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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

To Management and Those Charged with Governance of Alachua County, Florida:

We have performed the procedures enumerated below on the Operations and Maintenance Agreement between Alachua County, FL and CP Event Center Operations LLC ("the Agreement") for the Alachua County Multi-Purpose Sports Center now known as the Alachua County Sports & Event Center (collectively referred to as the "Subject Matter") for the year ended December 31, 2023. CP Event Center Operations, LLC and its successors or assigns (the "Operator")'s management is responsible for the Subject Matter.

The Management and Those Charged with Governance of Alachua County, Florida has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of evaluating certain financial and operational data provided by the Operator in compliance with the Agreement between Alachua County, FL and CP Event Center Operations LLC (the "Intended Purpose"). This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

General Procedures for the Financial Statement

#	Procedure	Findings																				
1.	Obtain the Annual Gross Revenues and Expense Statement (the "Statement") from the Operator for the Operating Year ended December 31, 2023 as required by Section 9.2.2 of the Agreement.	The Statement was obtained.																				
2.	Foot and cross-foot the Statement and report any variances.	No variances were noted.																				
3.	Obtain the detailed sales journal and general ledger as required by Section 9.1.1 of the Agreement for all accounts reported on the Statement obtained in #1.	The detailed sales journal and general ledger were obtained.																				
4.	Agree the detailed sales journal and general ledger report totals to the amounts reported on the Statement obtained in #1.	The following variances were noted:																				
		<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 40%;">Account</th> <th style="width: 15%;">Statement</th> <th style="width: 15%;">General Ledger</th> <th style="width: 30%;">Variance</th> </tr> </thead> <tbody> <tr> <td>Business Event</td> <td style="text-align: right;">\$15,279.29</td> <td style="text-align: right;">\$15,605.64</td> <td style="text-align: right;">(\$326.35)</td> </tr> <tr> <td>Pest Control</td> <td style="text-align: right;">\$5,439.50</td> <td style="text-align: right;">\$6,557.50</td> <td style="text-align: right;">(\$1,118.00)</td> </tr> <tr> <td>800 WMA Event</td> <td style="text-align: right;">\$1,647.07</td> <td style="text-align: right;">\$1,320.72</td> <td style="text-align: right;">\$326.35</td> </tr> <tr> <td>Asset Management Fee</td> <td style="text-align: right;">\$44,485.00</td> <td style="text-align: right;">\$44,885.86</td> <td style="text-align: right;">(\$400.86)</td> </tr> </tbody> </table>	Account	Statement	General Ledger	Variance	Business Event	\$15,279.29	\$15,605.64	(\$326.35)	Pest Control	\$5,439.50	\$6,557.50	(\$1,118.00)	800 WMA Event	\$1,647.07	\$1,320.72	\$326.35	Asset Management Fee	\$44,485.00	\$44,885.86	(\$400.86)
Account	Statement	General Ledger	Variance																			
Business Event	\$15,279.29	\$15,605.64	(\$326.35)																			
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Asset Management Fee	\$44,485.00	\$44,885.86	(\$400.86)																			
5.	Obtain all bank statements for such Operating Year and for the subsequent two months after the end of the Operating Year as required by Section 9.1.1 of the Agreement.	Obtained bank statements.																				

6.	Obtain written policies and controls over receipts as required by Section 9.1.2 of the Agreement.	Obtained receipt policy.
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Procedures Based on Individual Events

7.	Obtain a list of all Sports Center Events (the "Events") held during such Operating Year.	Obtained a listing of 95 events.
8.	Haphazardly select five Events from the list obtained in #7.	Selected five events.
9.	Obtain contracts with event organizers and or promoters with the Operator for the Events selected in #8.	Obtained facility rental/use applications for two of five selected events. No documentation provided for the remaining three events. Details provided below.

Selected Event	Finding
1. RADD Sports High School Invitational & Multis 1/21-1/22/23	Operator organized event, no contract or event registration details obtained.
2. RADD Basketball Camp 7/17-7/21/23	Operator organized event, no contract or event registration details obtained.
3. UF Club Cheer Team NCA Camp Sat 12-6:30/Sun -9-4 9/30-10/1/23	Operator organized event, no contract or event registration details obtained.
4. FABC NCAA Scholastic Live Period Basketball Team Camp 6/15-6/18/23	Partial Facility Rental/Use Application form obtained; did not include pricing, terms, or signatures. No contract obtained.
5. Jumaine Jones Spring Invite 5/27-5/29/23	Completed Facility Rental/Use Application form obtained. No contract obtained.

10.	Obtain detailed ledgers of revenues and expenses related to each selected Event from the Operator.	See findings in table below.
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Selected Event	Finding
1. RADD Sports High School Invitational & Multis 1/21-1/22/23	No detailed ledgers were obtained for the event. A summary report of total tickets sold and ticketing fee was obtained. No expense ledger for the event was obtained.

2. RADD Basketball Camp 7/17-7/21/23	No detailed ledgers were obtained for the event. A registered member report was obtained with a summary amount total paid. No expense ledger for the event was obtained.
3. UF Club Cheer Team NCA Camp Sat 12-6:30/Sun -9-4 9/30-10/1/23	No detailed ledgers were obtained for the event. Operator reported this was a zero revenue and zero expense promotional event.
4. FABC NCAA Scholastic Live Period Basketball Team Camp 6/15-6/18/23	No detailed ledgers were obtained for the event. Invoice for facility rental and cleaning fee was provided.
5. Jumaine Jones Spring Invite 5/27-5/29/23	No detailed ledgers were obtained for the event. Invoice for facility rental and cleaning fee was provided.

11.	Identify any revenue sources related to each Event selected in #8 that are identified in the contracts obtained in #9 and report the amounts included in the ledgers obtained in #10, including any that have zero revenues reported.	Not performed as no detailed ledgers were obtained in #10.
12.	Haphazardly select 25 receipt transactions and 25 expense transactions for each Event selected in #8.	Not performed as no detailed ledgers were obtained in #10.
13.	Obtain supporting documentation for each of the transactions selected in #12.	Not performed as no detailed ledgers were obtained in #10.
14.	Agree the recorded ledger transaction dates, amounts, classifications, and events to the supporting documentation and bank statement details and report any variances.	Not performed as no detailed ledgers were obtained in #10.

Procedures Based on Each Deposit on the Bank Statement

15.	Haphazardly select 60 deposits (the "Deposits") from the bank statements during the Operating Year.	60 deposits selected.
16.	Obtain supporting documentation for each of the Deposits selected in #15.	Obtained supporting documentation except as noted below.
17.	Agree the recorded ledger transaction dates, amounts, classifications, and events between the supporting documentation and bank statement details and report any variances.	Agreed except as noted below.
18.	For each Deposit selected in #15, compare supporting documentation to the requirements of Sections 1.91 and 1.92 of the Agreement and report any noncompliance.	No noncompliance identified.

Selected Deposit	16. Findings	17. Findings
#13 CSIPAY SV9T EZF Deposit - \$10,336.00	Obtained.	Invoice states \$11,962, bank statement states \$10,336; Operator stated variance settled on subsequent date.
#29 CSIPAY SV9T EZF Deposit - \$3,518.00	Obtained.	Invoice states \$4,006, bank statement states \$3,518. Operator stated \$488 variance paid in cash and deposited separately.
#32 CSIPAY SV9T EZF Deposit - \$1,652.00	Obtained.	Revenue detail was for \$1,652, support obtained showed \$1,687 in revenue and \$1,992 in payments. Operator stated variance was a mistake that was subsequently corrected.
#44 ACCOUNT TRANSFER FROM BUSINESS CHECKING - \$40,000.00	Support obtained consisted of an email stating amount was a cash advance.	No variances noted.
#46 CSIPAY SV9T EZF Deposit - \$710.00	Obtained.	Invoice states \$1,550, bank statement states \$710. Operator stated variance was combined with batting cage and cheer booster payments.
#59 CSIPAY SV9T EZF Deposit - \$1,000.00	Obtained.	Invoice states \$1,615, bank statement states \$1,000 and \$615. Operator stated variance was for fustal program which was cancelled and refunded on a subsequent date.

Procedures Based on Each Expense on the General Ledger

19.	Haphazardly select 60 expense transactions from the general ledger report obtained in #3.	60 transactions selected.
20.	Obtain supporting documentation for each of the expense transactions selected in #19.	Obtained supporting documentation except as noted below.

21.	Agree the recorded ledger transaction dates, amounts, classifications, and events between the supporting documentation and bank statement details and report any variances.	Agreed except as noted below.
22.	For each expense selected in #19, compare supporting documentation to the requirements of Section 1.90 and Article VIII of the Agreement and report any discrepancies.	No noncompliance identified for expense transactions for which support was obtained.

Selected Expense Transaction	20. Findings	21. Findings
#5 Acct Merchant Card Fees Melio Debit - CSIPAY SV9T - 579.64	No support obtained.	Not performed, no support obtained.
#6 Acct High School League Officials 1003 E.M. - Reimbursement Check Paid - 1003 - Check Paid - 3900	Support obtained.	Support states \$3,900 but bank statement states \$1,604.25.
#8 Acct Janitorial Labor 1004 C.C. Check Paid - 1004 - CHECK # 1004 - Reimb Champions for Labor Paid via Cash - 1000	Insufficient support obtained for petty cash reimbursement.	Not performed, insufficient support obtained.
#11 Acct Computer Equipment FF&E Reimb. RADDSports, LLC. GRASSHOPPER.COM - 9748.58	No support obtained.	Not performed, no support obtained.
#12 Acct Meals and Entertainment FF&E Reimb. RADDSports, LLC. Sun Biz - 655.86	No support obtained.	Not performed, no support obtained.
#13 Acct 770 Baseball Expense FF&E Reimb. RADDSports, LLC. Includes \$50K Half Mile Timers - 16285.75	No support obtained.	Not performed, no support obtained.
#14 Acct 792 Office Expenses FF&E Reimb. RADDSports, LLC. Debit - WORKWELL TECHNOL - 726.68	No support obtained.	Not performed, no support obtained.
#15 Acct LOC Director Payroll JUNE23 RADDSports, LLC. S. - 12666.66	No support obtained.	Not performed, no support obtained.
#16 Acct 795 Concession Supplies Coca Cola Beverages Florida CP Hospitality - 4792.12	Email provided as partial support. Complete support not obtained.	Not performed, sufficient support not obtained.
#18 Acct Volleyball Assistant CAMP23 C.B. ATM Debit - WWW.PEACHJAR.COM	List provided as partial support. Complete support not obtained.	Not performed, sufficient support not obtained.
#19 Acct Basketball Equipment REIMB 07.23 RADDSports, LLC. 13819.3	Support obtained.	Bank statement cleared as \$16,381.55; support and ledger reported \$13,819.30. Variance not explained by Operator.

#20 Acct 801 Management Fee - RADDSports, LLC. JULY 2023 RADDSports, LLC. 5% Late Fee - 1503.34	No support obtained.	Not performed, no support obtained.
#22 Acct Sports Equipment 2023 Accruals PlayOn, Inc. Debit - PLAYON INC. SALE - 2497.5	Support obtained.	Bank statement and ledger report as \$2,497.50; support shows \$4,995.00. Variance not explained by Operator.
#25 Acct Pickleball Labor 1018 M.R. Check Paid - 1018 - Check Paid – 780	Support obtained.	Bank statement shows \$300; ledger and support show \$780.
#26 Acct FF&E Reimbursements FF&E - July/Aug RADDSports, LLC. Wayfair - 8737.49	Partial support obtained.	Bank statement reports \$40,000 for FF&E reimbursement; additional support not provided
#27 Acct 500 Administrative & General Payroll AUG 2023 RADDSports, LLC. M's PR 50% - 2500	No support obtained.	Not performed, no support obtained.
#29 Acct 791 Marketing/Promotional Fiverr PAYPAL *FIVERR COM - 79.13	Support obtained.	Unable to identify transaction on bank statements.
#32 Acct Utilities 09.20.23 Gainesville Regional Utilities ACH Debit - GFL ENV. FIRSTECH FTWEB - 33906.8	Support obtained.	Invoice states \$65,029.58, GL states \$33,906.80, Bank statements states \$38,415.09.
#34 Acct Human Resource Fee SEPT 23 - PR RADDSports, LLC. 3% - 1458.7	Support obtained.	Amount reported in ledger but not paid until May 2024.
#36 Acct Volleyball Assistant 08.24-10.05 PD C.F. Mini Club and Programs - 69 hours - 1104	No support obtained.	Not performed, no support obtained.
#37 Acct Business Event EXP Reimb 10.09.23 S.R. Debit - PALM PRINTING SALE - 1335.9	Support obtained.	Unable to identify transaction on bank statements.
#41 Acct Cheer Attire 8704 Rebel Athletic, Inc. Rebel Athletic - 2114.04	Support obtained.	Unable to identify transaction on bank statements.
#43 Acct 795 Concession Supplies 1026 Coca Cola Beverages Florida Check Paid - 1026 - Check Paid - 1000	No support obtained.	Not performed, no support obtained.

#45 Acct Advertising FB Post Reimb 09.23 Facebook FACEBK - 552.25	Support obtained.	Bank statement states \$817.84 on 09/26, GL and invoice states \$552.25.
#46 Acct 790 Accounting OCT 2023 RADDSports, LLC. Jan/Feb – 2400	Support obtained.	Unable to identify transaction on bank statements.
#49 Acct Cheer Competition Entry Fees CHEER 08.2023 RADDSports, LLC. ATM Debit - EAST COAST CHAMP SIG PURCH 11-14 10:48 - 934.9	Support obtained.	Unable to identify transaction on bank statements.
#52 Acct 710 Volleyball Expense NOV 23 J.B. Reimbursement for Membership - 133.64	Insufficient support obtained.	Not performed, insufficient support obtained.
#53 Acct Travel 1008 Hilton TRU BY HILTON - 162.68	No support obtained.	Not performed, no support obtained.
#59 Acct Cheer Travel DD Hilton HILTON HOTELS - 231.75	No support obtained.	Not performed, no support obtained.
#55 Acct Basketball Coach Expense 1031 R. W. Reimb to E. for 3 helpers - 870	No support obtained.	Not performed, no support obtained.
#56 Acct 750 Track & Field Program TUMB TRACK 12.23 RADDSports, LLC. Debit - PRINT SHOP SALE - 16435.21	Support obtained.	Unable to identify transaction on bank statements.

Procedures Based on Gross Revenue Exclusions

23.	Obtain a listing of any Sports Center Gross Revenue Exclusions as defined in Section 1.92 of the Agreement.	No listing was provided as no Gross Revenue Exclusions were reported
24.	Haphazardly select 25 transactions from the list obtained in #23.	No listing was provided as no Gross Revenue Exclusions were reported
25.	Obtain the supporting documentation for each transaction selected in #24.	No listing was provided as no Gross Revenue Exclusions were reported
26.	For each transaction selected in #24, compare the supporting documentation to the listing of all Sports Center Gross Revenue Exclusions in Section 1.92 of the Agreement and report any discrepancies.	No listing was provided as no Gross Revenue Exclusions were reported

Procedure Related to Internal Controls

27.	For all transactions selected in steps 1-26, examine the documentation for selected transactions for evidence that the policies and controls adopted in #6 were followed, where applicable.	No documentation was provided to document that policies and controls were followed.
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Procedure Related to Reserve Accounts

28.	Recalculate reserve account transactions and compare to requirements of sections 6.6.2 through 6.6.6 and 7.2 of the Agreement.	No variances identified.
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Procedure Related to Operator Compensation

29.	Recalculate Operator Compensation calculations and compare to the requirements of Section 7.3 of the Agreement.	No variances identified in base Operator Compensation. \$14,133.38 late fees paid in addition to contractual Operator Compensation amount.
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We were engaged by the Management and Those Charged with Governance of Alachua County, Florida to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the AICPA. We were not engaged to and did not conduct an audit, examination, or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the Subject Matter. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Operator and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of the Management and Those Charged with Governance of Alachua County, Florida, and is not intended to be and should not be used by anyone other than those specified parties.

Carr, Riggs & Ingram, L.L.C.

Carr, Riggs & Ingram LLC
Gainesville, FL
September 30, 2024