



Brevard County, Florida

Internal Audit Report - USSSA Contract Compliance

February 15, 2022

TABLE OF CONTENTS

Transmittal Letter	2
Results	6
Appendix A – 19/20 Room Night Calculation	13
Appendix B – 20/21 Room Night Calculation	15
Appendix C – Driving Radius	18

TRANSMITTAL LETTER

March 25, 2022

The Audit Committee of
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Pursuant to the approved Brevard County (“County”) Fiscal Year (“FY”) 2020/2021 and 2021/2022 internal audit plans, we hereby present our contract compliance report of the Stadium Complex Lease Agreement (“Agreement”) between Brevard County (“County”) and United States Specialty Sports Association (USSSA). The scope period for this report included contract year 2019/20 (April 1, 2019, through March 31, 2020) and contract year 2020/21 (April 1, 2020, through March 31, 2021). We previously audited USSSA’s compliance with this agreement for contract year 2018/19 (April 1, 2018, through March 31, 2019) and submitted our report dated May 26, 2020. We will be presenting this report at the next scheduled Audit Committee meeting on April 20, 2022.

Background

The Brevard County’s Space Coast Stadium Complex is a state of the art complex complete with 15 AstroTurf fields and many other recreational amenities. On August 3, 2015, the complex was leased for 20 years to USSSA. USSSA is responsible for the management and operation of the complex, including ticket sales and concessions, applicable taxes, maintenance, and capital improvements of the facilities. The Lease Agreement establishes a baseline requirement for annual expenditures by USSSA of \$250,000 in eligible capital improvement or maintenance projects. Brevard County contributes to the cost and management of the capital improvements by reimbursing expenses in excess of the \$250,000 required annual expenditure by USSSA from the Asset Renewal, Replacement, Capital Improvement and Capital Repair (ARR) Fund. USSSA does not remit lease payments to the County, but instead guarantees a number of “room nights” per year of operation, with the understanding that visitors to the complex generate economic stimulus to the County.

The Second Amendment to the Stadium Complex Lease states that the Tenant will guarantee that events scheduled, sponsored, booked, or arranged by the Stadium Complex by the Tenant, whether directly or indirectly will generate at least 75,000 room nights for contract year 2019/20. For each year thereafter until March 31, 2036, using the April 1st to March 31st contract year, the Tenant guarantees 100,000 total room nights each year in Brevard County, Florida hotels.

A Third Amendment to the Agreement, signed December 22, 2020, requires a minimum annual room night guarantee of 75,000 room nights in contract year 2019/20. For each subsequent year, the guarantee will increase to 100,000 for the duration of the contract. Prior to the Third Amendment to the Agreement, the County Tourism Development Office (TDO) staff invested significant labor hours to verify room nights by validating hotel reservations created for each USSSA hosted event. To simplify the room night verification process, the Third Amendment restructured the verification process by utilizing the formula to the right to calculate room nights based on data captured and regularly reported by USSSA.

Room Night Calculation

$$\frac{(\text{Number of Event Nights}) \times (\text{Participants living } > 75 \text{ miles from Stadium Complex})}{1.7}$$

1.7

TRANSMITTAL LETTER - CONTINUED

The room nights are reported to TDO as the designated contract administrator for the Agreement with USSSA. In the event an audited sample of claimed room nights cannot be verified by the County, the calculated room nights are reduced by the percentage of the sample that could not be verified. Per the Agreement, additional capital expenditures may be required by USSSA if the Tenant does not generate the required room nights. The Third Amendment requires the participant information listed on the right to be collected and reported to the County by USSSA.

Required Participant Information to be Collected

- 1) The name of the participant/player/coach/umpire/scout/official.
- 2) The city where the participant/player/coach/umpire/ scout or officials' team is located or, if there is no team, the city where the player or participant lives.
- 3) Email and phone number of the team coach, or if there is no team, the participant, or for minor participants or players without teams or coaches, the email and phone number of the parent or guardian.
- 4) The team affiliation of the participant or player.
- 5) Number of event nights.

TRANSMITTAL LETTER – CONTINUED

We initially held our kickoff meeting with the County and USSSA on February 26, 2021. Upon review of this initial participant room night dataset provided by USSSA on March 19, 2021, we noted certain information required to verify the eligibility of event nights was omitted from this first updated dataset. The data points omitted from the initial data provided included the event start and end times, Team Manager email, and Team Manager phone number. These omissions were communicated to USSSA who provided an updated dataset on May 19, 2021. After requesting supporting documentation, we were able to reperform our analysis to calculate eligible room nights provided in the dataset and communicated our results to both the County and USSSA on September 7, 2021. USSSA subsequently performed their own analysis and room night calculation, and provided their results to RSM on September 23, 2021, at which time we found that duplicate participants existed, and additional events had been included in USSSA’s analysis. We worked with the County and USSSA to obtain the contract year 20/21 dataset and capital expenditures between September 2021 and December 2021. On December 23, 2021, the updated draft report was provided to the County, inclusive of both contract year 19/20 and 20/21. On January 11, 2022, the County requested RSM to re-perform the room night analysis using “driving distance” to determine participant distance from the Stadium Complex. On January 26, 2022, RSM provided the County with an updated draft report reflecting the re-calculation using “driving distance”.

On February 2, 2022, USSSA provided an analysis proposing additional third-party events and direct bookings that were not included in their datasets. We requested the participant data necessary to support any potential additional room nights but have not received any new documentation to support additional room nights. It is understood that USSSA hosts annual “Third Party Events”, in which the USSSA venue is utilized, but the event is not managed by USSSA. Because USSSA does not actively manage and coordinate these events outside of providing the venue, the required player, team, official, and coach data outlined by the Agreement is not captured by USSSA. As such, while these events attract participants and may have generated room nights, data as outlined in terms of the Third Amendment to the Agreement with the County was not provided to us, and therefore cannot be accurately calculated and verified to contribute towards the room night totals reported by USSSA.

Communication Description	Date(s)
USSSA Contract Compliance Kick-Off meeting	2/26/2021
USSSA Provides initial 2019/20 dataset	3/19/2021
County speaks with USSSA regarding missing and inaccurate data fields	3/31/2021
USSSA re-submits updated 2019/20 dataset	5/19/2021
RSM requests sample support from USSSA	7/8/2021
USSSA uploads partial supporting documentation	7/26/2021
RSM requests additional capital expenditure support	7/26/2021
RSM reviews exceptions/observations with County	8/12/2021
RSM reviews results in meeting with County	8/27/2021

TRANSMITTAL LETTER – CONTINUED

Communication Description	Date(s)
RSM provides County with Draft Report	8/31/2021
RSM reviewed 2019/20 results with the County and USSSA	9/7/2021
RSM recommunicates capital expense exceptions to USSSA for response	9/8/2021
County provides 2020/21 dataset to RSM	9/20/2021
USSSA provides room night analysis for 2019/2020 dataset	9/23/2021
RSM communicates concerns with analysis (ex. duplicate participants, new events added)	9/29/2021
RSM communicates to County that no response received from USSSA regarding 2019/20 analysis	11/1/2021
RSM reviews the updated Draft Report with the County	12/14/2021
County provides 2020/21 capital expenditures population to RSM	12/14/2021
RSM communicates capital expense exceptions identified to USSSA for response	12/16/2021
USSSA provides partial documentation for 2020/21 capital expenditure exceptions	12/21/2021
RSM provides updated draft report to the County (inclusive of both contract years 19/20 & 20/21)	12/22/2021
USSSA provides partial documentation for 2020/21 capital expenditure exceptions	1/3/2022
RSM recommunicates remaining 2020/21 capital expenditure exceptions	1/4/2022
RSM provides updated draft report to the County (reflects County edits and additional support received from USSSA)	1/10/2022
County requests RSM to re-perform room night analysis using “driving distance” to determine participant distance from Stadium Complex	1/11/2022
RSM provides updated draft report to the County (reflects re-calculation)	1/26/2022
USSSA provides partial documentation for 2020/21 capital expenditure exceptions	2/3/2022
USSSA provides room night analysis to include direct booking and 3 rd party events analysis	2/3/2022
RSM meets with the County to discuss the additional room night support suggested by USSSA	2/15/2022
RSM requests USSSA data to support points outlined in USSSA’s room night analysis	2/16/2022
RSM received the original information provided by USSSA but no new information needed to support additional room nights	2/25/2022

TRANSMITTAL LETTER - CONTINUED

Objective and Approach

The primary objective of this audit was to assess USSSA compliance of the Agreement with Brevard County. The audit period covered under this report is contract years 2019/20 and 2020/21. Our approach included, but was not limited to, the following procedures:

- Reviewed the Agreement and applicable amendments between Brevard County and USSSA;
- Conducted interviews with key personnel from both the County and USSSA to understand reporting requirements and processes;
- Obtained and reviewed the dataset, including Room Night Analysis and listing of capital expenditures, for contract years 2019/20 and 2020/21, provided to the County by USSSA; and
- Analyzed the data provided for completeness and accuracy and excluded participants and events from the room night calculation if determined to be incomplete or inaccurate.

From the eligible population of events and participants identified for each period, we performed the following testing procedures:

- Selected a sample of five (5) events and verified that they met the eligibility requirements outlined in the Agreement for producing event nights;
- Selected a sample of sixty (60) participants and agreed the Team City reported by USSSA to the Team Roster submitted by each Team Manager;
- Calculated room nights based upon eligible event nights and participants as per the calculation in the Third Amendment, including any penalty for not meeting the room night guaranteed minimum;
- Tested 100% of capital expenditures reported by USSSA for compliance with agreement requirements, verifying eligibility and proof of payment; and
- Calculated any additional capital expenditure reimbursement or investment required to/from USSSA as a result of the results from our testing.

TRANSMITTAL LETTER - CONTINUED

The table below summarizes our results.

Summary of Results

1. Data Completeness and Accuracy

During review of the datasets for the 2019/20 and 2010/21 contract years provided by USSSA, we identified multiple data fields that contained missing or inaccurate information.

2. Room Nights Calculation

Based on the results of our testing and the room night calculation, USSSA did not meet the 2019/20 Room Night Guarantee of 75,000 room nights. We calculated 66,278 (88.4% of the guarantee) room nights based upon USSSA's dataset and our verification procedures.

Based on the results of our testing and the room night calculation, USSSA did not meet the 2020/21 Room Night Guarantee of 100,000 room nights. We calculated 66,646 (66.6% of the guarantee) room nights based upon USSSA's dataset and our verification procedures.

3. Capital Expenditure and Required Investment

Based on our testing of expenses for contract year 2019/20, we identified expenses submitted for reimbursement that did not qualify based on the eligibility requirements specified in the contract. However, the minimum capital expenditure threshold was met and exceeded, thus USSSA qualifies for additional reimbursement of approximately \$145,100.

Based on our testing of expenses for contract year 2020/21, we identified expenses submitted for reimbursement that did not qualify based on the eligibility requirements specified in the contract. However, the minimum capital expenditure threshold was met and exceeded, thus USSSA qualifies for additional reimbursement of approximately \$212,531.

4. Timeliness of Reporting

We identified issues with the timeliness of reporting required to be submitted by USSSA to the County.

We reviewed our results with USSSA, TDO and County leadership, the County Attorney's office, and the County Manager. We requested clarification from USSSA regarding these datasets and asked additional questions regarding USSSA's supplemental analysis, had all requested information been provided by USSSA, results may have differed.

We would like to thank the staff and all those involved in assisting our firm with this compliance audit.

Respectfully Submitted,

RSM US LLP
RSM US LLP

RESULTS

1. Data Completeness and Accuracy

We reviewed two (2) datasets provided by USSSA for contract years 2019/20 and 2020/21. During review of the datasets provided by USSSA, we noted that multiple data fields contained missing or inaccurate information. The Third Amendment requires specific participant information to be collected and reported by USSSA. This information is used by the County to determine eligibility of event producing room nights. Missing and inaccurate data impacts the room night calculation.

Data Completeness

Following our review of the datasets provided, we noted that not all required Manager and Participant data fields were provided by USSSA. Through discussions with USSSA regarding their data collection process, we noted that when registering for an event the Team Manager submits the Team Name, City, State, County and Roster. However, other information such as Player City and Player Zip Code are optional data fields when creating a player profile and are updated at the discretion of the participant. Thus, not all data points required by the Agreement are obtained by USSSA during registration, resulting in data gaps.

Furthermore, during review of the updated dataset we noted that the Team Manager phone, Team Manager email, and the event start and end times were not provided for all participants included in the dataset. The Third Amendment requires each of these data fields to be captured. The details of this missing data are illustrated in the table to the right.

Data Accuracy

Additionally, through discussions with USSSA and review of the updated datasets, we noted inaccurate information provided in the datasets. The table to the right highlights the number of inaccurate data fields identified by contract year dataset.

The inaccuracies include, but may not be limited to, the following:

- Instances of individuals listed more than once for the same event.
- Instances where the Team City data field was not populated with a City name and thus deemed inaccurate. Examples included “USA”, “All American”, “Southeastern”, “Treasure Coast”, “West Coast”, “South Florida”, etc.
- Instances where the Team State field was populated with “USA”.
- Instances where the Team Zip Code information was partially inaccurate, as many entries were blank, contained single digit zip codes, or contained letters of the alphabet in the zip codes. Thus, we did not rely upon the Zip Code data provided by USSSA for our procedures, and instead relied on City data, as per guidance from the County and County Attorney.

Data Field	19/20 Missing Data Fields*	20/21 Missing Data Fields**
Team Manager Phone	424	757
Team Manager Email	598	830
Player City	14,338	16,822
Player Zip Code	14,118	16,818
Event Start & End Times	203	279

* Based on total individual event participant data reported by USSSA (33,310 total participants)
 ** Based on total individual event participant data reported by USSSA (44,021 total participants)

Data Field	19/20 Inaccurate Data Fields*	20/21 Inaccurate Data Fields**
Duplicate Data Entries	1,078	0
Team Manager Phone	4,515	2,215
Team Manager Email	2,787	2,215
Team City	2,975	1,646
Team State	2,964	2,215
Player City	27	24
Player Zip Code	36	76

* Based on total individual event participant data reported by USSSA (33,310 total participants)
 ** Based on total individual event participant data reported by USSSA (44,021 total participants)

RESULTS – CONTINUED

2. Room Nights Calculation

The County utilizes USSSA's dataset to perform the calculation in accordance with the Agreement. The room night calculation is based on two criteria: (1) the number of participants in attendance who reside more than 75 miles away from the Space Coast Stadium Complex, and (2) the number of qualified event nights.

Participant Distance from Stadium Complex

While attempting to validate the accuracy of participant location data provided in each dataset, we noted that no external supporting documentation was available from USSSA to validate the accuracy of the Player Zip Code and Player City information provided in the data set (**See Results #1**). Per guidance provided by the County Attorney, the Team Roster was determined sufficient support to verify the accuracy of the Team City reported. Thus, we selected a sample of 60 participants from each dataset and agreed the Team City reported in the dataset to the Team Roster. Additionally, we verified that each participant was listed on the Team Roster submitted by each Team Manager for each participant event sampled, without exception.

As a result of the aforementioned data completeness and accuracy concerns (**See Results #1**), we utilized three (3) primary data points to calculate the participant driving distance from the Stadium Complex and determine the eligibility of each participant: Player Zip Code, Player City and Team City. If one data field was determined to be incomplete or inaccurate, the next data field would be leveraged to identify whether the participant resides at least 75 driving miles away from the Stadium Complex. At the direction of the County, participant distance from the Stadium Complex was calculated using a driving radius of 75 miles. To determine the listing of cities/zip codes that reside within a 75 mile driving radius of the Space Coast Stadium Complex, we used the Oalley Map Tool (**See Appendix C**).

During our review of the updated 2019/20 dataset, we identified that of the 33,310 participants, 1,078 were duplicated under a single event (**See Results #1**) which were removed from the dataset for the purpose of performing the room night calculation. Of the remaining 32,232 individuals, 3,302 individuals were identified as located within 75 driving miles of the Stadium complex and thus were excluded. Furthermore, 111 participants were excluded as the participants' location (Player Zip, Player City, and Team City) was omitted from the dataset (**See Results #1**). As a result of these exclusions, the total eligible participants for the 2019/20 dataset were determined to be 28,819.

During review of the 20/21 dataset, we identified that of the 44,021 participants, 11,400 individuals were identified as located within 75 driving miles of the Stadium complex and thus were excluded. Furthermore, 132 participants were excluded as the participants' location (Player Zip, Player City, and Team City) was omitted from the dataset (**See Results #1**). As a result of these exclusions, the total eligible participants for the 2020/21 dataset were determined to be 32,489.

Qualified Event Nights

Per the Agreement, an event night is defined as a night during the event when a participant is located 75 driving miles away or more. To be counted as a qualifying event night, the event must be scheduled to exceed more than 4 hours in a single day. The County has determined that the tournament bracket maintained and updated by USSSA is sufficient supporting documentation to demonstrate existence and accuracy of the event start and end times. We selected a total sample of ten (10) events, five (5) events from each contract year dataset, to verify that the tournament start and end times included in each dataset agreed to the tournament bracket maintained and updated by USSSA. We agreed the event dates to the supporting documentation for all ten (10) events sampled, without exception.

RESULTS – CONTINUED

2. Room Nights Calculation

As aforementioned, the total eligible participants located greater than 75 driving miles from the Stadium Complex for the 2019/20 dataset was determined to be 28,819. Of the 28,819 eligible participants, 208 participated in non-qualifying events and thus were also excluded. Furthermore, 143 participants were excluded as the event start and end times were omitted from the dataset (**See Results #1**). As a result of these exclusions, the total eligible participants who participated in qualifying events for the 2019/20 contract year were determined to be 28,468.

As aforementioned, the total eligible participants located greater than 75 driving miles from the Stadium Complex for the 2020/21 dataset was determined to be 32,489. Of the 32,489 eligible participants, 254 eligible participants were excluded as the event start and end times were omitted from the dataset. Without event start and end times we were unable to verify that the event participated in was greater than 4hrs in a single day (**See Results #1**). As a result of these exclusions, the total eligible participants who participated in qualifying events for the 2020/21 contract year were determined to be 32,235.

Room Night Calculation

After identifying the eligible participants who participated in qualifying events within each dataset, we performed the room night calculation by event. The total qualifying room nights generated by each event were subtotaled using the formula noted in the Agreement and rounded to the nearest whole number. We then summed all event night subtotals (**See Appendix A**). Per guidance provided by the Executive Director of the Space Coast Office of Tourism and Development, we analyzed several permutations of participant data to determine the methodology that would yield the greatest room night calculation using all the provided participant location data, including Player Zip Code, Player City, and Team City.

	Contract Year 19-20 Dataset	Contract Year 20-21 Dataset
Total Events	43	61
Average Qualifying Event Nights	3.2	3.1
Total Participants Reported by USSSA	33,310	44,021
Excluding Duplicate Participants	(1,078)	-
Excluding Participants within 75 miles	(3,302)	(11,400)
Excluding Participants without any location (i.e Player Zip, Player City, or Team City)	(111)	(132)
Total Eligible Participants	28,819	32,489
Excluding Eligible Participants with incomplete Event Start & End Times (See Results #1)	(143)	(254)
Excluding Participants in Non-Qualifying Events (>4hrs)	(208)	-
Total Eligible Participants in Qualifying Events	28,468	32,235
Internal Audit Calculated Room Nights*	66,278	66,646
Room Night Guarantee	75,000	100,000
Variance	(8,722)	(33,354)
Room Night - Percentage Shortfall	11.6%	33.4%

* The hierarchy that yielded the yield the greatest room night calculation for both datasets was Player Zip to Player City to Team City

RESULTS – CONTINUED

2. Room Night Calculation – Continued

In our room night analysis, if one location data field could not be determined, the next would be leveraged to identify whether the participant should be eligible. For example, if the Player Zip Code was determined inaccurate or incomplete, the Player City data field was used to calculate the driving distance from the Stadium Complex. If the Player City field was determined inaccurate or incomplete, the Team City data field would be leveraged. The hierarchy that yielded the greatest room night calculation for both datasets was Player Zip to Player City to Team City.

The table above represents the best-case room night calculation using the permutation of participant data that yielded the greatest room night calculation. As a result of our procedures, we determined the total number of room rental nights generated for the 2019/20 and 2020/21 contract years to be 66,278 and 66,646, respectively.

When analyzing the 2020/21 contract year dataset, we noted that USSSA reported an increase in the number of participants and events compared to the prior 2019/20 contract year yet generated nearly the same number room nights according to our calculation. When analyzing the dataset further, RSM found that there was a substantial increase in number of participants living within 75 driving miles of the Stadium Complex. This trend was identified in all 3 geographical categories used to generate the calculation, as shown below.

Data Field	Location Eligibility	19/20	20/21	%Change
Team City	Eligible	25,199	29,511	17%
Team City	Ineligible (within 75 miles)	4,058	12,864	217%
Team City	Cannot Determine	2,975	1,646	-45%
Player City	Eligible	15,680	20,517	31%
Player City	Ineligible (within 75 miles)	2,187	6,657	204%
Player City	Cannot Determine	14,365	16,847	17%
Player Zip Code	Eligible	16,860	20,646	22%
Player Zip Code	Ineligible (within 75 miles)	1,218	6,481	432%
Player Zip Code	Cannot Determine	14,154	16,894	19%

RESULTS – CONTINUED

3. Capital Expenditure and Required Investment

Per Section 2 of the agreement, USSSA is required to expend the base amount of \$250,000 on capital improvements or capital maintenance projects each year. Section 4 of the Third Amendment identifies the following as eligible expenditures: major repairs to elevators, scoreboards, plumbing, electrical, air conditioning, or other such systems; painting of entire buildings or major sections of the stadium; major repair of sections of the astro-turf fields; repair to other parts of the fields such as netting and field walls; other major repairs to buildings including replacing doors, windows, alarm systems, etc.; repaving parking lots; repair/replacement of lighting structures, poles, etc. (not light bulb replacement) and major batting cage repairs and upgrades. Per Section 4 of the Third Amendment, eligible expenses submitted for reimbursement must qualify as one of the descriptions above and be supported by both an invoice and a cancelled check to serve as proof of payment.

For the contract years 2019/20 and 2020/21, USSSA submitted \$438,695.82 and \$594,378.84, respectively, of capital expenditures to the County. We reviewed all submitted expenses and supporting documentation provided to us by USSSA. During review of these expenses, we identified the following exceptions:

- *Duplicate Expenses:* Items were included more than once in USSSA’s request for expense reimbursement;
- *Insufficient Expense Support:* Documentation provided did not include one or more of the following: invoice, proof of payment, detailed check listing, adequate invoice description to determine eligibility, invoice did not reconcile to payment support;
- *Recurring Expense:* Items are routine maintenance that are not categorized as a major expense; and
- *Ineligible Capital Expenses:* Items were minor repairs that we were unable to validate as eligible.

Per Exhibit D of the Contract Agreement, additional capital expenditures may be required by USSSA if the Tenant does not generate the required room nights. If the guarantee is not met, the base amount of \$250,000 payable by the Tenant each calendar year shall increase by a percentage equal to the shortfall of the number of room nights divided by the guaranteed number of room nights.

Based on the results of room night calculation, USSSA did not meet the 2019/20 contract year nor the 2020/21 contract year room night guarantee of 75,000 and 100,000 room nights, respectively. As a result, additional capital investment is required by USSSA amounting to \$29,075 ($\$250,000 \times 11.6\%$) for the 2019/20 contract year and \$83,385 ($\$250,000 \times 33.4\%$) for the 2020/21 contract year.

Additional Capital Investment Required	Contract Year 19-20 Dataset	Contract Year 20-21 Dataset
Capital Expenditure Base Amount	\$250,000	\$250,000
Room Night - Percentage Shortfall	11.6%	33.4%
Additional Capital Investment Required	\$29,075	\$83,385

RESULTS – CONTINUED

3. Capital Expenditure and Required Investment

Based on the requirements of Section 6 of the Agreement, we determined the total eligible capital expenditures for 2019/20 and 2020/21 contract years to be \$424,174 and \$545,916, respectively. As a result of the aforementioned exceptions, combined with the impact of not achieving the room night guarantee, USSSA would be eligible for additional capital expenditure reimbursement of \$145,100 for the 2019/20 contract year and \$212,531 for the 2020/21 contract year. The table below summarizes the calculation used to determine the eligible USSSA reimbursement.

Capital Expenditures	19-20 Expenditures*	20-21 Expenditures**
Total Capital Expenditures Submitted	\$438,696	\$594,379
Less: Duplicate Expenses	(\$7,333)	(\$429)
Less: Insufficient Expense Support Provided	(\$5,854)	(\$591)
Less: Recurring Maintenance Costs	-	(\$35,981)
Less: Ineligible Expenses Costs	(\$1,335)	(\$11,462)
Total Eligible Capital Expenditures	\$424,174	\$545,916
Less: Capital Expense Requirement	(\$250,000)	(\$250,000)
Less: Room Night Penalty***	(\$29,075)	(\$83,385)
USSSA Eligible Reimbursement	\$145,100	\$212,531

* Based on expense listing submitted by USSSA for the period of April 1, 2019 – March 31, 2020.

** Based on expense listing submitted by USSSA for the period of April 1, 2020 – March 31, 2021.

*** Additional capital investment required if room night guarantee not met

RESULTS – CONTINUED

4. Timeliness of Reporting

During our review of the initial 2019/20 dataset provided by USSSA in March 2021, we identified required data fields that were omitted from the dataset. These omissions were communicated to USSSA and an updated dataset was provided in May 2021. Upon review of the updated dataset, we identified the issues concerning the completeness and accuracy of the data reported to the County. Additionally, we identified similar issues during review of the 2020/21 dataset provided by USSSA (**See Results #1**).

Per the Schedule 1 of the Third Amendment to the Agreement, USSSA is required to submit both quarterly and annual reports summarizing total room nights.

- Quarterly, reports compiling a total of all room nights per event held in the quarter, a listing of all participants living 75 miles or more away from the Space Coast Stadium Complex, plus a running total of room nights generated year-to-date are due to TDO July 31st for the April to June quarter; October 31st for the July to September quarter; January 31st for the October to December quarter and April 30th for the January to March quarter.
- Annually, the room night report is required to be submitted by USSSA to TDO by the 30th of April each year summarizing room nights generated by USSSA events, sub-totaled by quarter.

The following reporting was not provided on time by USSSA:

Report Frequency	Report Description	Due Date	Date Provided
Annually	Room Night Dataset (April 1, 2019 – March 31, 2020)	4/30/20	3/19/21
Annually	Room Night Dataset (April 1, 2020 – March 31, 2021)	4/30/21	9/16/21
Quarterly	Room Night Dataset (January 2021 – March 2021)	4/30/21	5/19/21
Quarterly	Room Night Dataset (April 2021 – June 2021)	7/31/21	N/A
Quarterly	Room Night Dataset (July 2021 – September 2021)	10/31/21	N/A

Without accurate and timely reporting, the County is unable to determine whether lease agreement requirements are being upheld by USSSA.

APPENDIX A

2019/20 Room Night Calculation

The hierarchy of Player Zip Code to Player City to Team City was used to calculate the highest grossing total room nights. The room night calculation used to determine the total room nights is summarized by each event below.

Event ID	Event Name	Event Start Date	Event End Date	Total Qualifying Event Nights	Player Zip to Player City to Team City	
					Total Eligible Participants	Room Night Calculation
321349	Super Dual @ The Coast	4/6/2019	4/7/2019	2	694	816
317475	Hall of Fame Classic Dual powered by Worth/Miken	4/11/2019	4/14/2019	4	556	1,308
319581	PARTY in Viera (PFQ)	5/4/2019	5/5/2019	2	268	315
322561	Stars and Stripes East Coast State Championship	5/25/2019	5/26/2019	2	799	940
323995	GSL State Tournament	6/1/2019	6/2/2019	2	656	772
322133	Space Coast Summer Slam	6/15/2019	6/16/2019	2	213	251
313271	World Fastpitch Championships	6/23/2019	6/29/2019	7	1,366	5,625
314983	Space Coast World Series	7/2/2019	7/6/2019	5	1,068	3,141
314631	Wilson DeMarini Elite World Series	7/8/2019	7/13/2019	6	583	2,058
314633	Wilson DeMarini Elite World Series	7/14/2019	7/21/2019	8	1,633	7,685
324804	USSSA All American Games	7/22/2019	7/27/2019	6	1,114	3,932
314634	All American Games	7/28/2019	8/3/2019	7	1,212	4,991
326822	Florida USSSA State Tournament	8/3/2019	8/4/2019	2	749	881
321318	Space Coast Classic	8/3/2019	8/4/2019	2	88	104
314635	S30 Championships	8/4/2019	8/10/2019	7	403	1,659
327864	USSSA Mix State Tournament	8/10/2019	8/10/2019	1	243	143
327936	Mlx40 @ Viera	8/10/2019	8/10/2019	1	3	2
321399	USSSA Military Worlds - Over 40, Over 50, Mixed	8/14/2019	8/14/2019	1	188	111
321395	USSSA Military Worlds	8/16/2019	8/18/2019	3	1,366	2,411
321239	USSSA Mens "A" World Tournament	8/30/2019	9/1/2019	3	389	686
321237	Conference USSSA Championships powered by Dudley	8/30/2019	9/1/2019	3	173	305

APPENDIX A – CONTINUED

					Player Zip to Player City to Team City	
Event ID	Event Name	Event Start Date	Event End Date	Total Qualifying Event Nights	Total Eligible Participants	Room Night Calculation
321586	Womens AA and Womens A World Tournaments	9/9/2019	9/12/2019	4	200	471
321585	Mens C and Womens C World Tournaments	9/12/2019	9/15/2019	4	1,703	4,007
321241	Major World Series by Easton	9/13/2019	9/15/2019	3	219	386
321589	Mens AA World Tournament	9/14/2019	9/15/2019	2	179	211
321240	Major World Series powered by Dudley	9/18/2019	9/21/2019	4	322	758
321588	Mens B & Womens B & D World Tournaments	9/19/2019	9/22/2019	4	1,588	3,736
321591	Men E World Tournament	9/26/2019	9/29/2019	4	1,473	3,466
321592	Mens D World Tournament	10/3/2019	10/6/2019	4	1,953	4,595
325144	USSSA FALL NATIONALS (500 Points)	10/12/2019	10/13/2019	2	780	918
321593	Mixed World Tournament	10/18/2019	10/20/2019	3	972	1,715
321594	Mixed E World Tournament	11/1/2019	11/3/2019	3	613	1,082
324524	Wilson Fastpitch Championship Series	11/15/2019	11/17/2019	3	525	926
325871	THANKSGIVING SELECT30 SUPER NIT	11/29/2019	12/1/2019	3	797	1,406
334842	USSSA Sponsorship Tournament	1/4/2020	1/4/2020	1	20	12
329340	US Games	1/18/2020	1/20/2020	3	132	233
324102	USSSA Challenge Cup	1/24/2020	1/26/2020	3	984	1,736
336399	USSSA Winter Nationals	2/1/2020	2/1/2020	1	265	156
336810	USSSA Winter Nationals	2/1/2020	2/1/2020	1	4	2
328501	President's Day Select30 Super NIT	2/15/2020	2/16/2020	2	662	779
334027	Space Coast Classic Conference NIT	2/21/2020	2/23/2020	3	4	7
336400	USSSA Winter Nationals	2/22/2020	2/23/2020	2	907	1,067
335554	Space Coast Gold Glove Championship	3/7/2020	3/8/2020	2	402	473
				Total	137	28,468

APPENDIX B

2020/21 Room Night Calculation

The hierarchy of Player Zip Code to Player City to Team City was used to calculate the highest grossing total room nights. The room night calculation used to determine the total room nights is summarized by each event.

Event ID	Event Name	Event Start Date	Event End Date	Total Qualifying Event Nights	Player Zip to Player City to Team City	
					Total Eligible Participants	Room Night Calculation
332559	Florida USSSA State Tournament	5/23/2020	5/24/2020	2	585	688
334144	CF Straight Outta Quarantine (Viera)	5/30/2020	5/31/2020	2	378	445
333652	Hall of Fame Classic Dual powered by Worth/Miken	6/4/2020	6/7/2020	4	1,481	3,485
334151	CF PRO-Active (now in Viera)	6/6/2020	6/7/2020	2	163	192
340054	Space Coast Summer Showcase	6/8/2020	6/10/2020	3	317	559
331669	USSSA Battle at the Beach	6/13/2020	6/14/2020	2	439	516
334157	CF State Warm-Up	6/13/2020	6/14/2020	2	164	193
338401	12U Summer Nationals	6/14/2020	6/19/2020	6	184	649
340100	Florida Elite Summer Showcase	6/15/2020	6/19/2020	5	543	1,597
334158	CF State Championships (now in Viera)	6/20/2020	6/21/2020	2	739	869
328464	World Fastpitch Championships	6/22/2020	6/27/2020	6	617	2,178
338948	USA Elite Select 14U Summer Nationals	6/25/2020	6/28/2020	4	99	233
328465	Space Coast World Series	6/29/2020	7/4/2020	6	474	1,673
330920	Wilson DeMarini Elite World Series	7/5/2020	7/11/2020	7	400	1,647
340981	12U Space Coast Summer Shootout	7/11/2020	7/12/2020	2	92	108
330921	Wilson DeMarini Elite World Series	7/12/2020	7/19/2020	8	1,466	6,899
337680	USSSA All American Games	7/19/2020	7/25/2020	7	454	1,869
332770	All American Games	7/26/2020	8/1/2020	7	800	3,294
341035	USSSA State Tournament	8/1/2020	8/2/2020	2	1,213	1,427
341280	USSSA Mix State Tournament	8/8/2020	8/8/2020	1	393	231
339590	Mustangs Southeast Elite National Qualifier	8/14/2020	8/16/2020	3	709	1,251

APPENDIX B – CONTINUED

					Player Zip to Player City to Team City	
Event ID	Event Name	Event Start Date	Event End Date	Total Qualifying Event Nights	Total Eligible Participants	Room Night Calculation
341281	GSL State Tournament	8/29/2020	8/30/2020	2	877	1,032
343997	Mixing it up @ Spacecoast	8/30/2020	8/30/2020	1	45	26
339797	CF Battle at the Park (Viera)	9/5/2020	9/6/2020	2	120	141
334037	USSSA Senior World Series	9/11/2020	9/13/2020	3	36	64
339798	CF BELIEVE It. ACHIEVE It (Viera)	9/12/2020	9/13/2020	2	181	213
339799	CF Determination	9/19/2020	9/20/2020	2	157	185
343186	ELITE Southeast Ntl Dual Qualifier (14u/16u/18u)	9/26/2020	9/27/2020	2	613	721
335392	Womens A & B World Tournament	9/30/2020	10/1/2020	2	468	551
335393	Women's Major World Series by Easton	10/1/2020	10/4/2020	4	283	666
335390	USSSA Men's A & B World Tournaments	10/1/2020	10/4/2020	4	931	2,191
339095	Women's GSL A/B World Tournament	10/2/2020	10/4/2020	3	197	348
339218	GSL A/B World Tournament	10/4/2020	10/5/2020	2	352	414
335395	Men's AA World Tournament	10/4/2020	10/5/2020	2	212	249
335394	Major World Series powered by Dudley	10/7/2020	10/11/2020	5	353	1,038
335397	Men's C & Womens C, D & E World Tournaments	10/8/2020	10/11/2020	4	1,433	3,372
335396	Men's D & E World Tournament	10/15/2020	10/18/2020	4	2,359	5,551
341617	Florida Fall State Championship	10/17/2020	10/18/2020	2	909	1,069
342419	CF East Coast Challenge	10/17/2020	10/18/2020	2	93	109
342741	Florida Fall Nationals	10/24/2020	10/25/2020	2	564	664
344702	Space Coast Halloween Smash	10/31/2020	11/1/2020	2	317	373
335399	Mixed World Tournament	11/6/2020	11/8/2020	3	1,022	1,804
343274	USA Elite Select Championship Series	11/13/2020	11/15/2020	3	207	365

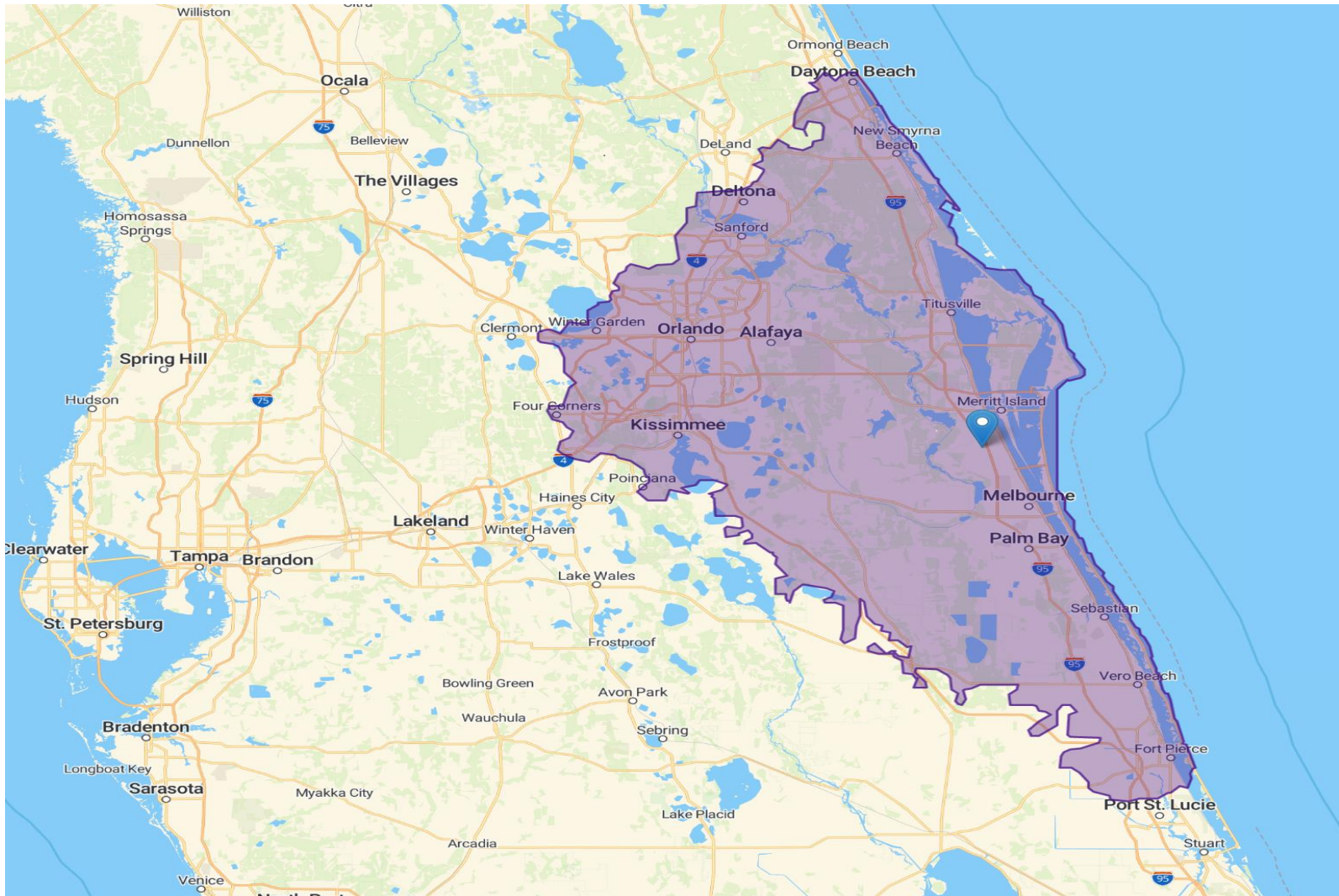
APPENDIX B – CONTINUED


					Player Zip to Player City to Team City		
Event ID	Event Name	Event Start Date	Event End Date	Total Qualifying Event Nights	Total Eligible Participants	Room Night Calculation	
342429	CF Confidence (12U/14U)	11/21/2020	11/22/2020	2	156	184	
347644	Mix Fest	11/22/2020	11/22/2020	1	8	5	
342219	THANKSGIVING SPACE COAST SUPER NIT	11/27/2020	11/29/2020	3	688	1,214	
341618	Boombah Toys 4 Tots	12/5/2020	12/6/2020	2	443	521	
344660	34th USSSA Toys for Tots	12/11/2020	12/13/2020	3	177	312	
344017	Winter All American Games	12/27/2020	12/31/2020	5	241	709	
344018	Winter All American Games	12/27/2020	12/31/2020	5	468	1,376	
343337	USSSA New Year's Eve Baseball Classic	12/28/2020	1/1/2021	5	131	385	
346237	John Kings Classic	1/2/2021	1/3/2021	2	305	359	
342151	USSSA Challenge Cup	1/21/2021	1/24/2021	4	2,228	5,242	
346239	USSSA Winter Nationals	1/30/2021	1/31/2021	2	812	955	
347977	PRESIDENT'S DAY SELECT SUPER NIT	2/13/2021	2/15/2021	3	1,219	2,151	
348945	GSL Winter Nationals	2/20/2021	2/21/2021	2	995	1,171	
346127	CF PaRtY in Viera	2/27/2021	2/28/2021	2	176	207	
352177	Bash for Cash	3/6/2021	3/6/2021	1	38	22	
349200	Space Coast Gold Glove Championship	3/6/2021	3/7/2021	2	449	528	
352344	USSSA Mix Winter Nationals	3/13/2021	3/13/2021	1	142	84	
352604	March Madness	3/27/2021	3/27/2021	1	120	71	
				Total	187	32,235	66,646

APPENDIX C

Driving Radius

The map below highlights the geographic area within in a 75-mile driving radius from the USSSA Stadium Complex.





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