

## OTHER SUPPLEMENTARY INFORMATION

This subsection includes the combining and individual fund statements and schedules for the following:

General Fund

Nonmajor Governmental Funds

Fiduciary Funds

Supporting Schedules



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## GENERAL FUND

The General Fund is used to account for all financial resources that are not required to be accounted for in another fund.

## Exhibit A-1

**DISTRICT OF COLUMBIA  
BALANCE SHEET  
General Fund  
September 30, 2018  
(With Comparative Totals at September 30, 2017)  
(\$000s)**

|  | 2018                | 2017                |
|--|---------------------|---------------------|
| <b>ASSETS</b>  |                     |                     |
| Cash and cash equivalents  | \$ 1,574,313        | \$ 1,300,779        |
| Receivables (net of allowances for doubtful accounts):                   |                     |                     |
| Intergovernmental  | 350                 | 4,347               |
| Taxes  | 459,640             | 454,439             |
| Accounts   | 251,255             | 213,917             |
| Due from component units   | 2,222               | 8,937               |
| Interfund  | 634,245             | 810,478             |
| Inventories  | 8,270               | 14,969              |
| Other current assets   | 7,890               | 5,959               |
| Cash and cash equivalents (restricted)                                   | 954,486             | 955,489             |
| Investments (restricted)   | 65,294              | 36,179              |
| Total current assets   | 3,957,965           | 3,805,493           |
| Long-term assets   | 100,091             | 99,125              |
| <b>Total assets</b>  | <b>\$ 4,058,056</b> | <b>\$ 3,904,618</b> |
| <b>LIABILITIES</b>   |                     |                     |
| Accounts payable   | \$ 427,848          | \$ 408,471          |
| Compensation payable:  |                     |                     |
| Salaries and wages   | 168,233             | 131,175             |
| Employee benefits  | 2,022               | 5,140               |
| Payroll taxes  | 781                 | 929                 |
| Other deductions   | 4,641               | 5,954               |
| Interfund  | 18,828              | 21,469              |
| Due to component units   | 15,339              | 13,766              |
| Unearned revenue   | 72,898              | 66,559              |
| Other  | 42,379              | 40,328              |
| Accrued liabilities:   |                     |                     |
| Medicaid   | 223,715             | 156,691             |
| Tax refunds  | 56,406              | 80,974              |
| Other current liabilities  | 8,876               | 19,740              |
| <b>Total liabilities</b>   | 1,041,966           | 951,196             |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                                     |                     |                     |
| Unavailable revenues:  |                     |                     |
| Property taxes   | 132,539             | 127,668             |
| Others   | 107,168             | 149,463             |
| <b>Total deferred inflows of resources</b>                               | 239,707             | 277,131             |
| <b>FUND BALANCE</b>  |                     |                     |
| Nonspendable   | 8,270               | 14,969              |
| Restricted   | 1,105,718           | 1,120,068           |
| Committed  | 1,635,148           | 1,541,254           |
| Assigned   | 27,247              | -                   |
| <b>Total fund balance</b>  | 2,776,383           | 2,676,291           |
| <b>Total liabilities, deferred inflows of resources and fund balance</b> | <b>\$ 4,058,056</b> | <b>\$ 3,904,618</b> |

See accompanying Report of Independent Public Accountants.

Exhibit A-2

DISTRICT OF COLUMBIA  
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
 General Fund  
 For the Year Ended September 30, 2018  
 (With Comparative Totals for the Year Ended September 30, 2017)  
 (\$000s)

|   | 2018                | 2017                |
|---|---------------------|---------------------|
| <b>REVENUES</b>   |                     |                     |
| Taxes   | \$ 7,611,638        | \$ 7,328,658        |
| Fines and forfeitures   | 168,486             | 176,351             |
| Licenses and permits  | 133,938             | 127,546             |
| Charges for services:   |                     |                     |
| Public  | 295,963             | 282,921             |
| Intergovernmental   | 665                 | 846                 |
| Miscellaneous:  |                     |                     |
| Public  | 419,346             | 381,097             |
| Investment income   | 30,014              | 9,238               |
| <b>Total revenues</b>   | <u>8,660,050</u>    | <u>8,306,657</u>    |
| <b>EXPENDITURES</b>   |                     |                     |
| Current:  |                     |                     |
| Governmental direction and support                                    | 984,073             | 945,270             |
| Economic development and regulation                                   | 450,329             | 382,625             |
| Public safety and justice   | 1,222,117           | 1,188,291           |
| Public education system   | 2,284,664           | 2,078,134           |
| Human support services  | 2,049,211           | 1,949,127           |
| Public works  | 389,778             | 358,929             |
| Public transportation   | 419,198             | 368,014             |
| Debt service:   |                     |                     |
| Principal   | 304,964             | 256,575             |
| Interest  | 399,439             | 388,128             |
| Fiscal charges  | 7,322               | 7,572               |
| <b>Total expenditures</b>   | <u>8,511,095</u>    | <u>7,922,665</u>    |
| <b>EXCESS OF REVENUES OVER EXPENDITURES</b>                           | <u>148,955</u>      | <u>383,992</u>      |
| <b>OTHER FINANCING SOURCES (USES):</b>                                |                     |                     |
| Debt issuance   | 4,214               | 2,260               |
| Refunding debt issuance   | 401,095             | 1,168,615           |
| Premium on sale of bonds  | 45,334              | 123,053             |
| Payment to refunded bond escrow agent                                 | (444,960)           | (1,287,378)         |
| Transfers in  | 114,620             | 98,487              |
| Transfers out   | (190,405)           | (202,278)           |
| Sale of capital assets  | 21,239              | 451                 |
| <b>Total other financing uses</b>                                     | <u>(48,863)</u>     | <u>(96,790)</u>     |
| Excess of revenues and other sources over expenditures and other uses | 100,092             | 287,202             |
| Fund Balance at October 1   | 2,676,291           | 2,389,089           |
| <b>Fund Balance at September 30</b>                                   | <u>\$ 2,776,383</u> | <u>\$ 2,676,291</u> |

See accompanying Report of Independent Public Accountants.

## Exhibit A-3

**DISTRICT OF COLUMBIA**  
**SCHEDULE OF EXPENDITURES AND NET FINANCING (SOURCES) USES**  
**Function and Object - GAAP Basis**  
**For the Year Ended September 30, 2018**  
**(With Comparative Totals for the Year Ended September 30, 2017)**  
**(\$000s)**

| Function and Subfunction                   | Personnel Services  | Contractual Services | Supplies         | Occupancy         | Miscellaneous       | Totals              |                     |
|--|---------------------|----------------------|------------------|-------------------|---------------------|---------------------|---------------------|
|  |                     |                      |                  |                   |                     | 2018                | 2017                |
| <b>Governmental direction and support</b>  |                     |                      |                  |                   |                     |                     |                     |
| Legislative                                | \$ 26,175           | \$ 3,492             | \$ 104           | \$ 717            | \$ 810              | \$ 31,298           | \$ 28,047           |
| Executive                                  | 88,815              | 38,524               | 641              | 4,176             | 2,920               | 135,076             | 127,459             |
| Finance                                    | 108,419             | 38,466               | 274              | 5                 | 174,082             | 321,246             | 321,811             |
| Personnel                                  | 13,405              | 884                  | 13               | 39                | 33                  | 14,374              | 13,111              |
| Administrative                             | 124,359             | 111,553              | 3,326            | 226,625           | 4,474               | 470,337             | 444,493             |
| Elections                                  | 8,306               | 3,014                | 243              | 40                | 139                 | 11,742              | 10,349              |
| <b>Total</b>                               | <b>369,479</b>      | <b>195,933</b>       | <b>4,601</b>     | <b>231,602</b>    | <b>182,458</b>      | <b>984,073</b>      | <b>945,270</b>      |
| <b>Economic development and regulation</b> |                     |                      |                  |                   |                     |                     |                     |
| Community development                      | 34,383              | 27,515               | 229              | 65                | 160,063             | 222,255             | 164,084             |
| Economic regulation                        | 88,833              | 24,773               | 679              | 5,889             | 8,165               | 128,339             | 118,764             |
| Employment services                        | 38,980              | 21,363               | 2,670            | 1,966             | 34,756              | 99,735              | 99,777              |
| <b>Total</b>                               | <b>162,196</b>      | <b>73,651</b>        | <b>3,578</b>     | <b>7,920</b>      | <b>202,984</b>      | <b>450,329</b>      | <b>382,625</b>      |
| <b>Public safety and justice</b>           |                     |                      |                  |                   |                     |                     |                     |
| Police                                     | 595,579             | 63,627               | 8,000            | 112               | 32,692              | 700,010             | 722,782             |
| Fire                                       | 290,130             | 25,661               | 6,380            | 39                | 11,112              | 333,322             | 286,650             |
| Corrections                                | 123,097             | 33,515               | 9,936            | 38                | 1,455               | 168,041             | 157,770             |
| Protection                                 | 8,756               | 2,909                | 276              | 31                | 230                 | 12,202              | 12,030              |
| Law  | 7,955               | 430                  | 77               | 5                 | 68                  | 8,535               | 9,059               |
| Judicial                                   | 4                   | 3                    | -                | -                 | -                   | 7                   | -                   |
| <b>Total</b>                               | <b>1,025,521</b>    | <b>126,145</b>       | <b>24,669</b>    | <b>225</b>        | <b>45,557</b>       | <b>1,222,117</b>    | <b>1,188,291</b>    |
| <b>Public education system</b>             |                     |                      |                  |                   |                     |                     |                     |
| Schools                                    | 751,047             | 111,112              | 9,103            | 35,656            | 892,694             | 1,799,612           | 1,626,964           |
| Culture                                    | 164,151             | 31,932               | 1,426            | 9,067             | 278,476             | 485,052             | 451,170             |
| <b>Total</b>                               | <b>915,198</b>      | <b>143,044</b>       | <b>10,529</b>    | <b>44,723</b>     | <b>1,171,170</b>    | <b>2,284,664</b>    | <b>2,078,134</b>    |
| <b>Human support services</b>              |                     |                      |                  |                   |                     |                     |                     |
| Health and welfare                         | 375,768             | 128,167              | 8,231            | 56,835            | 1,308,023           | 1,877,024           | 1,801,678           |
| Human relations                            | 9,174               | 5,337                | 108              | 24                | 30,895              | 45,538              | 38,519              |
| Employment benefits                        | 74,232              | -                    | -                | -                 | -                   | 74,232              | 61,864              |
| Recreation                                 | 43,975              | 6,244                | 1,190            | 17                | 991                 | 52,417              | 47,066              |
| <b>Total</b>                               | <b>503,149</b>      | <b>139,748</b>       | <b>9,529</b>     | <b>56,876</b>     | <b>1,339,909</b>    | <b>2,049,211</b>    | <b>1,949,127</b>    |
| <b>Public works</b>                        | 202,935             | 135,428              | 9,539            | 6,569             | 35,307              | 389,778             | 358,929             |
| <b>Public transportation</b>               | -                   | -                    | -                | -                 | 419,198             | 419,198             | 368,014             |
| <b>Debt service</b>                        | -                   | -                    | -                | -                 | 711,725             | 711,725             | 652,275             |
| <b>Net financing uses</b>                  | -                   | -                    | -                | -                 | 48,863              | 48,863              | 96,790              |
| <b>Total expenditures and net uses</b>     | <b>\$ 3,178,478</b> | <b>\$ 813,949</b>    | <b>\$ 62,445</b> | <b>\$ 347,915</b> | <b>\$ 4,157,171</b> | <b>\$ 8,559,958</b> | <b>\$ 8,019,455</b> |

See accompanying Report of Independent Public Accountants.

## Note:

Miscellaneous column includes transfers, subsidies and other payments, the major components of which are listed below.

## Transfers to:

Convention Center [\$143,246], Public Charter Schools [\$871,630], UDC [\$80,000], PAYGO-Capital [\$123,028], Housing Authority [\$77,683], Mass Transit Subsidies [\$419,198], Highway Transportation Fund [\$26,268], and Housing Production Trust Fund [\$12,516].

## Payments for:

Dept. of Behavioral Health [\$55,730], Dept. of Health Care Finance [\$752,712], Dept. of Human Services [\$264,136], Child & Family Services [\$77,995], Dept. of Youth Rehabilitation [\$30,680], Disability Services [\$106,185], State Education [\$106,974], Non-Public Tuition [\$59,515], Equipment Lease-Operating [\$19,254], Repayment of Loans and Interest [\$685,059], Fire and Emergency Service [\$11,112], Commission of Arts and Humanities [\$23,529], Dept. Employment Services [\$34,756], Business Improvement District Transfer [\$29,082], Department of the Environment [\$25,366], Office of Aging [\$28,818], Dept. of Health [\$20,290], Public Schools [\$15,930], DC Public Library [\$8,350], Planning & Econ Development [\$21,145], Office of Victims & Justice Grants [\$28,962], Dept. of Housing and Community Development [\$23,550], and Department of General Services [\$9,690].

Exhibit A-4

**DISTRICT OF COLUMBIA**  
**SCHEDULE OF LOCAL SOURCE REVENUES**  
**Budget and Actual (Budgetary Basis)**  
**General Fund**  
**Year Ended September 30, 2018**  
**(\$000s)**

| Source  | Budget              |                     | Actual              | Variance            |
|---|---------------------|---------------------|---------------------|---------------------|
|   | Original            | Revised             |                     |                     |
| <b>Taxes:</b>                                 |                     |                     |                     |                     |
| Property:                                     |                     |                     |                     |                     |
| Real  | \$ 2,558,825        | \$ 2,540,572        | \$ 2,509,584        | \$ (30,988)         |
| Personal                                      | 62,580              | 65,780              | 67,397              | 1,617               |
| Public space rental                           | 39,471              | 33,507              | 37,615              | 4,108               |
| <b>Total</b>                                  | <b>2,660,876</b>    | <b>2,639,859</b>    | <b>2,614,596</b>    | <b>(25,263)</b>     |
| Sales and use:                                |                     |                     |                     |                     |
| General                                       | 1,413,992           | 1,431,629           | 1,432,005           | 376                 |
| Alcoholic beverages                           | 6,684               | 6,758               | 6,560               | (198)               |
| Cigarette                                     | 29,845              | 29,750              | 27,956              | (1,794)             |
| Motor vehicles                                | 47,064              | 45,521              | 44,055              | (1,466)             |
| Motor fuel tax                                | 24,936              | 25,761              | 26,268              | 507                 |
| <b>Total</b>                                  | <b>1,522,521</b>    | <b>1,539,419</b>    | <b>1,536,844</b>    | <b>(2,575)</b>      |
| Income and franchise:                         |                     |                     |                     |                     |
| Individual income                             | 1,978,542           | 2,072,309           | 2,066,842           | (5,467)             |
| Corporation franchise                         | 345,722             | 385,326             | 436,526             | 51,200              |
| Unincorporated business                       | 166,659             | 146,535             | 138,219             | (8,316)             |
| <b>Total</b>                                  | <b>2,490,923</b>    | <b>2,604,170</b>    | <b>2,641,587</b>    | <b>37,417</b>       |
| Gross receipts:                               |                     |                     |                     |                     |
| Public utility                                | 128,659             | 134,586             | 131,206             | (3,380)             |
| Toll telecommunication                        | 48,817              | 35,410              | 37,432              | 2,022               |
| Insurance companies                           | 59,853              | 63,238              | 65,750              | 2,512               |
| Health care providers                         | 34,962              | 32,688              | 37,011              | 4,323               |
| Health care related incomes                   | 49,617              | 47,086              | 47,948              | 862                 |
| <b>Total</b>                                  | <b>321,908</b>      | <b>313,008</b>      | <b>319,347</b>      | <b>6,339</b>        |
| Other:  |                     |                     |                     |                     |
| Deed recordation                              | 199,407             | 229,671             | 224,342             | (5,329)             |
| Deed transfers                                | 149,915             | 175,847             | 172,916             | (2,931)             |
| Inheritance and estate                        | 22,344              | 40,482              | 35,708              | (4,774)             |
| Economic interests                            | 15,550              | 14,953              | 14,108              | (845)               |
| <b>Total</b>                                  | <b>387,216</b>      | <b>460,953</b>      | <b>447,074</b>      | <b>(13,879)</b>     |
| <b>Total taxes</b>                            | <b>7,383,444</b>    | <b>7,557,409</b>    | <b>7,559,448</b>    | <b>2,039</b>        |
| <b>Licenses and permits:</b>                  |                     |                     |                     |                     |
| Business licenses                             | 50,299              | 57,342              | 61,776              | 4,434               |
| Nonbusiness permits                           | 32,603              | 36,792              | 36,923              | 131                 |
| <b>Total</b>                                  | <b>82,902</b>       | <b>94,134</b>       | <b>98,699</b>       | <b>4,565</b>        |
| <b>Fines and forfeitures</b>                  | <b>156,460</b>      | <b>168,070</b>      | <b>164,382</b>      | <b>(3,688)</b>      |
| <b>Charges for services</b>                   | <b>74,130</b>       | <b>88,568</b>       | <b>87,632</b>       | <b>(936)</b>        |
| <b>Miscellaneous:</b>                         |                     |                     |                     |                     |
| Interest                                      | 2,427               | 20,228              | 24,747              | 4,519               |
| Other   | 89,908              | 100,209             | 121,377             | 21,168              |
| <b>Total</b>                                  | <b>92,335</b>       | <b>120,437</b>      | <b>146,124</b>      | <b>25,687</b>       |
| <b>Total local revenues</b>                   | <b>7,789,271</b>    | <b>8,028,618</b>    | <b>8,056,285</b>    | <b>27,667</b>       |
| <b>Transfers and other sources:</b>           |                     |                     |                     |                     |
| General obligation bonds                      | 8,000               | 8,000               | 4,564               | (3,436)             |
| Fund balance released from restrictions       | 265,201             | 297,963             | -                   | (297,963)           |
| Interfund transfer                            | 59,304              | 104,041             | 114,579             | 10,538              |
| <b>Total transfers and other sources</b>      | <b>332,505</b>      | <b>410,004</b>      | <b>119,143</b>      | <b>(290,861)</b>    |
| <b>Total local revenues and other sources</b> | <b>\$ 8,121,776</b> | <b>\$ 8,438,622</b> | <b>\$ 8,175,428</b> | <b>\$ (263,194)</b> |

See accompanying Report of Independent Public Accountants.

**DISTRICT OF COLUMBIA**  
**SCHEDULE OF BUDGETARY BASIS REVENUES AND EXPENDITURES BY SOURCE OF FUNDS**  
**General Fund**  
**Year Ended September 30, 2018**  
**(\$000s)**

|  | Local Source     |                   |                  |                     | Other Source    |                |                  |                  | Totals           |                   |                   |                    |
|--|------------------|-------------------|------------------|---------------------|-----------------|----------------|------------------|------------------|------------------|-------------------|-------------------|--------------------|
|  | Original Budget  | Revised Budget    | Actual           | Variance            | Original Budget | Revised Budget | Actual           | Variance         | Original Budget  | Revised Budget    | Actual            | Variance           |
| <b>REVENUES AND SOURCES</b>                                      |                  |                   |                  |                     |                 |                |                  |                  |                  |                   |                   |                    |
| Taxes  |                  |                   |                  |                     |                 |                |                  |                  |                  |                   |                   |                    |
| Property taxes   | \$ 2,660,876     | \$ 2,639,859      | \$ 2,614,596     | \$ (25,263)         | \$ -            | \$ -           | \$ -             | \$ -             | \$ 2,660,876     | \$ 2,639,859      | \$ 2,614,596      | \$ (25,263)        |
| Sales and use taxes  | 1,522,521        | 1,539,419         | 1,536,844        | (2,575)             | -               | -              | -                | -                | 1,522,521        | 1,539,419         | 1,536,844         | (2,575)            |
| Income and franchise taxes                                       | 2,490,923        | 2,604,170         | 2,641,587        | 37,417              | -               | -              | -                | -                | 2,490,923        | 2,604,170         | 2,641,587         | 37,417             |
| Gross receipts and other taxes                                   | 709,124          | 773,961           | 766,421          | (7,540)             | -               | -              | -                | -                | 709,124          | 773,961           | 766,421           | (7,540)            |
| Total taxes  | 7,383,444        | 7,557,409         | 7,559,448        | 2,039               | -               | -              | -                | -                | 7,383,444        | 7,557,409         | 7,559,448         | 2,039              |
| Licenses and permits   | 82,902           | 94,134            | 98,699           | 4,565               | -               | -              | -                | -                | 82,902           | 94,134            | 98,699            | 4,565              |
| Fines and forfeitures  | 156,460          | 168,070           | 164,382          | (3,688)             | -               | -              | -                | -                | 156,460          | 168,070           | 164,382           | (3,688)            |
| Charges for services   | 74,130           | 88,568            | 87,632           | (936)               | -               | -              | -                | -                | 74,130           | 88,568            | 87,632            | (936)              |
| Miscellaneous  | 92,335           | 120,437           | 146,124          | 25,687              | -               | -              | -                | -                | 92,335           | 120,437           | 146,124           | 25,687             |
| Other sources  | -                | -                 | -                | -                   | 662,919         | 652,225        | 616,116          | (36,109)         | 662,919          | 652,225           | 616,116           | (36,109)           |
| Bond proceeds  | 8,000            | 8,000             | 4,564            | (3,436)             | -               | -              | -                | -                | 8,000            | 8,000             | 4,564             | (3,436)            |
| Fund balance released from restrictions                          | 265,201          | 297,963           | -                | (297,963)           | -               | -              | -                | -                | 265,201          | 297,963           | -                 | (297,963)          |
| Interfund transfer-from lottery and games                        | 45,000           | 45,600            | 49,500           | 3,900               | -               | -              | -                | -                | 45,000           | 45,600            | 49,500            | 3,900              |
| Interfund transfer-others  | 14,304           | 58,441            | 65,079           | 6,638               | -               | -              | -                | -                | 14,304           | 58,441            | 65,079            | 6,638              |
| <b>Total revenues and sources</b>                                | <b>8,121,776</b> | <b>8,438,622</b>  | <b>8,175,428</b> | <b>(263,194)</b>    | <b>662,919</b>  | <b>652,225</b> | <b>616,116</b>   | <b>(36,109)</b>  | <b>8,784,695</b> | <b>9,090,847</b>  | <b>8,791,544</b>  | <b>(299,303)</b>   |
| <b>EXPENDITURES AND USES</b>                                     |                  |                   |                  |                     |                 |                |                  |                  |                  |                   |                   |                    |
| Governmental direction and support                               | 699,486          | 787,524           | 777,979          | 9,545               | 75,053          | 52,439         | 38,653           | 13,786           | 774,539          | 839,963           | 816,632           | 23,331             |
| Economic development and regulation                              | 319,217          | 318,947           | 302,229          | 16,718              | 235,889         | 238,728        | 181,082          | 57,646           | 555,106          | 557,675           | 483,311           | 74,364             |
| Public safety and justice  | 1,112,225        | 1,178,205         | 1,174,944        | 3,261               | 48,341          | 50,730         | 45,971           | 4,759            | 1,160,566        | 1,228,935         | 1,220,915         | 8,020              |
| Public education system  | 2,141,460        | 1,940,105         | 1,917,567        | 22,538              | 20,935          | 28,176         | 18,185           | 9,991            | 2,162,395        | 1,968,281         | 1,935,752         | 32,529             |
| Public education AY19 expenditure                                | -                | 319,460           | 319,460          | -                   | -               | -              | -                | -                | -                | 319,460           | 319,460           | -                  |
| Human support services   | 1,962,243        | 2,005,043         | 1,992,229        | 12,814              | 41,147          | 43,602         | 37,786           | 5,816            | 2,003,390        | 2,048,645         | 2,030,015         | 18,630             |
| Public works   | 651,087          | 646,995           | 645,146          | 1,849               | 186,545         | 184,510        | 158,475          | 26,035           | 837,632          | 831,505           | 803,621           | 27,884             |
| Repayment of loans and interest                                  | 686,969          | 679,528           | 679,528          | -                   | 5,531           | 5,531          | 5,531            | -                | 692,500          | 685,059           | 685,059           | -                  |
| Debt service - issuance costs                                    | 8,000            | 8,000             | 5,571            | 2,429               | -               | -              | -                | -                | 8,000            | 8,000             | 5,571             | 2,429              |
| Commercial paper program   | 8,503            | 2,881             | 2,881            | -                   | -               | -              | -                | -                | 8,503            | 2,881             | 2,881             | -                  |
| Settlements and judgments fund                                   | 21,825           | 16,021            | 15,959           | 62                  | -               | -              | -                | -                | 21,825           | 16,021            | 15,959            | 62                 |
| Wilson building  | 4,082            | 4,082             | 4,014            | 68                  | -               | -              | -                | -                | 4,082            | 4,082             | 4,014             | 68                 |
| D.C. retiree health contribution                                 | 44,500           | 44,500            | 44,500           | -                   | -               | -              | -                | -                | 44,500           | 44,500            | 44,500            | -                  |
| Repayment of revenue bonds                                       | 7,832            | 7,832             | 7,822            | 10                  | -               | -              | -                | -                | 7,832            | 7,832             | 7,822             | 10                 |
| Convention center transfer                                       | 140,138          | 141,748           | 141,748          | -                   | 1,498           | 1,498          | 1,498            | -                | 141,636          | 143,246           | 143,246           | -                  |
| Highway transportation fund                                      | 24,936           | 26,268            | 26,268           | -                   | -               | -              | -                | -                | 24,936           | 26,268            | 26,268            | -                  |
| Workforce investments  | 181,576          | 18,381            | -                | 18,381              | -               | -              | -                | -                | 181,576          | 18,381            | -                 | 18,381             |
| Operating lease-equipment  | 19,254           | 19,254            | 19,254           | -                   | -               | -              | -                | -                | 19,254           | 19,254            | 19,254            | -                  |
| Pay-as-you-go capital fund                                       | 84,135           | 76,257            | 76,257           | -                   | 46,162          | 46,771         | 46,771           | -                | 130,297          | 123,028           | 123,028           | -                  |
| Non-departmental   | 3,804            | -                 | -                | -                   | 1,818           | 240            | -                | 240              | 5,622            | 240               | -                 | 240                |
| <b>Total expenditures and uses</b>                               | <b>8,121,272</b> | <b>8,241,031</b>  | <b>8,153,356</b> | <b>87,675</b>       | <b>662,919</b>  | <b>652,225</b> | <b>533,952</b>   | <b>118,273</b>   | <b>8,784,191</b> | <b>8,893,256</b>  | <b>8,687,308</b>  | <b>205,948</b>     |
| <b>Excess of revenues and sources over expenditures and uses</b> | <b>\$ 504</b>    | <b>\$ 197,591</b> | <b>\$ 22,072</b> | <b>\$ (175,519)</b> | <b>\$ -</b>     | <b>\$ -</b>    | <b>\$ 82,164</b> | <b>\$ 82,164</b> | <b>\$ 504</b>    | <b>\$ 197,591</b> | <b>\$ 104,236</b> | <b>\$ (93,355)</b> |

See accompanying Report of Independent Public Accountants.



**DISTRICT OF COLUMBIA**  
**SCHEDULE OF BUDGETARY BASIS REVENUES AND EXPENDITURES**  
 General Fund  
 Year Ended September 30, 2018  
 (\$000s)

|  | Original<br>Budget | Revisions         | Revised<br>Budget | Actual            | Variance<br>(Actual To<br>Original<br>Budget) |
|--|--------------------|-------------------|-------------------|-------------------|---|
| <b>REVENUES AND SOURCES</b>                                      |                    |                   |                   |                   |   |
| Taxes:   |                    |                   |                   |                   |   |
| Property taxes   | \$ 2,660,876       | \$ (21,017)       | \$ 2,639,859      | \$ 2,614,596      | \$ (46,280)                                   |
| Sales and use taxes  | 1,522,521          | 16,898            | 1,539,419         | 1,536,844         | 14,323  |
| Income and franchise taxes                                       | 2,490,923          | 113,247           | 2,604,170         | 2,641,587         | 150,664                                       |
| Gross receipts and other taxes                                   | 709,124            | 64,837            | 773,961           | 766,421           | 57,297  |
| <b>Total taxes</b>   | <b>7,383,444</b>   | <b>173,965</b>    | <b>7,557,409</b>  | <b>7,559,448</b>  | <b>176,004</b>                                |
| Licenses and permits   | 82,902             | 11,232            | 94,134            | 98,699            | 15,797  |
| Fines and forfeitures  | 156,460            | 11,610            | 168,070           | 164,382           | 7,922   |
| Charges for services   | 74,130             | 14,438            | 88,568            | 87,632            | 13,502  |
| Miscellaneous  | 92,335             | 28,102            | 120,437           | 146,124           | 53,789  |
| Other sources  | 662,919            | (10,694)          | 652,225           | 616,116           | (46,803)                                      |
| Bond proceeds  | 8,000              | -                 | 8,000             | 4,564             | (3,436)                                       |
| Fund balance released from restrictions                          | 265,201            | 32,762            | 297,963           | -                 | (265,201)                                     |
| Interfund transfer-from lottery and games                        | 45,000             | 600               | 45,600            | 49,500            | 4,500   |
| Interfund transfer-others  | 14,304             | 44,137            | 58,441            | 65,079            | 50,775  |
| <b>Total revenues and sources</b>                                | <b>8,784,695</b>   | <b>306,152</b>    | <b>9,090,847</b>  | <b>8,791,544</b>  | <b>6,849</b>                                  |
| <b>EXPENDITURES AND USES</b>                                     |                    |                   |                   |                   |   |
| Governmental direction and support                               | 774,539            | 65,424            | 839,963           | 816,632           | (42,093)                                      |
| Economic development and regulation                              | 555,106            | 2,569             | 557,675           | 483,311           | 71,795  |
| Public safety and justice  | 1,160,566          | 68,369            | 1,228,935         | 1,220,915         | (60,349)                                      |
| Public education system  | 2,162,395          | (194,114)         | 1,968,281         | 1,935,752         | 226,643                                       |
| Public education AY19 expenditure                                | -                  | 319,460           | 319,460           | 319,460           | (319,460)                                     |
| Human support services   | 2,003,390          | 45,255            | 2,048,645         | 2,030,015         | (26,625)                                      |
| Public works   | 837,632            | (6,127)           | 831,505           | 803,621           | 34,011  |
| Repayment of loans and interest                                  | 692,500            | (7,441)           | 685,059           | 685,059           | 7,441   |
| Debt service - issuance costs                                    | 8,000              | -                 | 8,000             | 5,571             | 2,429   |
| Commercial paper program   | 8,503              | (5,622)           | 2,881             | 2,881             | 5,622   |
| Settlements and judgments fund                                   | 21,825             | (5,804)           | 16,021            | 15,959            | 5,866   |
| Wilson building  | 4,082              | -                 | 4,082             | 4,014             | 68  |
| D.C. retiree health contribution                                 | 44,500             | -                 | 44,500            | 44,500            | -   |
| Repayment of revenue bonds                                       | 7,832              | -                 | 7,832             | 7,822             | 10  |
| Convention center transfer                                       | 141,636            | 1,610             | 143,246           | 143,246           | (1,610)                                       |
| Highway transportation fund                                      | 24,936             | 1,332             | 26,268            | 26,268            | (1,332)                                       |
| Workforce investments  | 181,576            | (163,195)         | 18,381            | -                 | 181,576                                       |
| Operating lease-equipment  | 19,254             | -                 | 19,254            | 19,254            | -   |
| Pay-as-you-go capital fund                                       | 130,297            | (7,269)           | 123,028           | 123,028           | 7,269   |
| Non-departmental   | 5,622              | (5,382)           | 240               | -                 | 5,622   |
| <b>Total expenditures and uses</b>                               | <b>8,784,191</b>   | <b>109,065</b>    | <b>8,893,256</b>  | <b>8,687,308</b>  | <b>96,883</b>                                 |
| <b>Excess of revenues and sources over expenditures and uses</b> | <b>\$ 504</b>      | <b>\$ 197,087</b> | <b>\$ 197,591</b> | <b>\$ 104,236</b> | <b>\$ 103,732</b>                             |

See accompanying Report of Independent Public Accountants.



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## NONMAJOR GOVERNMENTAL FUNDS

### (Combining Statements)

#### Special Revenue Funds

The **Tax Increment Financing (TIF) Program Fund** is used to account for activities relating to various TIF development initiatives. These activities support new economic development projects.

The District of Columbia **Tobacco Settlement Financing Corporation (TSFC) Fund**, a blended component unit, is used to account for the tobacco litigation settlement activities of the District of Columbia.

The **PILOT Special Revenue Fund** is used to account for the proceeds of PILOT revenue to finance the development costs associated with various District development projects.

The **Baseball Project Special Revenue Fund** is used to account for the proceeds of baseball related revenue sources that are legally restricted to expenditures for baseball project purposes.

#### Debt Service Fund

The **Debt Service Fund** is used to account for the payment of ballpark revenue bonds.

#### Capital Projects Fund

The **Highway Trust Fund** is used to account for the motor vehicle fuel taxes and other fees collected and used by the District for highway projects.

Exhibit B-1

**DISTRICT OF COLUMBIA  
COMBINING BALANCE SHEET  
Nonmajor Governmental Funds  
September 30, 2018  
(With Comparative Totals at September 30, 2017)  
(\$000s)**

|   | Special Revenue Funds                    |   |                  |                     | Debt<br>Service<br>Fund | Capital<br>Project<br>Fund<br>Highway<br>Trust | Totals            |                   |
|---|--|---|------------------|---------------------|-------------------------|--|-------------------|-------------------|
|   | Tax<br>Increment<br>Financing<br>Program | Tobacco<br>Settlement<br>Financing<br>Corporation | PILOT            | Baseball<br>Project |                         |  | 2018              | 2017              |
| <b>ASSETS</b>   |  |   |                  |                     |                         |  |                   |                   |
| Current assets:   |  |   |                  |                     |                         |  |                   |                   |
| Receivables (net of allowances for doubtful accounts):                    |  |   |                  |                     |                         |  |                   |                   |
| Taxes   | \$ -                                     | \$ -  | \$ -             | \$ 1,765            | \$ -                    | \$ 1,357                                       | \$ 3,122          | \$ 4,003          |
| Accounts  | 3,932                                    | 30,941  | 623              | -                   | -                       | 1,330  | 36,826            | 30,810            |
| Due from other District entities  | 1,000                                    | -   | -                | 665                 | -                       | -  | 1,665             | 1,665             |
| Interfund   | 3,409                                    | -   | 1,601            | 1,730               | -                       | -  | 6,740             | 15,376            |
| Other current assets  | -  | 16  | -                | -                   | -                       | -  | 16                | 15                |
| Restricted cash and cash equivalents                                      | 60,040                                   | 11,058  | 67,641           | 56,333              | -                       | 58,134   | 253,206           | 218,599           |
| Restricted investments  | -  | 41,019  | 11,155           | -                   | -                       | -  | 52,174            | 52,199            |
| <b>Total assets</b>   | <b>\$ 68,381</b>                         | <b>\$ 83,034</b>                                  | <b>\$ 81,020</b> | <b>\$ 60,493</b>    | <b>\$ -</b>             | <b>\$ 60,821</b>                               | <b>\$ 353,749</b> | <b>\$ 322,667</b> |
| <b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE</b>        |  |   |                  |                     |                         |  |                   |                   |
| Current liabilities:  |  |   |                  |                     |                         |  |                   |                   |
| Accounts payable  | \$ -                                     | \$ -  | \$ -             | \$ -                | \$ -                    | \$ 1,568                                       | \$ 1,568          | \$ 6,843          |
| Compensation payable  | -  | -   | -                | -                   | -                       | 97   | 97                | 111               |
| Due to other funds  | 5,083                                    | -   | 2,000            | -                   | -                       | -  | 7,083             | 3,872             |
| Due to other District entities  | 1,054                                    | -   | -                | -                   | -                       | -  | 1,054             | 1,974             |
| Other current liabilities   | 460                                      | -   | -                | -                   | -                       | 2,484  | 2,944             | 2,251             |
| Accrued liabilities   | -  | 2   | -                | 65                  | -                       | -  | 67                | 110               |
| <b>Total liabilities</b>  | <b>6,597</b>                             | <b>2</b>  | <b>2,000</b>     | <b>65</b>           | <b>-</b>                | <b>4,149</b>                                   | <b>12,813</b>     | <b>15,161</b>     |
| <b>DEFERRED INFLOWS OF RESOURCES:</b>                                     |  |   |                  |                     |                         |  |                   |                   |
| Unavailable revenues  | -  | -   | -                | 1,637               | -                       | 29   | 1,666             | 1,798             |
| <b>FUND BALANCES</b>  |  |   |                  |                     |                         |  |                   |                   |
| Restricted  | 61,784                                   | 83,032  | 79,020           | 58,791              | -                       | 56,643   | 339,270           | 305,708           |
| <b>Total fund balances</b>  | <b>61,784</b>                            | <b>83,032</b>                                     | <b>79,020</b>    | <b>58,791</b>       | <b>-</b>                | <b>56,643</b>                                  | <b>339,270</b>    | <b>305,708</b>    |
| <b>Total liabilities, deferred inflows of resources and fund balances</b> | <b>\$ 68,381</b>                         | <b>\$ 83,034</b>                                  | <b>\$ 81,020</b> | <b>\$ 60,493</b>    | <b>\$ -</b>             | <b>\$ 60,821</b>                               | <b>\$ 353,749</b> | <b>\$ 322,667</b> |

See accompanying Report of Independent Public Accountants.

**DISTRICT OF COLUMBIA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**Nonmajor Governmental Funds**  
**For the Year Ended September 30, 2018**  
**(With Comparative Totals for the Year Ended September 30, 2017)**  
**(\$000s)**

|   | Special Revenue Funds                    |   |                  |                     |                         | Capital<br>Project<br>Fund<br>Highway<br>Trust | Totals            |                   |
|---|--|---|------------------|---------------------|-------------------------|--|-------------------|-------------------|
|   | Tax<br>Increment<br>Financing<br>Program | Tobacco<br>Settlement<br>Financing<br>Corporation | PILOT            | Baseball<br>Project | Debt<br>Service<br>Fund |  | 2018              | 2017              |
| <b>REVENUES</b>   |  |   |                  |                     |                         |  |                   |                   |
| Property taxes  | \$ 17,944                                | \$ -  | \$ 26,700        | \$ -                | \$ -                    | \$ -   | \$ 44,644         | \$ 45,586         |
| Sales and use taxes   | 32,549                                   | -   | 7,718            | 20,294              | -                       | -  | 60,561            | 49,866            |
| Gross receipts taxes  | -  | -   | -                | 46,645              | -                       | -  | 46,645            | 41,529            |
| Interest  | 380                                      | 2,372   | 1,097            | 151                 | -                       | 17   | 4,017             | 3,294             |
| Tobacco settlement revenue  | -  | 46,852  | -                | -                   | -                       | -  | 46,852            | 34,318            |
| Other   | -  | -   | -                | 6,021               | -                       | -  | 6,021             | 5,913             |
| <b>Total revenues</b>   | <u>50,873</u>                            | <u>49,224</u>                                     | <u>35,515</u>    | <u>73,111</u>       | <u>-</u>                | <u>17</u>                                      | <u>208,740</u>    | <u>180,506</u>    |
| <b>EXPENDITURES</b>   |  |   |                  |                     |                         |  |                   |                   |
| Governmental direction and support  | 34,601                                   | 225   | 30,328           | 1,744               | -                       | -  | 66,898            | 54,006            |
| Capital outlay  | -  | -   | -                | -                   | -                       | 23,352   | 23,352            | 40,734            |
| Bond principal payment  | 7,180                                    | 22,315  | 11,998           | -                   | 48,525                  | -  | 90,018            | 69,480            |
| Interest  | 6,860                                    | 22,255  | 9,111            | -                   | 17,794                  | -  | 56,020            | 59,524            |
| Fiscal charges  | -  | -   | -                | -                   | -                       | -  | -                 | 277               |
| <b>Total expenditures</b>   | <u>48,641</u>                            | <u>44,795</u>                                     | <u>51,437</u>    | <u>1,744</u>        | <u>66,319</u>           | <u>23,352</u>                                  | <u>236,288</u>    | <u>224,021</u>    |
| <b>Excess (deficiency) of revenues over (under) expenditures</b>                                  | <u>2,232</u>                             | <u>4,429</u>                                      | <u>(15,922)</u>  | <u>71,367</u>       | <u>(66,319)</u>         | <u>(23,335)</u>                                | <u>(27,548)</u>   | <u>(43,515)</u>   |
| <b>OTHER FINANCING SOURCES (USES)</b>   |  |   |                  |                     |                         |  |                   |                   |
| Bond issuance   | 20,404                                   | -   | 26,001           | -                   | -                       | -  | 46,405            | -                 |
| Transfers in  | -  | -   | -                | -                   | 66,319                  | 26,268   | 92,587            | 83,336            |
| Transfers out   | (9,563)                                  | -   | (2,000)          | (66,319)            | -                       | -  | (77,882)          | (77,691)          |
| <b>Total other financing sources (uses)</b>   | <u>10,841</u>                            | <u>-</u>  | <u>24,001</u>    | <u>(66,319)</u>     | <u>66,319</u>           | <u>26,268</u>                                  | <u>61,110</u>     | <u>5,645</u>      |
| <b>Excess (Deficiency) of Revenues and Other Sources Over (Under) Expenditures and Other Uses</b> | 13,073                                   | 4,429   | 8,079            | 5,048               | -                       | 2,933  | 33,562            | (37,870)          |
| Fund Balances at October 1  | 48,711                                   | 78,603  | 70,941           | 53,743              | -                       | 53,710   | 305,708           | 343,578           |
| <b>Fund Balances at September 30</b>  | <u>\$ 61,784</u>                         | <u>\$ 83,032</u>                                  | <u>\$ 79,020</u> | <u>\$ 58,791</u>    | <u>\$ -</u>             | <u>\$ 56,643</u>                               | <u>\$ 339,270</u> | <u>\$ 305,708</u> |

See accompanying Report of Independent Public Accountants.



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## FIDUCIARY FUNDS

### (Combining Statements)

The Fiduciary Funds are used to account for assets held by the District in a trustee or agency capacity. These assets cannot be used to support the District's programs.

The **Pension Trust Funds** are used to account for the accumulation of resources to be used for retirement annuity payments at appropriate amounts and times in the future for police officers, firefighters and public school teachers of the District. Resources are contributed by employees and by the District and federal government at amounts determined by an annual actuarial study. The funds are administered by a thirteen-member Retirement Board. Three of these members are appointed by the Mayor and three by the Council. Six board members include one active and one retired representatives each, from the police officers, firefighters, and teachers. The District's Chief Financial Officer or his designee serves as a non-voting, ex-officio member. The administrative costs of the board are accounted for in the funds.

The District of Columbia **Other Postemployment Benefits (OPEB) Fund** is used to account for the receipt of monies for post-employment healthcare and life insurance benefits provided under the OPEB Plan. Annual District contributions are actuarially determined and paid accordingly. No employee contributions are required prior to retirement to fund the OPEB plan; however, retirees make contributions as required by the associated substantive plan.

The **Agency Funds** are used to account for refundable deposits required of various licensees, monies held in escrow as an agent for individuals, private organizations or other governments.

## Exhibit C-1

**DISTRICT OF COLUMBIA**  
**COMBINING STATEMENT OF FIDUCIARY NET POSITION**  
**Pension Trust Funds**  
**September 30, 2018**  
**(With Comparative Totals at September 30, 2017)**  
**(\$000s)**

|  | Retirement Funds         |                     | Other                                     | Totals              |                     |
|--|--------------------------|---------------------|---|---------------------|---------------------|
|  | Police &<br>Firefighters | Teachers            | Postemployment<br>Benefits (OPEB)<br>Fund | 2018                | 2017                |
| <b>ASSETS</b>                                      |                          |                     |   |                     |                     |
| Current Assets:                                    |                          |                     |   |                     |                     |
| Cash and cash equivalents                          | \$ 43,599                | \$ 15,735           | \$ 64,918                                 | \$ 124,252          | \$ 170,274          |
| Investments  | 5,984,412                | 2,159,823           | 1,400,747                                 | 9,544,982           | 8,974,508           |
| Receivables:                                       |                          |                     |   |                     |                     |
| Due from federal government                        | 1,054                    | 568                 | -   | 1,622               | 1,588               |
| Benefit contributions                              | 2,807                    | 3,196               | -   | 6,003               | 10,198              |
| Other current assets                               | 758                      | 274                 | 4,517                                     | 5,549               | 55,504              |
| <b>Total assets</b>                                | <u>6,032,630</u>         | <u>2,179,596</u>    | <u>1,470,182</u>                          | <u>9,682,408</u>    | <u>9,212,072</u>    |
| <b>LIABILITIES</b>                                 |                          |                     |   |                     |                     |
| Current Liabilities:                               |                          |                     |   |                     |                     |
| Accounts payable                                   | 5,644                    | 2,329               | 8,152                                     | 16,125              | 24,514              |
| Other current liabilities                          | 3,216                    | 1,161               | -   | 4,377               | 66,235              |
| <b>Total liabilities</b>                           | <u>8,860</u>             | <u>3,490</u>        | <u>8,152</u>                              | <u>20,502</u>       | <u>90,749</u>       |
| <b>NET POSITION</b>                                |                          |                     |   |                     |                     |
| <b>Held in trust for pension and OPEB benefits</b> | <u>\$ 6,023,770</u>      | <u>\$ 2,176,106</u> | <u>\$ 1,462,030</u>                       | <u>\$ 9,661,906</u> | <u>\$ 9,121,323</u> |

See accompanying Report of Independent Public Accountants.



Exhibit C-2

**DISTRICT OF COLUMBIA**  
**COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**  
**Pension Trust Funds**  
**For the Year Ended September 30, 2018**  
**(With Comparative Totals for the Year Ended September 30, 2017)**  
**(\$000s)**

|   | Retirement Funds         |                     | Other<br>Postemployment<br>Benefits (OPEB)<br>Fund | Totals              |                     |
|---|--------------------------|---------------------|--|---------------------|---------------------|
|   | Police &<br>Firefighters | Teachers            |  | 2018                | 2017                |
| <b>ADDITIONS</b>  |                          |                     |  |                     |                     |
| Benefit contributions:                                    |                          |                     |  |                     |                     |
| Employer  | \$ 105,596               | \$ 59,046           | \$ 44,500  | \$ 209,142          | \$ 233,412          |
| Plan members  | 34,478                   | 40,324              | 706  | 75,508              | 68,309              |
| Investment income:  |                          |                     |  |                     |                     |
| From investment activities                                |                          |                     |  |                     |                     |
| Net increase in fair value of investments                 | 288,839                  | 84,279              | 51,102   | 424,220             | 1,012,390           |
| Other income (loss)                                       | -                        | -                   | 198  | 198                 | (1,288)             |
| Interest and dividends                                    | 38,381                   | 13,863              | 20,140   | 72,384              | 54,031              |
| Less: investment expenses                                 | (10,378)                 | (4,013)             | (4,054)  | (18,445)            | (19,753)            |
| Net gain from investing activities                        | <u>316,842</u>           | <u>94,129</u>       | <u>67,386</u>                                      | <u>478,357</u>      | <u>1,045,380</u>    |
| Other Income  | <u>2,356</u>             | <u>1,038</u>        | <u>-</u>   | <u>3,394</u>        | <u>3,375</u>        |
| <b>Total additions</b>                                    | <u>459,272</u>           | <u>194,537</u>      | <u>112,592</u>                                     | <u>766,401</u>      | <u>1,350,476</u>    |
| <b>DEDUCTIONS</b>   |                          |                     |  |                     |                     |
| Benefit payments  | 108,374                  | 84,556              | 16,447   | 209,377             | 185,311             |
| Administrative expenses                                   | 11,570                   | 4,474               | 397  | 16,441              | 17,863              |
| <b>Total deductions</b>                                   | <u>119,944</u>           | <u>89,030</u>       | <u>16,844</u>                                      | <u>225,818</u>      | <u>203,174</u>      |
| Change in net position                                    | 339,328                  | 105,507             | 95,748   | 540,583             | 1,147,302           |
| Net position held in trust for pension and OPEB benefits: |                          |                     |  |                     |                     |
| October 1   | 5,684,442                | 2,070,599           | 1,366,282  | 9,121,323           | 7,974,021           |
| <b>September 30</b>                                       | <u>\$ 6,023,770</u>      | <u>\$ 2,176,106</u> | <u>\$ 1,462,030</u>                                | <u>\$ 9,661,906</u> | <u>\$ 9,121,323</u> |

See accompanying Report of Independent Public Accountants.

## Exhibit C-3

**DISTRICT OF COLUMBIA**  
**SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES**  
**Agency Funds**  
**For the Year Ended September 30, 2018**  
**(\$000s)**

|                           | Balance<br>October 1,<br>2017 | Additions        | Deductions       | Balance<br>September<br>30, 2018 |
|---------------------------|-------------------------------|------------------|------------------|----------------------------------|
| <b>ASSETS</b>             |                               |                  |                  |                                  |
| Cash and cash equivalents | \$ 68,991                     | \$ 32,981        | \$ 2,714         | \$ 99,258                        |
| Other receivables         | 32,479                        | 827              | 24,486           | 8,820                            |
| <b>Total assets</b>       | <b>\$ 101,470</b>             | <b>\$ 33,808</b> | <b>\$ 27,200</b> | <b>\$ 108,078</b>                |
| <b>LIABILITIES</b>        |                               |                  |                  |                                  |
| Accounts payable          | \$ 1,602                      | \$ 288           | \$ 1,378         | \$ 512                           |
| Other current liabilities | 99,868                        | 14,270           | 6,572            | 107,566                          |
| <b>Total liabilities</b>  | <b>\$ 101,470</b>             | <b>\$ 14,558</b> | <b>\$ 7,950</b>  | <b>\$ 108,078</b>                |

See accompanying Report of Independent Public Accountants.

## SUPPORTING SCHEDULES

Supporting schedules are financial presentations used to aggregate and present in greater detail information contained in the financial statements and to present additional information not disclosed in the basic financial statements.



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## Exhibit D-1

**DISTRICT OF COLUMBIA**  
**SCHEDULE OF BUDGETARY BASIS EXPENDITURES**  
**For the Year Ended September 30, 2018**  
**(\$000s)**

|   | Budget         |                | Actual         | Variance      |
|---|----------------|----------------|----------------|---------------|
|   | Original       | Revised        |                |               |
| <b>Governmental direction and support</b>                   |                |                |                |               |
| Council of the District of Columbia                         | \$ 25,338      | \$ 24,144      | \$ 24,144      | \$ -          |
| Office of the D.C. auditor                                  | 5,860          | 5,954          | 5,945          | 9             |
| Statehood initiative agency                                 | 234            | 345            | 345            | -             |
| Advisory neighborhood commissions                           | 1,027          | 1,027          | 966            | 61            |
| Office of the mayor   | 14,018         | 15,269         | 14,903         | 366           |
| Mayor's office of legal counsel                             | 1,634          | 1,397          | 1,347          | 50            |
| Office of senior advisor                                    | 3,149          | 2,884          | 2,601          | 283           |
| Office of the secretary                                     | 4,058          | 4,101          | 3,920          | 181           |
| Office of the inspector general                             | 18,369         | 17,599         | 14,366         | 3,233         |
| Captive insurance agency                                    | 2,320          | 2,676          | 2,488          | 188           |
| City administrator  | 8,920          | 11,006         | 9,835          | 1,171         |
| D.C. department of human resources                          | 9,282          | 11,105         | 11,041         | 64            |
| Office of finance & resource management                     | 24,706         | 24,584         | 24,194         | 390           |
| Department of general services                              | 289,725        | 351,004        | 348,633        | 2,371         |
| Office of contracting and procurement                       | 24,116         | 24,468         | 24,103         | 365           |
| Contract appeals board                                      | 1,490          | 1,534          | 1,485          | 49            |
| Office of the chief financial officer                       | 171,119        | 149,795        | 146,112        | 3,683         |
| Office of the attorney general for the District of Columbia | 97,699         | 97,202         | 88,945         | 8,257         |
| Office of risk management                                   | 3,965          | 5,171          | 5,065          | 106           |
| Office of disability rights                                 | 1,733          | 1,512          | 1,478          | 34            |
| Uniform law commission                                      | 51             | 51             | 38             | 13            |
| Office of the chief technology officer                      | 77,312         | 82,697         | 81,204         | 1,493         |
| Board of elections  | 8,907          | 10,603         | 10,416         | 187           |
| Office of campaign finance                                  | 2,908          | 2,808          | 2,722          | 86            |
| Public employee relations board                             | 1,440          | 1,410          | 1,235          | 175           |
| Office of employee appeals                                  | 2,129          | 2,173          | 2,099          | 74            |
| Metropolitan washington council of governments              | 520            | 520            | 520            | -             |
| Deputy mayor for greater economic opportunity               | 3,247          | 2,947          | 2,620          | 327           |
| D.C. board of ethics and accountability                     | 2,329          | 2,329          | 2,112          | 217           |
| Section 103 judgments                                       | -              | 10,336         | 10,336         | -             |
| <b>Total governmental direction and support</b>             | <b>807,605</b> | <b>868,651</b> | <b>845,218</b> | <b>23,433</b> |
| <b>Economic development and regulation</b>                  |                |                |                |               |
| Deputy mayor for planning & economic development            | 46,346         | 71,379         | 48,504         | 22,875        |
| Department of small and local business development          | 15,089         | 15,249         | 14,886         | 363           |
| Office of planning  | 10,403         | 10,797         | 10,629         | 168           |
| Office of zoning  | 3,069          | 3,018          | 2,855          | 163           |
| Department of housing and community development             | 82,237         | 69,401         | 64,038         | 5,363         |
| Office of film, television and entertainment                | 12,757         | 15,308         | 15,249         | 59            |
| Department of employment services                           | 142,700        | 140,503        | 123,364        | 17,139        |
| Real property tax appeals commission                        | 1,715          | 1,715          | 1,712          | 3             |
| Department of consumer & regulatory affairs                 | 60,098         | 58,783         | 57,126         | 1,657         |
| Alcoholic beverage regulation administration                | 8,655          | 7,805          | 7,580          | 225           |
| Commission on arts & humanities                             | 29,688         | 28,720         | 28,468         | 252           |
| Housing authority subsidy                                   | 85,980         | 89,407         | 81,110         | 8,297         |
| Business improvement districts transfer                     | 47,000         | 47,000         | 29,082         | 17,918        |
| Housing production trust fund subsidy                       | 48,317         | 12,516         | 12,516         | -             |
| Office of the tenant advocate                               | 4,009          | 3,904          | 3,140          | 764           |
| Public service commission                                   | 14,600         | 14,183         | 13,970         | 213           |
| Department of insurance, securities and banking             | 28,623         | 28,733         | 22,531         | 6,202         |
| Office of people's counsel                                  | 8,063          | 8,092          | 8,007          | 85            |
| <b>Total economic development and regulation</b>            | <b>649,349</b> | <b>626,513</b> | <b>544,767</b> | <b>81,746</b> |

Exhibit D-1

**DISTRICT OF COLUMBIA**  
**SCHEDULE OF BUDGETARY BASIS EXPENDITURES**  
**For the Year Ended September 30, 2018**  
**(\$000s)**

|  | Budget           |                  | Actual           | Variance       |
|--|------------------|------------------|------------------|----------------|
|  | Original         | Revised          |                  |                |
| <b>Public safety and justice</b>                         |                  |                  |                  |                |
| Metropolitan police department                           | 518,074          | 531,526          | 528,086          | 3,440          |
| Fire and emergency medical services                      | 254,571          | 288,146          | 287,785          | 361            |
| Police officers' & firefighters' retirement system       | 105,596          | 105,596          | 105,596          | -              |
| Office of administrative hearings                        | 10,089           | 9,551            | 8,720            | 831            |
| Criminal justice coordinating council                    | 3,402            | 3,542            | 3,473            | 69             |
| Corrections information council                          | 748              | 771              | 603              | 168            |
| Department of corrections                                | 145,188          | 164,183          | 163,726          | 457            |
| Office of the chief medical examiner                     | 11,445           | 11,743           | 11,646           | 97             |
| D.C. national guard                                      | 13,908           | 13,665           | 12,826           | 839            |
| Homeland security and emergency management agency        | 136,570          | 69,706           | 69,625           | 81             |
| Commission on judicial disabilities and tenure           | 295              | 337              | 320              | 17             |
| Judicial nomination commission                           | 270              | 229              | 229              | -              |
| Office of police complaints                              | 2,601            | 2,588            | 2,559            | 29             |
| Office of unified communications                         | 48,093           | 45,567           | 45,532           | 35             |
| Office of justice grant administration                   | 44,849           | 41,271           | 39,913           | 1,358          |
| D.C. sentencing and criminal code revision commission    | 1,179            | 1,179            | 1,067            | 112            |
| Office of the deputy mayor for public safety and justice | 1,613            | 1,415            | 1,330            | 85             |
| Department of forensic sciences                          | 26,310           | 25,873           | 25,581           | 292            |
| Criminal code reform commission                          | 701              | 701              | 646              | 55             |
| Neighborhood safety and engagement                       | 2,129            | 2,782            | 2,395            | 387            |
| <b>Total public safety and justice</b>                   | <b>1,327,631</b> | <b>1,320,371</b> | <b>1,311,658</b> | <b>8,713</b>   |
| <b>Public education system</b>                           |                  |                  |                  |                |
| District of Columbia public schools                      | 829,952          | 890,791          | 881,407          | 9,384          |
| AY19 public school advance appropriations                | -                | 10,315           | 10,315           | -              |
| Public charter schools                                   | 813,739          | 562,775          | 562,717          | 58             |
| AY19 public charter school advance appropriations        | -                | 309,145          | 309,145          | -              |
| Teachers' retirement fund                                | 59,046           | 59,046           | 58,844           | 202            |
| University of the District of Columbia subsidy           | 78,180           | 80,000           | 80,000           | -              |
| Office of the state superintendent of education          | 460,426          | 462,210          | 404,481          | 57,729         |
| D.C. state board of education                            | 1,711            | 1,720            | 1,691            | 29             |
| D.C. public library                                      | 61,786           | 62,276           | 60,883           | 1,393          |
| D.C. public charter school board                         | 9,110            | 9,610            | 9,573            | 37             |
| Special education transportation                         | 92,292           | 89,292           | 89,258           | 34             |
| Non-public tuition                                       | 70,021           | 67,521           | 61,395           | 6,126          |
| Office of the deputy mayor for education                 | 7,520            | 9,291            | 9,035            | 256            |
| Section 103 - public education system                    | -                | 893              | 893              | -              |
| <b>Total public education system</b>                     | <b>2,483,783</b> | <b>2,614,885</b> | <b>2,539,637</b> | <b>75,248</b>  |
| <b>Human support services</b>                            |                  |                  |                  |                |
| Department of human services                             | 554,741          | 578,069          | 512,317          | 65,752         |
| Department of health                                     | 230,698          | 241,173          | 206,858          | 34,315         |
| Department of parks and recreation                       | 49,462           | 52,727           | 52,466           | 261            |
| D.C. office on aging                                     | 45,554           | 48,758           | 47,898           | 860            |
| Unemployment compensation fund                           | 6,680            | 5,180            | 5,153            | 27             |
| Employees' compensation fund                             | 21,709           | 24,579           | 24,579           | -              |
| Office of human rights                                   | 4,930            | 4,976            | 4,672            | 304            |
| Office on latino affairs                                 | 3,301            | 3,301            | 3,245            | 56             |
| Child and family services agency                         | 225,037          | 219,910          | 219,592          | 318            |
| Department of behavioral health                          | 255,555          | 263,590          | 263,298          | 292            |
| Office on asian and pacific islander affairs             | 855              | 869              | 867              | 2              |
| Office of veterans affairs                               | 472              | 481              | 470              | 11             |
| Department of youth rehabilitation services              | 96,885           | 93,175           | 87,507           | 5,668          |
| Department on disability services                        | 168,107          | 171,297          | 171,241          | 56             |
| Department of health care finance                        | 3,103,676        | 3,133,320        | 2,955,188        | 178,132        |
| Deputy mayor for health and human services               | 1,787            | 1,787            | 1,714            | 73             |
| Not-for-profit hospital corporation subsidy              | -                | 28,594           | 28,594           | -              |
| Section 103 - human support services                     | -                | 1,000            | 1,000            | -              |
| <b>Total human support services</b>                      | <b>4,769,449</b> | <b>4,872,786</b> | <b>4,586,659</b> | <b>286,127</b> |

## Exhibit D-1

**DISTRICT OF COLUMBIA**  
**SCHEDULE OF BUDGETARY BASIS EXPENDITURES**  
**For the Year Ended September 30, 2018**  
**(\$000s)**

|  | Budget               |                      | Actual               | Variance          |
|--|----------------------|----------------------|----------------------|-------------------|
|  | Original             | Revised              |                      |                   |
| <b>Public works</b>                      |                      |                      |                      |                   |
| Department of public works               | 148,440              | 153,998              | 150,894              | 3,104             |
| Department of transportation             | 119,973              | 113,479              | 105,181              | 8,298             |
| Taxi cab commission                      | 13,634               | 14,867               | 13,090               | 1,777             |
| Department of motor vehicles             | 39,361               | 39,361               | 37,999               | 1,362             |
| Washington metro area transit commission | 141                  | 141                  | 141                  | -                 |
| Mass transit subsidies                   | 430,009              | 424,148              | 418,728              | 5,420             |
| D.C. department of the environment       | 126,269              | 120,169              | 106,504              | 13,665            |
| <b>Total public works</b>                | <u>877,827</u>       | <u>866,163</u>       | <u>832,537</u>       | <u>33,626</u>     |
| <b>Other</b>                             |                      |                      |                      |                   |
| Repayment of loans and interest          | 710,762              | 703,321              | 703,010              | 311               |
| Debt service - issuance costs            | 8,000                | 8,000                | 5,571                | 2,429             |
| Criminal code reform commission          | 8,503                | 2,881                | 2,881                | -                 |
| Settlements and judgments fund           | 21,825               | 16,021               | 15,959               | 62                |
| Wilson building                          | 4,082                | 4,082                | 4,014                | 68                |
| D.C. retiree health contribution         | 44,500               | 44,500               | 44,500               | -                 |
| Repayment of revenue bonds               | 7,832                | 7,832                | 7,822                | 10                |
| Convention center transfer               | 141,636              | 143,246              | 143,246              | -                 |
| Highway transportation fund              | 24,936               | 26,268               | 26,268               | -                 |
| Emergency planning and security fund     | 13,000               | 16,405               | 16,405               | -                 |
| Workforce investments                    | 181,576              | 18,381               | -                    | 18,381            |
| Operating lease-equipment                | 19,254               | 19,254               | 19,254               | -                 |
| Pay-as-you-go capital fund               | 130,297              | 123,028              | 123,028              | -                 |
| Non-departmental                         | 5,622                | 240                  | -                    | 240               |
| <b>Total other</b>                       | <u>1,321,825</u>     | <u>1,133,459</u>     | <u>1,111,958</u>     | <u>21,501</u>     |
| <b>Total</b>                             | <u>\$ 12,237,469</u> | <u>\$ 12,302,828</u> | <u>\$ 11,772,434</u> | <u>\$ 530,394</u> |

See accompanying Report of Independent Public Accountants

Exhibit D-2

**DISTRICT OF COLUMBIA**  
**SCHEDULE OF BUDGETARY BASIS OPERATIONS BY SOURCE OF FUNDS**  
**Year Ended September 30, 2018**  
**(\$000s)**

|   | Local Source    |                |                |               | Federal Source  |                |               |              |
|---|-----------------|----------------|----------------|---------------|-----------------|----------------|---------------|--------------|
|   | Original Budget | Revised Budget | Actual         | Variance      | Original Budget | Revised Budget | Actual        | Variance     |
| <b>Governmental direction and support</b>                   |                 |                |                |               |                 |                |               |              |
| Council of the District of Columbia                         | \$ 25,338       | \$ 24,064      | \$ 24,064      | \$ -          | \$ -            | \$ -           | \$ -          | \$ -         |
| Office of the D.C. auditor                                  | 5,860           | 5,954          | 5,945          | 9             | -               | -              | -             | -            |
| Statehood initiative agency                                 | 234             | 324            | 324            | -             | -               | -              | -             | -            |
| Advisory neighborhood commissions                           | 1,027           | 1,027          | 966            | 61            | -               | -              | -             | -            |
| Office of the mayor   | 10,472          | 11,225         | 10,863         | 362           | 3,546           | 4,044          | 4,040         | 4            |
| Mayor's office of legal counsel                             | 1,634           | 1,377          | 1,327          | 50            | -               | -              | -             | -            |
| Office of the senior advisor                                | 3,149           | 2,884          | 2,601          | 283           | -               | -              | -             | -            |
| Office of the secretary                                     | 2,958           | 3,001          | 2,913          | 88            | -               | -              | -             | -            |
| Office of the inspector general                             | 15,521          | 15,521         | 12,288         | 3,233         | 2,848           | 2,078          | 2,078         | -            |
| Captive insurance agency                                    | 2,123           | 2,479          | 2,479          | -             | -               | -              | -             | -            |
| City administrator  | 7,657           | 9,240          | 8,187          | 1,053         | -               | -              | -             | -            |
| D.C. department of human resources                          | 8,866           | 10,689         | 10,648         | 41            | -               | -              | -             | -            |
| Office of finance & resource management                     | 24,264          | 24,242         | 23,970         | 272           | -               | -              | -             | -            |
| Department of general services                              | 281,483         | 343,511        | 341,428        | 2,083         | -               | -              | -             | -            |
| Office of contracting and procurement                       | 22,840          | 22,992         | 22,764         | 228           | -               | -              | -             | -            |
| Contract appeals board                                      | 1,490           | 1,534          | 1,485          | 49            | -               | -              | -             | -            |
| Office of the chief financial officer                       | 126,627         | 130,172        | 130,130        | 42            | 450             | 346            | 346           | -            |
| Office of the attorney general for the District of Columbia | 63,616          | 64,939         | 64,926         | 13            | 23,040          | 18,320         | 18,320        | -            |
| Office of risk management                                   | 3,965           | 5,171          | 5,065          | 106           | -               | -              | -             | -            |
| Office of disability rights                                 | 1,105           | 1,065          | 1,031          | 34            | 628             | 447            | 447           | -            |
| Uniform law commission                                      | 51              | 51             | 38             | 13            | -               | -              | -             | -            |
| Office of the chief technology officer                      | 68,876          | 74,482         | 73,886         | 596           | 32              | 11             | 11            | -            |
| Board of elections  | 7,907           | 9,207          | 9,020          | 187           | 1,000           | 1,396          | 1,396         | -            |
| Office of campaign finance                                  | 2,908           | 2,808          | 2,722          | 86            | -               | -              | -             | -            |
| Public employee relations board                             | 1,440           | 1,410          | 1,235          | 175           | -               | -              | -             | -            |
| Office of employee appeals                                  | 2,129           | 2,173          | 2,099          | 74            | -               | -              | -             | -            |
| Metropolitan washington council of governments              | 520             | 520            | 520            | -             | -               | -              | -             | -            |
| Deputy mayor for greater economic opportunity               | 3,247           | 2,947          | 2,620          | 327           | -               | -              | -             | -            |
| D.C. board of ethics and accountability                     | 2,179           | 2,179          | 2,099          | 80            | -               | -              | -             | -            |
| Section 103 judgments                                       | -               | 10,336         | 10,336         | -             | -               | -              | -             | -            |
| <b>Total governmental direction and support</b>             | <b>699,486</b>  | <b>787,524</b> | <b>777,979</b> | <b>9,545</b>  | <b>31,544</b>   | <b>26,642</b>  | <b>26,638</b> | <b>4</b>     |
| <b>Economic development and regulation</b>                  |                 |                |                |               |                 |                |               |              |
| Deputy mayor for planning & economic development            | 13,000          | 35,719         | 32,590         | 3,129         | 1,250           | 269            | 194           | 75           |
| Department of small and local business development          | 14,632          | 14,818         | 14,465         | 353           | 457             | 431            | 421           | 10           |
| Office of planning  | 9,657           | 9,820          | 9,744          | 76            | 525             | 698            | 667           | 31           |
| Office of zoning  | 3,069           | 3,018          | 2,855          | 163           | -               | -              | -             | -            |
| Department of housing and community development             | 23,104          | 28,257         | 27,739         | 518           | 54,587          | 34,763         | 30,099        | 4,664        |
| Office of film, television and entertainment                | 1,662           | 2,111          | 2,060          | 51            | -               | -              | -             | -            |
| Department of employment services                           | 62,380          | 65,020         | 62,304         | 2,716         | 35,355          | 28,069         | 25,593        | 2,476        |
| Real property tax appeals commission                        | 1,715           | 1,715          | 1,712          | 3             | -               | -              | -             | -            |
| Department of consumer & regulatory affairs                 | 21,958          | 23,733         | 23,150         | 583           | -               | -              | -             | -            |
| Alcoholic beverage regulation administration                | 1,170           | 1,170          | 955            | 215           | -               | -              | -             | -            |
| Commission on arts & humanities                             | 28,835          | 28,010         | 27,758         | 252           | 720             | 710            | 710           | -            |
| Housing authority subsidy                                   | 85,980          | 89,407         | 81,110         | 8,297         | -               | -              | -             | -            |
| Business improvement districts transfer                     | -               | -              | -              | -             | -               | -              | -             | -            |
| Housing production trust fund subsidy                       | 48,317          | 12,516         | 12,516         | -             | -               | -              | -             | -            |
| Office of the tenant advocate                               | 3,538           | 3,433          | 3,121          | 312           | -               | -              | -             | -            |
| Public service commission                                   | -               | -              | -              | -             | 589             | 503            | 402           | 101          |
| Department of insurance, securities and banking             | 200             | 200            | 150            | 50            | 457             | 567            | 567           | -            |
| Office of people's counsel                                  | -               | -              | -              | -             | -               | -              | -             | -            |
| <b>Total economic development and regulation</b>            | <b>319,217</b>  | <b>318,947</b> | <b>302,229</b> | <b>16,718</b> | <b>93,940</b>   | <b>66,010</b>  | <b>58,653</b> | <b>7,357</b> |



**DISTRICT OF COLUMBIA**  
**SCHEDULE OF BUDGETARY BASIS OPERATIONS BY SOURCE OF FUNDS**  
**Year Ended September 30, 2018**  
**(\$000s)**

|   | Private Grants  |                |              |           | Other Source    |                |                |               |
|---|-----------------|----------------|--------------|-----------|-----------------|----------------|----------------|---------------|
|   | Original Budget | Revised Budget | Actual       | Variance  | Original Budget | Revised Budget | Actual         | Variance      |
| <b>Governmental direction and support</b>                   |                 |                |              |           |                 |                |                |               |
| Council of the District of Columbia                         | \$ -            | \$ 80          | \$ 80        | \$ -      | \$ -            | \$ -           | \$ -           | \$ -          |
| Office of the D.C. auditor                                  | -               | -              | -            | -         | -               | -              | -              | -             |
| Statehood initiative agency                                 | -               | 21             | 21           | -         | -               | -              | -              | -             |
| Advisory neighborhood commissions                           | -               | -              | -            | -         | -               | -              | -              | -             |
| Office of the mayor   | -               | -              | -            | -         | -               | -              | -              | -             |
| Mayor's office of legal counsel                             | -               | 20             | 20           | -         | -               | -              | -              | -             |
| Office of the senior advisor                                | -               | -              | -            | -         | -               | -              | -              | -             |
| Office of the secretary                                     | -               | -              | -            | -         | 1,100           | 1,100          | 1,007          | 93            |
| Office of the inspector general                             | -               | -              | -            | -         | -               | -              | -              | -             |
| Captive insurance agency                                    | -               | -              | -            | -         | 197             | 197            | 9              | 188           |
| City administrator  | 983             | 1,386          | 1,386        | -         | 280             | 380            | 262            | 118           |
| D.C. department of human resources                          | -               | -              | -            | -         | 416             | 416            | 393            | 23            |
| Office of finance & resource management                     | -               | -              | -            | -         | 442             | 342            | 224            | 118           |
| Department of general services                              | -               | -              | -            | -         | 8,242           | 7,493          | 7,205          | 288           |
| Office of contracting and procurement                       | -               | -              | -            | -         | 1,276           | 1,476          | 1,339          | 137           |
| Contract appeals board                                      | -               | -              | -            | -         | -               | -              | -              | -             |
| Office of the chief financial officer                       | -               | -              | -            | -         | 44,042          | 19,277         | 15,636         | 3,641         |
| Office of the attorney general for the District of Columbia | 539             | 539            | 441          | 98        | 10,504          | 13,404         | 5,258          | 8,146         |
| Office of risk management                                   | -               | -              | -            | -         | -               | -              | -              | -             |
| Office of disability rights                                 | -               | -              | -            | -         | -               | -              | -              | -             |
| Uniform law commission                                      | -               | -              | -            | -         | -               | -              | -              | -             |
| Office of the chief technology officer                      | -               | -              | -            | -         | 8,404           | 8,204          | 7,307          | 897           |
| Board of elections  | -               | -              | -            | -         | -               | -              | -              | -             |
| Office of campaign finance                                  | -               | -              | -            | -         | -               | -              | -              | -             |
| Public employee relations board                             | -               | -              | -            | -         | -               | -              | -              | -             |
| Office of employee appeals                                  | -               | -              | -            | -         | -               | -              | -              | -             |
| Metropolitan washington council of governments              | -               | -              | -            | -         | -               | -              | -              | -             |
| Deputy mayor for greater economic opportunity               | -               | -              | -            | -         | -               | -              | -              | -             |
| D.C. board of ethics and accountability                     | -               | -              | -            | -         | 150             | 150            | 13             | 137           |
| Section 103 judgments                                       | -               | -              | -            | -         | -               | -              | -              | -             |
| <b>Total governmental direction and support</b>             | <b>1,522</b>    | <b>2,046</b>   | <b>1,948</b> | <b>98</b> | <b>75,053</b>   | <b>52,439</b>  | <b>38,653</b>  | <b>13,786</b> |
| <b>Economic development and regulation</b>                  |                 |                |              |           |                 |                |                |               |
| Deputy mayor for planning & economic development            | -               | -              | -            | -         | 32,096          | 35,391         | 15,720         | 19,671        |
| Department of small and local business development          | -               | -              | -            | -         | -               | -              | -              | -             |
| Office of planning  | 21              | 97             | 86           | 11        | 200             | 182            | 132            | 50            |
| Office of zoning  | -               | -              | -            | -         | -               | -              | -              | -             |
| Department of housing and community development             | -               | -              | -            | -         | 4,546           | 6,381          | 6,200          | 181           |
| Office of film, television and entertainment                | -               | -              | -            | -         | 11,095          | 13,197         | 13,189         | 8             |
| Department of employment services                           | 260             | 2,709          | 2,709        | -         | 44,705          | 44,705         | 32,758         | 11,947        |
| Real property tax appeals commission                        | -               | -              | -            | -         | -               | -              | -              | -             |
| Department of consumer & regulatory affairs                 | -               | -              | -            | -         | 38,140          | 35,050         | 33,976         | 1,074         |
| Alcoholic beverage regulation administration                | -               | -              | -            | -         | 7,485           | 6,635          | 6,625          | 10            |
| Commission on arts & humanities                             | -               | -              | -            | -         | 133             | -              | -              | -             |
| Housing authority subsidy                                   | -               | -              | -            | -         | -               | -              | -              | -             |
| Business improvement districts transfer                     | -               | -              | -            | -         | 47,000          | 47,000         | 29,082         | 17,918        |
| Housing production trust fund subsidy                       | -               | -              | -            | -         | -               | -              | -              | -             |
| Office of the tenant advocate                               | -               | -              | -            | -         | 471             | 471            | 19             | 452           |
| Public service commission                                   | 22              | 22             | 8            | 14        | 13,989          | 13,658         | 13,560         | 98            |
| Department of insurance, securities and banking             | -               | -              | -            | -         | 27,966          | 27,966         | 21,814         | 6,152         |
| Office of people's counsel                                  | -               | -              | -            | -         | 8,063           | 8,092          | 8,007          | 85            |
| <b>Total economic development and regulation</b>            | <b>303</b>      | <b>2,828</b>   | <b>2,803</b> | <b>25</b> | <b>235,889</b>  | <b>238,728</b> | <b>181,082</b> | <b>57,646</b> |

Exhibit D-2

**DISTRICT OF COLUMBIA  
SCHEDULE OF BUDGETARY BASIS OPERATIONS BY SOURCE OF FUNDS  
Year Ended September 30, 2018  
(\$000s)**

|  | Local Source     |                  |                  |               | Federal Source   |                  |                  |                |
|--|------------------|------------------|------------------|---------------|------------------|------------------|------------------|----------------|
|  | Original Budget  | Revised Budget   | Actual           | Variance      | Original Budget  | Revised Budget   | Actual           | Variance       |
| <b>Public safety and justice</b>                         |                  |                  |                  |               |                  |                  |                  |                |
| Metropolitan police department                           | 503,729          | 519,382          | 519,365          | 17            | 6,145            | 2,889            | 2,889            | -              |
| Fire and emergency medical services                      | 249,681          | 285,579          | 285,257          | 322           | 3,054            | 2,004            | 2,001            | 3              |
| Police officers' & firefighters' retirement system       | 105,596          | 105,596          | 105,596          | -             | -                | -                | -                | -              |
| Office of administrative hearings                        | 10,009           | 9,367            | 8,536            | 831           | 80               | 184              | 184              | -              |
| Criminal justice coordinating council                    | 1,238            | 1,250            | 1,217            | 33            | 2,150            | 2,278            | 2,269            | 9              |
| Corrections information council                          | 748              | 749              | 581              | 168           | -                | -                | -                | -              |
| Department of corrections                                | 124,077          | 138,898          | 138,884          | 14            | -                | 100              | 100              | -              |
| Office of the chief medical examiner                     | 11,445           | 11,743           | 11,646           | 97            | -                | -                | -                | -              |
| D.C. national guard                                      | 5,188            | 5,257            | 4,790            | 467           | 8,720            | 8,408            | 8,036            | 372            |
| Homeland security and emergency management agency        | 4,827            | 4,855            | 4,852            | 3             | 131,743          | 64,851           | 64,773           | 78             |
| Commission on judicial disabilities and tenure           | -                | 20               | 8                | 12            | 295              | 317              | 312              | 5              |
| Judicial nomination commission                           | -                | -                | -                | -             | 270              | 229              | 229              | -              |
| Office of police complaints                              | 2,601            | 2,588            | 2,559            | 29            | -                | -                | -                | -              |
| Office of unified communications                         | 32,736           | 32,387           | 32,352           | 35            | -                | -                | -                | -              |
| Office of justice grant administration                   | 28,941           | 29,052           | 28,750           | 302           | 14,071           | 9,358            | 9,358            | -              |
| D.C. sentencing and criminal code revision commission    | 1,179            | 1,179            | 1,067            | 112           | -                | -                | -                | -              |
| Office of the deputy mayor for public safety and justice | 1,613            | 1,415            | 1,330            | 85            | -                | -                | -                | -              |
| Department of forensic sciences                          | 25,787           | 25,405           | 25,113           | 292           | 523              | 468              | 468              | -              |
| Criminal code reform commission                          | 701              | 701              | 646              | 55            | -                | -                | -                | -              |
| Neighborhood safety and engagement                       | 2,129            | 2,782            | 2,395            | 387           | -                | -                | -                | -              |
| <b>Total public safety and justice</b>                   | <b>1,112,225</b> | <b>1,178,205</b> | <b>1,174,944</b> | <b>3,261</b>  | <b>167,051</b>   | <b>91,086</b>    | <b>90,619</b>    | <b>467</b>     |
| <b>Public education system</b>                           |                  |                  |                  |               |                  |                  |                  |                |
| District of Columbia public schools                      | 789,566          | 832,949          | 832,778          | 171           | 29,712           | 38,845           | 38,836           | 9              |
| AY19 public school advance appropriations                | -                | 10,315           | 10,315           | -             | -                | -                | -                | -              |
| Public charter schools                                   | 813,739          | 562,775          | 562,717          | 58            | -                | -                | -                | -              |
| AY19 public charter school advance appropriations        | -                | 309,145          | 309,145          | -             | -                | -                | -                | -              |
| Teachers' retirement fund                                | 59,046           | 59,046           | 58,844           | 202           | -                | -                | -                | -              |
| University of the District of Columbia subsidy           | 78,180           | 80,000           | 80,000           | -             | -                | -                | -                | -              |
| Office of the state superintendent of education          | 170,062          | 176,719          | 162,327          | 14,392        | 289,317          | 283,393          | 240,770          | 42,623         |
| D.C. state board of education                            | 1,711            | 1,711            | 1,691            | 20            | -                | -                | -                | -              |
| D.C. public library                                      | 59,323           | 59,908           | 58,629           | 1,279         | 931              | 1,040            | 1,040            | -              |
| D.C. public charter school board                         | -                | -                | -                | -             | -                | -                | -                | -              |
| Special education transportation                         | 92,292           | 89,292           | 89,258           | 34            | -                | -                | -                | -              |
| Non-public tuition                                       | 70,021           | 67,521           | 61,395           | 6,126         | -                | -                | -                | -              |
| Office of the deputy mayor for education                 | 7,520            | 9,291            | 9,035            | 256           | -                | -                | -                | -              |
| Section 103 - public education system                    | -                | 893              | 893              | -             | -                | -                | -                | -              |
| <b>Total public education system</b>                     | <b>2,141,460</b> | <b>2,259,565</b> | <b>2,237,027</b> | <b>22,538</b> | <b>319,960</b>   | <b>323,278</b>   | <b>280,646</b>   | <b>42,632</b>  |
| <b>Human support services</b>                            |                  |                  |                  |               |                  |                  |                  |                |
| Department of human services                             | 365,269          | 363,006          | 362,995          | 11            | 187,672          | 213,263          | 147,840          | 65,423         |
| Department of health                                     | 74,016           | 78,646           | 78,114           | 532           | 136,673          | 138,839          | 109,662          | 29,177         |
| Department of parks and recreation                       | 46,762           | 49,092           | 49,062           | 30            | -                | -                | -                | -              |
| D.C. office on aging                                     | 35,617           | 38,342           | 37,868           | 474           | 9,937            | 10,416           | 10,030           | 386            |
| Unemployment compensation fund                           | 6,680            | 5,180            | 5,153            | 27            | -                | -                | -                | -              |
| Employees' compensation fund                             | 21,709           | 24,579           | 24,579           | -             | -                | -                | -                | -              |
| Office of human rights                                   | 4,600            | 4,600            | 4,425            | 175           | 330              | 217              | 217              | -              |
| Office on latino affairs                                 | 3,301            | 3,301            | 3,245            | 56            | -                | -                | -                | -              |
| Child and family services agency                         | 158,633          | 157,950          | 157,641          | 309           | 65,383           | 60,553           | 60,553           | -              |
| Department of behavioral health                          | 229,066          | 236,946          | 236,814          | 132           | 21,709           | 23,185           | 23,170           | 15             |
| Office on asian and pacific islander affairs             | 855              | 869              | 867              | 2             | -                | -                | -                | -              |
| Office of veterans affairs                               | 467              | 476              | 465              | 11            | -                | -                | -                | -              |
| Department of youth rehabilitation services              | 96,885           | 93,175           | 87,507           | 5,668         | -                | -                | -                | -              |
| Department on disability services                        | 116,612          | 121,615          | 121,586          | 29            | 43,732           | 42,505           | 42,486           | 19             |
| Department of health care finance                        | 799,984          | 795,885          | 790,600          | 5,285         | 2,300,024        | 2,333,874        | 2,161,958        | 171,916        |
| Deputy mayor for health and human services               | 1,787            | 1,787            | 1,714            | 73            | -                | -                | -                | -              |
| Not-for-profit hospital corporation subsidy              | -                | 28,594           | 28,594           | -             | -                | -                | -                | -              |
| Section 103 - human support services                     | -                | 1,000            | 1,000            | -             | -                | -                | -                | -              |
| <b>Total human support services</b>                      | <b>1,962,243</b> | <b>2,005,043</b> | <b>1,992,229</b> | <b>12,814</b> | <b>2,765,460</b> | <b>2,822,852</b> | <b>2,555,916</b> | <b>266,936</b> |

**DISTRICT OF COLUMBIA**  
**SCHEDULE OF BUDGETARY BASIS OPERATIONS BY SOURCE OF FUNDS**  
**Year Ended September 30, 2018**  
**(\$000s)**

|  | Private Grants  |                |              |            | Other Source    |                |               |              |
|--|-----------------|----------------|--------------|------------|-----------------|----------------|---------------|--------------|
|  | Original Budget | Revised Budget | Actual       | Variance   | Original Budget | Revised Budget | Actual        | Variance     |
| <b>Public safety and justice</b>                         |                 |                |              |            |                 |                |               |              |
| Metropolitan police department                           | -               | 312            | 114          | 198        | 8,200           | 8,943          | 5,718         | 3,225        |
| Fire and emergency medical services                      | -               | 1              | -            | 1          | 1,836           | 562            | 527           | 35           |
| Police officers' & firefighters' retirement system       | -               | -              | -            | -          | -               | -              | -             | -            |
| Office of administrative hearings                        | -               | -              | -            | -          | -               | -              | -             | -            |
| Criminal justice coordinating council                    | 14              | 14             | (13)         | 27         | -               | -              | -             | -            |
| Corrections information council                          | -               | 22             | 22           | -          | -               | -              | -             | -            |
| Department of corrections                                | -               | -              | -            | -          | 21,111          | 25,185         | 24,742        | 443          |
| Office of the chief medical examiner                     | -               | -              | -            | -          | -               | -              | -             | -            |
| D.C. national guard                                      | -               | -              | -            | -          | -               | -              | -             | -            |
| Homeland security and emergency management agency        | -               | -              | -            | -          | -               | -              | -             | -            |
| Commission on judicial disabilities and tenure           | -               | -              | -            | -          | -               | -              | -             | -            |
| Judicial nomination commission                           | -               | -              | -            | -          | -               | -              | -             | -            |
| Office of police complaints                              | -               | -              | -            | -          | -               | -              | -             | -            |
| Office of unified communications                         | -               | -              | -            | -          | 15,357          | 13,180         | 13,180        | -            |
| Office of justice grant administration                   | -               | 1              | 1            | -          | 1,837           | 2,860          | 1,804         | 1,056        |
| D.C. sentencing and criminal code revision commission    | -               | -              | -            | -          | -               | -              | -             | -            |
| Office of the deputy mayor for public safety and justice | -               | -              | -            | -          | -               | -              | -             | -            |
| Department of forensic sciences                          | -               | -              | -            | -          | -               | -              | -             | -            |
| Criminal code reform commission                          | -               | -              | -            | -          | -               | -              | -             | -            |
| Neighborhood safety and engagement                       | -               | -              | -            | -          | -               | -              | -             | -            |
| <b>Total public safety and justice</b>                   | <b>14</b>       | <b>350</b>     | <b>124</b>   | <b>226</b> | <b>48,341</b>   | <b>50,730</b>  | <b>45,971</b> | <b>4,759</b> |
| <b>Public education system</b>                           |                 |                |              |            |                 |                |               |              |
| District of Columbia public schools                      | 1,411           | 3,480          | 3,480        | -          | 9,263           | 15,517         | 6,313         | 9,204        |
| AY19 public school advance appropriations                | -               | -              | -            | -          | -               | -              | -             | -            |
| Public charter schools                                   | -               | -              | -            | -          | -               | -              | -             | -            |
| AY19 public charter school advance appropriations        | -               | -              | -            | -          | -               | -              | -             | -            |
| Teachers' retirement fund                                | -               | -              | -            | -          | -               | -              | -             | -            |
| University of the District of Columbia subsidy           | -               | -              | -            | -          | -               | -              | -             | -            |
| Office of the state superintendent of education          | -               | 360            | 299          | 61         | 1,047           | 1,738          | 1,085         | 653          |
| D.C. state board of education                            | -               | 9              | -            | 9          | -               | -              | -             | -            |
| D.C. public library                                      | 17              | 17             | -            | 17         | 1,515           | 1,311          | 1,214         | 97           |
| D.C. public charter school board                         | -               | -              | -            | -          | 9,110           | 9,610          | 9,573         | 37           |
| Special education transportation                         | -               | -              | -            | -          | -               | -              | -             | -            |
| Non-public tuition                                       | -               | -              | -            | -          | -               | -              | -             | -            |
| Office of the deputy mayor for education                 | -               | -              | -            | -          | -               | -              | -             | -            |
| Section 103 - public education system                    | -               | -              | -            | -          | -               | -              | -             | -            |
| <b>Total public education system</b>                     | <b>1,428</b>    | <b>3,866</b>   | <b>3,779</b> | <b>87</b>  | <b>20,935</b>   | <b>28,176</b>  | <b>18,185</b> | <b>9,991</b> |
| <b>Human support services</b>                            |                 |                |              |            |                 |                |               |              |
| Department of human services                             | -               | -              | -            | -          | 1,800           | 1,800          | 1,482         | 318          |
| Department of health                                     | 32              | 247            | 200          | 47         | 19,977          | 23,441         | 18,882        | 4,559        |
| Department of parks and recreation                       | -               | 311            | 80           | 231        | 2,700           | 3,324          | 3,324         | -            |
| D.C. office on aging                                     | -               | -              | -            | -          | -               | -              | -             | -            |
| Unemployment compensation fund                           | -               | -              | -            | -          | -               | -              | -             | -            |
| Employees' compensation fund                             | -               | -              | -            | -          | -               | -              | -             | -            |
| Office of human rights                                   | -               | 159            | 30           | 129        | -               | -              | -             | -            |
| Office on latino affairs                                 | -               | -              | -            | -          | -               | -              | -             | -            |
| Child and family services agency                         | 21              | 23             | 14           | 9          | 1,000           | 1,384          | 1,384         | -            |
| Department of behavioral health                          | 546             | 549            | 404          | 145        | 4,234           | 2,910          | 2,910         | -            |
| Office on asian and pacific islander affairs             | -               | -              | -            | -          | -               | -              | -             | -            |
| Office of veterans affairs                               | -               | -              | -            | -          | 5               | 5              | 5             | -            |
| Department of youth rehabilitation services              | -               | -              | -            | -          | -               | -              | -             | -            |
| Department on disability services                        | -               | -              | -            | -          | 7,763           | 7,177          | 7,169         | 8            |
| Department of health care finance                        | -               | -              | -            | -          | 3,668           | 3,561          | 2,630         | 931          |
| Deputy mayor for health and human services               | -               | -              | -            | -          | -               | -              | -             | -            |
| Not-for-profit hospital corporation subsidy              | -               | -              | -            | -          | -               | -              | -             | -            |
| Section 103 - human support services                     | -               | -              | -            | -          | -               | -              | -             | -            |
| <b>Total human support services</b>                      | <b>599</b>      | <b>1,289</b>   | <b>728</b>   | <b>561</b> | <b>41,147</b>   | <b>43,602</b>  | <b>37,786</b> | <b>5,816</b> |

## Exhibit D-2

**DISTRICT OF COLUMBIA**  
**SCHEDULE OF BUDGETARY BASIS OPERATIONS BY SOURCE OF FUNDS**  
**Year Ended September 30, 2018**  
**(\$000s)**

|  | Local Source        |                     |                     |                  | Federal Source      |                     |                     |                   |
|--|---------------------|---------------------|---------------------|------------------|---------------------|---------------------|---------------------|-------------------|
|  | Original Budget     | Revised Budget      | Actual              | Variance         | Original Budget     | Revised Budget      | Actual              | Variance          |
| <b>Public works</b>                      |                     |                     |                     |                  |                     |                     |                     |                   |
| Department of public works               | 139,966             | 141,366             | 141,338             | 28               | -                   | -                   | -                   | -                 |
| Department of transportation             | 82,903              | 84,218              | 83,892              | 326              | 11,408              | 10,645              | 4,994               | 5,651             |
| Taxi cab commission                      | 4,095               | 4,818               | 4,464               | 354              | -                   | -                   | -                   | -                 |
| Department of motor vehicles             | 29,800              | 29,800              | 29,800              | -                | -                   | -                   | -                   | -                 |
| Washington metro area transit commission | 141                 | 141                 | 141                 | -                | -                   | -                   | -                   | -                 |
| Mass transit subsidies                   | 376,067             | 370,566             | 369,648             | 918              | -                   | -                   | -                   | -                 |
| D.C. department of the environment       | 18,115              | 16,086              | 15,863              | 223              | 28,787              | 23,621              | 23,530              | 91                |
| Section 103 - public works               | -                   | -                   | -                   | -                | -                   | -                   | -                   | -                 |
| <b>Total public works</b>                | <b>651,087</b>      | <b>646,995</b>      | <b>645,146</b>      | <b>1,849</b>     | <b>40,195</b>       | <b>34,266</b>       | <b>28,524</b>       | <b>5,742</b>      |
| <b>Other</b>                             |                     |                     |                     |                  |                     |                     |                     |                   |
| Repayment of loans and interest          | 686,969             | 679,528             | 679,528             | -                | 18,262              | 18,262              | 17,951              | 311               |
| Debt service - issuance costs            | 8,000               | 8,000               | 5,571               | 2,429            | -                   | -                   | -                   | -                 |
| Commercial paper program                 | 8,503               | 2,881               | 2,881               | -                | -                   | -                   | -                   | -                 |
| Settlements and judgments fund           | 21,825              | 16,021              | 15,959              | 62               | -                   | -                   | -                   | -                 |
| Wilson building                          | 4,082               | 4,082               | 4,014               | 68               | -                   | -                   | -                   | -                 |
| D.C. retiree health contribution         | 44,500              | 44,500              | 44,500              | -                | -                   | -                   | -                   | -                 |
| Repayment of revenue bonds               | 7,832               | 7,832               | 7,822               | 10               | -                   | -                   | -                   | -                 |
| Convention center transfer               | 140,138             | 141,748             | 141,748             | -                | -                   | -                   | -                   | -                 |
| Highway transportation fund              | 24,936              | 26,268              | 26,268              | -                | -                   | -                   | -                   | -                 |
| Emergency planning and security fund     | -                   | -                   | -                   | -                | 13,000              | 16,405              | 16,405              | -                 |
| Workforce investments                    | 181,576             | 18,381              | -                   | 18,381           | -                   | -                   | -                   | -                 |
| Operating lease-equipment                | 19,254              | 19,254              | 19,254              | -                | -                   | -                   | -                   | -                 |
| Pay-as-you-go capital fund               | 84,135              | 76,257              | 76,257              | -                | -                   | -                   | -                   | -                 |
| Non-departmental                         | 3,804               | -                   | -                   | -                | -                   | -                   | -                   | -                 |
| <b>Total other</b>                       | <b>1,235,554</b>    | <b>1,044,752</b>    | <b>1,023,802</b>    | <b>20,950</b>    | <b>31,262</b>       | <b>34,667</b>       | <b>34,356</b>       | <b>311</b>        |
| <b>Total</b>                             | <b>\$ 8,121,272</b> | <b>\$ 8,241,031</b> | <b>\$ 8,153,356</b> | <b>\$ 87,675</b> | <b>\$ 3,449,412</b> | <b>\$ 3,398,801</b> | <b>\$ 3,075,352</b> | <b>\$ 323,449</b> |

Exhibit D-2

DISTRICT OF COLUMBIA  
SCHEDULE OF BUDGETARY BASIS OPERATIONS BY SOURCE OF FUNDS  
Year Ended September 30, 2018  
(\$000s)

|  | Private Grants  |                  |                 |               | Other Source      |                   |                   |                   |
|--|-----------------|------------------|-----------------|---------------|-------------------|-------------------|-------------------|-------------------|
|  | Original Budget | Revised Budget   | Actual          | Variance      | Original Budget   | Revised Budget    | Actual            | Variance          |
| <b>Public works</b>                      |                 |                  |                 |               |                   |                   |                   |                   |
| Department of public works               | -               | -                | -               | -             | 8,474             | 12,632            | 9,556             | 3,076             |
| Department of transportation             | -               | -                | -               | -             | 25,662            | 18,616            | 16,295            | 2,321             |
| Taxi cab commission                      | -               | -                | -               | -             | 9,539             | 10,049            | 8,626             | 1,423             |
| Department of motor vehicles             | -               | -                | -               | -             | 9,561             | 9,561             | 8,199             | 1,362             |
| Washington metro area transit commission | -               | -                | -               | -             | -                 | -                 | -                 | -                 |
| Mass transit subsidies                   | -               | -                | -               | -             | 53,942            | 53,582            | 49,080            | 4,502             |
| D.C. department of the environment       | -               | 392              | 392             | -             | 79,367            | 80,070            | 66,719            | 13,351            |
| Section 103 - public works               | -               | -                | -               | -             | -                 | -                 | -                 | -                 |
| <b>Total public works</b>                | -               | 392              | 392             | -             | 186,545           | 184,510           | 158,475           | 26,035            |
| <b>Other</b>                             |                 |                  |                 |               |                   |                   |                   |                   |
| Repayment of loans and interest          | -               | -                | -               | -             | 5,531             | 5,531             | 5,531             | -                 |
| Debt service - issuance costs            | -               | -                | -               | -             | -                 | -                 | -                 | -                 |
| Commercial paper program                 | -               | -                | -               | -             | -                 | -                 | -                 | -                 |
| Settlements and judgments fund           | -               | -                | -               | -             | -                 | -                 | -                 | -                 |
| Wilson building                          | -               | -                | -               | -             | -                 | -                 | -                 | -                 |
| D.C. retiree health contribution         | -               | -                | -               | -             | -                 | -                 | -                 | -                 |
| Repayment of revenue bonds               | -               | -                | -               | -             | -                 | -                 | -                 | -                 |
| Convention center transfer               | -               | -                | -               | -             | 1,498             | 1,498             | 1,498             | -                 |
| Highway transportation fund              | -               | -                | -               | -             | -                 | -                 | -                 | -                 |
| Emergency planning and security fund     | -               | -                | -               | -             | -                 | -                 | -                 | -                 |
| Workforce investments                    | -               | -                | -               | -             | -                 | -                 | -                 | -                 |
| Operating lease-equipment                | -               | -                | -               | -             | -                 | -                 | -                 | -                 |
| Pay-as-you-go capital fund               | -               | -                | -               | -             | 46,162            | 46,771            | 46,771            | -                 |
| Non-departmental                         | -               | -                | -               | -             | 1,818             | 240               | -                 | 240               |
| <b>Total other</b>                       | -               | -                | -               | -             | 55,009            | 54,040            | 53,800            | 240               |
| <b>Total</b>                             | <b>\$ 3,866</b> | <b>\$ 10,771</b> | <b>\$ 9,774</b> | <b>\$ 997</b> | <b>\$ 662,919</b> | <b>\$ 652,225</b> | <b>\$ 533,952</b> | <b>\$ 118,273</b> |

See accompanying Report of Independent Public Accountants

## Exhibit D-3

**DISTRICT OF COLUMBIA**  
**SCHEDULE OF BUDGET REVISIONS**  
**Year Ended September 30, 2018**  
**(\$000s)**

|  | Local Source       |                   |                   | Federal Resources  |                 |                   |
|--|--------------------|-------------------|-------------------|--------------------|-----------------|-------------------|
|  | Original<br>Budget | Revisions         | Revised<br>Budget | Original<br>Budget | Revisions       | Revised<br>Budget |
| <b>Revenues and sources</b>  |                    |                   |                   |                    |                 |                   |
| Taxes:   |                    |                   |                   |                    |                 |                   |
| Property taxes   | \$ 2,660,876       | \$ (21,017)       | \$ 2,639,859      | \$ -               | \$ -            | \$ -              |
| Sales and use taxes  | 1,522,521          | 16,898            | 1,539,419         | -                  | -               | -                 |
| Income and franchise taxes   | 2,490,923          | 113,247           | 2,604,170         | -                  | -               | -                 |
| Gross receipts and other taxes   | 709,124            | 64,837            | 773,961           | -                  | -               | -                 |
| Total taxes  | 7,383,444          | 173,965           | 7,557,409         | -                  | -               | -                 |
| Licenses and permits   | 82,902             | 11,232            | 94,134            | -                  | -               | -                 |
| Fines and forfeitures  | 156,460            | 11,610            | 168,070           | -                  | -               | -                 |
| Charges for services   | 74,130             | 14,438            | 88,568            | -                  | -               | -                 |
| Miscellaneous  | 92,335             | 28,102            | 120,437           | -                  | -               | -                 |
| Other sources  | -                  | -                 | -                 | -                  | -               | -                 |
| Federal contributions  | -                  | -                 | -                 | 91,000             | (29,887)        | 61,113            |
| Operating grants   | -                  | -                 | -                 | 3,358,412          | (20,724)        | 3,337,688         |
| Bond proceeds  | 8,000              | -                 | 8,000             | -                  | -               | -                 |
| Fund balance released from restrictions  | 265,201            | 32,762            | 297,963           | -                  | -               | -                 |
| Interfund transfer-from lottery and games  | 45,000             | 600               | 45,600            | -                  | -               | -                 |
| Interfund transfer-others  | 14,304             | 44,137            | 58,441            | -                  | -               | -                 |
| <b>Total revenues and other sources</b>  | <b>8,121,776</b>   | <b>316,846</b>    | <b>8,438,622</b>  | <b>3,449,412</b>   | <b>(50,611)</b> | <b>3,398,801</b>  |
| <b>Expenditures and other uses</b>   |                    |                   |                   |                    |                 |                   |
| Governmental direction and support   | 699,486            | 88,038            | 787,524           | 31,544             | (4,902)         | 26,642            |
| Economic development and regulation  | 319,217            | (270)             | 318,947           | 93,940             | (27,930)        | 66,010            |
| Public safety and justice  | 1,112,225          | 65,980            | 1,178,205         | 167,051            | (75,965)        | 91,086            |
| Public education system  | 2,141,460          | (201,355)         | 1,940,105         | 319,960            | 3,318           | 323,278           |
| Public education AY19 expenditure  | -                  | 319,460           | 319,460           | -                  | -               | -                 |
| Human support services   | 1,962,243          | 42,800            | 2,005,043         | 2,765,460          | 57,392          | 2,822,852         |
| Public works   | 651,087            | (4,092)           | 646,995           | 40,195             | (5,929)         | 34,266            |
| Repayment of loans and interest  | 686,969            | (7,441)           | 679,528           | 18,262             | -               | 18,262            |
| Debt service - issuance costs  | 8,000              | -                 | 8,000             | -                  | -               | -                 |
| Commercial paper program   | 8,503              | (5,622)           | 2,881             | -                  | -               | -                 |
| Settlements and judgments fund   | 21,825             | (5,804)           | 16,021            | -                  | -               | -                 |
| Wilson building  | 4,082              | -                 | 4,082             | -                  | -               | -                 |
| D.C. retiree health contribution   | 44,500             | -                 | 44,500            | -                  | -               | -                 |
| Repayment of revenue bonds   | 7,832              | -                 | 7,832             | -                  | -               | -                 |
| Convention center transfer   | 140,138            | 1,610             | 141,748           | -                  | -               | -                 |
| Highway transportation fund  | 24,936             | 1,332             | 26,268            | -                  | -               | -                 |
| Emergency planning and security fund   | -                  | -                 | -                 | 13,000             | 3,405           | 16,405            |
| Workforce investments  | 181,576            | (163,195)         | 18,381            | -                  | -               | -                 |
| Operating lease-equipment  | 19,254             | -                 | 19,254            | -                  | -               | -                 |
| Pay-as-you-go capital fund   | 84,135             | (7,878)           | 76,257            | -                  | -               | -                 |
| Non-departmental   | 3,804              | (3,804)           | -                 | -                  | -               | -                 |
| <b>Total expenditures and other uses</b>   | <b>8,121,272</b>   | <b>119,759</b>    | <b>8,241,031</b>  | <b>3,449,412</b>   | <b>(50,611)</b> | <b>3,398,801</b>  |
| <b>Excess of revenues and other sources over expenditures and other uses - budgetary basis</b> | <b>\$ 504</b>      | <b>\$ 197,087</b> | <b>\$ 197,591</b> | <b>\$ -</b>        | <b>\$ -</b>     | <b>\$ -</b>       |

Exhibit D-3

**DISTRICT OF COLUMBIA**  
**SCHEDULE OF BUDGET REVISIONS**  
**Year Ended September 30, 2018**  
**(\$000s)**

|  | Private Grant and Contributions |              |                | Other Sources   |                 |                |
|--|---------------------------------|--------------|----------------|-----------------|-----------------|----------------|
|  | Original Budget                 | Revisions    | Revised Budget | Original Budget | Revisions       | Revised Budget |
| <b>Revenues and sources</b>  |                                 |              |                |                 |                 |                |
| Taxes:   |                                 |              |                |                 |                 |                |
| Property taxes   | \$ -                            | \$ -         | \$ -           | \$ -            | \$ -            | \$ -           |
| Sales and use taxes  | -                               | -            | -              | -               | -               | -              |
| Income and franchise taxes   | -                               | -            | -              | -               | -               | -              |
| Gross receipts and other taxes   | -                               | -            | -              | -               | -               | -              |
| Total taxes  | -                               | -            | -              | -               | -               | -              |
| Licenses and permits   | -                               | -            | -              | -               | -               | -              |
| Fines and forfeitures  | -                               | -            | -              | -               | -               | -              |
| Charges for services   | -                               | -            | -              | -               | -               | -              |
| Miscellaneous  | -                               | -            | -              | -               | -               | -              |
| Other sources  | -                               | -            | -              | 662,919         | (10,694)        | 652,225        |
| Federal contributions  | -                               | -            | -              | -               | -               | -              |
| Operating grants   | 3,866                           | 6,905        | 10,771         | -               | -               | -              |
| Bond proceeds  | -                               | -            | -              | -               | -               | -              |
| Fund balance released from restrictions  | -                               | -            | -              | -               | -               | -              |
| Interfund transfer-from lottery and games  | -                               | -            | -              | -               | -               | -              |
| Interfund transfer-others  | -                               | -            | -              | -               | -               | -              |
| <b>Total revenues and other sources</b>  | <b>3,866</b>                    | <b>6,905</b> | <b>10,771</b>  | <b>662,919</b>  | <b>(10,694)</b> | <b>652,225</b> |
| <b>Expenditures and other uses</b>   |                                 |              |                |                 |                 |                |
| Governmental direction and support   | 1,522                           | 524          | 2,046          | 75,053          | (22,614)        | 52,439         |
| Economic development and regulation  | 303                             | 2,525        | 2,828          | 235,889         | 2,839           | 238,728        |
| Public safety and justice  | 14                              | 336          | 350            | 48,341          | 2,389           | 50,730         |
| Public education system  | 1,428                           | 2,438        | 3,866          | 20,935          | 7,241           | 28,176         |
| Public education AY19 expenditure  | -                               | -            | -              | -               | -               | -              |
| Human support services   | 599                             | 690          | 1,289          | 41,147          | 2,455           | 43,602         |
| Public works   | -                               | 392          | 392            | 186,545         | (2,035)         | 184,510        |
| Repayment of loans and interest  | -                               | -            | -              | 5,531           | -               | 5,531          |
| Debt service - issuance costs  | -                               | -            | -              | -               | -               | -              |
| Commercial paper program   | -                               | -            | -              | -               | -               | -              |
| Settlements and judgments fund   | -                               | -            | -              | -               | -               | -              |
| Wilson building  | -                               | -            | -              | -               | -               | -              |
| D.C. retiree health contribution   | -                               | -            | -              | -               | -               | -              |
| Repayment of revenue bonds   | -                               | -            | -              | -               | -               | -              |
| Convention center transfer   | -                               | -            | -              | 1,498           | -               | 1,498          |
| Highway transportation fund  | -                               | -            | -              | -               | -               | -              |
| Emergency planning and security fund   | -                               | -            | -              | -               | -               | -              |
| Workforce investments  | -                               | -            | -              | -               | -               | -              |
| Operating lease-equipment  | -                               | -            | -              | -               | -               | -              |
| Pay-as-you-go capital fund   | -                               | -            | -              | 46,162          | 609             | 46,771         |
| Non-departmental   | -                               | -            | -              | 1,818           | (1,578)         | 240            |
| <b>Total expenditures and other uses</b>   | <b>3,866</b>                    | <b>6,905</b> | <b>10,771</b>  | <b>662,919</b>  | <b>(10,694)</b> | <b>652,225</b> |
| <b>Excess of revenues and other sources over expenditures and other uses - budgetary basis</b> | <b>\$ -</b>                     | <b>\$ -</b>  | <b>\$ -</b>    | <b>\$ -</b>     | <b>\$ -</b>     | <b>\$ -</b>    |

See accompanying Report of Independent Public Accountants