

Memorandum



Date: May 16, 2013

To: Honorable Chairwoman Rebeca Sosa
and Members, Board of County Commissioners

From: Carlos A. Gimenez
Mayor 

Subject: Audit Report – Miami-Dade Sports Commission, Inc.

For your review, attached is a copy of the captioned Audit Report prepared by the Audit and Management Services Department (AMS), together with the Organization's response. At the request of Commissioner Jose "Pepe" Diaz, AMS audited the Miami-Dade Sports Commission, Inc. (MDSC) from inception (April 2004) to September 30, 2012.

MDSC relied mostly on Miami-Dade County funding to conduct its operations, receiving \$3.3 million or 55% of its revenue, primarily for personnel costs, through both the Cultural Affairs as well as Parks, Recreation and Open Spaces Departments. The Organization reported another \$2.7 million in support and revenue from events and corporate sponsors. As you know, MDSC was established as a County Agency and 501(c)(3) Organization.

Please contact Cathy Jackson, Director of the Audit and Management Services Department, at 305-349-6100, should you have any questions regarding the Audit Report.

Attachment

c: Honorable Harvey A. Ruvlin, Clerk of the Courts
Robert A. Cuevas, Jr., County Attorney
Edward Marquez, Deputy Mayor
Lisa Martinez, Senior Advisor, Office of the Mayor
Jack Kardys, Director, Parks, Recreation and Open Spaces Department
Jennifer Moon, Director, Office of Management and Budget
Michael Spring, Director, Department of Cultural Affairs
Charles Anderson, Commission Auditor
Alan K. Fertel, Acting Chair, Board of Directors, MDSC
Jose Sotolongo, Executive Director, MDSC

Memorandum



Date: May 16, 2013

To: Lisa Martinez, Senior Advisor
Office of the Mayor

Cathy Jackson

From: Cathy Jackson, Director
Audit and Management Services Department

Subject: Audit Report – Miami-Dade Sports Commission, Inc.

PURPOSE AND SCOPE

As requested by Commissioner Jose “Pepe” Diaz, we performed an audit of the Miami-Dade Sports Commission, Inc. (MDSC) from organizational inception in April 2004 to September 30, 2012. As part of the audit, we evaluated effectiveness of operational and financial controls, determined compliance with key provisions of grants received from Miami-Dade County (the County), as well as examined propriety of expenditures. We also interviewed staff and performed other procedures deemed necessary to accomplish the audit objectives.

BACKGROUND

Pursuant to County Ordinance (Ordinance) 03-71 adopted on April 8, 2003, MDSC was established as a County Agency and 501(c)(3) non-profit organization under the Internal Revenue Code of 1986, as amended. The Organization’s mission is to attract quality sporting events that benefit the County economically through tourism activity, as well as showcase athletic facilities to local, national, and international audiences. In addition to receiving annual financial support from the County, MDSC raises private funds to assist needy local amateur athletic organizations.

Since inception, MDSC has received \$3.3 million in County support, primarily for personnel costs, through both the Cultural Affairs as well as Parks, Recreation and Open Spaces (Parks) Departments (Table I). Parks provided most of the support through 2009, funding between \$231,000 and \$250,000 annually, except in 2009 when support increased to \$550,000. Much of Cultural Affairs funding occurred between 2010 and 2012, averaging \$428,000 per year. The Organization reported another \$2.7 million in support and revenue, primarily from events and corporate sponsors.

Table I
Statements of Changes in Net Assets

	For Fiscal Years Ended September 30,				Total
	2004-2009 ¹	2010	2011	2012	
REVENUES, GAINS & OTHER SUPPORT					
Miami-Dade County Departments:					
Parks, Recreation and Open Spaces	\$ 1,780,569	\$ 250,000	\$ -	\$ 8,810	\$ 2,039,379
Cultural Affairs	22,000	258,000	500,000	525,000	1,305,000
Police (In-Kind)	2,386	-	-	-	2,386
	<u>1,804,955</u>	<u>508,000</u>	<u>500,000</u>	<u>533,810</u>	<u>3,346,765</u>
Event Revenue	1,089,555	42,923	541,528	357,142	2,031,148
Individual and Corporate Sponsors	413,953	10,000	7,890	30,500	462,343
Grants:					
Florida Sports Foundation	129,500	-	-	50,000	179,500
Miami Beach Visitors & Convention Authority	-	-	-	40,000	40,000
City of Miami Downtown Hotel Grant Program	25,000	-	-	-	25,000
	<u>3,462,963</u>	<u>560,923</u>	<u>1,049,418</u>	<u>1,011,452</u>	<u>6,084,756</u>
EXPENSES	<u>3,725,883</u>	<u>626,801</u>	<u>742,174</u>	<u>1,366,000</u>	<u>6,460,858</u>
Increase/(Decrease) in Net Assets	<u>\$ (262,920)</u>	<u>\$ (65,878)</u>	<u>\$ 307,244</u>	<u>\$ (354,548)</u>	<u>\$ (376,102)</u>

Source: Compilation Financial Statements through Fiscal Year 2010 and MDSC Profit & Loss Statements for 2011 and 2012, as reclassified

¹ See Schedule II for detailed financial results from each Fiscal Year.

Expenditures aggregating \$6.5 million included \$3.1 million in event charges and \$2.2 million in personnel costs (Table II). Income was insufficient to cover expenditures throughout the period, and thus MDSC operated at a deficit, reporting a \$376,000 decrease in net assets since inception.

Table II
Summary of Expenses

Description	For Fiscal Years Ended September 30,				Total
	2004-2009 ¹	2010	2011	2012	
Events	\$ 1,150,345	\$ -	\$ 3,594	\$ 250,000	\$ 1,403,939
Bid Events	514,719	268,515	203,801	409,526	1,396,561
Owned Events	205,288	10,000	4,971	118,333	338,592
	<u>1,870,352</u>	<u>278,515</u>	<u>212,366</u>	<u>777,859</u>	<u>3,139,092</u>
Salaries/Personnel	<u>1,263,263</u>	<u>243,173</u>	<u>366,474</u>	<u>359,238</u>	<u>2,232,148</u>
General Operating:					
Office	62,968	66,029	104,419	69,137	302,553
Operational	229,830	-	-	-	229,830
Sales and Marketing/Promotion	138,293	5,674	5,255	3,544	152,766
Professional Fees/Services	81,653	8,655	1,540	20,996	112,844
Travel and Meetings	31,789	2,687	5,582	10,773	50,831
	<u>544,533</u>	<u>83,045</u>	<u>116,796</u>	<u>104,450</u>	<u>848,824</u>
Other Expenses:					
Miscellaneous Other Charges	47,735	22,068	45,743	12,600	128,146
Accounts Receivable Charge-Offs	-	-	795	111,853	112,648
	<u>47,735</u>	<u>22,068</u>	<u>46,538</u>	<u>124,453</u>	<u>240,794</u>
Total Expenses	<u>\$ 3,725,883</u>	<u>\$ 626,801</u>	<u>\$ 742,174</u>	<u>\$ 1,366,000</u>	<u>\$ 6,460,858</u>

Source: Compilation Financial Statements through Fiscal Year 2010 and MDSC Profit & Loss Statements for 2011 and 2012, as reclassified

¹ See Schedule II for detailed financial results from each Fiscal Year.

The Organization is not required to undergo an annual external audit, and as such, financial statement compilations were prepared by an independent accounting firm for each of the seven years ended September 30, 2010 (Schedules I and II). To date, reports have not been issued for Fiscal Years (FYs) 2011 and 2012.

A twelve-member Executive Committee of the Board of Directors (the Board) provides organizational oversight, along with a maximum 34 additional voting members selected and appointed by the Executive Committee. Number of staff has ranged from two in FYs 2004 and 2005 to seven in FYs 2011 and 2012, including the initial Executive Director who resigned in January 2012. His replacement was appointed the following May. As of the date of this Report, staffing includes the Executive Director, newly-hired Director of Event Operations, and the Office Manager/Bookkeeper.

SUMMARY RESULTS

Since inception, MDSC has relied heavily on County funding (Table I), which provided approximately 55% of its revenue and support for on-going operations. Yet, MDSC has struggled to meet financial obligations, with expenditures frequently exceeding revenues, as a number of sponsored events resulted in significant financial losses. Since 2007 MDSC has mostly operated in a negative cash flow position, with the Greater Miami Convention & Visitors Bureau (GMCVB) assisting by covering personnel costs, which amounted to 35% of total expenses, in anticipation of County funding. Obtaining private sponsorships has also been challenging, falling significantly short of the anticipated \$250,000 annual contribution required through July 2006, which has also affected financial stability. In light of the fragile financial condition of the Organization, we are concerned about its future viability if dedicated funding is not obtained. Event sponsorship must be carefully weighed, and individual as well as corporate support must be sought in order to provide a more solid financial foundation.

In an effort to reduce office rental expenses, which over the audit period amounted to \$196,000, MDSC is sharing space pro-bono with the GMCVB. Most staff positions have been vacated through attrition, including the Office Manager/Bookkeeper who resigned in January 2013, and whose role is critical to maintaining financial accountability. A replacement has since been hired, though the individual has limited bookkeeping experience. The Organization should take guarded steps to fill key positions with qualified staff as funding permits.

Strategic and active Board leadership and participation to provide proper fiscal oversight is key to the future success of the Organization. Board attendance often fluctuated, with absenteeism reaching a high of 67% in 2010 for members missing at least two meetings during the year. Our review also disclosed that insufficient information regarding events, including budgets and status reports, as well as other key financial data, had been presented to the Board for review and evaluation.

While the Organization has Policies and Procedures to govern its operations, expenditures often were not properly supported (Schedule V), and required dual signatures on check requests and payments were not always evident. Travel as well as meals and entertainment costs also appeared excessive, given MDSC's frail financial state. In a small organization, Board oversight is critical to assuring financial control and accountability. Annual external audits should be conducted to enhance fiscal stewardship by providing an independent assessment of the Organization's financial condition. This would also be beneficial in pursuing financial sponsorships and other fundraising efforts.¹

These and other findings, together with our recommendations, are detailed in the remainder of this Report, along with Auditee responses received and incorporated accordingly. We are pleased with corrective actions planned or taken to address our concerns, and now consider this audit closed. We appreciate the courtesies and assistance extended to our staff during the audit process. If you have any questions or require additional information, please contact me at (305) 349-6100.

¹ **Auditee Response**

When I started as the Executive Director of the Miami-Dade Sports Commission (MDSC) on May 15, 2012, the audit requested by the then Chairman of the Board, Commissioner Jose "Pepe" Diaz, was already underway. Also, it is my understanding that the former Executive Director had tendered his resignation before the audit commenced. Effective January 2013, due to Board of County Commissioners Committee restructuring and Member reassignments, Commissioner Diaz is no longer a member of the Board of Directors (BOD). In the interim, Alan K. Fertel was appointed as Acting Chairman. Thus, the Draft Audit Report presented to me in late February 2013 was discussed with the Executive Committee of the BOD in March 2013.

While we prefer not to comment or focus on past practices, the BOD has pledged to increase organizational oversight and has charged me, as Executive Director, with establishing an effective internal control system that will promote accountability, improve financial stability, and enhance operational performance. Moreover, we are committed to immediately addressing the findings and recommendations as outlined herein. In fact, one of the first directives from Commissioner Diaz, the past Chairman, following my appointment was to communicate to staff the importance and consequences of not strictly adhering to established policies and procedures.

By way of background, MDSC was created in 2003 by the Board of County Commissioners to attract quality sporting events that benefit the County economically through tourism activity, as well as showcase athletic facilities to local, national, and international audiences. Since opening its doors in 2004, MDSC has created a cumulative direct economic impact of over \$339 million and 307,000 room nights (Attachment I). Unfortunately these positive accomplishments have been shrouded by the lack of attention devoted to MDSC's fiscal soundness. We now have a new administration dedicated to run MDSC as a business. Events will only be sought that can generate a positive cash flow, regardless of the amount of exposure and economic impact that they can generate. Additionally, general as well as exclusive multi-year sponsorships will be sought for all events.

We are also considering more innovative fundraising ideas. One such event is the Car Wash at the Homestead-Miami Speedway, where the public will get their cars washed and then be able to drive their cars on the track. We will be working with the Leukemia/Lymphoma Society (LLS), whose contact list reaches over 350,000 addresses. The proceeds of this drive will be split 50% to the Track, 25% to LLS, and 25% to MDSC.

FINDINGS AND RECOMMENDATIONS

Event Sponsorships

Since inception, MDSC has hosted nearly 70 sporting events through partnerships with event promoters, sponsors, and producers (Attachment I and Schedule III). While we were advised that all events are customarily presented to the Board for prior approval, Board Minutes reflected limited information regarding event discussions and approvals, accompanying budgets, post-review of financial results, and/or fiscal impact analyses. Few event financial summaries were available, and there was no reconciliation of amounts reported to those recorded in the General Ledger.

Most events for which financial summaries were available resulted in losses to the Organization, as attendance and revenue projections were not met (Table III). For example, in 2005 and 2006, MDSC co-hosted the Florida High School Athletic Association, Inc. (FHSAA) “Football Finals Presented by Dodge” State Championship Games. The Greater Miami Athletic Conference (GMAC) and Miami-Dade Public Schools also served as host school/district for the event. In each year, MDSC guaranteed FHSAA \$175,000 from event receipts. FHSAA was also entitled to 55% of net revenues, yet did not share in any losses. Consequently, losses totaling \$27,130 in 2005 were borne by MDSC, while \$13,077 of the \$23,777 in 2006 net revenues were paid to FHSAA, with the remaining \$10,700 shared equally between MDSC and GMAC.

The Miami Sports Kickoff Classic held in August 2008 at the Miami-Dade College North Campus involved games between three Florida high schools (Booker T. Washington, Pahokee, and Miami Northwestern) and competing national teams from Arizona (Hamilton High School), Mississippi (Olive Branch High School), and California (Long Beach Polytechnic High School). Some of the more significant expenses MDSC formally agreed to pay included \$61,359 in participating school fees, travel costs for Out-of-State school participants of \$100,766, and meals and accommodations totaling \$54,758. There was also a required \$10,000 donation to GMAC. According to the financial summary, the event experienced a \$225,147 net loss.

¹ **Auditee Response (Cont'd)**

A new website will be launched in June 2013, allowing us to generate additional revenue through sponsorship sales, online auctions, and advertising. At the same time, we will implement a new public relations campaign, working with the local media to promote MDSC in both English and Spanish outlets. With the approval of the BOD, MDSC will partner with a legitimate local autograph clearing house and conduct weekly on-line auctions for memorabilia. We will also restart our membership program this summer to engage the local community with an attractive set of benefits, to include sporting events, hotels, restaurants, and local attractions. Going forward, we will have a much more engaged BOD. With these and other strategic changes, our goal is to make Miami the Sports Capital of the World.

Table III
Financial Summary of Selected Events

Event	Dates	Revenue	Expenses	Net Profit/ (Loss)	Net Amount to MDSC
FHSAA Football Finals	Dec. 2-3, 9-10, 2005	\$ 390,225	\$ (417,355)	\$ (27,130)	\$ (27,130)
FHSAA Football Finals	Dec. 1-2, 8-9, 2006	581,498	(557,721)	23,777	5,350
Sunshine State Games - Adult Flag Football	Mar. 24-25, 2007	5,300	(6,441)	(1,141)	(1,141)
Miami-Dade Senior Games	Nov. 4-11, 2007	7,340	(17,249)	(9,909)	(9,909)
Miami Sports Breakfast Series #1	Mar. 19, 2008	6,600	(6,570)	30	30
Miami Sports Golf Challenge	Jun. 6, 2008	24,000	(17,605)	6,395	6,395
Miami Sports Breakfast Series #2	Jun. 11, 2008	7,500	(7,354)	146	146
2008 Miami Sports Kickoff Classic	Aug. 29-30, 2008	63,085	(288,232)	(225,147)	(225,147)
Miami Sports Breakfast Series #4	Dec. 2, 2008	7,650	(7,645)	5	5
NCAA Tournament 2009	Mar. 20-22, 2009	65,000	(83,780)	(18,780)	(18,780)
USA Volleyball Pan Am Cup Championships	Jun. 26-Jul. 5, 2009	181,078	(380,580)	(199,502)	(199,502)
WrestleMania XXVIII:					
Various Events Sponsored by WWE & MDSC	Mar. 24-Apr. 3, 2012	405,305	(636,925)	(231,620)	(231,620)
On Sale Celebration Sponsored by MDSC	Nov. 4, 2011	2,496	(94,819)	(92,323)	(92,323)
		<u>407,801</u>	<u>(731,744)</u>	<u>(323,943)</u>	<u>(323,943)</u>
		<u>\$ 1,747,077</u>	<u>\$ (2,522,276)</u>	<u>\$ (775,199)</u>	<u>\$ (793,626)</u>

Source: Unaudited Event Financial Summaries

In late June 2009, MDSC, along with the USA Volleyball organization, sponsored the Eighth Annual Women’s Pan American Cup Championships. Revenues were estimated at \$504,000 (including ticket sales of \$360,000); however, actual revenue and expenses totaled \$181,100 and \$380,600, respectively, resulting in a net loss of \$199,500. Board Minutes did not make reference to any post-event financial discussions.

More recently, MDSC partnered with World Wrestling Entertainment, Inc. (WWE) to host WrestleMania XXVIII, which included a \$250,000 bid fee. Related events were held at several local venues from March 24 to April 3, 2012. Additional costs to MDSC included \$35,000 for the WrestleMania Axxess event held at the Miami Beach Convention Center, which primarily covered security, box office, cleaning, and other facility personnel, as well as police and fire rescue services. Also funded was \$19,400 for a Premiere Party at Star Island. The events resulted in a net loss to MDSC of \$324,000, including \$92,323 associated with a free celebration event open to the public at Bayfront Park on November 4, 2011. While some discussions throughout these events were noted in Board Minutes, no underlying budgets or post-event financial analysis were attached.

The Completed Events Summary (Exhibit I) prepared by MDSC recaps the economic impact of events held from Economic Impact Summary (EIS) Sheets. However, data was not available to support amounts reported for selected events tested. Also, some discrepancies were noted between information documented on the EIS Sheets and amounts reported in the Completed Events Summary. The Director of Events responsible for the preparation of these reports has since left the Organization, and remaining staff have limited knowledge of the information sources.

Recommendation

The Board should be sufficiently apprised in advance of all events contemplated by the Organization for proper evaluation and approval. This should include an event overview, terms of proposal, and financial budget. Progress reports should be provided during the planning and pre-event stages, as well as final financial summaries once the event is concluded. Management should also ensure that amounts reported in financial summaries agree to totals recorded in the General Ledger. Prospectively, MDSC should exercise greater due diligence in selecting events to avoid those that may adversely affect the Organization's financial condition.

Further, Board Minutes should sufficiently summarize pre- and post-event discussions to evidence informed decisions and responsible financial stewardship. Accompanying event information, including proposal documents, financial budgets, summary financial results, and any other pertinent information presented to the Board should be retained with the Minutes for future reference. The source of data presented in EIS Sheets and the Completed Events Summary Report should also be retained and validated.

Auditee Response

From inception, MDSC undertook many events that had no chance of generating enough revenue to make them financially feasible. Relying strictly on ticket sales as the main source of revenue for an event is very risky at best. Nonetheless, additional emphasis will be placed on securing events with sponsorship backing that will generate a positive economic impact for Miami-Dade County, but not pose a material financial risk to MDSC. An example is the winning bid that was put forth for the 2017 World Outgames. We have secured venues, as well as created sponsorship packages that will generate sufficient dollars to host the Games. Further, every MDSC event will require BOD approval before any commitment is made. As part of the approval process, financial and other key operating indicators will be realistically projected and presented for their review. Every effort will be made to present the event's total costs, including travel, lodging, and marketing, just to name a few. In addition, monthly progress and post-event financial and operating performance reports will be presented.

Review of Cash Disbursements

Payments to vendors and others totaled \$5.7 million, of which \$4.75 million (83%) was paid to 46 entities, primarily for sponsored events (Schedule IV). To MDSC's credit, a comprehensive Policies and Procedures Manual is available to assure appropriate control and accountability over purchasing, travel, and other financial matters. For example, procedures require that all checks be signed by two parties, and those over \$5,000 must bear the signatures of the Executive Director and a Board member. Additionally, all check requests must be approved by the Executive Director, with those exceeding \$15,000 also requiring a Board Member signature.

Nonetheless, we were unable to validate the propriety of payments in many cases because the vendor invoice, contract, or receipts to substantiate payment were missing (Schedule V). Other exceptions included 19 instances where checks were signed singly by the former Executive Director, as well as 21 checks over \$5,000 that were signed by him and a second authorized signer who was not a Board Member. There were also cases where the check request was not properly approved, as well as those where the check request was both initiated and approved by the former Executive Director.

In December 2006, several employees received a \$500 holiday bonus, yet we found no evidence of Board approval. For a small organization struggling financially, it was not prudent to issue bonuses of any size. We also noted that between January and February 2012, \$11,211 was paid to PassKey International, Inc., a travel industry software provider, for a group hotel reservation system. The payment included training and travel costs for the trainer, as well as the \$6,500 system license fee that is payable annually through 2014. We found no evidence that this transaction was competitively sourced or approved by the Board, given its three-year financial commitment.

Recommendation

- All payments should be supported by appropriate vendor invoices, contracts, properly approved check requests, and/or receipts. Such documentation should be readily available and maintained for an appropriate retention period. Ensure that check requisitioning, signing, and approval guidelines are strictly adhered.
- Employee bonuses should be discouraged. Nonetheless, when deemed appropriate, such incentives should always require Board approval.
- All employees should be familiar with the Operating Policies and Procedures Manual to promote compliance. Consider annually requiring employee acknowledgments of their review and understanding of operating guidelines.
- Contracts committing the Organization financially for multiple years should be approved by the Board and, if over \$5,000, competitively sourced.

Auditee Response

- *MDSC has already implemented the stated recommendations. All checks are accompanied by a Check Request Form signed by the Executive Director. In addition, all checks over \$5,000 are signed by the Executive Director **and** a member of the BOD. Check requests over \$15,000 are signed by both the Executive Director and the Treasurer. While the Office Manager/Bookkeeper has check signing privileges, she is only the secondary signor for checks below \$5,000.*
- *Employee bonuses will not be given, unless authorized by the BOD.*
- *All employees are aware of MDSC's Policies and Procedures handbook. Annual acknowledgements will be required at the beginning of each fiscal year, as recommended.*
- *All contracts over \$5,000 will be competitively sourced and require BOD approval.*

Usage of American Express Corporate Credit

MDSC had two Corporate American Express (AMEX) credit card accounts to pay for business expenses from August 2004 through August 2012, when the last account was closed. Authorized cardholders included the former Executive Director, Assistant Director, Director of Business Development, and Directors of Events/Event Operations. The highest outstanding balance was \$55,576, and late fees and interest charges amounted to \$6,840, with annual percentage rates ranging from 13.99% to as high as 30.24%.

As of August 31, 2010, Reward Points totaled 115,350 on the AMEX Business Gold card. Between September and October of that year, those points were redeemed by the cardholder. On September 3rd, 34,779 points were used for a flight to Colorado Springs for the US Olympic Assembly. However, we were unable to identify how the remaining 80,571 points were utilized.

Thereafter, Reward Points again began accumulating, reaching 23,656 as of January 31, 2012. On February 29th, 23,500 points were used to purchase three gift cards for \$10, \$25, and \$100 from Old Navy, Home Depot, and American Express, respectively; however, there is no record of who received those cards. Other documentation deficiencies noted are summarized below and/or detailed on Schedule V.

- On July 29, 2008, \$29,634 was charged for 66 Jet Blue airline tickets from Long Beach to Ft. Lauderdale, however, the persons traveling were not identified. Similarly on August 5, 2008, \$8,167 was charged for 15 airline tickets from Memphis to Ft. Lauderdale. Although passenger names were listed, the business purpose was not evident. We later determined that both charges were pursuant to the Host Agreement for the 2008 Miami Sports Kickoff Classic involving out-of-state high school teams (see *Event Sponsorships* finding, pages 5-7).
- Four Season Ticket Club Seats for FIU games were purchased for \$2,010 in May 2008. The business purpose and persons assigned those Seats were not documented.
- In May 2008, items totaling \$374 were purchased at Pro Golf of Miami for a raffle held during the Miami Sports Challenge. However, the merchant's receipt for \$974 shows \$600 cash back. There was no explanation for the cash obtained.
- In September 2008, \$4,080 was paid to the Miami Dolphins for tickets. There was no explanation regarding the number of tickets purchased, business purpose, or beneficiaries.
- In April 2009, a \$6,300 charge for lodging at the Hilton DoubleTree Hotel recorded under the World Cup event was not supported. Thus, we were unable to determine the individuals involved.

Recommendation

- Corporate credit cards should be used prudently, ensuring that charges incurred are paid timely to avoid late fees and interest charges.
- MDSC should establish a policy regarding Corporate Credit Card points redemption, usage, and appropriate documentation.
- Obtaining cash back or cash advances with Corporate credit cards should be prohibited to prevent improprieties.
- All expenses paid with the Corporate credit card should be properly approved and supported with detailed receipts, along with documentation indicating business purpose, and participants or beneficiaries, as appropriate.

Auditee Response

The corporate American Express credit card has been cancelled, and there are no plans to reactivate or reapply for a new one. Should the need arise in the future, it will require BOD approval.

Travel Expenses

Procedures require pre-approval of staff travel by the Executive Director (ED) via the use of Travel Authorization Request forms (TARs), and subsequent submission of Travel Expense Reports (TERs) with appropriate documentation to substantiate expenditures incurred. However, the ED is authorized to travel at his own discretion to conduct MDSC business, provided travel records are maintained and available for review by the Board Chair upon request. A sampling of employee and other travel expenses disclosed the following deficiencies:

- Four airline tickets for a May 2-7, 2008 Argentina trip at a cost of \$3,544 were not accompanied by the required TAR pre-approving the travel. The travel party included the former ED, a Board Member, the Director of Business Development, and a renowned soccer sports commentator who attended the Miami Soccer Series Partner Meetings.
- There was no documentation, including required TARs and TERs, supporting a \$1,191 airline ticket to Denver, along with related hotel charges of \$1,082 for 5 nights, or an airline ticket to Las Vegas (TEAMS conference) for \$900 listed on the October 2011 AMEX statement.
- In July 2008, Golf Breakfast Series event expenses included flights from Fort Myers to Philadelphia (\$242), Jacksonville to Ft. Lauderdale (\$261), and two tickets from New York to Miami at \$199 each. Similarly, in June 2007, three round-trip flights between New York and Miami for \$169 each were charged. Individuals traveling did not appear to be affiliated with the Organization, and thus we were unable to determine the propriety of these charges without the required TARs or TERs. Procedures require that staff also complete these forms for non-employee travelers.
- During a three-day trip to New Orleans in October 2009 for the TEAMS conference, the former ED incurred \$121 at a restaurant to entertain five persons who appeared to be affiliated with other participating organizations, along with himself. However, an itemized receipt was not available to support this charge. He also upgraded his airline seats on both the departing and arriving flights, incurring an additional \$180.
- A September 21-26, 2010 TER prepared by the former ED listed \$1,818 in non-receipted expenses for the US Olympic Assembly/NASC Large Market Meeting in Denver/Colorado Springs, primarily for registration, lodging, auto rental, and entertainment.
- While attending the World Cup Bid Committee Workshop in New York City in November 2009, the former ED incurred lodging expenses which included \$320 denoted as snacks and beverages “for Miami delegation” on two days during the stay. No detailed receipts were attached, nor were delegation members listed.

- In October 2007, hospitality charges billed for snacks/drinks totaling \$351 during the National Senior Games Site Visit held at the Marriott Miami Biscayne Bay were not supported by detailed receipts. The former ED also incurred two overnight parking charges, which should not have been permitted given his car allowance provision.
- Taxi fares were mostly paid in cash, including tips ranging from 10% to 20%. A few receipts did not display the cab company's name or other identifying information.

Recommendation

- All business travel should be approved in advance using the TAR forms. This includes ED travel, which should be pre-approved by an Executive Committee Board member. Travel class upgrades should not be paid or reimbursed unless pre-approved under special circumstances. Upon completion of travel, TERs should be submitted with corresponding receipts to substantiate expenditures, including boarding passes.
- Charges for meals, snacks, and/or beverages should be supported by detailed receipts, as well as documented as to business purpose and persons in attendance. Further, travel as well as meals and entertainment among staff, Board members, and/or business partners should be curtailed, given the frail financial condition of the Organization.
- Encourage payment of taxi fares with Corporate or personal credit card. Most cabs accept this payment form, which provides a better audit trail. Tips should be capped at a reasonable percentage of the cab fare.

Auditee Response

- *Effective immediately, all business travel will be budgeted and require advance BOD approval. Staff travel will be approved by the Executive Director, and Executive Director travel approved by the Executive Committee or their designee. Such authorization requests will be documented using the current Travel Authorization Request (TAR) form. Also, should a traveler choose to upgrade, they must do so using personal funds, unless pre-authorized by the Executive Committee of the BOD.*
- *All travelers will complete a Travel Expense Report (TER) within ten working days of the travel end date. All TERs will include receipts, boarding passes, and any other documentation to substantiate expenses.*

Employee Reimbursements

We reviewed a sample of employee expense reports to determine compliance with established procedures for reimbursing local travel, telecommunications, and other covered charges. According to procedures, employees must complete the Local Travel Expense report to be reimbursed. However, the former ED received a \$500 monthly car allowance in lieu of local mileage reimbursement.

Notably, the Local Travel Expense report form does not require listing the “from/to” destination addresses, only total miles traveled. In addition, some employees were reimbursed in 2012 with manual sheets showing places visited and miles traveled between locations. Thus, we could not substantiate the propriety of mileage reimbursed. Also, employees were reimbursed for mileage and parking for meetings at the Stephen P. Clark Government Center, whereas the Metromover may have been less expensive. Other exceptions noted are summarized below.

- On August 18, 2005, the former ED was reimbursed \$3,291, including \$2,990 for audio visual equipment rental for the North American Powerlifting Championships held at the James L. Knight Center on June 18-19, 2005. Receipt notes indicated \$100 was paid in cash, and \$2,890 charged to the ED’s personal credit card. However, attached to the expense report was a \$2,990 invoice dated June 21, 2005 billing the same cost to the North American Powerlifting Federation (NAPF) and requesting a check payment for himself. It is unknown whether he was reimbursed twice for this expense. Also, telephone charges reimbursed for May to July, totaling \$283, were not supported by phone bills.
- From October 2007 to July 2010, the former ED was inappropriately reimbursed \$339 for 870 miles of local travel that were covered by his \$500 monthly car allowance.
- The former ED was reimbursed \$980 in August 2011 for cell phone expenses from January to July 2011 at the rate of \$140 per month, and received another \$200 in September 2011. It appears these were monthly allowances and advances, though we found no authorizing documents. Similar unsupported advances for travel and event expenditures were issued to other employees, ranging from \$200 to \$4,000.
- In November 2007, the former Director of Event Operations was reimbursed \$200 for local travel without any support, and additional \$52 in mileage reimbursed did not deduct normal commute distance when calculating allowable miles. Similarly, in September 2011, she received \$502 that could not be substantiated.
- There was an unsupported mileage reimbursement to the Assistant Director for \$267 in April 2008. Also, in March 2012, she was reimbursed \$815 for 17 pairs of golf shoes charged on her personal credit card. The expense was recorded under the WrestleMania event, but there was no indication as to whom the shoes were issued.

Recommendation

- Expense reports should be completed, at a minimum on a monthly basis, to support local travel costs reimbursed. Adopt County forms and procedures to facilitate and ensure accountability.
- Ensure mileage reimbursement requests list addresses of locations visited and miles traveled. Consider requiring MapQuest, Google, or similar mileage tools to validate distances. Normal commute miles should be deducted from local mileage calculations as appropriate. Use of the most economical travel means should be considered when practical (e.g., using Metromover when attending meetings in the Downtown area).
- Receipts should be attached for all out-of-pocket expenses.
- Advances for travel or event expenditures should be discouraged, or authorized on an exception basis. When issued, moneys advanced should be accounted for within 10 days of the completion of travel or conclusion of the event.
- A policy for reimbursing cell phone charges, including allowances, should be established and approved by the Board.

Auditee Response

- *Non-travel-related employee expense reports will be submitted on the last day of the month for reimbursement. As suggested in the audit, Miami-Dade County or similar forms will be presented to the Executive Committee of the BOD for approval. No reimbursements will be made without valid receipts.*
- *In order to effectively calculate mileage, all vicinity travel reimbursements must include the distance traveled using MapQuest or Google Maps. Additionally, the address and business purpose will be reported. Normal commute miles will be deducted from the mileage calculations.*
- *Meal reimbursements will only be made if the expense report includes an itemized receipt, business purpose, as well as persons present. Alcohol purchases will not be reimbursed.*
- *No cash advances will be authorized until further notice.*

Bank Account Reconciliations

Bank account reconciliations were prepared by the former Executive Director without any independent review and approval. Reconciliations did not detail outstanding checks or deposits in transit to permit identification of large, unusual, or stale reconciling items. The Accounting software, QuickBooks, is capable of producing such detailed reports to support reconciliation summaries, but they were apparently not run at the time reconciliations were prepared.

Recommendation

Ensure monthly bank account reconciliations provide details (i.e., date, payee, and amount) of outstanding checks and deposits in transit. Reconciliations should be independently reviewed and approved by someone other than the preparer. With current limited staffing, consider presenting monthly bank reconciliations to the Board for review and approval.

Auditee Response

We will continue using QuickBooks to reconcile bank accounts. The Reconciliation Report prepared by staff will be reviewed and approved by the Executive Director.

Accounts Receivable Charge-Offs

During FYs 2011 and 2012, MDSC wrote off \$112,648 for stale outstanding receivables deemed uncollectible, with no evidence of Board approval (Table IV).

**Table IV
Accounts Receivable Charge-Offs**

	Amounts Outstanding Since FY			Total
	2007	2008	2009	
<u>FY 2011 Charge-Offs</u>				
Event Participant Registration Fee	\$ -	\$ -	\$ 795	\$ 795
<u>FY 2012 Charge-Offs</u>				
Corporate Partners:				
Radisson Hotel Miami	\$ 30,000	\$ -	\$ -	\$ 30,000
Hilton Miami Downtown	-	20,000	-	20,000
Hotel Intercontinental	-	15,000	-	15,000
Other	9,000	24,500	-	33,500
Participation fees and promotional items billed	4,090	1,160	-	5,250
Florida Sports Foundation	4,000	-	-	4,000
Youth Sports Marketing/Other	3,938	-	165	4,103
	<u>\$ 51,028</u>	<u>\$ 60,660</u>	<u>\$ 165</u>	<u>\$ 111,853</u>

Source: MDSC General Ledger and copies of billing invoices

Recommendation

Prospectively, promptly monitor receivables for timely collection. Past due receivables should be presented to the Board for review and proper disposition. Accounts deemed uncollectible should be submitted to the Board annually for charge-off approval.

Auditee Response

Staff will exercise greater diligence in collecting delinquent receivables. Annually, uncollectible amounts will be presented to the Finance Committee of the BOD for charge-off approval.

Financial Statement Compilations and Other Accounting Records

Financial Statement Compilations by an Independent Public Accounting Firm have not been completed for FYs 2011 and 2012. While we understand some of the work may have been done by the contracted Firm, reports have not been issued.

In mid-January 2013, the Office Manager/Bookkeeper resigned the position. A person has been hired to assume those responsibilities, although she has limited, if any, Accounting background.

Recommendation

Financial Statement Compilations should be completed as soon as possible. Management should also ensure financial records are maintained up-to-date to facilitate proper oversight over entity operations. To that end, the Office Manager/Bookkeeper should receive appropriate training to competently fulfill her bookkeeping duties. Further, annual audits by an independent Accounting firm should be conducted to enhance fiscal stewardship and facilitate fundraising efforts.

Auditee Response

The independent accounting firm of HCT, which has been under Contract with MDSC since 2004, has been retained to compile the financial statements for FYs 2011 and 2012. In addition, a new office Manager/Bookkeeper has been hired as of January 2013. She has limited bookkeeping experience, and therefore has taken it upon herself to enroll and complete an online course on QuickBooks.

Nonetheless, hiring a finance person on a part-time basis would be very beneficial to MDSC. Bringing in a person to specifically handle MDSC's financials will create an extra layer of accountability for the Finance Committee.

A 20-hour per week contracted, non-benefit employee would be ideal. MDSC would pay the going market rate for a part-time person.

Board Oversight and Other Compliance Requirements

We reviewed compliance with various requirements imposed upon MDSC by Ordinances 03-71 and 06-109, as well as the Organization's Bylaws. Until July 2006, MDSC was required to obtain private sponsorships matching the \$250,000 annual County contribution. Regrettably, MDSC fell short of the goal, with sponsorships for this period aggregating only \$104,400. MDSC was also required to submit an Annual Report to the Board of County Commissioners (BCC) summarizing and evaluating all programs and activities undertaken during the prior Fiscal period. Only one Annual Report for FY 2005-2006 was on file to evidence compliance.

Board Meeting Minutes were not always on file to document that required quarterly meetings were held. Based on Minutes available, only two meetings took place in 2005, three in 2007 and 2008, and one in 2009 and 2011. For 2005 and 2007, one additional Meeting Agenda was found, and another two for 2009; however, absent Minutes, it is uncertain whether actual meetings took place as planned. Also, Ordinance 03-71 requires MDSC Minutes be submitted to the Clerk of the BCC (COB) within 30 days of the Board meetings; however, we found no record of such filings with the COB.

Although five meetings were held in 2010, two (September and December) lacked a Quorum, and thus Agenda items could not be voted on. In fact, the percentage of Board members absent for two or more meetings during a year ranged from 12% in 2007 to 67% in 2010. Also, Minutes were not always clear as to members present or absent, at times documenting new members appointed who subsequently were never reflected in attendance.

Ordinance 06-109 dated July 6, 2006, increased the number of voting members from nine to twelve, two of whom were to be County Commissioners, and established an Executive Committee comprised of those members. A maximum of 34 additional voting members could be appointed by the Executive Committee. MDSC Bylaws revised in February 2009 conformed to these guidelines. However, as of September 2012, there was only one County Commissioner in MDSC's Board, that being the Board Chair.

Finally, the Organization did not have a current Directors and Officers Liability Insurance Policy in force. The last evidence of coverage on file was for the annual period ended August 8, 2008.

Recommendation

- Private and Corporate sponsorship requirements should be reassessed as a performance measure to ensure the long-term viability of the Organization.

- Ensure that quarterly Board meetings are held in accordance with Bylaws. Attendance records should be consistently maintained and updated to ensure compliance with Quorum requirements.
- Minutes should be recorded in a timely manner and presented to the Board for approval at the next scheduled meeting. Minutes should also be filed with the County's COB in accordance with requirements.
- Consider reducing the number of Board members to ensure it provides for more effective and responsible governance. Board members that do not comply with attendance requirements should be replaced to ensure the Organization receives proper oversight. At least annually, Board members should receive training regarding their roles and responsibilities.
- Obtain Directors and Officers Liability Insurance coverage, and prospectively ensure such coverage is maintained up to date.

Auditee Response

For the past two years, due to the complexity of WrestleMania XXVIII in 2012, the entire staff was dedicated to making that event a success. Therefore, no new events were sought. However, one of my top priorities has been to create new revenue streams for the Organization. It is extremely difficult to get sponsors without events, but you can't land events without sponsors. Thus, I have created sponsorship packages tailored towards category exclusivity. These categories include the "official" beer, soda, water, isotonic drink, sports medicine provider, etc. To date, several potential sponsors are finalizing their budgets in order to join our sponsor family. Additionally, we have created a Hotel Partner Program and have divided Miami-Dade County into 10 zones. We will have one partner hotel in each zone, which will be featured on our website and will receive leads for all events we bring in.

We anticipate sponsorship amounts will increase annually, as many corporations are willing to get involved, but not until fiscal 2013-2014. The proposals I have presented them are for three years, with increases each year. This is based on additional events being acquired over the next three years. In any event, the BOD will turn away events that will not break-even or generate a profit. For example, we have already passed on several events that would have provided great exposure, but were not financially sound.

As far as BOD meetings, we will establish dates for the remainder of the calendar year once we meet with the new Chair. We will meet once per quarter in accordance with the Bylaws. Minutes are now being taken by the County Clerk's Office and are being filed with the County's COB.

Although BOD meeting attendance has been much better over the last year, we have been authorized by the Executive Committee to notify BOD members that have not been attending meetings of the attendance requirements. Emails, approved by the County Attorney's office and the Acting Chair, have gone out to five BOD members that have not attended the last two meetings. The Interim Chair firmly believes that MDSC needs to reinvigorate the BOD by removing those members that either do not attend meetings, or do not desire to be a part of the BOD. The overall number of BOD members should be reduced in order to create a Board that functions effectively. Current subcommittees will be reviewed and re-assessed. I will be recommending that the Finance subcommittee meet on a monthly basis with me in order to review the financial condition of MDSC.

We are in the process of procuring Directors and Officers Liability Insurance coverage, and once obtained, will ensure it remains in force.

CJ:ag

Attachments

- c: Honorable Harvey A. Ruvin, Clerk of the Courts
- Robert A. Cuevas, Jr., County Attorney
- Edward Marquez, Deputy Mayor
- Jennifer Moon, Director, Office of Management and Budget
- Michael Spring, Director, Department of Cultural Affairs
- Jack Kardys, Director, Parks, Recreation and Open Spaces Department
- Charles Anderson, Commission Auditor
- Alan K. Fertel, Acting Chair, Board of Directors, Miami-Dade Sports Commission, Inc.
- Jose Sotolongo, Executive Director, Miami-Dade Sports Commission, Inc.

Miami-Dade Sports Commission, Inc.
Unaudited Statements of Financial Position

	As of September 30,								
	2004	2005	2006	2007	2008	2009	2010	2011	2012
ASSETS									
Cash	\$132,900	\$116,788	\$64,482	\$43,812	\$53,380	\$59,805	\$-	\$189,936	\$38,790
Accounts Receivable	-	5,000	53,774	130,968	115,428	112,888	362,886	111,853	2,500
Total Assets	<u>\$132,900</u>	<u>\$121,788</u>	<u>\$118,256</u>	<u>\$174,780</u>	<u>\$168,808</u>	<u>\$172,693</u>	<u>\$362,886</u>	<u>\$301,789</u>	<u>\$41,290</u>
LIABILITIES AND NET ASSETS									
Liabilities:									
Accounts Payable and Accrued Expenses	\$14,699	\$-	\$76,555	\$199,239	\$241,851	\$435,613	\$683,319	\$209,655	\$247,378
Bank Overdraft	-	-	-	-	-	-	8,365	-	-
Net Assets - Unrestricted	14,699	-	76,555	199,239	241,851	435,613	691,684	209,655	247,378
Total Liabilities and Net Assets	<u>118,201</u>	<u>121,788</u>	<u>41,701</u>	<u>(24,459)</u>	<u>(73,043)</u>	<u>(262,920)</u>	<u>(328,798)</u>	<u>92,134</u>	<u>(206,088)</u>
	<u>\$132,900</u>	<u>\$121,788</u>	<u>\$118,256</u>	<u>\$174,780</u>	<u>\$168,808</u>	<u>\$172,693</u>	<u>\$362,886</u>	<u>\$301,789</u>	<u>\$41,290</u>

Source: Compilation Financial Statements as of September 30, 2004 through 2010 and Company Balance Sheets as of September 30, 2011 and 2012.

Miami-Dade Sports Commission, Inc.
Unaudited Statements of Activities and Changes in Net Assets

	For the Years Ended September 30,							All Periods		
	2004	2005	2006	2007	2008	2009	2010		2011	2012
REVENUES, GAINS & OTHER SUPPORT										
Miami-Dade Funding	\$ 230,569	\$ 250,000	\$ 260,000	\$ 264,386	\$ 250,000	\$ 550,000	\$ 508,000	\$ 500,000	\$ 533,810	\$ 3,346,765
Event Operations	-	-	-	-	-	287,397	1,898	164,759	269,172	723,226
Events/Special Events	-	-	9,395	47,853	42,761	-	-	381,016	76,958	557,983
FHSAA Football Finals	-	-	236,225	297,353	-	-	-	-	-	533,578
Corporate Sponsors	-	5,000	95,250	167,750	138,750	-	-	2,500	9,500	418,750
Grants/Bid Pool	-	8,000	31,500	101,000	14,000	-	-	-	90,000	244,500
Earned Revenue	-	-	-	-	-	51,124	40,968	-	-	92,092
Kick-Off Classic	-	-	-	-	51,972	-	-	-	-	51,972
NCAA Basketball	-	-	-	-	40,000	-	-	-	-	40,000
Sponsor Development	-	-	-	-	-	2,708	10,000	4,050	21,000	37,758
Miscellaneous and Other	361	2,832	6,738	3,803	16,207	29	57	(2,907)	11,012	38,132
	<u>230,930</u>	<u>265,832</u>	<u>639,108</u>	<u>882,145</u>	<u>553,690</u>	<u>891,258</u>	<u>560,923</u>	<u>1,049,418</u>	<u>1,011,452</u>	<u>6,084,756</u>
EXPENSES										
Salaries/Personnel	61,770	141,906	207,051	291,888	291,240	269,408	243,173	366,474	359,238	2,232,148
Events	5,028	58,316	422,106	522,991	141,824	80	-	3,594	250,000	1,403,939
Bid Events	-	-	-	-	-	514,719	268,515	203,801	409,526	1,396,561
Owned Events	-	-	-	-	-	205,288	10,000	4,971	118,333	338,592
Office	-	-	-	-	-	62,968	66,029	104,419	69,137	302,553
Operational Expense	21,053	10,609	53,568	69,933	74,667	-	-	-	-	229,830
Sales and Marketing/Promotion	13,581	38,039	18,071	26,372	36,245	5,985	5,674	5,255	3,544	152,766
Professional Fees/Services	2,250	9,000	7,575	19,850	39,778	3,200	8,655	1,540	20,996	112,844
Accounts Receivable Write-Off	-	-	-	-	-	-	-	795	111,853	112,648
Travel and Meetings	3,487	3,175	6,569	6,316	6,729	5,513	2,687	5,582	10,773	50,831
Community Sports Programs	5,560	1,200	4,020	9,454	8,618	650	-	2,500	-	32,002
Sponsors/Membership Development	-	-	235	1,501	3,173	6,095	11,144	6,848	268	29,264
Insurance/Licenses	-	-	-	-	-	4,934	4,265	6,088	4,933	20,220
Trade Shows/Conferences	-	-	-	-	-	-	699	10,834	6,360	17,893
Credit Card Debt Reduction	-	-	-	-	-	-	-	14,428	-	14,428
Miscellaneous and Other	-	-	-	-	-	2,295	5,960	5,045	1,039	14,339
	<u>112,729</u>	<u>262,245</u>	<u>719,195</u>	<u>948,305</u>	<u>602,274</u>	<u>1,081,135</u>	<u>626,801</u>	<u>742,174</u>	<u>1,366,000</u>	<u>6,460,858</u>
Increase/(Decrease) in Net Assets	-	3,587	(80,087)	(66,160)	(48,584)	(189,877)	(65,878)	307,244	(354,548)	(376,102)
Net Assets, Beginning of Year	-	118,201	121,788	41,701	(24,459)	(73,043)	(262,920)	(328,798)	92,134	-
Adjustment to Net Assets^{1,2}	-	-	-	-	-	-	-	113,688	56,326	170,014
Net Assets, End of Year	<u>\$ 118,201</u>	<u>\$ 121,788</u>	<u>\$ 41,701</u>	<u>\$ (24,459)</u>	<u>\$ (73,043)</u>	<u>\$ (262,920)</u>	<u>\$ (328,798)</u>	<u>\$ 92,134</u>	<u>\$ (206,088)</u>	<u>\$ (206,088)</u>

Source: Compilation Financial Statements for Fiscal Years ended September 30, 2004 through 2010 and Company Profit & Loss Statements for Fiscal Years ended September 30, 2011 and 2012, as reclassified.

¹ In 2011, adjustment was primarily to reflect correct liability for payroll advance from Greater Miami Convention & Visitors Bureau.

² In 2012, adjustment was primarily to reflect partial debt forgiveness by Greater Miami Convention & Visitors Bureau.

Miami-Dade Sports Commission, Inc.
 Detail of Event Expenditures
 For the Nine Fiscal Years Ended September 30, 2012

Date	Vendor	Description	Amount
WrestleMania 28			
01/21/2010	Anthony Baradat & Associates	Video Presentation	\$ 4,480
04/26/2010	American Express	Phoenix - WWE Visit - Airfare, Hotel, and Car Rental	2,067
07/28/2011	American Express	Dolphin Stadium - Local Organizing Committee Meeting - Food for 32 Participants	1,171
10/2011-11/2011	ACT Productions, Inc	Production Company Charges for Event at Bayfront Park	65,571
10/12/2011	Doral Golf Resort & Spa	Deposit for Golf Course	5,000
10/27/2011	Mr. E Productions	On-Sale Celebration - Bayfront Park	3,000
11/2011-04/2012	WWE, Inc.	Bid Fee Accrual per Agreement	250,000
11/03/2011	Bayfront Park Trust	Venue Rental (Includes \$2,500 Damage Deposit)	19,371
11/03/2011	Friendly John	Portable Toilet	1,300
12/20/2011	Miami Beach Convention Center	Deposit (\$12,500 Minimum Rental, Gate Guard \$2,265, and Equipment \$2,250)	17,015
01/25/2012	City of Miami Beach	W & B Banner Permit	2,100
03/06/2012	Florida Intern'l University (FIU) Athletics	Event Pro-Am Golf Polos	2,520
03/13/2012	H. Kurstin	Reimbursement for Purchase of Discount Cards	1,247
03/15/2012	E. Gunn	Petty Cash For Premiere Party Art Supplies	1,000
03/19/2012	City of Miami Beach Police Dept	Police for Access	4,553
03/19/2012	DAK Security	Security Contract during Westlemania Access Fan Festival 03/26/12 to 04/2/12	79,179
03/19/2012	Edd Helms Electric	WWE Access Event March 29-April 1, 2012 - 24 Hours Electrical Service	45,000
03/19/2012	Smart City Telecom	Telecommunication	14,587
03/26/2012	OAI Corp	Hotel Graphics	3,297
03/29/2012	City of Miami Beach	Fire Inspector \$7,434, Paramedics \$8,030, and Other	16,677
04/04/2012	AAA Flag & Banner Mfg. Co., Inc	Event Banners - Approximately 200 Countywide/Hardware for Installation	39,502
04/09/2012	GMCVB	Miami Beach Visitors & Convention Authority Grant for Expenses Passed-Through GMCVB	40,000
04/10/2012	WWE, Inc.	Star Island Premiere Party Catering	19,400
04/30/2012	Doral Golf Resort & Spa	Pro-Am Golf Tournament	36,006
05/10/2012	WWE, Inc.	Front of House Expenses Related to WrestleMania Access	34,956
06/20/2012	Doral Golf Resort & Spa	Balance Owed	1,124
06/20/2012	University of Miami (UM)	Donation to UM Pediatric Oncology Clinic from Premiere Party Proceeds	7,740
FYs 2010 & 2012	Other	Payments \$1,000 and Below	12,742
			<u>730,605</u>
Florida High School Athletic Association (FHSA) Football Finals Championships			
11/28/2005	Bellak Color Corp.	20,000 Brochures	1,365
11/28/05 & 12/15/05	Boston Culinary Catering Group	December 9-10, 2005 Event - Lunch and Dinner for 107 - 137 and 187 - 202 Attendees, respectively	20,369
12/07/2005	Clear Channel Communications	Y100 Live Remote December 9th at Dolphins Stadium	1,000
12/07/2005	Cox Radio Inc.	99 Jams/Hot 105 Live Remote at MiamiSports Tailgate Experience December 10th	1,000
12/15/2005	Eleven (11) Individual Payees	Game Fees for Several Football Stat Crew Members	1,900
12/15/05 & 12/11/06	Metro Signs Inc	Signage	1,852
12/15/2005	M. W. Sophia	Reimbursement for Miami-Dade Police Escort for Team Buses	1,181
12/16/2005	City Securities Corp	General Liability Policy	17,680
01/03/2006	FHSA	Portion of \$175,000 Financial Guarantee per Agreement	100,000
01/03/2006	John Magrino	Public Address Announcer	800
01/03/2006	Mila Promotions, Inc.	Manufacturing and Installation of a 342-ft. Long x 8-ft. High Banner for the Football Field	12,312
01/03/2006	Team IP	Embroidery of Shirts	1,050
01/13/2006	Florida International University	Facility costs	3,899
01/13/2006	Sun-Sentinel	1/4 Page Ad - South Florida Sun Sentinel	2,994

See Page 8 for Note.

Miami-Dade Sports Commission, Inc.
 Detail of Event Expenditures
 For the Nine Fiscal Years Ended September 30, 2012

Date	Vendor	Description	Amount
03/17/2006	Don Shula's Hotel and Golf Club	Headquarters and Media Room Block for lodging (11/30/05 through 12/16/05)	13,490
03/17/2006	FHSAA	Balance of Financial Guarantee, less Rooms Used by FHSAA Administrative Staff	72,720
03/17/2006	FIU Police Department	Event Security	2,470
03/17/2006	Miami-Dade Schools Police	Event Security	4,349
05/08/2006	Dolphin Stadium	Games Held December 9-10, 2005 - Stadium Charges \$150,671, less Ticket Revenue of \$133,250	17,421
10/19/2006	Precision Art Printing	10,000 Postcard Flyers	1,040
10/27/2006	Don Shula's Hotel and Golf Club	Event Headquarters Hotel	4,160
11/2006-04/2007	WTVJ-TV	TV and Web Advertising NBC 6 - October through December 2006	8,500
11/21/2006	Youth Sports Marketing	Radio Advertising	3,500
11/22/06 & 01/23/07	Boston Culinary Catering Group	Host Committee Events: 12/01/06-12/02/06 (\$15,632) and 12/08/06-12/09/06 (\$26,151)	41,783
11/22/2006	City Securities Corp	Commercial General Liability Insurance (Spectators)	17,680
12/01/2006	Blue Eye Sports	Local Radio Broadcast	5,650
12/11/2006	Jay Rokeach	Public Address Announcer and Spotter Fees	1,040
12/14/2006	Phil de Montmollin	Media/Stat Crew Operations	1,500
12/14/2006	Eight (8) Individual Payees	Game fees for Football Stat Crew	1,950
01/02/2007	Gateways Unlimited	Shirt Embroidery (260)	1,599
01/23/2007	Don Shula's Hotel and Golf Club	Host Hotel Room Block (less Deposit)	5,501
01/23/2007	Dung Nguyen	Reimbursement for Catering and Various Food Purchases	1,070
01/23/2007	NBTA	106 Volunteer/Staff Polos @ \$24 Each	2,544
01/23/2007	Radisson Hotel Miami Downtown	12/07/06 Recruiting Fair and Coaches Reception (100 Attendees Guaranteed)	5,824
03/02/2007	FHSAA	Settlement of \$175,000 Guarantee, plus 55% of Event Revenue (\$13,077)	188,077
05/29/2007	Scratch DJ Academy	DJ for High School Football Championships	1,300
01/2006-01/2007	American Express	Various	4,098
11/2005-01/2007	Other	Payments \$500 and Below	4,941
			<u>579,609</u>
USA Volleyball Pan-American Championships			
06/18/09 & 08/20/09	Chartwells	Meals for 127 Participants	40,660
06/18/2009	Chartwells	Meals - 1,128 Snacks Served between June 26 to July 4	5,165
06/18/2009	Florida International University	Housing Deposit - Total Contract for \$22,428 (130 Athletes, 1 Staff @ \$30 a Day per Person)	5,562
06/18/2009	Jay Rokeach	Event Announcers	2,890
07/14/2009	Carlos Sanchez	Photography for 44 Matches June 26 to July 4, 2009	4,200
07/28/2009	American Coach Lines	Motorcoach Transportation - 26 Trips @ Approximately \$295 per Trip, 47 Passengers Each	7,755
08/20/2009	American Express	FIU Dining Service (\$21,163), Chartwells (\$6,311), and Other Miscellaneous Charges	30,395
08/20/2009	FIU	Facility Rental - 10 Days, \$2,200 to \$2,500 per Day, plus Personnel and Parking Fees	32,721
08/20/2009	Global Spectrum	Bank United Center Facility Rental and Other Related Charges	63,043
09/22/2009	American Express	Marriott (\$8,316 - 15 Guests Avg. 12 nights Each); Metro Signs (Banners, etc., \$902)	9,218
10/01/2009	Professional Concessions, Inc.	Volunteer Meals at FIU - 205 Meal Vouchers @ \$5 Each	1,025
12/04/2009	Florida International University	Housing Balance (720 Room Nights)	16,038
12/04/2009	University of Miami - Residence	Event Conference Housing	46,809
06/04/2010	Global Spectrum	Merchandising	1,500
05/2009-12/2009	Other	Payments \$1,000 and Below	4,393
			<u>271,374</u>
Miami Sports Kick-Off Classic (Football)			
08/22/07 & 08/27/07	Kilo & Kika School Bus Service	Transportation & Parking at UM (\$880), 13 buses to Traz Powell Stadium (\$2,210)	3,090
11/02/2007	Blue Eye Sports	Radio Production - Broadcast, Commentators, Scoreboard Show, Engineering, and Production	9,963
08/27/2008	Scott Samsel	Baggage Fees Reimbursement - 502 Participants from Olive Branch High School	3,000

Miami-Dade Sports Commission, Inc.
 Detail of Event Expenditures
 For the Nine Fiscal Years Ended September 30, 2012

Date	Vendor	Description	Amount
09/24/2008	American Express	15 Flights from Memphis to Ft. Lauderdale (\$8,167), Miami Dolphin Tickets (\$4,080), and Other	14,391
10/2008-12/2008	American Express	Finance Charges	2,038
10/02/2008	Brand Athletics	Long Beach High School Fees - School Requested Payment for Uniforms Be Sent to Vendor	10,000
10/02/2008	Complete Ticket Solutions, Inc	Ticketing Fees (Ticket Staff, Scanner Rental, 20,000 Tickets, and Supervisor)	5,330
10/02/2008	Endeavor Bus Lines	Transportation to/from Stadium and Ft. Lauderdale Airport/Hotel for Out-of-Town Teams	15,015
10/02/2008	Olive Branch High School	Team Fees of \$10,000, less Additional Flights of \$3,624, Additional Meals, and Transportation	4,881
10/10/08 & 10/15/08	American Express	Long Beach High School Team Flights	30,973
12/17/2008	Atlantic Radio Network, LLC	Airtime WMCU 1080 AM, 3 Games, plus 11 "Game of the Week" Games - 09/05/08 to 11/14/08	11,025
12/17/2008	FHSAA	Settlement - FHSAA 20% Revenue Share from Pre-Season Classic Game	9,276
12/18/2008	Booker T. Washington High School	Team Fees	10,000
12/18/2008	Miami NW Senior High School	Team Fees	10,000
12/22/2008	Hilton Miami Downtown	Partial Payment for 113 Hotel Rooms (\$34,093), Food/Beverage (\$29,504)	30,000
02/13/2009	Hilton Miami Downtown	Balance Owed for Lodging	14,856
02/13/2009	Miami-Dade County Public Schools	Police Security - 11:00 a.m. to 11:00 p.m. @ Varying Schedules (32 Total Personnel)	17,891
03/30/2009	Williams & Stayton, LLC Sports	Fee per Agreement - 2009 Miami-Dade Football Classic	25,000
05/28/2009	Miami-Dade County Parks & Rec	Bleacher Rental - Two Sets for Event	1,616
07/28/2009	Williams & Stayton, LLC Sports	Fee per Agreement - 2009 Miami-Dade Football Classic	20,000
12/04/2009	Pahoee High School	Event Participation Fees	10,000
08/2006-02/2009	Other	Payments \$1,000 and Below	6,968
			<u>265,313</u>
National Collegiate Athletic Association (NCAA) Tournament (Basketball)			
04/03/2008	Dutton Press	5000 Brochures, Tri-Fold	1,514
05/09/2008	American Airlines Arena	Eight Tickets to the 1 st and 2 nd Rounds of NCAA Division 1 Men's Basketball Championships	1,912
08/22/2008	American Express	Home Depot Purchase - Mostly Wood	3,169
02/13/2009	Your Image Works, Inc.	155 NCAA Volunteer Polo Shirts	4,175
04/03/2009	Your Image Works, Inc.	Additional Staff/Volunteer Shirts	1,037
05/28/2009	American Express	Div 1 Championship - Hilton DoubleTree - 03/30/09-03/31/09 (14 guests - 37 Room Nights @ \$190)	7,030
05/28/2009	Anthony Baradat & Associates	FIU - Advertising Campaign - 03/07/09 to 03/18/09 for Miami Herald, Sun Sentinel, and Web	47,465
06/18/2009	Henry Schein, Inc.	Medical Equipment	1,057
06/18/2009	Quality Portable X-Ray	Invoice for \$750 and \$350 without Details, plus \$30 for X-ray Examinations	1,130
10/01/2009	American Airlines Arena	Basketball Settlement	31,712
12/04/2009	Florida International University	Honorarium	123,317
01/21/2010	Department of Off-Street Parking	Parking Meters & Lot D Use	2,780
01/21/2010	FIU Department of Transportation	Basketball Shuttle (14 Shuttle Buses for 03/19/09 thru 03/22/09 for 57 Hours)	6,000
06/04/2010	American Airlines Arena	Basketball Settlement	3,239
04/2008-05/2008	Other	Payments \$1,000 and Below	1,953
			<u>237,490</u>
World Series of Boxing (WSB) Operations			
09/30/2010	D. Ervin	Payroll Advance for WSB Athlete	2,000
09/30/2010	USA Sports Management, Inc.	Athletes' Meals	2,000
10/2010-05/2011	S. Fuentes	Event Per Diems, Petty Cash, Other	2,447
10/07/2010	C. Stedman	Petty Cash	1,000
10/12/2010	J. Rodriguez	Apartment Rental Reimbursement	7,671
11/08/2010	C. Stedman	Payroll Advance	1,000
11/10/2010	K. Egan	Payroll Advance for WSB Athlete	5,000
11/10/2010	T. Rawlins	Payroll Advance for WSB Athlete	5,000

Miami-Dade Sports Commission, Inc.
 Detail of Event Expenditures
 For the Nine Fiscal Years Ended September 30, 2012

Date	Vendor	Description	Amount
11/10/2010	USA Sports Management, Inc.	Athletes' Meals	2,000
11/10/2010	WSB Americas (Deposit)	Repayment of Payroll Advances and Passports for Athletes	(10,650)
11/17/2010	F. Martinez	Payroll Advance for WSB Athlete	2,500
11/17/2010	J. L. Meza Ochoa	Payroll Advance for WSB Athlete	2,500
12/21/2010	American Express	Event Operations	9,474
01/28/2011	American Express	Event Operations	1,690
01/28/2011	E. Gunn	Gallos Athletes' Per Diem	3,650
02/15/2011	Luis M. Fernandez	Promotional Expenses - New Venue Agreement	5,000
02/16/2011	C. Stedman	Athletes' Per Diems, Petty Cash for Travel	4,307
02/25/2011	M. W. Sophia	Per Diem - Mexico City	1,960
02/26/2011	J. H. Rodriguez	Reimburse - Invoices 3185 (Orlysound) and 80517 (Bearcom Radio) for Match 4	1,825
02/28/2011	American Express	Local Travel	1,359
03/03/2011	USA Sports Management, Inc.	Event Costs	5,097
03/07/2011	Maxim Printing, Inc.	Miami Gallos Letterhead & Business Cards	1,555
03/08/2011	C. Stedman	Athletes' Per Diems - Memphis Team	1,400
03/11/11 & 03/13/11	Live Nation Worldwide, Inc.	Per License Agreement - Match 5 Venue Rental	15,000
03/11/2011	C. Stedman	Athletes' Per Diems - Memphis Team	1,400
03/11/2011	J. H. Rodriguez	Miami Gallos - Athletes' Food - March 7-11	1,750
03/13/11 & 03/17/11	Marc Lichtenfeld	Announcer - Matches 5 & 6	1,000
03/13/2011	Showtime Boxing	Ring Set-up/Strike - Match 5	1,200
03/14/2011	Royal Palms	Apartment Lease for Athletes' Housing	11,165
03/16/11 & 03/17/11	Live Nation Worldwide, Inc.	Boxing Match 6 - Rental of Fillmore Miami Beach at the Jackie Gleason Theater	15,000
03/16/2011	C. Stedman	Los Angeles Athletes' Per Diem	1,360
03/17/2011	USA Sports Management, Inc.	Logistics Staff -Matches 5 & 6	1,250
03/17/2011	USA Sports Management, Inc.	Athletes' Food	1,750
03/29/2011	T. Rawlins	Athletes' Food	1,000
05/2011-09/2011	6061 United Storage Doral	Storage Rent	1,880
06/10/2011	USA Sports Management, Inc.	Consultant Payment	6,000
11/2010-11/2011	Other	Payments \$1,000 and Below	9,997
			<u>129,537</u>
US Fencing North American Cup (NAC) Tournament and Summer Nationals			
12/15/2005	US Fencing	Facility Rental - Oct 7-10, 2005 Miami-Dade Fair Expo	15,000
01/03/2006	Greyhound Travel Services	Event Shuttle - Three 47-Passenger Buses for Four Days	9,240
06/27/07 & 7/26/07	American Coach Lines	Bus Transportation for Event - 41 Bus Trips from 6/29/07 through 7/8/07	39,685
08/28/2007	US Fencing	6/27/07 - 7/8/07 - Miami Beach Convention Center - Facility Rental	50,000
06/2007-07/2007	Other	Payments \$500 and Below	529
			<u>114,454</u>
National Association of Stock Car Auto Racing (NASCAR) Championship Drive			
01/11/11 & 05/04/11	Lead Dog Marketing	Funded by Florida Sports Foundation (FSF) Grant Pass-Through	50,000
02/02/2012	Lead Dog Marketing	Funded by FSF Grant Pass-Through	25,000
			<u>75,000</u>
USA Judo Open Championships			
06/08/05 & 09/29/05	Florida International University	Facility Rental Sept 2-4, 2005	5,095
09/07/2005	Greyhound Travel Services	Transportation Charges for 6 Trips	3,610

Miami-Dade Sports Commission, Inc.
 Detail of Event Expenditures
 For the Nine Fiscal Years Ended September 30, 2012

<u>Date</u>	<u>Vendor</u>	<u>Description</u>	<u>Amount</u>
10/18/2006	Coastal Limousine	25% Deposit for Transportation - USA Judo	3,038
10/19/06 & 11/21/06	Florida International University	Facility Rental	12,045
10/19/2006	Miami Marriott Dadeland	VIP Reception - 1 Hour Hosting for 100, plus Cost of Hors d'Oeuvres	3,146
11/02/2006	Coastal Limousine	Transportation - USA Judo Open	14,598
03/21/2007	Coastal Limousine	Transportation - USA Judo HS and Collegiate Nationals	4,725
04/04/2007	Coastal Limousine	Transportation - USA Judo	4,725
04/04/2007	Florida International University	USA Judo Middle School/High School Collegiate Championships	12,138
05/29/2007	Coastal Limousine	Transportation - USA Judo Senior Masters	10,170
06/05/2007	FIU - Department of Public Safety	FIU Police Security (10/20/06-10/22/06) - 1-to-2 Staff for 34.5 Hours @ \$40/Hr.	1,380
10/19/2006	Other	Payments \$500 and Below	250
			<u>74,920</u>
2006 Florida's Sunshine State Games (SSG)			
05/18/2005	Miami-Dade County Fair & Exposition	Facility Rental Deposit	5,000
04/14/2006	Florida International University	Facility Rental Deposit	1,766
06/06/2006	City of Miami	SSG Rowing - Parking	1,000
06/19/2006	City of Miami	Facility Rental - Miami Rowing Center & Charles Hadley Pool	3,539
06/19/2006	Miami-Dade Police Department	Event Security	2,941
06/30/2006	Miami-Dade College - Kendall Campus	June 14-18, 2006 Event Charges	6,628
07/10/2006	Florida International University	June 15-18, 2006 Event Charges	5,491
09/15/2006	Miami-Dade County Fair & Exposition	Balance Remaining for Two-Day Facility Rental	29,154
03/2006-06/2006	Other	Payments \$500 and Below	2,384
			<u>57,903</u>
Golf Tournaments			
06/05/2007	Team IP	Golf Shirts	1,244
06/14/07 & 07/19/07	American Express	Miami Sports Golf Challenge - Includes \$12,797 Charge from Miami Marriott and Other	14,087
02/2008-06/2008	American Express	\$973 Pro Golf of Miami (\$600 Cash-Back), \$203 Sports Authority, and Other	1,333
04/21/2008	Doral Golf Resort & Spa	Venue Deposit - 96 Players	2,500
07/02/2008	All Star Auctions	Auction Items	1,420
07/18/08 & 09/30/08	American Express	Golf Challenge (08/15/08) - 96 Players at Doral Golf Resort & Spa	9,861
08/01/2011	The Links at Key Biscayne	Deposit	3,800
10/13/2011	Crandon Golf at Key Biscayne	2011 Golf Challenge	4,769
06/2007-11/2011	Other	Payments \$1,000 and Below	5,395
			<u>44,409</u>
World Cup			
05/28/2009	American Express	Hilton Double Tree Hotel Charge	6,300
12/04/2009	West Pines United	Event Sponsorship - Purchase of an Ad	1,500
12/18/2009	American Express	World Cup Workshop (\$1,189 Marriott NY - Nov. 11-13, 2009; \$45 MIA Parking)	1,366
09/08/2010	Sun Life Stadium	Conversion Expense for Fédération Internationale de Football, Association (FIFA) Inspection	10,000
10/04/2010	Holsen Inc.	Event Bid T-Shirts	1,080
11/29/2010	American Express	Payment of Carry-Over Balance	5,452
01/28/2011	American Express	Payment of Carry-Over Balance	4,250
10/2008-09/2010	Other	Payments \$500 and Below	585
			<u>30,533</u>

Miami-Dade Sports Commission, Inc.
 Detail of Event Expenditures
 For the Nine Fiscal Years Ended September 30, 2012

<u>Date</u>	<u>Vendor</u>	<u>Description</u>	<u>Amount</u>
<u>Breakfast Series</u>			
02/2008-07/2008	American Express	Various Flights and Other Miscellaneous Charges	1,137
04/03/2008	Pro Golf Of Miami	Miami Sports Golf Towels	863
06/17/08 & 07/02/08	CA Championship	Breakfast 150 People (\$3,520), Audio Visual/Other (\$1,157), and \$967 Service Charge	5,644
06/17/2008	XP Retail	Olympic Pins	696
07/02/2008	Hilton Miami Downtown	Breakfast 125 People (\$3,479) and Audio Visual \$1,159	4,638
09/11/2008	Dolphin Stadium	Venue Deposit	3,700
10/2008-02/2009	American Express	Food Service, Stadium Fees, and Miscellaneous Charges	7,200
12/18/2008	Boston Culinary Catering Group	Balance of Food Service Cost for 150 People	3,494
			<u>27,372</u>
<u>Miami-Dade Senior Games</u>			
10/19/2006	City Securities Corp	Insurance	800
10/19/2006	Precision Art Printing	Postcard Flyers	860
11/02/2006	Micosukee Resort & Gaming	Celebration of Athletes Dinner and Expo	5,888
11/21/2006	Levy Awards	1,000 Medals	1,711
11/21/2006	Metro Signs Inc	Signage	1,536
11/21/2006	NBTA	500 Participant T-Shirts	1,900
01/23/2007	Community Newspapers	Advertising in 7 Community Publications	1,400
08/10/2007	National Senior Games Association	Proposal Fee - 2013	5,000
11/27/2007	Miami Masters Cycling Team	Referee and Other Services/Equipment	700
12/06/2007	Gateways Unlimited	275 T-Shirts	1,200
09/2006-01/2008	Other	Payments \$600 and Below	5,238
			<u>26,233</u>
<u>Amateur Athletic Union (AAU) National Karate Championships</u>			
08/15/2006	Florida International University	Partial payment for June 27-July 1, 2006 Event Charges	25,000
<u>2008 USA Judo Pan American</u>			
01/30/2008	Florida International University	Facility Rental - 3-Days Room Charge (\$5,550), Personnel Cost (\$4,050), and Other	12,138
09/11/2008	USA Judo Organization	Bid Fees	4,000
01/13/2009	USA Judo Organization	Unknown	8,000
			<u>24,138</u>
<u>World Cup of Flag Football</u>			
11/19/04 & 02/22/05	Barry University	Athletic Field Rental - February 23-25, 2005	7,490
01/10/2005	International Flag Football Federation	Advance per Event Host Agreement - MDSC Provided Grant of \$15K	5,000
02/22/05 & 03/30/05	Barry Eager	Consultant Payments	10,000
03/09/2005	Other	Expense Reimbursement	165
			<u>22,655</u>
<u>Soccer Series</u>			
04/21/2008	American Express	Joe's Stone Crab (\$500), Radisson Food & Bev. (\$181), Indigo Restaurant (\$100), Parking \$955 at Dolphin Stadium for Catering and Other	873
05/23/2008	American Express	Printed Materials	1,109
05/23/2008	Maxim Printing, Inc.	Consulting Event Feasibility Study (\$1,843) and Travel Expense to Miami (\$605)	921
05/23/08 & 07/02/08	Glenn Robertson	Event Marketing & Production	2,450
07/16/2008	Art Productions	Consulting Expense Reimbursement	1,500
07/16/2008	Tony Tirado	Intercontinental Hotel Banquet \$2,790, Lodging \$5,256, and Other	974
09/30/2008	American Express		8,227

Miami-Dade Sports Commission, Inc.
Detail of Event Expenditures
For the Nine Fiscal Years Ended September 30, 2012

<u>Date</u>	<u>Vendor</u>	<u>Description</u>	<u>Amount</u>
09/30/2008	American Express	Event Expenses	3,544
04/2008-06/2008	Other	Payments \$500 and Below	1,740
			21,338
<u>International Powerlifting Federation - World Championships</u>			
02/22/2005	Global Spectrum	Deposit for James L. Knight Center (Facility Rental \$5,511)	3,000
05/18/2005	Lea Foreman	Web Designer for IPF Worlds Site - Addendum to Event Host Agreement	250
05/18/2005	Hyatt Regency Miami	Deposit for Room Block	1,000
05/18/2005	North American Powerlifting Federation	Balance of Payment per Event Host Agreement	750
06/23/2005	Global Spectrum	Balance of Facility Rental (\$2,511), plus Equipment and Stagehands (\$7,850)	10,361
08/17/2005	M. W. Sophia	Reimbursement for Audio Visual Expenses	2,990
08/07/2008	Robert Keller	Bid Fees - International Powerlifting Federation	1,883
			20,234
<u>USA Taekwondo - National Qualifier</u>			
03/17/06 & 06/06/06	Florida International University	May 26-28, 2006 Event Charges	14,304
<u>2009 World Baseball Classic</u>			
08/06/2009	Florida Marlins	Reimbursement from FSF Grant for Brochures and Flyers paid by the Florida Marlins	10,000
<u>Rohito Ironman 70.3 Miami</u>			
01/16/2012	Miami Tri Events	Ironman 70.3 Miami 2011	9,450
<u>International Judo Federation (IJF) World Cup & U.S. Open</u>			
11/07/2011	2011 Judo World Cup USA	Funded by FSF Grant	4,000
07/17/2012	Judo World Cup	Funded by FSF Grant for 2012 Event	4,000
			8,000
<u>USAPL Masters Nationals (Weightlifting)</u>			
01/04/2008	Radisson Hotel Miami Downtown	Deposit	1,000
03/17/2008	Downtown Miami Hotel, LLC	Room Rental	1,000
05/23/2008	Hilton Miami Downtown	Event Ballroom Rental May 1-3, 2008	4,000
08/07/2008	Hyatt Regency Miami	Unknown	1,116
			7,116
<u>Sunshine State Games Adult Flag Football Series</u>			
04/04/2007	D.A.K.	Event Security	783
04/04/2007	Various	Payments to 9 Event Officials Ranging from \$189 to \$344	2,318
04/04/2007	Other	Payments \$500 and Below	522
			3,623
<u>Other</u>			
9/16/04 & 9/30/04	CFT Sommer Sports	Host Fees and Expenses - TriAmerica Triathlon	5,028
12/16/2004	Global Spectrum	Deposit for Florida State Cheerleading Championships	3,000
10/03/2005	Youth Sports Marketing	Sponsorship - High School Football Show	2,500
01/13/2006	Radisson Hotel Miami Downtown	Recruiting Fair Reception - Food (\$1,800), Wine/Beer (\$1,302), Soft Drinks (\$1,843), and Other	5,908
02/16/2006	University of Miami Facilities	James L. Knight Center Rental - USA Powerlifting Collegiate Nationals	6,139
06/06/2006	Florida Badminton Association	Tournament - Miami Lakes	1,000
09/15/2006	American Express	Game of the Week - Metro Signs (\$1,100), Publix (\$202), Home Depot (\$102), and Other	1,639
02/09/2007	Junior Orange Bowl Committee	Jr. Orange Bowl Classic Grant - FSF Grant Pass-Through	1,000
02/09/2007	Multitrace	Miami Man Triathlon - FSF Grant Pass-Through	3,000

Miami-Dade Sports Commission, Inc.
 Detail of Event Expenditures
 For the Nine Fiscal Years Ended September 30, 2012

<u>Date</u>	<u>Vendor</u>	<u>Description</u>	<u>Amount</u>
09/28/2007	Amateur Athletic Union	AAU Junior Olympic Bid Fee	5,000
04/03/2008	Gilbert Venero	Reimbursement for FU Venue Rental (Feb. 22-23, 2008) - Karate Florida Citrus Cup	5,000
04/21/2008	Board Up Miami	Bid Fees for 2008 (Wakeboarding) Board Up Miami Event	1,000
07/18/2008	American Airlines Arena	Marketing Reimbursement funded by FSF Grant	4,000
12/17/2008	American Tennis Association (ATA)	FSF Grant Pass-Through for Venue Rental - 2008 ATA Tennis National Championships	7,000
12/17/2008	USA Volleyball	2008 USA Volleyball Boys NORCECA	3,000
05/28/2009	Excel Events & Productions, LLC	MIT Grant	1,000
10/01/2009	Depikt Studio	FIFA World Cup Bid (\$1,056) and Other (\$15)	1,071
12/18/2009	American Express	Soccer Meeting at Stadium for Sports Banquet/Gala	2,513
12/18/2009	Hyatt Hotel	Lodging for 2009 USAPL National Bench Press Championship	1,000
09/01/2010	American Express	Minimum Payment Due on Outstanding Account Balance	1,154
10/26/2010	American Express	Rooms - FIFA Visit	1,187
03/28/2011	American Express	Fontainebleau Resort (Proposal) Facility (\$6,547) Food/Bev (\$8,302) and Other	15,586
05/24/2011	American Express	5 Hilton Hotel Charges Ranging from \$148 to \$879	2,575
09/16/2011	North American Powerlifting Fed (NAPF)	Grant - 2011 NAPF North American Bench Press Championships	1,000
09/10/2012	VOR Miami, Inc.	Volvo Ocean Race Miami	5,000
03/2005-03/2012	Other	Payments \$1,000 and Below	12,572
			<u>98,872</u>
Accounting Adjustments			
FY 2006	Adjusting Entries	Support Not Available	5,480
FY 2007	Adjusting Entries	Support Not Available	13,044
FY 2008	Adjusting Entries	Support Not Available	3,568
FY 2009	Adjusting Entries	Support Not Available	187,518
			<u>209,610</u>
		Total	<u>\$ 3,139,092</u>

Source: Unaudited Financial Statement Compilations (Fiscal Years 2004-2010) and MDSC General Ledger for nine years ended September 30, 2012

Note: In some cases, descriptions were based on captions noted on the General Ledger, as information was at times unavailable or insufficient to determine nature or reasonableness of costs. This deficiency was further compounded by personnel turnover and the lack of adequate audit trail for transactions.

Miami-Dade Sports Commission, Inc.
Summary of Vendor Payments

	For the Years Ended September 30,											Total
	2004	2005	2006	2007	2008	2009	2010	2011	2012			
GMCVB	\$ 67,997	\$ 151,996	\$ 163,340	\$ 127,105	\$ 175,528	\$ 288,224	\$ 40	\$ 313,380	\$ 510,553	\$ 1,798,163		
American Express	2,514	16,357	22,626	38,999	113,373	76,409	24,133	84,624	19,064	398,098		
FHSAA	-	-	172,720	188,077	-	9,376	-	-	-	370,173		
Florida International University/FIU	-	5,095	50,460	24,183	44,859	5,562	139,355	-	-	269,515		
The Graham Companies	-	-	13,810	32,048	33,433	28,354	-	-	-	107,645		
WWE, Inc.	-	-	-	-	-	-	-	-	94,400	94,400		
Global Spectrum	-	16,361	-	-	-	63,043	1,500	-	-	80,904		
D.A.K./DAK Security	-	-	-	783	-	-	-	-	-	79,179		
Lead Dog Marketing	-	-	-	-	-	-	-	50,000	-	75,000		
City Securities Corp	-	725	18,405	24,155	4,319	4,848	4,072	6,420	4,760	67,704		
Boston Culinary Catering Group Department	-	-	20,369	41,783	-	3,494	-	-	-	65,646		
ACT Productions, Inc	-	-	-	-	-	-	-	-	-	65,571		
US Fencing	-	-	15,000	50,000	-	-	-	-	-	65,000		
USA Sports Management, Inc.	-	-	-	-	-	-	2,000	61,097	-	63,097		
Hilton Miami Downtown	-	-	-	-	9,592	44,856	-	-	390	54,837		
Prologis, L.P.	-	-	-	-	-	-	5,000	26,635	-	31,635		
Anthony Baradat & Associates	-	-	-	-	-	47,465	4,480	-	-	51,945		
Schneider Publishing Company, Inc.	3,700	9,215	695	8,090	7,500	8,295	-	8,500	3,390	49,385		
American Coach Lines	-	-	-	39,685	-	7,755	-	-	-	47,440		
University of Miami - Dept. of Residence	-	-	-	-	-	-	46,809	-	-	46,809		
Chartwells	-	-	-	-	-	-	-	-	-	45,825		
Edd Helms Electric	-	-	-	-	-	45,825	-	-	45,000	45,000		
Williams & Stayton, LLC Sports	-	-	-	-	9,592	44,856	-	-	-	54,448		
Doral Golf Resort & Spa	-	-	-	-	2,500	-	-	-	-	45,000		
Jco Solutions Inc	-	-	6,395	4,014	2,960	9,855	14,334	3,841	-	44,630		
American Airlines Arena	-	-	-	-	2,960	5,912	34,950	-	-	40,862		
Shawn Thorimbert	-	-	7,912	14,322	13,348	5,000	-	-	-	40,582		
AAA Flag & Banner Mfg. Co., Inc	-	-	-	-	-	-	-	-	-	39,502		
Coastal Limousine	-	-	-	37,255	-	-	-	-	-	37,255		
AMB HTD - Beacon Centre, LLC	-	-	-	-	-	5,000	25,000	5,100	-	35,100		
Harvey, Covington & Thomas of So. FL	-	2,000	6,825	6,350	3,100	3,200	3,350	5,305	4,500	34,630		
Miami-Dade County Fair & Exposition	-	5,000	-	29,154	-	-	-	-	-	34,154		
Craig Stedman	-	-	-	-	-	-	-	32,579	1,548	34,127		
Claudia Drago	-	-	-	-	-	-	-	31,103	39	31,142		
Live Nation Worldwide, Inc.	-	-	-	-	-	-	-	30,000	-	30,000		
Depikt Studio	1,860	4,650	3,976	6,189	4,307	2,572	3,572	29,239	247	29,486		
Carla Colato	-	-	-	-	-	-	-	2,829	418	29,031		
Michael W. Sophia	5,016	7,449	4,248	-	2,411	1,545	2,941	5,002	-	24,561		
The Snay Group, Inc.	-	-	-	-	24,561	-	-	-	-	24,561		
BCA	-	-	-	-	-	-	-	13,851	9,948	23,800		
Sofia Fuentes	-	-	-	-	-	-	-	23,446	-	23,446		
Don Shula's Hotel and Golf Club	-	-	13,490	9,661	-	-	-	-	-	23,151		
Elizabeth Gunn	-	-	-	-	5,928	531	650	12,890	1,772	21,772		
CBeyond	-	-	-	-	-	586	6,269	8,216	6,462	21,534		
Dolphin Stadium	-	-	17,421	-	3,700	-	-	-	-	21,121		
John Eckart	-	-	200	-	-	203	11,232	8,742	-	20,376		
Vendor Totals- Over \$20K	81,086	218,849	537,892	681,853	451,419	712,909	329,689	762,800	977,223	4,753,720		
Vendor Total- Under \$20K	16,935	69,387	105,123	129,053	105,138	159,339	31,274	149,078	182,726	948,054		
Grand Total All Vendors	\$ 98,022	\$ 288,235	\$ 643,016	\$ 810,906	\$ 556,557	\$ 872,248	\$ 360,962	\$ 911,878	\$ 1,159,949	\$ 5,701,774		

Source: Miami-Dade Sports Commission, Inc. General Ledger Report

Miami-Dade Sports Commission, Inc.
 Exceptions from Review of Selected Vendor Payments
 For the Period from October 1, 2003 through September 30, 2012

Check Date	Check Number	Vendor	Description ¹	Check Amount ²	Amount Questioned	Exception Code
09/28/2007	2620	Amateur Athletic Union	Junior Olympic Bid Fee	\$ 5,000	\$ 5,000	c
07/18/2008	2785	American Airlines Arena	Marketing Reimbursement - Florida Sports Foundation Grant (FSF)	4,000	4,000	c
01/13/2009	2875	American Airlines Arena	Tickets (8) - 1 st / 2 nd Rounds - 2009 National Collegiate Athletic Association Div. 1 Men's Basketball Championships	1,912	1,912	a, b
10/01/2009	2981	American Airlines Arena	Related to National Collegiate Athletic Association - Basketball Settlement	31,712	31,712	c
06/04/2010	3088	American Airlines Arena	Basketball Settlement	3,239	3,239	c
02/15/2008	2699	AMEX / Jet Blue / Sheraton	Flight, Hotel, and Miscellaneous - Stay in New York for One Day, 2 People	1,847	1,847	a
04/21/2008	2725	AMEX / Marriott	Marriott Tampa	492	492	c
06/17/2008	2760	AMEX / FIU	4 Club Seats for Florida International University (FIU) Game (Prospect Entertainment)	2,010	2,010	a, b
06/17/2008	2760	AMEX / Pro Golf of Miami	\$600 Cash-Back Obtained from the Merchant	600	600	a, b, c
07/18/2008	2784	AMEX / US Air / Southwest / AA	Individuals Traveling Do Not Appear to be Affiliated with MDSC	902	902	d
08/22/2008	2796	AMEX / Home Depot	Mostly Wood	3,169	3,169	d
09/24/2008	2815	AMEX / Miami Dolphins	Game Tickets	4,080	4,080	c
09/30/2008	2854	AMEX / Travel Agency Service	Flights to Argentina (Former Exec. Dir., Board Chair, Dir. Bus. Development, and Commentator)	3,544	3,544	d
05/28/2009	2928	AMEX / Hilton DoubleTree	Lodging - 03/22/09-03/23/09 - Expensed Under World Cup Event	7,030	7,030	a
05/28/2009	2928	AMEX / Hilton DoubleTree	Div 1 Championship - Hilton DoubleTree - 03/30/09-03/31/09 (14 guests - 37 Room Nights @ \$190)	9,474	9,474	c
12/21/2010	3188	AMEX / AA / US Air / Hyatt	Hotel \$6,493, 2 Flights \$357 Each, Flight Detroit to Mia \$228, Flight Illinois to Mia \$228, Walmart \$454, and Other Items	10,452	10,452	c
01/28/2011	3210	AMEX / Various	Various Charges and Previous Outstanding Balance	15,000	15,000	b, d
03/28/2011	3277	AMEX / Fountainsbleau Hotel	Proposal for 75 Attendees, Including 2 Hours Premium Bar Package	620	620	d
03/28/2011	3277	AMEX / Red Steak House / Scarpetta	Meals Related to World Wrestling Entertainment - Red Steak House for 4 (\$350) and Scarpetta (\$270)	1,191	1,191	c
10/26/2011	3468	AMEX / Delta	Fort Lauderdale to Atlanta to Denver (Roundtrip)	1,082	1,082	c
10/26/2011	3468	AMEX / Hilton Hotels	Hotel Colorado Springs 09/19/11 to 09/24/11 - United States Olympic Committee (USOC)	900	900	c
10/26/2011	3468	AMEX / Delta Airlines	Airfare TEAMS Conference	189	189	c
10/26/2011	3468	AMEX / Wynn Las Vegas Hotel	TEAMS Conference	189	189	c
10/26/2011	3468	AMEX / Wynn Las Vegas Hotel	TEAMS Conference	146	146	c
10/26/2011	3468	AMEX / Treasure Island Hotel	Las Vegas	131	131	c
10/26/2011	3468	AMEX / Wish Café	Meeting with National Association for Stock Car Auto Racing Representatives	152	152	c
10/26/2011	3468	AMEX / La Baguette	Meeting/Special Events	229	229	c
10/26/2011	3468	AMEX / Quiznos Sub	GMCVB/World Wrestling Entertainment-Working Lunch Meeting	295	295	c
03/15/2012	3585	AMEX / Indigo	World Wrestling Entertainment Working Lunch Meeting	11,025	11,025	d
12/17/2008	2866	Atlantic Radio Network	2008 Miami Kickoff Classic - Radio Advertising and Commentators	1,000	1,000	d
04/21/2008	2734	Board Up Miami	Bid Fees	4,834	4,834	c
10/15/2010	3141	Business Computer Associates	Unknown	5,032	5,032	c
01/11/2011	3201	Business Computer Associates	New Server	586	586	c
09/22/2009	2974	CBeyond	Unknown	3,539	3,539	d
06/19/2006	2273	City of Miami	Facility Rental - Miami Rowing Center & Charles Hadley Pool - Sunshine State Games	2,050	2,050	c
01/25/2012	3544	City of Miami Beach	Unknown	50	50	c
01/25/2012	3545	City of Miami Beach	Banner Permit - Miami Beach	105	105	d
04/04/2012	3603	C. Colato	Local Travel World Wrestling Entertainment	500	500	c
12/13/2006	2402	J. Cover	Holiday Bonus	200	200	c
06/27/2007	2558	J. Cover	Petty Cash			

See Page 4 for Notes and Exception Code Definitions.

Miami-Dade Sports Commission, Inc.
 Exceptions from Review of Selected Vendor Payments
 For the Period from October 1, 2003 through September 30, 2012

Check Date	Number	Vendor	Description ¹	Check Amount ²	Amount Questioned ²	Exception Code
03/19/2012	3586	D.A.K.	Security Contract - World Wrestling Entertainment	40,000	40,000	d
03/27/2012	3598	D.A.K.	Security Contract - World Wrestling Entertainment	25,000	25,000	d
05/03/2012	3633	D.A.K.	Security Contract - World Wrestling Entertainment	14,179	14,179	d
09/11/2008	2810	Dolphin Stadium	Deposit for Event - Miami Sports Breakfast Series	3,700	3,700	c
05/03/2012	3634	Doral Golf Resort & Spa	Merchandise Credits Provided to World Wrestling Entertainment Golf Attendees	36,006	31,937	a
02/24/2005	2056	B. Eager	Second Installment Per Event Host Agreement - Addendum - World Cup of Flag Football	5,000	5,000	c
03/23/2005	2066	B. Eager	Final Installment Per Event Host Agreement World Cup of Flag Football	5,000	5,000	c
07/09/2010	3102	J. Eckart	Local Travel	200	200	c
08/30/2011	3414	J. Eckart	Consultant Services	8,742	8,742	c
11/10/2010	3160	K. Egan	World Series Boxing - Payroll Advance	5,000	5,000	c
09/30/2010	3142	D. Ervin	World Series Boxing - Payroll Advance	2,000	2,000	c
10/13/2011	3462	V. Faedo	Golf Challenge - Cash Advance	200	200	c
02/23/2012	3568	V. Faedo	Petty Cash	200	200	c
02/15/2011	3225	L. M. Fernandez	Promotional Expenses - New Venue Agreement	5,000	5,000	c
03/07/2012	3574	FIU Athletics	Pro-Am Golf Event - 120 Polos from Branders.com	2,520	2,520	d
12/04/2009	3020	FIU	Honorarium	123,317	123,317	c
10/07/2010	3140	S. Fuentes	Unknown	1,000	1,000	c
10/29/2010	3153	S. Fuentes	Unknown	800	800	c
11/05/2010	3156	S. Fuentes	Advance for World Series Boxing	600	600	c
12/16/2004	2043	Global Spectrum	Contract Deposit for Florida Cheer & Dance Event	3,000	3,000	c
06/04/2010	3089	Global Spectrum	Merchandising - Pan Am Volleyball	1,500	1,500	c
08/15/2006	2306	GMCC	Unknown	3,000	3,000	c
11/16/2007	2658	E. Gunn	Reimbursement for Local Travel, Mileage, and Tolls	1,482	252	d
12/04/2009	3010	E. Gunn	Advance for Undocumented Expense	400	400	c
12/15/2010	3185	E. Gunn	Miami-Dade Sports Commission - Petty Cash	200	200	c
01/28/2011	3207	E. Gunn	Miami Gallos Boxing Team- Athlete Per Diem	3,650	3,650	c
09/14/2011	3432	E. Gunn	Reimbursement for Expenses	502	502	c
09/29/2011	3440	E. Gunn	Salary Adjustment for Past Pay Periods	4,154	4,154	c
05/03/2007	2534	M. Haber	Final Intern Payment - April	250	250	c
05/23/2008	2747	Hilton Miami Downtown	International Powerlifting Event- Ballroom Rental May 1-3, 2008	4,000	4,000	c
05/18/2005	2080	Hyatt Regency Miami	Deposit for Room Block per Powerlifting Event Host Agreement	1,000	1,000	c
08/07/2008	2791	Hyatt Regency Miami	World Powerlifting Championships Event	1,116	1,116	c
01/13/2012	3515	Judo World Cup USA	Unknown	4,000	4,000	c
08/07/2008	2793	R. Keller	Reimbursement for International Powerlifting Federation Bid Fees	1,883	1,883	c

Miami-Dade Sports Commission, Inc.
 Exceptions from Review of Selected Vendor Payments
 For the Period from October 1, 2003 through September 30, 2012

Check Date	Number	Vendor	Description ¹	Check Amount ²	Amount Questioned	Exception Code
11/28/2005	2156	H. W. Kurstin	Advance for the FHSAA Football Finals	4,000	4,000	c
12/13/2006	2401	H. W. Kurstin	Holiday Bonus	500	500	c
04/03/2008	2717	H. W. Kurstin	Salary Adjustment Booked as Performance Incentive	2,991	2,767	c
07/23/2009	2955	H. W. Kurstin	Mileage Reimbursement	335	200	c
03/13/2012	3583	H. W. Kurstin	WrestleMania Expense for 17 Pairs of Golf Shoes	2,130	815	b
02/02/2012	3557	Lead Dog Marketing	NASCAR- Pass Through Grant	25,000	25,000	c
07/19/2007	2575	R. Leavy	Contract Labor - June Payment	250	250	c
03/11/2011	3247	Live Nation Worldwide	Venue License Agreement - Match 5	7,500	7,500	c
03/13/2011	3251	Live Nation Worldwide	Venue Rental - Match 5	7,500	7,500	c
05/18/2005	2082	Miami-Dade County Fair	Deposit - Facility for Sunshine State Games	5,000	5,000	c
11/02/2006	2361	Micosaukee Resort	Miami-Dade Senior Games - Celebration of Athletes Dinner and Expo	5,888	5,888	c
08/10/2007	2586	National Senior Games	Proposal Fee - 2013 National Senior Games	5,000	5,000	c
01/23/2007	2451	D. Nguyen	Food Purchases by Athletic Director at Dolphin Stadium - FHSAA Football Hospitality	1,070	1,070	b
01/04/2008	2680	Radisson Hotel	International Powerlifting Deposit	1,000	1,000	c
03/09/2012	3579	K. Ramirez	Petty Cash Advance	250	250	c
11/10/2010	3162	T. Rawlins	Payroll Advance	5,000	5,000	c
02/15/2008	2698	P. Rich	Consulting Fees	2,500	2,500	c
07/02/2008	2781	G. Robertson	Consultant - Miami Soccer Series- Airfare and Meals	1,844	605	c
09/19/2010	3236	J. H. Rodriguez	\$1,825 unsupported; World Series Boxing Site Visit Dinner for 6-7 People for \$867 included \$338 in Wine	2,692	2,692	c, d
10/12/2010	3137	J. H. Rodriguez	Apartment Rental Deposit Reimbursement - World Series Boxing	7,671	7,671	c
03/11/2011	3246	J. H. Rodriguez	Miami Gallos Boxing Team - Food for 14 Athletes at \$25 Per Diem for 5 Days	1,750	1,750	b, d
06/18/2009	2946	J. Rokeach	Pan Am Volleyball - Event Announcers	2,890	2,890	c
08/27/2008	2807	S. Samsel	Baggage Fees Reimbursement - High School Participants for Kick-Off Classic Football	3,000	3,000	d
11/15/2007	2648	Schneider Publishing	TEAMS Sponsorship Conference	7,500	7,500	c
08/31/2011	3423	Schneider Publishing	Past Due Amount from the 2009 TEAMS Conference	8,500	8,500	d
08/18/2005	2116	M. W. Sophia	Phone Expenses, Parking, and Audio/Visual Services for the North American Powerlifting Federation	3,291	283	d
02/25/2011	3209	M. W. Sophia	World Series Boxing - Per Diem - Mexico City	1,960	1,960	c
08/19/2011	3401	M. W. Sophia	Cell Phone Reimbursement for \$980 and Other Items	1,060	980	c
09/01/2011	3424	M. W. Sophia	Unknown	200	200	c
10/03/2011	3458	M. W. Sophia	Reimbursement for Olympic Assembly	418	278	c
08/01/2012	3664	J. Sotolongo	Meal with C. Pico Regarding Fundraising	1,568	108	c

Miami-Dade Sports Commission, Inc.
 Exceptions from Review of Selected Vendor Payments
 For the Period from October 1, 2003 through September 30, 2012

Check Date	Number	Vendor	Description ¹	Check Amount ²	Amount Questioned	Exception Code
02/16/2011	3229	C. Stedman	Athlete Per Diems - World Series Boxing	4,307	4,307	c
03/08/2011	3245	C. Stedman	Athlete Per Diems - Memphis Team - World Series Boxing	1,400	1,400	c
03/11/2011	3249	C. Stedman	Athlete Per Diems - Memphis Team - World Series Boxing	1,400	1,400	c
07/15/2011	3377	C. Stedman	Petty Cash Advance	250	250	c
08/30/2011	3421	C. Stedman	Unknown	3,500	3,500	c
08/30/2011	3418	Sun Life Stadium	Conversion Expense for Fédération Internationale de Football, Association (FIFA) Inspection	10,000	10,000	c
12/13/2006	2404	S. Thorimbert	Holiday Bonus	500	500	c
03/19/2007	2494	S. Townsend	Consultant Services	250	250	c
08/01/2011	3420	U.S. Olympic Committee	Registration Fee for M. Sophia - Olympic Assembly - Colorado Springs, CO	800	800	e
09/11/2008	2814	USA Judo Org.	Bid Fees	4,000	4,000	c
01/13/2009	2882	USA Judo Org.	Judo Pan Am 2008	8,000	8,000	c
09/30/2010	3143	USA Sports Management	World Series Boxing - Athlete Meals	2,000	2,000	c
11/10/2010	3163	USA Sports Management	Athlete Food Service - World Series Boxing Meals	2,000	2,000	c
03/03/2011	3239	USA Sports Management	\$2,240 unsupported; remaining \$2,857, documentation was not sufficient to determine reasonableness.	5,097	5,097	c, d
03/17/2011	3268	USA Sports Management	Invoice from Consultant for Staff and Food	3,000	3,000	b, d
12/17/2008	2864	USA Volleyball	2008 Volleyball NORCECA	3,000	3,000	c
09/09/2008	2809	C. Zick	Photography for 2008 Kickoff Classic	660	660	c
				\$ 623,831	\$ 610,931	

Exception Codes

- (a) Business Purpose Not Identified
- (b) Persons Benefiting Not Detailed
- (c) No Supporting Documentation
- (d) Supporting Documentation Not Sufficient to Determine Reasonableness of Expense
- (e) Payment Not Supported by Travel Authorization Request

Source: Miami-Dade Sports Commission, Inc. General Ledger

¹ In some cases, descriptions were based on captions noted on the General Ledger, as information was at times unavailable or insufficient to determine nature or reasonableness of costs. This deficiency was further compounded by personnel turnover and the lack of adequate audit trail for transactions.

² For American Express payments, this represents questioned amount.

Miami-Dade Sports Commission
COMPLETED EVENTS SUMMARY

Event	Date	Site(s)	Total Attendees	Out of Town Participants	Out of Town Spectators	Total Room Nights	Total Direct Economic Impact	Average Hotel Rate	Sales Tax Revenue	Jobs Created	TOT Revenue
World Cup of Flag Football	March 1-6, 2005	Barry University Recreation Fields	1,042 Participants 728 Spectators	815	611	1,067	\$1,319,919	\$120.00	\$85,795.00	17	\$7,682
Florida State Cheerleading Championships	April 2-3, 2005	James L. Knight Center	732 Participants 1,300 Spectators	632	200	208	\$316,879	\$120.00	\$19,013.00	10	\$1,498
VIII Southern PanAm Badminton Tournament	April 26 - 29, 2006	Don Shula's Athletic Club	100 Participants 150 Spectators	0	0	100	\$78,230	\$100.00	\$4,693.80	0	\$600
International Power Lifting Federation - North American Championships	June 17-19, 2005	James L. Knight Center	75 Participants 250 Spectators	50	100	177	\$132,044	\$100.00	\$7,923.00	2	\$1,062
USA Judo 2005 Fall Classic	Labor Day 2005	FIU	390 Participants 153 Spectators	300	103	300	\$156,248	\$94.00	\$9,375.00	5	\$1,692
US Fencing NAC Tournament	November 2005	Miami-Dade Fair Expo	908 Participants 1,800 Spectators	606	1,300	1,040	\$1,495,866	\$109.00	\$89,752.00	22	\$6,802
International Power Lifting Federation - World Championships	November 8-13, 2005	James L. Knight Center	700 Participants 425 Spectators	600	225	1,185	\$1,075,815	\$125.00	\$57,730.00	10	\$8,888
FHSAA Football Championships	December 2005	Dolphin Stadium & FIU Stadium	1,200 Participants 36,051 Spectators	750	20,000	3,700	\$6,429,383	\$100.00	\$414,563.00	244	\$22,200
USSSA Boys Basketball State Qualifier (9-17)	March 23-26, 2006	Local MDSC High Schools & Gyms	1,500 Participants 1,200 Spectators	1,400	1,000	1,000	\$1,401,354	\$100.00	\$84,081.00	28	\$6,000
USA Cheer & Dance National Championships	April 1 -2, 2006	Bank United Center	1,000 Participants 2,000 Spectators	2,225	4,450	1,400	\$2,511,579	\$100.00	\$150,695.00	79	\$8,400
USA Powerlifting Collegiate Nationals	April 14 -16, 2006	University of Miami - Ashe Center	345 Participants Spectators	310	245	633	\$751,385	\$100.00	\$45,083.00	7	\$3,798
International Powerlifting Federation - Master's World Championships	April 19 -23, 2006	University of Miami - Ashe Center	435 Participants 350 Spectators	425	250	991	\$761,217	\$100.00	\$45,673.00	8	\$5,946
US Taekwondo - National Qualifier	May 26 -28, 2006	FIU - Pharmed Arena	875 Participants 1,204 Spectators	396	793	992	\$743,322	\$119.00	\$44,599.00	14	\$7,083
USSSA Boys Basketball State Championships(9-17)	June 12-18, 2006	Local MDSC High Schools & Gyms	2800 Participants 2,100 Spectators	2,000	1,500	2,500	\$2,318,358	\$100.00	\$139,101.00	41	\$15,000
2006 Florida's Sunshine State Games	June 13 -18, 2006	FIU / Tamiami Park / Miami-Dade Fair & Expo / Various	5,456 Participants 8,600 Spectators	3500	5250	3,000	\$13,896,877	\$99.00	\$833,813.00	103	\$17,820
AAU National Karate Championships	June 26 - July 1, 2006	FIU - Pharmed Arena	1,823 Participants 1,000 Spectators	1,600	2,050	2,100	\$3,443,005	\$109.00	\$206,580.00	43	\$13,734
International Powerlifting Federation - Men's Nationals	July 7 -9, 2006	Radisson Downtown Miami	100 Participants 300 Spectators	95	80	300	\$98,339	\$119.00	\$5,900.00	2	\$2,142
USA Judo Open Championships	October 21-22, 2006	FIU - Pharmed Arena	700 Participants 750 Spectators	500	500	1,014	\$1,182,840	\$119.00	\$70,970.00	12	\$7,240
Miami-Dade Senior Games	November 8-12, 2006	MDC Facilities	180 Participants 100 Spectators	50	25	150	\$326,537	\$100.00	\$19,592.00	1	\$900
Multi-race Iron Man Triathlon	November 11-12, 2006	L & P Thompson Park	903 Participants 2,500 Spectators	1,050	2,450	1,100	\$1,041,081	\$80.00	\$62,465.00	41	\$5,280
FHSAA Football Championships	December 1-2 & 8-9 2006	Dolphin Stadium	59,709 Spectators 377 Participants	1,000	25,000	3,500	\$8,802,492	\$100.00	\$57,162.00	306	\$21,000
Junior Orange Bowl Classic	December 28 - 30, 2006	MDC College	1,490 Spectators 400 Participants	0	0	300	\$368,009	\$109.00	\$22,080.54	0	\$1,962
USA Judo Collegiate/High School Championships	March 22 - 25, 2007	FIU	600 Spectators 300 Participants	300	450	750	\$425,565	\$100.00	\$25,534.00	9	\$4,500
Sunshine State Games Adult Flag Football Series	March 24 - 25, 2007	Amelia Earhart Park	50 Spectators 100 Participants	300	0	10	\$111,244	\$124.00	\$6,675.00	4	\$74
IX Southern PanAm Badminton Tournament	April 20-22, 2007	Don Shula's Athletic Club	150 Spectators 700 Participants	0	0	100	\$78,230	\$100.00	\$4,693.80	0	\$600
USA Judo Senior Nationals	April 20 - 22, 2007	FIU	1,000 Spectators 500 Participants	600	900	1,500	\$836,730	\$119.00	\$50,204.00	18	\$10,710
US Taekwondo - National Qualifier	May 25 -27, 2007	FIU - Pharmed Arena	1,200 Spectators 500 Participants	500	1,200	800	\$991,974	\$119.00	\$59,518.00	20	\$5,712
US Fencing Association Summer Nationals	June 27 - July 8, 2007	Miami Beach Convention Center	6,000 Participants 10,000 Spectators	4,268	5,780	10,800	\$18,718,195	\$119.00	\$1,123,092.00	118	\$77,112
Miami-Dade Senior Games	November 4 -11, 2007	MDC Facilities	380 Participants 525 Spectators	50	25	50	\$276,588.00	\$100.00	\$16,595.00	1	\$300
USAPL National Police & Fire	November 10-11, 2007	Radisson Miami Hotel	120 Participants 150 Spectators	60	90	100	\$64,422	\$95.00	\$3,865.00	2	\$594

Miami-Dade Sports Commission
COMPLETED EVENTS SUMMARY

Event	Date	Site(s)	Total Attendees	Out of Town Participants	Out of Town Spectators	Total Room Nights	Total Direct Economic Impact	Average Hotel Rate	Sales Tax Revenue	Jobs Created	TDT Revenue
Let It Fly	December 1 - 2, 2007	Tamiami Park	1250 Participants 40 Participants	0	0	50	\$80,000.00	\$109.00	\$4,800.00	0	\$327
Florida State Powerlifting Championships	February 23 - 24, 2008	Miami Biscayne Bay Hotel	133 Spectators	20	30	40	\$31,074	\$99.00	\$1,864.00	1	\$238
Florida Citrus Cup	February 23-24, 2008	Pharmed Arena	627 Participants 704 Spectators	399	540	280	\$383,250	\$139.00	\$22,995.00	11	\$2,335
2008 Miami International Triathlon	March 16, 2008	Miami Marine Stadium	950 Participants 1,300 Spectators	143	38	600	\$487,332	\$129.00	\$29,239.92	2	\$4,644
2008 AVP Pro Beach Volleyball	April 10 - 13, 2008	Miami Beach - Ocean Drive	400 Participants 4,500 Spectators	300	500	800	\$1,109,568	\$125.00	\$66,574.00	9	\$6,000
2008 Board Up Miami	April 10 - 13, 2008	Miami Marine Stadium	72 Participants 4,000 Spectators	40	1,000	201	\$861,221	\$150.00	\$51,673.00	12	\$1,809
X Southern PanAm Badminton Tournament	April 15 - 19, 2008	Don Shula's Athletic Club	100 Participants 150 Spectators	0	0	100	\$78,230	\$100.00	\$4,693.80	0	\$600
2008 USA Judo Pan American	May 7 - 10, 2008	James L. Knight Center	620 Participants 227 Spectators	602	200	166	\$591,990	\$129.00	\$35,519.00	9	\$1,285
USAPL Masters Nationals	May 2 - 4, 2008	Hilton Miami Hotel	269 Participants 270 Spectators	157	235	400	\$219,222	\$99.00	\$13,153.00	5	\$2,376
IBSA Blind World Championships	July 4 - 5, 2008	Hyatt Miami	100 Participants 150 Spectators	101	50	226	\$229,454	\$115.00	\$13,767.00	2	\$1,559
2008 USA Volleyball Boys Norceca	July 31 - August 9, 2008	FIU / Pharmed Arena	171 Participants 2,000 Spectators	171	500	1,200	\$1,492,948	\$119.00	\$89,577.00	8	\$8,568
2008 ATA Tennis National Championships	July 31 - August 9, 2008	Crandon Park Tennis Center	900 Participants 900 Spectators	600	600	1,200	\$1,478,928	\$119.00	\$88,736.00	14	\$8,568
Miami Sports Kickoff Classic	August 29-30, 2008	Traz Powell Stadium	420 Participants 4,992 Spectators	210	2,250	2,000	\$3,288,781	\$109.00	\$197,327.00	29	\$13,080
2008 Miami Football Classic	September 26 - 28, 2008	Traz Powell Stadium	750 Participants 2,000 Spectators	750	500	200	\$552,850	\$109.00	\$33,171.00	15	\$1,308
2009 Miami International Triathlon	March 13 - 15, 2009	Miami Marine Stadium	1508 Participants 3,308 Spectators	494	500	800	\$607,383	\$140.00	\$36,443.00	12	\$6,720
NCAA Division I Men's Basketball	March 20 - 22, 2009	American Airlines Arena	240 Participants 23,000 Spectators	1,500	12,000	10,000	\$9,530,465	\$250.00	\$571,828.00	159	\$150,000
2009 World Baseball Classic	March 14 - 18, 2009	Dolphin Stadium	1,100 Participants 150,000 Spectators	1,000	30,000	12,600	\$38,032,560	\$275.00	\$2,281,954.00	365	\$207,900
2009 McDonald's All American High School Basketball Games	April 1, 2009	BankUnited Center	250 Participants 15,000 Spectators	250	750	2,000	\$6,462,780	\$100.00	\$387,766.80	12	\$12,000
2009 Miami Coupe De La Ligue	April 6 -12, 2009	American Airlines Arena	200 Participants TBD Spectators (est)	200	14,250	11,200	\$9,277,524	\$159.00	\$556,651.00	170	\$106,848
USA Volleyball Girls Junior Olympics	June 24-July 5, 2009	Miami Beach Convention Center	6,000 Participants 8,500 Spectators	11,206	16880	40,000	\$31,251,958	\$119.00	\$1,875,117.00	330	\$285,600
USA Volleyball PanAmerican Championships	June 29 - July 5, 2009	BankUnited Center & Pharmed Arena	144 Participants 3,000 Spectators	144	216	650	\$1,617,864.00	\$119.00	\$97,072.00	4	\$4,641
2009 USAPL National Bench Press / Deadlift Championship	July 1 - 5, 2009	Hyatt Regency Miami Hotel	125 Participants 900 Spectators	50	50	50	\$23,074.00	\$110.00	\$1,384.00	1	\$330
2009 ATA Tennis National Championships	August 1 - 8, 2009	Crandon Park Tennis Center	755 Participants 600 Spectators	755	60	750	\$1,082,628	\$119.00	\$64,958.00	10	\$5,355
3rd Annual Sunny Isles Beach Offshore Powerboat Challenge	June 10 - 14, 2010	Sunny Isles Beach	35,000 Spectators Awaiting Final Report	600	2520	18,000	\$4,619,392	\$100.00	\$277,163.53	37	\$108,000
Miami Super Cup Soccer Tournament	September 3 - 6, 2010	Various M-D Soccer Fields	900 Participants 1050 Spectators	795	250	2,180	\$1,010,817	\$90.00	\$60,649.00	12	\$11,772
IJF World Cup & U.S. Open	August 27-30, 2010	Doral Golf Resort & Spa	140 Participants 45 Spectators	45	25	9	\$32,944	\$99.00	\$1,977.00	1	\$53
Skipping in the Sun - Jump Rope	October 7 - 11, 2010	Miami Beach, FL	2,000 Participants 4,000 Spectators	1,500 Participants 44,000 Spectators	12,000	10,000	\$13,963,960.00	\$200.00	\$837,838.00	159	\$120,000
Miami Man Triathlon	November 14, 2010	Larry and Penny Thompson Park	1,500 Participants 957 Participants	807	270	3,000	\$1,040,055	\$90.00	\$62,403.30	13	\$16,200
NASCAR Championship Drive	November 18 - 21, 2010	Miami Beach, FL	1100 Spectators								
IJF World Cup & U.S. Open	July 1-6, 2011	Doral Golf Resort & Spa									

Miami-Dade Sports Commission
COMPLETED EVENTS SUMMARY

Event	Date	Site(s)	Total Attendees	Out of Town Participants	Out of Town Spectators	Total Room Nights	Total Direct Economic Impact	Average Hotel Rate	Sales Tax Revenue	Jobs Created	TDT Revenue
FC Barcelona vs Chivas	August 3, 2011	SunLife Stadium	250 Participants 65,000 Spectators	250	28,703	34,800	\$32,565,843	\$159.00	\$1,953,950.57	341	\$331,992
NASCAR Championship Drive	November 17 - 20, 2011	Miami Beach, FL	1,750 Participants 54,872 Spectators	1,000	14,932	55,000	\$16,789,975.00	\$200.00	\$1,007,398.50	187	\$660,000
Rhoto Ironman 70.3 Miami	October 30, 2011	Bayfront Park	3054 Participants 4592 Spectators	2204	3,527	3,572	\$2,872,452	\$179.99	\$172,347.12	67	\$38,575
WrestleMania 28	March 28 - April 2, 2012	Sun Life Stadium and Misc Venues	250 Participants 78,363 Spectators	250	50,936	44,000	\$65,739,136.50	200.00	\$3,944,348.19	602	\$ 528,000.00
IJF World Cup & U.S. Open	May 10 - 15, 2012	Doral Golf Resort and Spa	775 Participants 615 Spectators	625	415	3,000	\$1,408,747	120.00	\$84,524.83	12	\$ 21,600.00
Volvo Ocean Race Miami	May 6 - 20, 2012	Bicentennial Park	1,125 Participants 25,823 Spectators	593	8,264	7,439	\$20,117,774	150.00	\$1,207,066.47	104	\$ 66,951.00

Total Room Nights:	307,380
Total Direct Economic Impact:	\$339,085,907
Total # of Jobs Created:	3,879
Total Sales Tax Revenue:	\$20,417,746.17
Total TDT Revenue:	\$3,001,565
Total Avg Hotel Rate:	\$121.68

Total Participants
0.773180911
Total Spectators
0.377751585

5511.00
125564

4261
47432

Note - Document Prepared by MDSC Staff