

CAFR

2013 COMPREHENSIVE ANNUAL FINANCIAL REPORT



VINCENT C. GRAY MAYOR

NATWAR M. GANDHI CHIEF FINANCIAL OFFICER JUNE 2000–JANUARY 2014

JEFF DEWITTCHIEF FINANCIAL OFFICER
PRESENT

GOVERNMENT OF THE DISTRICT OF COLUMBIA OFFICE OF THE CHIEF FINANCIAL OFFICER

Year Ended September 30, 2013



BASIC FINANCIAL STATEMENTS

The basic financial statements include the Government-Wide Financial Statements, Governmental Fund Financial Statements, Propietary Fund Financial Statements, Fiduciary Fund Financial Statements and the Component Unit Financial Statements. These financial statements present different views of the District.

Following the basic financial statements are the *Notes to the Basic Financial Statements* which explain some of the information in the financial statements and provide more detail.

Exhibit 1-a

District of Columbia Statement of Net Position September 30, 2013

(With Comparative Totals at September 30, 2012) (\$000s)

Coordinate Part				Primar	v Go	vernment					
Cash and cash equivalents (umentriced) 1,279,409 8,856 1,288,265 8,989,418 7,609 Due from federal government 508,556 10,210 518,846 526,821 - Taxess receivable, net 384,120 - 384,120 423,309 - Accounts receivable, net 154,501 17,542 172,043 194,531 29,275 Other receivable - 1,275,472 172,043 194,531 29,275 Other receivable - 1,275,472 172,043 194,531 29,275 Due from primary government - 1,275,472 172,043 194,531 29,275 Due from form primary government - 1,275,473 184,745 184,822 - 1,275 Due from form form spinary government - 1,275,474 184,822 - 1,275 Due from form form spinary government - 1,275 184,865 184,822 - 1,285 Due from form form spinary government - 1,275 184,865 184,822 - 1,285 Due from form form spinary government - 1,275 184,865 184,865 184,822 - 1,285 Due from form spinary government - 1,285 184,865		Governmental			,		otals			Component	
Cash and cash equivalents (unrestricted)		Activities	_	Activities	_	2013		2012 as restated		Units	
Investments (uncertricted)	ASSETS	•			_				•		
Investments (amestricted)	Cash and cash equivalents (unrestricted)	1 279 409	¢	8 856	•	1 288 265	¢	989 418	œ.	76 096	
Due from finderal government		1,277,407	Ψ	0,050	Ψ.	1,200,203	Ψ	707,410	Ψ		
Taxes receivable, net 384,120 - 384,120 423,309 20,275 Other receivables - - 172,043 194,531 20,275 Other receivables - - - 28,067 Due from component units 24,745 - 24,745 34,282 - Due from component units 24,745 - 24,745 342,82 - Due from component units 35,846 (35,456) - - Invertories 25,800 - 25,800 23,079 1,249 Other current assets 2,544 7 2,561 1,750 24,701 Other current assets 2,554 7 2,561 1,750 24,701 Other current assets 2,554 17 2,561 1,750 24,701 Other current assets 2,554 10,200 108,824 404,636 317,653 Other long term assets 714,010 - 714,010 647,255 668,541 Other long term assets 1,953,984 - 1,953,984 2,145,607 109,057 Total assets 1,953,984 - 1,953,984 2,145,607 109,057 Total assets 1,571,330 323,600 16,034,930 14,795,256 2,280,091 DEFERRED OUTFLOW OF RESOURCES Derivative instrument 50,275 - 50,275 73,597 - LIABILITIES Accounts payable 840,898 58,538 899,436 769,517 34,918 Compensation payable 205,171 838 206,009 182,449 17,518 Due to primary government - 2,267 22,827 2,275 Due to component units 2,867 - 28,067 22,827 2,287 Due to fiduciary funds - 2,267 2,287 2,287 Due to more turn one year 42,266 - 42,666 10,030 84,616 Derivative instrument liabilities 30,262 - 50,262 73,048 - Due to incorrect payable 115,522 - 50,262 73,048 - Due to incorrect payable 2,279,925 77,310 12,357,235 11,453,941 1,706,470 Net investment in capital assets 2,89,043 427 2,849,470 2,872,752 440,323 Restricted for: Expendable 1,279,925 77,310 12,357,235 1,470,098 Due to incorrect payable 1,15,22 1,150,637 1,470,098 Due to more than one year 4,	, ,	508.636		10.210		518 846		526.821		100,512	
Accounts receivable, net				10,210						_	
Due from primary government	· · · · · · · · · · · · · · · · · · ·			17.542						20 275	
Due from primary government		-		17,512		172,013		1>1,001			
Due from component units 24,745		_		_				_		•	
Due from fiduciary finds		24 745		_		24 745		34 282		20,007	
Internal balances 35,456 35,456	•			_						_	
Determines	•			(35.456)				2,213			
Cash and cash equivalents (restricted) 1,583,058 31,814 1,894,872 1,122,993 111,602				(33,430)		25 890		23.079		1 249	
Cash and eash equivalents (restricted) 1,583,058 311,814 1,894,872 1,122,493 111,602 Investments (restricted) 98,624 10,200 108,824 40,4636 317,663 Other long term assets 714,010 - 714,010 647,285 668,541 Depreciable capital assets 1,933,084 - 1,953,084 2,145,607 109,087 Total assets 1,933,084 - 1,953,084 2,145,607 109,087 Total assets 1,971,1330 323,600 16,034,930 14,795,256 2,280,091 DEFERRED OUTFLOW OF RESOURCES Derivative instrument 50,275 - 50,275 73,597 - LIABILITES Accounts payable 840,898 58,538 899,436 769,517 34,918 Due to primary government - - 2,607 2,8067 2,807 - 24,745 Due to findciary funds - - - 55 - 2,807 - 2,807				7							
Description Proceedings Process Proces				·-		•		•		•	
Compensation payable Security										•	
Depreciable capital assets	the state of the s			10,200				•			
Non-depreciable capital assets	-			427				-			
Deferred Outflow OF RESOURCES				427							
DeFerrative instrument 50,275 - 50,275 73,597 -			-	222.600	-		-		_		
Derivative instrument So,275 - So,275 73,597 -	1 otal assets	15,/11,330	-	323,600	-	16,034,930	-	14,795,256	-	2,280,091	
Accounts payable	DEFERRED OUTFLOW OF RESOURCES										
Accounts payable 840,898 58,538 899,436 769,517 34,918 Compensation payable 205,171 838 206,009 182,449 17,518 Due to primary government - - - - 24,745 Due to component units 28,067 - 28,067 22,827 - Due to fiduciary funds - - 35 - Uneamed revenues 661,756 136 661,892 659,133 16,024 Accrued liabilities 425,220 7,598 432,818 439,592 17,279 Accrued interest payable 115,522 - 115,522 116,638 - Other current liabilities 42,566 - 42,566 10,030 84,616 Derivative instrument liabilities 50,262 - 50,262 73,048 - Long-term liabilities 9,428,077 6,190 9,434,267 8,695,575 1,470,098 Total liabilities 12,279,925 77,310 12,357,235 11,453,941	Derivative instrument	50,275	_	<u> </u>	_	50,275		73,597	_	<u> </u>	
Accounts payable 840,898 58,538 899,436 769,517 34,918 Compensation payable 205,171 838 206,009 182,449 17,518 Due to primary government - - - - 24,745 Due to component units 28,067 - 28,067 22,827 - Due to fiduciary funds - - 35 - Uneamed revenues 661,756 136 661,892 659,133 16,024 Accrued liabilities 425,220 7,598 432,818 439,592 17,279 Accrued interest payable 115,522 - 115,522 116,638 - Other current liabilities 42,566 - 42,566 10,030 84,616 Derivative instrument liabilities 42,566 - 42,566 10,030 84,616 Derivative instrument liabilities 50,262 - 50,262 73,048 - Long-termi liabilities 10,245 4,010 486,396 485,097 <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></td<>											
Compensation payable 205,171 838 206,009 182,449 17,518 Due to primary government - - - 28,067 28,067 228,067 228,077 - 224,745 Due to fiduciary funds - - - - 35 - - Uncarned revenues 661,756 136 661,892 659,133 16,024 Accrued liabilities 425,220 7,598 432,818 439,592 17,279 Accrued interest payable 1115,522 - 115,522 116,638 - - 000	LIABILITIES										
Compensation payable 205,171 838 206,009 182,449 17,518 Due to primary government - - - - 24,745 Due to component units 28,067 - 28,067 22,827 - Due to fiduciary funds - - - 35 - Uncamed revenues 661,756 136 661,892 659,133 16,024 Accrued liabilities 425,220 7,598 432,818 439,592 17,279 Accrued interest payable 1115,522 - 115,522 116,638 - Other current liabilities 42,566 - 42,566 10,030 84,616 Derivative instrument liabilities 50,262 - 50,262 73,048 - Long-term liabilities 482,386 4,010 486,396 485,097 41,272 Due within one year 9,428,077 6,190 9,434,267 8,695,755 1,470,098 Total liabilities 2,849,043 427 2,849,470	Accounts payable	840,898		58,538		899,436		769,517		34,918	
Due to primary government	* *					-		•			
Due to component units 28,067 - 28,067 22,827 - 1		,		-							
Due to fiduciary funds		28.067		-		28.067		22.827			
Uneamed revenues 661,756 136 661,892 659,133 16,024 Accrued liabilities 425,220 7,598 432,818 439,592 17,279 Accrued interest payable 115,522 - 115,522 116,638 - Other current liabilities 42,566 - 42,566 10,030 84,616 Derivative instrument liabilities 50,262 - 50,262 73,048 - Long-term liabilities 8,695,275 1,470 486,396 485,097 41,272 Due within one year 482,386 4,010 486,396 485,097 41,272 Due in more than one year 9,428,077 6,190 9,434,267 8,695,575 1,470,098 Total liabilities 2,849,043 427 2,849,470 2,872,752 440,323 Restricted for: Expendable Debt service 488,201 - 488,201 388,255 - Benefit payments - 241,952 241,952 229,930		,		_		,				_	
Accrued liabilities 425,220 7,598 432,818 439,592 17,279 Accrued interest payable 115,522 - 115,522 116,638 - Other current liabilities 42,566 - 42,566 10,030 84,616 Derivative instrument liabilities 50,262 - 50,262 73,048 - Long-term liabilities: Due within one year 482,386 4,010 486,396 485,097 41,272 Due in more than one year 9,428,077 6,190 9,434,267 8,695,575 1,470,098 Total liabilities 12,279,925 77,310 12,357,235 11,453,941 1,706,470 NET POSITION Net investment in capital assets 2,849,043 427 2,849,470 2,872,752 440,323 Restricted for: Expendable Debt service 488,201 - 488,201 388,255 - Benefit payments - 241,952 241,952 229,930 - Capital projects 102,434 - 102,434 Grants and special purposes 170,162 - 170,162 180,921 - Budget reserves 30,759 - 30,759 29,874 Purpose restriction 117,621 - 117,621 99,072 - Emergency reserves 339,490 - 339,490 339,103 - Other 16,015 - 16,015 20,357 155,457	-	661.756		136		661 892				16 024	
Accrued interest payable 115,522 - 115,522 116,638 - Other current liabilities 42,566 - 42,566 10,030 84,616 Derivative instrument liabilities 50,262 - 50,262 73,048 - Long-term liabilities: Long-term liabilities: Due within one year 482,386 4,010 486,396 485,097 41,272 Due in more than one year 9,428,077 6,190 9,434,267 8,695,575 1,470,098 Total liabilities 12,279,925 77,310 12,357,235 11,453,941 1,706,470 NET POSITION Net investment in capital assets 2,849,043 427 2,849,470 2,872,752 440,323 Restricted for: Expendable Debt service 488,201 - 488,201 388,255 - Benefit payments - 241,952 241,952 229,930 - Capital projects 102,434 - 102,434 - 102,434 - Capital projects 102,434 - 102,434 - 102,434 - Grants and special purposes 170,162 - 170,162 180,921 - Budget reserves 30,759 - 30,759 29,874 - Purpose restriction 117,621 - 117,621 99,072 - Emergency reserves 339,490 - 339,490 339,103 - Other 16,015 - 16,015 20,357 155,457											
Other current liabilities 42,566 - 42,566 10,030 84,616 Derivative instrument liabilities: 50,262 - 50,262 73,048 - Long-term liabilities: - 482,386 4,010 486,396 485,097 41,272 Due in more than one year 9,428,077 6,190 9,434,267 8,695,575 1,470,098 Total liabilities 12,279,925 77,310 12,357,235 11,453,941 1,706,470 NET POSITION Net investment in capital assets 2,849,043 427 2,849,470 2,872,752 440,323 Restricted for: Expendable Debt service 488,201 - 488,201 388,255 - Benefit payments - 241,952 241,952 229,930 - Capital projects 102,434 - 102,434 - - Grants and special purposes 170,162 - 170,162 180,921 - Budget reserve				.,550						17,27	
Derivative instrument liabilities 50,262 - 50,262 73,048 - 1 1 1 1 1 1 1 1 1				_						84 616	
Long-term liabilities: Due within one year 482,386 4,010 486,396 485,097 41,272 Due in more than one year 9,428,077 6,190 9,434,267 8,695,575 1,470,098 Total liabilities 12,279,925 77,310 12,357,235 11,453,941 1,706,470 NET POSITION				_						01,010	
Due within one year 482,386 4,010 486,396 485,097 41,272 Due in more than one year 9,428,077 6,190 9,434,267 8,695,575 1,470,098 Total liabilities 12,279,925 77,310 12,357,235 11,453,941 1,706,470 NET POSITION Net investment in capital assets 2,849,043 427 2,849,470 2,872,752 440,323 Restricted for: Expendable Debt service 488,201 - 488,201 388,255 - Benefit payments - 241,952 241,952 229,930 - Capital projects 102,434 - 102,434 - - Grants and special purposes 170,162 - 170,162 180,921 - Budget reserves 30,759 - 30,759 29,874 - Purpose restriction 117,621 - 117,621 99,072 - Emergency reserves 339,490 - 339,490 33		50,202				30,202		75,040			
Due in more than one year 9,428,077 6,190 9,434,267 8,695,575 1,470,098 Total liabilities 12,279,925 77,310 12,357,235 11,453,941 1,706,470 NET POSITION Net investment in capital assets 2,849,043 427 2,849,470 2,872,752 440,323 Restricted for: Expendable 5 5 5 5 5 5 5 6 6 88,201 5 488,201 388,255 5 6 6 6 6 6 7 241,952 241,952 229,930 6 6 7 241,952 241,952 229,930 6 6 6 6 6 6 6 6 6 6 6 6 7 102,434 6 7 102,434 7 102,434 7 102,434 9 9 9 9 7 29,874 8 9 9 9 9 9 9	-	482 386		4 010		486 396		485 097		41 272	
Total liabilities 12,279,925 77,310 12,357,235 11,453,941 1,706,470 NET POSITION Net investment in capital assets 2,849,043 427 2,849,470 2,872,752 440,323 Restricted for: Expendable Debt service 488,201 - 488,201 388,255 - Benefit payments - 241,952 229,930 - Capital projects 102,434 - 102,434 - - Grants and special purposes 170,162 - 170,162 180,921 - Budget reserves 30,759 - 30,759 29,874 - Purpose restriction 117,621 - 117,621 99,072 - Emergency reserves 339,490 - 339,490 339,490 339,103 - Other 16,015 - 16,015 20,357 155,457				,							
NET POSITION Net investment in capital assets 2,849,043 427 2,849,470 2,872,752 440,323 Restricted for: Expendable 			-		· -		-		-		
Net investment in capital assets 2,849,043 427 2,849,470 2,872,752 440,323 Restricted for: Expendable Debt service 488,201 - 488,201 - 488,201 - 488,201 - 241,952 229,930 - Benefit payments - 241,952 229,930 - Capital projects 102,434 - 102,434 - - 241,952 229,930 - Grants and special purposes 170,162 - 170,162 180,921 - Budget reserves 30,759 - 30,759 29,874 - Purpose restriction 117,621 - 117,621 99,072 - Emergency reserves 339,490 - <td rows<="" td=""><td>NET POSITION</td><td>,</td><td>-</td><td></td><td>_</td><td>,,</td><td>-</td><td></td><td></td><td>-3</td></td>	<td>NET POSITION</td> <td>,</td> <td>-</td> <td></td> <td>_</td> <td>,,</td> <td>-</td> <td></td> <td></td> <td>-3</td>	NET POSITION	,	-		_	,,	-			-3
Restricted for: Expendable Debt service 488,201 - 488,201 388,255 - Benefit payments - 241,952 229,930 - Capital projects 102,434 - 102,434 - - Grants and special purposes 170,162 - 170,162 180,921 - Budget reserves 30,759 - 30,759 29,874 - Purpose restriction 117,621 - 117,621 99,072 - Emergency reserves 339,490 - 339,490 339,103 - Other 16,015 - 16,015 20,357 155,457		2 040 042		427		2 940 470		2 072 752		440.332	
Expendable Debt service 488,201 - 488,201 388,255 - Benefit payments - 241,952 241,952 229,930 - Capital projects 102,434 - 102,434 - - Grants and special purposes 170,162 - 170,162 180,921 - Budget reserves 30,759 - 30,759 29,874 - Purpose restriction 117,621 - 117,621 99,072 - Emergency reserves 339,490 - 339,490 339,103 - Other 16,015 - 16,015 20,357 155,457		2,047,043		427		4,047,470		4,014,132		440,323	
Debt service 488,201 - 488,201 388,255 - Benefit payments - 241,952 229,930 - Capital projects 102,434 - 102,434 - - Grants and special purposes 170,162 - 170,162 180,921 - Budget reserves 30,759 - 30,759 29,874 - Purpose restriction 117,621 - 117,621 99,072 - Emergency reserves 339,490 - 339,490 339,103 - Other 16,015 - 16,015 20,357 155,457											
Benefit payments 241,952 241,952 229,930 - Capital projects 102,434 - 102,434 - - Grants and special purposes 170,162 - 170,162 180,921 - Budget reserves 30,759 - 30,759 29,874 - Purpose restriction 117,621 - 117,621 99,072 - Emergency reserves 339,490 - 339,490 339,103 - Other 16,015 - 16,015 20,357 155,457	•	488 201		_		488 201		388 255		_	
Capital projects 102,434 - 102,434 - - Grants and special purposes 170,162 - 170,162 180,921 - Budget reserves 30,759 - 30,759 29,874 - Purpose restriction 117,621 - 117,621 99,072 - Emergency reserves 339,490 - 339,490 339,103 - Other 16,015 - 16,015 20,357 155,457		400,201		241 052		041.050				•	
Grants and special purposes 170,162 - 170,162 180,921 - Budget reserves 30,759 - 30,759 29,874 - Purpose restriction 117,621 - 117,621 99,072 - Emergency reserves 339,490 - 339,490 339,103 - Other 16,015 - 16,015 20,357 155,457		102.424		241,932				229,930		•	
Budget reserves 30,759 - 30,759 29,874 - Purpose restriction 117,621 - 117,621 99,072 - Emergency reserves 339,490 - 339,490 339,103 - Other 16,015 - 16,015 20,357 155,457				-				100.021		-	
Purpose restriction 117,621 - 117,621 99,072 - Emergency reserves 339,490 - 339,490 339,103 - Other 16,015 - 16,015 20,357 155,457				-						-	
Emergency reserves 339,490 - 339,490 339,103 - Other 16,015 - 16,015 20,357 155,457	~	•		-							
Other 16,015 - 16,015 20,357 155,457	=			-						-	
				-				•			
Nonexpendable 7 220		16,015		-		16,015		20,357			
		- (cas a : =)						-		7,568	
Unrestricted (deficit) (632,045) 3,911 (628,134) (745,352) (29,727) Total net position \$ 3,481,680 \$ 246,290 \$ 3,727,970 \$ 3,414,912 \$ 573,621	()				<u>, —</u>		<u> </u>				
Total net position \$ 3,481,680 \$ 246,290 \$ 3,727,970 \$ 3,414,912 \$ 573,621	Your net hosinon	3,481,680	= 3 :	246,290	•	3,727,970	³ =	5,414,912	• =	573,621	

Exhibit 1-b

District of Columbia
Statement of Activities
For the Year Ended September 30, 2013
(With Comparative Totals for the Year Ended September 39, 2012)
(8000s)

Net (Expense) Revenue and

Charges for Services Feest Pees	Charges for Services, Fees, Fines & Forfeits 106,069 \$ 136,436 107,276 2,731 7,833 170,810 242,460 242,460 242,460 5 773,675 \$ 5	Operating Grants and Contributions 48,622 66,777 529,382 348,622 2,257,582 2,557,582 2,557,582 2,557,582	Capital Grants and Contributions \$ 4,454 576 - 41,210 224,573	\	Primary (Business-type Activities	Primary Government ress-type Tor tivities 2013	Totals 2012 as restated	Component Units
ss: on and support strit and regulation icie 1, icie 2, ces 4, debt tral activities 10, sege \$\$ sunits \$\$\$ Ceneral r Taxes: Prop Salab Investmin Miscell Subsidy Transifer in Total	Services, Fees, Fines & Forfeits 106,069 136,436 107,276 2,731 7,893 170,810 242,460 242,460 773,675	Contributions 48,622 66,777 529,382 348,622 2,257,582 2,257,582 26,133	3rants and antributions 4,454 576 - 41,210 224,573	Ac over	Business-type Activities		tals	Component Units
ss: on and support small and regulation lice ern 2 4 debt teal activities 10 sers in neactivities 10 corporation corporation units S 10 S S S S S S S S S S S S S S S S S	Fines & Forfeits 106,069 136,436 136,436 137,276 2,731 7,893 170,810 242,460 242,460 773,675	48,622 66,777 529,382 348,622 2,257,382 2,257,382 26,133 3,277,118	4,454 576 576 - 41,210 224,573	₹	Activities	2013	2012 as restated	Units
ss: and and support ice and regulation lice and regulation ces 4, debt tal activities loope activities loope activities sige sige sight looperation loope Sale Subsidy Miscell Subsidy Transifer in Investin Miscell Subsidy Transifer in Total	106,069 136,436 107,276 2,731 7,893 170,810 242,460 242,460	48,622 66,777 529,382 348,622 2,255,582 26,133 3,277,118	4,454 576 - - 41,210 224,573				ACLE IN COLUMN	
on and support int and regulation 1, cen 2, ces 4, debt debt intal activities is: is: is: is: is: is: is:	106,069 136,436 107,276 2,731 7,893 170,810 242,460 242,460 773,675	48,622 66,777 529,382 348,622 2,257,882 26,133 26,133	4,454 576 - 41,210 224,573					
art and support \$ art and regulation 1, em 2, debt 2, debt 10, serior regulation 10,	106,069 136,436 107,276 2,731 7,893 170,810 - - 531,215 242,460 242,460	48,622 66,777 529,382 348,622 2,257,582 26,133	4,454 576 - 41,210 224,573					
debt tria activities ces debt tria activities is corporation pe activities corporation units S Taxes: Prog Gro Gro Otho Ot	136,436 107,276 2,731 7,893 170,810 - 531,215 242,460 242,460	66,777 \$22,382 348,622 2,257,582 26,133	576 - 41,210 224,573	\$ (834,629)		\$ (834,629)	\$ (870,131)	
ice 1, 2, 2, 2, 2, 3, 4, 4, 2, 2, 2, 2, 3, 4, 4, 2, 2, 2, 2, 2, 2, 2, 2, 2, 2, 2, 2, 2,	107,276 2731 7,893 170,810 531,215 242,460 242,460	229,362 348,622 2,257,582 26,133	- 41,210 224,573	(256,293)		(256,293)	(145,088)	
debt tral activities 10 session pe activities 10 ge \$ \$ 10 ge \$ \$ units \$ \$ Niscell Niscell Niscell Subsidy Transifer in Total	2.731 7,893 170,810 531,215 242,460 242,460	348,622 2,257,582 26,133	- 41,210 224,573	(860,358)		(860,358)	(842,617)	
debt ital activities 10 sensation pe activities 10 ge \$ \$ 10 units \$ \$ 10 Chool Other Depth of the Chool Other Depth of Chool Oth	7,893 170,810 531,215 242,460 242,460	2,257,582 26,133 - 3,277,118	41,210 224,573	(1,873,593)		(1,873,593)	(1,738,444)	
tal activities 10, weastion Pe activities \$ 10, with the second of the	170,810 - 531,215 242,460 242,460 773,675	26,133	224,573	(1,780,037)		(1,780,037)	(1,751,352)	
debt structurities representation pe activities le corporation corporation le corporation corporation corporation dept. Access Record Corporation Total Total Total	242,460 242,460 773,675	3,277,118		(181,907)		(181,907)	(122,105)	
s: seactivities 10, vensation pe activities ge \$ \$ 10, the corporation corporation lines Sales Chro Othe Chro Othe Sale Investin Investin Investin Investin Investir	531,215 242,460 242,460 773,615	3,277,118		(284.851)		(284.851)	(221,339)	
tral activities 10, wurstrion Pe activities Recorporation Loorporation units S 10, Prog Prog Prog Prog Prog Prog Prog Prog	531,215 242,460 242,460 773,675	3,277,118	•	(382,530)		(382,530)	(397,216)	
se activities ge \$ 10 units \$ 7 Ceneral r Faces: Program Miscell Subsidy Transifer in Total	242,460 242,460 773,675	2116,1226	270.813	(6.454.198)		(8454 198)	(6,088,797)	
rensation pe activities sige strong and stro	242,460 242,460 773,675		210,012	10,101,170		(0,1,1,0)	77700000	
renstion pe activities ge corporation corporation showing Sale hroo Groo Gr	242,460 242,460 773,675							
rensation see \$ 100 see \$ 100 units \$ 6 Ceneral r Taxes: Prog Sala Chro Otho Otho Otho Otho Otho Otho Otho Oth	242,460	•	٠		\$ 68 533	68 533	66 490	
ge scrivities \$ 100 corporation S	242,460	32.790			-	(222,855)	(316.968)	
ge \$ 10, and the corporation Sale Crownest Crowne	773,675	32,790			(154,322)	(154,322)	(250,478)	
ge \$ 10, I corporation units \$ 5 Taxes: Proyer Sale No Other No Other Investment Inve	773,675							
exchange \$ enter hospital corporation ce conent units \$ General r Taxes: Progr Sale Croo Gro Othe Investm Miscell Subsidy Transifer in Total	69	3,309,908	270,813	(6,454,198)	(154,322)	(6,608,520)	(6,338,770)	
exchange struct hospital corporation ce conent units S Texes: Prop Sale Croo Croo Orto Orto Orto Orto Orto Orto Orto O								
tts Sales Travestrum Miscellt Subsidy Transfer in Total		16,155 \$	27.744					\$ 27.744
General races: Taxes: Programmer Programmer Programmer Programmer Programmer Programmer Programmer Programmer Total	26,505	•						(202,573)
General r Taxes: Progress Prog	89,956		•					(11.315)
Miscole Transfer in Total	5,004	•	•					(60,933)
General r Taxes: Prof Sale Inco Groo Groo Howelm Investm Miscell Subsidy	30,173	23,277	19,960					(67,928)
General revenues: Taxes: Property taxes Sales and use taxes Income and franchise ts Gross receipts taxes Other taxes Investment earnings Miscellaneous Subsidy from primary gow Transfer in (out) Total general revenues	151,638 \$	39,432 \$	47,704					(315,005)
Centeral reveaues: Taxes: Property taxes Sales and use taxes Income and franchise ta Gross receipts taxes Other taxes Investment earnings Miscellaneous Subsidy from primary gow Transfer in (out) Total general revenues								
Property taxes Sales and use taxes Income and franchise ta Gross receipts taxes Other taxes Investment earnings Miscellaneous Subsidy from primary gow Transfer in (out) Total general revenues								
Sales and use taxes Income and franchise ta Gross receipts taxes Chler taxes Investment earnings Miscellaneous Subsidy from primary gow Transfer in (out) Total general revenues				2.012.788	٠	2.012.788	1 945 071	Ţ
Income and franchise ta Gross receipts taxes Other taxes Investment earnings Miscellaneous Subsidy from primary gove Transfer in (out) Total general revenues				1,247,374	•	1.247.374	1,218,576	1
Gross receipts taxes Other taxes Investment earnings Miscellaneous Subsidy from primary gove Transfer in (out) Total general revenues	se taxes			2,094,179		2,094,179	1 956 590	•
Other taxes Investment earnings Miscellaneous Subsidy from primary govt Transfer in (out) Total general revenues	50			345,852	•	345,852	319,036	•
Investment earnings Miscellancous Subsidy from primary gove Transfer in (out) Total general revenues				400,308	131,025	531,333	537,684	•
Miscellaneous Subsidy from primary gove Transfer in (out) Total general revenues				6,071	7,723	13,794	30,461	45,557
Subsidy from primary gove Transfer in (out) Total general revenues				280,097	96,161	676,258	693,146	31,992
Transfer in (out) Total general revenues	government			•		•		190,513
Total general revenues				68,314	(68,314)	•	•	
	ues and transfers		ı	6,754,983	166,595	6,921,578	6,700,564	268,062
Change in net position	ion			300,785	12,273	313,058	361,794	(46,943)
Net position at October 1, as restated	as restated			3.180.895	234.017	3414912	3.053.118	620 564
Net position at September 30	.30			\$ 3,481,680	\$ 246,290	\$ 3,727,970	\$ 3,414,912	\$ 573,621
The accompanying notes are an integral part of this statement.				ı				

District of Columbia ** 43

Exhibit 2-a

District of Columbia Balance Sheet Governmental Funds September 30, 2013 (With Comparative Totals at September 30, 2012) (\$000s)

		Federal & Private	Housing Production	General Capital	Nonmajor Governmental		otal ental Funds
	General	Resources	Trust	Improvements	Funds	2013	2012
ASSETS	e 1270.400 d		6	ø	•	6 1.070.400	001.41
Cash and cash equivalents (unrestricted)	\$ 1,279,409 \$ 364		\$ -		\$ -	\$ 1,279,409	\$ 981,41
Due from federal government		426,056	2,495	79,721	2.700	508,636	526,49
Taxes receivable, net	380,360		-		3,760	384,120	423,30
Accounts receivable, net	91,525	28,418	-	2,039	32,519	154,501	170,56
Due from component units	24,080	-	-	-	665	24,745	34,28
Due from other funds	231,527	35,111	4,420	-	20,700	291,758	238,67
Inventories	16,015	9,875	-	-	-	25,890	23,07
Other current assets	1,603	921	-		30	2,554	1,74
Cash and cash equivalents (restricted)	756,091	116,983	130,669	313,886	265,429	1,583,058	812,69
Investments (restricted)	85,322	-	2,147	-	11,155	98,624	388,25
Other long term assets	158,705	289,027	265,778	500		714,010	646,98
Total assets	3,025,001	906,391	405,509	396,146	334,258	5,067,305	4,247,48
JABILITIES							
Accounts payable	491,317	119,574	-	219,920	10,087	840,898	703,29
Compensation payable	184,591	17,668	-	2,749	163	205,171	181,63
Due to other funds	26,445	153,460	-	59,212	16,797	255,914	202,37
Due to component units	10,183	12,188	-	5,696	-	28,067	22,82
Unearned revenue	80,396	309,947	265,778	5,635	-	661,756	604,74
Accrued liabilities	301,091	123,392	-	-	737	425,220	432,27
Other current liabilities	42,565				1	42,566	10,03
Total liabilities	1,136,588	736,229	265,778	293,212	27,785	2,459,592	2,157,17
DEFERRED INFLOW OF RESOURCES						•	
Unavailable revenues	139,485			500	1,136	141,121	158,41
UND BALANCE							
Nonspendable	16,015	_	_	_	_	16.015	20,35
Restricted	976,071	170,162	139.731	102,434	305,337	1,693,735	1,397,91
Committed	659,567	170,102	155,751	102,131	505,557	659,567	595,00
Assigned	97,275	_		_	-	97,275	34,87
Unassigned	51,215	_		-	-	91,213	
Total fund balances	1,748,928	170,162	139,731	102,434	305,337	2,466,592	(116,26 1,931,89
otal liabilities, deferred inflow of resources							
nd fund balances	\$ 3,025,001 \$	906,391	\$ 405,509	\$ 396,146	\$ 334,258		\$ 4,247,48
	net position (Exhi Capital assets resources and Certain long to therefore not a Tax reve	for governmental a bit 1a) are different used in government therefore are not re- arm assets are not avecognized as revenu- enue related afterned inflow of res	because: al activities are no ported in the fund- vailable to pay cu- ues in the funds.	ot financial s.	litures and are	10,899,939 62,124 64,820	
	•	lease agreement - i		instrument liabilitie	es.	14,177 13	
	Net of deferred						
	Certain liabilit	es (such as bonds p	payable and accru	ed expenses) are no	ot due and		
	Certain liabilit payable in the	es (such as bonds p	payable and accru	ed expenses) are no			
	Certain liabilit payable in the General ob	es (such as bonds p current period: ligation bonds	payable and accru	ed expenses) are no	2,245,185		
	Certain liabilit payable in the General ob Income tax	es (such as bonds p current period: ligation bonds revenue bonds	payable and accru	ed expenses) are no	2,245,185 4,457,675		
	Certain liabilit payable in the General ob Income tax Tobacco se	es (such as bonds p current period: ligation bonds	payable and accru	ed expenses) are no	2,245,185 4,457,675 647,459		
	Certain liabilit payable in the General ob Income tax Tobacco se TIF bonds	es (such as bonds p current period: ligation bonds revenue bonds ttlement bonds	ayable and accru	ed expenses) are no	2,245,185 4,457,675 647,459 108,782		
	Certain liabilit payable in the General ob Income tax Tobacco se TIF bonds Ballpark bo	es (such as bonds p current period: ligation bonds revenue bonds ttlement bonds	nayable and accru	ed expenses) are no	2,245,185 4,457,675 647,459 108,782 502,255		
	Certain liabilit payable in the General ob Income tax Tobacco se TIF bonds Ballpark bo QZAB	es (such as bonds p current period: ligation bonds revenue bonds ttlement bonds	payable and accru	ed expenses) are no	2,245,185 4,457,675 647,459 108,782 502,255 6,682		
	Certain liabilit payable in the General ob Income tax Tobacco se TIF bonds Ballpark bc QZAB Accrued in	es (such as bonds p current period: igation bonds revenue bonds ttlement bonds unds	payable and accru	ed expenses) are no	2,245,185 4,457,675 647,459 108,782 502,255 6,682 115,522		
	Certain liabilit payable in the General ob Income tax Tobacco se TIF bonds Ballpark bc QZAB Accrued in Capital leas	es (such as bonds p current period: igation bonds revenue bonds ttlement bonds onds erest payable es	nayable and accru	ed expenses) are no	2,245,185 4,457,675 647,459 108,782 502,255 6,682 115,522 11,024		
	Certain liabilit payable in the General ob Income tax Tobacco se TIF bonds Ballpark bc QZAB Accrued in Capital leas	es (such as bonds p current period: igation bonds revenue bonds ttlement bonds unds	ayable and accru	ed expenses) are no	2,245,185 4,457,675 647,459 108,782 502,255 6,682 115,522	(10.025.085)	
	Certain liabilit payable in the General ob Income tax Tobacco se TIF bonds Ballpark bc QZAB Accrued in Capital leas	es (such as bonds p current period: igation bonds revenue bonds ttlement bonds onds erest payable es	oayable and accru	ed expenses) are no	2,245,185 4,457,675 647,459 108,782 502,255 6,682 115,522 11,024	(10,025,985)	

Exhibit 2-b

District of Columbia Statement of Revenues, Expenditures and Changes in Fund Balances Governmental Funds

For the Year Ended September 30, 2013
(With Comparative Totals for the Year Ended September 30, 2012)
(\$000s)

		Federal & Private	Housing Production	General Capital	Nonmajor Governmental	Tot Governmen	
	General	Resources	Trust	Improvements	Funds	2013	2012
REVENUES							
Taxes:							
Property taxes	2,012,511	\$ -	\$ -	\$ -	\$ 27,986	\$ 2,040,497 \$	1,934,786
Sales and use taxes	1,194,460	-	-	-	52,914	1,247,374	1,218,576
Income and franchise taxes	2,094,179	-	-	-	-	2,094,179	1,956,590
Gross receipts taxes	305,732	-	-	-	40,120	345,852	319,036
Other taxes	353,754	. -	46,554	-	-	400,308	404,066
Fines and forfeitures	178,708	-	-	-	-	178,708	185,771
Licenses and permits	105,081	_	-	-	-	105,081	99,300
Charges for services	243,073	4,309	-	44	-	247,426	252,332
Investment earnings	2,749	667	-	116	3,076	6,608	21,728
Miscellaneous	364,346	56,206	5,761	9,285	75,984	511,582	514,694
Federal contributions		555,038	´-	· •	´-	555,038	554,979
Operating grants		2,722,080	-	270,813	-	2,992,893	2,896,470
Total revenues	6,854,593	3,338,300	52,315	280,258	200,080	10,725,546	10,358,328
EXPENDITURES							
Current:							
Governmental direction and support	748,634	41.198	_	_	20,971	810,803	787.331
Economic development and regulation	260,700	66,517	55,926	<u>-</u>	,	383,143	318,266
Public safety and justice	982,461	531,008	-	_		1,513,469	1,469,727
Public education system	1,681,634	402,979	_	_	_	2,084,613	1,980,384
Human support services	1,783,940	2,258,264	_	_	_	4,042,204	3,881,043
Public works	261,049	26,549	-	_	-	287,598	342,215
Public transportation	284,851		_	_	-	284,851	221,339
Debt service:	•					,	,
Principal	193,504	_	-	4,140	56,668	254,312	217,645
Interest	320,135	20,181	_	4,844	64,860	410,020	375,461
Fiscal charges	8,160	,	-	203	277	8,640	15,447
Capital outlay	-,	_	_	1,172,102	36,379	1,208,481	1,152,943
Total expenditures	6,525,068	3,346,696	55,926	1,181,289	179,155	11,288,134	10,761,801
·							
Excess (deficiency) of revenues over							
(under) expenditures	329,525	(8,396)	(3,611)	(901,031)	20,925	(562,588)	(403,473)
OTHER FINANCING SOURCES (USES))						
Debt issuance	5,353	-	2,032	825,901	_	833,286	439,370
Refunding debt issuance	-,	-		-	25,005	25,005	608,210
Premium on sale of bonds	_	_	-	150,624	4,057	154,681	124,679
Payment to refunded bond escrow agent	_	_	-	,	(28,929)	(28,929)	(679,843)
Equipment financing program	_		_	41,016	(,)	41,016	49,463
Transfers in	118,362	_	66,931	112,404	66,866	364,563	353,087
Transfers out	(214,446)	(2,363)	•	(10,511)	(68,929)	(296,249)	(286,683)
Sale of capital assets	3,613	-,,	-	300	(,)	3,913	450
Total other financing sources (uses)	(87,118)	(2,363)	68,963	1,119,734	(1,930)	1,097,286	608,733
Net change in fund balances	242,407	(10,759)	65,352	218,703	18,995	534,698	205,260
Fund balances at October 1,	1,506,521	180,921	74,379	(116,269)	286,342	1,931,894	1,726,634
Fund balances at September 30 \$	1,748,928	\$ 170,162	\$ 139,731	\$ 102,434	\$ 305,337	2,466,592 \$	1,931,894

Exhibit 2-c

District of Columbia Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities For the Year Ended September 30, 2013 (\$000s)

Net change in fund balances - total governmental funds	\$ 534,698
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays that are capitalized exceeded depreciation expense in the	
current period.	474,980
Deferred inflow of resources, including property tax revenues which were earned but whose current financial resources are not available for the purpose of recognition in the governmental funds were recognized in the government-wide financial statements.	
Tax revenue related Other deferred inflow resources	(27,709) 64,820
Bond proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. This is the amount by which bond proceeds exceeded repayments.	(693,828)
Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds. This is the amount that other long term liabilities decreased in the current period.	(51,226)
Capital assets leased to nursing home	(113)
Payment of loan receivable from sale of capital assets in prior year	(300)
Investment income from investment derivative instrument	 (537)
Change in net position of governmental activities	\$ 300,785

Financial Section

Exhibit 2-d

District of Columbia Budgetary Comparison Statement For the Year Ended September 30, 2013 (\$0005)

National Purple National P							-						
Strategy					Voriono				Vaniona				
1,44,676 1,20,694 1,975,102 1,20,505 1,20,505 1,20,507 1,144,676 1,20,694 1,20,59		20	dget Revised	Actual	variance Positive (Negative)	Bu	dget	Actual	Variance Positive (Negative)	Buc	dget Revised	Actual	Variance Positive
S 2,000,841 S 1,905,807	Revenues and Sources:												
8 2,000,40 8 1,975,10 8 2,000,40 1,975,10 8 2,000,40 1,975,10 8 2,000,40 1,975,10 9 1,975,10 9 1,975,10 9 1,975,10 9 1,975,10 9 1,975,10 9 1,975,10 9 1,975,10 9 1,975,10 9 1,975,10 9 1,975,10 9 1,975,10 1,975,90	Taxes:												
1,148,707 1,25,8504 1,193,889 1,193,899 1,19	Property taxes	\$ 2,008,841	1,952,097	\$ 1,975,102	\$ 23,005	•					_	\$ 1,975,102	\$ 23,005
1,811,073 2,125,280 2,604,179 (351,80)	Sales and use taxes	1,148,676	1,206,804	1,193,889	(12,915)	•	•			1,148,676	1,206,804	1,193,889	(12,915)
Column	Income and franchise taxes	1,811,675	2,129,369	2,094,179	(35,190)	•			•	1,811,675	2,129,369	2,094,179	(35,190
Section Sect	Other taxes	636,303	666,030	657,522	(8,508)			,		636,303	666,030	657,522	(8,508
178,524 16,122 145,867 9,128	Total taxes	5,605,495	5,954,300	5,920,692	(33,608)	•		•		5,605,495	5,954,300	5,920,692	(33,608
175.22 165.12 145.29 (16.13 1.5.29 (16.13 1.5.29 (16.12 145.29 (16.13 1.5.29 (16.12 145.29 (16.13 1.5.29 (Licenses and permits	77,940	69,029	78,857	9,828	•		•	•	77,940	69,029	78,857	9,828
Graph Grap	Fines and forfeits	178,522	165,122	145,509	(19,613)	•	•	•	•	178,522	165,122	145,509	(19,613)
115.90 106,700 166,258 60,108 115.90 106,010 106,258 12,558 13,579 13,570 106,710 166,258 13,579 13,570 106,710 166,729 13,570 106,710 106,729 13,570 106,710 106,729 13,570 106,710 106,729 13,570 106,710 106,729 13,570 106,710 106,729 13,570 106,710 106,729 13,570 106,710 106,729 13,570 106,710 106,729 13,570 106,710 106,729 13,570 106,729	Charges for services	63,223	68,026	75,416	7,390			•	•	63,223	98,026	75,416	7,390
High control High	Miscellaneous	115,900	106,070	166,268	60,198			•	•	115,900	106,070	166,268	60,198
Column C	Other sources	455,488	433,273	469,143	35,870	•	٠	•	•	455,488	433,273	469,143	35.870
micross si 1,468 12.557 18.42 (114,145) 2,625,681 2,745,689 2,853.365 (16,0234) 2,025,031 2,745,997 3,513.5 (16,0234) 2,625,681 2,745,689 2,853.365 (16,0234) 2,625,691 2,745,689 2,853.365 (16,0234) 2,625,691 2,745,689 2,853.365 (16,0234) 2,625,691 2,745,689 2,853.365 (16,0234) 2,625,691 2,745,689 2,853.365 (16,0234) 2,625,691 2,745,689 2,853.365 (16,0234) 2,825,691 2,825,691 2,825,89	Bond proceeds	9'000'9	6,000	4,079	(1,921)		•		•	6,000	0009	4 079	(1 921
March Marc	Federal contributions		•	•	•	97,020	79,997	59.138	(20.859)	97.020	79.997	59.138	(20.859
micricines 51,468 113,287 18,422 (114,45) . 8,529 8,529 1,168 (11)16 26,971 and games 63,175 (61,175 (63,144 5) 139 1442 (11,144 5) . 8,5130 . 8,529 (11,148 5) . 8,5	Operating grant	•		•	•	2,625,681	2,745,689	2,585,365	(160.324)	2.625,681	2 745 689	2 585 365	(160 324
week 65,175 63,175 <td>Fund balance released from restrictions</td> <td></td> <td>132,587</td> <td>18,442</td> <td>(114,145)</td> <td>•</td> <td>8,529</td> <td>8.529</td> <td></td> <td>51.468</td> <td>141 116</td> <td>26 971</td> <td>(114 145</td>	Fund balance released from restrictions		132,587	18,442	(114,145)	•	8,529	8.529		51.468	141 116	26 971	(114 145
1,52,556 46,025	Interfund transfer-from lottery and game		63,175	68,314	5,139				•	63,175	63,175	68,314	5,139
pport 602,2537 7,043,608 6,992,888 7,507,70 2,283,4215 2,685,032 4,528 611,187 9,645,900 70 pport 602,430 587,627 570,726 16,901 29,556 31,490 26,962 4,528 611,287 9,645,900 70 public 29,374 929,170 12,987 11,184 81,457 68,800 12,577 41,124 11,130,121	Interfund transfer-others	35,326	46,026	46,168	142	•	•			35,326	46,026	46,168	142
puthorn 291/790 329,801 2899,32 29,859 87,448 81,457 68,880 12,577 379,288 411,289 368,822 10,413 11,210 10,210 10,29,942 299,32 29,859 87,448 81,457 68,880 12,577 379,288 411,289 368,822 10,413 11,210 10,210 10,20,002 1,504,002 1,504,002 1,184,91 10,20,002 1,184,91 10,20,002 1,184,91 10,20,002 1,184,91 10,20,002 1,184,91 10,20,002 1,184,91 10,20,002 1,184,91 10,20,002 1,184,91 10,20,002 1,184,91 10,20,91 10,20,91	Total revenues and other sources	6,652,537	7,043,608	6,992,888	(50,720)	2,722,701	2,834,215	2,653,032	(181,183)	9,375,238	9,877,823	9,645,920	(231,903
Page	Expenditures and Other Uses:												
1,0,0,0,0,0,0,0,0,0,0,0,0,0,0,0,0,0,0,0	Governmental direction and support	602,430	587,627	570,726	16,901	29,556	31,490	26,962	4.528	631,986	619.117	597.688	21.429
1,020,002 1,030,003 1,03	Economic development and regulation	291,790	329,801	299,942	29,859	87,448	81,457	68,880	12,577	379,238	411.258	368,822	42.436
1,620,002 1,590,003 1,485,610 18,458 308,107 330,666 278,082 25,584 1,928,109 1,783,692 1,783,692 1,783,692 1,783,692 1,783,693 1,783,693 1,783,693 1,783,693 1,783,693 1,783,693 1,783,693 1,783,693 1,783,693 1,783,693 1,783,693 1,783,693 1,783,693 1,783,693 1,783,693 1,883,993 1,983,993 1,983,993 1,983,993 1,983,993 1,983,993 1,983,993 1,983,993 1,983,993 1,983,993 1,983,993 1,983,993 1,983,993 1,983,993 1,993,993,90 1,993,993 1,993,993 1,993,993 1,993,993 1,993,993,90 1,993,993 1,993,993 1,993,993 1,993,993 1,993,993 1,993,993 1,993,993 1,993,993 1,993,993 1,993,993 1,993,993 1,993,993 1,993,993 1,993,993,993 1,993,993 1,993,993,993 1,993,993,993,993 1,993,993,993,993,993,993,993,993,993,99	Public safety and justice	995,574	992,170	981,755	10,415	116,864	158,045	139,246	18,799	1,112,438	1,150,215	1,121,001	29,214
	Public education system	1,620,002	1,504,068	1,485,610	18,458	308,107	330,666	278,082	52,584	1,928,109	1,834,734	1,763,692	71,042
1,643,872 1,688,469 1,675,504 22,965 2,133,249 2,163,244 3,767,121 3,571,121 3,571,199 3,771,1	Public education AY14 expenditure		178,903	178,903	•	•		•	•		178,903	178,903	'
Sep. 939 576,926 580,524 26,402 31,819 25,203 26,585 1,618 601,758 600,5129 577,109 4,135	Human support services	1,643,872	1,698,469	1,675,504	22,965	2,123,249	2,153,224	2,059,777	93,447	3,767,121	3,851,693	3,735,281	116,412
1,1286 8,899 2,387 -	Fublic works	569,939	576,926	550,524	26,402	31,819	28,203	26,585	1,618	601,758	605,129	577,109	28,020
4193 4193 3690 563 665 665 665 665 665 665 665 665 665	rresidential inauguration	•	11,286	8,899	2,387						11,286	8,899	2,387
4,133	Workforce investments		205	• !	502	•	•	•			202	•	505
## 467,424 463.279 459,628 3.651 - 20,181 20,181 - 467,424 483,460 479,809 ## 6,000 6,000 4,420 1,580 - 6,665 6,000 6,0	Wilson building	4,193	4,193	3,690	503	•			•	4,193	4,193	3,690	503
## 6,655	Repay bonds and interest	467,424	463,279	459,628	3,651	•	20,181	20,181		467,424	483,460	479,809	3,651
g 4,300 5,000 6,000 6,000 6,000 6,420 g 4,300 5,100 1,580 - - 6,000 6,000 4,420 d 32,542 31,825 717 - - 22,422 32,542 31,831 d 21,477 20,977 15,590 5,387 - - 21,477 20,977 15,590 foot 106,729 107,041 107,041 107,041 107,041 107,041 107,041 foot 20,477 20,977 35,111 - 23,402 36,503 107,041 107,041 foot 20,477 20,977 35,111 - 23,408 28,609 16,229 12,470 23,402 35,111	Repay revenue bonds and interest	8,222	6,665	6,665	• ;	•		•		8,222	6,665	6,665	•
## 4.550	Total on the term to	0,000	0,000	4,420	1,580				•	9,000	6,000	4,420	1,580
1,4,7	Cortificates of participation	4,590	2,118	186,1	737			•		4,390	2,118	1,581	537
105,747 15,750 15,550 15,570 15,550 15,570 15,550 15,570 15,550 15,570 15,550 15,570 15,550 15,570	Settlements on participation	24,242	24,242	51,625	/1/			•		32,542	32,542	31,825	717
36,712 35,711 3	Convention center transfer	106.729	107.041	15,550	196,0				,	21,477	776'07	15,590	2,387
ty costs 50,036 50,036 49,953 83 23,408 28,699 16,229 12,470 30,411 35,111 <td>Highway trust transfer</td> <td>36.472</td> <td>35 111</td> <td>35 111</td> <td></td> <td></td> <td>•</td> <td></td> <td></td> <td>106,729</td> <td>10/,041</td> <td>10/,041</td> <td>•</td>	Highway trust transfer	36.472	35 111	35 111			•			106,729	10/,041	10/,041	•
Solution	Emergency planning and security costs			111,00	1 1	73 408	009 80	- 22		30,472	28,500	111,55	- 0.
Fig. 157. 144 - 144 2,250 2,250 - 2,250 3,000 2,394 4,553	Operating lesse-equipment	50.036	50.036	40.053	. 8	63,400	660,02	10,229	12,470	23,408	660'87	16,229	12,470
35,803 88,202 88,202 88,202 88,202 88,202 88,202 88,202 88,202 88,202 88,202 88,202 88,202 88,202 88,202 88,202 88,202 88,202 8,626	Emergency and contingency reserve	750	144	77.	14	2.250	2 250		2 250	3,000	23,036	49,933	1304
8,626 8,626 8,626 8,626 8,626 8,626 8,626 8,626 8,626 8,628	Pay-go capital	35.803	88 202	88 202		004,4	007'7		0077	35.803	465,7		4,074
on 107,800 107	Schools modernization fund	8,626	8,626	8,626	•	•	•			8,626	8 676	8,626	
34,161 12,079 12,079 12,079 2,722,701 2,834,215 2,635,942 198,273 9,370,933 9,658,780 9,307,937 F uses 6,648,222 6,824,565 6,671,995 152,570 2,722,701 2,834,215 2,635,942 198,273 9,370,933 9,658,780 9,307,937 9,307,937 1,007 9,307,937 1,007 1,007 9,307,937 1,007	District retiree health contribution	107,800	107,800	107,800	•			•		107.800	107 800	107 800	,
r uses 6,648,232 6,824,365 6,671,995 152,570 2,722,701 2,834,215 2,635,942 198,273 9,370,933 9,658,780 9,307,937 = 1ER IER 8 4,305 8 219,043 8 320,893 8 101,850 8 - 8 17,090 8 17,090 8 4,305 8 219,043 8 337,983 8	Non-departmental agency	34,161	12,079	•	12,079	٠		•	•	34,161	12.079		12.079
IER s 4,305 \$ 219,043 \$ 320,893 \$ 101,850 \$ - \$ 17,090 \$ 17,090 \$ 4,305 \$ 219,043 \$ 337,983 \$	Total expenditures and other uses	6,648,232	6,824,565	6,671,995	152,570	2,722,701	2,834,215	2,635,942	198,273	9,370,933	9,658,780	9,307,937	350,843
\$ 4305 \$ 219,043 \$ 320,893 \$ 101,850 \$ - \$ 17,090 \$ 17,090 \$ 4,305 \$ 219,043 \$ 337,983 \$	EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER												
	USES - BUDGETARY BASIS		219,043	320,893	\$ 101,850			17.090 s		4305		337.983	118.940

Exhibit 3-a

District of Columbia

Statement of Net Position Proprietary Funds September 30, 2013

(With Comparative Totals at September 30, 2012) (\$000s)

			T	otals
	Lottery and Games	Unemployment Compensation	2013	2012
ASSETS				
Current assets:				
1 ,	\$ 8,856		\$ 8,856	\$ 8,007
Due from federal government	-	10,210	10,210	324
Accounts receivable, net	6,619	10,923	17,542	23,970
Other current assets	7	-	7	5
Cash and cash equivalents (restricted)		311,814	311,814	309,802
Total current assets	15,482	332,947	348,429	342,108
Noncurrent assets:				
Investments (restricted)	10,200	-	10,200	16,381
Capital assets, net	427		427	480
Total noncurrent assets	10,627	_	10,627	16,861
Total assets	26,109	332,947	359,056	358,969
LIABILITIES				
Current liabilities				
Accounts payable	2,999	55,539	58,538	66,218
Accrued compensated absences	838		838	815
Due to other funds	-	35,456	35,456	34,117
Accrued liabilities	7,598	· -	7,598	7,322
Long term liabilities due within one year	4,010	-	4,010	7,306
Total current liabilities	15,445	90,995	106,440	115,778
Noncurrent liabilities				
Long term liabilities due in more than one year	6,190	-	6,190	9,075
Total noncurrent liabilities	6,190		6,190	9,075
Total liabilities	21,635	90,995	112,630	124,853
DEFERRED INFLOW OF RESOURCES				
Unavailable revenue	136		136	99
NET POSITION				
Invested in capital assets	427	-	427	480
Restricted - expendable	.	241,952	241,952	229,930
Unrestricted	3,911	-	3,911	3,607
Total net position	\$4,338	\$ 241,952	\$ 246,290	\$ 234,017

Exhibit 3-b

District of Columbia

Statement of Revenues, Expenses, and Changes in Fund Net Position Proprietary Funds

For the Year Ended September 30, 2013 (With Comparative Totals for the Year Ended September 30, 2012) (\$000s)

					Tot	tals
	-	Lottery and Games	Unemployment Compensation		2013	2012
Operating revenues:						
Employer taxes	\$	- \$	131,025	\$	131,025	133,618
Charges for services		242,460	-		242,460	249,675
Benefit contributions		-	32,790		32,790	27,945
Miscellaneous	_				_	289
Total operating revenues	_	242,460	163,815	_	406,275	411,527
Operating expenses:						
Benefits		-	255,645		255,645	344,913
Prizes and other expenses		139,934	-		139,934	159,460
Personnel services		6,657	-		6,657	11,765
Contractual services		27,130	-		27,130	11,764
Depreciation		206	-		206	196
Total operating expenses	_	173,927	255,645	_	429,572	528,098
Operating income (loss)	_	68,533	(91,830)		(23,297)	(116,571)
Nonoperating revenues:						
Interest and investment revenue		32	7,691	٠	7,723	8,517
Federal contribution			96,161		96,161	178,267
Total nonoperating revenues	_	32	103,852		103,884	186,784
Income before transfers	_	68,565	12,022	_	80,587	70,213
Transfer out		(68,314)	_		(68,314)	(66,404)
Change in net position	_	251	12,022	_	12,273	3,809
Net position at October 1		4,087	229,930		234,017	230,208
Net position at September 30	\$_	4,338 \$	241,952	\$_	246,290 \$	

Exhibit 3-c

District of Columbia Statement of Cash Flows Proprietary Funds

For the Year Ended September 30, 2013 (With Comparative Totals for the Year Ended September 30, 2012) (\$000s)

]	Lottery and		Unemployment		T	[otal:	S
	_	Games		Compensation		2013		2012
Cash flows from operating activities:								
Cash receipts from customers/employers	\$	242,129	\$	160,694	\$	402,823	\$	409,746
Other cash receipts		30	•	-	Ψ	30	Ψ	43
Cash payments to vendors		(21,731)		-		(21,731)		(21,406)
Cash payments to employees/claimants		(6,634)		(262,534)		(269,168)		(362,544)
Other cash payments, including prizes		(144,510)		-		(144,510)		(155,669)
Net cash provided by (used in) operating activities	_	69,284		(101,840)	_	(32,556)		(129,830)
Cash flows from noncapital financing activities:								
Intergovernmental grants		-		96,161		96,161		182,552
Interfund transfers out		(68,314)		-		(68,314)		(66,404)
Net cash provided by (used in) noncapital financing activities	es _	(68,314)		96,161	_	27,847	_	116,148
Cash flows from capital and related financing activities:	:							
Acquisition of capital assets		(153)		-		(153)		(198)
Net cash used in capital and related financing activities	_	(153)		-	_	(153)		(198)
Cash flows from investing activities:								
Receipts of interest and dividends		32		7,691		7,723		8,517
Net cash provided by investing activities	_	32	•	7,691	-	7,723	_	8,517
NET INCREASE (DECREASE) IN CASH AND	_		•		-			5,517
CASH EQUIVALENTS		849		2,012		2,861		(5,363)
Cash and cash equivalents at October 1		8,007		309,802	_	317,809		323,172
Cash and cash equivalents at September 30	\$ _	8,856	\$	311,814	\$ _	320,670	s	317,809
Reconciliation of operating income (loss) to					_			
net cash provided by (used in) operating activities:								
	\$	68,533	\$	(91,830)	¢	(23,297) \$	r	(116,571)
Depreciation	Ψ	206	Ψ	(71,650)	Φ	206	p	196
Decrease (increase) in assets:		200				200		170
Accounts receivable		(337)		6,765		6,428		(1,514)
Other current assets		(2)		(9,886)		(9,888)		178
Increase (decrease) in liabilities:		(-)		(2,000)		(3,000)		170
Accounts payable		548		(6,889)		(6,341)		(9,917)
Accrued liabilities		513		(-,>)		513		(1,952)
Deferred inflows of resources		37		-		37		(109)
Other current liabilities		(214)		-		(214)		(141)
Net cash provided by (used in) operating activities:	§ <u> </u>	69,284	\$	(101,840)	\$ _	(32,556) \$	<u> </u>	(129,830)

Exhibit 4-a

District of Columbia Statement of Fiduciary Net Position Fiduciary Funds September 30, 2013 (\$000s)

	 nsion/OPEB rust Funds]	Private Purpose rust Fund	Agency Funds
ASSETS				
Cash and cash equivalents - restricted	\$ 247,921	\$	-	\$ 42,095
Investments - restricted:				
Equities	3,919,810		197,089	-
Fixed income securities	1,617,778		88,183	-
Real estate	356,125		-	-
Private equity	654,901		-	-
Collateral for securities lending transactions	83,478		-	-
Accounts receivable	-		263	-
Due from federal government	1,170		-	-
Benefit contributions receivable	3,580		-	-
Other receivables	-		-	26,634
Other current assets	99,476		-	-
Total assets	6,984,239		285,535	\$ 68,729
LIABILITIES				
Accounts payable	65,251		278	\$ 1,024
Securities lending collateral	84,142		_	_
Due to other funds	388		_	-
Other current liabilities	145,811		-	67,705
Total liabilities	295,592		278	\$ 68,729
NET POSITION	·			
Held in trust for pension and OPEB benefits and				
other purposes	\$ 6,688,647	\$	285,257	

Exhibit 4-b

District of Columbia Statement of Changes in Fiduciary Net Position **Fiduciary Funds** For the Year Ended September 30, 2013 (\$000s)

	Pen	sion/OPEB Trust Funds	j	Private Purpose rust Fund
ADDITIONS				4507 4114
Contributions:				
Employer	\$	210,521	\$	
Plan members	·	58,999	*	45,170
Total contributions		269,520		45,170
Investment earnings:				
From investment activities				
Net increase in fair value of investments		639,127		31,915
Other revenue		2,843		-
Interest and dividends		64,124		4,313
Total investment gain		706,094		36,228
Less - investment expenses		(11,157)		(2,465)
Net gain from investing activities		694,937		33,763
From securities lending activities				
Securities lending income		701		· <u>-</u>
Less: securities lending expenses		(196)		_
Net income from securities lending activities		505		-
Net investment gain		695,442		33,763
Total additions		964,962		78,933
DEDUCTIONS				
Benefits		142,247		_
Administrative expenses		12,752		648
Distributions to participants		-		16,593
Total deductions		154,999		17,241
Change in net position		809,963		61,692
Net position at October 1		5,878,684		223,565
Net position at September 30	\$	6,688,647	\$	285,257

Exhibit 5-a

District of Columbia **Discretely Presented Component Units** Combining Statement of Net Position September 30, 2013 (With Comparative Totals at September 30, 2012) (\$000s)

	Health Benefit	Washington Convention and	Not-for-Profit Hospital	Housing Finance		T	otals
	Exchange	Sports Authority	Corporation	Agency	University	2013	2012 as restated
ASSETS							
Current assets:							
Cash and cash equivalents (unrestricted)	\$ - 3	\$ 12,506	\$ 5,082	\$ 29,858 \$	28,650	\$ 76,096	\$ 64,894
Investments (unrestricted)		66,649		3,361	30,532	100,542	96,083
Receivables, net:		,		5,501	30,332	100,542	90,063
Accounts	_	2,335	13,238	_	4,702	20,275	20,873
Other	-	72,008	15,256	16,295	4,888	93,191	22,363
Due from primary government	10,915	8,224	_	10,2,75	8,928	28,067	
Inventories			1,249	_	0,928	1,249	19,672
Other current assets	_	324	627	23,394	356		1,520
Restricted cash	_	7,600	1,687	101,582	733	24,701	24,988
Restricted investments		147,073	1,007	•		111,602	112,485
Total current assets	10,915	316,719	21,883	163,348	7,242	317,663	579,593
Total current assets	10,913	310,719	21,883	337,838	86,031	773,386	942,471
Noncurrent assets:							
Loans receivable	-	-	-	656,822	800	657,622	652,720
Other	-	9,039	341	127	1,412	10,919	11,373
Total long term assets	-	9,039	341	656,949	2,212	668,541	664,093
Capital assets, net							
Property and equipment		569,434	11 616	1.070	112 140	720 100	
Non-depreciable capital assets	27,744		44,646	1,878	113,149	729,107	740,118
Total assets	38,659	47,535 942,727	8,873	573	24,332	109,057	79,346
		342,727	75,743	997,238	225,724	2,280,091	2,426,028
LIABILITIES							
Current liabilities:							
Payables:	C 401	6004					
Accounts	6,401	6,394	7,987	2,656	11,480	34,918	32,178
Compensation		665	5,170	268	11,415	17,518	13,907
Due to primary government Accrued liabilities	4,272	1,886	-	-	18,587	24,745	32,618
Unearned revenue	242	17,037	-	-	-	17,279	21,282
	-	3,442	-	-	12,582	16,024	16,357
Current maturities	-	15,625	628	25,019	-	41,272	40,423
Other current liabilities		11,849	460	63,730	8,577	84,616	124,654
Total current liabilities	10,915	56,898	14,245	91,673	62,641	236,372	281,419
Noncurrent liabilities:							
Long term debt:							
Bonds payable	_	629,474	_	816,578	_	1,446,052	1 401 750
Other long-term liabilities	_	12,601	9,380	010,576	-		1,491,759
Refundable advances	_	1,081	2,360	-	- 984	21,981	30,042
Total long term liabilities		643,156	9,380	816,578	984	2,065 1,470,098	2,244 1,524,045
Total liabilities	10.015	700.054	22.625				
A Vous ambailled	10,915	700,054	23,625	908,251	63,625	1,706,470	1,805,464
NET POSITION							
Net investment in capital assets	27,744	221,110	52,327	1,661	137,481	440,323	379,341
Restricted - expendable	•	112,162	-	43,108	187	155,457	212,657
Restricted - nonexpendable	-	,	_	-,	7,568	7,568	7,568
Unrestricted		(90,599)	(209)	44,218	16,863	(29,727)	20,998
Total net position	\$ <u>27,744</u> \$	242,673	\$52,118	\$ 88,987 \$	162,099	\$ 573,621	\$ 620,564

Exhibit 5-b

Combining Statement of Activities
For the Year Ended September 30, 2013
(With Comparative Totals for the Year Ended September 30, 2012)
(\$000s) District of Columbia
Discretely Presented Component Units

	Heal	Health Benefit		Washington Convention	Not	Not-for-Profit		Housing				Totals	als	
	Ex	Exchange Authority	,	and Sports Authority	Co	Hospital Corporation	F	Finance Agency	U	University		2013	as	2012 as restated
Expenses	\$	16,155	€5	229,078	€9	101,271	\$	65,937	6	141,338	69	553,779	59	458,521
Program revenues: Charges for services, fees, fines & forfeits Operating grants and contributions Capital grants and contributions		16,155 27,744		26,505		956,68		5,004		30,173. 23,277 19,960		151,638 39,432 47,704		151,087 26,061 26,036
Net (expense) revenue		27,744		(202,573)		(11,315)		(60,933)		(67,928)		(315,005)		(255,337)
General revenues: Investment earnings Miscellaneous Subsidy from primary government		1 1 1		614 3,085 104,108		(360) 1,103 11,000		42,588 14,123		2,715 13,681 75,405		45,557 31,992 190,513		53,829 30,206 182,088
Total general revenues				107,807		11,743		56,711		91,801		268,062		266,123
Change in net position		27,744		(94,766)		428		(4,222)		23,873		(46,943)		10,786
Net position at October 1 (as restated)		1		337,439		51,690		93,209		138,226		620,564		877,609
Net position at September 30	₩	27,744	S	242,673	S	52,118	60	88,987	∽	162,099	↔	573,621	∽	620,564

The accompanying notes are an integral part of this statement.

FY 2013 CAFR