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City of Laredo, Texas

Internal Audit Division



Special Assignment: FY 2017 Sports Tournaments  
Cost / Benefit Analysis Audit

City Department / Division Reviewed: Parks & Leisure Services  
Department

March 16, 2018

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## TABLE OF CONTENTS

EXECUTIVE SUMMARY .....	i
BACKGROUND .....	1
AUDIT SCOPE AND METHODOLOGY .....	5
AUDIT RESULTS AND RECOMMENDATIONS (PARKS & LEISURE SERVICES DEPARTMENT) .....	7
APPENDIX A – STAFF ACKNOWLEDGMENT .....	18
EXHIBIT 1 – BORDER OLYMPICS BASEBALL TOURNAMENT.....	19
EXHIBIT 2 – PONY GIRLS LEAGUE TEAM WORLD SERIES SOFTBALL TOURNAMENT.....	22
EXHIBIT 3 – LATIN AMERICAN TOURNAMENT.....	33

## EXECUTIVE SUMMARY

As per City Council directive authorized on October 2, 2017, the Internal Audit Division conducted a Cost / Benefit Analysis Audit of any Sports Tournaments co-sponsored by the City of Laredo in Fiscal Year 2017. Specifically, the audit was to consist of a review of all City expenses to include department personnel expenses, supplies, equipment and in-kind services utilized to support the leagues, including local economic impact (“heads in beds”) and sales tax generated for each tournament. Additionally, it was requested that an analysis of each tournament be conducted to ensure that all parties received the same amount in assistance and whether or not the tournaments were brought before City Council for approval.

The scope of this audit consisted of a cost / benefit review of pertinent City expenses and revenue associated with sports tournaments co-sponsored by the City of Laredo. The audit sample consisted of three (3) sports tournaments assisted by the City in Fiscal Year (FY) 2017, and they consisted of the Border Olympics Baseball Tournament, the Pony Girls League Team World Series Softball Tournament and the Latin American Tournament.

This report contains a total of four (4) findings and one (1) observation along with recommendations pertinent to our review for improved accountability of City services provided for co-sponsored events, as well as improved availability of post event data needed to calculate the “total economic impact” of any event.

### **Based upon the audit test work performed and the findings, observations and recommendations noted below, we concluded that:**

1. City expense tracking mechanism in the form of a City issued Project Number not consistently issued nor utilized for tournaments co-sponsored by the City. A Project Number is a unique identifier code assigned to projects, events, etc. in the City’s I-Series System that can track expenses for any particular event when the project code is assigned and utilized by staff in coding payroll expenses, initiating purchase requisitions, etc.
2. Executed contracts with third-parties organizing tournaments, which outline City services to be provided and corresponding authorized budgets or expenditure caps for co-sponsored special events, not utilized for all of the tournaments reviewed. It should be noted that in our review of the three (3) tournaments in our sample assisted by the City, only the Laredo Pony Association had an executed contract authorized by City Council on June 5, 2017; however, no similar contracts were found with the Border Olympics Baseball Tournament nor the Latin American Tournament. On a side note, Border Olympics does have a Third-Party Funding Agreement in place with the City where reimbursement funding is provided to Border Olympics, Inc. for some of the expenses incurred from their various tournaments. This does not include any in-kind services provided by the City (Parks Department) to get the needed baseball and softball fields tournament ready.
3. Field Rental Fee(s) waivers do not appear to be authorized consistently. As part of the authorized agreement between the City of Laredo and the Laredo Pony Association (LPA) for the 2017 Pony Girls League Team World Series Softball Tournament, the Field Rental Fees were waived according to Article IV (Obligations of the City) which

stated that the “City will provide at no cost to the LPA the following softball fields and amenities in tournament condition as needed from July 18, 2017 through July 23, 2017 – providing for one (1) rain day.” In reviewing the other two (2) tournaments in our sample, we could not find a payment for applicable Field Rental Fees for their corresponding tournaments in the I-Series System and could not identify any contracts or documentation authorizing a waiver of these fees.

4. Post event data regarding tournament participants, visitors, hotel-motel stays, hotel-motel room rates etc. was not readily available and had to be requested from the third-parties organizing the tournaments reviewed in order to obtain an (estimated) economic impact of these events.
5. While all of the tournaments reviewed provided verified certificates of insurance to cover each respective tournament event, the requirements varied for each tournament. While the Laredo Pony Association met the insurance requirements outlined in their tournament contract with the City; Border Olympics, Inc. met the insurance requirements noted in their Third-Party Funding agreement with the City, and Northside Little League, the organizer of the Latin American Tournament, met the insurance requirements noted in their Field Use License Agreement with the City. Each agreement had different insurance requirements.

*Please keep in mind that the above conclusions are only a summary, and more detailed results can be found in the ensuing audit report.* We recommend that the City of Laredo’s Special Events Policy be utilized to assist with the coordination of special events co-sponsored by the City. Since this policy was developed back in 2012, we would recommend that the City of Laredo’s Special Events Policy language be reviewed and amended to address any new areas of concern and provide additional clarification and training to City staff wherever needed. Additionally, we would recommend amending the policy language to incorporate the creation and utilization of a unique Project Number for each event authorized in order to track the actual City expenses of the event. We would, also, recommend incorporating language into the policy that written requests for assistance from third-party organizers along with corresponding cost estimates / budgets for City services requested be submitted for approval to the City Manager and/or City Council depending on the dollar value of the assistance needed. Additionally, any waivers of any applicable City fees, for instance, “Field Rental Fees” should be submitted to City Council for authorization of any fee waivers or that the pertinent Code of Ordinances be amended to allow for fee waivers or discounts for certain special events where the City is co-sponsoring and providing assistance. We would, also, recommend that post event reporting be a mandatory component of the Special Events Policy that would provide a recap of the event within a reasonable amount of time that would include budget to actual expense analysis from the City, as well as actual post event data on participants / visitors, hotel-motel occupancy and rates, sales tax generation, etc. from the third-parties organizing the event in order to assess the cost / benefit of each event assisted. Finally, it is recommended that universal insurance requirements for sports tournaments hosted on City property be developed and required of all third-parties organizing these types of events.

## BACKGROUND

As per City Council directive authorized on October 2, 2017, the Internal Audit Division conducted a Cost / Benefit Analysis Audit of any Sports Tournaments co-sponsored by the City of Laredo in Fiscal Year 2017. Specifically, the audit was to consist of a review of all City expenses to include department personnel expenses, supplies, equipment and in-kind services utilized to support the leagues, including local economic impact (“heads in beds”) and sales tax generated for each tournament. Additionally, it was requested that an analysis of each tournament be conducted to ensure that all parties received the same amount in assistance and whether or not the tournaments were brought before City Council for approval.

In the past, various third-party organizations have come before City Council to request assistance for upcoming events, i.e. sports tournaments being one example of these events. To clarify, in most instances where assistance from the City is requested for tournaments, the City’s “sponsorship” is in-kind, through services provided. In the most recent instances where sports leagues have requested assistance from the City for co-sponsorship of these tournaments, the leagues have cited economic development as the catalyst to holding these events. Specifically, with the participation of out-of-town teams in these tournaments, the belief is that these visitors to the City will spur economic development by spending money at our local businesses, and, by extension, that the City would generate additional revenue through sales and use tax and hotel-motel occupancy tax revenue.

To provide a better understanding of the assistance provided by the City when it comes to tournaments organized by third-parties, typically the request is for the use of certain City fields and for in-kind services provided by the City, i.e. preparation and maintenance of requested fields, garbage collection, traffic control, just to name a few. In total, we received expense data for three (3) tournaments assisted by the City in 2017. In order to provide a better understanding of the services provided by the City, as well as the costs associated with those services, it is important to provide some background on the major tournaments assisted by the City in 2017.

### **Tournaments Assisted by the City in Fiscal Year 2017**

#### **Border Olympics Baseball Tournament**

This three (3) day tournament was held on February 23, 2017 through February 25, 2017. As per the representatives from the Border Olympics Baseball Tournament, there were a total of fifty (50) teams that participated in the tournament, with forty-three (43) teams from out-of-town. As per Parks & Leisure Services (Parks) Department staff, the following City fields were utilized for this tournament:

- Uni-Trade Stadium;
- Slaughter Park (One (1) Field); and
- Freddie Benavides (One (1) Field).

In discussions with Parks staff regarding the amount of preparation needed for the fields utilized above, they stated that, prior to the Border Olympics Baseball Tournament, the aforementioned fields were eighty-five (85%) percent ready prior to tournament preparation.

### Pony Girls League Team World Series Softball Tournament

This tournament was held on July 18, 2017 through July 22, 2017. As per the representatives from the Pony Girls League Team World Series Softball Tournament, there were a total of ninety-two (92) teams that participated in the tournament, with eighty (80) teams from out-of-town. The following City fields were utilized for this tournament:

- Uni-Trade Stadium (For the Opening Ceremony)
- Independence (Two (2) Fields) – As per Parks staff, the fields at Independence were seventy-five (75%) percent ready prior to tournament preparation;
- Benavides Softball Complex (Three (3) Fields) – As per Parks staff, the fields at Benavides Softball Complex were ninety (90%) percent ready prior to tournament preparation; and
- Base Fields (Eight (8) Fields)\*
  - Base Field 1: Eighty (80%) ready prior to tournament preparation;
  - Base Field 2\*: New Construction; Field did not exist prior to the Pony Tournament. As per Parks staff, all work done in-house with exception of the laying of the field turf which was contracted out. Construction began in March 2017 and was completed by June 2017 with an estimated cost of \$50,000.00 as per Parks Department staff;
  - Base Field 3: Ninety (90%) percent ready prior to tournament preparation;
  - Base Field 4: Eighty-five (85%) percent ready prior to tournament preparation;
  - Base Field 5\*: New Construction; All work done in-house. As per Parks staff, with the relocation of the fencing around Base Field 4 to its original length of 200 feet, the additional sod was used for Base Field 5. Construction began in March 2017 and was completed by June 2017 with an estimated cost of \$25,000.00 as per Parks Department staff;
  - Base Field 6: Eighty (80%) percent ready prior to tournament preparation;
  - Base Field 7: Ninety (90%) percent ready prior to tournament preparation; and
  - Base Field 8: Seventy-five (75%) ready prior to tournament preparation.

### Latin America Tournament

This two (2) day tournament was held on September 16, 2017 through September 17, 2017. As per the third-party representatives from the Latin American Tournament, there were a total of forty-six (46) teams that participated in the tournament, with thirty-four (34) teams from out-of-town. As per Parks Department staff, the following City fields were utilized for this tournament:

- Uni-Trade Stadium;
- Taylor Field (One (1) Field);
- Anna Park (One (1) Field); and
- Slaughter Park (Five (5) Fields)

In discussions with Parks staff regarding the amount of preparation needed for the fields utilized above, they stated that, prior to the Latin American Tournament, the aforementioned fields were ninety (90%) percent ready prior to tournament preparation.

**City of Laredo “Field Rental Fees”**

Additionally, it is important to note, as part of the background of this audit, that the City of Laredo has ordinances in place that address “Field Rental Fees”, which consists of rates established for the rental of recreational fields, as well as requirements for current liability insurance pertinent to field rentals. Specifically, Chapter 23 (Parks & Leisure Services), Article I (In General), Section 23.6 (Field Rental Fees) of the Code of Ordinances addresses the following rental fee rates:

<b>Field Rental Fees for Recreational Facilities</b>			
<b>Rentals</b>	<b>Deposits</b>	<b>Tournaments</b>	<b>Rates per Field</b>
Baseball / Softball Fields	\$50.00 / Day	<ul style="list-style-type: none"> <li>• \$100.00 / Day without Lights;</li> <li>• \$30.00 Added with Lights;</li> <li>• \$20.00 Field Markings; and</li> <li>• \$100.00 / Day for Concession Rental.</li> </ul> <p><i>*Tournament Rates see (a).</i></p>	<ul style="list-style-type: none"> <li>• \$25.00 / Hour without Lights;</li> <li>• \$30.00 / Hour Added with Lights;</li> <li>• \$20.00 Field Marking.</li> </ul> <p><i>*Additional Field Rentals Require Additional Deposits.</i></p>
Soccer Fields	\$50.00 / Day		<ul style="list-style-type: none"> <li>• \$25.00 / Hour without Lights;</li> <li>• \$30.00 / Hour with Lights;</li> <li>• \$100.00 / Day; and</li> <li>• \$425.00 / Tournament.</li> </ul>
Basketball Rental Outdoor	\$50.00 / Day		<ul style="list-style-type: none"> <li>• \$33.00 / Hour without Lights;</li> <li>• \$50.00 / Hour with Lights; and</li> <li>• \$330.00 / Day with Lights.</li> </ul>

*(a) Tournament Fees for a One-Day Event .....\$500.00.*

Additionally, Section 23.6 of the Code of Ordinances also includes baseball rental fees for Uni-Trade Stadium for turn-key baseball use to include amateur and professional organized leagues and teams. The following rental fees are noted for Uni-Trade Stadium:

<b>Turn-Key Baseball Rental Fees for Uni-Trade Stadium</b>		
<b>Facility Use</b>	<b>Rate</b>	<b>Total</b>
Site Rental	\$600.00 / Day	\$600.00

One (1) Game Administrator	\$100.00 / Day	\$100.00
Two (2) Police Officers	\$200.00 / Officer / Game	\$400.00 / Game
One (1) Scoreboard Operator	\$50.00 / Game	\$50.00
One (1) Announcer	\$50.00 / Game	\$50.00
One (1) Ticket Salesperson	\$35.00 / Game	\$35.00
One (1) Ticket Collector	\$35.00 / Game	\$35.00
One (1) Clerk	\$40.00 / Game	\$40.00
Two (2) Custodians	\$100.00 / Custodian / Day	\$200.00 / Day
Two (2) Groundskeepers	\$145.00 / Groundskeeper / Day	\$290.00 / Day
	Total:	\$1,800.00

*\*Current Liability Insurance is required for Field Rental.*



## **AUDIT SCOPE AND METHODOLOGY**

The scope of this audit consisted of a cost / benefit review of pertinent City expenses and revenue associated with sports tournaments co-sponsored by the City of Laredo. Three (3) sports tournaments assisted by the City in Fiscal Year (FY) 2017 were reviewed for this audit, and they consisted of the Border Olympics Baseball Tournament, the Pony Girls League Team World Series Softball Tournament and the Latin American Tournament. As part of our review, we requested the following information from various City Departments:

- Listing of any and all sports tournaments assisted by City during FY 2017;
- Project Number Activity Listings, if available, from the City's I-Series System for the three (3) sports tournaments reviewed;
- City expenditure reports for those sports tournaments without a project number assigned;
- Copy of the executed agreement between the City of Laredo and the Laredo Pony Association for the 2017 Pony Girls League Team World Series Softball Tournament approved by City Council on June 5, 2017;
- Copies of executed Third-Party Funding Agreements between the City of Laredo and Border Olympics, Inc. for fiscal years 2017 and 2018;
- Copies of required Certificates of Insurance from each of the three (3) sports tournament organizers;
- Copy of the current code of ordinances pertaining to the Parks Department / City Field Rental Fees and Uni-Trade Stadium Rental Fees (Chapter 23 (Parks & Leisure Services), Article I (In General), Section 23.6 (Field Rental Fees));
- Copy of the City of Laredo's Special Events Policy and Procedures authorized by City Council on December 3, 2012;
- Tournament data (actuals, if available) from each of the three (3) tournament organizers pertaining to number of participants and visitors, hotel / motel room nights, room rates, etc.;
- Projected Economic Impact Formulas utilized by the City's Convention & Visitors' Bureau (CVB) (Obtained through studies from the University of Arizona and the National Association of Sports Commissions).

The audit began with interviews with pertinent Parks Department staff responsible for any planning and/or coordination of any sports tournaments co-sponsored by the City of Laredo. Requests for listings of any and all sports tournaments assisted by the City in fiscal year 2017, as well as corresponding City expenditure reports were requested of the Parks Department. Copies of certificates of insurance as well as any post event data (i.e. number of participants and teams, number of out-of-town participants and teams, number of actual hotel room night stays, actual room rates, etc.) were requested of the Parks Department, Convention & Visitors' Bureau (CVB) and the third-party tournament organizers. Additionally, we enlisted assistance from the City Secretary's Office for copies of the following contracts / agreements: 2017 Pony Girls League Team World Series Softball Tournament and the Third-Party Funding Agreement with Border Olympics, Inc. The audit test work consisted of a review of any authorized contracts to gain a better understanding of the responsibilities of each party, applicable budgets and/or expenditure caps on City services requested. Additionally, our test work included a review of any and all City expenditure reports either electronically produced through the City's I-Series System or manually compiled by the Parks Department for each sports tournament in our sample that was

assisted by the City. A review for certificates of liability insurance was conducted in order to verify compliance with requirements noted in authorized contracts or as per City of Laredo Code of Ordinances Chapter 23 (Parks & Leisure Services), Article I (In General), Section 23.6 (Field Rental Fees). Finally, we enlisted assistance from the Convention & Visitors' Bureau (CVB) on utilization of projected economic impact formulas in order to determine the economic impact of each sports tournament based off of post event data provided by the tournament organizers and averages obtained from studies conducted by the University of Arizona and the National Association of Sports Commissions.

**AUDIT RESULTS & RECOMMENDATIONS (PARKS & LEISURE SERVICES DEPARTMENT)**

What follows below are the results and recommendations made as a result of this audit, but first, we would like to provide a cost / benefit breakdown of City revenue and expenses for each of the three (3) tournaments reviewed as part of this audit. One of the components of this audit was determining what the economic impact of each tournament was, and while that figure can be obtained for hotel stays with actual data obtained through the tournament organizers; sales tax, however, is difficult because that revenue is not earmarked by event. We did obtain assistance from the Convention & Visitors' Bureau (CVB) in the form of an Economic Impact Formula developed through a study from the University of Arizona and the National Association of Sports Commission. What follows below are the hotel stays generated, the (estimated) economic impact and the City's cost for services provided per tournament.

On the City expenditure side, it is important to note that in the case of the Border Olympics Baseball Tournament and the Latin America Tournament, no project numbers were assigned nor utilized to track City expenses, so the expenses reflected below for each of these tournaments were compiled from what Parks Department staff recall needing in order to get the requested fields "tournament" ready.

**1. Border Olympics Baseball Tournament**

**Hotel Use during 2017 Border Olympics Baseball Tournament**

	Actual Room Nights**	\$ Spent in Accommodations
Hotels Stays in Laredo	240*	\$22,800.00
<b>Total Spent in Accommodations:</b>		<b>\$22,800.00</b>

**\*\*Room Nights = Total Rooms x Total Nights; Data Provided by Tournament Organizers; \*Partial Hotel Accommodations Information Submitted, Border Olympics only able to Provide Data from La Posada Hotel.**

***The City of Laredo's current hotel occupancy tax rate is 14%. This rate consists of 7% for the City of Laredo; 1% for Webb County; and 6% for the State of Texas.***

**Hotel-Motel Occupancy Tax  
Generated by Percentage  
Allocation:**

<b>City of Laredo (7%)</b>	<b>\$1,596.00</b>
<b>Webb County (1%)</b>	<b>\$228.00</b>
<b>State of Texas (6%)</b>	<b>\$1,368.00</b>

**Total Hotel-Motel Occupancy  
Tax Generated for the Border  
Olympics Baseball Tournament**                      **\$3,192.00**

*\*Unable to Reflect Full Amount of Hotel-Motel Occupancy Tax Generated for the City of Laredo since Partial Data Provided on Tournament Hotel Stays. Amount Reflected below Pertains to Only 240 Room Nights Noted by Border Olympics from La Posada Hotel.*

## Total Economic Impact for 2017 Border Olympics Baseball Tournament\*

43	Teams**
20	Members Per Team**
860	Out of Town Team Members
\$136.71	Average Spent Per Day*
\$117,570.60	

3	Average Number of Nights**
<b>\$352,711.80</b>	<b>Total Economic Impact of Event</b>
\$22,800.00	\$ Spent on Accommodations
\$329,911.80	\$ Spent on Food, Gas, etc.

\*Average Spent Per Day: Based on the study from the University of Arizona and the National Association of Sports Commission. Above Economic Impact Formulas provided by City of Laredo Convention & Visitors' Bureau (CVB).

\*\*Data Provided by Tournament Organizers

***The City of Laredo's current sales tax rate is 8.25% and is allocated as follows: 0.50% for Webb County; 0.25% for Mass Transit; 0.25% for Sports Venue; 1.00% for City of Laredo; 6.25% for State of Texas.***

Estimated Sales & Use Tax Generated by Percentage Allocation:	Estimated Total Sales & Use Tax Generated for the City of Laredo
City of Laredo (1%)	\$3,527.12
Mass Transit (0.25%)	\$881.78
Sports Venue (0.25%)	\$881.78
Webb County (0.50%)	\$1,763.56
State of Texas (6.25%)	\$22,044.49
<b>Total Estimated Sales &amp; Use Tax Generated for Border Olympics Baseball Tournament</b>	<b>\$29,098.72</b>

<b>Parks Department Expenditures Pertaining to the Border Olympics Baseball Tournament</b>		
Expense Category	Expense Total	Description
Personnel Services	\$17,780.12	Parks Department Payroll Expenditures for Thirty (30) Crew Members. Obtained through a verification of Timecards and “Hours Detail Listing” reports for pertinent Parks Department staff.
Materials & Supplies	\$31,796.48	Materials needed for Preparation of Fields. Obtained through information manually compiled by Parks staff through a review of the I-Series System.
Electricity	\$1,080.00	Estimated by Parks staff at \$30.00 / Hour for Thirty-Six (36) Hours (Rate Obtained from City’s Code of Ordinances)
Total Estimated Expenses	\$50,656.60	

Since no project numbers were assigned nor utilized to track City expenses, the expenses reflected above for the Border Olympics Baseball Tournament were compiled from what Parks staff could recall needing in order to get the requested fields “tournament” ready. A compiled report of City expenditures pertinent to the Border Olympics Baseball Tournament can be found at the end of this report in Exhibit 1.

## **2. Pony Girls League Team World Series Softball Tournament**

### **Hotel Use during 2017 Pony Girls Softball Tournament**

	Actual Room Nights**	\$ Spent in Accommodations
Hotels Stays in Laredo	2,032	\$189,859.49
<b>Total Spent in Accommodations:</b>		<b>\$189,859.49</b>

\*\*Room Nights = Total Rooms x Total Nights; Data Provided by Tournament Organizers.

*The City of Laredo's current hotel occupancy tax rate is 14%. This rate consists of 7% for the City of Laredo; 1% for Webb County; and 6% for the State of Texas.*

**Hotel-Motel Occupancy Tax  
Generated by Percentage  
Allocation:**

<b>City of Laredo (7%)</b>	<b>\$13,290.16</b>
<b>Webb County (1%)</b>	<b>\$1,898.59</b>

State of Texas (6%) \$11,391.57

Total Hotel-Motel Occupancy  
Tax Generated for the Pony Girls  
Softball Tournament \$26,580.33

## Total Economic Impact for 2017 Pony Girls Softball Tournament\*

80	Teams**
16	Members Per Team**
1,280	Out of Town Team Members
\$136.71	Average Spent Per Day*
\$174,988.80	

4	Average Number of Nights**
<b>\$699,955.20</b>	<b>Total Economic Impact of Event</b>
\$189,859.49	\$ Spent on Accommodations
\$510,095.71	\$ Spent on Food, Gas, etc.

\*Average Spent Per Day: Based on the study from the University of Arizona and the National Association of Sports Commission. Above Economic Impact Formulas provided by City of Laredo Convention & Visitors' Bureau (CVB).

\*\*Data Provided by Tournament Organizers

*The City of Laredo's current sales tax rate is 8.25% and is allocated as follows: 0.50% for Webb County; 0.25% for Mass Transit; 0.25% for Sports Venue; 1.00% for City of Laredo; 6.25% for State of Texas.*

Estimated Sales & Use Tax Generated by Percentage Allocation:	Estimated Total Sales & Use Tax Generated for the City of Laredo
City of Laredo (1%)	\$6,999.55
Mass Transit (0.25%)	\$1,749.89
Sports Venue (0.25%)	\$1,749.89
Webb County (0.50%)	\$3,499.78
State of Texas (6.25%)	\$43,747.20
<b>Total</b>	<b>\$10,499.33</b>

Total Estimated Sales & Use Tax Generated for Pony Girls Softball Tournament \$57,746.30

<b>City Expenditures Pertaining to the Pony Girls League Team World Series Softball Tournament*</b>		
Expense Category	Expense Total	Description
Personnel Services	\$98,807.12	Obtained through Assigned Project Number Activity Listing from the I-Series System. *Some Data had to be Manually Compiled by the Fire & Police Departments because Project Number was not used.
Materials & Supplies	\$179,561.36	Obtained through Assigned Project Number Activity Listing.
Contractual Services	\$110,654.21	Obtained through Assigned Project Number Activity Listing.
Additional Expenses without Project Number Applied	\$22,593.62	Additionally expenses such as Tournament Director fee (as per contract), site visit and inspection visit lodging and meal expenses and design and development of mobile application for tournament. Some of these expenses were made prior to the tournament Project Number being created.
<b>Total City Expenses</b>	<b>\$411,616.31</b>	

The Pony Girls Softball Tournament had an executed contract on file outlining the responsibilities of the City of Laredo and Laredo Pony Association. It should be noted that certain services requested and included in the executed contract did not note a budget or expenditure cap. For instance, under Article IV (Obligations of the City), Section C, it stated that *“City will provide parking facilities, police assistance, traffic management, street closures, field maintenance, facility for opening ceremony and tournament condition fields that means depending on the age group that is being played on a certain field, we will make adjustments to the field as per tournament rule specification for that age group at any of the sites.”* A compiled report of City expenses coded to the Pony Girls Softball Tournament Project Number can be found at the end of this report in Exhibit 2.

### **3. Latin American Tournament**

#### **Hotel Use during 2017 Latin American Tournament**

	Actual Room Nights**	\$ Spent in Accommodations
Hotels Stays in Laredo	484	\$33,851.80
<b>Total Spent in Accommodations:</b>		<b>\$33,851.80</b>

\*\*Room Nights = Total Rooms x Total Nights; Data Provided by Tournament Organizers.

*The City of Laredo's current hotel occupancy tax rate is 14%. This rate consists of 7% for the City of Laredo; 1% for Webb County; and 6% for the State of Texas.*

**Hotel-Motel Occupancy Tax**

Generated by Percentage

Allocation:

City of Laredo (7%)	\$2,369.63
Webb County (1%)	\$338.52
State of Texas (6%)	\$2,031.11

**Total Hotel-Motel Occupancy**

**Tax Generated for the Latin**

**American Tournament**

**\$4,739.25**

## Total Economic Impact for 2017 Latin American Tournament\*

34	Teams**
14	Members Per Team**
476	Out of Town Team Members
\$136.71	Average Spent Per Day*
\$65,073.96	
2 Average Number of Nights**	
<b>\$130,147.92</b>	<b>Total Economic Impact of Event</b>
\$33,851.80	\$ Spent on Accommodations
\$96,296.12	\$ Spent on Food, Gas, etc.

\*Average Spent Per Day: Based on the study from the University of Arizona and the National Association of Sports Commission. Above Economic Impact Formulas provided by City of Laredo Convention & Visitors' Bureau (CVB).

\*\*Data Provided by Tournament Organizers

*The City of Laredo's current sales tax rate is 8.25% and is allocated as follows: 0.50% for Webb County; 0.25% for Mass Transit; 0.25% for Sports Venue; 1.00% for City of Laredo; 6.25% for State of Texas.*



**Estimated Sales & Use Tax Generated by  
Percentage Allocation:**

Estimated Sales & Use Tax Generated by Percentage Allocation:		Estimated Total Sales & Use Tax Generated for the City of Laredo
City of Laredo (1%)	\$1,301.48	
Mass Transit (0.25%)	\$325.37	
Sports Venue (0.25%)	\$325.37	\$1,952.22
Webb County (0.50%)	\$650.74	
State of Texas (6.25%)	\$8,134.25	

**Total Estimated Sales & Use Tax Generated  
for the Latin American Tournament**

**\$10,737.20**

Parks Department Expenditures Pertaining to the Latin American Tournament		
Expense Category	Estimated Expense Total	Description
Personnel Services	\$6,816.53	Parks Department Payroll Expenditures for Twelve (12) Crew Members. Obtained through a verification of Timecards and “Hours Detail Listing” reports for pertinent Parks Department staff.
Materials & Supplies	\$1,724.13	Materials needed for Preparation of Fields. Obtained through information manually compiled by Parks staff through a review of the I-Series System.
Electricity	\$1,500.00	Estimated by Parks staff at \$30.00 / Hour for Fifty (50) Hours (Rate Obtained from City of Laredo Code of Ordinances).
Total Estimated Expenses	\$10,040.66	

Again, since no project numbers were assigned nor utilized to track City expenses, the expenses reflected above for the Latin American Tournament were compiled from what Parks staff could recall needing in order to get the requested fields “tournament” ready. A compiled report of City expenditures pertinent to the Latin American Tournament can be found at the end of this report in Exhibit 3.

**What follows are the findings, observations and recommendations noted as a result of this audit.**

Finding #1

City expense tracking mechanism in the form of a City issued Project Number not consistently issued nor utilized for tournaments co-sponsored by the City. A Project Number is a unique

identifier code assigned to projects, events, etc. in the City's I-Series System that can track expenses for any particular event when the project code is assigned and utilized by staff in coding payroll expenses, initiating purchase requisitions, etc. We had difficulty in obtaining the City's total costs for services provided when no Project Number was utilized. In the case of the Pony Girls League Team World Series Softball Tournament, the majority of expenses were tracked using a Project Number which was assigned for this event; however, not all departments utilized the designated Project Number. In the instances where departments did not utilize the Project Number assigned, the departments explained that they were of the understanding that they would only use Project Numbers if overtime was worked on these special events. In order to come close to obtaining the City's total costs, these departments had to manually extract data from their records to provide us with a cost from their departments. In the case of the Border Olympics Baseball Tournament and the Latin American Tournament, no Project Numbers were assigned nor utilized by City staff to track the City's total costs. For these two events, the Parks Department provided us with compiled costs of personnel and materials manually extracted from the City's I-Series System. Without the utilization of a tracking mechanism for City expenses for these types of events, it is difficult to obtain the true cost of City services provided and to analyze the consistency in the costs per tournament.

#### Finding #2

Executed contracts with third-parties organizing tournaments, which outline City services to be provided and corresponding authorized budgets or expenditure caps for co-sponsored special events, not utilized for all of the tournaments reviewed. While the aforementioned Project Numbers are a great mechanism for tracking total costs associated with any special events / projects, an authorized event budget must be established prior to the event that would outline what City services would be needed, as well as the estimated costs associated with those requested services. For instance, with the Pony Girls League Team World Series Softball Tournament, a Project Number was assigned and utilized, so in an effort to verify expenses noted, we requested from the Parks Department either an estimated budget established prior to the event or a formula that would indicate the estimated cost of personnel, materials, contractual services and equipment needed in order to get the requested fields "tournament ready". It appears that neither a budget nor a formula to verify expenses was available for our review.

Additionally, in reviewing the executed contract between the City and Laredo Pony Association for the 2017 Pony Tournament, there were areas outlined for each respective party's obligations where expense caps were set, i.e. lodging for out-of-town umpires, Pony Directors and Officials, Tournament Director fee and site visit expenses; however, there were other areas of the agreement that contained no budget or expense caps for the City. For instance, Article IV (Obligations of the City), Section C stated that "*City will provide parking facilities, police assistance, traffic management, street closures, field maintenance, facility for opening ceremony, and tournament condition fields – that means depending on age group that is being played on a certain field, we will make adjustments to the field as per tournament rule specification for that age group at any of the sites.*" Furthermore, Article E states that "*City will ensure medical services, as provided by local service providers, will be available as needed to tournament participants.*" Neither of these two provisions noted in the contract between the City and the Laredo Pony Association included a budget or expense cap on services to be provided by the City.

It should be noted that in our review of the three (3) tournaments in our sample assisted by the City, only the Laredo Pony Association had an executed contract authorized by City Council on June 5, 2017; however, no similar contracts were found with the Border Olympics Baseball Tournament nor the Latin American Tournament. On a side note, Border Olympics does have a Third-Party Funding Agreement in place with the City where reimbursement funding is provided to Border Olympics, Inc. for some of the expenses incurred from their various tournaments. This does not include any in-kind services provided by the City (Parks Department) to get the needed baseball and softball fields tournament ready.

### Finding #3

Field Rental Fee(s) waivers do not appear to be authorized consistently. As part of the authorized agreement between the City of Laredo and the Laredo Pony Association (LPA) for the 2017 Pony Girls League Team World Series Softball Tournament, the Field Rental Fees were waived according to Article IV (Obligations of the City) which stated that the “City will provide at no cost to the LPA the following softball fields and amenities in tournament condition as needed from July 18, 2017 through July 23, 2017 – providing for one (1) rain day.” In reviewing the other two (2) tournaments in our sample, we could not find a payment for applicable Field Rental Fees for their corresponding tournaments in the I-Series System and could not identify any contracts or documentation authorizing a waiver of these fees.

### Finding #4

Post event data regarding tournament participants, visitors, hotel-motel stays, hotel-motel room rates etc. was not readily available and had to be requested from the third-parties organizing the tournaments reviewed in order to obtain an (estimated) economic impact of these events.

### Recommendation(s) for Finding #s 1-4

We recommend that the City of Laredo’s Special Events Policy be utilized to assist with the coordination of special events co-sponsored by the City. Back in 2012, a Special Events Policy was developed by City staff in order to establish and implement appropriate procedures for planning, preparation and execution of special events where City resources were requested and utilized. Subsequently, on December 3, 2012, this Special Events Policy was approved by City Council for implementation.

Since this policy was developed back in 2012, we would recommend that the City of Laredo’s Special Events Policy language be reviewed and amended to address any new areas of concern and provide additional clarification and training to City staff wherever needed. Now, while the current language states that “*all requests from third-party organizations for any type of assistance (i.e. monetary, in-kind, etc.) from the City must be submitted by the third-party organization in writing and addressed to the City Manager*”, we would recommend incorporating a standardized “application or request form” that would provide detail on the assistance requested as well as a written proposal from the third-party that reflects projected participants / visitors and hotel-motel room nights and projected revenue to be earned (i.e. hotel-motel occupancy tax, sales tax generation, etc.) from the event. Additionally, we would recommend amending the policy language to incorporate the creation and utilization of a unique Project Number for each event authorized in order to track the actual City expenses of the event.

With tournaments, in particular, the objective with Project Number expenditure tracking is that eventually the City would be able to provide consistent costs for the preparation of tournament requested fields.

We would, also, recommend incorporating language into the policy that written requests for assistance from third-party organizers along with corresponding cost estimates / budgets for City services requested be submitted for approval to the City Manager and/or City Council depending on the dollar value of the assistance needed. Additionally, any waivers of any applicable City fees, for instance, “Field Rental Fees” should be submitted to City Council for authorization of any fee waivers or that the pertinent Code of Ordinances be amended to allow for fee waivers or discounts for certain special events where the City is co-sponsoring and providing assistance. Finally, we would recommend that post event reporting be a mandatory component of the Special Events Policy that would provide a recap of the event within a reasonable amount of time that would include budget to actual expense analysis from the City, as well as actual post event data on participants / visitors, hotel-motel occupancy, sales tax generation, etc. from the third-party co-sponsoring the event in order to assess the cost / benefit of each event assisted. Sufficient training should be provided to City staff utilizing the Special Events Policy in order to establish a consistent framework from planning to execution of these events.

#### Observation #1

While all of the tournaments reviewed provided verified certificates of insurance to cover each respective tournament event, the requirements varied for each tournament. For example, the insurance requirements for the Laredo Pony Association were outlined in Article VIII (Miscellaneous Provisions), Section M (Insurance) of their contract with the City, which required that *“during the performance of the agreement, Pony League agrees to maintain and to provide City with proof upon request of Comprehensive General Liability Insurance with a company licensed by the State Insurance Commission or any successor agency that has a rating with Best Rate Carriers of at least an A- or above, having bodily injury limits of not less than \$100,000.00 per person and \$100,000.00 per occurrence, naming the City of Laredo as additional insured, and insuring against liabilities and claims occurring during the term of this agreement related to the use or occupancy of the facilities.”*

For Border Olympics, the insurance requirements met were outlined in Section 8 (Insurance) of their Third-Party Funding Agreement with the City, which stated that *“the organization shall maintain such insurance as will protect it from any and all claims under the Worker’s Compensation Laws of the State of Texas. The organization shall maintain such insurance as will protect the organization from claims for damages because of bodily injury including death and from claims for damage to property which may arise out of and during the conduct of the organization’s business, services, and activities. To this end, the organization shall have and keep in effect during the term of this contract, public liability and property damage insurance in the amount of not less than \$1,000,000.00.”*

Finally, for the Latin American Tournament there was no tournament event contract so we could not identify specific insurance requirements. It is possible that the insurance requirements submitted by Northside Little League, organizer of the Latin American Tournament, pertained to those outlined in their Field Use License Agreement with the City since they initially provided a

certificate of insurance under their affiliation with their parent league, Little League Baseball, Incorporated, as per verification through the City's Risk (Risk) Management Division. Risk Management did confirm that Northside had to submit a separate certificate of insurance because the Latin American Tournament was not sanctioned by their parent league.

Recommendation(s)

It is recommended that universal insurance requirements for sports tournaments hosted on City property be developed and required of all third-parties organizing these types of events. The certificates of insurance should be submitted to the City's Parks Department and Risk Management Division prior to contract authorization for verification.

## **APPENDIX A – STAFF ACKNOWLEDGMENT**

Veronica Urbano-Baeza, Internal Auditor

Elia Rodriguez, Auditor II

# Exhibits

**Exhibit 1**  
**Parks Department Compiled Expenditures Pertaining to the 2017 Border Olympics Baseball Tournament**  
**(3 Day Tournament - February 23, 2017 through February 25, 2017)**

<b>Expenditure Category</b>	<b>Number of Employees</b>	<b>Total Amount (Regular Hours)</b>	<b>Total Amount (Overtime Hours)</b>	<b>Fringe Benefits</b>	<b>Total Payroll with Benefits</b>	<b>Total by Expenditure Category</b>
Personnel Services	Thirty (30) Parks Department Crew Workers	\$ 6,353.15	\$ 6,817.30	\$ 4,609.66	\$ 17,780.12	<b>\$ 17,780.12</b>
<b>Total Personnel Services</b>						
<b>Expenditure Category</b>	<b>Expenditure Description</b>	<b>Quantity</b>	<b>Unit Cost</b>	<b>Total Cost</b>		
Materials & Supplies	Materials: Diamondturf Action 35	1	\$ 2,667.99	\$ 2,667.99		
	Materials: Mac Adult 4-Way Pitchers Rubber	4	\$ 81.99	\$ 327.96		
	Materials: Mac Waffle Style In Ground Home Plate	4	\$ 55.75	\$ 223.00		
	Graco Field Lazer Line Striper	1	\$ 3,541.99	\$ 3,541.99		
	Materials: Yellow Poly Cap Fence Guard - 250'	18	\$ 209.99	\$ 3,779.82		
	Materials: Yellow Poly Cap Fence Guard - 100'	3	\$ 149.99	\$ 449.97		
	Athletic Field Striper	5	\$ 105.29	\$ 526.45		
	Freight	1	\$ 1,748.93	\$ 1,748.93		
	Materials: Aluminum Maintenance Rake - 48'	9	\$ 85.59	\$ 770.31		
	Materials: Adj Batters Box Template	2	\$ 245.99	\$ 491.98		
	Materials: Field Striping Paint (White) (Unit: 3 Case Pack)	1	\$ 142.59	\$ 142.59		
	Materials: Diamond Dandy Infield Mix	96	\$ 15.95	\$ 1,531.20		
	Freight (Transportation) Fuel Surcharge	96	\$ 22.00	\$ 2,112.00		\$ 81.00



**Exhibit 1**  
**Parks Department Compiled Expenditures Pertaining to the 2017 Border Olympics Baseball Tournament**  
**(3 Day Tournament - February 23, 2017 through February 25, 2017)**

Expenditure Category	Number of Employees	Total Amount (Regular Hours)	Total Amount (Overtime Hours)	Fringe Benefits	Total Payroll with Benefits	Total by Expenditure Category
Materials: Birdie Rye Blend		48	\$ 65.75	\$ 3,156.00		
Materials: Hydromulch Fertilizer		28	\$ 13.59	\$ 380.52		
Materials: Turface Mound Bricks (Slaughter)		16	\$ 2.14	\$ 34.24		
Materials: Turface Mound Clay (Slaughter)		10	\$ 14.85	\$ 148.50		
Materials: Turface Pro League Red (Slaughter)		100	\$ 13.34	\$ 1,334.00		
Materials: Turface Pro League Red (Slaughter) - 50LB		120	\$ 12.14	\$ 1,456.80		
Materials: Turface Pro League Red (Cigarroa) - 50LB		120	\$ 12.14	\$ 1,456.80		
Materials: Dithiopyr		11	\$ 18.72	\$ 205.92		
Materials: Uflexx Wolftrax		10	\$ 16.42	\$ 164.20		
Materials: Turface Mound Bricks (Cigarroa)		16	\$ 2.14	\$ 34.24		
Materials: Turface Mound Clay (Cigarroa)		10	\$ 14.85	\$ 148.50		
Materials: Turface Pro League Red (Cigarroa)		100	\$ 13.34	\$ 1,334.00		
Materials: Turface Mound Brick Red - 50LB		304	\$ 2.26	\$ 687.04		
Materials: Turface Mound Clay Red - 50LB		10	\$ 16.12	\$ 161.20		
Materials: Turface Pro League Red - 50LB		10	\$ 13.34	\$ 133.40		

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**Parks Department Compiled Expenditures Pertaining to the 2017 Border Olympics Baseball Tournament**  
**(3 Day Tournament - February 23, 2017 through February 25, 2017)**

<b>Expenditure Category</b>	<b>Number of Employees</b>	<b>Total Amount (Regular Hours)</b>	<b>Total Amount (Overtime Hours)</b>	<b>Fringe Benefits</b>	<b>Total Payroll with Benefits</b>	<b>Total by Expenditure Category</b>
	Materials: Sch 4-Way Pitch Rubber 6 x 24	1	\$ 84.50	\$ 84.50		
	Materials: Sch Waffle Btm Home Plate	1	\$ 87.05	\$ 87.05		
	Materials: Amsulfate Nrich	22	\$ 12.04	\$ 264.88		
	Materials: Uflexx Wolftrax 50%	22	\$ 16.42	\$ 361.24		
	Materials: Birdie Rye Blend - 50LB	24	\$ 65.75	\$ 1,578.00		
	Materials: Hydromulch Fertilizer	14	\$ 13.59	\$ 190.26		
	<b>Total Materials &amp; Supplies</b>					<b>\$ 31,796.48</b>
<b>Expenditure Category</b>	<b>Expenditure Description</b>	<b>Quantity</b>	<b>Unit Cost</b>	<b>Total Cost</b>		
Contractual Services	Electricity (Estimated, Not Actual, Based on Fee Rate / Hour as per City of Laredo Code of Ordinances)	36	\$ 30.00	\$ 1,080.00		
	<b>Total Contractual Services</b>					<b>\$ 1,080.00</b>
	<b>Total Compiled Parks Department Expenditures Pertaining to 2017 Border Olympics Baseball Tournament</b>					<b>\$ 50,656.60</b>

Exhibit 2  
 Compiled City Expenditure Report Pertaining to the 2017 Pony Girls League Team World Series Softball Tournament  
 Project Number: PONYWS  
 (5 Day Tournament - July 18, 2017 through July 22, 2017)

EFT / Check#	Transaction Date	Vendor	Amount	Commodity	Description of Expenditure	Account No.	Account Name	Department	Voucher No.	PO Number
	8/04/2017		\$ 6,818.16	Payroll / Personnel	Provided garbage trucks for trash pick-up, litter pick-up and replacement of trash bags from garbage cans located at tournament fields.			Solid Waste		
	8/04/2017		\$ 3,077.31	Payroll / Personnel	Assist with the installation of barricades, parking lot striping, street closures for the inauguration and putting in yellow caution tape at parking lots for the Pony World Series Tournament Event. At the end of the event assist with the removal of barricades and yellow caution tape. One employee Removed Dynamic Message Signs (DMS) units from Laredo Energy Arena (LEA) and relocate them at US 83 for Pony Event. Changed message at Laredo Energy Arena for Pony Event.			Traffic		
	8/04/2017		\$ 892.07	Payroll / Personnel	Pre-inspection of Unitrade and each field to assess food vending. Daily inspections of concession food vendors for the duration of the Pony World Series Tournament.			Health		
	8/04/2017		\$ 26,772.42	Payroll / Personnel	Preparation of fields for tournament, i.e. leveling, watering, seed and fertilization and marking of fields, fence repairs, repairs to electrical wiring on lighting at Base Fields, preparation of restrooms etc. Construction of fields at Base Fields (Fields 2 & 5 as per Parks staff). Tent / Canopy set-ups during the tournament. Daily field maintenance during the tournament, daily restroom maintenance and clean-up during the tournament.			Parks		
	8/04/2017		\$ 217.10	Payroll / Personnel	Maintain the area/canopy clean and orderly during the Pony World Series Tournament.			Municipal Housing		
	8/04/2017		\$ 14,303.41	Payroll / Personnel	Provided First Aid to Pony League players and spectators. Minor injuries were treated such as bumps, bruises, cuts/scrapes, and strains.			Fire		

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**Project Number: PONYWS**  
**(5 Day Tournament - July 18, 2017 through July 22, 2017)**

EFT / Check#	Transaction Date	Vendor	Amount	Commodity	Description of Expenditure	Account No.	Account Name	Department	Voucher No.	PO Number
8/04/2017			\$ 38,607.20	Payroll / Personnel	Patrol & Traffic Officers patrolled the parks / field during the Pony League World Series. CID Investigators conducted a surveillance detail at all local hotel & motels during the Pony League Softball World Series.		Police			
8/04/2017			\$ 8,119.45	Payroll / Personnel	Staff assisting at the opening ceremony (Unitrade). Staff assisting at the kiosks (locations: Independence Hills, the Base Fields, Benavides Park, SAC), and staff assisting as runners		Convention & Visitors' Bureau (CVB)			
<b>Total Personnel Services Expenditures</b>			<b>\$ 98,807.12</b>							
<b>Materials &amp; Supplies</b>										
504401	6/20/2017	De Leon, Horacio Jr.	\$96.34		Lunch Mtg - Pony League Official Tour (Req # 1791)	101-1200-512.36-20	Food & Ice	City Manager's	3959	
505538	7/31/2017	Martinez, Rosita V.	\$12.82	Petty Cash Reimbursement		101-2610-522.36-20	Food & Ice	Traffic	4565	
505538	7/31/2017	Martinez, Rosita V.	\$9.84	Petty Cash Reimbursement		101-2623-522.24-10	Safety Equipment	Traffic	4566	
504945	7/18/2017	Ewing Irrigation Products	\$153.60	Markers, Plaques, Sign, Traf	Chalk Dust for Parking Spaces at Pony League Tournament	101-2623-522.30-46	Markings	Traffic	285227	
505557	7/17/2017	Print N More	\$318.40	Printing & Silk Screening	Purchase of 32 Pony League Lot Field Signs	101-2623-522.30-40	Street Signs	Traffic	285228	
505489	7/12/2017	BWI Companies, Inc.	\$2,602.52	Fertilizers & Soil Condition	DP Red Infield Conditioner to be used on all South Fields for Pony World Series (Vendor part of BuyBoard 501-17)	101-3115-552.19-00	Botanical & Agricult	Parks	284455	
504253	6/29/2017	Enriquez, Nery A.	\$2,160.00	Seed, Sod, Soil & Inoculent	Eighteen (18) Pallets of 50 YD 419 TIF Grass for Slaughter Park Fields for Pony League World Series (Contract No. 16-072ENRI)	101-3115-552.19-00	Botanical & Agricult	Parks	284911	
505550	7/19/2017	Patria Office Supply	\$940.00	Janitorial Supplies	To replace damaged restroom dispensers at Independence Hills Parks for Pony League World Series. Four soap dispensers, four paper towel dispensers, four mirrors and four stainless steel hand dryers	101-3115-552.30-10	Repairs to Bldgs & Imp	Parks	283724	
504981	7/11/2017	Lone Star Steel & Supply	\$1,924.84	Builder's Supplies, Metals, Bars, Plates, Pipe Fittings, Valves	Material & Supplies needed for Flag & Foul Poles for Pony League World Series (pipe, tubing, ball cap, pipe cap, concrete, cutting chgs.)	101-3115-552.30-10	Repairs to Bldgs & Imp	Parks	284456	

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**Project Number: PONYWS**  
**(5 Day Tournament - July 18, 2017 through July 22, 2017)**

EFT / Check#	Transaction Date	Vendor	Amount	Commodity	Description of Expenditure	Account No.	Account Name	Department	Voucher No.	PO Number
504624	6/28/2017	Patria Office Supply	\$1,302.40	Equipment	To replace damaged restroom dispensers at Independence Hills Parks for Pony League World Series. Four soap dispensers, four paper towel dispensers, four mirrors and four stainless steel hand dryers	101-3115-552.30-10	Repairs to Bldgs & Imp	Parks		283724
504971	6/27/2017	Laredo Fence Materials	\$1,349.22	Building Maintenance	Fencing Materials for Base #4 for Pony World Series (barbed wire, line posts, tie wires, terminal posts, tension bands, brace bands, etc.)	101-3115-552.30-10	Repairs to Bldgs & Imp	Parks		284432
504095	6/19/2017	Laredo Paint & Decorating	\$831.92	Building Maintenance	Paint for Pony League World Series Bleachers	101-3115-552.30-10	Repairs to Bldgs & Imp	Parks		283899
6403	6/14/2017	Lowe's Home Centers	\$1,340.80	Lumber, Wood, Siding	Material for Repair / Replacement of Damaged Benches at Base for Pony League World Series (Contract No. TCPR142104)	101-3115-552.30-10	Repairs to Bldgs & Imp	Parks		283789
505550	7/18/2017	Patria Office Supply	\$161.88	Janitorial Supplies, Bags, Shop Towels	Cleaning Supplies to be Used to Clean Independence Hills Parks for Pony League World Series (Contract No. 16-075PAT)	101-3115-552.34-10	Janitorial Supplies	Parks		285284
505550	7/18/2017	Patria Office Supply	\$590.33	Janitorial Supplies, Bags, Shop Towels	Cleaning Supplies to be Used to Clean Restrooms for Pony League World Series (Contract No. 16-075PAT)	101-3115-552.34-10	Janitorial Supplies	Parks		285287
504944	6/28/2017	Event Hydration Solution	\$1,495.00	Cooler, Drinking Water	Watermonster Tank & Stand System for Pony League World Series	101-3118-552.24-00	Minor App & Tools	Parks		284549
506213	7/14/2017	Wal-Mart	\$266.82	Appliances, Household	Extension Cords needed for Pony League World Series	101-5540-512.24-00	Minor App & Tools	IT - PAC		285166
506026	8/25/2017	E-Z Up Direct. Com, LLC	\$2,628.00	Venetian Blinds, Etc.	Twelve (12) Vantage Canopies, Shelter, STL WHT FRM, 10' (3M) RYL BL TOP for Pony World Series	248-3131552.09-10	Recreational Supplies	Parks		282922
505488	7/12/2017	BSN Sports, Inc.	\$1,197.19	Sporting & Athletic Equipment	Major League Tunnel to be used at Independence Hills Park for Pony League World Series (Buy Board 44012 (502-16))	248-3131552.09-10	Recreational Supplies	Parks		285075
504530	6/23/2017	BSN Sports, Inc.	\$1,821.54	Sporting & Athletic Equipment	Folding Backstop Padding (3' x 2') for Independence Hills Park for Pony League World Series (Buy Board 44012 (502-16))	248-3131552.09-10	Recreational Supplies	Parks		283924
504530	6/23/2017	BSN Sports, Inc.	\$2,449.55	Sporting & Athletic Equipment	Mound Clay and Portable Fencing to be used at all fields for Pony League World Series (Buy Board 44012 (502-16))	248-3131552.09-10	Recreational Supplies	Parks		284092
502270	5/19/2017	BSN Sports, Inc.	\$9,298.70	Sporting & Athletic Equipment	Four row 15' low rise bleachers, 27 in ground bench with back and 7 1/2' scorer's table for base fields 7 & 8 for Pony League World Series (Buy Board 44012 (502-16))	248-3131552.09-10	Recreational Supplies	Parks		282769

**Exhibit 2**  
**Compiled City Expenditure Report Pertaining to the 2017 Pony Girls League Team World Series Softball Tournament**  
**Project Number: PONYWS**  
**(5 Day Tournament - July 18, 2017 through July 22, 2017)**

EFT / Check#	Transaction Date	Vendor	Amount	Commodity	Description of Expenditure	Account No.	Account Name	Department	Voucher No.	PO Number
502270	5/12/2017	BSN Sports, Inc.	\$3,334.84	Sporting & Athletic Equipment	Yellow cap poly fence guard to be used at base fields 7 & 8 for Pony League World Series (Buy Board 44012 (502-16))	248-3131552.09-10	Recreational Supplies	Parks		282256
502062	5/03/2017	Ewing Irrigation Products	\$436.80	Park, Playground, Swimming	BSN Fence Pro Windscreen 6' x 50' to be used at Base Field 2 for Pony League World Series	248-3131552.09-10	Recreational Supplies	Parks		282026
500592	4/25/2017	Ewing Irrigation Products	\$436.80	Park, Playground, Swimming	BSN Fence Pro Windscreen 6' x 50' to be used at North & South Fields for Pony League World Series	248-3131552.09-10	Recreational Supplies	Parks		280374
499723	3/28/2017	BSN Sports, Inc.	\$18,511.74	Sporting & Athletic Equipment	End Spiked Pitching Rubber (Official), End Spiked Pitching Rubber (Youth), McGregor Magnetic Base, Batters Box Template (Softball), etc for Benavides & Independence Hills Parks for Pony League World Series (Buy Board 44012 (502-16))	248-3131552.09-10	Recreational Supplies	Parks		280653
505489	7/12/2017	BWI Companies, Inc.	\$1,959.30	Fertilizers & Soil Condition	DP Red Infield Conditioner to be used on all South Fields for Pony World Series (Vendor part of BuyBoard 501-17)	248-3131-552.19-00	Botanical & Agricult	Parks		284455
505051	7/07/2017	Superior Silica Sands	\$379.71	Road / Highway Material	T/L Osburn Double Washed Sand for Base Field 8 and Uni-Trade Stadium for Pony League World Series.	248-3131-552.19-00	Botanical & Agricult	Parks		284651
510007	7/07/2017	YardArt Garden Center	\$452.00	Seed, Sod, Soil & Inoculant	Four (4) Pallets of Bermuda Grass to be used at North and South Fields for Pony League World Series	248-3131-552.19-00	Botanical & Agricult	Parks		284842
504945	7/06/2017	Ewing Irrigation Products	\$999.68	Fertilizers & Soil Condition	HJE 25-0-0 50% UFLEXX Wolftrax material to be used on all fields used in Pony League World Series (Buy Board 529-17)	248-3131-552.19-00	Botanical & Agricult	Parks		283673
504532	6/29/2017	BWI Companies, Inc.	\$4,464.76	Fertilizers & Soil Condition	DP Red Infield Conditioner to be used on all South Fields for Pony World Series (Vendor part of BuyBoard 501-17)	248-3131-552.19-00	Botanical & Agricult	Parks		283352
504410	6/28/2017	Flecha Materials, Inc.	\$2,240.00	Fertilizers & Soil Condition	Red Top Soil for Base Fields for Pony League World Series (Contract No. 16-060FLCH)	248-3131-552.19-00	Botanical & Agricult	Parks		284585
504487	6/23/2017	Superior Silica Sands	\$1,902.70	Fertilizers & Soil Condition	Diamond Dandy Infield Mix for All Fields used for Pony League World Series	248-3131-552.19-00	Botanical & Agricult	Parks		283756
504075	6/20/2017	Flecha Materials, Inc.	\$345.88	Material Handling Equip, Road / Highway Material	Dirt used for Underneath Bases (8 x 8 x 16 half block) for Pony League World Series	248-3131-552.19-00	Botanical & Agricult	Parks		284153
504377	6/20/2017	YardArt Garden Center	\$339.00	Seed, Sod, Soil & Inoculant	Three (3) Pallets of Bermuda Grass to be used at Benavides Field for Pony League World Series	248-3131-552.19-00	Botanical & Agricult	Parks		284155

**Exhibit 2**  
**Compiled City Expenditure Report Pertaining to the 2017 Pony Girls League Team World Series Softball Tournament**  
**Project Number: PONYWS**  
**(5 Day Tournament - July 18, 2017 through July 22, 2017)**

EFT / Check#	Transaction Date	Vendor	Amount	Commodity	Description of Expenditure	Account No.	Account Name	Department	Voucher No.	PO Number
504619	6/20/2017	Olympia Landscape Development	\$17,550.00	Seed, Sod, Soil & Inoculant	Seventy (70) Rolls of TIF Sports Grass and Installation for Base Field 7 for Pony League World Series. Change Order for Additional Twelve (12) Rolls of TIF Sports Grass and Installation for Base Field 4 for Pony League World Series.	248-3131-552.19-00	Botanical & Agricut	Parks		282768
503837	6/16/2017	Ewing Irrigation Products	\$217.38	Lawn Equipment	Hydro Mulch Fertilizer (15-15-15) for Base Fields 7 and 8 for Pony League World Series	248-3131-552.19-00	Botanical & Agricut	Parks		283906
504349	6/16/2017	Superior Silica Sands	\$1,902.70	Fertilizers & Soil Condition	Diamond Dandy Infield Mix for All Fields used for Pony League World Series	248-3131-552.19-00	Botanical & Agricut	Parks		283756
502579	6/15/2017	Enriquez, Nery A.	\$6,000.00	Seed, Sod, Soil & Inoculant	Fifty (50) Pallets of Bermuda Grass for Base Field 8 for Pony League World Series (Contract No. 16-072ENRI)	248-3131-552.19-00	Botanical & Agricut	Parks		284154
503837	6/14/2017	Ewing Irrigation Products	\$1,064.58	Fertilizers & Soil Condition	HJE 24-0-10 50% UFLEXX 452FE1MN material to be used on all fields used in Pony League World Series (Buy Board 529-17)	248-3131-552.19-00	Botanical & Agricut	Parks		283671
503166	6/09/2017	Flecha Materials, Inc.	\$3,920.00	Fertilizers & Soil Condition	Red Top Soil for North and South Fields for Pony League World Series (Contract No. 16-060FLCH)	248-3131-552.19-00	Botanical & Agricut	Parks		283725
503339	6/04/2017	BWI Companies, Inc.	\$1,940.16	Poisons: Agric and Indust	Fifty (50) Pound Hulled Bermuda Seed and HJE 25-0-0 50% UFLEXX WOLFTRAK for Independence Hills Field for Pony League World Series	248-3131-552.19-00	Botanical & Agricut	Parks		283341
503166	6/02/2017	Flecha Materials, Inc.	\$5,600.00	Fertilizers & Soil Condition	200 Yds. Red Top Soil for Base Fields 7 and 8 for Pony League World Series (Contract No. 16-060FLCH)	248-3131-552.19-00	Botanical & Agricut	Parks		283351
502271	5/21/2017	BWI Companies, Inc.	\$1,922.45	Poisons: Agric and Indust	Five (5) of the Bermuda Hulled 50LB Bags and Five (5) of the Bermuda Unhulled 50 LB Bags for Base Field 7 for Pony League World Series	248-3131-552.19-00	Botanical & Agricut	Parks		282775
502270	5/11/2017	BSN Sports, Inc.	\$1,287.98	Fertilizers & Soil Condition	Two (2) Pallets of Infield Drying Agent (40 Bags) for all Fields for Pony League World Series (Buy Board 44012 (502-16))	248-3131-552.19-00	Botanical & Agricut	Parks		282257
502716	4/20/2017	Superior Silica Sands	\$951.35	Road / Highway Material	Twenty-four (24) Tons of Diamond Dandy Infield Mix for Pony League World Series	248-3131-552.19-00	Botanical & Agricut	Parks		283808
500592	4/13/2017	Ewing Irrigation Products	\$3,792.00	Seed, Sod, Soil & Inoculant	Fifty (50) LB Hulled Bermuda Seed for North & South Fields for Pony League World Series	248-3131-552.19-00	Botanical & Agricut	Parks		280197
499833	3/29/2017	Osburn Materials, Inc.	\$3,805.40	Road / Highway Material	Diamond Dandy Infield Mix for North & South Fields used for Pony League World Series	248-3131-552.19-00	Botanical & Agricut	Parks		280322

**Exhibit 2**  
**Compiled City Expenditure Report Pertaining to the 2017 Pony Girls League Team World Series Softball Tournament**  
**Project Number: PONYWS**  
**(5 Day Tournament - July 18, 2017 through July 22, 2017)**

EFT / Check#	Transaction Date	Vendor	Amount	Commodity	Description of Expenditure	Account No.	Account Name	Department	Voucher No.	PO Number
499980	3/21/2017	Ewing Irrigation Products	\$1,320.08	Seed, Sod, Soil & Inoculant	HJE 19-0-5 with .107% Dithiopyr Herbicide Fertilizer for all Fields for Pony League World Series	248-3131-552.19-00	Botanical & Agricut	Parks		280213
6622	7/18/2017	Lowe's Home Centers	\$322.30	Lumber, Wood, Siding	Ten (10) 3/4 -4-8 Treated CCX Plywood to repair Porch at Base Field 3 for Pony League World Series (Contract No. TCPR142104).	248-3131-552.30-10	Repairs to Bldgs & Imp	Parks		285331
505527	7/18/2017	Laredo Paint & Decorating	\$145.56	Brushes	Four (4) of the Rust Scot OSHA Yellow to be used for fields for Pony League World Series.	248-3131-552.30-10	Repairs to Bldgs & Imp	Parks		285320
505489	7/16/2017	BWI Companies, Inc.	\$768.00	Painting Equipment & Accessories	Five (5) Grn Lawnger Turf Paint 2/2GL to be used to paint at Base Fields for Pony League World Series (Buy Board 502-17)	248-3131-552.30-10	Repairs to Bldgs & Imp	Parks		284974
506423	7/14/2017	Consolidated Electrical	\$677.09	Professional Services	Electrical material needed to connect the portable restrooms at fields for Pony League World Series (Contract No. 14-010CED)	248-3131-552.30-10	Repairs to Bldgs & Imp	Parks		284879
505097	7/13/2017	Clark Hardware, Inc.	\$263.52	Hardware and Allied Items	Twenty-four (24) SKA Key Alike Steel Lock to be used to lock all fields for Pony League World Series (Contract No. 16-036CLRK)	248-3131-552.30-10	Repairs to Bldgs & Imp	Parks		285096
6771	7/13/2017	Texchem Corporation	\$464.55	Janitorial Supplies	Fifteen (15) - Liner 60 Gal 38 x 58 Black 100 CS Payload to be used for all fields for Pony League World Series (Contract No. 16-075TEX)	248-3131-552.30-10	Repairs to Bldgs & Imp	Parks		285074
504974	7/07/2017	Laredo Paint & Decorating	\$231.94	Building Maintenance	Paint needed for restrooms and concessions at Benavides Field for Pony League World Series	248-3131-552.30-10	Repairs to Bldgs & Imp	Parks		284880
505097	7/06/2017	Clark Hardware, Inc.	\$80.72	Grounds & Park Services	Irrigation material needed for Base Fields 3 and 4 for Pony League World Series (Contract No. 16-036CLRK)	248-3131-552.30-10	Repairs to Bldgs & Imp	Parks		284904
505097	6/28/2017	Clark Hardware, Inc.	\$567.21	Grounds & Park Services	Irrigation material needed for Base Fields 4, 7 and 8 for Pony League World Series (Contract No. 16-036CLRK)	248-3131-552.30-10	Repairs to Bldgs & Imp	Parks		284584
504926	6/27/2017	Consolidated Electrical	\$125.31	Electrical Cables, Electrical Equipment / Supply, Electrical Components	Electrical material needed to install new outlets that will be connected to the firetruck at the Independence Hills Fields for Pony League World Series (Contract No. 14-010CED)	248-3131-552.30-10	Repairs to Bldgs & Imp	Parks		284433
504278	6/26/2017	Laredo Fence Materials	\$23,774.96	Building Maintenance	Material needed for Fencing at Base Fields 7 & 8 for Pony League World Series	248-3131-552.30-10	Repairs to Bldgs & Imp	Parks		281829



**Exhibit 2**  
**Compiled City Expenditure Report Pertaining to the 2017 Pony Girls League Team World Series Softball Tournament**  
**Project Number: PONYWS**  
**(5 Day Tournament - July 18, 2017 through July 22, 2017)**

EFT / Check#	Transaction Date	Vendor	Amount	Commodity	Description of Expenditure	Account No.	Account Name	Department	Voucher No.	PO Number
507743	6/26/2017	Laredo Discount Metals	\$9,155.94	Builder's Supplies, Fasteners, Metals, Bars, Plates and Rods, Paint, Building Maintenance	Material needed for New Dugouts at Base Fields 7 and 8 for Pony League World Series.	248-3131-552.30-10	Repairs to Bldgs & Imp	Parks		283349
6330	6/12/2017	City Ready Mix, Inc.	\$5,508.00	Builder's Supplies	Cement and pea gravel needed for the dugouts at Base Fields 7 and 8 for Pony League World Series (Contract No. 16-059CITY)	248-3131-552.30-10	Repairs to Bldgs & Imp	Parks		283350
507743	6/12/2017	Laredo Discount Metals	\$372.95	Metals, Bars, Plates	Material needed for Dugout Plates at Base Fields 7 & 8 for Pony League World Series	248-3131-552.30-10	Repairs to Bldgs & Imp	Parks		283473
503578	6/9/2017	CMC Construction Services	\$2,125.00	Plates	Material needed for the construction of dugouts at Base Fields 7 & 8 for Pony League World Series	248-3131-552.30-10	Repairs to Bldgs & Imp	Parks		283585
502062	5/3/2017	Ewing Irrigation Products	\$470.75	Grounds & Park Services	Material for Base Field(s) Preparation for Pony League World Series (17 Spears 12 in., 15 PVC Male Adapters, etc.)	248-3131-552.30-10	Repairs to Bldgs & Imp	Parks		281824
502280	5/02/2017	Clark Hardware, Inc.	\$1,276.27	Building Maintenance	Plumbing Material to install New Restrooms at Base Field 1 for Pony League World Series	248-3131-552.30-10	Repairs to Bldgs & Imp	Parks		281799
502280	5/2/2017	Clark Hardware, Inc.	\$7,226.50	Grounds & Park Services	Irrigation Material needed for Base Fields 7 & 8 for Pony League World Series (Contract No. 16-036CLRK)	248-3131-552.30-10	Repairs to Bldgs & Imp	Parks		281834
501271	4/28/2017	Beaver's Source LLC	\$331.80	Road / Highway Material	Cement needed for Fencing Base at Base Fields 7 & 8 for Pony League World Series	248-3131-552.30-10	Repairs to Bldgs & Imp	Parks		281813
500846	4/19/2017	Laredo Fence Materials	\$3,183.14	Concrete & Corrugated Material, Fencing, Building Maintenance	Fencing Material needed for Base Field 2 for Pony League World Series	248-3131-552.30-10	Repairs to Bldgs & Imp	Parks		280464
499937	3/31/2017	Beaver's Source LLC	\$497.70	Builder's Supplies	126 - 50 LB Bags of Concrete Mix for Fields used in Pony League World Series	248-3131-552.30-10	Repairs to Bldgs & Imp	Parks		280484
499836	3/27/2017	Pioneer Athletics	\$172.50	Building Maintenance	Three (3) Cases of Quik Stripe Arctic White for Fields used in Pony League World Series	248-3131-552.30-10	Repairs to Bldgs & Imp	Parks		280296
507698	8/25/2017	Blue Top	\$150.00	Professional Services	One Thousand Pony League World Series 2017 Map Copies	250-5315-552.32-13	Festivals & Events	CVB		285221
504937	7/17/2017	Ed's Trophies	\$75.00	Professional Services	Three (3) Printed Name Plates on Key to the City Plaques Presented to 2017 Pony League World Series Officials (Collett, Brand & Rosas)	250-5315-552.32-13	Festivals & Events	CVB		285222
6798	7/17/2017	Romero, Kimberly Y.	\$30.00	Professional Services	Editing of 2017 Pony League Coupon Sheet	250-5315-552.32-13	Festivals & Events	CVB		285259
505558	7/17/2017	Print X-Press	\$430.00	Professional Services	Four Hundred Thirty Pony League World Series 2017 Bumper Stickers	250-5315-552.32-13	Festivals & Events	CVB		285224

**Exhibit 2**  
**Compiled City Expenditure Report Pertaining to the 2017 Pony Girls League Team World Series Softball Tournament**  
**Project Number: PONYWS**  
**(5 Day Tournament - July 18, 2017 through July 22, 2017)**

EFT / Check#	Transaction Date	Vendor	Amount	Commodity	Description of Expenditure	Account No.	Account Name	Department	Voucher No.	PO Number
505440	7/17/2017	Trane	\$599.48	Air Conditioning & Heating	Repair / Replace Sensors on A/C Units in Dressing Rooms at Uni-Trade Stadium (Vendor COOP Contract No. TCPN R150502)	256-3112-552.30-10	Repairs to Bldgs & Imp	Sports & Community Venue - Uni-Trade		285200
504945	7/14/2017	Ewing Irrigation Products	\$449.40	Grounds & Park Services	Material needed to Repair Sprinkler System at Uni-Trade Stadium.	256-3112-552.30-10	Repairs to Bldgs & Imp	Sports & Community Venue - Uni-Trade		285097
505301	7/31/2017	Garza, Sylvia J.	\$24.85	Petty Cash Reimbursement		556-2515-532.24-00	Minor App & Tools	Solid Waste	4502	
505250	7/31/2017	Benavides, Alejandro	\$31.92	Petty Cash Reimbursement		556-2560-532.24-00	Minor App & Tools	Solid Waste	4505	
<b>Total Materials &amp; Supplies Expenditures</b>			<b>\$179,561.36</b>							
<b>Contractual Services</b>										
7506	9/30/2017	Verizon Wireless	<b>(\$6.33)</b>	Air Cards, Mifi, Tablets		101-3115-553.31-10	Communications	Parks	1380	
7229	8/31/2017	Verizon Wireless	\$37.99	Air Cards, Mifi, Tablets		101-3115-553.31-10	Communications	Parks	1380	
6878	7/31/2017	Verizon Wireless	\$839.69	Air Cards, Mifi, Tablets		101-3115-553.31-10	Communications	Parks	5316	
505994	7/26/2017	Cavallo Energy Texas	\$711.75	700 Sandman / Pony Event		101-3115-553.40-10	Electricity	Parks	5950	
505994	6/26/2017	Cavallo Energy Texas	\$525.84	700 Sandman St.		101-3115-553.40-10	Electricity	Parks	5941	
Two (2) Generators for Pony League										
507242	7/17/2017	United Rentals Inc.	\$755.19	Equipment Maintenance & Repair	World Series	101-3118-553.37-30	Equipment	Parks	284848	
505994	7/26/2017	Cavallo Energy Texas	\$14.05	ESI ID: 10032789402366421		242-3605-583.40-10	Electricity	Airport	5847	
505994	7/26/2017	Cavallo Energy Texas	\$95.52	ESI ID: 10032789434825360		242-3605-583.40-10	Electricity	Airport	5848	
505994	7/26/2017	Cavallo Energy Texas	\$200.40	ESI ID: 10032789417085211		242-3605-583.40-10	Electricity	Airport	5849	
505994	7/26/2017	Cavallo Energy Texas	\$17.74	ESI ID: 10032789412067231		242-3605-583.40-10	Electricity	Airport	5850	
505994	7/26/2017	Cavallo Energy Texas	\$39.48	ESI ID: 10032789482440719		242-3605-583.40-10	Electricity	Airport	5851	
505994	7/26/2017	Cavallo Energy Texas	\$732.98	ESI ID: 10032789429768382		242-3605-583.40-10	Electricity	Airport	5852	
505994	7/26/2017	Cavallo Energy Texas	\$2.95	ESI ID: 10032789489034101		242-3605-583.40-10	Electricity	Airport	5860	
Rental of Ice Boxes for the following locations: (2) at San Martin de Porras, 1704 Sandman, (1) Benavides Sports Complex, 600 S. Bartlett. Rental dates: July 19, 2017 to July 22, 2017. Delivery date: July 18, 2017. 160 Bags @ \$1.65 10lbs for each box.										
508499	8/08/2017	Reddy Ice	\$862.95	Refrigeration Equipment	Rental of Portable Restrooms and Hand Wash Stations Trailer(s) for Uni-Trade Stadium (1 day) and Benavides, Independence Hills and Base Fields (4 days) for Pony League World Series (Contract No. 16-0765TWS)	248-3131-553.37-30	Rental of Equipment	Parks		285231
506358	8/1/2017	South Texas Waste Systems	\$19,835.00	Building, Fabricated		248-3131-553.37-30	Rental of Equipment	Parks		284973

**Exhibit 2**  
**Compiled City Expenditure Report Pertaining to the 2017 Pony Girls League Team World Series Softball Tournament**  
**Project Number: PONYWS**  
**(5 Day Tournament - July 18, 2017 through July 22, 2017)**

EFT / Check#	Transaction Date	Vendor	Amount	Commodity	Description of Expenditure	Account No.	Account Name	Department	Voucher No.	PO Number
506835	8/8/2017	Embassy Suites	\$38,030.40	Lodging	Lodging Accommodations for the Pony League World Series Directors and Officials from July 15th - July 23rd as per agreement between the City of Laredo and Laredo Pony Association. (Approved by City Council on June 5, 2017 (Motion No. 29))	250-5315-553.56-06	Convention Hosting	CVB		284643
2170804	7/28/2017	Rodriguez, Ariel Agustin	\$500.00	Professional Services	Design Artwork for Advertisements, Postcards and Social Media Banners	250-5315-553.56-06	Convention Hosting	CVB		285391
505562	7/19/2017	Ramada Plaza - Laredo, Tx	\$5,483.40	Lodging	Lodging Accommodations for the Pony League World Series Umpires from July 18th - July 23rd as per agreement between the City of Laredo and Laredo Pony Association. (Approved by City Council on June 5, 2017 (Motion No. 29))	250-5315-553.56-06	Convention Hosting	CVB		284642
505558	7/18/2017	Print X-Press	\$994.00	Communications/Media Serv	A total of 24 Sponsor Banners and Coroplast Signs for the Pony League Sponsors; Signage will be placed at the Fields.	250-5315-553.56-06	Convention Hosting	CVB		285225
505377	7/12/2017	Print X-Press	\$210.00	Communications/Media Serv	Printing of 5,000 Pony League World Series Postcards	250-5315-553.56-06	Convention Hosting	CVB		284739
505377	7/12/2017	Print X-Press	\$135.00	Communications/Media Serv	200 Window Decals to be placed at Hotels, Restaurants, and Distributed to App Sponsors	250-5315-553.56-06	Convention Hosting	CVB		284740
504937	7/10/2017	ED'S Trophies	\$4,000.00	Art Equipment & Supplies	2000 Pony League World Series Event Medals with Blue Logo Printed	250-5315-553.56-06	Convention Hosting	CVB		284793
6697	7/10/2017	Halo Branded Solutions	\$2,285.00	Professional Services	500 Pony League World Series Tournament Promotional handheld misting fans. Blue fans with white imprint on 1 side.	250-5315-553.56-06	Convention Hosting	CVB		284313
505082	7/07/2017	Authentic Promotions Co	\$2,210.60	Clothing & Apparel	140 Polo Shirts with Embroidery for City Employees assisting with CVB staffing duties (20 small and 40 medium, 40 X-Large, 40 XX-Large)	250-5315-553.56-06	Convention Hosting	CVB		284498
6628	6/30/2017	Romero, Kimberly Y.	\$80.00	Professional Services	Pony League World Series Coupon Flyer to be distributed to attendees	250-5315-553.56-06	Convention Hosting	CVB		284319
507653	8/24/2017	T.C.R. The Best Alarm Company	\$515.00	Fire Protection Equip/Sup & Security, Fire & Safety Se	Cell Communicator and Annual Fire Inspection at Unitrade Stadium/Club House	256-3112-553.20-10	Building & Other Improv	Sport & Community Venue/Unitrade Operations		285321
509513	8/04/2017	1st FP Laredo, LLC.	\$200.00	Pipe Fittings & Valves	Inspections on Irrigation and Backflow at Unitrade Stadium.	256-3112-553.20-10	Building & Other Improv	Sport & Community Venue/Unitrade Operations		284977
509513	8/04/2017	1st FP Laredo, LLC.	\$800.00	Professional Services	Annual Building Inspection at Unitrade Stadium.	256-3112-553.20-10	Building & Other Improv	Sport & Community Venue/Unitrade Operations		284977

**Exhibit 2**  
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**Project Number: PONYWS**  
**(5 Day Tournament - July 18, 2017 through July 22, 2017)**

EFT / Check#	Transaction Date	Vendor	Amount	Commodity	Description of Expenditure	Account No.	Account Name	Department	Voucher No.	PO Number
509513	8/04/2017	1st FP Laredo, LLC.	\$750.00	Grounds & Park Services	Fire Line Backflow Assembly at Unitrade Stadium.	256-3112-553.20-10	Building & Other Improv	Sport & Community Venue/Unitrade Operations		284977
506366	7/27/2017	T.C.R. The Best Alarm Company	\$150.00	Security, Fire & Safety Se	Cell Communicator at Uni-Trade Stadium for Alarm System Inspection	256-3112-553.20-10	Building & Other Improv	Sport & Community Venue/Unitrade Operations		284971
507016	7/27/2017	T.C.R. The Best Alarm Company	\$2,250.00	Security, Fire & Safety Se	Voice Evac Panel Installation and Programming at Uni-Trade Stadium for Approval of Occupancy Inspection	256-3112-553.20-10	Building & Other Improv	Sport & Community Venue/Unitrade Operations		285925
7016	7/18/2017	Gateway Glass & Mirror Labor	\$1,000.12	Glass & Glazing Supply & Labor	To replace the glass window that was broken at Unitrade Stadium (31 5/8 x 75 5/8 IG 1 inch grey over clear and 42 5/8 x 30 1/4 IG 1 inch grey over glass and Labor)	256-3112-553.20-10	Building & Other Improv	Sport & Community Venue/Unitrade Operations		285306
507150	7/18/2017	Laredo Energy Arena	\$16,000.00	Labor	Clean up at Unitrade Stadium Offices/Suites and Other Areas.	256-3112-553.20-10	Building & Other Improv	Sport & Community Venue/Unitrade Operations		285056
507150	7/18/2017	Laredo Energy Arena	\$6,797.92	Labor	Clean up at Unitrade Stadium Dates: June 20-21, 2017 and July 05-18, 2017 (Change order for PO No. 285056)	256-3112-553.20-10	Building & Other Improv	Sport & Community Venue/Unitrade Operations		285056
507653	7/17/2017	T.C.R. The Best Alarm Company	\$650.00	Fire Protection Equip/Sup	Annual fire inspection needed at Unitrade Stadium. Emergency PO 07-12-17.	256-3112-553.20-10	Building & Other Improv	Sport & Community Venue/Unitrade Operations		285199
6650	7/14/2017	Enviro Solutions	\$1,300.00	Labor	Cleaning of the entire Kitchen Exhaust system at Unitrade System. Total of 4 Exhaust systems and 27 filters.	256-3112-553.20-10	Building & Other Improv	Sport & Community Venue/Unitrade Operations		285198
7754	7/14/2017	Gateway Glass & Mirror Labor	\$235.00	Glass & Glazing Supply & Labor	Removal of Shattered Glass on double glass window at Unitrade stadium (31 5/8 x 7 5/8 IG 1 inch grey over clear. 42 5/8 x 30 1/4 IG 1 inch grey over clear and Labor)	256-3112-553.20-10	Building & Other Improv	Sport & Community Venue/Unitrade Operations		285305
505945	6/29/2017	ABC Fire Extinguishers	\$511.55	Charges	Inspection of Fire Extinguisher and Tag Equipment at Unitrade Stadium.	256-3112-553.20-10	Building & Other Improv	Sport & Community Venue/Unitrade Operations		285180
505945	6/29/2017	ABC Fire Extinguishers	\$901.02	Charges	Inspection of Fire Extinguisher on Fusible and Blow off Caps at Unitrade Stadium.	256-3112-553.20-10	Building & Other Improv	Sport & Community Venue/Unitrade Operations		285210
<b>Total Contractual Services Expenditures</b>			<b>\$110,654.21</b>							
490839	11/4/2016	Laredo Pony League	\$ 6,000.00	Laredo Pony League	2017 Pony Softball World Series Tournament Director Fee as per Contract (Partial Payment - Contract 50%)	250-5315-553.56-06	Convention Hosting	CVB		1274

**Exhibit 2**  
**Compiled City Expenditure Report Pertaining to the 2017 Pony Girls League Team World Series Softball Tournament**  
**Project Number: PONYWS**  
**(5 Day Tournament - July 18, 2017 through July 22, 2017)**

EFT / Check#	Transaction Date	Vendor	Amount	Commodity	Description of Expenditure	Account No.	Account Name	Department	Voucher No.	PO Number
492496	12/13/2016	American Express	\$ 181.80	Sushi Madre Laredo, TX	Lunch/Pony League Directors	250-5315-553.56-06	Convention Hosting	CVB		
492496	12/13/2016	American Express	\$ 508.16	Border Foundery Laredo, TX	Dinner/Pony League Directors	250-5315-553.56-06	Convention Hosting	CVB		
492496	12/13/2016	American Express	\$ 100.00	La Posada Rest. Laredo, TX	Breakfast/Pony League Directors	250-5315-553.56-06	Convention Hosting	CVB		
492920	12/20/2016	La Posada Hotel/Suites	\$ 1,094.00	La Posada Rest. Laredo, TX	Pony League World Series Meeting Guest Accommodations 3 rooms (2 nights) and 3 Rooms (1 night)	250-5315-553.56-06	Convention Hosting	CVB		274795
497817	3/23/2017	Laredo Pony League	\$ 6,500.00		2017 Pony Softball World Series Tournament Director Fee as per Contract (Final Payment)	250-5315-553.56-06	Convention Hosting	CVB		280363
499769	5/2/2017	Embassy Suites	\$ 1,150.25		Pony League Guests Accommodations, 5 rooms visiting to inspect fields for bracket prep and to meet with Parks to discuss field setup and placements as well as parking review	250-5315-553.56-06	Convention Hosting	CVB		279627
504751	8/3/2017	Embassy Suites	\$ 1,058.67		City covered Accommodations for Pony League for three representatives 4-28 to 4-30, 2017 (3 rooms, 2 nights each). Change Order, Line 1 change quantity to 7 (1 Additional night)	250-5315-553.56-06	Convention Hosting	CVB		282050
505244	7/19/2017	American Express	\$ 39.99	Academy Sports	Purchase of tent for use at the World Series Pony League/SAC	250-5315-553.56-06	Convention Hosting	CVB		
505601	8/22/2017	Andrade, Monic M (Petty Cash)	\$ 1.94	HEB	Ice bags for info center at the Base for Pony League World Series	250-5315-553.56-06	Convention Hosting	CVB		
505601	8/22/2017	Andrade, Monic M (Petty Cash)	\$ 3.88	HEB	Ice bags for info center at the Base for Pony League World Series	250-5315-553.56-06	Convention Hosting	CVB		
505601	8/22/2017	Andrade, Monic M (Petty Cash)	\$ 2.99	Stripes 2270	Ice bag for Pony League World Series Information Center at SAC	250-5315-553.56-06	Convention Hosting	CVB		
505601	8/22/2017	Andrade, Monic M (Petty Cash)	\$ 1.94	Stripes 2270	Ice Bag for Information Center at UISD SAC for Pony League World Series Design & Development - Mobile	250-5315-553.56-06	Convention Hosting	CVB		
505699	8/22/2017	Liquid Studio Group LLC	\$ 5,950.00		Application - Pony League World Series 2017	250-5315-553.56-06	Convention Hosting	CVB		282612

**Total Additional Expenditures not Coded to Project Number PONYWS (Provided by CVB) \$ 22,593.62**

**Total City Expenditures for Pony Girls League Team World Series Softball Tournament \$ 411,616.31**

**Exhibit 3**

**Parks Department Compiled Expenditures Pertaining to the 2017 Latin American Tournament  
(2 Day Tournament - September 16, 2017 through September 17, 2017)**

<b>Expenditure Category</b>	<b>Number of Employees</b>	<b>Total Amount (Regular Hours)</b>	<b>Total Amount (Overtime Hours)</b>	<b>Fringe Benefits</b>	<b>Total Payroll with Benefits</b>	<b>Total by Expenditure Category</b>
Personnel Services	Twelve (12) Parks Department Crew Workers	\$ 2,179.15	\$ 2,870.13	\$ 1,767.25	\$ 6,816.53	
<b>Total Personnel Services</b>						<b>\$ 6,816.53</b>
<b>Expenditure Category</b>	<b>Expenditure Description</b>	<b>Quantity</b>	<b>Unit Cost</b>	<b>Total Cost</b>		
Materials & Supplies	Materials: Marble Dust Sacks	16	\$ 5.95	\$	95.20	
	Materials: Clay for Home Plate / Pitcher's Mound (Unit: Bags)	26	\$ 7.11	\$	184.86	
	Materials: Diamond Pro Conditioner (Unit: Bags)	80	\$ 12.75	\$	1,020.00	
	Janitorial: Toilet Paper (Jumbo Rolls, Unit: Box)	3	\$ 20.00	\$	60.00	
	Janitorial: Toilet Paper (Small Rolls, Unit: Packages)	5	\$ 1.61	\$	8.05	
	Janitorial: Trash Bags (Large)	55	\$ 5.91	\$	325.05	
	Janitorial: Trash Liners (Unit: Roll/Box)	1	\$ 30.97	\$	30.97	
<b>Total Materials &amp; Supplies</b>						<b>\$ 1,724.13</b>
<b>Expenditure Category</b>	<b>Expenditure Description</b>	<b>Quantity</b>	<b>Unit Cost</b>	<b>Total Cost</b>		
Contractual Services	Electricity (Estimated, Not Actual, Based on Fee Rate / Hour as per City of Laredo Code of Ordinances)	50	\$ 30.00	\$	1,500.00	
<b>Total Contractual Services</b>						<b>\$ 1,500.00</b>

**Exhibit 3**

**Parks Department Compiled Expenditures Pertaining to the 2017 Latin American Tournament  
(2 Day Tournament - September 16, 2017 through September 17, 2017)**

<b>Expenditure Category</b>	<b>Number of Employees</b>	<b>Total Amount (Regular Hours)</b>	<b>Total Amount (Overtime Hours)</b>	<b>Fringe Benefits</b>	<b>Total Payroll with Benefits</b>	<b>Total by Expenditure Category</b>
<b>Total Compiled Parks Department Expenditures Pertaining to 2017 Latin American Tournament</b>						<b>\$ 10,040.66</b>