

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, 2019
(With Comparative Totals at September 30, 2018)
(\$000s)**

	2019	2018
ASSETS		
Cash and cash equivalents	\$ 2,237,664	\$ 1,574,313
Receivables (net of allowances for doubtful accounts):		
Intergovernmental	53	350
Taxes	496,453	459,640
Accounts	373,241	251,255
Due from component units	3,399	2,222
Interfund	468,830	634,245
Inventories	10,303	8,270
Other current assets	10,967	7,890
Cash and cash equivalents (restricted)	991,582	954,486
Investments (restricted)	41,758	65,294
Total current assets	4,634,250	3,957,965
Long-term assets	102,036	100,091
Total assets	\$ 4,736,286	\$ 4,058,056
LIABILITIES		
Accounts payable	\$ 491,432	\$ 427,848
Compensation payable:		
Salaries and wages	161,148	168,233
Employee benefits	5,286	2,022
Payroll taxes	1,356	781
Other deductions	4,397	4,641
Interfund	35,157	18,828
Due to component units	19,188	15,339
Unearned revenue	71,067	72,898
Other	45,157	42,379
Accrued liabilities:		
Medicaid	193,861	223,715
Tax refunds	64,727	56,406
Other current liabilities	8,021	8,876
Total liabilities	1,100,797	1,041,966
DEFERRED INFLOWS OF RESOURCES		
Unavailable revenues:		
Property taxes	145,607	132,539
Others	236,566	107,168
Total deferred inflows of resources	382,173	239,707
FUND BALANCE		
Nonspendable	10,303	8,270
Restricted	1,132,630	1,105,718
Committed	2,041,133	1,635,148
Assigned	69,250	27,247
Total fund balance	3,253,316	2,776,383
Total liabilities, deferred inflows of resources and fund balance	\$ 4,736,286	\$ 4,058,056

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, 2019
(With Comparative Totals for the Year Ended September 30, 2018)
(\$000s)

	<u>2019</u>	<u>2018</u>
REVENUES		
Taxes	\$ 8,262,219	\$ 7,611,638
Fines and forfeitures	202,194	168,486
Licenses and permits	172,493	133,938
Charges for services:		
Public	301,858	295,963
Intergovernmental	1,044	665
Miscellaneous:		
Public	499,555	419,346
Investment income	44,734	30,014
Total revenues	<u>9,484,097</u>	<u>8,660,050</u>
EXPENDITURES		
Current:		
Governmental direction and support	1,031,085	984,073
Economic development and regulation	493,879	450,329
Public safety and justice	1,236,656	1,222,117
Public education system	2,357,340	2,284,664
Human support services	2,148,238	2,049,211
Public works	433,141	389,778
Public transportation	425,753	419,198
Debt service:		
Principal	319,351	304,964
Interest	407,168	399,439
Fiscal charges	6,368	7,322
Total expenditures	<u>8,858,979</u>	<u>8,511,095</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>625,118</u>	<u>148,955</u>
OTHER FINANCING SOURCES (USES):		
Debt issuance	4,820	4,214
Refunding debt issuance	290,000	401,095
Premium on sale of bonds	-	45,334
Payment to refunded bond escrow agent	(290,000)	(444,960)
Transfers in	97,554	114,620
Transfers out	(251,390)	(190,405)
Sale of capital assets	831	21,239
Total other financing uses	<u>(148,185)</u>	<u>(48,863)</u>
Excess of revenues and other sources over expenditures and other uses	476,933	100,092
Fund Balance as of October 1	2,776,383	2,676,291
Fund Balance as of September 30	<u>\$ 3,253,316</u>	<u>\$ 2,776,383</u>

See accompanying Report of Independent Public Accountants.

Exhibit A-3

DISTRICT OF COLUMBIA
SCHEDULE OF EXPENDITURES AND NET FINANCING (SOURCES) USES
General Fund
Function and Object - GAAP Basis
For the Year Ended September 30, 2019
(With Comparative Totals for the Year Ended September 30, 2018)
(\$000s)

Function and Subfunction	Personnel Services	Contractual Services	Supplies	Occupancy	Miscellaneous	Totals	
						2019	2018
Governmental direction and support							
Legislative	\$ 27,350	\$ 3,456	\$ 104	\$ 620	\$ 6,271	\$ 37,801	\$ 31,298
Executive	94,766	44,903	781	4,929	2,112	147,491	135,076
Finance	110,341	45,196	336	-	177,564	333,437	321,246
Personnel	14,329	549	19	27	159	15,083	14,374
Administrative	126,559	105,754	2,992	244,306	3,234	482,845	470,337
Elections	8,460	4,377	224	4	1,363	14,428	11,742
Total	381,805	204,235	4,456	249,886	190,703	1,031,085	984,073
Economic development and regulation							
Community development	35,787	40,872	253	665	176,406	253,983	222,255
Economic regulation	91,338	29,950	650	5,520	12,016	139,474	128,339
Employment services	41,728	22,756	378	2,706	32,854	100,422	99,735
Total	168,853	93,578	1,281	8,891	221,276	493,879	450,329
Public safety and justice							
Police	563,108	68,592	5,709	1,573	104,978	743,960	700,010
Fire	234,686	27,778	4,454	9	34,800	301,727	333,322
Corrections	123,308	36,303	8,530	34	1,443	169,618	168,041
Protection	8,765	2,743	199	35	356	12,098	12,202
Law	8,460	569	85	2	128	9,244	8,535
Judicial	9	-	-	-	-	9	7
Total	938,336	135,985	18,977	1,653	141,705	1,236,656	1,222,117
Public education system							
Schools	723,092	94,044	9,324	33,920	974,747	1,835,127	1,799,612
Culture	180,259	34,692	693	9,389	297,180	522,213	485,052
Total	903,351	128,736	10,017	43,309	1,271,927	2,357,340	2,284,664
Human support services							
Health and welfare	399,186	144,791	5,458	56,688	1,369,097	1,975,220	1,877,024
Human relations	9,848	5,938	238	46	32,261	48,331	45,538
Employment benefits	72,492	(3,540)	-	-	46	68,998	74,232
Recreation	46,185	7,056	1,211	4	1,233	55,689	52,417
Total	527,711	154,245	6,907	56,738	1,402,637	2,148,238	2,049,211
Public works	203,199	168,656	4,243	6,794	50,249	433,141	389,778
Public transportation	-	-	-	-	425,753	425,753	419,198
Debt service	-	-	-	-	732,887	732,887	711,725
Net financing uses	-	-	-	-	148,185	148,185	48,863
Total expenditures and net uses	\$ 3,123,255	\$ 885,435	\$ 45,881	\$ 367,271	\$ 4,585,322	\$ 9,007,164	\$ 8,559,958

See accompanying Report of Independent Public Accountants.

Note:

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

Transfers to:

Public Charter Schools [\$887,463], Mass Transit Subsidies [\$425,753], Convention Center Transfer [\$151,398], Pay Go - Capital [\$150,284], Housing Authority Subsidy [\$96,610], UDC (Subsidy) [\$89,004], Housing Production Trust Fund (Subsidy) [\$36,151], Highway Transportation Fund - Transfers [\$30,695].

Payments for:

Department of Health Care Finance [\$798,948], Repayment of Loans and Interest [\$703,795], Refunding Bonds [\$290,000], Department of Human Services [\$280,152], State Superintendent of Education (OSSE) [\$117,428], Department on Disability Services [\$108,848], District of Columbia Public Schools [\$74,145], Child and Family Services Agency [\$69,057], Metropolitan Police Department [\$68,221], Department of Behavioral Health [\$63,558], Office for Non-Public Tuition [\$59,828], Department of Energy and Environment [\$39,577], Fire and Emergency Medical Services [\$34,809], Not-for-Profit Hospital Corp. Subsidy [\$34,261], Office of Victim Services and Justice Grants [\$33,328], Department of Employment Services [\$32,955], Department of Aging and Community Living [\$29,978], Business Improvement District's Transfer [\$27,694], Department of Youth Rehabilitation Svcs [\$26,611], Commission on Arts & Humanities - Creative Econ [\$26,017], Department of Health [\$23,907], Department of Housing and Community Development [\$23,461], Deputy Mayor for Planning and Econ Dev [\$22,753], Deputy Mayor for Education [\$13,112], Section 103 Judgements-Gov Dir & Support [\$12,914], Equipment Lease - Operating [\$11,844].

Exhibit A-4

DISTRICT OF COLUMBIA
SCHEDULE OF LOCAL SOURCE REVENUES
Budget and Actual (Budgetary Basis)
General Fund
Year Ended September 30, 2019
(\$000s)

Source	Budget		Actual	Variance
	Original	Revised		
Taxes:				
Property:				
Real	\$ 2,663,669	\$ 2,645,401	\$ 2,657,438	\$ 12,037
Personal	62,820	77,590	78,997	1,407
Public space rental	34,579	37,843	38,680	837
Total	<u>2,761,068</u>	<u>2,760,834</u>	<u>2,775,115</u>	<u>14,281</u>
Sales and use:				
General	1,505,284	1,500,481	1,536,504	36,023
Alcoholic beverages	6,827	6,675	7,042	367
Cigarette	33,438	29,630	28,546	(1,084)
Motor vehicles	45,698	44,540	45,973	1,433
Motor fuel tax	25,426	26,184	27,935	1,751
Total	<u>1,616,673</u>	<u>1,607,510</u>	<u>1,646,000</u>	<u>38,490</u>
Income and franchise:				
Individual income	2,152,601	2,231,117	2,299,326	68,209
Corporation franchise	337,401	457,934	507,911	49,977
Unincorporated business	162,858	130,345	134,745	4,400
Total	<u>2,652,860</u>	<u>2,819,396</u>	<u>2,941,982</u>	<u>122,586</u>
Gross receipts:				
Public utility	129,260	132,698	148,094	15,396
Toll telecommunication	48,904	43,835	39,562	(4,273)
Insurance companies	66,110	71,517	71,229	(288)
Health care providers	36,555	33,849	32,999	(850)
Health care related incomes	46,323	47,573	47,573	-
Total	<u>327,152</u>	<u>329,472</u>	<u>339,457</u>	<u>9,985</u>
Other:				
Deed recordation	227,428	234,180	258,814	24,634
Deed transfers	168,597	179,319	199,505	20,186
Inheritance and estate	18,919	22,952	22,311	(641)
Economic interests	16,852	34,862	28,425	(6,437)
Total	<u>431,796</u>	<u>471,313</u>	<u>509,055</u>	<u>37,742</u>
Total taxes	<u>7,789,549</u>	<u>7,988,525</u>	<u>8,211,609</u>	<u>223,084</u>
Licenses and permits:				
Business licenses	89,909	100,542	110,675	10,133
Nonbusiness permits	43,002	36,305	36,280	(25)
Total	<u>132,911</u>	<u>136,847</u>	<u>146,955</u>	<u>10,108</u>
Fines and forfeitures	<u>152,469</u>	<u>179,441</u>	<u>195,392</u>	<u>15,951</u>
Charges for services	<u>77,443</u>	<u>77,562</u>	<u>77,487</u>	<u>(75)</u>
Miscellaneous:				
Interest	5,411	38,742	37,331	(1,411)
Other	98,349	128,379	162,076	33,697
Total	<u>103,760</u>	<u>167,121</u>	<u>199,407</u>	<u>32,286</u>
Total local revenues	<u>8,256,132</u>	<u>8,549,496</u>	<u>8,830,850</u>	<u>281,354</u>
Other sources:				
General obligation bonds	8,000	8,000	4,820	(3,180)
Fund balance released from restrictions	119,939	252,601	-	(252,601)
Interfund transfer	60,447	79,240	87,362	8,122
Total other sources	<u>188,386</u>	<u>339,841</u>	<u>92,182</u>	<u>(247,659)</u>
Total local revenues and other sources	<u>\$ 8,444,518</u>	<u>\$ 8,889,337</u>	<u>\$ 8,923,032</u>	<u>\$ 33,695</u>

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, 2019
(\$000s)

	Local Source				Other Source				Totals			
	Original Budget	Revised Budget	Actual	Variance	Original Budget	Revised Budget	Actual	Variance	Original Budget	Revised Budget	Actual	Variance
REVENUES AND OTHER SOURCES												
Taxes												
Property taxes	\$ 2,761,068	\$ 2,760,834	\$ 2,775,115	\$ 14,281	\$ -	\$ -	\$ -	\$ -	\$ 2,761,068	\$ 2,760,834	\$ 2,775,115	\$ 14,281
Sales and use taxes	1,616,673	1,607,510	1,646,000	38,490	-	-	-	-	1,616,673	1,607,510	1,646,000	38,490
Income and franchise taxes	2,652,860	2,819,396	2,941,982	122,586	-	-	-	-	2,652,860	2,819,396	2,941,982	122,586
Gross receipts and other taxes	758,948	800,785	848,512	47,727	-	-	-	-	758,948	800,785	848,512	47,727
Total taxes	7,789,549	7,988,525	8,211,609	223,084	-	-	-	-	7,789,549	7,988,525	8,211,609	223,084
Licenses and permits	132,911	136,847	146,955	10,108	-	-	-	-	132,911	136,847	146,955	10,108
Fines and forfeitures	152,469	179,441	195,392	15,951	-	-	-	-	152,469	179,441	195,392	15,951
Charges for services	77,443	77,562	77,487	(75)	-	-	-	-	77,443	77,562	77,487	(75)
Miscellaneous	103,760	167,121	199,407	32,286	-	-	-	-	103,760	167,121	199,407	32,286
Other sources	-	-	-	-	704,366	716,627	644,828	(71,799)	704,366	716,627	644,828	(71,799)
Bond proceeds	8,000	8,000	4,820	(3,180)	-	-	-	-	8,000	8,000	4,820	(3,180)
Fund balance released from restrictions	119,939	252,601	-	(252,601)	-	-	-	-	119,939	252,601	-	(252,601)
Interfund transfer-from office of lottery and gaming	45,000	44,710	45,050	340	-	-	-	-	45,000	44,710	45,050	340
Interfund transfer-others	15,447	34,530	42,312	7,782	-	-	-	-	15,447	34,530	42,312	7,782
Total revenues and other sources	8,444,518	8,889,337	8,923,032	33,695	704,366	716,627	644,828	(71,799)	9,148,884	9,605,964	9,567,860	(38,104)
EXPENDITURES AND OTHER USES												
Governmental direction and support	754,747	825,559	805,309	20,250	81,021	58,014	47,881	10,133	835,768	883,573	853,190	30,383
Economic development and regulation	365,238	385,750	366,178	19,572	230,643	236,217	172,290	63,927	595,881	621,967	538,468	83,499
Public safety and justice	1,143,355	1,199,093	1,192,738	6,355	47,410	50,899	45,111	5,788	1,190,765	1,249,992	1,237,849	12,143
Public education system	2,283,908	1,986,149	1,981,022	5,127	21,114	21,995	21,281	714	2,305,022	2,008,144	2,002,303	5,841
Public education AY20 expenditure	-	325,049	325,049	-	-	-	-	-	-	325,049	325,049	-
Human support services	2,105,080	2,102,089	2,091,645	10,444	46,647	50,030	40,568	9,462	2,151,727	2,152,119	2,132,213	19,906
Public works	681,938	690,279	681,626	8,653	179,345	205,121	174,984	30,137	861,283	895,400	856,610	38,790
Repayment of loans and interest	735,610	698,043	698,043	-	5,753	5,753	5,753	-	741,363	703,796	703,796	-
Debt service - issuance costs	8,000	8,000	5,209	2,791	-	-	-	-	8,000	8,000	5,209	2,791
Commercial paper program	10,000	6,779	6,779	-	-	-	-	-	10,000	6,779	6,779	-
Settlements and judgments fund	21,825	21,825	21,825	-	-	-	-	-	21,825	21,825	21,825	-
Wilson building	4,726	4,726	4,256	470	-	-	-	-	4,726	4,726	4,256	470
D.C. retiree health contribution	46,000	46,000	46,000	-	-	-	-	-	46,000	46,000	46,000	-
Repayment of revenue bonds	7,839	7,829	7,829	-	-	-	-	-	7,839	7,829	7,829	-
Convention center transfer	155,543	147,983	147,983	-	3,415	3,415	3,415	-	158,958	151,398	151,398	-
Highway transportation fund	25,426	27,935	27,935	-	2,750	2,758	2,758	-	28,176	30,693	30,693	-
Emergency planning and security fund	-	5,400	5,400	-	-	-	-	-	-	5,400	5,400	-
Workforce investment council	51,767	447	-	447	-	-	-	-	51,767	447	-	447
Operating lease-equipment	11,844	11,844	11,844	-	-	-	-	-	11,844	11,844	11,844	-
Emergency and contingency reserve funds	-	1,252	-	1,252	-	-	-	-	-	1,252	-	1,252
Pay-as-you-go capital fund	4,421	68,238	68,238	-	82,046	82,046	82,046	-	86,467	150,284	150,284	-
Non-departmental	2,050	-	-	-	4,222	379	-	379	6,272	379	-	379
Total expenditures and other uses	8,419,317	8,570,269	8,494,908	75,361	704,366	716,627	596,087	120,540	9,123,683	9,286,896	9,090,995	195,901
Excess of revenues and other sources over expenditures and other uses	\$ 25,201	\$ 319,068	\$ 428,124	\$ 109,056	\$ -	\$ -	\$ 48,741	\$ 48,741	\$ 25,201	\$ 319,068	\$ 476,865	\$ 157,797

See accompanying Report of Independent Public Accountants.

Exhibit A-6

DISTRICT OF COLUMBIA
SCHEDULE OF BUDGETARY BASIS REVENUES AND EXPENDITURES
General Fund
Year Ended September 30, 2019
(\$000s)

	Original Budget	Revisions	Revised Budget	Actual	Variance (Actual To Original Budget)
REVENUES AND OTHER SOURCES					
Taxes:					
Property taxes	\$ 2,761,068	\$ (234)	\$ 2,760,834	\$ 2,775,115	\$ 14,047
Sales and use taxes	1,616,673	(9,163)	1,607,510	1,646,000	29,327
Income and franchise taxes	2,652,860	166,536	2,819,396	2,941,982	289,122
Gross receipts and other taxes	758,948	41,837	800,785	848,512	89,564
Total taxes	7,789,549	198,976	7,988,525	8,211,609	422,060
Licenses and permits	132,911	3,936	136,847	146,955	14,044
Fines and forfeitures	152,469	26,972	179,441	195,392	42,923
Charges for services	77,443	119	77,562	77,487	44
Miscellaneous	103,760	63,361	167,121	199,407	95,647
Other sources	704,366	12,261	716,627	644,828	(59,538)
Bond proceeds	8,000	-	8,000	4,820	(3,180)
Fund balance released from restrictions	119,939	132,662	252,601	-	(119,939)
Interfund transfer-from office of lottery and gaming	45,000	(290)	44,710	45,050	50
Interfund transfer-others	15,447	19,083	34,530	42,312	26,865
Total revenues and other sources	9,148,884	457,080	9,605,964	9,567,860	418,976
EXPENDITURES AND OTHER USES					
Governmental direction and support	835,768	47,805	883,573	853,190	(17,422)
Economic development and regulation	595,881	26,086	621,967	538,468	57,413
Public safety and justice	1,190,765	59,227	1,249,992	1,237,849	(47,084)
Public education system	2,305,022	(296,878)	2,008,144	2,002,303	302,719
Public education AY20 expenditure	-	325,049	325,049	325,049	(325,049)
Human support services	2,151,727	392	2,152,119	2,132,213	19,514
Public works	861,283	34,117	895,400	856,610	4,673
Repayment of loans and interest	741,363	(37,567)	703,796	703,796	37,567
Debt service - issuance costs	8,000	-	8,000	5,209	2,791
Commercial paper program	10,000	(3,221)	6,779	6,779	3,221
Settlements and judgments fund	21,825	-	21,825	21,825	-
Wilson building	4,726	-	4,726	4,256	470
D.C. retiree health contribution	46,000	-	46,000	46,000	-
Repayment of revenue bonds	7,839	(10)	7,829	7,829	10
Convention center transfer	158,958	(7,560)	151,398	151,398	7,560
Highway transportation fund	28,176	2,517	30,693	30,693	(2,517)
Emergency planning and security fund	-	5,400	5,400	5,400	(5,400)
Workforce investment council	51,767	(51,320)	447	-	51,767
Operating lease-equipment	11,844	-	11,844	11,844	-
Emergency and contingency reserve funds	-	1,252	1,252	-	-
Pay-as-you-go capital fund	86,467	63,817	150,284	150,284	(63,817)
Non-departmental	6,272	(5,893)	379	-	6,272
Total expenditures and other uses	9,123,683	163,213	9,286,896	9,090,995	32,688
Excess of revenues and other sources over expenditures and other uses	\$ 25,201	\$ 293,867	\$ 319,068	\$ 476,865	\$ 451,664

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.

The **Universal Paid Leave Fund** is used to account for activities related to the Paid Family Leave program. These activities include the collection of employer contributions and payment of benefits to covered employees.

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, 2019
(With Comparative Totals at September 30, 2018)
(\$000s)**

	Special Revenue Funds					Debt Service Fund	Capital Project Fund Highway Trust	Totals	
	Tax Increment Financing Program	Tobacco Settlement Financing Corporation	PILOT	Universal Paid Leave	Baseball Project			2019	2018
ASSETS									
Current assets:									
Receivables (net of allowances for doubtful accounts):									
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 2,220	\$ -	\$ 1,752	\$ 3,972	\$ 3,122
Accounts	17	27,966	361	3,393	-	-	1,344	33,081	36,826
Due from component units	1,000	-	-	-	665	-	-	1,665	1,665
Due from other funds	7,864	-	4,120	-	1,684	-	-	13,668	6,740
Other current assets	-	18	-	-	-	-	-	18	16
Restricted cash and cash equivalents	62,960	10,613	71,404	70,600	62,838	-	48,059	326,474	253,206
Restricted investments	-	41,205	11,155	-	-	-	-	52,360	52,174
Total assets	\$ 71,841	\$ 79,802	\$ 87,040	\$ 73,993	\$ 67,407	\$ -	\$ 51,155	\$ 431,238	\$ 353,749
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE									
Current liabilities:									
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,803	\$ 6,803	\$ 1,568
Compensation payable	-	-	-	-	-	-	131	131	97
Due to other funds	1,000	-	-	-	-	-	-	1,000	7,083
Due to component units	4,888	-	-	-	-	-	-	4,888	1,054
Other current liabilities	-	-	5	1,347	2	-	656	2,010	2,944
Accrued liabilities	-	5	-	-	656	-	25	686	67
Total liabilities	5,888	5	5	1,347	658	-	7,615	15,518	12,813
DEFERRED INFLOWS OF RESOURCES:									
Unavailable revenues	-	-	-	2,033	2,118	-	-	4,151	1,666
FUND BALANCES									
Restricted	65,953	79,797	87,035	70,613	64,631	-	43,540	411,569	339,270
Total fund balances	65,953	79,797	87,035	70,613	64,631	-	43,540	411,569	339,270
Total liabilities, deferred inflows of resources and fund balances	\$ 71,841	\$ 79,802	\$ 87,040	\$ 73,993	\$ 67,407	\$ -	\$ 51,155	\$ 431,238	\$ 353,749

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, 2019
(With Comparative Totals for the Year Ended September 30, 2018)
(\$000s)

	Special Revenue Funds						Capital Project Fund	Totals	
	Tax Increment Financing Program	Tobacco Settlement Financing Corporation	PILOT	Universal Paid Leave	Baseball Project	Debt Service Fund	Highway Trust	2019	2018
REVENUES									
Property taxes	\$ 17,944	\$ -	\$ 34,698	\$ -	\$ -	\$ -	\$ -	\$ 52,642	\$ 44,644
Sales and use taxes	30,732	-	14,340	-	16,150	-	-	61,222	60,561
Gross receipts taxes	-	-	-	-	55,612	-	-	55,612	46,645
Charge for services	-	-	-	70,452	-	-	-	70,452	-
Interest	1,045	2,458	1,755	161	248	-	15	5,682	4,017
Tobacco settlement revenue	-	37,798	-	-	-	-	-	37,798	46,852
Other	-	-	-	-	6,130	-	-	6,130	6,021
Total revenues	49,721	40,256	50,793	70,613	78,140	-	15	289,538	208,740
EXPENDITURES									
Governmental direction and support	24,170	212	12,280	-	1,824	-	-	38,486	66,898
Capital outlay	-	-	-	-	-	-	43,803	43,803	23,352
Bond principal payment	4,284	22,475	31,650	-	-	55,315	-	113,724	90,018
Interest	7,629	20,804	9,031	-	-	15,161	-	52,625	56,020
Total expenditures	36,083	43,491	52,961	-	1,824	70,476	43,803	248,638	236,288
Excess (deficiency) of revenues over (under) expenditures	13,638	(3,235)	(2,168)	70,613	76,316	(70,476)	(43,788)	40,900	(27,548)
OTHER FINANCING SOURCES (USES)									
Bond issuance	-	-	10,630	-	-	-	-	10,630	46,405
Transfers in	-	-	-	-	-	70,476	30,685	101,161	92,587
Transfers out	(9,469)	-	(447)	-	(70,476)	-	-	(80,392)	(77,882)
Total other financing sources (uses)	(9,469)	-	10,183	-	(70,476)	70,476	30,685	31,399	61,110
Excess (Deficiency) of Revenues and Other Sources Over (Under) Expenditures and Other Uses	4,169	(3,235)	8,015	70,613	5,840	-	(13,103)	72,299	33,562
Fund Balances as of October 1	61,784	83,032	79,020	-	58,791	-	56,643	339,270	305,708
Fund Balances as of September 30	\$ 65,953	\$ 79,797	\$ 87,035	\$ 70,613	\$ 64,631	\$ -	\$ 43,540	\$ 411,569	\$ 339,270

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 postemployment 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, 2019
(With Comparative Totals at September 30, 2018)
(\$000s)

	Retirement Funds		Other Postemployment Benefits (OPEB) Fund	Totals	
	Police & Fire Fighters	Teachers		2019	2018
ASSETS					
Current Assets:					
Cash and cash equivalents	\$ 56,136	\$ 20,298	\$ 111,234	\$ 187,668	\$ 124,252
Investments	6,208,612	2,244,990	1,404,404	9,858,006	9,544,982
Receivables:					
Due from federal government	1,161	437	-	1,598	1,622
Contributions	2,840	3,227	-	6,067	6,003
Other current assets	811	295	5,090	6,196	5,549
Total assets	<u>6,269,560</u>	<u>2,269,247</u>	<u>1,520,728</u>	<u>10,059,535</u>	<u>9,682,408</u>
LIABILITIES					
Current Liabilities:					
Accounts payable	5,129	1,848	11,625	18,602	16,125
Other current liabilities	8,068	2,917	-	10,985	4,377
Total liabilities	<u>13,197</u>	<u>4,765</u>	<u>11,625</u>	<u>29,587</u>	<u>20,502</u>
NET POSITION					
Restricted for pensions/OPEB	<u>\$ 6,256,363</u>	<u>\$ 2,264,482</u>	<u>\$ 1,509,103</u>	<u>\$ 10,029,948</u>	<u>\$ 9,661,906</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, 2019
(With Comparative Totals for the Year Ended September 30, 2018)
(\$000s)

	Retirement Funds		Other Postemployment Benefits (OPEB) Fund	Totals	
	Police & Fire Fighters	Teachers		2019	2018
ADDITIONS					
Contributions:					
Employer	\$ 91,284	\$ 53,343	\$ 46,000	\$ 190,627	\$ 209,142
Plan members	38,243	40,432	834	79,509	75,508
Investment income:					
From investment activities					
Net increase in fair value of investments	204,976	74,878	1,922	281,776	424,220
Other income (loss)	-	-	280	280	198
Interest and dividends	41,072	14,908	22,578	78,558	72,384
Less: investment expenses	(13,061)	(4,739)	(4,133)	(21,933)	(18,445)
Net gain from investing activities	232,987	85,047	20,647	338,681	478,357
Other Income	2,435	883	-	3,318	3,394
Total additions	364,949	179,705	67,481	612,135	766,401
DEDUCTIONS					
Benefit payments including refunds to employees	122,875	87,889	19,678	230,442	209,377
Administrative expenses	9,481	3,440	730	13,651	16,441
Total deductions	132,356	91,329	20,408	244,093	225,818
Change in net position	232,593	88,376	47,073	368,042	540,583
Net position held in trust for pension and OPEB benefits:					
October 1	6,023,770	2,176,106	1,462,030	9,661,906	9,121,323
September 30	\$ 6,256,363	\$ 2,264,482	\$ 1,509,103	\$ 10,029,948	\$ 9,661,906

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, 2019
 (\$000s)

	Balance October 1, 2018	Additions	Deductions	Balance September 30, 2019
ASSETS				
Cash and cash equivalents	\$ 99,258	\$ 118,728	\$ 141,985	\$ 76,001
Other receivables	8,820	33,064	744	41,140
Total assets	<u>\$ 108,078</u>	<u>\$ 151,792</u>	<u>\$ 142,729</u>	<u>\$ 117,141</u>
LIABILITIES				
Accounts payable	\$ 512	\$ 829	\$ 260	\$ 1,081
Other current liabilities	107,566	142,619	134,125	116,060
Total liabilities	<u>\$ 108,078</u>	<u>\$ 143,448</u>	<u>\$ 134,385</u>	<u>\$ 117,141</u>

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, 2019
(\$000s)

	Budget		Actual	Variance
	Original	Revised		
Governmental direction and support				
Council of the District of Columbia	\$ 26,879	\$ 25,766	\$ 25,766	\$ -
Office of the D.C. auditor	6,229	5,829	5,415	414
Statehood initiative agency	242	303	303	-
Advisory neighborhood commissions	1,146	1,176	976	200
Office of the mayor	15,450	16,243	16,083	160
Mayor's office of legal counsel	1,634	1,404	1,346	58
Office of senior advisor	3,219	3,846	3,533	313
Office of the secretary	4,157	4,346	4,256	90
Office of the inspector general	18,763	16,459	15,559	900
Captive insurance agency	2,306	3,627	3,401	226
City administrator	10,029	9,941	9,829	112
D.C. department of human resources	9,427	11,881	11,822	59
Office of finance & resource management	27,595	27,262	26,705	557
Department of general services	318,529	373,482	357,287	16,195
Office of contracting and procurement	24,945	25,099	24,790	309
Contract appeals board	1,556	1,556	1,550	6
Office of the chief financial officer	179,758	156,079	154,222	1,857
Office of the attorney general for the District of Columbia	104,113	101,827	93,169	8,658
Office of risk management	4,102	4,042	3,971	71
Office of disability rights	1,771	1,785	1,768	17
Uniform law commission	60	60	52	8
Office of the chief technology officer	80,130	82,375	81,790	585
Board of elections	10,666	11,660	11,615	45
Office of campaign finance	4,101	4,001	3,536	465
Public employee relations board	1,509	1,226	1,160	66
Office of employee appeals	2,178	2,153	2,101	52
Metropolitan washington council of governments	542	542	542	-
Deputy mayor for greater economic opportunity	5,513	4,763	4,231	532
D.C. board of ethics and government accountability	2,451	2,451	2,308	143
Section 103 judgments - governmental direction and support	-	12,914	12,914	-
Total governmental direction and support	869,000	914,098	882,000	32,098
Economic development and regulation				
Deputy mayor for planning & economic development	42,602	62,869	45,084	17,785
Department of small and local business development	15,089	16,680	16,569	111
Office of planning	10,988	11,794	11,206	588
Office of zoning	3,117	3,217	2,882	335
Department of housing and community development	90,756	74,238	67,552	6,686
Office of film, television and entertainment	14,678	14,967	14,951	16
Department of employment services	139,647	138,815	126,702	12,113
Real property tax appeals commission	1,763	1,763	1,763	-
Department of consumer & regulatory affairs	60,729	66,382	59,452	6,930
Alcoholic beverage regulation administration	9,299	9,177	7,945	1,232
Commission on arts & humanities	31,199	31,021	30,590	431
Housing authority subsidy	111,489	118,710	103,777	14,933
Business improvement districts transfer	55,000	55,000	27,694	27,306
Housing production trust fund subsidy	39,335	36,151	36,151	-
Office of the tenant advocate	4,254	5,480	5,237	243
Public service commission	15,751	14,811	14,764	47
Department of insurance, securities and banking	28,565	22,374	20,994	1,380
Office of people's counsel	9,746	9,715	9,646	69
Section 103 - economic development & regulation	-	14	14	-
Total economic development and regulation	684,007	693,178	602,973	90,205

Exhibit D-1

DISTRICT OF COLUMBIA
SCHEDULE OF BUDGETARY BASIS EXPENDITURES
For the Year Ended September 30, 2019
(\$000s)

	Budget		Actual	Variance
	Original	Revised		
Public safety and justice				
Metropolitan police department	522,187	555,093	552,728	2,365
Fire and emergency medical services	258,243	282,011	279,045	2,966
Police officers' & firefighters' retirement system	92,322	92,322	91,083	1,239
Office of administrative hearings	10,285	9,574	9,489	85
Criminal justice coordinating council	3,955	3,591	3,540	51
Corrections information council	744	680	627	53
Department of corrections	164,937	167,697	165,952	1,745
Office of the chief medical examiner	12,352	12,193	12,035	158
D.C. national guard	14,424	14,332	13,627	705
Homeland security and emergency management agency	142,222	64,336	63,456	880
Commission on judicial disabilities and tenure	295	299	299	-
Judicial nomination commission	270	294	286	8
Office of police complaints	2,538	2,463	2,461	2
Office of unified communications	48,310	49,641	46,714	2,927
Office of justice grant administration	48,110	46,725	44,530	2,195
D.C. sentencing and criminal code revision commission	1,186	1,180	1,178	2
Office of the deputy mayor for public safety and justice	1,596	1,396	1,320	76
Department of forensic sciences	26,561	26,849	26,674	175
Criminal code reform commission	724	702	687	15
Neighborhood safety and engagement	5,431	5,734	5,719	15
Total public safety and justice	<u>1,356,692</u>	<u>1,337,112</u>	<u>1,321,450</u>	<u>15,662</u>
Public education system				
District of Columbia public schools	892,185	892,430	892,100	330
AY20 public school advance appropriations	-	10,507	10,507	-
Public charter schools	889,379	573,107	572,921	186
AY20 public charter school advance appropriations	-	314,542	314,542	-
Teachers' retirement fund	53,343	53,343	53,099	244
University of the District of Columbia subsidy	87,353	89,003	89,003	-
Office of the state superintendent of education	489,757	464,706	397,474	67,232
D.C. state athletics commission	1,289	1,289	1,275	14
D.C. state board of education	1,850	1,808	1,738	70
D.C. public library	64,302	64,544	61,906	2,638
D.C. public charter school board	8,525	9,330	9,330	-
Special education transportation	90,039	100,061	100,010	51
Non-public tuition	63,500	62,261	61,813	448
Office of the deputy mayor for education	17,441	17,498	17,182	316
Section 103 - public education system	-	1,035	1,035	-
Total public education system	<u>2,658,963</u>	<u>2,655,464</u>	<u>2,583,935</u>	<u>71,529</u>
Human support services				
Department of human services	554,833	583,442	563,141	20,301
Department of health	250,662	246,473	225,718	20,755
Department of parks and recreation	53,423	57,672	55,704	1,968
D.C. office on aging	48,186	50,555	49,945	610
Unemployment compensation fund	6,680	4,966	4,955	11
Employees' compensation fund	24,132	24,132	18,042	6,090
Office of human rights	5,366	5,251	5,251	-
Office on latino affairs	3,404	3,404	3,376	28
Child and family services agency	222,485	208,373	208,056	317
Department of behavioral health	269,689	285,584	285,284	300
Office on asian and pacific islander affairs	872	872	870	2
Office of veterans affairs	622	622	608	14
Department of youth rehabilitation services	94,968	86,147	85,767	380
Department on disability services	172,959	181,009	179,073	1,936
Department of health care finance	3,240,650	3,287,873	3,121,377	166,496
Deputy mayor for health and human services	1,782	1,781	1,763	18
Not-for-profit hospital corporation subsidy	10,000	34,261	34,261	-
Total human support services	<u>4,960,713</u>	<u>5,062,417</u>	<u>4,843,191</u>	<u>219,226</u>

Exhibit D-1

DISTRICT OF COLUMBIA
SCHEDULE OF BUDGETARY BASIS EXPENDITURES
For the Year Ended September 30, 2019
(\$000s)

	Budget		Actual	Variance
	Original	Revised		
Public works				
Department of public works	147,564	149,754	148,031	1,723
Department of transportation	142,590	131,021	130,346	675
Department of for-hire vehicles	17,599	16,007	15,837	170
Department of motor vehicles	40,453	38,765	37,114	1,651
Washington metro area transit commission	151	151	151	-
Mass transit subsidies	412,175	427,003	425,753	1,250
Department of energy and environment	140,836	161,980	127,650	34,330
Total public works	<u>901,368</u>	<u>924,681</u>	<u>884,882</u>	<u>39,799</u>
Other				
Repayment of loans and interest	758,888	721,321	721,321	-
Debt service - issuance costs	8,000	8,000	5,209	2,791
Commercial paper program	10,000	6,779	6,779	-
Settlements and judgments fund	21,825	21,825	21,825	-
Wilson building	4,726	4,726	4,256	470
D.C. retiree health contribution	46,000	46,000	46,000	-
Repayment of revenue bonds	7,839	7,829	7,829	-
Convention center transfer	158,958	151,398	151,398	-
Highway transportation fund	28,176	30,693	30,693	-
Emergency planning and security fund	12,000	19,426	19,426	-
Workforce investment council	51,767	447	-	447
Operating lease-equipment	11,844	11,844	11,844	-
Emergency and contingency reserve funds	-	1,252	-	1,252
Pay-as-you-go capital fund	86,467	150,284	150,284	-
Non-departmental	6,272	379	-	379
Total other	<u>1,212,762</u>	<u>1,182,203</u>	<u>1,176,864</u>	<u>5,339</u>
Total	<u>\$ 12,643,505</u>	<u>\$ 12,769,153</u>	<u>\$ 12,295,295</u>	<u>\$ 473,858</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, 2019
(\$000s)

	Local Source				Federal Source			
	Original Budget	Revised Budget	Actual	Variance	Original Budget	Revised Budget	Actual	Variance
Governmental direction and support								
Council of the District of Columbia	\$ 26,879	\$ 25,766	\$ 25,766	\$ -	\$ -	\$ -	\$ -	\$ -
Office of the D.C. auditor	6,229	5,829	5,415	414	-	-	-	-
Statehood initiative agency	242	244	244	-	-	-	-	-
Advisory neighborhood commissions	1,146	1,176	976	200	-	-	-	-
Office of the mayor	11,367	12,562	12,417	145	4,083	3,681	3,666	15
Mayor's office of legal counsel	1,634	1,384	1,326	58	-	-	-	-
Office of the senior advisor	3,219	3,846	3,533	313	-	-	-	-
Office of the secretary	3,057	3,248	3,231	17	-	-	-	-
Office of the inspector general	15,943	14,284	13,384	900	2,820	2,175	2,175	-
Captive insurance agency	2,095	3,416	3,401	15	-	-	-	-
City administrator	8,669	9,218	9,115	103	-	-	-	-
D.C. department of human resources	8,866	11,257	11,201	56	-	-	-	-
Office of finance & resource management	27,123	27,037	26,480	557	-	-	-	-
Department of general services	310,152	365,343	349,932	15,411	-	-	-	-
Office of contracting and procurement	23,393	23,393	23,252	141	-	-	-	-
Contract appeals board	1,556	1,556	1,550	6	-	-	-	-
Office of the chief financial officer	133,877	135,393	135,246	147	450	660	649	11
Office of the attorney general for the District of Columbia	67,163	67,163	66,740	423	23,583	19,297	19,245	52
Office of risk management	4,102	4,042	3,971	71	-	-	-	-
Office of disability rights	1,133	1,153	1,143	10	638	621	614	7
Uniform law commission	60	60	52	8	-	-	-	-
Office of the chief technology officer	70,035	69,355	69,303	52	-	-	-	-
Board of elections	10,666	10,937	10,892	45	-	723	723	-
Office of campaign finance	4,101	4,001	3,536	465	-	-	-	-
Public employee relations board	1,509	1,226	1,160	66	-	-	-	-
Office of employee appeals	2,178	2,153	2,101	52	-	-	-	-
Metropolitan washington council of governments	542	542	542	-	-	-	-	-
Deputy mayor for greater economic opportunity	5,513	4,763	4,231	532	-	-	-	-
D.C. board of ethics and government accountability	2,298	2,298	2,255	43	-	-	-	-
Section 103 judgments - governmental direction and support	-	12,914	12,914	-	-	-	-	-
Total governmental direction and support	754,747	825,559	805,309	20,250	31,574	27,157	27,072	85
Economic development and regulation								
Deputy mayor for planning & economic development	21,783	34,138	34,078	60	-	27	-	27
Department of small and local business development	14,621	15,431	15,348	83	468	419	419	-
Office of planning	10,231	10,948	10,428	520	547	599	591	8
Office of zoning	3,117	3,217	2,882	335	-	-	-	-
Department of housing and community development	31,772	31,640	30,696	944	55,830	38,749	33,686	5,063
Office of film, television and entertainment	1,690	1,998	1,982	16	-	-	-	-
Department of employment services	69,423	69,650	67,635	2,015	29,876	28,179	26,648	1,531
Real property tax appeals commission	1,763	1,763	1,763	-	-	-	-	-
Department of consumer & regulatory affairs	23,202	24,955	24,821	134	-	-	-	-
Alcoholic beverage regulation administration	1,292	1,170	1,146	24	-	-	-	-
Commission on arts & humanities	31,000	30,314	29,883	431	-	707	707	-
Housing authority subsidy	111,489	118,710	103,777	14,933	-	-	-	-
Business improvement districts transfer	-	-	-	-	-	-	-	-
Housing production trust fund subsidy	39,335	36,151	36,151	-	-	-	-	-
Office of the tenant advocate	3,745	4,971	4,963	8	-	-	-	-
Public service commission	-	-	-	-	566	523	485	38
Department of insurance, securities and banking	-	-	-	-	-	452	452	-
Office of people's counsel	775	680	611	69	-	-	-	-
Section 103 - economic development & regulation	-	14	14	-	-	-	-	-
Total economic development and regulation	365,238	385,750	366,178	19,572	87,287	69,655	62,988	6,667

Exhibit D-2

DISTRICT OF COLUMBIA
SCHEDULE OF BUDGETARY BASIS OPERATIONS BY SOURCE OF FUNDS
Year Ended September 30, 2019
(\$000s)

	Private Grants				Other Source			
	Original Budget	Revised Budget	Actual	Variance	Original Budget	Revised Budget	Actual	Variance
Governmental direction and support								
Council of the District of Columbia	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office of the D.C. auditor	-	-	-	-	-	-	-	-
Statehood initiative agency	-	59	59	-	-	-	-	-
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	1,098	1,025	73
Office of the inspector general	-	-	-	-	-	-	-	-
Captive insurance agency	-	-	-	-	211	211	-	211
City administrator	1,110	713	713	-	250	10	1	9
D.C. department of human resources	-	-	-	-	561	624	621	3
Office of finance & resource management	-	-	-	-	472	225	225	-
Department of general services	-	-	-	-	8,377	8,139	7,355	784
Office of contracting and procurement	-	17	5	12	1,552	1,689	1,533	156
Contract appeals board	-	-	-	-	-	-	-	-
Office of the chief financial officer	-	-	-	-	45,431	20,026	18,327	1,699
Office of the attorney general for the District of Columbia	548	2,548	930	1,618	12,819	12,819	6,254	6,565
Office of risk management	-	-	-	-	-	-	-	-
Office of disability rights	-	11	11	-	-	-	-	-
Uniform law commission	-	-	-	-	-	-	-	-
Office of the chief technology officer	-	-	-	-	10,095	13,020	12,487	533
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 government accountability	-	-	-	-	153	153	53	100
Section 103 judgments - governmental direction and support	-	-	-	-	-	-	-	-
Total governmental direction and support	1,658	3,368	1,738	1,630	81,021	58,014	47,881	10,133
Economic development and regulation								
Deputy mayor for planning & economic development	-	-	-	-	20,819	28,704	11,006	17,698
Department of small and local business development	-	-	-	-	-	830	802	28
Office of planning	10	34	24	10	200	213	163	50
Office of zoning	-	-	-	-	-	-	-	-
Department of housing and community development	20	20	-	20	3,134	3,829	3,170	659
Office of film, television and entertainment	-	-	-	-	12,988	12,969	12,969	-
Department of employment services	787	1,425	1,425	-	39,561	39,561	30,994	8,567
Real property tax appeals commission	-	-	-	-	-	-	-	-
Department of consumer & regulatory affairs	-	-	-	-	37,527	41,427	34,631	6,796
Alcoholic beverage regulation administration	-	-	-	-	8,007	8,007	6,799	1,208
Commission on arts & humanities	-	-	-	-	199	-	-	-
Housing authority subsidy	-	-	-	-	-	-	-	-
Business improvement districts transfer	-	-	-	-	55,000	55,000	27,694	27,306
Housing production trust fund subsidy	-	-	-	-	-	-	-	-
Office of the tenant advocate	-	-	-	-	509	509	274	235
Public service commission	22	22	13	9	15,163	14,266	14,266	-
Department of insurance, securities and banking	-	45	45	-	28,565	21,877	20,497	1,380
Office of people's counsel	-	10	10	-	8,971	9,025	9,025	-
Section 103 - economic development & regulation	-	-	-	-	-	-	-	-
Total economic development and regulation	839	1,556	1,517	39	230,643	236,217	172,290	63,927

Exhibit D-2

DISTRICT OF COLUMBIA
SCHEDULE OF BUDGETARY BASIS OPERATIONS BY SOURCE OF FUNDS
Year Ended September 30, 2019
(\$000s)

	Local Source				Federal Source			
	Original Budget	Revised Budget	Actual	Variance	Original Budget	Revised Budget	Actual	Variance
Public safety and justice								
Metropolitan police department	510,080	545,588	543,350	2,238	3,907	2,778	2,778	-
Fire and emergency medical services	256,481	278,452	278,332	120	-	1,796	286	1,510
Police officers' & firefighters' retirement system	92,322	92,322	91,083	1,239	-	-	-	-
Office of administrative hearings	10,135	9,329	9,244	85	150	245	245	-
Criminal justice coordinating council	1,655	1,615	1,573	42	2,300	1,974	1,965	9
Corrections information council	744	680	627	53	-	-	-	-
Department of corrections	143,917	144,068	142,985	1,083	-	223	223	-
Office of the chief medical examiner	12,352	12,171	12,016	155	-	-	-	-
D.C. national guard	4,810	4,704	4,586	118	9,614	9,628	9,041	587
Homeland security and emergency management agency	5,153	5,103	5,050	53	137,069	59,233	58,406	827
Commission on judicial disabilities and tenure	-	9	9	-	295	290	290	-
Judicial nomination commission	-	-	-	-	270	294	286	8
Office of police complaints	2,538	2,463	2,461	2	-	-	-	-
Office of unified communications	34,113	33,281	33,281	-	-	-	-	-
Office of justice grant administration	34,017	33,916	33,032	884	11,862	10,021	9,447	574
D.C. sentencing and criminal code revision commission	1,186	1,180	1,178	2	-	-	-	-
Office of the deputy mayor for public safety and justice	1,596	1,396	1,320	76	-	-	-	-
Department of forensic sciences	26,101	26,380	26,205	175	460	469	469	-
Criminal code reform commission	724	702	687	15	-	-	-	-
Neighborhood safety and engagement	5,431	5,734	5,719	15	-	-	-	-
Total public safety and justice	1,143,355	1,199,093	1,192,738	6,355	165,927	86,951	83,436	3,515
Public education system								
District of Columbia public schools	847,736	847,044	846,928	116	33,673	31,930	31,894	36
AY20 public school advance appropriations	-	10,507	10,507	-	-	-	-	-
Public charter schools	889,379	573,107	572,921	186	-	-	-	-
AY20 public charter school advance appropriations	-	314,542	314,542	-	-	-	-	-
Teachers' retirement fund	53,343	53,343	53,099	244	-	-	-	-
University of the District of Columbia subsidy	87,353	89,003	89,003	-	-	-	-	-
Office of the state superintendent of education	170,337	177,817	176,658	1,159	318,419	285,240	219,716	65,524
D.C. state athletics commission	1,189	1,189	1,189	-	-	-	-	-
D.C. state board of education	1,850	1,808	1,738	70	-	-	-	-
D.C. public library	61,816	62,265	59,661	2,604	1,113	1,030	1,030	-
D.C. public charter school board	-	-	-	-	-	-	-	-
Special education transportation	90,039	100,061	100,010	51	-	-	-	-
Non-public tuition	63,500	62,261	61,813	448	-	-	-	-
Office of the deputy mayor for education	17,366	17,216	16,967	249	-	-	-	-
Section 103 - public education system	-	1,035	1,035	-	-	-	-	-
Total public education system	2,283,908	2,311,198	2,306,071	5,127	353,205	318,200	252,640	65,560
Human support services								
Department of human services	383,496	375,581	375,404	177	170,305	206,913	186,794	20,119
Department of health	84,168	84,590	84,397	193	138,965	135,138	121,352	13,786
Department of parks and recreation	50,624	53,988	53,369	619	-	-	-	-
D.C. office on aging	38,391	40,291	39,979	312	9,795	10,264	9,966	298
Unemployment compensation fund	6,680	4,966	4,955	11	-	-	-	-
Employees' compensation fund	24,132	24,132	18,042	6,090	-	-	-	-
Office of human rights	5,000	4,975	4,975	-	339	243	243	-
Office on latino affairs	3,404	3,404	3,376	28	-	-	-	-
Child and family services agency	161,239	157,055	156,747	308	60,223	50,291	50,282	9
Department of behavioral health	249,752	248,653	248,557	96	16,854	34,195	34,005	190
Office on asian and pacific islander affairs	872	872	870	2	-	-	-	-
Office of veterans affairs	617	617	607	10	-	-	-	-
Department of youth rehabilitation services	94,968	86,147	85,767	380	-	-	-	-
Department on disability services	121,992	124,310	123,037	1,273	41,851	44,133	43,532	601
Department of health care finance	867,963	856,466	855,539	927	2,369,731	2,428,539	2,264,227	164,312
Deputy mayor for health and human services	1,782	1,781	1,763	18	-	-	-	-
Not-for-profit hospital corporation subsidy	10,000	34,261	34,261	-	-	-	-	-
Total human support services	2,105,080	2,102,089	2,091,645	10,444	2,808,063	2,909,716	2,710,401	199,315

Exhibit D-2

DISTRICT OF COLUMBIA
SCHEDULE OF BUDGETARY BASIS OPERATIONS BY SOURCE OF FUNDS
Year Ended September 30, 2019
(\$000s)

	Private Grants				Other Source			
	Original Budget	Revised Budget	Actual	Variance	Original Budget	Revised Budget	Actual	Variance
Public safety and justice								
Metropolitan police department	-	144	144	-	8,200	6,583	6,456	127
Fire and emergency medical services	-	1	-	1	1,762	1,762	427	1,335
Police officers' & firefighters' retirement system	-	-	-	-	-	-	-	-
Office of administrative hearings	-	-	-	-	-	-	-	-
Criminal justice coordinating council	-	2	2	-	-	-	-	-
Corrections information council	-	-	-	-	-	-	-	-
Department of corrections	-	-	-	-	21,020	23,406	22,744	662
Office of the chief medical examiner	-	22	19	3	-	-	-	-
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	-	-	-	-	14,197	16,360	13,433	2,927
Office of justice grant administration	-	-	-	-	2,231	2,788	2,051	737
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	-	-	-	-	-	-	-	-
Total public safety and justice	-	169	165	4	47,410	50,899	45,111	5,788
Public education system								
District of Columbia public schools	644	3,607	3,585	22	10,132	9,849	9,693	156
AY20 public school advance appropriations	-	-	-	-	-	-	-	-
Public charter schools	-	-	-	-	-	-	-	-
AY20 public charter school advance appropriations	-	-	-	-	-	-	-	-
Teachers' retirement fund	-	-	-	-	-	-	-	-
University of the District of Columbia subsidy	-	-	-	-	-	-	-	-
Office of the state superintendent of education	-	157	140	17	1,001	1,492	960	532
D.C. state athletics commission	-	-	-	-	100	100	86	14
D.C. state board of education	-	-	-	-	-	-	-	-
D.C. public library	17	25	3	22	1,356	1,224	1,212	12
D.C. public charter school board	-	-	-	-	8,525	9,330	9,330	-
Special education transportation	-	-	-	-	-	-	-	-
Non-public tuition	-	-	-	-	-	-	-	-
Office of the deputy mayor for education	75	282	215	67	-	-	-	-
Section 103 - public education system	-	-	-	-	-	-	-	-
Total public education system	736	4,071	3,943	128	21,114	21,995	21,281	714
Human support services								
Department of human services	-	-	-	-	1,032	948	943	5
Department of health	142	9	4	5	27,387	26,736	19,965	6,771
Department of parks and recreation	-	13	13	-	2,799	3,671	2,322	1,349
D.C. office on aging	-	-	-	-	-	-	-	-
Unemployment compensation fund	-	-	-	-	-	-	-	-
Employees' compensation fund	-	-	-	-	-	-	-	-
Office of human rights	27	33	33	-	-	-	-	-
Office on latino affairs	-	-	-	-	-	-	-	-
Child and family services agency	23	94	94	-	1,000	933	933	-
Department of behavioral health	731	433	433	-	2,352	2,303	2,289	14
Office on asian and pacific islander affairs	-	-	-	-	-	-	-	-
Office of veterans affairs	-	-	-	-	5	5	1	4
Department of youth rehabilitation services	-	-	-	-	-	-	-	-
Department on disability services	-	-	-	-	9,116	12,566	12,504	62
Department of health care finance	-	-	-	-	2,956	2,868	1,611	1,257
Deputy mayor for health and human services	-	-	-	-	-	-	-	-
Not-for-profit hospital corporation subsidy	-	-	-	-	-	-	-	-
Total human support services	923	582	577	5	46,647	50,030	40,568	9,462

Exhibit D-2

DISTRICT OF COLUMBIA
SCHEDULE OF BUDGETARY BASIS OPERATIONS BY SOURCE OF FUNDS
Year Ended September 30, 2019
(\$000s)

	Local Source				Federal Source			
	Original Budget	Revised Budget	Actual	Variance	Original Budget	Revised Budget	Actual	Variance
Public works								
Department of public works	139,781	138,098	137,950	148	-	-	-	-
Department of transportation	107,583	106,154	105,971	183	11,474	4,072	4,029	43
Department of for-hire vehicles	5,924	5,924	5,792	132	-	-	-	-
Department of motor vehicles	30,373	28,685	28,683	2	-	-	-	-
Washington metro area transit commission	151	151	151	-	-	-	-	-
Mass transit subsidies	369,175	382,753	381,503	1,250	-	-	-	-
Department of energy and environment	28,951	28,514	21,576	6,938	28,520	25,083	24,117	966
Total public works	681,938	690,279	681,626	8,653	39,994	29,155	28,146	1,009
Other								
Repayment of loans and interest	735,610	698,043	698,043	-	17,525	17,525	17,525	-
Debt service - issuance costs	8,000	8,000	5,209	2,791	-	-	-	-
Commercial paper program	10,000	6,779	6,779	-	-	-	-	-
Settlements and judgments fund	21,825	21,825	21,825	-	-	-	-	-
Wilson building	4,726	4,726	4,256	470	-	-	-	-
D.C. retiree health contribution	46,000	46,000	46,000	-	-	-	-	-
Repayment of revenue bonds	7,839	7,829	7,829	-	-	-	-	-
Convention center transfer	155,543	147,983	147,983	-	-	-	-	-
Highway transportation fund	25,426	27,935	27,935	-	-	-	-	-
Emergency planning and security fund	-	5,400	5,400	-	12,000	14,026	14,026	-
Workforce investment council	51,767	447	-	447	-	-	-	-
Operating lease-equipment	11,844	11,844	11,844	-	-	-	-	-
Emergency and contingency reserve funds	-	1,252	-	1,252	-	-	-	-
Pay-as-you-go capital fund	4,421	68,238	68,238	-	-	-	-	-
Non-departmental	2,050	-	-	-	-	-	-	-
Total other	1,085,051	1,056,301	1,051,341	4,960	29,525	31,551	31,551	-
Total	\$ 8,419,317	\$ 8,570,269	\$ 8,494,908	\$ 75,361	\$ 3,515,575	\$ 3,472,385	\$ 3,196,234	\$ 276,151

Exhibit D-2

DISTRICT OF COLUMBIA
SCHEDULE OF BUDGETARY BASIS OPERATIONS BY SOURCE OF FUNDS
Year Ended September 30, 2019
(\$000s)

	Private Grants				Other Source			
	Original Budget	Revised Budget	Actual	Variance	Original Budget	Revised Budget	Actual	Variance
Public works								
Department of public works	-	-	-	-	7,783	11,656	10,081	1,575
Department of transportation	-	-	-	-	23,533	20,795	20,346	449
Department of for-hire vehicles	-	-	-	-	11,675	10,083	10,045	38
Department of motor vehicles	-	-	-	-	10,080	10,080	8,431	1,649
Washington metro area transit commission	-	-	-	-	-	-	-	-
Mass transit subsidies	-	-	-	-	43,000	44,250	44,250	-
Department of energy and environment	91	126	126	-	83,274	108,257	81,831	26,426
Total public works	91	126	126	-	179,345	205,121	174,984	30,137
Other								
Repayment of loans and interest	-	-	-	-	5,753	5,753	5,753	-
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	-	-	-	-	3,415	3,415	3,415	-
Highway transportation fund	-	-	-	-	2,750	2,758	2,758	-
Emergency planning and security fund	-	-	-	-	-	-	-	-
Workforce investment council	-	-	-	-	-	-	-	-
Operating lease-equipment	-	-	-	-	-	-	-	-
Emergency and contingency reserve funds	-	-	-	-	-	-	-	-
Pay-as-you-go capital fund	-	-	-	-	82,046	82,046	82,046	-
Non-departmental	-	-	-	-	4,222	379	-	379
Total other	-	-	-	-	98,186	94,351	93,972	379
Total	\$ 4,247	\$ 9,872	\$ 8,066	\$ 1,806	\$ 704,366	\$ 716,627	\$ 596,087	\$ 120,540

See accompanying Report of Independent Public Accountants

Exhibit D-3

DISTRICT OF COLUMBIA
SCHEDULE OF BUDGET REVISIONS
Year Ended September 30, 2019
(\$000s)

	Local Source			Federal Resources		
	Original Budget	Revisions	Revised Budget	Original Budget	Revisions	Revised Budget
REVENUES AND OTHER SOURCES						
Taxes:						
Property taxes	\$ 2,761,068	\$ (234)	\$ 2,760,834	\$ -	\$ -	\$ -
Sales and use taxes	1,616,673	(9,163)	1,607,510	-	-	-
Income and franchise taxes	2,652,860	166,536	2,819,396	-	-	-
Gross receipts and other taxes	758,948	41,837	800,785	-	-	-
Total taxes	7,789,549	198,976	7,988,525	-	-	-
Licenses and permits	132,911	3,936	136,847	-	-	-
Fines and forfeitures	152,469	26,972	179,441	-	-	-
Charges for services	77,443	119	77,562	-	-	-
Miscellaneous	103,760	63,361	167,121	-	-	-
Other sources	-	-	-	-	-	-
Federal contributions	-	-	-	93,150	(33,001)	60,149
Operating grants	-	-	-	3,422,425	(10,189)	3,412,236
Bond proceeds	8,000	-	8,000	-	-	-
Fund balance released from restrictions	119,939	132,662	252,601	-	-	-
Interfund transfer-from office of lottery and gaming	45,000	(290)	44,710	-	-	-
Interfund transfer-others	15,447	19,083	34,530	-	-	-
Total revenues and other sources	8,444,518	444,819	8,889,337	3,515,575	(43,190)	3,472,385
EXPENDITURES AND OTHER USES						
Governmental direction and support	754,747	70,812	825,559	31,574	(4,417)	27,157
Economic development and regulation	365,238	20,512	385,750	87,287	(17,632)	69,655
Public safety and justice	1,143,355	55,738	1,199,093	165,927	(78,976)	86,951
Public education system	2,283,908	(297,759)	1,986,149	353,205	(35,005)	318,200
Public education AY20 expenditure	-	325,049	325,049	-	-	-
Human support services	2,105,080	(2,991)	2,102,089	2,808,063	101,653	2,909,716
Public works	681,938	8,341	690,279	39,994	(10,839)	29,155
Repayment of loans and interest	735,610	(37,567)	698,043	17,525	-	17,525
Debt service - issuance costs	8,000	-	8,000	-	-	-
Commercial paper program	10,000	(3,221)	6,779	-	-	-
Settlements and judgments fund	21,825	-	21,825	-	-	-
Wilson building	4,726	-	4,726	-	-	-
D.C. retiree health contribution	46,000	-	46,000	-	-	-
Repayment of revenue bonds	7,839	(10)	7,829	-	-	-
Convention center transfer	155,543	(7,560)	147,983	-	-	-
Highway transportation fund	25,426	2,509	27,935	-	-	-
Emergency planning and security fund	-	5,400	5,400	12,000	2,026	14,026
Workforce investment council	51,767	(51,320)	447	-	-	-
Operating lease-equipment	11,844	-	11,844	-	-	-
Emergency and contingency reserve funds	-	1,252	1,252	-	-	-
Pay-as-you-go capital fund	4,421	63,817	68,238	-	-	-
Non-departmental	2,050	(2,050)	-	-	-	-
Total expenditures and other uses	8,419,317	150,952	8,570,269	3,515,575	(43,190)	3,472,385
Excess of revenues and other sources over expenditures and other uses - budgetary basis	\$ 25,201	\$ 293,867	\$ 319,068	\$ -	\$ -	\$ -

Exhibit D-3

DISTRICT OF COLUMBIA
SCHEDULE OF BUDGET REVISIONS
Year Ended September 30, 2019
(\$000s)

	Private Grant and Contributions			Other Sources		
	Original Budget	Revisions	Revised Budget	Original Budget	Revisions	Revised Budget
REVENUES AND OTHER SOURCES						
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	-	-	-	704,366	12,261	716,627
Federal contributions	-	-	-	-	-	-
Operating grants	4,247	5,625	9,872	-	-	-
Bond proceeds	-	-	-	-	-	-
Fund balance released from restrictions	-	-	-	-	-	-
Interfund transfer-from office of lottery and gaming	-	-	-	-	-	-
Interfund transfer-others	-	-	-	-	-	-
Total revenues and other sources	4,247	5,625	9,872	704,366	12,261	716,627
EXPENDITURES AND OTHER USES						
Governmental direction and support	1,658	1,710	3,368	81,021	(23,007)	58,014
Economic development and regulation	839	717	1,556	230,643	5,574	236,217
Public safety and justice	-	169	169	47,410	3,489	50,899
Public education system	736	3,335	4,071	21,114	881	21,995
Public education AY20 expenditure	-	-	-	-	-	-
Human support services	923	(341)	582	46,647	3,383	50,030
Public works	91	35	126	179,345	25,776	205,121
Repayment of loans and interest	-	-	-	5,753	-	5,753
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	-	-	-	3,415	-	3,415
Highway transportation fund	-	-	-	2,750	8	2,758
Emergency planning and security fund	-	-	-	-	-	-
Workforce investment council	-	-	-	-	-	-
Operating lease-equipment	-	-	-	-	-	-
Emergency and contingency reserve funds	-	-	-	-	-	-
Pay-as-you-go capital fund	-	-	-	82,046	-	82,046
Non-departmental	-	-	-	4,222	(3,843)	379
Total expenditures and other uses	4,247	5,625	9,872	704,366	12,261	716,627
Excess of revenues and other sources over expenditures and other uses - budgetary basis	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

See accompanying Report of Independent Public Accountants