

## Taxpayer-Owned Facility Oversight & Director Payments

This lecture expands on how youth sports directors operated lucrative tournaments on taxpayer-owned facilities—often without oversight, audits, or contractual obligation to return a portion of proceeds to the cities and schools hosting them. Drawing from core documents and datasets within the projects folder, this analysis reveals a pattern of privatized enrichment on public assets.

Key cross-referenced projects include:

- **Moore/MYBA Case Study:** Financial records show \*\*\*\*\* received over **\$553,643.32** in team entry fees (2016–2023), with Buck Thomas Complex generating over **\$2.8M** in total fees.
- **Choctaw/Bouse Sports Complex:** Documented mismanagement of public gates, unpaid concessions contracts, and artificial turf installation without long-term operator stability. BCM Sports operated field use while \*\*\*\*\* and others competed for control.
- **Chickasha Sports Complex:** Identified as a city-managed facility with more equitable revenue retention but still subject to external USSSA control during peak weekends.
- **ShawneeMinutes Dataset & Lions Club Case:** Show how land-use violations also intersect with facility operation. \*\*\*\*\* administration collected USSSA fees on federal land without oversight.
- **Firelake Ballfields Review:** Raises concern about Bureau of Indian Affairs oversight for tribal properties used by USSSA, with no evident tribal return on tournament fees.

Findings include:

- Several facility agreements lacked any revenue-share clauses or required reporting.
- In many cases, directors received 100% of team fees while cities absorbed costs like maintenance, lighting, and utilities.

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- Multiple directors failed to issue IRS 1099s or track income through registered nonprofits.

Legal and operational implications:

- These practices potentially violate Oklahoma's public trust doctrine and expose municipalities to liability.
- IRS F-211 Whistleblower filing and AG complaint cite specific examples from Moore, Shawnee, and Choctaw.
- Nonprofit status used by many directors does not reflect actual financial transparency or community return.

Recommendations include:

- Require formal RFP processes and include mandatory revenue-sharing and expense documentation.
- Implement gate technology and digital team registration to create real-time audit trails.
- Enable public Looker Studio dashboards—like those hosted on BaseballHeaven.net—for all city-run complexes.

In summary, this lecture shows that taxpayer-owned facilities across Oklahoma have been used to enrich individual directors and nonprofit fronts with little public accountability. The solution lies in adopting uniform contracts, enforcing financial audits, and educating city officials on the true economic potential—and risks—of outsourcing youth sports operations.