

**DISTRICT OF COLUMBIA
COMPREHENSIVE ANNUAL FINANCIAL REPORT
Year Ended September 30, 2015**

TABLE OF CONTENTS

Exhibit		Page
INTRODUCTORY SECTION		
	Letter of Transmittal	1
	Organizational Chart	17
	Principal Officials	18
	GFOA Certificate of Achievement	19
FINANCIAL SECTION		
	Report of Independent Public Accountants	21
	Management's Discussion and Analysis	25
	Basic Financial Statements	43
1-a	Statement of Net Position	44
1-b	Statement of Activities	45
2-a	Balance Sheet - Governmental Funds	46
2-b	Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds	47
2-c	Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	48
2-d	Budgetary Comparison Statement	49
3-a	Statement of Net Position - Proprietary Funds	50
3-b	Statement of Revenues, Expenses and Changes in Fund Net Position - Proprietary Funds	51
3-c	Statement of Cash Flows - Proprietary Funds	52
4-a	Statement of Fiduciary Net Position - Fiduciary Funds	53
4-b	Statement of Changes in Fiduciary Net Position - Fiduciary Funds	54
5-a	Discretely Presented Component Units - Combining Statement of Net Position	55
5-b	Discretely Presented Component Units - Combining Statement of Activities	56
	Index to the Notes to the Basic Financial Statements	57
	Notes to the Basic Financial Statements	58
	Required Supplementary Information	137
	Other Supplementary Information	145
	General Fund	147
A-1	Balance Sheet	148
A-2	Schedule of Revenues, Expenditures and Changes in Fund Balance	149
A-3	Schedule of Expenditures and Net Financing (Sources) Uses, Function and Object - GAAP Basis	150
A-4	Schedule of Local Source Revenues, Budget and Actual (Budgetary Basis)	151
A-5	Schedule of Budgetary Basis Revenues and Expenditures by Source of Funds	152
A-6	Schedule of Budgetary Basis Revenues and Expenditures	153
	Nonmajor Governmental Funds	155
B-1	Combining Balance Sheet	156
B-2	Combining Statement of Revenues, Expenditures and Changes in Fund Balances	157

	Fiduciary Funds	159
C-1	Pension Trust Funds - Combining Statement of Fiduciary Net Position	160
C-2	Pension Trust Funds - Combining Statement of Changes in Fiduciary Net Position	161
C-3	Schedule of Changes in Assets and Liabilities - Agency Funds	162
	Supporting Schedules	163
D-1	Schedule of Budgetary Basis Expenditures	164
D-2	Schedule of Budgetary Basis Operations by Source of Funds	166
D-3	Schedule of Budget Revisions	170

STATISTICAL SECTION

	Statistical Section	173
	Financial Trends	175
S-1A	Net Position By Component	176
S-1B	Changes in Net Position	177
S-1C	Fund Balances, Governmental Funds	179
S-1D	Changes in Fund Balances, Governmental Funds	180
S-1E	Tax Revenues by Source, Governmental Funds	181
	Revenue Capacity	183
S-2A	Assessed Value and Estimated Actual Value of Taxable Property	184
S-2B	Direct Property Tax Rates	184
S-2C	Major Tax Rates	185
S-2D	Principal Property Taxpayers	185
S-2E	Ten Highest Assessed Values for Tax Exempt Properties	186
S-2F	Property Tax Levies and Collections	186
S-2G	Personal Income Tax Rates	187
S-2H	Personal Income Tax Filers and Liability by Income Level	187
	Debt Capacity	189
S-3A	Ratios of General Obligation Bonds Outstanding	190
S-3B	Pledged-Revenue Coverage	191
S-3C	Ratios of Outstanding Debt by Type	192
S-3D	Legal Debt Margin Information	193
S-3E	Limitation on Borrowing	194
	Demographic and Economic Information	195
S-4A	Demographic and Economic Statistics	196
S-4B	Principal Employers	196
	Operating Information	197
S-5A	Operating Indicators by Function/Program	198
S-5B	Capital Assets Statistics by Function/Program	200
S-5C	Budgeted Full-Time Equivalent District Government Employees, by Function, General Operating Funds	201
S-5D	General Fund-Fund Balance Trend Chart	202