SL / 7 | 24,594.00 | 0.00 | 24,594.00 | 22,837.29 | 1,756.71 | 24,594.00 |
| 08/22/11 | 1999 International 470 Garbage Truck | SL / 7 | 20,000.00 | 0.00 | 20,000.00 | 18,571.41 | 1,428.59 | 20,000.00 |
| 03/30/12 | Hoshizaki Ice Maker 1340 | SL / 7 | 5,235.00 | 0.00 | 5,235.00 | 4,113.23 | 747.86 | 4,861.09 |
| 01/30/13 | Sweeper | SL / 10 | 2,000.00 | 0.00 | 2,000.00 | 900.00 | 200.00 | 1,100.00 |
| 08/29/13 | Upgrade lighting in Orange Building | SL / 20 | 15,603.09 | 0.00 | 15,603.09 | 3,445.66 | 780.15 | 4,225.81 |
| 07/04/14 | CARPORT | SLP / 20 | 2,011.50 | 0.00 | 2,011.50 | 343.65 | 100.58 | 444.23 |
| 07/04/14 | CAR TIPPER AND TAP IN KIT | SLP / 10 | 7,300.00 | 0.00 | 7,300.00 | 2,372.50 | 730.00 | 3,102.50 |
| 07/04/14 | SWEEPER | SLP / 10 | 35,174.51 | 0.00 | 35,174.51 | 12,311.08 | 3,517.45 | 15,828.53 |
| 11/23/15 | REBUILT ENGINE | SLP / 10 | 6,305.00 | 0.00 | 6,305.00 | 1,313.54 | 630.50 | 1,944.04 |
| 12/28/16 | CONCESSION EQUIPMENT | SLP / 10 | 2,800.00 | 0.00 | 2,800.00 | 303.33 | 280.00 | 583.33 |
| 03/28/17 | DANCE FLOOR AND STAGE | SLP / 10 | 37,937.03 | 0.00 | 37,937.03 | 3,161.42 | 3,793.70 | 6,955.12 |
| 10/18/17 | TABLES AND CHAIRS | SLP / 10 | 64,876.30 | 0.00 | 64,876.30 | 1,621.91 | 6,487.63 | 8,109.54 |
| 11/15/17 | CONTROL BOARD | SLP / 10 | 5,536.36 | 0.00 | 5,536.36 | 92.27 | 553.64 | 645.91 |
| 12/06/17 | PANELS | SLP / 10 | 2,488.50 | 0.00 | 2,488.50 | 20.74 | 248.85 | 269.59 |
| 10/17/18 A | APPLIANCES | SLP / 10 | 4,448.14 | 0.00 | 4,448.14 | 0.00 | 111.20 | 111.20 |
| 12/01/18 A | JD SKID STEER | SLP / 10 | 45,239.75 | 0.00 | 45,239.75 | 0.00 | 377.00 | 377.00 |
| Totals: 110 - EQUIPMENT (94 assets) | | | 2,206,755.24 | 0.00 | 2,206,755.24 | 1,958,049.52 | 27,400.50 | 1,985,450.02 |
| Asset A/C#: 112 - AUDIO/VISUAL EQUIPMENT | | | | | | | | |
| 02/17/10 | SOUND SYSTEM FROM COX SYSTEMS | SL / 7 | 49,536.00 | 0.00 | 49,536.00 | 49,536.00 | 0.00 | 49,536.00 |
| 01/05/11 | Building "B" Sales Ring Sound System | SL / 7 | 4,710.28 | 0.00 | 4,710.28 | 4,373.85 | 336.43 | 4,710.28 |
| 02/14/14 | AUDIO VISUAL EQUIPMENT | SLP / 5 | 14,377.43 | 0.00 | 14,377.43 | 10,064.21 | 2,875.49 | 12,939.70 |
| 10/17/17 | AUDIO SOUND SYSTEM | SLP / 7 | 47,196.00 | 0.00 | 47,196.00 | 1,685.57 | 6,742.29 | 8,427.86 |
| Totals: 112 - AUDIO/VISUAL EQUIPMENT (4 assets) | | | 115,819.71 | 0.00 | 115,819.71 | 65,659.63 | 9,954.21 | 75,613.84 |
| Asset A/C#: 120 - VEHICLE | | | | | | | | |
| 06/30/83 | 1982 GMC Brigadier Truck 2ton Dumo... | SL / 5 | 28,526.19 | 0.00 | 28,526.19 | 28,526.19 | 0.00 | 28,526.19 |
| 06/30/99 | 1999 Ford 1/2 Ton Pickup | SL / 5 | 14,954.00 | 0.00 | 14,954.00 | 14,954.00 | 0.00 | 14,954.00 |
| 06/30/99 | Kan Haul Truck | SL / 5 | 15,000.00 | 0.00 | 15,000.00 | 15,000.00 | 0.00 | 15,000.00 |
| 01/01/07 | Water Truck | SL / 10 | 24,000.00 | 0.00 | 24,000.00 | 24,000.00 | 0.00 | 24,000.00 |
| 09/21/10 | 2011 CHEVY TAHOE | SL / 5 | 27,633.00 | 0.00 | 27,633.00 | 27,633.00 | 0.00 | 27,633.00 |
| 06/21/16 | GATOR UTILITY CART | SLP / 10 | 7,400.00 | 0.00 | 7,400.00 | 1,171.67 | 740.00 | 1,911.67 |
| 06/21/16 | GOLF CART | SLP / 10 | 7,000.00 | 0.00 | 7,000.00 | 1,108.33 | 700.00 | 1,808.33 |
| Totals: 120 - VEHICLE (7 assets) | | | 124,513.19 | 0.00 | 124,513.19 | 112,393.19 | 1,440.00 | 113,833.19 |
| Asset A/C#: 130 - LAND IMPROVEMENTS | | | | | | | | |
| 06/30/80 | Parking Lots/Roads | SL / 20 | 503,772.37 | 0.00 | 503,772.37 | 503,772.37 | 0.00 | 503,772.37 |
| 06/30/82 | Fencing | SL / 20 | 19,685.30 | 0.00 | 19,685.30 | 19,685.30 | 0.00 | 19,685.30 |
| 06/30/87 | Access Road | SL / 20 | 3,225.42 | 0.00 | 3,225.42 | 3,225.42 | 0.00 | 3,225.42 |
| 06/30/90 | Fencing | SL / 20 | 28,597.00 | 0.00 | 28,597.00 | 28,597.00 | 0.00 | 28,597.00 |
| 06/30/91 | Fencing | SL / 20 | 7,194.33 | 0.00 | 7,194.33 | 7,194.33 | 0.00 | 7,194.33 |

ASSET DEPRECIATION SHORT REPORT

SHAWNEE CIVIC AND CULTURAL DEVELOPMENT A - Dec. 31,...

Assets: 191 of 191 Included

Include: All Assets

Method: METHOD1 - Std Conventions Applied

Sort #1: Asset A/C#

| Date Acq | Description | Meth/Life | Cost | Section 179 | Depr Basis | Includes Section 179 | | |
|--|---|-----------|---------------------|-------------|---------------------|----------------------|------------------|-------------------|
| | | | | | | Beg A/Depr | Curr Depr | End A/Depr |
| Asset A/C#: 130 - LAND IMPROVEMENTS | | | | | | | | |
| 06/30/91 | Other Improvements | SL / 20 | 6,256.00 | 0.00 | 6,256.00 | 6,256.00 | 0.00 | 6,256.00 |
| 06/30/95 | Sewer Line Extension | SL / 50 | 60,000.00 | 0.00 | 60,000.00 | 28,171.43 | 1,200.00 | 29,371.43 |
| 07/21/05 | RV RECEPTACLES | SL / 10 | 8,989.00 | 0.00 | 8,989.00 | 8,989.00 | 0.00 | 8,989.00 |
| 01/03/06 | Highway Sign | SL / 7 | 650.00 | 0.00 | 650.00 | 650.00 | 0.00 | 650.00 |
| 04/27/09 | FENCING PIPE | MA200 / 7 | 7,452.00 | 0.00 | 7,452.00 | 7,452.00 | 0.00 | 7,452.00 |
| 09/15/11 | RV Pedestal Water/Electric Upgrades | SL / 15 | 22,558.44 | 0.00 | 22,558.44 | 9,524.70 | 1,503.90 | 11,028.60 |
| 03/30/12 | RV Park Improvements 600 Sect | SL / 20 | 246,317.00 | 0.00 | 246,317.00 | 71,842.46 | 12,315.85 | 84,156.31 |
| 04/13/12 | 2012 Parking Lot Improvements | SL / 20 | 262,113.00 | 0.00 | 262,113.00 | 75,357.49 | 13,105.65 | 88,463.14 |
| 05/29/14 | LIGHTING | SLP / 20 | 13,900.00 | 0.00 | 13,900.00 | 2,548.33 | 695.00 | 3,243.33 |
| 07/01/15 | LAND IMPROVEMENTS | SLP / 20 | 24,792.00 | 0.00 | 24,792.00 | 3,099.00 | 1,239.60 | 4,338.60 |
| 06/20/18 A | PARKING LOT IMPROVEMENTS | SLP / 10 | 3,773.47 | 0.00 | 3,773.47 | 0.00 | 220.12 | 220.12 |
| Totals: 130 - LAND IMPROVEMENTS (16 assets) | | | 1,219,275.33 | 0.00 | 1,219,275.33 | 776,364.83 | 30,280.12 | 806,644.95 |
| Asset A/C#: 140 - BUILDINGS | | | | | | | | |
| 06/30/80 | Arena & Show Barn | SL / 40 | 290,280.76 | 0.00 | 290,280.76 | 275,553.30 | 7,257.02 | 282,810.32 |
| 06/30/80 | Expo Center Buildings | SL / 40 | 1,209,456.82 | 0.00 | 1,209,456.82 | 1,148,094.66 | 30,236.42 | 1,178,331.08 |
| 06/30/81 | Star Storage Building | SL / 40 | 23,622.04 | 0.00 | 23,622.04 | 21,833.97 | 590.55 | 22,424.52 |
| 06/30/82 | Portable Office Buildings | SL / 40 | 8,000.00 | 0.00 | 8,000.00 | 7,194.74 | 200.00 | 7,394.74 |
| 06/30/82 | Restrooms/Shower Buildings | SL / 40 | 17,147.26 | 0.00 | 17,147.26 | 15,421.23 | 428.68 | 15,849.91 |
| 06/30/83 | Concrete Floors | SL / 20 | 5,481.75 | 0.00 | 5,481.75 | 5,481.75 | 0.00 | 5,481.75 |
| 06/30/83 | Event Board | SL / 20 | 4,700.00 | 0.00 | 4,700.00 | 4,700.00 | 0.00 | 4,700.00 |
| 06/30/84 | Concession Building | SL / 40 | 64,152.00 | 0.00 | 64,152.00 | 54,491.01 | 1,603.80 | 56,094.81 |
| 06/30/84 | Concrete Floors -2 | SL / 20 | 8,423.40 | 0.00 | 8,423.40 | 8,423.40 | 0.00 | 8,423.40 |
| 06/30/85 | Concrete Floors-3 | SL / 20 | 17,000.00 | 0.00 | 17,000.00 | 17,000.00 | 0.00 | 17,000.00 |
| 06/30/86 | Horse Pavillion | SL / 40 | 239,118.00 | 0.00 | 239,118.00 | 191,164.45 | 5,977.95 | 197,142.40 |
| 06/30/87 | Horse Barn - Heat Vent & Air Cond | SL / 40 | 14,100.00 | 0.00 | 14,100.00 | 10,920.16 | 352.50 | 11,272.66 |
| 06/30/89 | Horse Pavillion C | SL / 40 | 93,532.04 | 0.00 | 93,532.04 | 67,765.74 | 2,338.30 | 70,104.04 |
| 06/30/90 | Grandstand | SL / 40 | 1,057,341.87 | 0.00 | 1,057,341.87 | 739,649.86 | 26,433.55 | 766,083.41 |
| 06/30/90 | Horse Pavillion - 2 | SL / 40 | 1,063,512.96 | 0.00 | 1,063,512.96 | 743,968.68 | 26,587.82 | 770,556.50 |
| 06/30/91 | Electrical Hookups | SL / 20 | 7,875.00 | 0.00 | 7,875.00 | 7,875.00 | 0.00 | 7,875.00 |
| 06/30/91 | Grandstand - 2 | SL / 40 | 52,301.00 | 0.00 | 52,301.00 | 35,279.91 | 1,307.53 | 36,587.44 |
| 06/30/92 | Horse Pavillion - 3 | SL / 40 | 7,660.97 | 0.00 | 7,660.97 | 4,976.26 | 191.52 | 5,167.78 |
| 06/30/93 | Heat Vent Air Con | SL / 10 | 5,559.00 | 0.00 | 5,559.00 | 5,559.00 | 0.00 | 5,559.00 |
| 06/30/96 | Doors-Main Building | SL / 20 | 5,823.98 | 0.00 | 5,823.98 | 5,823.98 | 0.00 | 5,823.98 |
| 06/30/96 | Doors Section D&E | SL / 20 | 4,285.00 | 0.00 | 4,285.00 | 4,285.00 | 0.00 | 4,285.00 |
| 01/01/00 | Resurface Lobby Area | SL / 15 | 7,200.00 | 0.00 | 7,200.00 | 7,200.00 | 0.00 | 7,200.00 |
| 03/13/01 | Fire sprinkler System | SL / 40 | 68,565.00 | 0.00 | 68,565.00 | 29,966.94 | 1,714.13 | 31,681.07 |
| 04/30/01 | Comfort Station | SL / 40 | 151,867.00 | 0.00 | 151,867.00 | 62,661.94 | 3,796.68 | 66,458.62 |
| 05/20/04 | Second Floor - Peoples Building... | SL / 40 | 2,668,612.05 | 0.00 | 2,668,612.05 | 911,775.77 | 66,715.30 | 978,491.07 |
| 02/15/07 | New Heaters | SL / 40 | 39,376.26 | 0.00 | 39,376.26 | 10,828.51 | 984.41 | 11,812.92 |
| 07/19/07 | Gutters | SL / 40 | 4,665.00 | 0.00 | 4,665.00 | 1,282.93 | 116.63 | 1,399.56 |
| 10/15/07 | New exit signs | SL / 10 | 4,804.40 | 0.00 | 4,804.40 | 4,804.40 | 0.00 | 4,804.40 |
| 02/28/08 | WHITE BUILDING ROOF REPAIRS | SL / 40 | 18,300.00 | 0.00 | 18,300.00 | 4,498.75 | 457.50 | 4,956.25 |
| 06/19/08 | LIGHTING UPGRADE | SL / 40 | 18,147.00 | 0.00 | 18,147.00 | 4,309.96 | 453.68 | 4,763.64 |
| 10/24/08 | WIRELESS INTERNET | SL / 5 | 1,367.05 | 0.00 | 1,367.05 | 1,275.91 | 0.00 | 1,275.91 |
| 10/29/08 | HEAT & AIR SYSTEM | SL / 10 | 7,803.00 | 0.00 | 7,803.00 | 7,152.75 | 390.15 | 7,542.90 |
| 11/25/08 | ORANGE BUILDING DOORS | SL / 40 | 24,629.24 | 0.00 | 24,629.24 | 5,592.88 | 615.73 | 6,208.61 |
| 01/01/09 | ORANGE BUILDING PAINT | SL / 20 | 47,900.00 | 0.00 | 47,900.00 | 20,357.50 | 2,395.00 | 22,752.50 |
| 02/02/09 | UPGRADE FIRE SYSTEM | SL / 40 | 4,800.00 | 0.00 | 4,800.00 | 1,065.00 | 120.00 | 1,185.00 |
| 03/06/09 | ORANGE BLDNG RESTROOMS REMODEL | SL / 40 | 41,145.03 | 0.00 | 41,145.03 | 9,043.37 | 1,028.63 | 10,072.00 |
| 09/11/09 | RECEPTICLE UPGRADE | SL / 40 | 13,028.81 | 0.00 | 13,028.81 | 2,700.76 | 325.72 | 3,026.48 |
| 09/28/09 | LIGHTING UPGRADE | SL / 40 | 35,305.00 | 0.00 | 35,305.00 | 7,318.47 | 882.63 | 8,201.10 |
| 09/09/10 | GRANDSTAND LIGHTING UPGRADE | SL / 20 | 17,746.00 | 0.00 | 17,746.00 | 6,506.87 | 887.30 | 7,394.17 |
| 02/17/11 | Fred Humphrey Building Remodel | SL / 20 | 88,803.47 | 0.00 | 88,803.47 | 30,711.18 | 4,440.17 | 35,151.35 |
| 07/19/11 | (2) Exhaust Fans for Concessions Stands | SL / 15 | 3,861.50 | 0.00 | 3,861.50 | 1,673.30 | 257.43 | 1,930.73 |
| 11/17/11 | Fire Alarm Monitoring System | SL / 20 | 11,259.97 | 0.00 | 11,259.97 | 3,471.83 | 563.00 | 4,034.83 |
| 08/29/12 | New lettering on FH Pavilion | SL / 15 | 6,560.00 | 0.00 | 6,560.00 | 2,368.87 | 437.33 | 2,806.20 |
| 10/18/12 | Fuse upgrade | SL / 20 | 1,650.00 | 0.00 | 1,650.00 | 433.13 | 82.50 | 515.63 |
| 02/08/13 | Remodel | SL / 40 | 46,214.84 | 0.00 | 46,214.84 | 5,880.57 | 1,155.37 | 6,835.94 |
| 09/06/13 | New Lettering | SL / 15 | 5,200.00 | 0.00 | 5,200.00 | 1,502.24 | 346.67 | 1,848.91 |
| 10/11/13 | Alarm System | SL / 15 | 8,560.60 | 0.00 | 8,560.60 | 2,425.52 | 570.71 | 2,996.23 |
| 10/30/13 | Front Doors | SL / 20 | 7,073.23 | 0.00 | 7,073.23 | 1,503.06 | 353.66 | 1,856.72 |
| 10/30/13 | New Lettering/ Signs | SL / 15 | 5,200.00 | 0.00 | 5,200.00 | 1,473.35 | 346.67 | 1,820.02 |
| 07/14 | COMFORT STATION IMPROVEMENTS | SLP / 20 | 14,230.64 | 0.00 | 14,230.64 | 2,786.83 | 711.53 | 3,498.36 |
| 07/14 | COMFORT STATION IMPROVEMENTS | SLP / 20 | 17,799.75 | 0.00 | 17,799.75 | 3,337.46 | 889.99 | 4,227.45 |
| 04/08/14 | STAINLESS STEEL COUNTERTOPS | SLP / 20 | 12,215.00 | 0.00 | 12,215.00 | 2,290.31 | 610.75 | 2,901.06 |

ASSET DEPRECIATION SHORT REPORT

SHAWNEE CIVIC AND CULTURAL DEVELOPMENT A - Dec. 31,...

Assets: 191 of 191 Included

Include: All Assets

Method: METHOD1 - Std Conventions Applied

Sort #1: Asset A/C#

| Date Acq | Description | Meth/Life | Cost | Section 179 | Depr Basis | Includes Section 179 | | |
|--|---------------------------------|-----------|----------------------|-------------|----------------------|----------------------|-------------------|---------------------|
| | | | | | | Beg A/Depr | Curr Depr | End A/Depr |
| Asset A/C#: 140 - BUILDINGS | | | | | | | | |
| 04/12/14 | COMFORT STATION REMODEL | SLP / 20 | 64,947.86 | 0.00 | 64,947.86 | 12,177.71 | 3,247.39 | 15,425.10 |
| 12/31/14 | COMFORT STATION REMODEL | SLP / 20 | 8,011.29 | 0.00 | 8,011.29 | 1,235.06 | 400.56 | 1,635.62 |
| 06/09/15 | WASH STALLS | SLP / 20 | 49,185.87 | 0.00 | 49,185.87 | 6,148.23 | 2,459.29 | 8,607.52 |
| 12/15/15 | CONFERENCE WALLS | SLP / 20 | 5,530.00 | 0.00 | 5,530.00 | 576.04 | 276.50 | 852.54 |
| 09/26/16 | SIGN DONATED FROM VISIT SHAWNEE | SLP / 40 | 154,753.88 | 0.00 | 154,753.88 | 5,158.47 | 3,868.85 | 9,027.32 |
| 12/21/17 | EVENT CENTER REMODEL AND. | SLP / 40 | 501,499.67 | 0.00 | 501,499.67 | 1,044.79 | 12,537.49 | 13,582.28 |
| 01/17/18 A | PAVILLION BANNERS | SLP / 10 | 1,275.00 | 0.00 | 1,275.00 | 0.00 | 127.50 | 127.50 |
| 02/15/18 A | HEAT/AC UNIT | SLP / 10 | 3,850.00 | 0.00 | 3,850.00 | 0.00 | 352.92 | 352.92 |
| 11/15/18 A | BUILDING REMODEL | SLP / 40 | 36,162.56 | 0.00 | 36,162.56 | 0.00 | 150.68 | 150.68 |
| Totals: 140 - BUILDINGS (61 assets) | | | 8,428,479.82 | 0.00 | 8,428,479.82 | 4,559,802.76 | 218,576.09 | 4,778,378.85 |
| Grand totals for all accounts: (191 assets) | | | 12,142,283.32 | 0.00 | 12,142,283.32 | 7,509,863.13 | 289,441.26 | 7,799,304.39 |

Codes that may appear next to the date acquired include: A - Addition, D - Disposal, T - Traded, I - Inactive, C - Construction In Progress, MQ - Mid Quarter Applied

| Additional Summary Statistics: | Cost | Curr Yr 179 | Prior Yr 179 | Depr Basis | Beg A/Depr | Curr A/Depr | End A/Depr | Net Book Val |
|---|----------------------|-------------|--------------|----------------------|---------------------|-------------------|---------------------|---------------------|
| Grand Totals for All Assets | 12,142,283.32 | 0.00 | 0.00 | 12,142,283.32 | 7,509,863.13 | 289,441.26 | 7,799,304.39 | 4,342,978.93 |
| Inactive Assets | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Less: Disposed Assets | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Less: Traded Assets | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Net Totals (Active & Inactive Assets) | 12,142,283.32 | 0.00 | 0.00 | 12,142,283.32 | 7,509,863.13 | 289,441.26 | 7,799,304.39 | 4,342,978.93 |
| Total Bonus Depreciation Taken at 30% Rate: | | | 0.00 | | | | | |
| Total Bonus Depreciation Taken at 50% Rate: | | | 0.00 | | | | | |
| Total Bonus Depreciation Taken at 100% Rate: | | | 0.00 | | | | | |
| Total Bonus Depreciation Taken: | | | 0.00 | | | | | |