

**GOVERNMENT OF THE DISTRICT OF COLUMBIA
OFFICE OF THE INSPECTOR GENERAL**

DISTRICT OF COLUMBIA

**SPORTS AND ENTERTAINMENT
COMMISSION**

**Financial Statements
Years Ended September 30, 2009
And September 30, 2008**



**CHARLES J. WILLOUGHBY
INSPECTOR GENERAL**

GOVERNMENT OF THE DISTRICT OF COLUMBIA
Office of the Inspector General

Inspector General



March 30, 2010

The Honorable Adrian M. Fenty
Mayor of the District of Columbia
Mayor's Correspondence Unit, Suite 316
1350 Pennsylvania Avenue, N.W.
Washington, D.C. 20004

The Honorable Vincent C. Gray
Chairman
Council of the District of Columbia
John A. Wilson Building, Suite 504
1350 Pennsylvania Avenue, N.W.
Washington, D.C. 20004

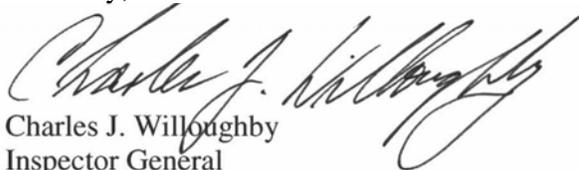
Dear Mayor Fenty and Chairman Gray:

As part of our contract for the audit of the District of Columbia's general purpose financial statements for fiscal year (FY) 2009, Bert Smith and Company (Bert Smith) submitted the enclosed final report on the District of Columbia Sports and Entertainment Commission (Commission).

Bert Smith opined that the financial statements present fairly, in all material respects, the financial position of the Commission for the years ended September 30, 2009, and 2008, in conformity with accounting principles generally accepted in the United States of America. In accordance with *Government Accounting Standards*, Bert Smith also has issued its report on consideration of the Commission's internal control over financial reporting and on its tests of the Commission's compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters.

If you have questions or need additional information, please contact Victoria Lucchesi, Acting Assistant Inspector General for Audit, at (202) 727-2540.

Sincerely,



Charles J. Willoughby
Inspector General

Enclosure

CJW/ws

cc: See Distribution List

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**DISTRICT OF COLUMBIA
SPORTS AND ENTERTAINMENT COMMISSION
FINANCIAL STATEMENTS
SEPTEMBER 30, 2009 AND 2008**

**BERT SMITH
& Co.**

Certified Public Accountants and Management Consultants

**DISTRICT OF COLUMBIA
SPORTS AND ENTERTAINMENT COMMISSION
SEPTEMBER 30, 2009 AND 2008**

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INDEPENDENT AUDITOR'S REPORT

To the Mayor and Members of
The Council of the Government of the District of Columbia and
Sports and Entertainment Commission Board of Directors
Washington, D.C.

We have audited the accompanying statements of net assets of the District of Columbia Sports and Entertainment Commission (the Commission), a component unit of the District of Columbia, as of September 30, 2009 and 2008, and the related statements of revenues, expenses, and changes in fund net assets and cash flows for the years then ended. These financial statements are the responsibility of the Commission's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Commission as of September 30, 2009 and 2008 and the results of its operations and cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

As discussed in Note 13 to the financial statements, the Commission merged with the Washington Convention Center Authority (WCCA) to form a new organization known as the Washington Convention and Sports Authority (WCSA) effective October 1, 2009. As a result, the Commission ceased operations on September 30, 2009.

In accordance with *Government Auditing Standards*, we have also issued our report dated February 26, 2010 on our consideration of the Commission's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Member, American Institute of Certified Public Accountants - Private Companies Practice Section

The accompanying management's discussion and analysis on pages 3 through 8 is not a required part of the basic financial statements but is supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming an opinion on the Commission's financial statements taken as a whole. The supplemental information in Schedule 1 on page 21 is presented for purposes of additional analysis and is not a required part of the basic financial statements of the Commission. The Schedule has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we express no opinion on it.

A handwritten signature in cursive script that reads "Bert Smith & Co." with a period at the end.

February 26, 2010
Washington D.C.

**SPORTS AND ENTERTAINMENT COMMISSION
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2009 AND 2008**

This Management's Discussion and Analysis (MD&A) provides a narrative overview and analysis of the financial activities of the D.C. Sports & Entertainment Commission (Commission) for the fiscal years ended September 30, 2009 and 2008. This discussion and analysis should be read in conjunction with the basic financial statements and the notes to the basic financial statements, which follow this discussion on pages 8 through 16.

REPORTING THE COMMISSION AS A WHOLE

The D.C. Sports and Entertainment Commission's mission is to promote the District as a venue for sports and entertainment activities. The Commission operates and manages Robert F. Kennedy Memorial Stadium (the Stadium) and the non-military functions of the D.C. National Guard Armory (the Armory). The funds required to operate and maintain these facilities and to support the Commission's general operations are derived from revenues generated from events held at the Stadium and the Armory and annual subsidy from the Government of the District of Columbia (District).

COMMISSION HIGHLIGHTS

2009

The Commission operated the RFK Stadium for its major league soccer tenant—D.C. United. D.C. United played approximately 25 games and held several international soccer games at RFK.

2008

During fiscal year 2008, the Commission completed construction of the new baseball stadium, which is operated by the Washington Nationals. The Commission operated the RFK Stadium for its major league soccer tenant—D.C. United. D.C. United played about 22 games and held several international soccer games at RFK.

OVERVIEW OF THE FINANCIAL STATEMENTS

The Commission's financial report includes: Management's Discussion and Analysis; the Financial Statements; and notes to the Financial Statements.

Statement of Net Assets – The statement of net assets presents all of the Commission's assets, liabilities, and net assets. Net assets are the difference between assets and liabilities. Over time, increases or decreases in the Commission's net assets may serve as a useful indicator of whether the Commission's financial position is improving or deteriorating.

Statement of Revenues, Expenses and Changes in Net Assets – The statement of activities presents information showing how the Commission's net assets have changed during the fiscal year. All changes in net assets are reported as soon as the event underlying the change occurs without respect to the timing of the related cash flows. Accordingly, the revenues and expenses reported in this statement for certain items will result in cash flows in future periods (e.g. accounts receivable and accrued liabilities).

Statement of Cash Flows – The cash flows statement presents information on sources and uses of cash for operations, financing, and investing activities.

Notes to the Financial Statements – The notes provide additional information that is essential to a full understanding of the data provided in the Commission's financial statements.

FINANCIAL HIGHLIGHTS

2009

- Current assets decreased by \$4,230 or 26%, primarily as a result of a decrease in Due from D.C. Government of \$6,205 for funds owed related to the new baseball stadium and accounts receivable of \$796, offset by an increase of \$1,456 in restricted cash related to the new baseball Stadium and operating cash of \$1,206.
- Current liabilities decreased by \$7,820 or 62% mainly as a result of \$10,678 decrease in new stadium account vendor payables, offset by an increase of \$2,219 in Due to D.C. Government for unspent new stadiums funds.
- Unrestricted assets increased by \$3,589 or 49% primarily due to the \$3,945 payroll liability forgiveness from the District as a result of the Commission ceasing operations as of September 30, 2009.
- Operating revenues decreased by \$354 or 6%, primarily as a result of decreases in rental, commission, advertising/sponsorship, direct contribution, and parking revenues.
- Operating expenses decreased by \$137 or 1% as a result of decreases in outside services costs (event services), repair and maintenance, utilities, and insurance.

2008

- Current assets decreased by \$20,239 to \$16,507, primarily as a result of the decrease in Due from D.C. Government of \$12,858, a \$3,268 decrease in restricted cash for Ballou and Kenilworth projects for vendor payments, a decrease in accounts receivable of \$2,739 and a decrease in operating cash of \$1,287.
- Current liabilities also decreased by \$20,258 as a result of a decrease in new stadium payables (\$15,715), accounts payables (\$2,235), and accrued liabilities (\$2,144).
- Unrestricted assets increased by \$1,930 to \$3,702 as a result of the \$1,737 liability forgiveness from the District's Metropolitan Police Department and unamortized capital equipment liability, interest revenue of about \$248, offset by an operating loss of \$110.
- Operating revenues decreased by \$7,471, primarily as a result of decreases in rental, commission and management fee revenues.
- Operating expenses decreased by \$4,818 as a result of decreases in outside services costs (event services), repair and maintenance, equipment and supplies, and personnel.
- Net assets decreased by \$5,014 to \$20,977, primarily as a result of a decrease in investments in capital assets.

FINANCIAL ANALYSIS

The following table reflects a summary of the Authority's net assets at September 30, 2009, 2008 and 2007 (in thousands):

	2009	2008	2007	Percentage Change	
				2009-2008	2008-2007
Current Assets	\$12,277	\$16,507	\$36,746	-26%	-55%
Capital Assets, net	12,407	17,130	22,163	-28%	-23%
Total Assets	\$24,684	\$33,637	\$58,909	-27%	-43%
Current Liabilities	\$ 4,840	\$12,660	\$32,918	-62%	-62%
Total Liabilities	\$ 4,840	\$12,660	\$32,918	-62%	-62%
Net Assets:					
Investment in Capital Assets, Net of Related Debt	\$12,407	\$17,130	\$22,166	-28%	-23%
Restricted	146	145	2,053	1%	-93%
Unrestricted	7,291	3,702	1,772	97%	109%
Total Net Assets	\$19,844	\$20,977	\$25,991	-5%	-19%

2009

- Current assets decreased by \$4,230. At year-end, the Commission had excess restricted cash on hand related to the new baseball stadium of \$2,138. In 2008, the Commission had a net receivable from the District for amounts owed related to the new baseball stadium.
- Capital assets decreased by \$4,723. The decrease is mainly due to depreciation expense of \$4,755. The Commission also acquired capital assets of \$32.
- Current liabilities decreased by \$7,820 primarily as a result of decrease in vendor payables related to the new baseball stadium.

2008

- Current assets decreased by \$20,239 as a result of a \$12,868 and \$1,323 decrease in the funds due from the District and Washington Nationals, respectively for costs incurred on the new baseball stadium, a \$3,268 decrease in restricted cash for the Ballou and Kenilworth projects for vendor payments, and overall \$1,286 decrease in general cash due to the timing of receipts and payments.
- Capital assets decreased by \$5,033. The decrease is primarily due to depreciation expense of \$4,770. The Commission also write off several fully depreciated assets totaling \$1,207 that were no longer used by the Commission and disposed of capital assets totaling \$552 that were purchased specifically for the Washington Nationals games. The Commission realized a loss of \$356 on the disposal of the capital assets related to the Washington Nationals. The Commission also made furniture and equipment purchases of \$92 during the fiscal year.
- Current liabilities decreased by \$20,258 as a result of a decrease in vendor payables related to the new baseball stadium and other payables. The new stadium payables decreased by \$15,715 and the other Commission payables decreased by \$4,453. A major reason for the decrease in the Commission payables is the forgiveness of debts by the District Metropolitan Police Department and a vendor of \$1,237 and \$500, respectively for services performed and equipment used for the Washington Nationals games.

**SUMMARY STATEMENT OF REVENUE, EXPENSES,
AND CHANGES IN NET ASSETS**
(In Thousands)

	2009	2008	2007	Percentage Change	
				2009-2008	2008-2007
Operating Revenues	\$ 5,311	\$ 5,665	\$13,136	-6%	-57%
Operating Expenses	12,910	13,047	17,865	-1%	-27%
Operating Loss	<u>(7,599)</u>	<u>(7,382)</u>	<u>(4,729)</u>	<u>3%</u>	<u>56%</u>
Non-Operating Revenue (Expenses)	6,466	2,368	(1,998)	173%	219%
Change in Net Assets	<u>\$ (1,133)</u>	<u>\$ (5,014)</u>	<u>\$ (6,727)</u>	<u>-77%</u>	<u>-25%</u>

2009

Revenues

Operating revenues decreased by \$354 or 6% compared to the previous year. The decrease is primarily attributed to lower rental charges and parking attendance at events, and reduction in District contributions for RFK repairs and maintenance.

Expenses

Total operating expenses decreases by \$137 or 1% as a result of decreases in outside services costs (event services), repair and maintenance, utilities, and insurance.

Non-Operating Revenues and Expenses

During the fiscal year, the Commission received an operating subsidy from the District totaling \$2,500. Also, the District forgave the Commission's payroll and benefit cost liability of \$3,945 carried from fiscal year 2006.

2008

Revenues

Operating revenues decreased by \$7,471 or 57%. The reduction in operating revenue is primarily attributed to the Washington Nationals no longer playing at RFK stadium. The Washington Nationals began playing at the new baseball stadium in March 2008. In 2007, the Commission recognized rental revenue of \$4,800, event service revenue of \$600, and commission revenue of \$500 than in 2008, in part from the Washington National games. In addition, the Commission did not receive a \$2,110 management fee from the District in 2008 for managing the construction of the new stadium similar to 2007. The decrease in revenue was offset by increases in parking revenues of about \$260 and a District contribution of \$408 for repair and maintenance expenses for RFK Stadium.

Expenses

Operating expenses decreased by \$4,818 or 27%. Like operating revenues, operating expenses reduced primarily as a result of the Washington Nationals no longer playing at RFK Stadium. Reductions were recognized in outside services-costs directly related to holding an event at the RFK Stadium (\$1,500), repairs and maintenance (\$1,200), and equipment and supplies (about \$600). In addition, through attrition and evaluation of salaries for new hires, personnel costs decreased by about \$600.

Non-Operating Revenues and Expenses

In fiscal year 2008, the Commission was provided an operating subsidy from the District of \$2,500. The Commission received \$2,000 of the subsidy in 2008 and the remaining \$500 in 2009. Also, the District Metropolitan Police Department and a vendor forgave the Commission for liabilities that had been accrued on the books in prior years for services performed at the Washington National games. The forgiveness of the debts was \$1,737. During fiscal year 2008, the Commission continued the management of the Ballou and Kenilworth projects and incurred expenses totaling \$1,681 and \$81, respectively.

Changes in Fund Net Assets

The Commission had a decrease in net assets of \$5,014. This decrease was primarily due to depreciation expense of \$4,770, loss on disposal of fixed assets of \$355, and the Kenilworth and Ballou project expenses of \$1,762, which have been netted against the \$2,500 operating subsidy and forgiveness of debt of \$1,737. The change in net assets was an increase of \$1,713 from 2007.

DESIGN, DEVELOPMENT AND CONSTRUCTION OF NEW BASEBALL STADIUM

During fiscal year 2008, the Commission significantly completed the construction of the new stadium and parking garages on schedule. The structures were completed in time for the Washington Nationals 2008 opening season. The Commission is currently proceeding with managing the completion of the punch-list items and closing out the project. The project is expected to be completed by April 30, 2010.

CONTACTING THE COMMISSION'S OFFICE OF THE CHIEF FINANCIAL OFFICER

This financial report is designed to provide a general overview of the Commission's finances. If you have any questions about this report or need additional information, contact the Office of the Chief Financial Officer at 2400 East Capitol Street, S.E., Washington, D.C. 20003 or call (202) 547-9077.

**DISTRICT OF COLUMBIA
SPORTS AND ENTERTAINMENT COMMISSION
STATEMENTS OF NET ASSETS
SEPTEMBER 30, 2009 AND 2008
(In Thousands)**

ASSETS		
Current Assets:	2009	2008
Cash and Cash Equivalents	\$ 8,908	\$ 7,702
Restricted Cash	2,138	682
Due from the District Government	-	6,205
Accounts Receivable, Net	1,001	1,797
Prepaid Expenses	230	121
Total Current Assets	12,277	16,507
Capital Assets, Net	12,407	17,130
Total Assets	\$ 24,684	\$ 33,637
LIABILITIES		
Payables:		
Accounts	\$ 725	\$ 763
Due to District Government	2,219	-
New Stadium Accounts	502	11,180
Compensation	563	179
Accrued Liabilities	548	367
Deferred Revenue	283	171
Total Current Liabilities	4,840	12,660
Net Assets:		
Invested in Capital Assets	12,407	17,130
Restricted-Kenilwork Park	146	145
Unrestricted	7,291	3,702
Total Net Assets	\$ 19,844	\$ 20,977

The accompanying notes are in integral part of this financial statement.

DISTRICT OF COLUMBIA
SPORTS AND ENTERTAINMENT COMMISSION
STATEMENTS OF REVENUE, EXPENSES, AND CHANGES IN NET ASSETS
FOR THE YEARS ENDED SEPTEMBER 30, 2009 AND 2008
(In Thousands)

Operating Revenues:	2009	2008
Rental	\$ 1,273	\$ 1,446
Event Services	1,367	1,312
District Contribution	201	410
Commissions	813	664
Advertising and Sponsorship	523	600
Parking	541	893
Other Income	593	340
Total Operating Revenues	<u>5,311</u>	<u>5,665</u>
Operating Expenses:		
Personnel Cost	3,582	3,581
Outside Services	1,217	1,303
Equipment and Supplies	241	226
Repairs and Maintenance	463	670
Utilities	1,264	1,308
Advertising and Promotions	84	26
Professional Services	53	86
Administration	119	127
Technology	176	187
Insurance	457	587
Grants	21	100
Depreciation	4,755	4,770
Other	478	76
Total Operating Expenses	<u>12,910</u>	<u>13,047</u>
Operating Loss	(7,599)	(7,382)
Non-Operating Revenue (Expense):		
Loss on Disposal of Fixed Assets	-	(355)
District Operating Subsidy	2,500	2,500
Kenilworth Expenses	-	(81)
Ballou Expenses	-	(1,681)
Liability Forgiveness	3,945	1,737
Investment Income	21	248
Total Non-operating Revenues (Expenses)	<u>6,466</u>	<u>2,368</u>
Change in Net Assets	(1,133)	(5,014)
Net Assets, October 1	20,977	25,991
Net Assets, September 30	<u>\$ 19,844</u>	<u>\$ 20,977</u>

The accompanying notes are in integral part of this financial statement.

**DISTRICT OF COLUMBIA
SPORTS AND ENTERTAINMENT COMMISSION
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED SEPTEMBER 30, 2009 AND 2008
(In Thousands)**

	<u>2009</u>	<u>2008</u>
Cash Flows from Operating Activities:		
Cash Receipts from Customers	\$ 5,518	\$ 5,515
Cash Receipts from Other	210	410
Cash Payments to Vendors	(4,538)	(8,250)
Cash Payments to Employees	(3,049)	(2,732)
Net Cash Used in Operating Activities	<u>(1,859)</u>	<u>(5,057)</u>
Cash Flows from Capital and Related Financing Activities:		
Acquisitions of fixed assets	(32)	(92)
Net Cash Used in Capital and Related Financing Activities	<u>(32)</u>	<u>(92)</u>
Cash Flows from Noncapital Financing Activities:		
District Operating Subsidy	2,500	2,000
Payment of Ballou Grant Expenses	-	(1,681)
Payment of Kenilworth Expenses	-	(81)
New Stadium Receipts	33,998	187,935
New Stadium Disbursements	(31,966)	(187,908)
Net Cash Provided by Noncapital Financing Activities	<u>4,532</u>	<u>265</u>
Cash Flows from Investing Activities:		
Interest Income-New Stadium	2	81
Interest Income	19	248
Net Cash Provided by Investing Activities	<u>21</u>	<u>329</u>
Increase (Decrease) in Cash and Cash Equivalents	2,662	(4,555)
Cash and Cash Equivalent at October 1	8,384	12,939
Cash and Cash Equivalent at September 30	<u>\$ 11,046</u>	<u>\$ 8,384</u>
Reconciliation of Operating Loss to Net Cash Used in Operating Activities		
Operating Loss	\$ (7,599)	\$ (7,382)
Adjustments to Reconcile Operating (Used in) Provided by Operating Activities Loss to Net Cash:		
Depreciation	4,755	4,770
Allowance for Uncollectibles	122	72
Decrease (Increase) in Assets:		
Receivables	246	124
Other Current Assets	(109)	74
Increase (Decrease) in Liabilities:		
Accounts Payable	(37)	(1,316)
Compensation	151	(140)
Due to D.C. Government	319	372
Accrued Liabilities	181	(1,697)
Deferred Revenue	112	66
Total Adjustments	<u>5,740</u>	<u>2,325</u>
Net Cash Used in Operating Activities	<u>\$ (1,859)</u>	<u>\$ (5,057)</u>

The accompanying notes are in integral part of this financial statement.

**DISTRICT OF COLUMBIA
SPORTS AND ENTERTAINMENT COMMISSION
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2009 AND 2008
(Dollar Amounts in Thousands)**

NOTE 1 REPORTING ENTITY

Organization: Effective August 23, 1994, the District of Columbia (District) enacted D.C. Law 10-152, Omnibus Sports Consolidation Act of 1994 (the Act), which established the District of Columbia Sports and Entertainment Commission (Commission). The Commission is responsible for promoting and managing sporting and entertainment events primarily in the District. The Commission operates Robert F. Kennedy Memorial Stadium (RFK Stadium) and manages the non-military functions of the District of Columbia National Guard Armory (Armory). The Commission is also responsible for coordinating the development, construction, and implementation of new facilities and the improvement of RFK Stadium and enhancement of the arena within the Armory and has the authority to issue bonds, notes, or other obligations to finance such activities. As of September 30, 2009 and 2008, the Commission had not issued any bonds, notes, or obligations nor borrowed any funds.

The Commission's Board of Directors (Board) consists of thirteen members. Ten of the members are nominated by the Mayor, subject to the advice and consent of the District's Council. The Commanding General of the District's National Guard, the Director of the District's Department of Parks and Recreation, and the Chief Financial Officer of the District of Columbia also serve on the Board. The Board appoints the Chief Executive Officer of the Commission.

The Commission is a component unit of the Government of the District of Columbia and its financial statements are included in the District's Comprehensive Annual Financial Report (CAFR).

Relationship to the District of Columbia Government: The Commission is an independent agency and corporate body and instrumentality of the District government established by the Act. The Commission's activities are governed by the Act, regulations and policies promulgated pursuant to the Act, and District government statutes, regulations, and policies of general application.

The Commission purchases at arms length certain services, including cleaning, water and sewer, and police services, from District government agencies. Since the Armory exists primarily for use by the D.C. National Guard and the Commission is authorized only to manage non-military uses of the facility, the District provides for the Armory's basic maintenance.

Relationship to the United States Government: The United States government contracted with the Commission's predecessor, the District of Columbia Armory Board, for the construction of RFK Stadium while the United States government constructed the surrounding motor vehicle parking areas. Both were constructed on land owned by the United States government. (DC ST 3-322)

In 1988, the United States government deeded, pursuant to Public Law 99-581, "all right, title, and interest of the United States in and to the Stadium" to the District. In addition, the United States Department of the Interior leased to the District the land occupied by the stadium and the parking areas without consideration for 50 years.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

- **Basis of Accounting:** The accompanying financial statements are prepared on the accrual basis of accounting. Under this accounting method, all revenues are recognized when earned and expenses are recognized as incurred in the production of that revenue.

The Commission has elected not to apply the option allowed in paragraph 7 of GASB Statement No. 20 titled *Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities That Use Proprietary Fund Accounting*. Therefore, the Commission does not apply Financial Accounting Standards Board Statements and Interpretations issued after November 30, 1989.

- **Basis of Presentation:** The accounting policies of the Commission used in the accompanying financial statements conform to the U.S. General Accepted Accounting Principles applicable to governments as prescribed by the Governmental Accounting Standards Board (GASB).
- **Measurement Focus:** The financial statements are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and liabilities are included in the statement of net assets. The related statement of activities presents increases (revenues) and decreases (expenses) in net assets.
- **Cash Equivalents:** For the purpose of the cash flow statement, cash and overnight bank deposits are considered cash and cash equivalents.
- **Allowance for Doubtful Accounts:** The Commission establishes an allowance for doubtful accounts for all account receivables over 120 days old. At September 30, 2009 and 2008, the allowance for doubtful account was \$122 and \$86, respectively.
- **Investments:** Pursuant to the Financial Institutions Deposit Investment Emergency Act of 1997 (DC ST 47-351.01), the Commission may invest in obligations issued by the United States government, insured or uninsured evidences of deposit at a financial institution, obligations of quasi-governmental corporations, prime banker acceptances, prime commercial paper, investment grade obligations of the District or a state or local government, repurchase agreements, investment grade asset-backed or mortgage-backed investments, securities, or money market funds. The carrying value of investments approximates fair value.
- **Capital Assets:** The Commission capitalizes capital assets categorized as personal property (i.e. equipment, furniture, computers, major tools, etc.) exceeding \$500 at cost. The Commission also capitalizes all other capital assets exceeding \$5,000 at cost. Depreciation is recorded on a straight-line basis over the capital assets' estimated useful lives.

The Commission uses the following useful lives:

Furniture & Equipment	3-10 years
Structure and Parking Lot Improvements	5-35 years
RFK Stadium	50 years

When capital assets are sold or retired, the cost of the assets and the related accumulated depreciation are written-off and any gain or loss is recognized.

- **Operating Revenue and Expenses:** The Commission distinguishes between operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services in connection with the Commission’s ongoing operation. The principal operating revenues of the Commission are the RFK Stadium and D.C. Armory Stadium rental and event revenues. Operating expenses include personal services, contractual services, depreciation, event services, supplies, utilities, insurance, and other miscellaneous expenses. All revenue and expenses not meeting this definition are non-operating.
- **Net Assets:** Net assets are classified in the following components: invested in capital assets, restricted net assets and unrestricted net assets. Invested in capital assets consist of capital assets net of accumulated depreciation. Unrestricted net assets consist of all other net assets. Restricted assets consist of those assets restricted for specific use or purpose.
- **Deferred Revenue:** Deferred revenue represents revenue and deposits received in advance from event promoters, advertisers, and others. Event revenue is recognized when the events are settled and advertising revenue is recognized on a monthly basis.
- **Compensated Absences:** The Commission employees earn annual vacation leave based on a prescribed formula. Accumulated annual leave is recorded as a liability as the benefits accrue to employees.

Employees are not paid for unused sick leave when they resign or retire. The expense for employee sick leave is recorded only as paid. Therefore, no liability is reflected in the accompanying financial statements for accumulated sick leave.

- **Estimates:** The preparation of financial statements in conformity with generally accepted accounting principles require management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

NOTE 3 DEPOSITS

The Commission has deposits as of September 30, 2009 and 2008 of \$11,249 and \$8,565, respectively that exceeded the FDIC insured limit of \$250. However, the uninsured deposits are collateralized with federal agency securities.

NOTE 4 ACCOUNTS RECEIVABLE

Accounts Receivable at September 30, 2009 and 2008 consists of the following:

	<u>2009</u>	<u>2008</u>
Trade Accounts Receivable	\$ 748	\$ 471
Commissions	375	547
Other Receivables	-	865
Less Allowance for Doubtful Accounts	(122)	(86)
Total	<u>\$ 1,001</u>	<u>\$ 1,797</u>

NOTE 5 CAPITAL ASSETS

The land, on which the Armory, RFK Stadium, and motor vehicle parking areas are located, is legally titled to the government of the United States. Accordingly, the cost of the land is not reported in the accompanying financial statements. The Armory structure was built for the District, primarily for the use by the National Guard and is not reported in the accompanying financial statements, except to the extent of building improvements paid for by the Commission. As disclosed in Note 2, the cost of RFK Stadium has been recorded in the accompanying financial statements.

Capital assets as of September 30, 2009, and 2008 consist of the following:

	Balance @ 10/1/2008	Additions	Dispositions	Adjustments	Balance @ 9/30/2009
Stadium Structure	\$ 19,037	\$ -	\$ -	\$ -	\$ 19,037
Building Improvements/ Displays	33,751	11	-	-	33,762
Furniture & Equipment	2,627	21	-	-	2,648
Parking Lot Improvements	5,966	-	-	-	5,966
Total Capital Assets	61,381	32	-	-	61,413
Less-Accumulated Depreciation	(44,251)	(4,755)	-	-	(49,006)
Net Capital Assets	<u>\$ 17,130</u>	<u>\$ (4,723)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 12,407</u>

	Balance @ 10/1/2007	Additions	Dispositions	Adjustments	Balance @ 9/30/2008
Stadium Structure	\$ 19,037	\$ -	\$ -	\$ -	\$ 19,037
Building Improvements/Displays	34,704	-	(552)	(401)	33,751
Furniture & Equipment	3,341	92	-	(806)	2,627
Parking Lot Improvements	5,966	-	-	-	5,966
Total Capital Assets	63,048	92	(552)	(1,207)	61,381
Less-Accumulated Depreciation	(40,885)	(4,770)	197	1,207	(44,251)
Net Capital Assets	<u>\$ 22,163</u>	<u>\$ (4,678)</u>	<u>\$ (355)</u>	<u>\$ -</u>	<u>\$ 17,130</u>

In 2009 and 2008, the Commission acquired capital assets totaling \$32 and \$92 respectively. The Commission recorded depreciation expense on total capital assets of \$4,755 in 2009, and \$4,770 in 2008.

NOTE 6 DUE FROM THE DISTRICT OF COLUMBIA GOVERNMENT

The Commission's full-time employees' salaries and wages and benefits are paid through the District's payroll, benefits, and retirement systems with the Commission reimbursing the District for the costs associated therewith. At September 30, 2009 and 2008, the Commission owes the District a total of \$691 and \$4,487, respectively for these payroll and benefit costs. In Fiscal Year 2009, the District forgave \$3,945 of the prior year payable. At September 30, 2009, the Commission also owes the District \$1,528 for unused new stadium funds.

Note 6 - Due From the District of Columbia Government*(Continued)*

At September 30, 2008, the payables were offset by a \$10,692 receivable from the District for unpaid costs incurred on the new baseball stadium construction.

	<u>2009</u>	<u>2008</u>
Due to DC: Salaries, Wages and Benefits	\$ 691	\$ 4,487
Due to DC: Balance of New Stadium Construction Funding	732	-
Due to DC: Balance of New Stadium Capital Reserve Account	23	-
Due to DC: Balance of New Stadium Team Contingency	773	-
Subtotal (Due to DC)	<u>2,219</u>	<u>4,487</u>
Due from DC:		
Additional New Stadium Funding Due to the Commission	<u>-</u>	<u>(10,692)</u>
Net Due (From) the District of Columbia	<u>\$ 2,219</u>	<u>\$ (6,205)</u>

NOTE 7 RETIREMENT PLANS

Employees hired before October 1, 1987 contribute 7 percent of their salaries into the United States Civil Service Retirement System. The Commission contributes the equivalent of 8.5 percent of each participating employee's salary to the plan. The United States government through the Office of Personnel Management is responsible for the administration of the system and payment of benefits.

Employees hired on or after October 1, 1987, participate in the District Retirement Plan, a defined contribution plan (D.C. ST 1-626) with a qualified trust under Internal Revenue Code Section 401 for permanent full time employees covered by the Social Security System. The Commission contributes 5 percent of eligible employee base salaries. Employees cannot contribute to the plan. Contributions and earnings vest fully after four years of service following a one-year waiting period. Contributions are reduced if separation occurs before five years of credited service. The Commission contributed \$91 in 2009 and \$106 in 2008 to both retirement plans.

NOTE 8 KENILWORTH PARK PROJECT

The Commission received \$5,468 from the Federal Government to renovate a soccer field at Kenilworth Park and an additional \$100 from the Washington Nationals to renovate the Fort Greble fields. The Commission also contributed \$175 towards the Fort Greble renovation. During fiscal year 2006, the Commission received \$1,394 from the District of Columbia Department of Parks and Recreation for the Kenilworth and Fort Greble fields. The Kenilworth project had no activities besides monthly interests in Fiscal Year 2009. As of September 30, 2008, the Commission had expended \$7,487 of the funds.

The Commission held these funds in a separate public fund money rate interest bearing checking account in 2009 and 2008, which earned interest (net of bank fees) totaling \$.364 in 2009 and \$12 in 2008. Accordingly, the unexpended balance of \$146 in 2009 and \$145 in 2008 is reflected as restricted net assets in the statement of net assets.

NOTE 9 BALLOU FIELD PROJECT

The Commission received a \$3,907 grant from Fannie Mae for the management and renovation of the Ballou High School athletic field. The grant included a \$220 management fee. As of September 30, 2008, the Commission had expended \$3,925 of the grant funds. The Commission held unexpended funds in a separate account which earned interest totaling \$35 in 2008. As of September 30, 2008, the project was complete and the unexpended balance of \$48 which was reflected as a liability in the financial statements. The liability was paid in 2009.

NOTE 10 DISTRICT CONTRIBUTIONS

The Commission received \$2,500 subsidy from the District in 2009 and 2008. In Fiscal Year 2009, the Commission also received \$201 from the District for repair and maintenance expenses of RFK stadium.

NOTE 11 NEW BASEBALL STADIUM

On November 10, 2008 the Washington Nationals, the District, and the Commission entered into a settlement agreement to settle all disputes related to the construction of the New Baseball Stadium Complex. Under the agreement, the Commission and the District agreed to provide an additional \$4,250 to a Team Contingency Fund and to complete all construction related tasks set forth in the settlement agreement by December 31, 2008. The agreement also required the Commission to make an initial contribution of \$1,500 to a Capital Reserve Fund.

In Fiscal Year 2009, the Commission received \$33,998 from the District and others to pay for construction related costs of the New Stadium. As of September 30, 2008, the Commission, as a conduit received \$462,595 from the District and \$24,738 from the Washington Nationals to pay for construction costs of the new baseball stadium.

NOTE 12 COMMITMENTS AND CONTINGENCIES

The Commission is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. To limit this exposure, the Commission carries general liability, property and casualty, auto liability, and commercial crime insurance policies. The Commission has a \$25 deductible. During fiscal year 2008, there was one incident at RFK Stadium that was referred to the Commission's insurance carrier; however, it is not likely to exceed the Commission's insurance limits. There were no incidents in Fiscal Year 2009.

NOTE 13 SUBSEQUENT EVENTS

Pursuant to the Fiscal Year 2010 Budget Support Second Emergency Act Of 2009, D.C. Act 18-207, the Commission was abolished effective October 1, 2009. The event planning, community outreach and other administrative functions of the former Commission merged with the Washington Convention Center Authority (WCCA) to form a new organization known as the Washington Convention and Sports Authority (WCSA). The D.C. Department of Real Estate Services (DRES), formerly known as the Office of Property Management became responsible for the maintenance and upkeep of the RFK Stadium/D.C. Armory campuses.



**INDEPENDENT AUDITORS' REPORT
ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

To the Mayor and Members of
The Council of the Government of the District of Columbia and
Sports and Entertainment Commission Board of Directors
Washington, D.C.

We have audited the financial statements of the District of Columbia Sports and Entertainment Commission (the Commission) as of and for the year ended September 30, 2009, and have issued our report thereon dated February 26, 2010. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Commission's internal control over financial reporting as a basis for designing our auditing procedure for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Commission's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Commission's internal control over financial reporting.

Our consideration of the internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, we identified certain deficiencies in internal control over financial reporting that we consider to be significant deficiencies

A *control deficiency* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A *significant deficiency* is a control deficiency or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control. We consider the deficiencies described in the accompanying schedule of findings and responses to be significant deficiencies in internal control over financial reporting: 2009-1 through 2009-2.

A *material weakness* is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. However, we believe items 2009-01 and 2009-2 to be material weaknesses.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Commission's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

The Commission's responses to the findings identified in our audit are described in the schedule of findings and responses. We did not audit the Commission's responses and, accordingly, we express no opinion on it.

This report is intended solely for the information of the Board of Directors, management, and others within the organization, and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in cursive script that reads "Bert Smith, CCA".

February 26, 2010
Washington, D.C.

**DISTRICT OF COLUMBIA
SPORTS AND ENTERTAINMENT COMMISSION
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED SEPTEMBER 30, 2009**

2009-1

Financial Reporting Deficiencies

In the later part of the fiscal year, the Washington Convention Center Authority (WCCA), which merged with the Commission after September 30, 2009 to create a new entity Washington Convention and Sports Authority (WCSA), assumed responsibility of the Commission's financial accounting operations and reporting responsibilities. In our audit, we identified a number of deficiencies in the Commission's financial reporting process, which are outlined in more detail below. Some of the deficiencies resulted in the delay in the completion the audit.

■ **Reconciliations**

- Some of the Commission's accounts had not been reconciled for a number of months. As a result, the WCCA management had to spend a significant time reconciling the accounts in preparation for the audit.

■ **Change Fund Reconciliation**

- The Commission maintains a certain amount of cash on hand in a "safe". The Commission's procedures require that the cash in the "safe" be reconciled on a monthly basis. Although cash was counted on a monthly basis and during the event settlement process throughout the fiscal year, the reconciliations for the first eight months of the fiscal year were not done until after the year-end.

■ **Payroll**

- The Commission had some employees whose payroll was processed in the District's Peoplesoft payroll system. Under the District's payroll system, employee's time and attendance must be reviewed and approved by their supervisor and Commission management. Although written approval signatures were not required on the time and attendance reports, the Commission was performing the procedure during the fiscal year. Of the fourteen payroll transactions reviewed, four time and attendance reports did not have the proper written approval signatures.

Recommendation: We recommend the WCSA perform an accounting assessment of its new Sports and Entertainment Division to determine the resources needed to provide effective internal controls and accurate, complete, and timely financial reports.

Views of Responsible Officials and Planned Corrective Action: Since the Commission ceased to exist on October 1, 2009 and its operations merged with the Washington Convention Center Authority (WCCA) now know as the "Washington Convention and Sports Authority" (WCSA), it will therefore adopt the policies and procedures and internal control of the former WCCA who for the past two (2) received excellent audit report with no management letter to report.

DISTRICT OF COLUMBIA
SPORTS AND ENTERTAINMENT COMMISSION
SCHEDULE OF FINDINGS AND RESPONSES *(Continued)*
FOR THE YEAR ENDED SEPTEMBER 30, 2009

2009-2

Establishment of Human Resource Function

During the fiscal year, the Commission still had not established an adequate human resource function. The Commission continued to use employees who had limited knowledge of personnel laws and regulations to process the organization's personnel actions. Of the forty payroll transactions reviewed during the audit, the Commission was unable to provide personnel action forms for fourteen employees and signed personnel action forms for two employees.

The Commission also had not developed a written personnel policy and procedures manual that covered the employees who were not paid through the District's payroll system. Employees paid through the District's Peoplesoft system followed the District's personnel policies and procedures.

Recommendation: No recommendation was provided because WCSA has a separate human resource department that processes the entity's personnel actions.

Views of Responsible Officials and Planned Corrective Action: The Commission Human Resource functions were absorbed by the WCSA Human Resources Department beginning October 1, 2009. It will therefore adopt the policies and procedures and internal control of the former WCCA who for the past two (2) received excellent audit report with no management letter to report.

SCHEDULE 1

DISTRICT OF COLUMBIA SPORTS AND ENTERTAINMENT COMMISSION SCHEDULE OF EVENTS HELD AT RFK STADIUM AND ARMORY FOR THE YEAR ENDED SEPTEMBER 30, 2009

Armory Events

10/4/08	Roller Girls Bout
10/11/08	Parent Expo by Greater Washington Urban League
10/18/08	Howard Step Show 2008
10/19/08	Spirit of Praise Gospel Concert
10/24-26/2008	Marine Corp Marathon Expo 2008
11/2/08	La Feria de la Familia 2008
11/14 -11/16/2008	National Geographic Warehouse Sale
11/22/08	EL Carnival de San Miguel
11/29/08	Roller Girls Bout
12/10/08	Senior Christmas Luncheon
12/13/08	Mixed Martial Arts (12/8/07)
12/20/08	Navy Tailgate
1/9 - 11/2009	Great Merchandise Sale
1/16 - 1/17/09	New Millennium Concert
1/19-1/21/09	Presidential Inaugural Committee
1/24/09	Roller Girls Bout
2/7/09	Latin Concert
2/21/09	Roller Girls Bout
2/13-2/15/2009	RW Commerford Kids Fun Fair 3/1-2/08
3/4/09	Positive Choices
3/14/09	Roller Girls Bout
3/6 - 3/8//2009	Great Merchandise Sale
3/20/09	National Marathon
3/24/09	Subway We Can (Pep-Rally)
3/14/09	Washington Freedom 2009
3/28-29/2009	Encuentro Catolico III
4/3/09	National Cherry Blossom Festival
4/4/09	D.C. Armor vs. Reading Express
4/11/09	D.C. Armor vs. Erie Riverrats
4/18/09	Roller Girls Bout
4/25/09	D.C. Armor vs. Harrisburg Stampede
5/10/09	I & J Concert
5/9/09	Roller Girls Bout
5/16/09	Taste of the South
5/23/09	D.C. Armor vs. Reading Express
5/30/09	Emerald Productions/The 4 Divas
6/5/09	Black Comedy Knock Out

DISTRICT OF COLUMBIA SPORTS AND ENTERTAINMENT COMMISSION
SCHEDULE OF EVENTS HELD AT RFK STADIUM AND ARMORY (Continued)
FOR THE YEAR ENDED SEPTEMBER 30, 2009

6/6/09	D.C. Armor vs. Baltimore Mariner
6/9/09	Community Vision Expo
6/13/09	D.C. Armor vs. Carolina
6/20/09	D.C. Armor vs. Erie Riverrats
6/22/09	DDOE Summer Youth Program
7/11/09	(WPGC SummerFest) Incredible Hip-Hop
9/10/09	Freedomworks
6/1 - 9/27/2009	Roller Girls (Including practice sessions)

Other

2/14/09	D.C. Wrestling Tournament (Entry Fee)
10/5/08	Virginia International Soccer
10/11/08	Wash Area Women Soccer League
10/12/08	Virginia International Soccer
10/18/08	Virginia International Soccer
10/19/08	Virginia International Soccer
11/8/08	Wash Area Women Soccer League
11/2/08	Virginia International Soccer
11/15/08	Wash Area Women Soccer League
11/9/08	Virginia International Soccer
3/1/09	Cardoza Baseball

Parking

10/1/08	Farmers Market
10/1/08	Capital Paving of D.C.
10/5/08	HIV/AIDS Foundation
11/1/08	Farmers Market
11/1/08	Capital Paving of D.C.
12/1/08	Farmers Market
12/1/08	Capital Paving of D.C.
1/1/09	Farmers Market
1/1/09	Capital Paving of D.C.
01/17 - 20/09	Calloway Bus Parking
1/20/09	Washington Post
2/1/09	Farmers Market
2/1/09	Capital Paving of D.C.
2/13/09	Deals on Wheels (Volks Wagon)
3/1/09	Farmers Market
3/1/09	Capital Paving of D.C.
3/14/09	Shamrock Festival
4/1/09	Farmers Market
4/1/09	Capital Paving of D.C.

DISTRICT OF COLUMBIA SPORTS AND ENTERTAINMENT COMMISSION
SCHEDULE OF EVENTS HELD AT RFK STADIUM AND ARMORY (Continued)
FOR THE YEAR ENDED SEPTEMBER 30, 2009

5/1/09	Farmers Market
5/1/09	Capital Paving of D.C.
5/16/09	DC101 Chili Cook Off
5/17/09	Latin #8 Concert/Promex
5/22/09	Bega Services (Bicycle Races)
5/24/09	Bike Criterium
6/1/09	Farmers Market
6/1/09	Capital Paving of D.C.
6/20/09	Chartered Health Day (Lot 4)
6/27 -28/2009	HOOP IT UP
7/1/09	Farmers Market
7/1/09	Capital Paving of D.C.
7/07 - 17/2009	A T&T (Experient, Inc.) DRILL
7/25/09	AM RAMP CO. DEMO
8/1/09	Farmers Market
8/1/09	Capital Paving of D.C.
8/4/09	Annual 5K RUN/Walk
8/15/09	Stone Soul Picnic 2009
8/23/09	Ride for Life
8/30/09	The Rock Christian Church
9/1/09	Farmers Market
9/1/09	Capital Paving of D.C.
9/26/09	Ragnar Relay

Stadium

10/1/08	United vs. Cruz Azul
10/4/08	United vs. Chivas USA
10/11/08	US vs. Cuba
10/16/08	United vs. New England
10/22/08	EL Salvador vs. Bolivia
10/29/08	United vs. CD Marathon
12/20/08	EagleBank Bowl
1/19/09	National Day of Service
3/28/09	United vs. Chicago
4/4/09	United vs. Houston
4/17/09	United vs. New England
4/22/09	United vs. FC Dallas
5/2/09	United vs. Dallas
5/9/09	United vs. Toronto FC
5/20/09	United vs. New York
5/23/09	United vs. Real Salt Lake
5/30/09	El Salvador vs. Jamaica

DISTRICT OF COLUMBIA SPORTS AND ENTERTAINMENT COMMISSION
SCHEDULE OF EVENTS HELD AT RFK STADIUM AND ARMORY (Continued)
FOR THE YEAR ENDED SEPTEMBER 30, 2009

6/4/09	United vs. New York
6/13/09	United vs. Chicago
7/8/09	CONCACAF Gold Cup (Double Header)
7/18/09	United vs. Colorado
7/28/09	United vs. El Salvador
8/22/09	United vs. Los Angeles (Galaxy)
8/26/09	United vs. Toluca (CONCACAF)
9/9/09	United vs. Kansas City
9/12/09	United vs. Seattle
9/24/09	United vs. CD Marathon (CONCACAF)
9/27/09	United vs. San Jose
9/30/09	United vs. Jabloteh (CONCACAF)
9/2/09	United vs. Seattle (US Open Cup)