

## BASIC FINANCIAL STATEMENTS

The basic financial statements include the *Government-Wide Financial Statements*, *Governmental Fund Financial Statements*, *Budgetary Comparison Statement*, *Proprietary Fund Financial Statements*, *Fiduciary Fund Financial Statements* and the *Discretely Presented Component Units Financial Statements*. These financial statements present different views of the District.

Following the basic financial statements are the *Notes to the Basic Financial Statements* which explain some of the information in the financial statements and provide more details.

Exhibit 1-a

**DISTRICT OF COLUMBIA**  
**STATEMENT OF NET POSITION**  
**September 30, 2021**  
**(With Comparative Totals at September 30, 2020)**  
**(\$000s)**

	Primary Government		Totals		Component Units
	Governmental Activities	Business-Type Activities	2021	2020	
<b>ASSETS</b>					
Cash and cash equivalents	\$ 1,657,401	\$ 64,572	\$ 1,721,973	\$ 2,265,681	\$ 116,724
Investments	-	-	-	-	217,535
Taxes receivable, net	613,094	-	613,094	508,394	-
Accounts receivable, net	370,035	49,105	419,140	471,335	16,431
Other receivables	-	-	-	-	12,093
Due from federal government	836,711	28,506	865,217	917,720	445
Due from component units	3,118	-	3,118	3,965	-
Due from primary government	-	-	-	-	26,181
Internal balances	(33,080)	33,080	-	-	-
Inventories	42,809	6,045	48,854	53,793	-
Other current assets	26,976	2,790	29,766	13,611	9,047
Derivative instrument assets	516	-	516	246	-
Cash and cash equivalents (restricted)	4,362,291	50,028	4,412,319	2,727,871	63,526
Investments (restricted)	280,591	410	281,001	117,881	499,709
Other long-term assets	484,236	-	484,236	406,873	221,352
Net pension and OPEB assets	2,370,001	-	2,370,001	615,395	-
Depreciable capital assets, net	13,273,327	52,579	13,325,906	12,691,824	775,991
Non-depreciable capital assets	2,680,712	10,031	2,690,743	2,694,018	43,667
<b>Total assets</b>	<b>26,968,738</b>	<b>297,146</b>	<b>27,265,884</b>	<b>23,488,607</b>	<b>2,002,701</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>					
Derivative instrument - hedge	19,686	-	19,686	29,028	-
Pension and OPEB	87,111	-	87,111	253,501	-
Advance refunding loss	3,312	-	3,312	3,998	11,141
<b>Total deferred outflows of resources</b>	<b>110,109</b>	<b>-</b>	<b>110,109</b>	<b>286,527</b>	<b>11,141</b>
<b>LIABILITIES</b>					
Accounts payable	941,053	117,853	1,058,906	1,091,119	42,035
Compensation payable	295,137	8,280	303,417	226,652	17,471
Due to federal government	-	15,717	15,717	-	1,539
Due to component units	26,181	-	26,181	21,969	-
Due to primary government	-	-	-	-	3,118
Accrued liabilities	378,353	10,139	388,492	401,625	9,146
Accrued interest payable	173,947	-	173,947	202,518	-
Unearned revenues	2,042,043	97	2,042,140	308,523	15,730
Other current liabilities	78,830	4,288	83,118	76,919	161,552
Derivative instrument liabilities	19,686	-	19,686	29,028	-
Long-term liabilities:					
Due within one year	959,322	603	959,925	823,611	17,724
Due in more than one year	13,051,249	21,365	13,072,614	13,678,676	740,274
<b>Total liabilities</b>	<b>17,965,801</b>	<b>178,342</b>	<b>18,144,143</b>	<b>16,860,640</b>	<b>1,008,589</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Capital lease and loans	295,187	-	295,187	256,201	-
Pension and OPEB	1,608,747	-	1,608,747	156,238	-
<b>Total deferred inflows of resources</b>	<b>1,903,934</b>	<b>-</b>	<b>1,903,934</b>	<b>412,439</b>	<b>-</b>
<b>NET POSITION</b>					
Net investment in capital assets	3,944,820	62,610	4,007,430	3,303,025	534,543
Restricted for:					
Expendable					
Pension and OPEB	848,365	-	848,365	483,245	-
Debt service	375,673	-	375,673	391,025	-
Benefit payments	-	34,668	34,668	73,538	-
Capital projects	25,803	10,490	36,293	49,724	-
Purpose restrictions	154,942	-	154,942	124,409	-
Emergency and contingency reserves	475,641	-	475,641	466,935	-
Universal paid leave	457,189	-	457,189	356,442	-
Other	37,169	-	37,169	36,258	180,974
Nonexpendable	-	-	-	-	31,945
Unrestricted	889,510	11,036	900,546	1,217,454	257,791
<b>Total net position</b>	<b>\$ 7,209,112</b>	<b>\$ 118,804</b>	<b>\$ 7,327,916</b>	<b>\$ 6,502,055</b>	<b>\$ 1,005,253</b>

The notes to financial statements are an integral part of this statement.

DISTRICT OF COLUMBIA  
STATEMENT OF ACTIVITIES  
For the Year Ended September 30, 2021  
(With Comparative Totals for the Year Ended September 30, 2020)  
(\$000s)

Exhibit 1-b

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position				Component Units
		Charges for Services, Fees, Fines and Forfeitures	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	2021	2020	
<b>GOVERNMENTAL ACTIVITIES</b>									
Governmental direction and support	\$ 1,412,671	\$ 27,838	\$ 164,863	\$ -	\$ (1,219,970)		\$ (1,219,970)	\$ (1,084,773)	
Economic development and regulation	722,913	324,049	310,364	-	(88,500)		(88,500)	(153,900)	
Public safety and justice	1,880,627	165,045	756,418	-	(959,164)		(959,164)	(988,160)	
Public education system	3,400,015	11,853	583,482	-	(2,804,680)		(2,804,680)	(2,882,398)	
Human support services	6,041,025	5,438	4,014,550	60,575	(1,960,462)		(1,960,462)	(1,984,993)	
Operations and infrastructure	1,338,065	290,497	40,930	248,642	(757,996)		(757,996)	(703,525)	
Public transportation	458,346	-	-	-	(458,346)		(458,346)	(424,271)	
Interest on long-term debt	424,627	-	-	-	(424,627)		(424,627)	(430,752)	
<b>Total governmental activities</b>	<b>15,678,289</b>	<b>824,720</b>	<b>5,870,607</b>	<b>309,217</b>	<b>(8,673,745)</b>		<b>(8,673,745)</b>	<b>(8,652,772)</b>	
<b>BUSINESS-TYPE ACTIVITIES</b>									
Office of lottery and gaming	218,086	266,308	-	-	-	\$ 48,222	48,222	37,946	
Unemployment compensation	1,497,798	-	1,262,717	-	-	(235,081)	(235,081)	(566,344)	
Not-for-profit hospital corporation	150,034	93,030	4,544	-	-	(52,460)	(52,460)	(37,669)	
<b>Total business-type activities</b>	<b>1,865,918</b>	<b>359,338</b>	<b>1,267,261</b>	<b>-</b>	<b>-</b>	<b>(239,319)</b>	<b>(239,319)</b>	<b>(566,067)</b>	
<b>Total primary government</b>	<b>\$ 17,544,207</b>	<b>\$ 1,184,058</b>	<b>\$ 7,137,868</b>	<b>309,217</b>	<b>(8,673,745)</b>	<b>(239,319)</b>	<b>(8,913,064)</b>	<b>(9,218,839)</b>	
<b>COMPONENT UNITS</b>									
Health benefit exchange authority	\$ 48,194	\$ 3,962	\$ 445	\$ -					\$ (43,787)
Convention center	138,570	13,646	-	-					(124,924)
Green finance authority	2,932	100	-	-					(2,832)
Housing finance agency	29,582	29,133	-	-					(449)
University of the District of Columbia	175,023	24,973	33,690	16,444					(99,916)
<b>Total component units</b>	<b>\$ 394,301</b>	<b>\$ 71,814</b>	<b>\$ 34,135</b>	<b>16,444</b>					<b>(271,908)</b>
<b>GENERAL REVENUES:</b>									
Taxes:									
Property					3,152,529	-	3,152,529	3,061,745	-
Sales and use					1,310,154	-	1,310,154	1,317,113	-
Income and franchise					3,486,898	-	3,486,898	3,021,673	-
Gross receipts					373,421	-	373,421	374,112	-
Other					585,257	145,775	731,032	629,821	-
Investment earnings					8,289	1,453	9,742	41,016	18,835
Miscellaneous					675,149	-	675,149	616,477	69,309
Subsidy from primary government					-	-	-	-	164,015
Transfer in (out)					(43,679)	43,679	-	-	-
<b>Total general revenues and transfers</b>					<b>9,548,018</b>	<b>190,907</b>	<b>9,738,925</b>	<b>9,061,957</b>	<b>252,159</b>
Change in net position					874,273	(48,412)	825,861	(156,882)	(19,749)
Net position as of October 1					6,334,839	167,216	6,502,055	6,658,937	1,025,002
<b>Net position as of September 30</b>					<b>\$ 7,209,112</b>	<b>\$ 118,804</b>	<b>\$ 7,327,916</b>	<b>\$ 6,502,055</b>	<b>\$ 1,005,253</b>

The notes to financial statements are an integral part of this statement.

Note: During fiscal year 2021, agencies comprising certain appropriation titles/functions were changed. Consequently, amounts reported for these agencies in fiscal year 2020 have been reclassified to the new appropriation titles/functions for comparative purposes.

Exhibit 2-a

**DISTRICT OF COLUMBIA  
BALANCE SHEET  
Governmental Funds  
September 30, 2021  
(With Comparative Totals at September 30, 2020)  
(\$000s)**

	General	Federal and Private Resources	Housing Production Trust	General Capital Improvements	Nonmajor Governmental Funds	Total	
						2021	2020
<b>ASSETS</b>							
Cash and cash equivalents	\$ 1,657,401	\$ -	\$ -	\$ -	\$ -	\$ 1,657,401	\$ 2,196,208
Taxes receivable, net	607,556	-	-	-	5,538	613,094	508,394
Accounts receivable, net	314,135	20,136	-	4,377	31,387	370,035	431,926
Due from federal government	111	741,363	-	95,237	-	836,711	833,218
Due from other funds	1,250,243	15,796	7,994	-	10,007	1,284,040	594,477
Due from component units	1,453	-	-	-	1,665	3,118	3,965
Inventories	42,809	-	-	-	-	42,809	47,769
Other current assets	8,708	18,040	-	-	228	26,976	12,555
Cash and cash equivalents (restricted)	1,064,590	2,007,233	305,721	158,899	825,848	4,362,291	2,584,980
Investments (restricted)	276,200	1,976	-	-	2,415	280,591	117,072
Other long-term assets	113,625	175,544	91,643	103,424	-	484,236	406,873
<b>Total assets</b>	<b>\$ 5,336,831</b>	<b>\$ 2,980,088</b>	<b>\$ 405,358</b>	<b>\$ 361,937</b>	<b>\$ 877,088</b>	<b>\$ 9,961,302</b>	<b>\$ 7,737,437</b>
<b>LIABILITIES</b>							
Accounts payable	\$ 537,165	\$ 154,936	\$ 10,562	\$ 229,047	\$ 9,343	\$ 941,053	\$ 911,209
Compensation payable	265,143	25,602	-	4,190	202	295,137	214,361
Due to other funds	27,760	517,865	36,712	583,120	151,663	1,317,120	568,114
Due to component units	19,540	2,557	-	3,886	198	26,181	21,969
Accrued liabilities	254,543	62,413	-	-	1,134	318,090	339,207
Unearned revenue	74,376	1,876,965	-	90,702	-	2,042,043	308,462
Other current liabilities	63,426	1	-	10,817	4,586	78,830	70,226
<b>Total liabilities</b>	<b>1,241,953</b>	<b>2,640,339</b>	<b>47,274</b>	<b>921,762</b>	<b>167,126</b>	<b>5,018,454</b>	<b>2,433,548</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>							
Unavailable revenues	496,172	469,592	91,643	38,514	2,668	1,098,589	955,558
<b>FUND BALANCES</b>							
Nonspendable	42,809	-	-	-	-	42,809	47,769
Restricted	1,043,425	-	266,441	-	707,294	2,017,160	2,145,662
Committed	2,463,172	-	-	-	-	2,463,172	2,193,438
Assigned	49,300	-	-	-	-	49,300	-
Unassigned	-	(129,843)	-	(598,339)	-	(728,182)	(38,538)
<b>Total fund balances (deficits)</b>	<b>3,598,706</b>	<b>(129,843)</b>	<b>266,441</b>	<b>(598,339)</b>	<b>707,294</b>	<b>3,844,259</b>	<b>4,348,331</b>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b>\$ 5,336,831</b>	<b>\$ 2,980,088</b>	<b>\$ 405,358</b>	<b>\$ 361,937</b>	<b>\$ 877,088</b>		<b>\$ 7,737,437</b>

Amounts reported for governmental activities in the statement of net position (Exhibit 1-a) are different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds.	15,954,039
Certain long-term assets are not available to pay current period expenditures and are therefore not recognized as revenues in the governmental funds.	
Unavailable tax revenues (Exhibit A-1)	\$ 263,787
Other general fund unavailable revenues (Exhibit A-1)	232,385
Unavailable revenues - federal and private resources (Exhibit 2-a)	469,592
Unavailable revenues - housing production trust (Exhibit 2-a)	91,643
Unavailable revenues - general capital improvements (Exhibit 2-a)	38,514
Unavailable revenues - nonmajor funds (Exhibit 2-a)	2,668
Net unavailable revenue	1,098,589
Deferred inflows of resources - capital lease and loans (Exhibit 1-a)	(295,187)
Deferred inflows of resources - pension and OPEB (Exhibit 1-a)	(1,608,747)
Deferred outflows of resources - pension and OPEB (Exhibit 1-a)	87,111
Net pension and OPEB asset (Exhibit 1-a)	2,370,001
Retainage liability not to be paid with current resources	(60,263)
Advance refunding loss (Exhibit 1-a)	3,312
Derivative instrument asset (Exhibit 1-a)	516
Certain liabilities are not due and payable in the current period:	
General obligation bonds (Note 7, Table N7-1)	\$ (5,202,750)
Income tax revenue bonds (Note 7, Table N7-1)	(4,954,180)
Tobacco settlement bonds (Note 7, Table N7-1)	(487,644)
TIF bonds (Note 7, Table N7-1)	(123,203)
GARVEE (Note 7, Table N7-1)	(280,675)
Ballpark bonds (Note 7, Table N7-1)	(183,200)
QZAB (Note 7, Table N7-1)	(1,105)
Accrued interest payable (Exhibit 1-a)	(173,947)
Deed tax revenue bonds (Note 7, Table N7-1)	(35,215)
PILOT revenue bonds and notes (Note 7, Table N7-1)	(174,196)
Other long-term liabilities (Note 7, Table N7-1)	(2,568,403)
Total liabilities not due and payable in the current period:	(14,184,518)
<b>Net position of governmental activities</b>	<b>\$ 7,209,112</b>

The notes to financial statements are an integral part of this statement.

Exhibit 2-b

**DISTRICT OF COLUMBIA**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**Governmental Funds**  
**For the Year Ended September 30, 2021**  
**(With Comparative Totals for the Year Ended September 30, 2020)**  
**(\$000s)**

	General	Federal and Private Resources	Housing Production Trust	General Capital Improvements	Nonmajor Governmental Funds	Total	
						2021	2020
<b>REVENUES</b>							
Taxes:							
Property taxes	\$ 3,048,594	\$ -	\$ -	\$ -	\$ 43,215	\$ 3,091,809	\$ 3,003,618
Sales and use taxes	1,293,992	-	-	-	16,277	1,310,269	1,317,112
Income and franchise taxes	3,506,271	-	-	-	-	3,506,271	3,104,933
Gross receipts taxes	326,883	-	-	-	46,537	373,420	374,112
Other taxes	508,219	-	77,037	-	-	585,256	489,989
Fines and forfeitures	145,147	-	-	-	-	145,147	158,030
Licenses and permits	141,467	-	-	-	-	141,467	141,007
Charges for services	267,940	2,877	-	-	308,151	578,968	580,623
Miscellaneous	561,581	44,344	9,326	6,796	47,714	669,761	585,022
Investment earnings	5,372	926	28	4	1,959	8,289	30,176
Federal contributions	-	1,307,786	-	-	-	1,307,786	920,806
Operating grants	-	4,482,637	-	309,218	-	4,791,855	3,967,059
<b>Total revenues</b>	<b>9,805,466</b>	<b>5,838,570</b>	<b>86,391</b>	<b>316,018</b>	<b>463,853</b>	<b>16,510,298</b>	<b>14,672,487</b>
<b>EXPENDITURES</b>							
Current:							
Governmental direction and support	1,125,114	171,330	-	-	46,854	1,343,298	1,241,170
Economic development and regulation	321,227	153,326	110,442	-	61,201	646,196	523,294
Public safety and justice	1,329,700	733,413	-	-	-	2,063,113	2,016,966
Public education system	2,722,845	598,716	-	-	-	3,321,561	3,143,611
Human support services	1,978,088	4,018,585	-	-	-	5,996,673	5,208,828
Operations and infrastructure	578,649	45,875	-	-	-	624,524	610,507
Public transportation	458,346	-	-	-	-	458,346	424,271
Debt service:							
Principal	332,526	-	-	13,495	76,519	422,540	481,987
Interest	469,540	16,756	-	14,391	42,988	543,675	540,051
Fiscal charges	2,317	-	-	-	-	2,317	19,525
Capital outlay	-	-	-	1,706,374	36,147	1,742,521	1,808,426
<b>Total expenditures</b>	<b>9,318,352</b>	<b>5,738,001</b>	<b>110,442</b>	<b>1,734,260</b>	<b>263,709</b>	<b>17,164,764</b>	<b>16,018,636</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>487,114</b>	<b>100,569</b>	<b>(24,051)</b>	<b>(1,418,242)</b>	<b>200,144</b>	<b>(654,466)</b>	<b>(1,346,149)</b>
<b>OTHER FINANCING SOURCES (USES)</b>							
Debt issuance	-	-	-	163,665	29,408	193,073	1,645,737
Refunding debt issuance	-	-	-	-	-	-	1,647,745
Premium on sale of bonds	-	-	-	-	-	-	663,009
Payment to refunded bond escrow agent	-	-	-	-	-	-	(1,850,494)
Transfers in	245,618	-	174,269	308,147	43,538	771,572	497,905
Transfers out	(394,860)	(191,874)	-	(21,756)	(206,761)	(815,251)	(494,523)
Sale of capital assets	1,000	-	-	-	-	1,000	5,457
<b>Total other financing sources (uses)</b>	<b>(148,242)</b>	<b>(191,874)</b>	<b>174,269</b>	<b>450,056</b>	<b>(133,815)</b>	<b>150,394</b>	<b>2,114,836</b>
Net change in fund balances	338,872	(91,305)	150,218	(968,186)	66,329	(504,072)	768,687
Fund balances as of October 1	3,259,834	(38,538)	116,223	369,847	640,965	4,348,331	3,579,644
<b>Fund balances (deficits) as of September 30</b>	<b>\$ 3,598,706</b>	<b>\$ (129,843)</b>	<b>\$ 266,441</b>	<b>\$ (598,339)</b>	<b>\$ 707,294</b>	<b>\$ 3,844,259</b>	<b>\$ 4,348,331</b>

The notes to financial statements are an integral part of this statement.

**Note:**

During fiscal year 2021, agencies comprising certain appropriation titles/functions were changed. Consequently, amounts reported for these agencies in fiscal year 2020 have been reclassified to the new appropriation titles/functions for comparative purposes.

## Exhibit 2-c

**DISTRICT OF COLUMBIA**  
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS**  
**TO THE STATEMENT OF ACTIVITIES**  
**For the Year Ended September 30, 2021**  
**(\$000s)**

Net change in fund balances - total governmental funds \$ (504,072)

Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays that are capitalized exceeded depreciation expense in the current period.

Non-depreciable capital asset additions (Note 5, Table N5-1)	\$ 1,158,590	
Depreciation expense (Note 5, Table N5-1)	(516,510)	
Depreciable capital asset additions (Note 5, Table N5-1)	6,225	
Transfers/dispositions, net (Note 5, Table N5-1)	<u>(9,972)</u>	
Net adjustment		638,333

Deferred inflows of resources, including property tax revenues which were earned but whose current financial resources are not available for the purpose of recognition in the governmental funds were recognized in the government-wide financial statements.

Current year deferred inflows of resources	826,546	
Prior year deferred inflows of resources	<u>(724,533)</u>	
Net adjustment		102,013

Proceeds from long-term liabilities provide current financial resources to governmental funds, but issuing debt increases the long-term liabilities in the statement of net position. Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. This is the amount by which long-term liabilities additions exceeded reductions. (Note 7, Table N7-22)

Long-term liabilities additions	(545,983)	
Long-term liabilities reductions	<u>1,027,241</u>	
Net adjustment		481,258

Pension and OPEB expenses reported in statement of activities was adjusted to reflect the difference between the actuarial assumptions and actual performance of the District retirement funds.

Change in net pension assets - teachers fund (Note 8, Table N8-6)	246,266	
Change in net pension assets - police officers and fire fighters' fund (Note 8, Table N8-6)	1,214,033	
Change in net OPEB assets - OPEB fund (Note 9, Table N9-5)	294,307	
Decrease in deferred outflows of resources - teachers fund over prior year (Note 8, Table N8-8)	(52,476)	
Decrease in deferred outflows of resources - police officers and fire fighters over prior year (Note 8, Table N8-8)	(68,051)	
Decrease in deferred outflows of resources - OPEB fund over prior year (Note 9, Table N9-8)	(45,862)	
Increase in deferred inflows of resources - teachers' retirement fund over prior year (Note 8, Table N8-8)	(336,043)	
Increase in deferred inflows of resources - police officers and fire fighters' fund over prior year (Note 8, Table N8-8)	(900,172)	
Increase in deferred inflows of resources - OPEB fund over prior year (Note 9, Table N9-8)	<u>(216,294)</u>	
Net adjustment		135,708

Other adjustments include:

Change in advance refunding loss amortization over prior year (Exhibit 1-a)	(686)	
Change in realized capital lease gain over prior year	2,032	
Decrease in long-term accrued interest payable over prior year (Exhibit 1-a)	28,571	
Increase in retainage payables over prior year	<u>(9,154)</u>	
Net adjustment		20,763

Investment income from investment derivative instruments (Note 2, Table N2-13)

	270	
<b>Change in net position of governmental activities</b>	<u><u>\$ 874,273</u></u>	

The notes to financial statements are an integral part of this statement.

**DISTRICT OF COLUMBIA  
BUDGETARY COMPARISON STATEMENT  
For the Year Ended September 30, 2021  
(\$000s)**

	General Fund				Federal and Private Resources				Totals			
	Budget		Actual	Variance	Budget		Actual	Variance	Budget		Actual	Variance
	Original	Revised			Original	Revised			Original	Revised		
<b>REVENUES AND OTHER SOURCES</b>												
Taxes:												
Property taxes	\$ 2,871,404	\$ 2,948,821	\$ 2,994,438	\$ 45,617	\$ -	\$ -	\$ -	\$ -	\$ 2,871,404	\$ 2,948,821	\$ 2,994,438	\$ 45,617
Sales and use taxes	1,431,068	1,212,901	1,293,564	80,663	-	-	-	-	1,431,068	1,212,901	1,293,564	80,663
Income and franchise taxes	2,871,349	3,422,977	3,506,270	83,293	-	-	-	-	2,871,349	3,422,977	3,506,270	83,293
Gross receipts and other taxes	826,538	830,116	831,816	1,700	-	-	-	-	826,538	830,116	831,816	1,700
Total taxes	8,000,359	8,414,815	8,626,088	211,273	-	-	-	-	8,000,359	8,414,815	8,626,088	211,273
Licenses and permits	121,761	123,659	126,367	2,708	-	-	-	-	121,761	123,659	126,367	2,708
Fines and forfeitures	128,718	135,763	137,544	1,781	-	-	-	-	128,718	135,763	137,544	1,781
Charges for services	73,731	67,690	80,588	12,898	-	-	-	-	73,731	67,690	80,588	12,898
Miscellaneous	143,792	115,471	143,999	28,528	-	-	-	-	143,792	115,471	143,999	28,528
Other sources	733,443	671,475	664,307	(7,168)	-	-	-	-	733,443	671,475	664,307	(7,168)
Federal contributions	-	-	-	-	197,730	733,268	731,282	(1,986)	197,730	733,268	731,282	(1,986)
Operating grants	-	-	-	-	3,680,086	4,560,330	4,081,719	(478,611)	3,680,086	4,560,330	4,081,719	(478,611)
Bond proceeds	10,000	1,000	-	(1,000)	-	-	-	-	10,000	1,000	-	(1,000)
Fund balance released from restrictions	616,658	837,067	832,548	(4,519)	-	-	-	-	616,658	837,067	832,548	(4,519)
Interfund transfer-from office of lottery and gaming	51,373	37,899	48,150	10,251	-	-	-	-	51,373	37,899	48,150	10,251
Interfund transfer-others	49,346	198,198	197,429	(769)	-	-	-	-	49,346	198,198	197,429	(769)
<b>Total revenues and other sources</b>	<b>9,929,181</b>	<b>10,603,037</b>	<b>10,857,020</b>	<b>253,983</b>	<b>3,877,816</b>	<b>5,293,598</b>	<b>4,813,001</b>	<b>(480,597)</b>	<b>13,806,997</b>	<b>15,896,635</b>	<b>15,670,021</b>	<b>(226,614)</b>
<b>EXPENDITURES AND OTHER USES</b>												
Governmental direction and support	935,273	1,069,180	1,019,455	49,725	32,783	104,021	97,407	6,614	968,056	1,173,201	1,116,862	56,339
Economic development and regulation	374,256	388,081	359,076	29,005	39,868	315,890	310,321	5,569	414,124	703,971	669,397	34,574
Public safety and justice	1,360,879	1,328,909	1,320,489	8,420	192,937	391,129	378,969	12,160	1,553,816	1,720,038	1,699,458	20,580
Public education system	2,723,895	2,378,300	2,325,689	52,611	460,650	599,712	394,815	204,897	3,184,545	2,978,012	2,720,504	257,508
Public education AY22 expenditure	-	360,482	360,482	-	-	-	-	-	-	360,482	360,482	-
Human support services	2,152,204	1,982,922	1,961,104	21,818	2,990,838	3,735,573	3,571,983	163,590	5,143,042	5,718,495	5,533,087	185,408
Operations and infrastructure	1,065,317	1,076,498	1,039,211	37,287	51,708	48,094	45,875	2,219	1,117,025	1,124,592	1,085,086	39,506
Repayment of loans and interest	792,677	788,986	788,986	-	18,465	18,465	16,756	1,709	811,142	807,451	805,742	1,709
Debt service - issuance costs	10,000	1,000	498	502	-	-	-	-	10,000	1,000	498	502
Commercial paper program	6,000	1,853	1,853	-	-	-	-	-	6,000	1,853	1,853	-
Settlements and judgments fund	28,025	18,225	18,029	196	-	-	-	-	28,025	18,225	18,029	196
Inaugural expenses	-	-	-	-	-	34,872	34,872	-	-	34,872	34,872	-
Wilson building	4,464	4,121	3,823	298	-	-	-	-	4,464	4,121	3,823	298
D.C. retiree health contribution	48,400	53,600	53,600	-	-	-	-	-	48,400	53,600	53,600	-
Repayment of revenue bonds	5,691	5,691	3,771	1,920	-	-	-	-	5,691	5,691	3,771	1,920
Convention center transfer	97,358	114,458	76,245	38,213	-	20,053	20,053	-	97,358	134,511	96,298	38,213
Highway transportation fund	30,200	30,200	29,176	1,024	-	-	-	-	30,200	30,200	29,176	1,024
Emergency planning and security fund	-	18,400	14,673	3,727	52,900	25,789	25,789	-	52,900	44,189	40,462	3,727
Workforce investments	-	15,192	-	15,192	-	-	-	-	-	15,192	-	15,192
Pay-as-you-go capital fund	289,398	299,387	298,930	457	-	-	-	-	289,398	299,387	298,930	457
Non-departmental	3,406	806	-	806	37,667	-	-	-	41,073	806	-	806
<b>Total expenditures and other uses</b>	<b>9,927,443</b>	<b>9,936,291</b>	<b>9,675,090</b>	<b>261,201</b>	<b>3,877,816</b>	<b>5,293,598</b>	<b>4,896,840</b>	<b>396,758</b>	<b>13,805,259</b>	<b>15,229,889</b>	<b>14,571,930</b>	<b>657,959</b>
<b>Excess (deficiency) of revenues and other sources over (under) expenditures and other uses</b>	<b>\$ 1,738</b>	<b>\$ 666,746</b>	<b>\$ 1,181,930</b>	<b>\$ 515,184</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (83,839)</b>	<b>\$ (83,839)</b>	<b>\$ 1,738</b>	<b>\$ 666,746</b>	<b>\$ 1,098,091</b>	<b>\$ 431,345</b>

The notes to financial statements are an integral part of this statement.

## Exhibit 3-a

**DISTRICT OF COLUMBIA**  
**STATEMENT OF NET POSITION**  
**Proprietary Funds**  
**September 30, 2021**  
**(With Comparative Totals for the Year Ended September 30, 2020)**  
**(\$000s)**

	Office of Lottery and Gaming	Unemployment Compensation	Not-for-Profit Hospital Corporation	Totals	
				2021	2020
<b>ASSETS</b>					
<b>Current assets:</b>					
Cash and cash equivalents	\$ 18,531	\$ -	\$ 46,041	\$ 64,572	\$ 69,473
Accounts receivable, net	3,340	36,579	9,186	49,105	39,409
Due from federal government	-	28,506	-	28,506	84,502
Due from other funds	-	49,302	24	49,326	929
Inventories	-	-	6,045	6,045	6,024
Other current assets	5	-	2,785	2,790	1,056
Cash and cash equivalents (restricted)	-	50,028	-	50,028	142,891
Investments (restricted)	410	-	-	410	410
<b>Total current assets</b>	<b>22,286</b>	<b>164,415</b>	<b>64,081</b>	<b>250,782</b>	<b>344,694</b>
<b>Noncurrent assets:</b>					
Investments (restricted)	-	-	-	-	399
Depreciable capital assets, net	314	-	52,265	52,579	60,459
Non-depreciable capital assets	-	-	10,031	10,031	9,677
<b>Total noncurrent assets</b>	<b>314</b>	<b>-</b>	<b>62,296</b>	<b>62,610</b>	<b>70,535</b>
<b>Total assets</b>	<b>22,600</b>	<b>164,415</b>	<b>126,377</b>	<b>313,392</b>	<b>415,229</b>
<b>LIABILITIES</b>					
<b>Current liabilities:</b>					
Accounts payable	5,475	97,796	14,582	117,853	179,910
Accrued compensation	518	-	7,762	8,280	12,291
Due to federal government	-	15,717	-	15,717	-
Due to other funds	-	16,234	12	16,246	27,292
Accrued liabilities	10,139	-	-	10,139	11,308
Unearned revenues	97	-	-	97	61
Other current liabilities	-	-	4,288	4,288	6,693
Long-term liabilities due within one year	603	-	-	603	550
<b>Total current liabilities</b>	<b>16,832</b>	<b>129,747</b>	<b>26,644</b>	<b>173,223</b>	<b>238,105</b>
<b>Noncurrent liabilities:</b>					
Long-term liabilities due in more than one year	911	-	20,454	21,365	9,908
<b>Total noncurrent liabilities</b>	<b>911</b>	<b>-</b>	<b>20,454</b>	<b>21,365</b>	<b>9,908</b>
<b>Total liabilities</b>	<b>17,743</b>	<b>129,747</b>	<b>47,098</b>	<b>194,588</b>	<b>248,013</b>
<b>NET POSITION</b>					
Net investment in capital assets	314	-	62,296	62,610	70,136
Restricted - expendable	-	34,668	10,490	45,158	90,550
Unrestricted	4,543	-	6,493	11,036	6,530
<b>Total net position</b>	<b>\$ 4,857</b>	<b>\$ 34,668</b>	<b>\$ 79,279</b>	<b>\$ 118,804</b>	<b>\$ 167,216</b>

The notes to financial statements are an integral part of this statement.



Exhibit 3-b

**DISTRICT OF COLUMBIA**  
**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION**  
**Proprietary Funds**  
**For the Year Ended September 30, 2021**  
**(With Comparative Totals for the Year Ended September 30, 2020)**  
**(\$000s)**

	Office of Lottery and Gaming	Unemployment Compensation	Not-for-Profit Hospital Corporation	Totals	
				2021	2020
<b>OPERATING REVENUES</b>					
Employer taxes	\$ -	\$ 145,775	\$ -	\$ 145,775	\$ 139,833
Charges for services	266,308	-	93,030	359,338	313,407
Benefit contributions - CARES ACT	-	1,250,025	-	1,250,025	969,704
Benefit contributions - other	-	12,692	-	12,692	32,017
Operating grants and contributions	-	-	4,544	4,544	23,912
<b>Total operating revenues</b>	<b>266,308</b>	<b>1,408,492</b>	<b>97,574</b>	<b>1,772,374</b>	<b>1,478,873</b>
<b>OPERATING EXPENSES</b>					
Benefits	-	1,497,798	13,055	1,510,853	1,583,614
Prizes and other expenses	175,044	-	-	175,044	139,515
Personnel services	9,940	-	50,835	60,775	65,175
Supplies	-	-	14,261	14,261	17,271
Utilities	-	-	3,613	3,613	3,494
Insurance	-	-	4,877	4,877	3,460
Rent	-	-	301	301	399
Repairs and maintenance	-	-	3,485	3,485	4,045
Other expenses	-	-	342	342	2,159
Contractual services	33,002	-	44,494	77,496	72,622
Depreciation and amortization	100	-	14,771	14,871	13,353
<b>Total operating expenses</b>	<b>218,086</b>	<b>1,497,798</b>	<b>150,034</b>	<b>1,865,918</b>	<b>1,905,107</b>
<b>Operating income (loss)</b>	<b>48,222</b>	<b>(89,306)</b>	<b>(52,460)</b>	<b>(93,544)</b>	<b>(426,234)</b>
<b>NONOPERATING REVENUES</b>					
Interest, investment and other income	17	1,436	-	1,453	10,840
<b>Total nonoperating revenues</b>	<b>17</b>	<b>1,436</b>	<b>-</b>	<b>1,453</b>	<b>10,840</b>
Income (loss) before transfers	48,239	(87,870)	(52,460)	(92,091)	(415,394)
Transfer in (out)	(48,150)	49,000	42,829	43,679	(3,381)
Change in net position	89	(38,870)	(9,631)	(48,412)	(418,775)
Net position as of October 1	4,768	73,538	88,910	167,216	585,991
<b>Net position as of September 30</b>	<b>\$ 4,857</b>	<b>\$ 34,668</b>	<b>\$ 79,279</b>	<b>\$ 118,804</b>	<b>\$ 167,216</b>

The notes to financial statements are an integral part of this statement.

## Exhibit 3-c

**DISTRICT OF COLUMBIA**  
**STATEMENT OF CASH FLOWS**  
**Proprietary Funds**  
**For the Year Ended September 30, 2021**  
**(With Comparative Totals for the Year Ended September 30, 2020)**  
**(\$000s)**

	Office of Lottery and Gaming	Unemployment Compensation	Not-for-Profit Hospital Corporation	Totals	
				2021	2020
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>					
Cash receipts from customers/employers	\$ 267,393	\$ 128,877	\$ 84,958	\$ 481,228	\$ 426,540
Cash receipts from governmental contributions	-	1,270,340	-	1,270,340	917,442
Other cash receipts	688	2,200	29,624	32,512	80,051
Cash payments to vendors	(34,382)	-	(89,462)	(123,844)	(91,116)
Cash payments to employees	(9,572)	-	(67,965)	(77,537)	(80,258)
Cash payments to claimants	-	(1,544,716)	-	(1,544,716)	(1,460,951)
Other cash payments, including prizes	(173,534)	-	-	(173,534)	(141,313)
<b>Net cash provided (used) by operating activities</b>	<u>50,593</u>	<u>(143,299)</u>	<u>(42,845)</u>	<u>(135,551)</u>	<u>(349,605)</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>					
Interfund transfers in (out)	(48,150)	49,000	40,000	40,850	(38,060)
<b>Net cash provided (used) by noncapital financing activities</b>	<u>(48,150)</u>	<u>49,000</u>	<u>40,000</u>	<u>40,850</u>	<u>(38,060)</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>					
Acquisition of capital assets	-	-	(7,345)	(7,345)	(14,640)
Interfund transfers in	-	-	2,829	2,829	34,679
<b>Net cash provided (used) by capital and related financing activities</b>	<u>-</u>	<u>-</u>	<u>(4,516)</u>	<u>(4,516)</u>	<u>20,039</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>					
Receipts of interest and dividends	17	1,436	-	1,453	10,840
<b>Net cash provided by investing activities</b>	<u>17</u>	<u>1,436</u>	<u>-</u>	<u>1,453</u>	<u>10,840</u>
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>					
	2,460	(92,863)	(7,361)	(97,764)	(356,786)
Cash and cash equivalents at October 1	16,071	142,891	53,402	212,364	569,150
<b>Cash and cash equivalents at September 30</b>	<u>\$ 18,531</u>	<u>\$ 50,028</u>	<u>\$ 46,041</u>	<u>\$ 114,600</u>	<u>\$ 212,364</u>
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>					
Operating income (loss)	\$ 48,222	\$ (89,306)	\$ (52,460)	\$ (93,544)	\$ (426,234)
Depreciation and amortization	100	-	14,771	14,871	13,353
Decrease (increase) in current assets:					
Accounts receivable	1,737	(65,271)	5,466	(58,068)	(4,088)
Other current assets	(2)	55,996	(1,777)	54,217	(87,206)
Increase (decrease) in current liabilities:					
Accounts payable	1,304	(44,718)	11,543	(31,871)	133,754
Accrued liabilities	(607)	-	(4,192)	(4,799)	4,159
Unearned revenues	36	-	-	36	6
Other current liabilities	(197)	-	(16,196)	(16,393)	16,651
<b>Net cash provided (used) by operating activities</b>	<u>\$ 50,593</u>	<u>\$ (143,299)</u>	<u>\$ (42,845)</u>	<u>\$ (135,551)</u>	<u>\$ (349,605)</u>

The notes to financial statements are an integral part of this statement.

Exhibit 4-a

DISTRICT OF COLUMBIA  
STATEMENT OF FIDUCIARY NET POSITION  
Fiduciary Funds  
September 30, 2021  
(\$000s)

	Pension and Other Employee Benefit Trust Funds	Private- Purpose Trust Fund	Custodial Funds
<b>ASSETS</b>			
Cash and cash equivalents	\$ 144,465	\$ 13,226	\$ 56,816
Investments			
Equities	9,575,330	525,673	-
Fixed income securities	3,837,599	258,172	-
Guaranteed investment contracts	-	219,608	-
Real estate	1,002,491	-	-
Private equity	943,089	-	-
Commodities	51,585	-	-
Money market funds	401,504	-	-
Total investments	<u>15,811,598</u>	<u>1,003,453</u>	<u>-</u>
Receivables			
Accounts receivable	-	2,525	21,459
Loan receivable	2,187	-	-
Benefit contributions receivable	47,314	-	-
Other receivables	15,890	-	-
Due from federal government	1,825	-	-
Total receivables	<u>67,216</u>	<u>2,525</u>	<u>21,459</u>
Other current assets	294	-	-
Depreciable capital assets, net	75	-	-
<b>Total assets</b>	<u>16,023,648</u>	<u>1,019,204</u>	<u>78,275</u>
<b>LIABILITIES</b>			
Accounts payable	31,762	383	226
Due to federal government	624	-	-
Other current liabilities	30,658	-	78,049
<b>Total liabilities</b>	<u>63,044</u>	<u>383</u>	<u>78,275</u>
<b>NET POSITION</b>			
Restricted for:			
Pensions	10,936,878	-	-
Other postemployment benefits	2,025,062	-	-
Other employee benefits	2,998,664	-	-
Other purpose	-	1,018,821	-
<b>Net position restricted for pension, other employee benefit, and other purposes</b>	<u>\$ 15,960,604</u>	<u>\$ 1,018,821</u>	<u>\$ -</u>

The notes to financial statements are an integral part of this statement.

## Exhibit 4-b

**DISTRICT OF COLUMBIA**  
**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**  
**Fiduciary Funds**  
**For the Year Ended September 30, 2021**  
**(\$000s)**

	Pension and Other Employee Benefit Trust Funds	Private- Purpose Trust Fund
<b>ADDITIONS</b>		
Contributions:		
Employer	\$ 315,911	\$ -
Plan members	228,127	130,442
Total contributions	544,038	130,442
Investment earnings:		
Net increase in fair value of investments	2,670,178	128,612
Other revenue	425	-
Interest and dividends	104,191	6,135
Total investment gain	2,774,794	134,747
Less: investment expenses	(42,054)	(760)
Net investment earnings	2,732,740	133,987
Other	4,942	-
<b>Total additions</b>	<b>3,281,720</b>	<b>264,429</b>
<b>DEDUCTIONS</b>		
Benefits	414,411	-
Administrative expenses	17,653	2,958
Distributions to participants	-	56,963
Other	1,707	-
<b>Total deductions</b>	433,771	59,921
Change in net position	2,847,949	204,508
Net position as of October 1, as restated	13,112,655	814,313
<b>Net position as of September 30</b>	<b>\$ 15,960,604</b>	<b>\$ 1,018,821</b>

The notes to financial statements are an integral part of this statement.

Exhibit 5-a

**DISTRICT OF COLUMBIA**  
**COMBINING STATEMENT OF NET POSITION**  
**Discretely Presented Component Units**  
**September 30, 2021**  
**(With Comparative Totals at September 30, 2020)**  
**(\$000s)**

	Health Benefit Exchange Authority	Washington Convention and Sports Authority	Green Finance Authority	Housing Finance Agency	University of the District of Columbia	Totals	
						2021	2020
<b>ASSETS</b>							
Current assets:							
Cash and cash equivalents	\$ 28,562	\$ 11,716	\$ 14,056	\$ 32,359	\$ 30,031	\$ 116,724	\$ 105,703
Investments	-	99,441	4,997	62,017	51,080	217,535	215,243
Receivables, net:							
Accounts	2,397	2,217	1,956	-	9,861	16,431	18,984
Other	725	467	-	4,731	6,170	12,093	14,740
Due from federal government	445	-	-	-	-	445	-
Due from primary government	7	12,390	7,000	1,518	5,266	26,181	21,969
Other current assets	-	4,619	12	4,082	334	9,047	8,211
Restricted cash	1,539	6,429	13,254	38,688	3,616	63,526	72,964
Restricted investments	64,457	167,186	-	234,510	33,556	499,709	431,516
<b>Total current assets</b>	<b>98,132</b>	<b>304,465</b>	<b>41,275</b>	<b>377,905</b>	<b>139,914</b>	<b>961,691</b>	<b>889,330</b>
Noncurrent assets:							
Loans receivable	-	-	-	209,405	-	209,405	177,876
Other	-	11,547	-	-	400	11,947	19,004
<b>Total noncurrent assets</b>	<b>-</b>	<b>11,547</b>	<b>-</b>	<b>209,405</b>	<b>400</b>	<b>221,352</b>	<b>196,880</b>
Capital assets, net							
Property and equipment	47,681	501,701	-	1,625	224,984	775,991	829,211
Non-depreciable capital assets	-	20,591	-	573	22,503	43,667	35,476
<b>Total assets</b>	<b>145,813</b>	<b>838,304</b>	<b>41,275</b>	<b>589,508</b>	<b>387,801</b>	<b>2,002,701</b>	<b>1,950,897</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>							
	-	11,141	-	-	-	11,141	9,639
<b>LIABILITIES</b>							
Current liabilities:							
Payables:							
Accounts	21,815	9,394	254	1,818	8,754	42,035	51,233
Compensation	1,199	1,336	61	609	14,266	17,471	17,633
Due to federal government	1,539	-	-	-	-	1,539	-
Due to primary government	873	2,234	-	-	11	3,118	3,965
Accrued liabilities	959	8,039	148	-	-	9,146	12,721
Current maturities	-	16,235	-	1,489	-	17,724	26,901
Unearned revenue	-	6,784	63	-	8,883	15,730	16,914
Other current liabilities	322	7,512	-	151,244	2,474	161,552	138,267
<b>Total current liabilities</b>	<b>26,707</b>	<b>51,534</b>	<b>526</b>	<b>155,160</b>	<b>34,388</b>	<b>268,315</b>	<b>267,634</b>
Noncurrent liabilities:							
Long-term debt:							
Bonds payable	-	450,054	-	278,794	-	728,848	661,644
Other long-term liabilities	-	11,368	58	-	-	11,426	6,256
<b>Total noncurrent liabilities</b>	<b>-</b>	<b>461,422</b>	<b>58</b>	<b>278,794</b>	<b>-</b>	<b>740,274</b>	<b>667,900</b>
<b>Total liabilities</b>	<b>26,707</b>	<b>512,956</b>	<b>584</b>	<b>433,954</b>	<b>34,388</b>	<b>1,008,589</b>	<b>935,534</b>
<b>NET POSITION</b>							
Net investment in capital assets	47,681	237,177	-	2,198	247,487	534,543	560,692
Restricted - expendable	1,539	125,242	13,678	37,887	2,628	180,974	191,309
Restricted - nonexpendable	-	-	-	-	31,945	31,945	27,613
Unrestricted	69,886	(25,930)	27,013	115,469	71,353	257,791	245,388
<b>Total net position</b>	<b>\$ 119,106</b>	<b>\$ 336,489</b>	<b>\$ 40,691</b>	<b>\$ 155,554</b>	<b>\$ 353,413</b>	<b>\$ 1,005,253</b>	<b>\$ 1,025,002</b>

The notes to financial statements are an integral part of this statement.

Exhibit 5-b

**DISTRICT OF COLUMBIA  
COMBINING STATEMENT OF ACTIVITIES  
Discretely Presented Component Units  
For the Year Ended September 30, 2021  
(With Comparative Totals for the Year Ended September 30, 2020)  
(\$000s)**

	Health Benefit Exchange Authority	Washington Convention and Sports Authority	Green Finance Authority	Housing Finance Agency	University of the District of Columbia	Totals	
						2021	2020
<b>EXPENSES</b>	\$ 48,194	\$ 138,570	\$ 2,932	\$ 29,582	\$ 175,023	\$ 394,301	\$ 424,694
Program revenues:							
Charges for services, fees, fines, and forfeitures	3,962	13,646	100	29,133	24,973	71,814	82,055
Operating grants and contributions	445	-	-	-	33,690	34,135	22,408
Capital grants and contributions	-	-	-	-	16,444	16,444	60,500
<b>Net expense</b>	<u>(43,787)</u>	<u>(124,924)</u>	<u>(2,832)</u>	<u>(449)</u>	<u>(99,916)</u>	<u>(271,908)</u>	<u>(259,731)</u>
<b>GENERAL REVENUES</b>							
Investment earnings	23	1,126	36	3,227	14,423	18,835	14,516
Miscellaneous	31,169	11,655	-	10,421	16,064	69,309	67,323
Subsidy from primary government	-	54,932	18,000	-	91,083	164,015	189,190
<b>Total general revenues</b>	<u>31,192</u>	<u>67,713</u>	<u>18,036</u>	<u>13,648</u>	<u>121,570</u>	<u>252,159</u>	<u>271,029</u>
Change in net position	(12,595)	(57,211)	15,204	13,199	21,654	(19,749)	11,298
Net position as of October 1	131,701	393,700	25,487	142,355	331,759	1,025,002	1,013,704
<b>Net position as of September 30</b>	<u>\$ 119,106</u>	<u>\$ 336,489</u>	<u>\$ 40,691</u>	<u>\$ 155,554</u>	<u>\$ 353,413</u>	<u>\$ 1,005,253</u>	<u>\$ 1,025,002</u>

The notes to financial statements are an integral part of this statement.