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MURIEL BOWSER MAYOR

**JEFFREY S. DEWITT**CHIEF FINANCIAL OFFICER

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

Year Ended September 30, 2015



## STATISTICAL SECTION

(Unaudited)

This section contains statistical tables that reflect information on financial trends, revenue capacity, debt capacity, demographics and the economy, and other data regarding the District's operations. These tables differ from the financial statements because they usually cover more than two fiscal years and may present non-accounting data.

## The Statistical Section is divided into 5 sections as follows:

Section	Page
1. Financial Trends	
2. Revenue Capacity	
3. Debt Capacity	
4. Demographic and Economic Information	
5. Operating Information	197



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## 1. Financial Trends

These schedules contain trend information, which may be used to better understand how the District's financial performance and well-being have changed over time.

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Net Position By Component

Last Ten Fiscal Years (accrual basis of accounting, dollars in thousands)

						*			*		**
NET POSITION	1	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Governmental activities											
Net investment in capital assets	69	958,597 \$	1,197,275 \$	1,794,279 \$	2,155,206 \$	2,437,385 \$	2,534,538 \$	2,872,272 \$	2,849,043 \$	2,830,199 \$	2,639,069
Restricted		987,650	1,269,708	1,156,213	852,061	1,117,560	963,694	1,057,582	1,264,682	1,195,364	1,594,809
Unrestricted		167,779	92,345	(404,959)	(505,804)	(739,720)	(527,647)	(601,284)	(632,045)	(456,827)	(134,430)
Total governmental activities net position	L L	2,114,026	2,559,328	2,545,533	2,501,463	2,815,225	2,970,585	3,328,570	3,481,680	3,568,736	4,099,448
Business-type activities											
Net investment in capital assets		17,505	17,211	16,747	16,012	4,827	478	480	427	270	691
Restricted		347,938	375,148	374,282	304,773	233,296	226,229	229,930	241,952	260,645	312,483
Unrestricted		29,000	25,980	24,773	25,864	8,628	3,501	3,607	3,911	4,012	4,271
Total business-type activities net position	1	394,443	418,339	415,802	346,649	246,751	230,208	234,017	246,290	264,927	316,923
Primary government											
Net investment in capital assets		976,102	1,214,486	1,811,026	2,171,218	2,442,212	2,535,016	2,872,752	2,849,470	2,830,469	2,639,238
Restricted		1,335,588	1,644,856	1,530,495	1,156,834	1,350,856	1,189,923	1,287,512	1,506,634	1,456,009	1,907,292
Unrestricted	J	196,779	118,325	(380,186)	(479,940)	(731,092)	(524,146)	(597,677)	(628,134)	(452,815)	(130,159)
Total primary government net position	649	\$ 2,508,469 \$ 2,977,667	2,977,667 \$	2,961,335 \$	2,848,112 \$	3,061,976 \$	3,200,793 \$	3,562,587 \$	3,727,970 \$	3,833,663 \$	4,416,371
	ı			1		1	1			1	

<sup>\*</sup> Due to the District's policy change on the recognition of personal property tax revenues, FY2010 & 2012 information had been adjusted

<sup>\*\*</sup> In FV2013, the District implemented GASB Statement No. 65 and restated the beginning net position. The effect of this restatement is not reflected in information presented for years prior to FV2013.

<sup>\*\*\*</sup> In PV2015, the District implemented GASB Statement No. 68 and restated the beginning net position. The effect of this restatement is not reflected in information presented for years prior to FV2015.

Exhibit S-1B

Changes in Net Position Last Ten Fiscal Years

(accrual basis of accounting, dollars in thousands)

404,130 705,766 205,189 53,519 4,484,943 (7,362,940)361,293 5,855 406,914 55,586 912,698 474,493 ,715,161 2,558,644 335,703 3,464,746 4,228,598 165,931 2,315,693 2,316,727 528,866 7,416,459 1,425,525 224,891 2015 \*\* \$ 920.28 396,754 389,539 929,313 189,566 165,753 (6.782,373)6,810 499,235 54,966 ,568,899 651,221 4,048,169 416,670 2,221,519 4,336,730 309,436 3,368,565 178,218 2,118,198 6,869,429 282,573 2,094,754 423,354 2014 60 300,785 1,497,016 382,530 223,969 (6,454,198) 603,423 170,810 68,314 460,082 270,813 345,852 580,097 993,774 4,086,722 4,079,146 6,071 6,754,983 284,851 3,277,118 2,012,788 1,247,374 2,094,179 400,308 2013 \* 357,985 \$ 846,786 1,490,423 2,113,955 397,216 587,002 (6,088,292) 096,161 211,033 319,036 66,404 6,446,277 353,618 3,925,613 221.339 3,190,038 261,411 3,988,852 1,945,071 ,218,576 21,944 514,590 1,956,590 404,066 2012 155,360 \$ 489,304 3,343,747 1,121,257 2,086,722 (5,748,905) 279,002 563,400 5,904,265 ,521,863 3,889,812 257,703 172,964 4,006,812 6,122 71.311 370,592 356,164 228,287 1,803,691 403,199 2011 277,588 \$ 871,240 324,319 1,081,005 497,027 112,074 (5,509,861)447,368 374,149 1,563,505 1,989,518 3,677,405 243,668 118,943 259,277 4,030,970 96,624 5,787,449 295,531 264.959 19,156 266,942 3,321,671 1,434,131 9,540,83 2010 (44,070) \$ 878,219 336,536 (6,018,380) 196,119 315,976 ,407,166 1,937,238 3,598,570 553,233 230,499 98,211 2,813,568 3,393,648 530,847 68,775 5,974,310 180,602 ,478,068 261,909 28,242 287,137 ,052,011 2009 (13,795) \$ 1,787,635 (6,153,443) 61,273 458,469 834,694 499,644 ,384,517 3,285,325 586,649 214,905 293,339 8,886,708 206,771 2,178,275 175,841 2,733,265 ,101,859 302,873 153,640 70,300 6,139,648 95,847 ,755,894 413,401 2008 445,302 \$ (5,331,513) (8,838) 509,874 198,484 302,768 498,198 456,425 151,957 80,790 124,420 65.376 5,776,815 ,264,715 1,589,652 2,992,805 481,702 281.918 2,309,495 130,557 2,775,029 8,106,542 545,325 1,056,780 136,361 2007 363,362 \$ 574,097 391,203 1,124,896 187,615 84,298 (4,752,774) 278,453 ,486,112 119,715 73,207 431,182 73,800 5,116,136 351,917 269,725 2,155,035 2,600,163 2,967,372 7,352,937 146,628 ,272,998 ,591,483 390,542 ,004,471 2006 Economic development and regulation Economic development and regulation Change in net position -- governmental Governmental direction and support Total governmental activities expenses Total governmental activities program Total governmental activities general Charges for services, fees, fines & Operating grants & contributions Income and franchise taxes Capital grants & contributions Interest on long-term debt Public safety and justice Public education system Human support services Gross receipts taxes Sales and use taxes Governmental activities Public transportation Investment earnings Property taxes Program revenues General revenues Miscellaneous Public works Other taxes Special items Public works Net expenses forfeitures: Transfers Taxes: revenues revenues activities

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(Continued)

Changes in Net Position Last Ten Fiscal Years

Exhibit S-1B (Continued)

(accrual basis of accounting, dollars in thousands)

									1		* *
		2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Business activities Expenses		4.									
Lottery and games	64	193,907 \$	192,336 \$	182,981 \$	176,625 \$	163,393 \$	169,526 \$	183,185 \$	173,927 \$	161,144 \$	156,762
Unemployment compensation		102,749	99,920	150,237	370,775	480,976	408,997	344,913	255,645	160,403	119,267
Total business-type activities expenses	LJ	332,090	329,812	374,055	592,001	663,186	583,078	528,098	429,572	321,547	276,029
Program revenues Charges for services, fees, fines &											
forfeitures.						Sales Com	Section Charles	The state of the s	9,000,000		
Lottery and games		266,391	256,824	252,721	245,370	230,159	231,749	249,675	242,460	216,040	212,495
Nursing home services		29,154	31,849	37,435	43,424	16,991	4,135	1			
Operating grants & contributions  Total business-type activities program	1	14,823	18,338	161,12	30,983	36,998	34,968	21,945	32,790	9,766	14,561
revenues		310,370	307,031	311,347	325,779	287,148	270,852	277,620	275,250	225,806	227,056
Net expenses	1 1	(21,720)	(22,781)	(62,708)	(266,222)	(376,038)	(312,226)	(250,478)	(154,322)	(95,741)	(48,973)
General revenues											
Other fover		000 50	21100	257 50	CC3 NO	120 001	200 001	123.610	300 101	181 700	000 001
Investment earnings		19321	20.841	21317	19 061	13 584	11 764	8 517	7,773	7.340	7 666
Miscellaneous		710	1.095	16.355	152.161	229 709	226.355	178 556	191 96	20.244	200.
Transfers		(73,800)	(65,376)	(70,300)	(68,775)	(96,624)	(71,311)	(66,404)	(68,314)	(54.966)	(55.586)
Total business-type activities general	ļ										
revenues	ı	42,119	46,677	60,105	197,069	276,140	295,683	254,287	166,595	114,378	100,969
Change in net position business-type activities	6	\$ 665.00	3 908 16	\$ (509.0)	3 (551 69)	\$ (808 00)	2 (282)	3 800	\$ 577.61	\$ 757.81	21 006
Total primary government				7	722122	Tourist	To the second	e voois	11	11	
Expenses	69	7,685,027 \$	8,436,354 \$	9,260,763 \$	10,004,029 \$	10,204,017 \$	10,338,795 \$	10,605,242 \$	10,962,916 \$	11,152,089 \$	11,867,567
Program revenues		2,910,533	3,082,060	3,044,612	3,719,427	4,318,118	4,277,664	4,266,472	4,354,396	4,273,975	4,455,654
Net expenses General revenues		5,158,255	(5,354,294) 5,823,492	(6,216,151) 6,199,753	(6,284,602)	(5,885,899)	(6,061,131) 6,199,948	(6,338,770) 6,700,564	(6,608,520)	(6,878,114)	7,517,428
·	1										
Change in net position primary government	69	383,761 \$	469,198 \$	(16,398) \$	(113,223) \$	177,690 \$	138,817 \$	361,794 \$	313,058 \$	105,693 \$	105,515

<sup>\*</sup> Due to the District's policy change on the recognition of personal property tax revenues, FY2010 information had been adjusted

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<sup>\*\*</sup> In FY2013, the District implemented GASB Statement No. 65 and restated the beginning net position. The effect of this restatement is not reflected in information presented for years prior to FY2013.

<sup>\*\*\*</sup> In FV2015, the District implemented GASB Statement No. 68 and restated the beginning net position. The effect of this restatement is not reflected in information presented for years prior to FY2015.

Source. Information was extracted from Exhibit 1-b, Statement of Activities, Page 45.

Exhibit S-1C

Fund Balances, Governmental Funds Last Ten Fiscal Years

(modified accrual basis of accounting, dollars in thousands)

	1 1	2006		2007	1	2008		2009		2010
General Fund Reserved Unreserved	69	1,045,560 389,582	69	1,045,560 \$ 1,135,459 \$ 957,977 \$ 389,582 358,541 286,745	69	957,977	69	703,694 \$	<del>59</del>	836,181
Total general fund	٠٠,"	1,435,142	59	\$ 1,435,142 \$ 1,494,000 \$ 1,244,722 \$ 920,483 \$ 930,769	69	1,244,722	69	920,483	50°	930,769
All other governmental funds Reserved, reported in:										
Special revenue funds	69	321,878	69	321,878 \$ 460,556 \$ 465,229 \$	69	465,229	69	507,678	69	555,476
Capital project funds		732,602		835,024		629,805		417,212		137,922
Unreserved, reported in: Capital project funds						T		ı		
Total all other governmental funds \$ 1,054,480 \$ 1,295,580 \$ 1,095,034 \$ 924,890 \$ 693,398	69	1,054,480	69	1,295,580	69	1,095,034	6/9	924,890	69	693,398

In FY 2011, the District implemented GASB Statement #54; presentation is not comparable to prior years.

	1 1	2011	, ,	2012	1	2013		2014		2015
General Fund										
Nonspendable	69	18,465	60	20,357 \$	69	16,015	69	25,668	69	12,734
Restricted		756,650		856,277		170,979		983,011		1,026,396
Committed		256,287		595,008		659,567		744,649		1,047,105
Assigned		73,492		34,879		97,275		120,331		80,827
Unassigned		1								1
Total general fund	<b>⇔</b>	1,104,894	69	\$ 1,506,521 \$ 1,748,928 \$	69	1,748,928	69	1,873,659 \$	69	2,167,062
All other governmental funds										
Nonspendable	69		69	1	69	è	69	9,736	69	3,752
Restricted		621,740		541,642		717,664		639,604		821,872
Committed		a		,						
Assigned		i		•						1
Unassigned				(116,269)				(114,248)		9
Total all other governmental funds \$ 621,740 \$ 425,373 \$ 717,664	69	621,740	69	425,373	69	717,664	94	535,092 \$ 825,624	69	825,624

<sup>\*</sup> Due to the District's policy change on the recognition of personal property tax revenues, FY2010 information has been adjusted. Source: Information was extracted from Exhibit 2-a, Balance Sheet - Governmental Funds, Page 46.

Changes in Fund Balances, Governmental Funds Last Ten Fiscal Years (modified accrual basis of accounting, dollars in thousands)

Exhibit S-1D

Particular   Par											
\$ 4,472,865         \$ 1,460,007         \$ 5,331,18         \$ 5,924,287         \$ 5,500,486         \$ 5,500,486         \$ 5,500,486         \$ 5,500,486         \$ 5,500,486         \$ 5,500,486         \$ 5,500,486         \$ 5,500,486         \$ 5,500,486         \$ 6,000         <		2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
8. 47.28 (1.2.2) (1.0.1.57)         9. 44.20 (1.0.1.5	REVENUES										
Signature   Sign	Taxes		5	\$ 5,333,118	5 042.487 \$	4.956.910 \$	5 260 486 \$	5 833 054 \$	6 128210 8	\$ 1305056	6 988 738
131   132   142	Fines and forfeits			00 452	106.160	138 472	100 446	105 201	170700	407,020,0	100,000
13,127   13,100   13,100   14,000   1	Times and tentens	112,217	176,101	764,66	100,109	120,473	129,448	177,081	1/8,/08	143,124	129,283
13,1277   14,954   184,710   202,079   244,584   527,384   527,313   566,00   226,000   226,000   275,00	Licenses and permits	777,18	7/0.68	94,988	91,230	106,08	102,769	99,300	105,081	102,242	119,658
13,2,00	Charges for services	131,273	143,934	184,709	202,079	234,598	257,884	252,332	247,426	256,020	290,020
1912,277   1949,080   1929,091   2449,040   2549,046   671,136   617,136   617,137   617,232   648,137   619,090   1929,091   617,232   619,090   1929,091   617,232   619,090   1929,091   617,232   619,090   1929,091   617,232   619,090   1929,091   617,232   619,090   1929,091   617,232   619,090   1929,091   617,232   619,091   617,232   619,091   617,232   619,091   617,232   619,091   617,232   619,091   617,232   619,091   617,232   619,091   617,232   619,091   617,232   619,091   617,232   619,091   617,232   619,091   617,232   619,091   617,232   619,091   617,232   617,091   617,091   61	Investment earnings	73,206	124,420	95,847	28,242	19,156	5,789	21,728	809'9	6,810	5,855
1912-675   1999-900   1920-907   2420-746   273-446   267,186   288,846   288,475   289,8786   28	Miscellaneous	489,067	444,262	457,747	524,046	447,365	549,006	514,694	511,582	552,455	414,500
1912-675   1999-000   1920-910	Federal contributions	362,075	440,962	433,206	573,446	670,186	617,845	554,979	555,038	519,846	554.342
Te35,282   R489,718   S619,977   S888,423   S45,44.401   S482,038   10,755,46   10,755,4	Operating grants	1,912,675	1,999,090	1,920,910	2,420,724	2,910,762	2,898,866	2.896.470	2.992.893	3.026.937	3 135 295
and regulation and re	Total revenues	7,635,282	8,489,718	8,619,977	8,988,423	9,454,401	9,822,093	10,358,328	10,725,546	10,932,691	11,637,691
mod support         611 620         651 579         695 175         672 463         657 373         688 117         787 331         810,803         920,513         1,00           and regulation         1,133,800         1,241,684         1,61,707         1,634,772         1,546,772         1,546,772         1,514,704         1,133,800         1,131,704         1,546,772	EXPENDITURES										
and regulation  1430.510  1246.643  1246.643  1246.4530  1246.643  1246.4530	Governmental direction and support	611.620	651.974	695.175	672.463	657.935	698 117	787 331	810 803	920 513	1 027 473
1,33,800   1,241,684   1,369   1,381,873   1,546,473   1,517,640   1,469,727   1,513,469   1,515,777   1,515,777   1,515,777   1,515,777   1,515,	Economic development and regulation	348,091	444.508	461 707	405 140	388 474	351 814	318 766	383 143	411 812	448.244
1,519,510   1,541,744   1,716,701   1,550,200   1,940,373   1,943,438   1,980,384   2,084,513   2,123,179   2,123,179   2,92,547   2,923,547   2,923,247   3,887,13	Public safety and justice	1 133 800	1.241.684	1 369 907	1 381 873	1 546 473	1 517 640	1 460 727	1 512 460	1 515 470	1 571 105
184,200   229,2637   3,722,978   3,659,367   3,659,367   3,659,367   3,522,348   3,649,248   4,201,400   4,201,4	Public education system	1 439 510	1 541 104	1716 701	0000051	1 000 073	1 042 436	1 000 304	2012,400	274,010,1	000 345 6
187,615   198,484   214,905   243,649   243,668   257,703   213,395   224,388   329,355   339,345   342,249   342,450   329,342   342,450   329,342   342,450   329,342   342,450   329,342   342,450   329,342   342,450   342,	Himon company comings	757 620 6	100 350 0	2 227 070	2 405 267	520,400,1	DIE CC0 1	1,200,304	4,042,013	4,971,400	607,047,7
187,615   188,424   214,905   218,470   218,470   211,390   221,330   234,345   324,470   318,471   318,	Dublic works	100,200,001	170,012,0	2,444,919	707,207,0	105,600,5	7,625,517	3,001,043	4,042,204	4,201,400	4,438,448
Taylor   T	Dublic transportation	202,401	246,676	200,015	256,713	042,640	067,602	542,215	287,298	329,355	354,686
Table   Tabl	ruone nansporation	10,7013	190,404	CUK, 412	230,499	243,008	727,103	755,123	784,831	309,430	335,703
COLNCES (USES)   13.054   221,389   221,988   227,481   300,146   217,645   217,645   243,412   306,498   31,895   31,958   31,	Debt service:							0.10			
1320280	Frincipal	702,634	232,389	251,998	277,523	209,746	211,696	217,645	254,312	306,498	301,001
15,095   15,095   15,095   15,095   15,095   14,296   15,496   15,496   15,496   15,496   15,496   15,496   15,496   15,496   11,130,415   1,130,971   1,359,488   1,189,356   1,182,9884   1,189,356   1,182,9884   1,189,356   1,182,9884   1,189,356   1,182,9884   1,189,356   1,182,9884   1,189,356   1,182,9884   1,189,356   1,182,9884   1,189,356   1,182,9884   1,189,356   1,182,9884   1,183,370   1,183,471   1,130,471   1,289,488   1,180,475   1,180,449   1,190,441	Interest and other charges	225,195	258,769	287,354	292,484	300,123	333,872	375,461	410,020	422,450	421,549
AG2,807   S06,233   S64,682   S89,666   S74,401   S59,864   608,553   G72,972   733,843   77     T.220,280   T.889,860   S,663,038   9,003,821   9,302,881   9,417,643   9,608,888   10,079,653   10,669,966   11,111     S01,204   1,024,541   1,390,415   1,130,971   1,359,488   1,189,356   1,152,943   1,1029,481   1,130,415   1,130,971   1,359,488   1,189,356   1,152,943   1,1029,481   1,130,415   1,	Fiscal charges	31,958	15,095	25,330	19,659	64,532	14,296	15,447	8,640	4,895	8,311
Tigg	Total debt service	462,807	506,253	564,682	589,666	574,401	559,864	608,553	672,972	733,843	730,861
Venues over         901_204         1,024_541         1,390_415         1,130_971         1,359_488         1,189_356         1,152_943         1,122,043         1,123_073         1,122           Venues over         8,221_484         8,914_401         10,033_473         1,130_971         1,120_971         1,128_9356         1,122,043         1,122,043         1,123_039         1,123	Subtotal expenditures	7,320,280	7,889,860	8,663,038	9,003,821	9,302,881	9,417,643	9,608,858	10,079,653	10,609,966	11,102,820
Venues over (586,202)         (424,683)         (1,433,476)         (1,1146,369)         (1,207,968)         (784,906)         (10,761,801)         11,238,134         11,733,039         12,22           OURCES (USES)         (424,683)         (1,433,476)         (1,1146,369)         (1,207,968)         (784,906)         (403,473)         (562,588)         (800,348)         (60,348)           OURCES (USES)         (1,433,476)         (1,1146,369)         (1,207,968)         (784,906)         (403,473)         (562,588)         (800,348)         (60,348)           COURCES (USES)         (1,146,364)         491,645         770,298         745,025         439,370         833,286         597,230         1,00           a         (1,146,374)         (607,640)         (835,011)         (63,335)         (678,813)         (678,813)         (677,640)         (855,011)         (63,335)         (679,843)         (783,844)         (807,649)         (32,469)         (32,468)         (807,348)         (783,844)         (426,818)         (476,639)         (32,468)         (32,448)         (476,639)         (32,468)         (32,449)         (32,449)         (32,449)         (32,449)         (32,449)         (32,449)         (32,449)         (32,449)         (32,449)         (32,449)         (32,449)         <	Capital outlay	901,204	1,024,541	1,390,415	1,130,971	1,359,488	1,189,356	1,152,943	1,208,481	1,123,073	1,196,394
COURCES (USES)         (424,683)         (1,433,476)         (1,146,369)         (1,207,968)         (784,906)         (403,473)         (562,588)         (800,348)         (60,348)           COURCES (USES)         (1,342,612)         (610,580)         (664,105)         (491,645)         750,298         745,025         439,370         833,286         597,230         1,00           a         116,475         231,1153         (675,882)         580,440         835,010         63,860         608,210         25,005         475,305         475,407         475,407         475,407         475,407         475,407         475,407         475,407         475,407         475,407         475,407         475,407         475,407         475,407	Total expenditures	8,221,484	8,914,401	10,053,453	10,134,792	10,662,369	10,606,999	10,761,801	11.288.134	11.733.039	12 299 214
Cources (USEs)	Excess (deficiency) of revenues over										
COURCES (USES)   1,342,612   610,580   664,105   491,645   750,298   745,025   439,370   833,286   597,230   1,000	(under) expenditures	(586,202)	(424,683)	(1,433,476)	(1,146,369)	(1,207,968)	(784,906)	(403,473)	(562,588)	(800,348)	(661,523)
1,342,612   610,580   664,105   491,645   750,298   745,025   439,370   833,286   597,230   1,000     1,342,612   610,580   664,105   675,895   580,140   835,010   63,860   608,210   25,005   475,305   25,005     1,664,821   16,063   36,282   50,198   89,505   24,711   1,24,679   154,681   85,679   11,000     1,246,811   1,246,861   1,22,291   1,005,288   1,005,288   1,005,288   1,005,289   1,005,	OTHER FINANCING SOURCES (USE	(S)		3.60%							
trees 116,475 251,155 675,895 580,140 835,010 63,860 608,210 25,005 475,305 22,005 ds 39,944 16,063 36,282 50,198 89,505 24,711 124,679 154,681 85,679 11,005 25,004 16,063 36,282 50,198 89,505 24,711 124,679 154,681 85,679 11,005 25,005 42,334 16,063 36,282 50,198 89,505 24,711 124,679 154,681 85,679 11,005 20,949 10,063 24,711 124,679 154,681 85,679 11,005 20,949 12,004 12,004 12,005 20,1049 12,005 20,1049 12,004 12,0	Debt issuance	1,342,612	610,580	664,105	491,645	750,298	745,025	439,370	833,286	597,230	1,034,252
ds 39,944 16,063 36,282 50,198 89,505 24,711 124,679 154,681 85,679 11  (136,137) (264,334) (675,385) (607,640) (855,011) (63,335) (679,843) (28,929) (503,439) (22,829) (503,439) (23,829) (503,439) (23,829) (503,439) (23,829) (503,439) (23,829) (503,439) (23,829) (503,439) (23,829) (503,439) (23,829) (503,439) (23,829) (503,439) (23,829) (503,439) (23,829) (503,439) (23,829) (23	Refunding debt issuance	116,475	251,155	675,895	580,140	835,010	63,860	608,210	25,005	475,305	231,255
ogram (136,137) (264,334) (675,385) (607,640) (855,011) (63,335) (679,843) (28,929) (503,439) (2.  ogram (20,628,137) (264,334) (675,385) (607,640) (855,011) (63,335) (679,843) (28,929) (503,439) (2.  ogram (20,628,137) (264,334) (675,385) (670,640) (855,011) (63,335) (670,843) (28,929) (503,439) (2.  ogram (20,628,132) (407,529) (477,829 (447,639) (429,033) (429,033) (429,033) (447,829) (447,829) (449,824) (432,409) (432,409) (430,4383) (432,409) (432	Premium on sale of bonds	39,944	16,063	36,282	50,198	89,505	24,711	124,679	154,681	85,679	155,540
90gram 30,167 42,471 36,479 62,068 34,162 45,801 49,463 41,016 31,716 3  685,206 694,229 477,829 447,639 429,033 302,059 353,087 364,563 331,676 33  (611,406) (628,853) (407,529) (378,864) (332,409) (230,748) (286,83) (296,249) (276,710) (376,710) (376,710)  12,168 1735,409 (611,406) (	Payment to escrow agent	(136,137)	(264,334)	(675,385)	(607,640)	(855,011)	(63,335)	(679,843)	(28,929)	(503,439)	(256,765)
Columb   C	Equipment financing program	30,167	42,471	36,479	62,068	34,162	45,801	49,463	41,016	31,716	25,590
(611,406) (628,853) (407,529) (378,864) (332,409) (230,748) (286,683) (296,249) (276,710) (36 12,168	Transfers in	685,206	694,229	477,829	447,639	429,033	302,059	353,087	364,563	331,676	358,736
urces 1,466,861	Transfers out	(611,406)	(628,853)	(407,529)	(378,864)	(332,409)	(230,748)	(286,683)	(296,249)	(276,710)	(303,150)
urces         1,466,861         733,479         808,402         651,986         950,588         887,373         608,733         1,097,286         742,507         1,22           nces         \$ 880,659         \$ 299,958         \$ (449,824)         \$ (494,383)         \$ (257,380)         \$ 102,467         \$ 205,260         \$ 534,698         \$ (57,841)         \$ 58           ures         \$ 771,069         \$ 837,739         \$ 1,402,291         \$ 1,222,453         \$ 1,445,655         \$ 936,823         \$ 999,605         \$ 925,053         \$ 893,504         \$ 96           sage of         5.78%         6.10%         6.23%         6.40%         5.54%         5.54%         6.08%         6.11%         6.72%	Sale of capital assets		12,168	726	008'9			450	3,913	1,050	
nces \$ 880,659 \$ 299,958 \$ (449,824) \$ (494,383) \$ (257,380) \$ 102,467 \$ 205,260 \$ 534,698 \$ (57,841) \$ 58	Total other financing sources	1,466,861	733,479	808,402	651,986	950,588	887,373	608,733	1,097,286	742,507	1,245,458
nces \$ 880,659 \$ 299,958 \$ (449,824) \$ (494,383) \$ (257,380) \$ 102,467 \$ 205,260 \$ 534,698 \$ (57,841) \$ 58 urrs \$ 771,069 \$ 857,739 \$ 1,402,291 \$ 1,222,453 \$ 1,455,655 \$ 936,823 \$ 999,605 \$ 925,053 \$ 893,504 \$ 90 5.78% 6.10% 6.23% 6.40% 5.54% 5.64% 6.08% 6.41% 6.72%	Special items		(8.838)	175,250	i			5			i.
unes \$ 771,069 \$ 857,739 \$ 1,402,291 \$ 1,222,453 \$ 1,455,655 \$ 936,823 \$ 999,605 \$ 925,053 \$ 893,504 \$ 90 tage of 5.78% 6.10% 6.23% 6.40% 5.54% 5.64% 6.08% 6.41% 6.72%	Net change in fund balances	880,659		(449,824) \$	(494,383) \$	(257,380) \$	102,467 \$	205,260 \$	534,698 \$	- 11	583,935
5.78% 6.10% 6.23% 6.40% 5.54% 5.64% 6.08% 6.41% 6.72%	Total capitalized expenditures		857,739	1,402,291		11	1	\$ 509,666	925,053 \$		905,635
	noncapital expenditures	5.78%	6.10%	6.23%	6.40%	5.54%	5,64%	%80'9	6.41%	6.72%	6.34%

Due to the District's policy change on the recognition of personal property day revenues, 1/12/10 information has been adjusted.

Source. Information was extracted from Exhibit 2-b, Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds, Page 47.

Tax Revenues by Source, Governmental Funds Last Ten Fiscal Years

(modified accrual basis of accounting, dollars in thousands)

Fiscal Vear         Real         Personal         Rental         Sales and Use         Franchise         Receipts           2006         \$ 1,163,598         \$ 55,548         \$ 22,336         \$ 970,885         \$ 1,591,483         \$ 278,453           2007         1,452,267         67,394         32,239         1,056,780         1,736,361         302,768           2008         1,666,315         59,690         33,086         1,101,859         1,735,894         302,873           2009         1,832,748         69,163         32,612         1,052,011         1,478,068         315,976           2010         1,790,519         56,501         34,264         1,081,005         1,434,131         295,531           2011         1,715,069         52,696         32,980         1,121,257         1,656,283         279,002           2012         1,843,918         55,734         35,134         1,218,576         1,956,590         319,036           2013         1,940,169         54,878         45,450         1,247,374         2,094,179         345,852           2014         2,037,905         55,413         41,719         1,2282,573         2,094,774         361,293           2015         2,219,859         57,2				Property	Tax					-5	Income and		Gross		Other		
\$ 1,163,598 \$ 55,548 \$ 22,336 \$ 970,885 \$ 1,591,483 \$ 1,452,267 67,394 32,239 1,056,780 1,736,361 1,666,315 59,690 33,086 1,101,859 1,755,894 1,832,748 69,163 32,612 1,052,011 1,478,068 1,790,519 56,501 * 34,264 ** 1,081,005 1,434,131 1,715,069 52,696 32,980 1,121,257 1,656,283 1,843,918 55,734 35,134 1,218,576 1,956,590 1,940,169 54,878 45,450 1,247,374 2,094,179 2,037,905 55,413 41,719 1,282,573 2,094,754 2,219,859 57,225 79,243 1,425,525 2,316,727	Fiscal Year		Real	Person	lal		Rental		Sales and Use	J	Franchise	1	Receipts	1	Taxes	1	Total
1,452,267       67,394       32,239       1,056,780       1,736,361         1,666,315       59,690       33,086       1,101,859       1,755,894         1,832,748       69,163       32,612       1,052,011       1,478,068         1,790,519       56,501       * 34,264       * 1,081,005       1,434,131         1,715,069       52,696       32,980       1,121,257       1,656,283         1,843,918       55,734       35,134       1,218,576       1,956,590         1,940,169       54,878       45,450       1,247,374       2,094,179         2,037,905       55,413       41,719       1,282,573       2,094,754         2,037,905       57,225       79,243       1,425,525       2,316,727	2006	69	1,163,598 \$	\$ 55,5	48	69	22,336	69	970,885	69	1,591,483	60	278,453	60	390,542	69	4,472,845
1,666,315       59,690       33,086       1,101,859       1,755,894         1,832,748       69,163       32,612       1,052,011       1,478,068         1,790,519       56,501       * 34,264       * 1,081,005       1,434,131         1,715,069       52,696       32,980       1,121,257       1,656,283         1,843,918       55,734       35,134       1,218,576       1,956,590         1,940,169       54,878       45,450       1,247,374       2,094,179         2,037,905       55,413       41,719       1,282,573       2,094,754         2,219,859       57,225       79,243       1,425,525       2,316,727	2007		1,452,267	67,3	94		32,239		1,056,780		1,736,361		302,768		498,198		5,146,007
1,832,748       69,163       32,612       1,052,011       1,478,068         1,790,519       56,501       * 34,264       ** 1,081,005       1,434,131         1,715,069       52,696       32,980       1,121,257       1,656,283         1,843,918       55,734       35,134       1,218,576       1,956,590         1,940,169       54,878       45,450       1,247,374       2,094,179         2,037,905       55,413       41,719       1,282,573       2,094,754         2,219,859       57,225       79,243       1,425,525       2,316,727	2008	,	1,666,315	59,6	06		33,086		1,101,859		1,755,894		302,873		413,401		5,333,118
1,790,519       56,501 *       34,264 **       1,081,005       1,434,131         1,715,069       52,696       32,980       1,121,257       1,656,283         1,843,918       55,734       35,134       1,218,576       1,956,590         1,940,169       54,878       45,450       1,247,374       2,094,179         2,037,905       55,413       41,719       1,282,573       2,094,754         2,219,859       57,225       79,243       1,425,525       2,316,727	2009		1,832,748	1,69	63		32,612		1,052,011		1,478,068		315,976		261,909		5,042,487
1,715,069     52,696     32,980     1,121,257     1,656,283       1,843,918     55,734     35,134     1,218,576     1,956,590       1,940,169     54,878     45,450     1,247,374     2,094,179       2,037,905     55,413     41,719     1,282,573     2,094,754       2,219,859     57,225     79,243     1,425,525     2,316,727	2010		1,790,519	56,5	10	*	34,264	*	1,081,005		1,434,131		295,531		264,959		4,956,910
1,843,918 55,734 35,134 1,218,576 1,956,590 1,940,169 54,878 45,450 1,247,374 2,094,179 2,037,905 55,413 41,719 1,282,573 2,094,754 2,219,859 57,225 79,243 1,425,525 2,316,727	2011		1,715,069	52,6	96		32,980		1,121,257		1,656,283		279,002		403,199		5,260,486
1,940,169 54,878 45,450 1,247,374 2,094,179 2,037,905 55,413 41,719 1,282,573 2,094,754 2,219,859 57,225 79,243 1,425,525 2,316,727	2012		1,843,918	55,7	34		35,134		1,218,576		1,956,590		319,036		404,066		5,833,054
2,037,905 55,413 41,719 1,282,573 2,094,754 2,219,859 57,225 79,243 1,425,525 2,316,727	2013		1,940,169	54,8	78		45,450		1,247,374		2,094,179		345,852		400,308		6,128,210
2,219,859 57,225 79,243 1,425,525 2,316,727	2014		2,037,905	55,4	13		41,719		1,282,573		2,094,754		389,539		423,354		6,325,257
	2015		2,219,859	57,2	25		79,243		1,425,525		2,316,727		361,293		528,866		6,988,738

<sup>\*</sup> Due to the District's policy change on the recognition of personal property tax revenues, FY2010 information has been adjusted

Source: Information was extracted from Exhibit 2-b, Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds, Page 47.

<sup>\*\*</sup> Corrected to reflect proper classification



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