

OTHER SUPPLEMENTARY INFORMATION

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

General Fund

Nonmajor Governmental Funds

Fiduciary Funds - Pension (and Other Employee Benefit) Trust 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, 2022
(With Comparative Totals at September 30, 2021)
(\$000s)**

	2022	2021, as restated
ASSETS		
Cash and cash equivalents	\$ 4,507,519	\$ 1,657,401
Receivables (net of allowances for doubtful accounts):		
Intergovernmental	720	111
Lease receivable	407,133	360,844
Taxes	582,127	607,556
Accounts	294,368	314,135
Due from component units	1,524	1,453
Interfund	71,882	1,250,243
Inventories	47,652	42,809
Other current assets	14,002	8,708
Cash and cash equivalents (restricted)	944,688	1,064,590
Investments (restricted)	2,837	276,200
Total current assets	<u>6,874,452</u>	<u>5,584,050</u>
Long-term assets	71,116	113,625
Total assets	\$ 6,945,568	\$ 5,697,675
LIABILITIES		
Accounts payable	\$ 640,287	\$ 537,165
Compensation payable:		
Salaries and wages	225,043	256,868
Employee benefits	7,427	3,767
Payroll taxes	1,292	1,163
Other deductions	3,395	3,345
Interfund	21,802	27,760
Due to component units	25,211	19,540
Unearned revenue	45,806	74,376
Other	55,791	53,418
Accrued liabilities:		
Medicaid	156,330	176,354
Tax refunds	88,940	78,189
Other current liabilities	14,740	10,008
Total liabilities	1,286,064	1,241,953
DEFERRED INFLOWS OF RESOURCES		
Unavailable revenues:		
Property taxes	146,745	263,787
Lease related	407,133	360,844
Others	213,321	232,385
Total deferred inflows of resources	767,199	857,016
FUND BALANCE		
Nonspendable		42,809
Restricted	47,652	1,043,425
Committed	1,064,506	2,463,172
Assigned	3,780,147	49,300
Total fund balance	4,892,305	3,598,706
Total liabilities, deferred inflows of resources and fund balance	\$ 6,945,568	\$ 5,697,675

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

Exhibit A-2

DISTRICT OF COLUMBIA
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 General Fund
 For the Year Ended September 30, 2022
 (With Comparative Totals for the Year Ended September 30, 2021)
 (\$000s)

	2022	2021
REVENUES		
Taxes	\$ 9,828,671	\$ 8,683,959
Fines and forfeitures	169,382	145,147
Licenses and permits	156,512	141,467
Charges for services:		
Public	284,506	258,484
Intergovernmental	937	9,456
Miscellaneous:		
Public	652,049	561,581
Investment income	34,713	5,372
Total revenues	11,126,770	9,805,466
EXPENDITURES		
Current:		
Governmental direction and support	2,427,677	1,125,114
Economic development and regulation	436,343	321,227
Public safety and justice	1,358,284	1,329,700
Public education system	2,834,576	2,722,845
Human support services	2,165,073	1,978,088
Operations and infrastructure	685,534	578,649
Public transportation	447,069	458,346
Debt service:		
Principal	434,410	332,526
Interest	484,898	469,540
Fiscal charges	13,155	2,317
Total expenditures	11,287,019	9,318,352
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(160,249)	487,114
OTHER FINANCING SOURCES (USES):		
Debt issuance	6,880	-
Refunding debt issuance	1,377,969	-
Premium on sale of bonds	148,346	-
Payment to refunded bond escrow agent	(1,522,911)	-
Leases (as lessee)	1,178,412	-
Transfers in	910,874	245,618
Transfers out	(646,222)	(394,860)
Sale of capital assets	500	1,000
Total other financing sources (uses)	1,453,848	(148,242)
Excess of revenues and other sources over expenditures and other uses	1,293,599	338,872
Fund Balance as of October 1	3,598,706	3,259,834
Fund Balance as of September 30	\$ 4,892,305	\$ 3,598,706

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

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, 2022
(With Comparative Totals for the Year Ended September 30, 2021)
(\$000s)

Function and Subfunction	Personnel Services	Contractual Services	Supplies	Occupancy	Miscellaneous	Totals	
						2022	2021
Governmental direction and support							
Legislative	\$ 31,430	\$ 2,667	\$ 54	\$ 900	\$ 21,790	\$ 56,841	\$ 50,872
Executive	116,124	44,593	323	8,647	9,312	178,999	186,709
Finance	137,731	54,106	581	112	158,969	351,499	264,849
Personnel	15,021	259	10	27	34	15,351	14,034
Administrative	145,388	223,870	260	258,031	1,168,982	1,796,531	595,026
Elections	11,791	4,831	196	2	11,636	28,456	13,624
Total	457,485	330,326	1,424	267,719	1,370,723	2,427,677	1,125,114
Economic development and regulation							
Community development	43,000	11,550	117	102	352,791	407,560	303,020
Public housing	-	-	-	-	-	-	18,207
Economic regulation	18,908	4,873	100	1,467	3,435	28,783	-
Total	61,908	16,423	217	1,569	356,226	436,343	321,227
Public safety and justice							
Police	553,515	54,224	9,161	32	169,876	786,808	876,043
Fire	230,176	20,098	4,019	31	13,799	268,123	249,287
Corrections	186,987	52,902	3,530	33	25,410	268,862	180,588
Protection	17,068	7,144	209	13	400	24,834	14,069
Law	8,931	534	50	-	80	9,595	9,615
Judicial	-	62	-	-	-	62	98
Total	996,677	134,964	16,969	109	209,565	1,358,284	1,329,700
Public education system							
Schools	871,710	71,194	6,650	34,983	1,134,193	2,118,730	2,042,829
Culture	186,484	31,597	595	6,845	310,373	535,894	524,458
Employment benefits	52,438	8,135	2,565	12	6,387	69,537	2,167
Employment services	55,479	22,889	80	4,108	27,859	110,415	153,391
Total	1,166,111	133,815	9,890	45,948	1,478,812	2,834,576	2,722,845
Human support services							
Health and welfare	375,164	123,594	5,206	34,795	1,527,619	2,066,378	1,884,135
Human relations	10,657	6,410	81	331	28,216	45,695	40,353
Employment benefits	-	-	-	-	53,000	53,000	53,600
Total	385,821	130,004	5,287	35,126	1,608,835	2,165,073	1,978,088
Operations and infrastructure							
Public transportation	326,595	234,097	7,632	5,247	111,963	685,534	578,649
Debt service	-	-	-	-	447,069	447,069	458,346
Net financing (sources) uses	-	-	-	-	932,463	932,463	804,383
Total expenditures and net uses	\$ 3,394,597	\$ 979,629	\$ 41,419	\$ 355,718	\$ 5,061,808	\$ 9,833,171	\$ 9,466,594

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

Notes:

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

Government Direction and Support:

Transfer to Washington Convention Center [\$157,690]
 Payment for Department of General Services [\$1,162,032]
 Payment for Office of the Attorney General [\$7,992]
 Payment for Office of Campaign Finance [\$11,243]
 Payment for Mayor's Office on Latino Affairs [\$5,271]
 Payment for Emergency Planning and Security Cost [\$20,945]

Economic Development and Regulation:

Payment for Deputy Mayor for Planning and Economic Development [\$73,908]
 Transfer to Housing Authority Subsidy [\$169,156]
 Payment for Commission on Arts and Humanities [\$37,594]
 Payment for Business Improvement Districts [\$35,774]
 Payment for Department of Small and Local Business Development [\$17,392]
 Payment for Department of Housing and Community Development [\$10,674]

Public Safety and Justice:

Payment for Police/Firefighters Retirement System [\$108,965]
Payment for Office of Victim Services and Justice Grants [\$50,468]
Payment for Fire and Emergency Medical Services [\$13,799]
Payment for Neighborhood Safety and Engagement [\$5,466]
Payment for Department of Youth Rehabilitation Services [\$24,789]

Public Education System:

Transfer to Public Charter Schools [\$1,028,050]
Transfer to UDC Subsidy [92,907]
Payment for Office of the State Superintendent of Education (OSSE) [\$159,986]
Payment for Teachers' Retirement System [\$74,635]
Payment for Office for Non-Public Tuition [\$47,837]
Payment for Department of Employment Services [\$27,859]
Payment for District of Columbia Public Schools [16,658]
Payment for Office of the Deputy Mayor for Education [\$14,019]
Payment for DC Public Library [\$9,620]

Human Support Services:

Payment for Department of Health Care Finance [\$878,120]
Payment for Department of Human Services [\$372,527]
Payment for Department of Behavioral Health [\$88,831]
Payment for Department on Disability Services [\$88,025]
Payment for Child and Family Services Agency [\$57,354]
Payment for District Retiree Health Contribution [\$53,000]
Payment for Department of Health [\$42,763]
Payment for Department of Aging and Community Living [\$28,216]

Operations and Infrastructure and Public Transportation:

Payment for District Department of Transportation [\$24,425]
Payment for Mass Transit Subsidies [\$447,069]
Payment for Department of Energy and Environment [\$71,951]
Payment for Department of For-Hire Vehicles [\$6,879]

Debt Service and Net Financing:

Payment for Repayment of Loans and Interest [\$919,308]

Exhibit A-4

DISTRICT OF COLUMBIA
SCHEDULE OF LOCAL SOURCE REVENUES
Budget and Actual (Budgetary Basis)
General Fund
Year Ended September 30, 2022
(\$000s)

Source	Budget		Actual	Variance
	Original	Revised		
Taxes:				
Property:				
Real	\$ 2,726,189	\$ 2,762,482	\$ 2,773,119	\$ 10,637
Personal	69,990	83,760	82,885	(875)
Public space rental	35,676	43,100	39,060	(4,040)
Total	<u>2,831,855</u>	<u>2,889,342</u>	<u>2,895,064</u>	<u>5,722</u>
Sales and use:				
General	1,437,805	1,616,136	1,657,437	41,301
Alcoholic beverages	6,199	6,334	6,919	585
Cigarette	22,479	22,074	22,465	391
Motor vehicles	41,107	60,085	59,002	(1,083)
Motor fuel tax	26,706	23,588	22,928	(660)
Total	<u>1,534,296</u>	<u>1,728,217</u>	<u>1,768,751</u>	<u>40,534</u>
Income and franchise:				
Individual income	2,610,357	3,076,666	3,116,991	40,325
Corporation franchise	603,219	743,978	728,036	(15,942)
Unincorporated business	165,037	278,471	263,286	(15,185)
Total	<u>3,378,613</u>	<u>4,099,115</u>	<u>4,108,313</u>	<u>9,198</u>
Gross receipts:				
Public utility	151,798	123,521	126,274	2,753
Toll telecommunication	32,585	42,427	44,408	1,981
Insurance companies	71,433	63,204	81,381	18,177
Health care providers	36,631	35,268	37,110	1,842
Health care related incomes	56,339	65,618	63,819	(1,799)
Total	<u>348,786</u>	<u>330,038</u>	<u>352,992</u>	<u>22,954</u>
Other:				
Deed recordation	253,043	331,287	329,797	(1,490)
Deed transfers	195,305	229,395	230,475	1,080
Inheritance and estate	37,143	54,662	48,202	(6,460)
Economic interests	20,990	35,661	34,217	(1,444)
Total	<u>506,481</u>	<u>651,005</u>	<u>642,691</u>	<u>(8,314)</u>
Total taxes	<u>8,600,031</u>	<u>9,697,717</u>	<u>9,767,811</u>	<u>70,094</u>
Licenses and permits:				
Business licenses	96,110	104,199	105,746	1,547
Nonbusiness permits	35,207	32,131	29,262	(2,869)
Total	<u>131,317</u>	<u>136,330</u>	<u>135,008</u>	<u>(1,322)</u>
Fines and forfeitures	<u>138,654</u>	<u>158,480</u>	<u>161,321</u>	<u>2,841</u>
Charges for services	<u>63,894</u>	<u>77,262</u>	<u>78,407</u>	<u>1,145</u>
Miscellaneous:				
Interest	3,145	26,500	28,027	1,527
Other	119,295	144,143	221,402	77,259
Total	<u>122,440</u>	<u>170,643</u>	<u>249,429</u>	<u>78,786</u>
Total local revenues	<u>9,056,336</u>	<u>10,240,432</u>	<u>10,391,976</u>	<u>151,544</u>
Other sources:				
General obligation bonds	10,000	10,000	4,009	(5,991)
Fund balance released from restrictions	157,797	262,024	262,024	-
Interfund transfer	692,394	837,244	910,874	73,630
Total other sources	<u>860,191</u>	<u>1,109,268</u>	<u>1,176,907</u>	<u>67,639</u>
Total local revenues and other sources	<u>\$ 9,916,527</u>	<u>\$ 11,349,700</u>	<u>\$ 11,568,883</u>	<u>\$ 219,183</u>

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

DISTRICT OF COLUMBIA
SCHEDULE OF BUDGETARY BASIS REVENUES AND EXPENDITURES BY SOURCE OF FUNDS
General Fund
Year Ended September 30, 2022
(\$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	\$ 2,831,855	\$ 2,889,342	\$ 2,895,064	\$ 5,722	\$ -	\$ -	\$ -	\$ -	\$ 2,831,855	\$ 2,889,342	\$ 2,895,064	\$ 5,722
Sales and use taxes	1,534,296	1,728,217	1,768,751	40,534	-	-	-	-	1,534,296	1,728,217	1,768,751	40,534
Income and franchise taxes	3,378,613	4,099,115	4,108,313	9,198	-	-	-	-	3,378,613	4,099,115	4,108,313	9,198
Gross receipts and other taxes	855,267	981,043	995,683	14,640	-	-	-	-	855,267	981,043	995,683	14,640
Total taxes	8,600,031	9,697,717	9,767,811	70,094	-	-	-	-	8,600,031	9,697,717	9,767,811	70,094
Licenses and permits	131,317	136,330	135,008	(1,322)	-	-	-	-	131,317	136,330	135,008	(1,322)
Fines and forfeitures	138,654	158,480	161,321	2,841	-	-	-	-	138,654	158,480	161,321	2,841
Charges for services	63,894	77,262	78,407	1,145	-	-	-	-	63,894	77,262	78,407	1,145
Miscellaneous	122,440	170,643	249,429	78,786	-	-	-	-	122,440	170,643	249,429	78,786
Other sources	-	-	-	-	733,443	671,475	669,671	(1,804)	733,443	671,475	669,671	(1,804)
Bond proceeds	10,000	10,000	4,009	(5,991)	-	-	-	-	10,000	10,000	4,009	(5,991)
Fund balance released from restrictions	157,797	262,024	262,024	-	66,970	100,408	100,408	-	224,767	362,432	362,432	-
Interfund transfer-from office of lottery and gaming	51,373	37,899	40,670	2,771	-	-	-	-	51,373	37,899	40,670	2,771
Interfund transfer-others	641,021	799,345	870,204	70,859	-	-	-	-	641,021	799,345	870,204	70,859
Total revenues and other sources	9,916,527	11,349,700	11,568,883	219,183	800,413	771,883	770,079	(1,804)	10,716,940	12,121,583	12,338,962	217,379
EXPENDITURES AND OTHER USES												
Governmental direction and support	868,170	1,092,751	1,066,892	25,859	94,248	57,809	55,046	2,763	962,418	1,150,560	1,121,938	28,622
Economic development and regulation	418,650	545,816	526,865	18,951	73,298	105,116	61,852	43,264	491,948	650,932	588,717	62,215
Public safety and justice	1,300,069	1,314,778	1,306,078	8,700	61,036	55,716	51,977	3,739	1,361,105	1,370,494	1,358,055	12,439
Public education system	2,810,715	2,429,096	2,372,002	57,094	95,688	72,999	68,923	4,076	2,906,403	2,502,095	2,440,925	61,170
Public education AY23 expenditure	-	395,493	395,493	-	-	-	-	-	-	395,493	395,493	-
Human support services	2,181,621	2,256,278	2,129,737	126,541	44,947	38,019	32,567	5,452	2,226,568	2,294,297	2,162,304	131,993
Operations and infrastructure	851,806	871,863	861,415	10,448	289,122	261,104	231,607	29,497	1,140,928	1,132,967	1,093,022	39,945
Repayment of loans and interest	839,216	809,491	809,491	-	8,089	8,089	8,089	-	847,305	817,580	817,580	-
Debt service - issuance costs	10,000	6,000	5,475	525	-	-	-	-	10,000	6,000	5,475	525
Commercial paper program	6,750	2,589	2,589	-	-	-	-	-	6,750	2,589	2,589	-
Settlements and judgments fund	28,025	14,625	13,535	1,090	-	-	-	-	28,025	14,625	13,535	1,090
Wilson building	4,887	4,887	3,957	930	-	-	-	-	4,887	4,887	3,957	930
D.C. retiree health contribution	50,300	53,000	53,000	-	-	-	-	-	50,300	53,000	53,000	-
Repayment of revenue bonds	3,781	3,781	3,771	10	-	-	-	-	3,781	3,781	3,771	10
Convention center transfer	175,977	176,977	154,349	22,628	4,306	3,214	3,214	-	180,283	180,191	157,563	22,628
Highway transportation fund	26,706	22,928	22,928	-	-	-	-	-	26,706	22,928	22,928	-
Emergency planning and security fund	-	22,400	20,945	1,455	-	-	-	-	-	22,400	20,945	1,455
Workforce investments	72,449	102,264	-	102,264	-	-	-	-	72,449	102,264	-	102,264
Emergency and contingency reserve funds	-	9,556	-	9,556	-	-	-	-	-	9,556	-	9,556
Pay-as-you-go capital fund	241,765	281,063	281,063	-	113,029	153,548	153,548	-	354,794	434,611	434,611	-
Unemployment insurance trust and transfer	5,000	4,998	4,998	-	-	-	-	-	5,000	4,998	4,998	-
Non-departmental	19,024	15,113	-	15,113	10,393	-	-	-	29,417	15,113	-	15,113
Total expenditures and other uses	9,914,911	10,435,747	10,034,583	401,164	794,156	755,614	666,823	88,791	10,709,067	11,191,361	10,701,406	489,955
Excess of revenues and other sources over expenditures and other uses	\$ 1,616	\$ 913,953	\$ 1,534,300	\$ 620,347	\$ 6,257	\$ 16,269	\$ 103,256	\$ 86,987	\$ 7,873	\$ 930,222	\$ 1,637,556	\$ 707,334

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

Exhibit A-6

DISTRICT OF COLUMBIA
SCHEDULE OF BUDGETARY BASIS REVENUES AND EXPENDITURES
General Fund
Year Ended September 30, 2022
(\$000s)

	Original Budget	Revisions	Revised Budget	Actual	Variance (Actual To Original Budget)
REVENUES AND OTHER SOURCES					
Taxes:					
Property taxes	\$ 2,831,855	\$ 57,487	\$ 2,889,342	\$ 2,895,064	\$ 63,209
Sales and use taxes	1,534,296	193,921	1,728,217	1,768,751	234,455
Income and franchise taxes	3,378,613	720,502	4,099,115	4,108,313	729,700
Gross receipts and other taxes	855,267	125,776	981,043	995,683	140,416
Total taxes	8,600,031	1,097,686	9,697,717	9,767,811	1,167,780
Licenses and permits	131,317	5,013	136,330	135,008	3,691
Fines and forfeitures	138,654	19,826	158,480	161,321	22,667
Charges for services	63,894	13,368	77,262	78,407	14,513
Miscellaneous	122,440	48,203	170,643	249,429	126,989
Other sources	733,443	(61,968)	671,475	669,671	(63,772)
Bond proceeds	10,000	-	10,000	4,009	(5,991)
Fund balance released from restrictions	224,767	137,665	362,432	362,432	137,665
Interfund transfer-from office of lottery and gaming	51,373	(13,474)	37,899	40,670	(10,703)
Interfund transfer-others	641,021	158,324	799,345	870,204	229,183
Total revenues and other sources	10,716,940	1,404,643	12,121,583	12,338,962	1,622,022
EXPENDITURES AND OTHER USES					
Governmental direction and support	962,418	188,142	1,150,560	1,121,938	(159,520)
Economic development and regulation	491,948	158,984	650,932	588,717	(96,769)
Public safety and justice	1,361,105	9,389	1,370,494	1,358,055	3,050
Public education system	2,906,403	(404,308)	2,502,095	2,440,925	465,478
Public education AY23 expenditure	-	395,493	395,493	395,493	(395,493)
Human support services	2,226,568	67,729	2,294,297	2,162,304	64,264
Operations and infrastructure	1,140,928	(7,961)	1,132,967	1,093,022	47,906
Repayment of loans and interest	847,305	(29,725)	817,580	817,580	29,725
Debt service - issuance costs	10,000	(4,000)	6,000	5,475	4,525
Commercial paper program	6,750	(4,161)	2,589	2,589	4,161
Settlements and judgments fund	28,025	(13,400)	14,625	13,535	14,490
Wilson building	4,887	-	4,887	3,957	930
D.C. retiree health contribution	50,300	2,700	53,000	53,000	(2,700)
Repayment of revenue bonds	3,781	-	3,781	3,771	10
Convention center transfer	180,283	(92)	180,191	157,563	22,720
Highway transportation fund	26,706	(3,778)	22,928	22,928	3,778
Emergency planning and security fund	-	22,400	22,400	20,945	(20,945)
Workforce investments	72,449	29,815	102,264	-	72,449
Emergency and contingency reserve funds	-	9,556	9,556	-	-
Pay-as-you-go capital fund	354,794	79,817	434,611	434,611	(79,817)
Unemployment insurance trust and transfer	5,000	(2)	4,998	4,998	2
Non-departmental	29,417	(14,304)	15,113	-	29,417
Total expenditures and other uses	10,709,067	482,294	11,191,361	10,701,406	7,661
Excess of revenues and other sources over expenditures and other uses	\$ 7,873	\$ 922,349	\$ 930,222	\$ 1,637,556	\$ 1,629,683

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

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 Fund**, a blended component unit, is used to account for the tobacco litigation settlement activities of the District.

The **Payment in Lieu of Taxes (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 **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 benefit payments to covered employees.

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

Debt Service Fund

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

Capital Projects Fund

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

Exhibit B-1

**DISTRICT OF COLUMBIA
COMBINING BALANCE SHEET
Nonmajor Governmental Funds
September 30, 2022
(With Comparative Totals at September 30, 2021)
(\$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			2022	2021
ASSETS									
Current assets:									
Receivables (net of allowances for doubtful accounts):									
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 2,341	\$ -	\$ 2,978	\$ 5,319	\$ 5,538
Accounts	17	27,696	-	6,552	-	-	-	34,265	31,387
Due from component units	1,000	-	-	-	665	-	-	1,665	1,665
Due from other funds	1,636	-	1,422	-	1,339	-	-	4,397	10,007
Other current assets	-	14	-	-	-	-	-	14	228
Restricted cash and cash equivalents	37,645	48,204	60,266	547,056	79,438	-	16,271	788,880	825,848
Restricted investments	-	-	-	-	-	-	-	-	2,415
Total assets	\$ 40,298	\$ 75,914	\$ 61,688	\$ 553,608	\$ 83,783	\$ -	\$ 19,249	\$ 834,540	\$ 877,088
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE									
Current liabilities:									
Accounts payable	\$ -	\$ -	\$ -	\$ 3,374	\$ -	\$ -	\$ 8,573	\$ 11,947	\$ 9,343
Compensation payable	-	-	-	53	-	-	182	235	202
Due to other funds	1,000	-	-	2,455	56,395	-	871	60,721	151,663
Due to component units	1,122	-	-	-	-	-	-	1,122	198
Other current liabilities	-	-	4	4,719	1	-	1,241	5,965	4,586
Accrued liabilities	-	-	-	-	311	-	-	311	1,134
Total liabilities	2,122	-	4	10,601	56,707	-	10,867	80,301	167,126
DEFERRED INFLOWS OF RESOURCES:									
Unavailable revenues	-	-	-	-	2,242	-	-	2,242	2,668
FUND BALANCES									
Restricted	38,176	75,914	61,684	543,007	24,834	-	8,382	751,997	707,294
Total fund balances	38,176	75,914	61,684	543,007	24,834	-	8,382	751,997	707,294
Total liabilities, deferred inflows of resources and fund balances	\$ 40,298	\$ 75,914	\$ 61,688	\$ 553,608	\$ 83,783	\$ -	\$ 19,249	\$ 834,540	\$ 877,088

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

DISTRICT OF COLUMBIA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
Nonmajor Governmental Funds
For the Year Ended September 30, 2022
(With Comparative Totals for the Year Ended September 30, 2021)
(\$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			2022	2021
REVENUES									
Property taxes	\$ 19,796	\$ -	\$ 21,619	\$ -	\$ -	\$ -	\$ -	\$ 41,415	\$ 43,215
Sales and use taxes	17,963	-	14,555	-	12,429	-	-	44,947	16,277
Gross receipts taxes	-	-	-	-	51,350	-	-	51,350	46,537
Charge for services	-	-	-	335,551	-	-	-	335,551	308,151
Interest	1,718	338	251	1,959	104	-	13	4,383	1,959
Tobacco settlement revenue	-	48,083	-	-	-	-	-	48,083	41,541
Other	-	-	-	-	6,131	-	-	6,131	6,173
Total revenues	39,477	48,421	36,425	337,510	70,014	-	13	531,860	463,853
EXPENDITURES									
Governmental direction and support	39,279	242	12,360	-	1,955	-	-	53,836	46,854
Economic development and regulation	-	-	-	80,231	-	-	-	80,231	61,201
Capital outlay	-	-	-	-	-	-	40,362	40,362	36,147
Bond principal payment	18,397	29,615	25,825	-	-	3,995	-	77,832	76,519
Interest	5,237	16,029	7,042	-	-	10,622	-	38,930	42,988
Total expenditures	62,913	45,886	45,227	80,231	1,955	14,617	40,362	291,191	263,709
Excess (deficiency) of revenues over (under) expenditures	(23,436)	2,535	(8,802)	257,279	68,059	(14,617)	(40,349)	240,669	200,144
OTHER FINANCING SOURCES (USES)									
Bond issuance	2,060	-	7,903	-	-	-	-	9,963	29,408
Transfers in	-	-	-	-	-	14,617	22,928	37,545	43,538
Transfers out	(1,000)	-	-	(171,462)	(71,012)	-	-	(243,474)	(206,761)
Total other financing sources (uses)	1,060	-	7,903	(171,462)	(71,012)	14,617	22,928	(195,966)	(133,815)
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	(22,376)	2,535	(899)	85,817	(2,953)	-	(17,421)	44,703	66,329
Fund Balances as of October 1	60,552	73,379	62,583	457,190	27,787	-	25,803	707,294	640,965
Fund Balances as of September 30	\$ 38,176	\$ 75,914	\$ 61,684	\$ 543,007	\$ 24,834	\$ -	\$ 8,382	\$ 751,997	\$ 707,294

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



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FIDUCIARY FUNDS - PENSION (AND OTHER EMPLOYEE BENEFIT) TRUST FUNDS

(Combining Statements)

Pension (and Other Employee Benefit) Trust Funds are used to account for assets held by the District in a trustee capacity. These assets cannot be used to support the District programs. Combining statements are presented for the Pension (and Other Employee Benefit) Trust Funds.

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, the District, and federal government at amounts determined by an annual actuarial study.

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 **401(a) Defined Contributions Plan** is used to account for the contributions made by the District and the associated benefit payments. The District contributes 5% of eligible employees' base salary for all employees, except detention officers. The District contributes 5.5% of the base salary of detention officers. Participants do not make any contributions to the Plan.

The **457(b) Deferred Compensation Plan** is used to account for tax deferred compensation. The contributions are made by eligible employees towards their retirement and the associated benefit payments. The Plan's assets are held in trust by the District for the exclusive benefit of Plan members and their beneficiaries.

The **403(b) Tax Sheltered Annuity Plan** is used to account for contributions made by eligible District of Columbia Public Schools (DCPS) employees towards their retirement and the associated benefit payments. The District sponsors an annuity purchase plan with insurance companies and other issuers in accordance with IRC Section 403(b) for public teachers covered by the District Retirement Program. The District does not contribute to this plan and has no liability to the plan.

Exhibit C-1

DISTRICT OF COLUMBIA
COMBINING STATEMENT OF FIDUCIARY NET POSITION
Pension (and Other Employee Benefit) Trust Funds
September 30, 2022
(With Comparative Totals at September 30, 2021)
(\$000s)

	Pension Trust Funds		Other Employee Benefit Trust Funds				Totals	
	Police Officers and Fire Fighters	Teachers	Other Postemployment Benefits (OPEB)	401(a) Defined Contribution Plan	457(b) Deferred Compensation Plan	403(b) Tax-Sheltered Annuity Plan	2022	2021, as restated
ASSETS								
Cash and cash equivalents	\$ 166,484	\$ 62,042	\$ 56,650	\$ -	\$ -	\$ -	\$ 285,176	\$ 144,465
Investments								
Equities	3,222,109	1,200,520	964,759	1,109,696	731,081	288,893	7,517,058	9,575,330
Fixed income securities	1,736,819	647,119	581,958	25,524	46,292	27,615	3,065,327	3,837,599
Real estate	918,789	342,330	-	-	-	155	1,261,274	1,002,491
Private equity	872,858	325,217	-	-	-	-	1,198,075	943,089
Commodities	-	-	58,116	-	-	-	58,116	51,585
Money market funds	-	-	-	106,000	303,352	-	409,352	401,504
Total investments	<u>6,750,575</u>	<u>2,515,186</u>	<u>1,604,833</u>	<u>1,241,220</u>	<u>1,080,725</u>	<u>316,663</u>	<u>13,509,202</u>	<u>15,811,598</u>
Receivables								
Loan receivable	-	-	-	-	-	2,224	2,224	2,187
Benefit contributions receivable	1,951	2,576	-	3,567	38,930	-	47,024	47,314
Other receivables	9,493	3,537	15,767	64	36	-	28,897	16,184
Due from federal government	708	264	-	-	-	-	972	1,825
Total receivables	<u>12,152</u>	<u>6,377</u>	<u>15,767</u>	<u>3,631</u>	<u>38,966</u>	<u>2,224</u>	<u>79,117</u>	<u>67,510</u>
Depreciable capital assets, net	<u>7,565</u>	<u>2,819</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,384</u>	<u>11,702</u>
Total assets	<u>6,936,776</u>	<u>2,586,424</u>	<u>1,677,250</u>	<u>1,244,851</u>	<u>1,119,691</u>	<u>318,887</u>	<u>13,883,879</u>	<u>16,035,275</u>
LIABILITIES								
Accounts payable	6,165	2,259	26,963	-	-	-	35,387	31,762
Due to federal government	479	179	-	-	-	-	658	624
Other current liabilities	21,453	7,993	-	2,387	941	-	32,774	30,658
Other long-term liabilities	8,234	3,068	-	-	-	-	11,302	12,803
Total liabilities	<u>36,331</u>	<u>13,499</u>	<u>26,963</u>	<u>2,387</u>	<u>941</u>	<u>-</u>	<u>80,121</u>	<u>75,847</u>
NET POSITION								
Restricted for:								
Pensions	6,900,445	2,572,925	-	-	-	-	9,473,370	10,935,702
Other postemployment benefits	-	-	1,650,287	-	-	-	1,650,287	2,025,062
Other employee benefit	-	-	-	1,242,464	1,118,750	318,887	2,680,101	2,998,664
Net position restricted for pension, other employee benefit, and other purposes	<u>\$ 6,900,445</u>	<u>\$ 2,572,925</u>	<u>\$ 1,650,287</u>	<u>\$ 1,242,464</u>	<u>\$ 1,118,750</u>	<u>\$ 318,887</u>	<u>\$ 13,803,758</u>	<u>\$ 15,959,428</u>

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

Exhibit C-2

DISTRICT OF COLUMBIA
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
Pension (and Other Employee Benefit) Trust Funds
For the Year Ended September 30, 2022
(With Comparative Totals for the Year Ended September 30, 2021)
(\$000s)

	Pension Trust Funds		Other Employee Benefit Trust Funds				Totals	
	Police Officers and Fire Fighters	Teachers	Other Postemployment Benefits (OPEB)	401(a) Defined Contribution Plan	457(b) Deferred Compensation Plan	403(b) Tax-Sheltered Annuity Plan	2022	2021, as restated
ADDITIONS								
Contributions:								
Employer	\$ 108,965	\$ 75,060	\$ 53,000	\$ 83,808	\$ -	\$ -	\$ 320,833	\$ 315,911
Plan members	36,997	46,914	1,280	-	126,566	27,043	238,800	228,127
Total contributions	145,962	121,974	54,280	83,808	126,566	27,043	559,633	544,038
Investment earnings:								
Net increase (decrease) in fair value of investments	(1,095,540)	(408,303)	(412,078)	(268,055)	(203,654)	(48,111)	(2,435,741)	2,670,178
Other revenue	-	-	263	-	-	-	263	425
Interest and dividends	66,820	24,879	17,314	9,198	26,151	3,224	147,586	104,191
Total investment gain (loss)	(1,028,720)	(383,424)	(394,501)	(258,857)	(177,503)	(44,887)	(2,287,892)	2,774,794
Less: investment expenses	(16,015)	(5,967)	(4,392)	(4,144)	(5,920)	-	(36,438)	(42,054)
Net investment earnings (loss)	(1,044,735)	(389,391)	(398,893)	(263,001)	(183,423)	(44,887)	(2,324,330)	2,732,740
Other	2,338	871	-	-	1,170	92,258	96,637	4,942
Total additions	(896,435)	(266,546)	(344,613)	(179,193)	(55,687)	74,414	(1,668,060)	3,281,720
DEDUCTIONS								
Benefits	182,161	100,588	29,288	61,481	70,327	23,128	466,973	414,411
Administrative expenses	12,094	4,508	874	870	458	312	19,116	18,829
Other	-	-	-	600	551	370	1,521	1,707
Total deductions	194,255	105,096	30,162	62,951	71,336	23,810	487,610	434,947
Change in net position	(1,090,690)	(371,642)	(374,775)	(242,144)	(127,023)	50,604	(2,155,670)	2,846,773
Net position as of October 1	7,991,135	2,944,567	2,025,062	1,484,608	1,245,773	268,283	15,959,428	13,112,655
Net position as of September 30	\$ 6,900,445	\$ 2,572,925	\$ 1,650,287	\$ 1,242,464	\$ 1,118,750	\$ 318,887	\$ 13,803,758	\$ 15,959,428

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



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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.

Exhibit D-1

DISTRICT OF COLUMBIA
SCHEDULE OF BUDGETARY BASIS EXPENDITURES
For the Year Ended September 30, 2022
(\$000s)

	Budget		Actual	Variance
	Original	Revised		
Governmental direction and support				
Board of elections	\$ 12,185	\$ 15,643	\$ 14,546	\$ 1,097
Board of ethics and government accountability	3,705	3,590	3,516	74
Captive insurance agency	5,886	8,496	8,085	411
Contract appeals board	1,897	1,956	1,942	14
Council of the District of Columbia	30,582	29,024	29,024	-
Department of human resources	12,245	12,779	12,627	152
Department of general services	307,003	417,380	411,936	5,444
Employees' compensation fund	22,147	22,147	18,559	3,588
Executive office of the mayor	17,241	19,550	17,275	2,275
Mayor's office of legal counsel	1,638	1,638	1,506	132
Metropolitan washington council of governments	595	595	555	40
Office of advisory neighborhood commissions	1,912	1,937	1,343	594
Office of campaign finance	23,439	23,439	15,306	8,133
Office of contracting and procurement	30,152	141,686	140,445	1,241
Office of disability rights	1,982	2,139	1,662	477
Office of employee appeals	2,234	2,388	2,381	7
Office of finance and resource management	31,824	31,988	31,547	441
Office of labor relations and collective bargaining	2,586	2,586	2,359	227
Office of risk management	4,104	4,276	4,272	4
Office of the attorney general for the District of Columbia	143,139	143,887	135,979	7,908
Office of the chief financial officer	193,859	634,183	631,903	2,280
Office of the chief technology officer	85,815	89,125	89,057	68
Office of the city administrator	10,814	7,555	7,504	51
Office of the District of Columbia auditor	6,876	6,632	5,257	1,375
Office of the inspector general	22,684	19,245	17,196	2,049
Office of the secretary	4,535	4,690	4,573	117
Office of the senior advisor	3,409	3,323	3,118	205
Office of veterans' affairs	1,130	1,125	957	168
Office on asian and pacific islander affairs	1,385	1,385	1,307	78
Office on latino affairs	6,386	6,361	6,351	10
Public employee relations board	1,315	1,250	1,227	23
Statehood initiatives	241	289	268	21
Tax revision commission	989	13	13	-
Uniform law commission	60	60	58	2
Total governmental direction and support	<u>995,994</u>	<u>1,662,360</u>	<u>1,623,654</u>	<u>38,706</u>
Economic development and regulation				
Business improvement districts transfer	50,250	50,540	35,774	14,766
Commission on the arts and humanities	38,284	49,130	44,963	4,167
Department of housing and community development	135,231	153,458	56,796	96,662
Department of small and local business development	21,721	25,035	24,425	610
Housing authority subsidy	175,252	182,110	169,156	12,954
Housing production trust fund subsidy	166,684	166,684	166,684	-
Office of cable television, film, music and entertainment	14,771	14,150	14,132	18
Office of planning	17,620	16,201	15,432	769
Office of the deputy mayor for planning and economic development	141,571	172,485	138,782	33,703
Office of the tenant advocate	4,136	3,761	3,672	89
Office of zoning	3,858	3,899	3,891	8
Real property tax appeals commission	1,776	1,776	1,714	62
Rental housing commission	1,360	1,350	1,294	56
Total economic development and regulation	<u>772,514</u>	<u>840,579</u>	<u>676,715</u>	<u>163,864</u>

Exhibit D-1

DISTRICT OF COLUMBIA
SCHEDULE OF BUDGETARY BASIS EXPENDITURES
For the Year Ended September 30, 2022
(\$000s)

	Budget		Actual	Variance
	Original	Revised		
Public safety and justice				
Commission on judicial disabilities and tenure	395	473	462	11
Corrections information council	893	909	906	3
Criminal code reform commission	907	897	848	49
Criminal justice coordinating council	3,836	3,873	3,720	153
Department of corrections	187,221	186,796	182,310	4,486
Department of forensic sciences	28,927	32,085	31,177	908
Department of youth rehabilitation services	85,461	83,398	83,232	166
District of Columbia national guard	16,204	16,987	15,142	1,845
District of Columbia sentencing commission	1,628	1,631	1,629	2
Fire and emergency medical services department	268,729	272,732	269,683	3,049
Homeland security and emergency management agency	107,624	638,630	506,077	132,553
Judicial nomination commission	308	308	308	-
Metropolitan police department	505,946	524,656	519,474	5,182
Office of administrative hearings	10,935	10,395	10,172	223
Office of human rights	8,966	7,754	7,065	689
Office of neighborhood safety and engagement	28,710	21,008	20,364	644
Office of police complaints	2,892	2,817	2,660	157
Office on returning citizen affairs	2,533	2,224	2,065	159
Office of the chief medical examiner	13,970	13,734	13,277	457
Office of the deputy mayor for public safety and justice	2,399	3,125	3,109	16
Office of unified communications	54,466	51,535	50,812	723
Office of victim services and justice grants	105,944	90,712	86,663	4,049
Police officers' and fire fighters' retirement system	108,966	108,966	108,966	-
Total public safety and justice	<u>1,547,860</u>	<u>2,075,645</u>	<u>1,920,121</u>	<u>155,524</u>
Public education system				
Department of employment services	224,917	211,196	181,153	30,043
Department of parks and recreation	69,251	72,957	71,645	1,312
District of Columbia public charter school board	11,588	11,034	10,486	548
District of Columbia public charter schools	1,011,334	1,018,224	1,018,224	-
AY23 public charter school advance appropriations	-	9,995	9,995	-
District of Columbia public schools	1,046,975	692,957	659,553	33,404
AY23 public school advance appropriations	-	385,498	385,498	-
District of Columbia public library	75,357	76,109	73,929	2,180
District of Columbia state athletics commission	1,270	1,190	1,190	-
Non-public tuition	58,454	58,274	49,744	8,530
Office of the deputy mayor for education	47,636	35,081	33,995	1,086
Office of the state superintendent of education	702,954	1,315,325	781,573	533,752
Special education commission	107,782	102,096	101,913	183
State board of education	2,361	2,330	2,314	16
Teachers' retirement system	75,060	75,060	74,635	425
Unemployment compensation fund	5,480	2,451	2,392	59
University of the District of Columbia subsidy account	93,314	93,781	93,725	56
Total public education system	<u>3,533,733</u>	<u>4,163,558</u>	<u>3,551,964</u>	<u>611,594</u>
Human support services				
Child and family services agency	218,548	233,323	213,878	19,445
D.C. health benefit exchange subsidy	-	1,600	1,600	-
Department of aging and community living	57,454	65,446	57,949	7,497
Department of behavioral health	342,824	361,583	336,460	25,123
Department of health	280,805	477,758	301,506	176,252
Department of health care finance	3,515,661	4,140,596	4,021,133	119,463
Department of human services	719,987	1,002,492	939,779	62,713
Department on disability services	196,547	169,095	161,545	7,550
Not-for-profit hospital corporation subsidy	15,000	22,000	22,000	-
Office for the deaf, deafblind, and hard of hearing	835	835	-	835
Office of the deputy mayor for health and human services	2,923	2,148	2,096	52
Office of the ombudsperson for children	935	364	49	315
Total human support services	<u>5,351,519</u>	<u>6,477,240</u>	<u>6,057,995</u>	<u>419,245</u>

Exhibit D-1

DISTRICT OF COLUMBIA
SCHEDULE OF BUDGETARY BASIS EXPENDITURES
For the Year Ended September 30, 2022
(\$000s)

	Budget		Actual	Variance
	Original	Revised		
Operations and infrastructure				
Alcoholic beverage regulation administration	10,495	10,501	9,719	782
Department of consumer and regulatory affairs	90,589	77,132	71,264	5,868
Department of energy and environment	239,742	232,573	195,507	37,066
Department of for-hire vehicles	22,649	20,448	18,557	1,891
Department of insurance, securities and banking	34,025	31,885	29,633	2,252
Department of motor vehicles	48,281	47,025	44,889	2,136
Department of public works	175,958	183,504	176,421	7,083
District department of transportation	170,096	164,939	146,273	18,666
Office of the deputy mayor for operations and infrastructure	1,244	1,244	1,244	-
Office of the people's counsel	11,010	10,158	10,138	20
Public service commission	18,045	17,321	16,876	445
Washington metropolitan area transit authority	166	166	166	-
Washington metropolitan area transit commission	457,525	451,269	447,069	4,200
Total operations and infrastructure	<u>1,279,825</u>	<u>1,248,165</u>	<u>1,167,756</u>	<u>80,409</u>
Other				
Repayment of loans and interest	865,770	836,045	833,313	2,732
Debt service - issuance costs	10,000	6,000	5,475	525
Commercial paper program	6,750	2,589	2,589	-
Settlements and judgments fund	28,025	14,625	13,535	1,090
Inaugural expenses	-	-	-	-
Wilson building	4,887	4,887	3,957	930
D.C. retiree health contribution	50,300	53,000	53,000	-
Repayment of revenue bonds	3,781	3,781	3,771	10
Convention center transfer	180,283	220,191	197,563	22,628
Highway transportation fund	26,706	22,928	22,928	-
Emergency planning and security fund	25,000	47,701	46,246	1,455
Workforce investments	72,449	102,264	-	102,264
Emergency and contingency reserve funds	-	9,556	-	9,556
Pay-as-you-go capital fund	354,794	434,611	434,611	-
Unemployment insurance trust and transfer	5,000	4,998	4,998	-
Non-departmental	301,881	15,113	-	15,113
Total other	<u>1,935,626</u>	<u>1,778,289</u>	<u>1,621,986</u>	<u>156,303</u>
Total	<u>\$ 15,417,071</u>	<u>\$ 18,245,836</u>	<u>\$ 16,620,191</u>	<u>\$ 1,625,645</u>

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