

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, 2020
(With Comparative Totals at September 30, 2019)
(\$000s)**

	<u>2020</u>	<u>2019</u>
ASSETS		
Cash and cash equivalents	\$ 2,196,208	\$ 2,237,664
Receivables (net of allowances for doubtful accounts):		
Intergovernmental	58	53
Taxes	503,804	496,453
Accounts	380,109	373,241
Due from component units	2,300	3,399
Interfund	569,822	468,830
Inventories	47,769	10,303
Other current assets	11,160	10,967
Cash and cash equivalents (restricted)	871,524	991,582
Investments (restricted)	104,131	41,758
Total current assets	<u>4,686,885</u>	<u>4,634,250</u>
Long-term assets:		
Receivables (net of allowances for doubtful accounts):		
Long-term assets	109,485	102,036
Total assets	<u>\$ 4,796,370</u>	<u>\$ 4,736,286</u>
LIABILITIES		
Accounts payable	\$ 475,679	\$ 491,432
Compensation payable:		
Salaries and wages	183,357	161,148
Employee benefits	4,486	5,286
Payroll taxes	1,244	1,356
Other deductions	5,268	4,397
Interfund	17,196	35,157
Due to component units	13,680	19,188
Unearned revenue	80,215	71,067
Other	49,146	45,157
Accrued liabilities:		
Claims and judgments	25	-
Medicaid	181,610	193,861
Tax refunds	71,650	64,727
Other current liabilities	8,889	8,021
Total liabilities	<u>1,092,445</u>	<u>1,100,797</u>
DEFERRED INFLOWS OF RESOURCES		
Unavailable revenues:		
Property taxes	203,068	145,607
Others	241,023	236,566
Total deferred inflows of resources	<u>444,091</u>	<u>382,173</u>
FUND BALANCE		
Nonspendable	47,769	10,303
Restricted	1,018,627	1,132,630
Committed	2,193,438	2,041,133
Assigned	-	69,250
Total fund balance	<u>3,259,834</u>	<u>3,253,316</u>
Total liabilities, deferred inflows of resources and fund balance	<u>\$ 4,796,370</u>	<u>\$ 4,736,286</u>

See accompanying Independent Auditors' Report.

Exhibit A-2

DISTRICT OF COLUMBIA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
General Fund
For the Year Ended September 30, 2020
(With Comparative Totals for the Year Ended September 30, 2019)
(\$000s)

	2020	2019
REVENUES		
Taxes	\$ 8,100,079	\$ 8,262,219
Fines and forfeitures	158,030	202,194
Licenses and permits	141,007	172,493
Charges for services:		
Public	269,491	301,858
Intergovernmental	770	1,044
Miscellaneous:		
Public	500,720	499,555
Investment income	23,562	44,734
Total revenues	9,193,659	9,484,097
EXPENDITURES		
Current:		
Governmental direction and support	1,009,090	1,031,085
Economic development and regulation	528,294	493,879
Public safety and justice	1,069,045	1,236,656
Public education system	2,484,012	2,357,340
Human support services	2,137,355	2,148,238
Public works	466,542	433,141
Public transportation	424,271	425,753
Debt service:		
Principal	376,876	319,351
Interest	469,180	407,168
Fiscal charges	19,370	6,368
Total expenditures	8,984,035	8,858,979
EXCESS OF REVENUES OVER EXPENDITURES	209,624	625,118
OTHER FINANCING SOURCES (USES):		
Debt issuance	30,103	4,820
Refunding debt issuance	1,647,745	290,000
Premium on sale of bonds	227,549	-
Payment to refunded bond escrow agent	(1,850,494)	(290,000)
Transfers in	100,728	97,554
Transfers out	(364,194)	(251,390)
Sale of capital assets	5,457	831
Total other financing uses	(203,106)	(148,185)
Excess (deficit) of revenues and other sources over (under) expenditures and other uses	6,518	476,933
Fund Balance as of October 1	3,253,316	2,776,383
Fund Balance as of September 30	\$ 3,259,834	\$ 3,253,316

See accompanying Independent Auditors' Report.

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, 2020

(With Comparative Totals for the Year Ended September 30, 2019)

(\$000s)

Function and Subfunction	Personnel Services	Contractual Services	Supplies	Occupancy	Miscellaneous	Totals	
						2020	2019
Governmental direction and support							
Legislative	\$ 28,213	\$ 2,595	\$ 72	\$ 853	\$ 43,880	\$ 75,613	\$ 37,801
Executive	104,893	44,921	492	4,235	2,303	156,844	147,491
Finance	114,889	47,008	117	2	93,735	255,751	333,437
Personnel	14,957	581	3	25	3	15,569	15,083
Administrative	124,298	92,089	(21,802)	240,609	53,365	488,559	482,845
Elections	10,354	2,849	196	31	3,324	16,754	14,428
Total	397,604	190,043	(20,922)	245,755	196,610	1,009,090	1,031,085
Economic development and regulation							
Community development	37,028	18,428	80	523	237,998	294,057	253,983
Economic regulation	99,832	23,371	406	6,327	5,399	135,335	139,474
Employment services	46,508	18,767	358	2,787	30,482	98,902	100,422
Total	183,368	60,566	844	9,637	273,879	528,294	493,879
Public safety and justice							
Police	475,128	54,660	5,565	124	136,671	672,148	743,960
Fire	174,360	27,540	6,109	25	12,886	220,920	301,727
Corrections	120,446	28,417	4,194	125	861	154,043	169,618
Protection	10,121	1,740	132	22	150	12,165	12,098
Law	8,786	736	65	1	138	9,726	9,244
Judicial	-	43	-	-	-	43	9
Total	788,841	113,136	16,065	297	150,706	1,069,045	1,236,656
Public education system							
Schools	794,289	89,943	6,722	35,993	1,022,895	1,949,842	1,835,127
Culture	187,648	33,856	555	10,570	301,541	534,170	522,213
Total	981,937	123,799	7,277	46,563	1,324,436	2,484,012	2,357,340
Human support services							
Health and welfare	422,101	122,071	7,668	59,791	1,347,907	1,959,538	1,975,220
Human relations	11,453	5,593	72	18	32,487	49,623	48,331
Employment benefits	76,424	-	-	-	-	76,424	68,998
Recreation	45,603	4,497	1,108	63	499	51,770	55,689
Total	555,581	132,161	8,848	59,872	1,380,893	2,137,355	2,148,238
Public works	218,721	193,592	7,205	3,537	43,487	466,542	433,141
Public transportation	-	-	-	-	424,271	424,271	425,753
Debt service	-	-	-	-	865,426	865,426	732,887
Net financing uses	-	-	-	-	203,106	203,106	148,185
Total expenditures and net uses	\$ 3,126,052	\$ 813,297	\$ 19,317	\$ 365,661	\$ 4,862,814	\$ 9,187,141	\$ 9,007,164

See accompanying Independent Auditors' Report.

Note:

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

Transfers to:

Public Charter Schools [\$921,462], Mass Transit Subsidies [\$424,271], Paygo - Capital [\$280,940], Housing Authority Subsidy [\$146,303], UDC Subsidy [\$89,123], Convention Center Transfer [\$87,200], Housing Production Trust Fund (Subsidy) [\$38,645], Highway Transportation Fund - Transfers [\$22,472].

Payments for:

Repayment of Loans and Interest [\$821,199], Department of Health Care Finance [\$736,872], Department of Human Services [\$312,952], State Superintendent of Education (OSSE) [\$120,860], Department on Disability Services [\$100,610], Police / Firefighters Retirement System [\$93,061], Department of Behavioral Health [\$72,342], Child and Family Services Agency [\$71,364], Department of General Services [\$59,544], Teachers' Retirement System [\$58,580], Office for Non-Public Tuition [\$57,696], Emergency Planning and Security Cost [\$43,000], Office of Victim Svcs and Justice Grants [\$36,055], Department of Health [\$33,358], Department of Energy and Environment [\$32,957], Business Improvement Districts Transfer [\$32,471], Department of Employment Services [\$30,685], District of Columbia Public Schools [\$28,709], Comm on Arts & Humanities - Creative Econ [\$28,307], Department of Aging and Community Living [\$28,306], Deputy Mayor for Planning and Econ Dev [\$26,706], Dept. of Housing and Comm Development [\$24,806], Department of Youth Rehabilitation Svcs [\$24,722], Not-for-Profit Hospital Corp. Subsidy [\$22,137], Debt Service - Issuance Costs [\$16,108], Fire and Emergency Medical Services [\$13,133], Deputy Mayor for Education [\$12,094], Dept. of Consumer and Regulatory Affairs [\$11,408], Dept. of Small & Local Business Development [\$10,180], DC Public Library [\$7,368], Dept. of Insurance, Securities & Banking [\$6,684], Repayment of Revenue Bonds [\$6,293], Department of For-Hire Vehicles [\$5,961].

**DISTRICT OF COLUMBIA
SCHEDULE OF LOCAL SOURCE REVENUES
Budget and Actual (Budgetary Basis)
General Fund
Year Ended September 30, 2020
(\$000s)**

Source	Budget		Actual	Variance
	Original	Revised		
Taxes:				
Property:				
Real	\$ 2,734,012	\$ 2,730,846	\$ 2,793,121	\$ 62,275
Personal	70,809	77,000	77,698	698
Public space rental	39,016	29,680	39,662	9,982
Total	<u>2,843,837</u>	<u>2,837,526</u>	<u>2,910,481</u>	<u>72,955</u>
Sales and use:				
General	1,601,360	1,216,626	1,186,534	(30,092)
Alcoholic beverages	6,795	5,983	6,009	26
Cigarette	31,435	24,177	24,934	757
Motor vehicles	44,948	37,446	40,713	3,267
Motor fuel tax	26,298	18,510	22,472	3,962
Total	<u>1,710,836</u>	<u>1,302,742</u>	<u>1,280,662</u>	<u>(22,080)</u>
Income and franchise:				
Individual income	2,227,126	2,326,811	2,377,236	50,425
Corporation franchise	421,289	529,775	575,646	45,871
Unincorporated business	141,341	139,980	152,051	12,071
Total	<u>2,789,756</u>	<u>2,996,566</u>	<u>3,104,933</u>	<u>108,367</u>
Gross receipts:				
Public utility	132,770	127,918	129,394	1,476
Toll telecommunication	42,218	39,119	38,306	(813)
Insurance companies	69,253	72,547	72,570	23
Health care providers	46,891	33,237	35,894	2,657
Health care related incomes	33,537	47,433	47,433	-
Total	<u>324,669</u>	<u>320,254</u>	<u>323,597</u>	<u>3,343</u>
Other:				
Deed recordation	275,856	231,058	224,291	(6,767)
Deed transfers	217,914	160,219	154,542	(5,677)
Inheritance and estate	20,923	40,374	37,249	(3,125)
Economic interests	14,108	11,997	11,269	(728)
Total	<u>528,801</u>	<u>443,648</u>	<u>427,351</u>	<u>(16,297)</u>
Total taxes	<u>8,197,899</u>	<u>7,900,736</u>	<u>8,047,024</u>	<u>146,288</u>
Licenses and permits:				
Business licenses	94,468	92,565	95,153	2,588
Nonbusiness permits	37,611	30,007	30,431	424
Total	<u>132,079</u>	<u>122,572</u>	<u>125,584</u>	<u>3,012</u>
Fines and forfeitures	<u>167,535</u>	<u>148,200</u>	<u>147,943</u>	<u>(257)</u>
Charges for services	<u>79,177</u>	<u>72,668</u>	<u>68,723</u>	<u>(3,945)</u>
Miscellaneous:				
Interest	30,000	22,900	17,813	(5,087)
Other	102,854	128,821	162,832	34,011
Total	<u>132,854</u>	<u>151,721</u>	<u>180,645</u>	<u>28,924</u>
Total local revenues	<u>8,709,544</u>	<u>8,395,897</u>	<u>8,569,919</u>	<u>174,022</u>
Other sources:				
General obligation bonds	9,000	9,000	9,403	403
Fund balance released from restrictions	339,609	562,733	562,733	-
Interfund transfer	77,295	65,641	65,697	56
Total other sources	<u>425,904</u>	<u>637,374</u>	<u>637,833</u>	<u>459</u>
Total local revenues and other sources	<u>\$ 9,135,448</u>	<u>\$ 9,033,271</u>	<u>\$ 9,207,752</u>	<u>\$ 174,481</u>

See accompanying Independent Auditors' Report.

Exhibit A-5

DISTRICT OF COLUMBIA
SCHEDULE OF BUDGETARY BASIS REVENUES AND EXPENDITURES BY SOURCE OF FUNDS
General Fund
Year Ended September 30, 2020
(\$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	\$ 2,843,837	\$ 2,837,526	\$ 2,910,481	\$ 72,955	\$ -	\$ -	\$ -	\$ -	\$ 2,843,837	\$ 2,837,526	\$ 2,910,481	\$ 72,955
Sales and use taxes	1,710,836	1,302,742	1,280,662	(22,080)	-	-	-	-	1,710,836	1,302,742	1,280,662	(22,080)
Income and franchise taxes	2,789,756	2,996,566	3,104,933	108,367	-	-	-	-	2,789,756	2,996,566	3,104,933	108,367
Gross receipts and other taxes	853,470	763,902	750,948	(12,954)	-	-	-	-	853,470	763,902	750,948	(12,954)
Total taxes	8,197,899	7,900,736	8,047,024	146,288	-	-	-	-	8,197,899	7,900,736	8,047,024	146,288
Licenses and permits	132,079	122,572	125,584	3,012	-	-	-	-	132,079	122,572	125,584	3,012
Fines and forfeitures	167,535	148,200	147,943	(257)	-	-	-	-	167,535	148,200	147,943	(257)
Charges for services	79,177	72,668	68,723	(3,945)	-	-	-	-	79,177	72,668	68,723	(3,945)
Miscellaneous	132,854	151,721	180,645	28,924	-	-	-	-	132,854	151,721	180,645	28,924
Other sources	-	-	-	-	711,033	574,667	612,092	37,425	711,033	574,667	612,092	37,425
Bond proceeds	9,000	9,000	9,403	403	-	-	-	-	9,000	9,000	9,403	403
Fund balance released from restrictions	339,609	562,733	562,733	-	59,921	136,702	58,487	(78,215)	399,530	699,435	621,220	(78,215)
Interfund transfer-from office of lottery and gaming	61,990	39,447	38,060	(1,387)	-	-	-	-	61,990	39,447	38,060	(1,387)
Interfund transfer-others	15,305	26,194	27,637	1,443	-	-	-	-	15,305	26,194	27,637	1,443
Total revenues and other sources	9,135,448	9,033,271	9,207,752	174,481	770,954	711,369	670,579	(40,790)	9,906,402	9,744,640	9,878,331	133,691
EXPENDITURES AND OTHER USES												
Governmental direction and support	805,217	857,848	849,639	8,209	83,397	72,008	50,462	21,546	888,614	929,856	900,101	29,755
Economic development and regulation	407,284	414,475	397,172	17,303	240,304	208,647	190,493	18,154	647,588	623,122	587,665	35,457
Public safety and justice	1,189,128	1,032,928	1,022,493	10,435	57,771	56,221	46,410	9,811	1,246,899	1,089,149	1,068,903	20,246
Public education system	2,386,882	2,110,500	2,102,966	7,534	27,902	23,219	20,173	3,046	2,414,784	2,133,719	2,123,139	10,580
Public education AY21 expenditure	-	339,112	339,112	-	-	-	-	-	-	339,112	339,112	-
Human support services	2,218,532	2,105,818	2,067,801	38,017	41,841	47,133	39,405	7,728	2,260,373	2,152,951	2,107,206	45,745
Public works	751,676	721,754	715,930	5,824	220,155	212,743	172,844	39,899	971,831	934,497	888,774	45,723
Repayment of loans and interest	793,784	782,461	781,731	730	5,983	5,983	5,983	-	799,767	788,444	787,714	730
Debt service - issuance costs	9,000	9,000	6,127	2,873	-	-	-	-	9,000	9,000	6,127	2,873
Commercial paper program	10,000	4,841	4,841	-	-	-	-	-	10,000	4,841	4,841	-
Settlements and judgments fund	28,025	16,478	16,154	324	-	-	-	-	28,025	16,478	16,154	324
Wilson building	3,807	4,540	4,081	459	-	-	-	-	3,807	4,540	4,081	459
D.C. retiree health contribution	47,300	47,300	47,300	-	-	-	-	-	47,300	47,300	47,300	-
Repayment of revenue bonds	7,839	7,839	6,293	1,546	-	-	-	-	7,839	7,839	6,293	1,546
Convention center transfer	149,497	84,167	84,167	-	3,730	3,730	3,033	697	153,227	87,897	87,200	697
Highway transportation fund	26,298	22,472	22,472	-	-	-	-	-	26,298	22,472	22,472	-
Emergency planning and security fund	-	43,000	43,000	-	-	-	-	-	-	43,000	43,000	-
Workforce investments	89,068	5,311	-	5,311	-	-	-	-	89,068	5,311	-	5,311
Operating lease-equipment	4,486	4,486	4,486	-	-	-	-	-	4,486	4,486	4,486	-
Pay-as-you-go capital fund	203,245	204,445	204,445	-	81,679	76,496	76,496	-	284,924	280,941	280,941	-
Non-departmental	3,100	14,253	-	14,253	8,189	5,189	-	5,189	11,289	19,442	-	19,442
Total expenditures and other uses	9,134,168	8,833,028	8,720,210	112,818	770,951	711,369	605,299	106,070	9,905,119	9,544,397	9,325,509	218,888
Excess (deficit) of revenues and other sources over (under) expenditures and other uses	\$ 1,280	\$ 200,243	\$ 487,542	\$ 287,299	\$ 3	\$ -	\$ 65,280	\$ 65,280	\$ 1,283	\$ 200,243	\$ 552,822	\$ 352,579

See accompanying Independent Auditors' Report.

DISTRICT OF COLUMBIA
SCHEDULE OF BUDGETARY BASIS REVENUES AND EXPENDITURES
General Fund
Year Ended September 30, 2020
(\$000s)

	Original Budget	Revisions	Revised Budget	Actual	Variance (Actual To Original Budget)
REVENUES AND OTHER SOURCES					
Taxes:					
Property taxes	\$ 2,843,837	\$ (6,311)	\$ 2,837,526	\$ 2,910,481	\$ 66,644
Sales and use taxes	1,710,836	(408,094)	1,302,742	1,280,662	(430,174)
Income and franchise taxes	2,789,756	206,810	2,996,566	3,104,933	315,177
Gross receipts and other taxes	853,470	(89,568)	763,902	750,948	(102,522)
Total taxes	8,197,899	(297,163)	7,900,736	8,047,024	(150,875)
Licenses and permits	132,079	(9,507)	122,572	125,584	(6,495)
Fines and forfeitures	167,535	(19,335)	148,200	147,943	(19,592)
Charges for services	79,177	(6,509)	72,668	68,723	(10,454)
Miscellaneous	132,854	18,867	151,721	180,645	47,791
Other sources	711,033	(136,366)	574,667	612,092	(98,941)
Bond proceeds	9,000	-	9,000	9,403	403
Fund balance released from restrictions	399,530	299,905	699,435	621,220	221,690
Interfund transfer-from office of lottery and gaming	61,990	(22,543)	39,447	38,060	(23,930)
Interfund transfer-others	15,305	10,889	26,194	27,637	12,332
Total revenues and other sources	9,906,402	(161,762)	9,744,640	9,878,331	(28,071)
EXPENDITURES AND OTHER USES					
Governmental direction and support	888,614	41,242	929,856	900,101	(11,487)
Economic development and regulation	647,588	(24,466)	623,122	587,665	59,923
Public safety and justice	1,246,899	(157,750)	1,089,149	1,068,903	177,996
Public education system	2,414,784	(281,065)	2,133,719	2,123,139	291,645
Public education AY21 expenditure	-	339,112	339,112	339,112	(339,112)
Human support services	2,260,373	(107,422)	2,152,951	2,107,206	153,167
Public works	971,831	(37,334)	934,497	888,774	83,057
Repayment of loans and interest	799,767	(11,323)	788,444	787,714	12,053
Debt service - issuance costs	9,000	-	9,000	6,127	2,873
Commercial paper program	10,000	(5,159)	4,841	4,841	5,159
Settlements and judgments fund	28,025	(11,547)	16,478	16,154	11,871
Wilson building	3,807	733	4,540	4,081	(274)
D.C. retiree health contribution	47,300	-	47,300	47,300	-
Repayment of revenue bonds	7,839	-	7,839	6,293	1,546
Convention center transfer	153,227	(65,330)	87,897	87,200	66,027
Highway transportation fund	26,298	(3,826)	22,472	22,472	3,826
Emergency planning and security fund	-	43,000	43,000	43,000	(43,000)
Workforce investments	89,068	(83,757)	5,311	-	89,068
Operating lease-equipment	4,486	-	4,486	4,486	-
Pay-as-you-go capital fund	284,924	(3,983)	280,941	280,941	3,983
Non-departmental	11,289	8,153	19,442	-	11,289
Total expenditures and other uses	9,905,119	(360,722)	9,544,397	9,325,509	579,610
Excess (deficit) of revenues and other sources over (under) expenditures and other uses	\$ 1,283	\$ 198,960	\$ 200,243	\$ 552,822	\$ 551,539

See accompanying Independent Auditors' Report.



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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.

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 benefits payment 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, 2020
(With Comparative Totals at September 30, 2019)
(\$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			2020	2019
ASSETS									
Current assets:									
Receivables (net of allowances for doubtful accounts):									
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 3,054	\$ -	\$ 1,536	\$ 4,590	\$ 3,972
Accounts	17	25,994	-	6,314	-	-	71	32,396	33,081
Due from component units	1,000	-	-	-	665	-	-	1,665	1,665
Due from other funds	1,395	-	3,467	-	874	-	-	5,736	13,668
Other current assets	-	18	-	-	-	-	-	18	18
Restricted cash and cash equivalents	62,985	51,125	63,623	357,780	30,725	-	36,878	603,116	326,474
Restricted investments	-	-	11,155	-	-	-	-	11,155	52,360
Total assets	\$ 65,397	\$ 77,137	\$ 78,245	\$ 364,094	\$ 35,318	\$ -	\$ 38,485	\$ 658,676	\$ 431,238
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE									
Current liabilities:									
Accounts payable	\$ -	\$ 2	\$ -	\$ 3,074	\$ -	\$ -	\$ 4,897	\$ 7,973	\$ 6,803
Compensation payable	-	-	-	-	-	-	156	156	131
Due to other funds	1,000	-	-	2,618	-	-	-	3,618	1,000
Due to component units	-	-	-	-	-	-	-	-	4,888
Other current liabilities	-	-	4	1,960	1	-	656	2,621	2,010
Accrued liabilities	-	-	-	-	496	-	64	560	686
Total liabilities	1,000	2	4	7,652	497	-	5,773	14,928	15,518
DEFERRED INFLOWS OF RESOURCES:									
Unavailable revenues	-	-	-	-	2,783	-	-	2,783	4,151
FUND BALANCES									
Restricted	64,397	77,135	78,241	356,442	32,038	-	32,712	640,965	411,569
Total fund balances	64,397	77,135	78,241	356,442	32,038	-	32,712	640,965	411,569
Total liabilities, deferred inflows of resources and fund balances	\$ 65,397	\$ 77,137	\$ 78,245	\$ 364,094	\$ 35,318	\$ -	\$ 38,485	\$ 658,676	\$ 431,238

See accompanying Independent Auditors' Report.

DISTRICT OF COLUMBIA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
Nonmajor Governmental Funds
For the Year Ended September 30, 2020
(With Comparative Totals for the Year Ended September 30, 2019)
(\$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			2020	2019
REVENUES									
Property taxes	\$ 15,476	\$ -	\$ 28,136	\$ -	\$ -	\$ -	\$ -	\$ 43,612	\$ 52,642
Sales and use taxes	14,068	-	9,705	-	12,139	-	-	35,912	61,222
Gross receipts taxes	-	-	-	-	47,524	-	-	47,524	55,612
Charge for services	-	-	-	305,626	-	-	-	305,626	70,452
Interest	424	2,298	1,052	826	112	-	9	4,721	5,682
Tobacco settlement revenue	-	36,933	-	-	-	-	-	36,933	37,798
Other	-	-	-	-	-	-	66	66	6,130
Total revenues	29,968	39,231	38,893	306,452	59,775	-	75	474,394	289,538
EXPENDITURES									
Governmental direction and support	32,445	234	38,832	-	1,717	-	-	73,228	38,486
Economic development and regulation	-	-	-	20,623	-	-	-	20,623	-
Capital outlay	-	-	-	-	-	-	33,375	33,375	43,803
Bond principal payment	4,398	22,315	26,688	-	-	43,455	-	96,856	113,724
Interest	7,919	19,344	7,969	-	-	11,665	-	46,897	52,625
Fiscal charges	155	-	-	-	-	-	-	155	-
Total expenditures	44,917	41,893	73,489	20,623	1,717	55,120	33,375	271,134	248,638
Excess (deficiency) of revenues over (under) expenditures	(14,949)	(2,662)	(34,596)	285,829	58,058	(55,120)	(33,300)	203,260	40,900
OTHER FINANCING SOURCES (USES)									
Bond issuance	17,300	-	25,802	-	-	-	-	43,102	10,630
Premium on sale of bonds	2,987	-	-	-	-	-	-	2,987	-
Transfers in	-	-	-	-	-	55,120	22,472	77,592	101,161
Transfers out	(6,894)	-	-	-	(90,651)	-	-	(97,545)	(80,392)
Total other financing sources (uses)	13,393	-	25,802	-	(90,651)	55,120	22,472	26,136	31,399
Excess (deficit) of revenues and other sources over (under) expenditures and other uses	(1,556)	(2,662)	(8,794)	285,829	(32,593)	-	(10,828)	229,396	72,299
Fund Balances as of October 1	65,953	79,797	87,035	70,613	64,631	-	43,540	411,569	339,270
Fund Balances as of September 30	\$ 64,397	\$ 77,135	\$ 78,241	\$ 356,442	\$ 32,038	\$ -	\$ 32,712	\$ 640,965	\$ 411,569

See accompanying Independent Auditors' Report.



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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 District 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 representative each, from the police officers, firefighters, and teachers. The District 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, 2020
(With Comparative Totals at September 30, 2019)
(\$000s)**

	Retirement Funds		Other Postemployment Benefits (OPEB)	Totals	
	Police and Fire Fighters	Teachers	Fund	2020	2019
ASSETS					
Current Assets:					
Cash and cash equivalents	\$ 24,227	\$ 8,814	\$ 89,494	\$ 122,535	\$ 187,668
Investments	6,589,423	2,397,395	1,553,924	10,540,742	9,858,006
Receivables:					
Due from federal government	2,168	789	-	2,957	1,598
Contributions	3,204	3,951	-	7,155	6,067
Other current assets	30,458	11,082	13,739	55,279	6,196
Capital assets	55	20	-	75	-
Total assets	<u>6,649,535</u>	<u>2,422,051</u>	<u>1,657,157</u>	<u>10,728,743</u>	<u>10,059,535</u>
LIABILITIES					
Current Liabilities:					
Accounts payable	6,030	2,179	16,475	24,684	18,602
Other current liabilities	23,315	8,482	-	31,797	10,985
Total liabilities	<u>29,345</u>	<u>10,661</u>	<u>16,475</u>	<u>56,481</u>	<u>29,587</u>
NET POSITION					
Restricted for pensions/OPEB	<u>\$ 6,620,190</u>	<u>\$ 2,411,390</u>	<u>\$ 1,640,682</u>	<u>\$ 10,672,262</u>	<u>\$ 10,029,948</u>

See accompanying Independent Auditors' Report.

Exhibit C-2

DISTRICT OF COLUMBIA
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
Pension Trust Funds
For the Year Ended September 30, 2020
(With Comparative Totals for the Year Ended September 30, 2019)
(\$000s)

	Retirement Funds		Other	Totals	
	Police and Fire Fighters	Teachers	Postemployment Benefits (OPEB) Fund	2020	2019
ADDITIONS					
Contributions:					
Employer	\$ 93,061	\$ 58,888	\$ 47,300	\$ 199,249	\$ 190,627
Plan members	37,880	42,356	889	81,125	79,509
Investment income:					
Net increase in fair value of investments	359,227	130,757	88,883	578,867	281,776
Other income (loss)	-	-	370	370	280
Interest and dividends	35,957	13,123	22,243	71,323	78,558
Less: investment expenses	(13,589)	(4,944)	(4,084)	(22,617)	(21,933)
Net investment income	381,595	138,936	107,412	627,943	338,681
Other Income	2,207	803	-	3,010	3,318
Total additions	<u>514,743</u>	<u>240,983</u>	<u>155,601</u>	<u>911,327</u>	<u>612,135</u>
DEDUCTIONS					
Benefit payments including refunds to employees	141,280	90,552	23,437	255,269	230,442
Administrative expenses	9,636	3,523	585	13,744	13,651
Total deductions	<u>150,916</u>	<u>94,075</u>	<u>24,022</u>	<u>269,013</u>	<u>244,093</u>
Change in net position	363,827	146,908	131,579	642,314	368,042
Net position held in trust for pension and OPEB benefits:					
October 1	6,256,363	2,264,482	1,509,103	10,029,948	9,661,906
September 30	<u>\$ 6,620,190</u>	<u>\$ 2,411,390</u>	<u>\$ 1,640,682</u>	<u>\$ 10,672,262</u>	<u>\$ 10,029,948</u>

See accompanying Independent Auditors' Report.

Exhibit C-3

DISTRICT OF COLUMBIA
SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES
Agency Funds
For the Year Ended September 30, 2020
(\$000s)

	<u>Balance October 1, 2019</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance September 30, 2020</u>
ASSETS				
Cash and cash equivalents	\$ 76,001	\$ 191,935	\$ 197,397	\$ 70,539
Other receivables	41,140	5,320	24,366	22,094
Total assets	<u>\$ 117,141</u>	<u>\$ 197,255</u>	<u>\$ 221,763</u>	<u>\$ 92,633</u>
LIABILITIES				
Accounts payable	\$ 1,081	\$ 853	\$ 523	\$ 1,411
Other current liabilities	116,060	3,700	28,538	91,222
Total liabilities	<u>\$ 117,141</u>	<u>\$ 4,553</u>	<u>\$ 29,061</u>	<u>\$ 92,633</u>

See accompanying Independent Auditors' Report.

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, 2020
(\$000s)

	Budget		Actual	Variance
	Original	Revised		
Governmental direction and support				
Council of the District of Columbia	\$ 28,217	\$ 26,072	\$ 26,072	\$ -
Office of the D.C. auditor	5,552	5,552	5,075	477
Statehood initiative agency	245	299	291	8
Advisory neighborhood commissions	1,500	1,500	1,154	346
Office of the mayor	18,014	23,508	21,281	2,227
Mayor's office of legal counsel	1,657	1,252	1,112	140
Office of senior advisor	3,464	3,282	3,139	143
Office of the secretary	4,590	4,346	4,283	63
Office of the inspector general	19,193	17,495	15,431	2,064
Captive insurance agency	3,041	4,178	3,296	882
City administrator	10,968	11,069	10,570	499
D.C. department of human resources	11,811	12,529	12,275	254
Office of finance and resource management	28,741	28,608	28,286	322
Department of general services	335,784	363,055	360,109	2,946
Office of contracting and procurement	25,753	131,299	130,987	312
Contract appeals board	1,824	1,762	1,760	2
Office of the chief financial officer	188,980	170,527	161,115	9,412
Office of the attorney general for the District of Columbia	110,015	125,657	112,268	13,389
Office of risk management	4,713	4,344	4,083	261
Office of disability rights	1,838	1,753	1,719	34
Uniform law commission	60	60	37	23
Office of the chief technology officer	88,955	86,761	84,091	2,670
Board of elections	9,608	16,404	16,060	344
Office of campaign finance	7,533	7,395	7,167	228
Public employee relations board	1,321	1,193	1,117	76
Office of employee appeals	2,236	2,201	2,176	25
Metropolitan washington council of governments	554	554	554	-
D.C. board of ethics and government accountability	2,778	2,652	2,471	181
Expenditure commission	1,000	76	76	-
Section 103 judgments - governmental direction and support	-	604	604	-
Total governmental direction and support	<u>919,945</u>	<u>1,055,987</u>	<u>1,018,659</u>	<u>37,328</u>
Economic development and regulation				
Deputy mayor for planning and economic development	43,137	68,474	67,908	566
Department of small and local business development	16,424	17,193	16,721	472
Office of planning	14,419	14,217	13,860	357
Office of zoning	3,311	3,121	2,940	181
Department of housing and community development	96,776	75,835	71,249	4,586
Office of cable television, film, music and entertainment	14,905	14,050	14,044	6
Department of employment services	144,124	142,571	132,100	10,471
Real property tax appeals commission	1,784	1,904	1,829	75
Department of consumer and regulatory affairs	67,844	65,118	61,196	3,922
Alcoholic beverage regulation administration	9,128	8,773	8,183	590
Commission on arts and humanities	34,869	34,293	31,387	2,906
Housing authority subsidy	145,361	154,552	146,303	8,249
Business improvement districts transfer	55,000	32,471	32,471	-
Housing production trust fund subsidy	38,645	38,645	38,645	-
Office of the tenant advocate	4,184	3,683	3,086	597
Public service commission	16,286	16,134	15,596	538
Department of insurance, securities and banking	27,912	25,133	22,304	2,829
Office of the people's counsel	10,004	10,322	9,677	645
Rental housing commission	1,398	1,333	1,258	75
Total economic development and regulation	<u>745,511</u>	<u>727,822</u>	<u>690,757</u>	<u>37,065</u>

Exhibit D-1

DISTRICT OF COLUMBIA
SCHEDULE OF BUDGETARY BASIS EXPENDITURES
For the Year Ended September 30, 2020
(\$000s)

	Budget		Actual	Variance
	Original	Revised		
Public safety and justice				
Metropolitan police department	526,422	547,637	544,202	3,435
Fire and emergency medical services	281,520	302,397	294,754	7,643
Police officers' and firefighters' retirement system	93,061	93,061	93,061	-
Office of administrative hearings	10,435	10,369	10,191	178
Criminal justice coordinating council	3,774	3,399	3,399	-
Corrections information council	736	744	744	-
Department of corrections	178,810	174,619	172,628	1,991
Office of the chief medical examiner	12,945	12,603	12,502	101
D.C. national guard	14,563	14,389	14,121	268
Homeland security and emergency management agency	137,483	263,480	263,060	420
Commission on judicial disabilities and tenure	360	277	271	6
Judicial nomination commission	298	278	278	-
Office of police complaints	2,791	2,589	2,495	94
Office of unified communications	52,251	51,098	47,050	4,048
Office of victim services and justice grants	54,174	53,949	51,964	1,985
D.C. sentencing and criminal code revision commission	1,267	1,119	1,106	13
Office of the deputy mayor for public safety and justice	1,571	1,483	1,457	26
Department of forensic sciences	28,517	28,686	28,520	166
Criminal code reform commission	723	640	638	2
Neighborhood safety and engagement	7,579	7,472	7,301	171
Total public safety and justice	<u>1,409,280</u>	<u>1,570,289</u>	<u>1,549,742</u>	<u>20,547</u>
Public education system				
District of Columbia public schools	966,328	964,676	962,494	2,182
AY21 public school advance appropriations	-	13,350	13,350	-
Public charter schools	904,769	595,887	595,887	-
AY21 public charter school advance appropriations	-	325,762	325,762	-
Teachers' retirement fund	58,888	58,888	58,580	308
University of the District of Columbia subsidy	90,303	89,123	89,123	-
Office of the state superintendent of education	538,960	437,270	420,136	17,134
D.C. state athletics commission	1,300	1,281	1,250	31
D.C. state board of education	2,160	2,008	1,876	132
D.C. public library	67,263	67,166	64,588	2,578
D.C. public charter school board	11,959	11,959	10,700	1,259
Special education transportation	94,546	107,741	106,944	797
Non-public tuition	60,010	59,706	59,583	123
Office of the deputy mayor for education	21,369	16,937	15,531	1,406
Section 103 - public education system	-	9,734	9,734	-
Total public education system	<u>2,817,855</u>	<u>2,761,488</u>	<u>2,735,538</u>	<u>25,950</u>
Human support services				
Department of human services	587,370	635,142	611,908	23,234
Department of health	255,147	271,408	246,249	25,159
Department of parks and recreation	57,542	52,737	51,818	919
Department of aging and community living	52,381	56,055	54,063	1,992
Unemployment compensation fund	5,480	7,947	7,947	-
Employees' compensation fund	25,552	21,763	21,177	586
Office of human rights	6,013	5,066	4,905	161
Office of latino affairs	5,453	5,381	5,337	44
Child and family services agency	218,479	213,572	212,836	736
Department of behavioral health	308,491	306,740	306,105	635
Office on asian and pacific islander affairs	904	896	891	5
Office of veterans affairs	843	835	569	266
Department of youth rehabilitation services	89,907	84,706	84,160	546
Department on disability services	190,341	173,804	171,520	2,284
Department of health care finance	3,124,770	3,442,893	3,343,130	99,763
Deputy mayor for health and human services	1,878	2,172	2,125	47
Not-for-profit hospital corporation subsidy	22,137	22,137	22,137	-
Total human support services	<u>4,952,688</u>	<u>5,303,254</u>	<u>5,146,877</u>	<u>156,377</u>

Exhibit D-1

DISTRICT OF COLUMBIA
SCHEDULE OF BUDGETARY BASIS EXPENDITURES
For the Year Ended September 30, 2020
(\$000s)

	Budget		Actual	Variance
	Original	Revised		
Public works				
Deputy mayor operations and infrastructure	1,304	1,224	1,115	109
Department of public works	160,076	160,097	156,165	3,932
Department of transportation	146,658	138,645	132,618	6,027
Department of for-hire vehicles	19,119	14,530	14,403	127
Department of motor vehicles	44,731	46,976	41,989	4,987
Washington metro area transit commission	158	158	158	-
Mass transit subsidies	467,622	425,003	424,270	733
Department of energy and environment	180,253	175,158	145,089	30,069
Total public works	<u>1,019,921</u>	<u>961,791</u>	<u>915,807</u>	<u>45,984</u>
Other				
Repayment of loans and interest	818,232	806,909	804,758	2,151
Debt service - issuance costs	9,000	9,000	6,127	2,873
Commercial paper program	10,000	4,841	4,841	-
Settlements and judgments fund	28,025	16,478	16,154	324
Wilson building	3,807	4,540	4,081	459
D.C. retiree health contribution	47,300	47,300	47,300	-
Repayment of revenue bonds	7,839	7,839	6,293	1,546
Convention center transfer	153,227	87,897	87,200	697
Highway transportation fund	26,298	22,472	22,472	-
Emergency planning and security fund	28,790	56,437	56,437	-
Workforce investments	89,068	5,311	-	5,311
Operating lease-equipment	4,486	4,486	4,486	-
Pay-as-you-go capital fund	284,924	280,941	280,941	-
Non-departmental	11,289	19,442	-	19,442
Total other	<u>1,522,285</u>	<u>1,373,893</u>	<u>1,341,090</u>	<u>32,803</u>
Total	<u>\$ 13,387,485</u>	<u>\$ 13,754,524</u>	<u>\$ 13,398,470</u>	<u>\$ 356,054</u>

See accompanying Independent Auditors' Report.

Exhibit D-2

DISTRICT OF COLUMBIA
SCHEDULE OF BUDGETARY BASIS OPERATIONS BY SOURCE OF FUNDS
Year Ended September 30, 2020
(\$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	\$ 28,217	\$ 26,072	\$ 26,072	\$ -	\$ -	\$ -	\$ -	\$ -
Office of the D.C. auditor	5,552	5,552	5,075	477	-	-	-	-
Statehood initiative agency	245	245	237	8	-	-	-	-
Advisory neighborhood commissions	1,500	1,500	1,154	346	-	-	-	-
Office of the mayor	13,921	13,626	13,284	342	4,093	9,882	7,997	1,885
Mayor's office of legal counsel	1,657	1,232	1,092	140	-	-	-	-
Office of the senior advisor	3,464	3,282	3,139	143	-	-	-	-
Office of the secretary	3,490	3,604	3,541	63	-	-	-	-
Office of the inspector general	16,120	14,820	12,779	2,041	3,073	2,675	2,652	23
Captive insurance agency	2,152	3,422	3,296	126	-	-	-	-
City administrator	10,968	10,731	10,253	478	-	-	-	-
D.C. department of human resources	11,363	12,081	11,827	254	-	-	-	-
Office of finance and resource management	28,468	28,085	28,016	69	-	-	-	-
Department of general services	326,513	351,970	349,825	2,145	-	4,361	4,358	3
Office of contracting and procurement	24,187	66,029	65,978	51	-	63,571	63,571	-
Contract appeals board	1,824	1,762	1,760	2	-	-	-	-
Office of the chief financial officer	144,908	142,908	142,714	194	450	823	823	-
Office of the attorney general for the District of Columbia	74,576	73,057	72,742	315	22,512	28,961	23,604	5,357
Office of risk management	4,713	4,344	4,083	261	-	-	-	-
Office of disability rights	1,187	1,135	1,101	34	651	618	618	-
Uniform law commission	60	60	37	23	-	-	-	-
Office of the chief technology officer	75,255	67,926	67,881	45	-	6,393	6,393	-
Board of elections	9,608	9,828	9,588	240	-	6,576	6,472	104
Office of campaign finance	7,533	7,395	7,167	228	-	-	-	-
Public employee relations board	1,321	1,193	1,117	76	-	-	-	-
Office of employee appeals	2,236	2,201	2,176	25	-	-	-	-
Metropolitan washington council of governments	554	554	554	-	-	-	-	-
D.C. board of ethics and government accountability	2,625	2,554	2,471	83	-	-	-	-
Expenditure commission	1,000	76	76	-	-	-	-	-
Section 103 judgments - governmental direction and support	-	604	604	-	-	-	-	-
Total governmental direction and support	805,217	857,848	849,639	8,209	30,779	123,860	116,488	7,372
Economic development and regulation								
Deputy mayor for planning and economic development	26,585	30,259	29,778	481	-	25,053	25,053	-
Department of small and local business development	15,953	15,865	15,660	205	471	453	453	-
Office of planning	13,684	13,191	12,834	357	525	569	569	-
Office of zoning	3,311	3,121	2,940	181	-	-	-	-
Department of housing and community development	31,556	31,415	29,053	2,362	61,528	40,988	40,012	976
Office of cable television, film, music and entertainment	1,699	1,794	1,788	6	-	-	-	-
Department of employment services	60,401	57,208	55,791	1,417	33,253	33,196	32,639	557
Real property tax appeals commission	1,784	1,904	1,829	75	-	-	-	-
Department of consumer and regulatory affairs	27,502	27,152	26,937	215	-	-	-	-
Alcoholic beverage regulation administration	1,170	1,170	587	583	-	-	-	-
Commission on arts and humanities	34,022	33,039	30,221	2,818	714	1,121	1,121	-
Housing authority subsidy	145,361	154,552	146,303	8,249	-	-	-	-
Business improvement districts transfer	-	-	-	-	-	-	-	-
Housing production trust fund subsidy	38,645	38,645	38,645	-	-	-	-	-
Office of the tenant advocate	3,524	3,212	2,941	271	-	-	-	-
Public service commission	-	-	-	-	581	535	482	53
Department of insurance, securities and banking	-	-	-	-	139	55	55	-
Office of the people's counsel	689	615	607	8	-	-	-	-
Rental housing commission	1,398	1,333	1,258	75	-	-	-	-
Total economic development and regulation	407,284	414,475	397,172	17,303	97,211	101,970	100,384	1,586

Exhibit D-2

DISTRICT OF COLUMBIA
SCHEDULE OF BUDGETARY BASIS OPERATIONS BY SOURCE OF FUNDS
Year Ended September 30, 2020
(\$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	-	54	54	-	-	-	-	-
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	742	742	-
Office of the inspector general	-	-	-	-	-	-	-	-
Captive insurance agency	-	-	-	-	889	756	-	756
City administrator	-	338	317	21	-	-	-	-
D.C. department of human resources	-	-	-	-	448	448	448	-
Office of finance and resource management	-	-	-	-	273	523	270	253
Department of general services	-	-	-	-	9,271	6,724	5,926	798
Office of contracting and procurement	-	-	-	-	1,566	1,699	1,438	261
Contract appeals board	-	-	-	-	-	-	-	-
Office of the chief financial officer	-	-	-	-	43,622	26,796	17,578	9,218
Office of the attorney general for the District of Columbia	552	1,859	1,679	180	12,375	21,780	14,243	7,537
Office of risk management	-	-	-	-	-	-	-	-
Office of disability rights	-	-	-	-	-	-	-	-
Uniform law commission	-	-	-	-	-	-	-	-
Office of the chief technology officer	-	-	-	-	13,700	12,442	9,817	2,625
Board of elections	-	-	-	-	-	-	-	-
Office of campaign finance	-	-	-	-	-	-	-	-
Public employee relations board	-	-	-	-	-	-	-	-
Office of employee appeals	-	-	-	-	-	-	-	-
Metropolitan washington council of governments	-	-	-	-	-	-	-	-
D.C. board of ethics and government accountability	-	-	-	-	153	98	-	98
Expenditure commission	-	-	-	-	-	-	-	-
Section 103 judgments - governmental direction and support	-	-	-	-	-	-	-	-
Total governmental direction and support	552	2,271	2,070	201	83,397	72,008	50,462	21,546
Economic development and regulation								
Deputy mayor for planning and economic development	-	-	-	-	16,552	13,162	13,077	85
Department of small and local business development	-	-	-	-	-	875	608	267
Office of planning	10	320	320	-	200	137	137	-
Office of zoning	-	-	-	-	-	-	-	-
Department of housing and community development	-	-	-	-	3,692	3,432	2,184	1,248
Office of cable television, film, music and entertainment	-	-	-	-	13,206	12,256	12,256	-
Department of employment services	690	2,387	2,370	17	49,780	49,780	41,300	8,480
Real property tax appeals commission	-	-	-	-	-	-	-	-
Department of consumer and regulatory affairs	-	-	-	-	40,342	37,966	34,259	3,707
Alcoholic beverage regulation administration	-	-	-	-	7,958	7,603	7,596	7
Commission on arts and humanities	-	-	-	-	133	133	45	88
Housing authority subsidy	-	-	-	-	-	-	-	-
Business improvement districts transfer	-	-	-	-	55,000	32,471	32,471	-
Housing production trust fund subsidy	-	-	-	-	-	-	-	-
Office of the tenant advocate	-	-	-	-	660	471	145	326
Public service commission	12	12	7	5	15,693	15,587	15,107	480
Department of insurance, securities and banking	-	11	11	-	27,773	25,067	22,238	2,829
Office of the people's counsel	-	-	-	-	9,315	9,707	9,070	637
Rental housing commission	-	-	-	-	-	-	-	-
Total economic development and regulation	712	2,730	2,708	22	240,304	208,647	190,493	18,154

Exhibit D-2

DISTRICT OF COLUMBIA
SCHEDULE OF BUDGETARY BASIS OPERATIONS BY SOURCE OF FUNDS
Year Ended September 30, 2020
(\$000s)

	Local Source				Federal Source			
	Original Budget	Revised Budget	Actual	Variance	Original Budget	Revised Budget	Actual	Variance
Public safety and justice								
Metropolitan police department	515,374	448,389	445,416	2,973	3,662	96,431	96,431	-
Fire and emergency medical services	279,539	225,098	219,955	5,143	-	74,036	74,036	-
Police officers' and firefighters' retirement system	93,061	93,061	93,061	-	-	-	-	-
Office of administrative hearings	10,285	9,904	9,726	178	150	333	333	-
Criminal justice coordinating council	1,474	1,242	1,242	-	2,300	2,157	2,157	-
Corrections information council	736	744	744	-	-	-	-	-
Department of corrections	152,936	126,870	126,407	463	283	22,210	22,210	-
Office of the chief medical examiner	12,945	10,384	10,283	101	-	2,216	2,216	-
D.C. national guard	4,938	4,575	4,348	227	9,625	9,814	9,773	41
Homeland security and emergency management agency	5,497	5,623	5,322	301	131,986	257,857	257,738	119
Commission on judicial disabilities and tenure	35	35	35	-	325	242	236	6
Judicial nomination commission	8	8	8	-	290	270	270	-
Office of police complaints	2,791	2,589	2,495	94	-	-	-	-
Office of unified communications	32,260	30,325	30,306	19	-	-	-	-
Office of victim services and justice grants	38,052	35,989	35,416	573	13,300	13,873	13,769	104
D.C. sentencing and criminal code revision commission	1,267	1,119	1,106	13	-	-	-	-
Office of the deputy mayor for public safety and justice	1,571	1,483	1,457	26	-	-	-	-
Department of forensic sciences	28,057	27,378	27,227	151	460	1,077	1,062	15
Criminal code reform commission	723	640	638	2	-	-	-	-
Neighborhood safety and engagement	7,579	7,472	7,301	171	-	-	-	-
Total public safety and justice	1,189,128	1,032,928	1,022,493	10,435	162,381	480,516	480,231	285
Public education system								
District of Columbia public schools	902,523	913,577	912,452	1,125	45,915	37,633	37,617	16
AY21 public school advance appropriations	-	13,350	13,350	-	-	-	-	-
Public charter schools	904,769	595,887	595,887	-	-	-	-	-
AY21 public charter school advance appropriations	-	325,762	325,762	-	-	-	-	-
Teachers' retirement fund	58,888	58,888	58,580	308	-	-	-	-
University of the District of Columbia subsidy	90,303	89,123	89,123	-	-	-	-	-
Office of the state superintendent of education	184,398	189,355	187,763	1,592	353,207	246,115	230,943	15,172
D.C. state athletics commission	1,200	1,181	1,175	6	-	-	-	-
D.C. state board of education	2,160	2,008	1,876	132	-	-	-	-
D.C. public library	64,976	64,623	62,518	2,105	1,115	1,060	1,056	4
D.C. public charter school board	1,800	1,800	1,800	-	-	-	-	-
Special education transportation	94,546	107,741	106,944	797	-	-	-	-
Non-public tuition	60,010	59,706	59,583	123	-	-	-	-
Office of the deputy mayor for education	21,309	16,877	15,531	1,346	-	-	-	-
Section 103 - public education system	-	9,734	9,734	-	-	-	-	-
Total public education system	2,386,882	2,449,612	2,442,078	7,534	400,237	284,808	269,616	15,192
Human support services								
Department of human services	400,124	412,878	412,094	784	186,246	221,471	199,074	22,397
Department of health	86,917	81,171	80,292	879	145,248	164,452	146,036	18,416
Department of parks and recreation	54,642	51,816	51,048	768	-	-	-	-
Department of aging and community living	41,999	40,308	39,513	795	10,382	15,747	14,550	1,197
Unemployment compensation fund	5,480	7,947	7,947	-	-	-	-	-
Employees' compensation fund	25,552	21,763	21,177	586	-	-	-	-
Office of human rights	5,647	4,918	4,773	145	339	59	59	-
Office on latino affairs	5,453	5,381	5,337	44	-	-	-	-
Child and family services agency	160,315	154,816	154,094	722	57,159	57,879	57,865	14
Department of behavioral health	266,941	273,519	273,265	254	38,601	30,482	30,208	274
Office on asian and pacific islander affairs	904	896	891	5	-	-	-	-
Office of veterans affairs	838	830	569	261	-	-	-	-
Department of youth rehabilitation services	89,907	82,690	82,144	546	-	2,016	2,016	-
Department on disability services	138,251	116,751	115,176	1,575	44,380	43,079	42,459	620
Department of health care finance	911,547	825,825	795,219	30,606	2,209,195	2,614,001	2,546,516	67,485
Deputy mayor for health and human services	1,878	2,172	2,125	47	-	-	-	-
Not-for-profit hospital corporation subsidy	22,137	22,137	22,137	-	-	-	-	-
Total human support services	2,218,532	2,105,818	2,067,801	38,017	2,691,550	3,149,186	3,038,783	110,403

DISTRICT OF COLUMBIA
SCHEDULE OF BUDGETARY BASIS OPERATIONS BY SOURCE OF FUNDS
Year Ended September 30, 2020
(\$000s)

	Private Grants				Other Source			
	Original Budget	Revised Budget	Actual	Variance	Original Budget	Revised Budget	Actual	Variance
Public safety and justice								
Metropolitan police department	-	258	242	16	7,386	2,559	2,113	446
Fire and emergency medical services	-	-	-	-	1,981	3,263	763	2,500
Police officers' and firefighters' retirement system	-	-	-	-	-	-	-	-
Office of administrative hearings	-	132	132	-	-	-	-	-
Criminal justice coordinating council	-	-	-	-	-	-	-	-
Corrections information council	-	-	-	-	-	-	-	-
Department of corrections	-	-	-	-	25,591	25,539	24,011	1,528
Office of the chief medical examiner	-	3	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	-	-	-	-	19,991	20,773	16,744	4,029
Office of victim services and justice grants	-	-	-	-	2,822	4,087	2,779	1,308
D.C. sentencing and criminal code revision commission	-	-	-	-	-	-	-	-
Office of the deputy mayor for public safety and justice	-	-	-	-	-	-	-	-
Department of forensic sciences	-	231	231	-	-	-	-	-
Criminal code reform commission	-	-	-	-	-	-	-	-
Neighborhood safety and engagement	-	-	-	-	-	-	-	-
Total public safety and justice	-	624	608	16	57,771	56,221	46,410	9,811
Public education system								
District of Columbia public schools	2,652	3,647	3,566	81	15,238	9,819	8,859	960
AY21 public school advance appropriations	-	-	-	-	-	-	-	-
Public charter schools	-	-	-	-	-	-	-	-
AY21 public charter school advance appropriations	-	-	-	-	-	-	-	-
Teachers' retirement fund	-	-	-	-	-	-	-	-
University of the District of Columbia subsidy	-	-	-	-	-	-	-	-
Office of the state superintendent of education	105	115	105	10	1,250	1,685	1,325	360
D.C. state athletics commission	-	-	-	-	100	100	75	25
D.C. state board of education	-	-	-	-	-	-	-	-
D.C. public library	17	27	-	27	1,155	1,456	1,014	442
D.C. public charter school board	-	-	-	-	10,159	10,159	8,900	1,259
Special education transportation	-	-	-	-	-	-	-	-
Non-public tuition	-	-	-	-	-	-	-	-
Office of the deputy mayor for education	60	60	-	60	-	-	-	-
Section 103 - public education system	-	-	-	-	-	-	-	-
Total public education system	2,834	3,849	3,671	178	27,902	23,219	20,173	3,046
Human support services								
Department of human services	-	37	13	24	1,000	756	727	29
Department of health	136	253	199	54	22,846	25,532	19,722	5,810
Department of parks and recreation	-	28	-	28	2,900	893	770	123
Department of aging and community living	-	-	-	-	-	-	-	-
Unemployment compensation fund	-	-	-	-	-	-	-	-
Employees' compensation fund	-	-	-	-	-	-	-	-
Office of human rights	27	89	73	16	-	-	-	-
Office on latino affairs	-	-	-	-	-	-	-	-
Child and family services agency	5	287	287	-	1,000	590	590	-
Department of behavioral health	597	423	316	107	2,352	2,316	2,316	-
Office on asian and pacific islander affairs	-	-	-	-	-	-	-	-
Office of veterans affairs	-	-	-	-	5	5	-	5
Department of youth rehabilitation services	-	-	-	-	-	-	-	-
Department on disability services	-	-	-	-	7,710	13,974	13,885	89
Department of health care finance	-	-	-	-	4,028	3,067	1,395	1,672
Deputy mayor for health and human services	-	-	-	-	-	-	-	-
Not-for-profit hospital corporation subsidy	-	-	-	-	-	-	-	-
Total human support services	765	1,117	888	229	41,841	47,133	39,405	7,728

Exhibit D-2

DISTRICT OF COLUMBIA
SCHEDULE OF BUDGETARY BASIS OPERATIONS BY SOURCE OF FUNDS
Year Ended September 30, 2020
(\$000s)

	Local Source				Federal Source			
	Original Budget	Revised Budget	Actual	Variance	Original Budget	Revised Budget	Actual	Variance
Public works								
Deputy mayor operations and infrastructure	1,304	1,224	1,115	109	-	-	-	-
Department of public works	150,885	147,736	146,535	1,201	-	-	-	-
Department of transportation	108,641	112,894	111,085	1,809	14,509	4,710	4,710	-
Department of for-hire vehicles	5,895	5,525	5,406	119	-	-	-	-
Department of motor vehicles	34,776	37,021	35,749	1,272	-	-	-	-
Washington metro area transit commission	158	158	158	-	-	-	-	-
Mass transit subsidies	419,622	390,186	389,453	733	-	-	-	-
Department of energy and environment	30,395	27,010	26,429	581	30,095	22,412	22,151	261
Total public works	751,676	721,754	715,930	5,824	44,604	27,122	26,861	261
Other								
Repayment of loans and interest	793,784	782,461	781,731	730	18,465	18,465	17,044	1,421
Debt service - issuance costs	9,000	9,000	6,127	2,873	-	-	-	-
Commercial paper program	10,000	4,841	4,841	-	-	-	-	-
Settlements and judgments fund	28,025	16,478	16,154	324	-	-	-	-
Wilson building	3,807	4,540	4,081	459	-	-	-	-
D.C. retiree health contribution	47,300	47,300	47,300	-	-	-	-	-
Repayment of revenue bonds	7,839	7,839	6,293	1,546	-	-	-	-
Convention center transfer	149,497	84,167	84,167	-	-	-	-	-
Highway transportation fund	26,298	22,472	22,472	-	-	-	-	-
Emergency planning and security fund	-	43,000	43,000	-	28,790	13,437	13,437	-
Workforce investments	89,068	5,311	-	5,311	-	-	-	-
Operating lease-equipment	4,486	4,486	4,486	-	-	-	-	-
Pay-as-you-go capital fund	203,245	204,445	204,445	-	-	-	-	-
Non-departmental	3,100	14,253	-	14,253	-	-	-	-
Total other	1,375,449	1,250,593	1,225,097	25,496	47,255	31,902	30,481	1,421
Total	\$ 9,134,168	\$ 8,833,028	\$ 8,720,210	\$ 112,818	\$ 3,474,017	\$ 4,199,364	\$ 4,062,844	\$ 136,520

Exhibit D-2

DISTRICT OF COLUMBIA
SCHEDULE OF BUDGETARY BASIS OPERATIONS BY SOURCE OF FUNDS
Year Ended September 30, 2020
(\$000s)

	Private Grants				Other Source			
	Original Budget	Revised Budget	Actual	Variance	Original Budget	Revised Budget	Actual	Variance
Public works								
Deputy mayor operations and infrastructure	-	-	-	-	-	-	-	-
Department of public works	-	6	6	-	9,191	12,355	9,624	2,731
Department of transportation	-	-	-	-	23,508	21,041	16,823	4,218
Department of for-hire vehicles	-	-	-	-	13,224	9,005	8,997	8
Department of motor vehicles	-	-	-	-	9,955	9,955	6,240	3,715
Washington metro area transit commission	-	-	-	-	-	-	-	-
Mass transit subsidies	-	-	-	-	48,000	34,817	34,817	-
Department of energy and environment	3,486	166	166	-	116,277	125,570	96,343	29,227
Total public works	<u>3,486</u>	<u>172</u>	<u>172</u>	<u>-</u>	<u>220,155</u>	<u>212,743</u>	<u>172,844</u>	<u>39,899</u>
Other								
Repayment of loans and interest	-	-	-	-	5,983	5,983	5,983	-
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	-	-	-	-	3,730	3,730	3,033	697
Highway transportation fund	-	-	-	-	-	-	-	-
Emergency planning and security fund	-	-	-	-	-	-	-	-
Workforce investments	-	-	-	-	-	-	-	-
Operating lease-equipment	-	-	-	-	-	-	-	-
Pay-as-you-go capital fund	-	-	-	-	81,679	76,496	76,496	-
Non-departmental	-	-	-	-	8,189	5,189	-	5,189
Total other	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>99,581</u>	<u>91,398</u>	<u>85,512</u>	<u>5,886</u>
Total	<u>\$ 8,349</u>	<u>\$ 10,763</u>	<u>\$ 10,117</u>	<u>\$ 646</u>	<u>\$ 770,951</u>	<u>\$ 711,369</u>	<u>\$ 605,299</u>	<u>\$ 106,070</u>

See accompanying Independent Auditors' Report.

Exhibit D-3

**DISTRICT OF COLUMBIA
SCHEDULE OF BUDGET REVISIONS
Year Ended September 30, 2020
(\$000s)**

	Local Source			Federal Resources		
	Original Budget	Revisions	Revised Budget	Original Budget	Revisions	Revised Budget
REVENUES AND OTHER SOURCES						
Taxes:						
Property taxes	\$ 2,843,837	\$ (6,311)	\$ 2,837,526	\$ -	\$ -	\$ -
Sales and use taxes	1,710,836	(408,094)	1,302,742	-	-	-
Income and franchise taxes	2,789,756	206,810	2,996,566	-	-	-
Gross receipts and other taxes	853,470	(89,568)	763,902	-	-	-
Total taxes	8,197,899	(297,163)	7,900,736	-	-	-
Licenses and permits	132,079	(9,507)	122,572	-	-	-
Fines and forfeitures	167,535	(19,335)	148,200	-	-	-
Charges for services	79,177	(6,509)	72,668	-	-	-
Miscellaneous	132,854	18,867	151,721	-	-	-
Other sources	-	-	-	-	-	-
Federal contributions	-	-	-	136,718	225,435	362,153
Operating grants	-	-	-	3,337,299	499,912	3,837,211
Bond proceeds	9,000	-	9,000	-	-	-
Fund balance released from restrictions	339,609	223,124	562,733	-	-	-
Interfund transfer-from office of lottery and gaming	61,990	(22,543)	39,447	-	-	-
Interfund transfer-others	15,305	10,889	26,194	-	-	-
Total revenues and other sources	9,135,448	(102,177)	9,033,271	3,474,017	725,347	4,199,364
EXPENDITURES AND OTHER USES						
Governmental direction and support	805,217	52,631	857,848	30,779	93,081	123,860
Economic development and regulation	407,284	7,191	414,475	97,211	4,759	101,970
Public safety and justice	1,189,128	(156,200)	1,032,928	162,381	318,135	480,516
Public education system	2,386,882	(276,382)	2,110,500	400,237	(115,429)	284,808
Public education AY21 expenditure	-	339,112	339,112	-	-	-
Human support services	2,218,532	(112,714)	2,105,818	2,691,550	457,636	3,149,186
Public works	751,676	(29,922)	721,754	44,604	(17,482)	27,122
Repayment of loans and interest	793,784	(11,323)	782,461	18,465	-	18,465
Debt service - issuance costs	9,000	-	9,000	-	-	-
Commercial paper program	10,000	(5,159)	4,841	-	-	-
Settlements and judgments fund	28,025	(11,547)	16,478	-	-	-
Wilson building	3,807	733	4,540	-	-	-
D.C. retiree health contribution	47,300	-	47,300	-	-	-
Repayment of revenue bonds	7,839	-	7,839	-	-	-
Convention center transfer	149,497	(65,330)	84,167	-	-	-
Highway transportation fund	26,298	(3,826)	22,472	-	-	-
Emergency planning and security fund	-	43,000	43,000	28,790	(15,353)	13,437
Workforce investments	89,068	(83,757)	5,311	-	-	-
Operating lease-equipment	4,486	-	4,486	-	-	-
Emergency and contingency reserve funds	-	-	-	-	-	-
Pay-as-you-go capital fund	203,245	1,200	204,445	-	-	-
Non-departmental	3,100	11,153	14,253	-	-	-
Total expenditures and other uses	9,134,168	(301,140)	8,833,028	3,474,017	725,347	4,199,364
Excess (deficit) of revenues and other sources over (under) expenditures and other uses	\$ 1,280	\$ 198,963	\$ 200,243	\$ -	\$ -	\$ -

Exhibit D-3

DISTRICT OF COLUMBIA
SCHEDULE OF BUDGET REVISIONS
Year Ended September 30, 2020
(\$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	-	-	-	711,033	(136,366)	574,667
Federal contributions	-	-	-	-	-	-
Operating grants	8,349	2,414	10,763	-	-	-
Bond proceeds	-	-	-	-	-	-
Fund balance released from restrictions	-	-	-	59,921	76,781	136,702
Interfund transfer-from office of lottery and gaming	-	-	-	-	-	-
Interfund transfer-others	-	-	-	-	-	-
Total revenues and other sources	8,349	2,414	10,763	770,954	(59,585)	711,369
EXPENDITURES AND OTHER USES						
Governmental direction and support	552	1,719	2,271	83,397	(11,389)	72,008
Economic development and regulation	712	2,018	2,730	240,304	(31,657)	208,647
Public safety and justice	-	624	624	57,771	(1,550)	56,221
Public education system	2,834	1,015	3,849	27,902	(4,683)	23,219
Public education AY21 expenditure	-	-	-	-	-	-
Human support services	765	352	1,117	41,841	5,292	47,133
Public works	3,486	(3,314)	172	220,155	(7,412)	212,743
Repayment of loans and interest	-	-	-	5,983	-	5,983
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	-	-	-	3,730	-	3,730
Highway transportation fund	-	-	-	-	-	-
Emergency planning and security fund	-	-	-	-	-	-
Workforce investments	-	-	-	-	-	-
Operating lease-equipment	-	-	-	-	-	-
Emergency and contingency reserve funds	-	-	-	-	-	-
Pay-as-you-go capital fund	-	-	-	81,679	(5,183)	76,496
Non-departmental	-	-	-	8,189	(3,000)	5,189
Total expenditures and other uses	8,349	2,414	10,763	770,951	(59,582)	711,369
Excess (deficit) of revenues and other sources over (under) expenditures and other uses	\$ -	\$ -	\$ -	\$ 3	\$ (3)	\$ -

See accompanying Independent Auditors' Report.