

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, 2023
(With Comparative Totals at September 30, 2022)
(\$000s)

	2023	2022
ASSETS		
Cash and cash equivalents	\$ 3,249,312	\$ 4,507,519
Receivables (net of allowances for doubtful accounts):		
Intergovernmental	852	720
Lease receivable	425,591	407,133
Taxes	632,880	582,127
Accounts	125,619	294,368
Due from component units	12,145	1,524
Interfund	1,446,397	71,882
Inventories	15,402	47,652
Other current assets	21,083	14,002
Cash and cash equivalents (restricted)	1,009,778	944,688
Investments (restricted)	2,495	2,837
Total current assets	6,941,554	6,874,452
Long-term assets	82,899	71,116
Total assets	\$ 7,024,453	\$ 6,945,568
LIABILITIES		
Accounts payable	\$ 631,208	\$ 640,287
Compensation payable:		
Salaries and wages	240,421	225,043
Employee benefits	3,281	7,427
Payroll taxes	1,361	1,292
Other deductions	3,647	3,395
Interfund	25,361	21,802
Due to component units	46,155	25,211
Unearned revenue	52,428	45,806
Other	66,000	55,791
Accrued liabilities:		
Medicaid	164,525	156,330
Tax refunds	63,928	88,940
Other current liabilities	9,744	14,740
Total liabilities	1,308,059	1,286,064
DEFERRED INFLOWS OF RESOURCES		
Unavailable revenues:		
Property taxes	172,051	146,745
Lease related	435,119	407,133
Others	192,319	213,321
Total deferred inflows of resources	799,489	767,199
FUND BALANCE		
Nonspendable	15,402	47,652
Restricted	1,121,654	1,064,506
Committed	3,779,849	3,780,147
Total fund balance	4,916,905	4,892,305
Total liabilities, deferred inflows of resources and fund balance	\$ 7,024,453	\$ 6,945,568

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, 2023
(With Comparative Totals for the Year Ended September 30, 2022)
(\$000s)

	2023	2022
REVENUES		
Taxes	\$ 9,843,496	\$ 9,828,671
Fines and forfeitures	166,825	169,382
Licenses and permits	165,931	156,512
Charges for services:		
Public	283,371	284,506
Intergovernmental	1,163	937
Miscellaneous:		
Public	602,931	652,049
Investment income	219,066	34,713
Total revenues	11,282,783	11,126,770
EXPENDITURES		
Current:		
Governmental direction and support	1,452,649	2,427,677
Economic development and regulation	460,286	436,343
Public safety and justice	1,560,949	1,358,284
Public education system	3,345,632	2,834,576
Human support services	2,464,052	2,165,073
Operations and infrastructure	713,783	685,534
Public transportation	479,610	447,069
Debt service:		
Principal	593,296	434,410
Interest	540,707	484,898
Fiscal charges	6,306	13,155
Total expenditures	11,617,270	11,287,019
DEFICIENCY OF REVENUES UNDER EXPENDITURES	(334,487)	(160,249)
OTHER FINANCING SOURCES (USES):		
Debt issuance	4,149	6,880
Refunding debt issuance	359,059	1,377,969
Premium on sale of bonds	20,965	148,346
Payment to refunded bond escrow agent	(380,024)	(1,522,911)
Leases (as lessee)	228,416	1,178,412
Transfers in	1,152,938	910,874
Transfers out	(1,026,416)	(646,222)
Sale of capital assets	-	500
Total other financing sources	359,087	1,453,848
Excess of revenues and other sources over expenditures and other uses	24,600	1,293,599
Fund Balance as of October 1	4,892,305	3,598,706
Fund Balance as of September 30	\$ 4,916,905	\$ 4,892,305

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, 2023
(With Comparative Totals for the Year Ended September 30, 2022)
(\$000s)

Function and Subfunction	Personnel Services	Contractual Services	Supplies	Occupancy	Miscellaneous	Totals	
						2023	2022
Governmental direction and support							
Legislative	\$ 38,039	\$ 4,149	\$ 159	\$ 1,003	\$ 1,623	\$ 44,973	\$ 56,841
Executive	126,021	58,325	476	10,422	23,181	218,425	178,999
Finance	141,380	71,394	928	16	189,121	402,839	351,499
Personnel	20,338	2,542	83	31	6,735	29,729	15,351
Administrative	152,576	101,096	904	259,857	226,707	741,140	1,796,531
Elections	11,473	2,910	85	71	1,004	15,543	28,456
Total	489,827	240,416	2,635	271,400	448,371	1,452,649	2,427,677
Economic development and regulation							
Community development	44,733	17,346	106	2,445	374,940	439,570	407,560
Economic regulation	13,279	3,611	56	1,196	2,574	20,716	28,783
Total	58,012	20,957	162	3,641	377,514	460,286	436,343
Public safety and justice							
Police	710,769	59,241	6,394	33	174,992	951,429	786,808
Fire	250,254	15,459	7,008	58	14,822	287,601	268,123
Corrections	190,202	60,970	4,515	279	29,827	285,793	268,862
Protection	17,437	6,037	277	303	144	24,198	24,834
Law	9,846	640	50	1	705	11,242	9,595
Judicial	130	505	-	51	-	686	62
Total	1,178,638	142,852	18,244	725	220,490	1,560,949	1,358,284
Public education system							
Schools	1,197,152	106,985	10,326	37,347	1,378,033	2,729,843	2,118,730
Culture	99,582	40,922	637	3,528	256,312	400,981	535,894
Employment benefits	56,353	13,759	2,673	6	10,404	83,195	69,537
Employment services	57,429	21,932	358	3,412	48,482	131,613	110,415
Total	1,410,516	183,598	13,994	44,293	1,693,231	3,345,632	2,834,576
Human support services							
Health and welfare	387,575	154,146	4,700	37,583	1,787,347	2,371,351	2,066,378
Human relations	11,788	7,226	49	65	32,073	51,201	45,695
Employment benefits	-	-	-	-	41,500	41,500	53,000
Total	399,363	161,372	4,749	37,648	1,860,920	2,464,052	2,165,073
Operations and infrastructure	379,282	254,222	5,586	10,316	64,377	713,783	685,534
Public transportation	-	-	-	-	479,610	479,610	447,069
Debt service	-	-	-	-	1,140,309	1,140,309	932,463
Net financing sources	-	-	-	-	(359,087)	(359,087)	(1,453,848)
Total expenditures and net uses	\$ 3,915,638	\$ 1,003,417	\$ 45,370	\$ 368,023	\$ 5,925,735	\$ 11,258,183	\$ 9,833,171

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 [\$181,804]
 Payment for Department of General Services [\$134,605]
 Payment for Office of the Attorney General [\$10,382]
 Payment for Mayor's Office on Latino Affairs [\$5,296]
 Payment for Emergency Planning and Security Cost [\$9,051]
 Payment for Office of the Chief Financial Officer [\$7,268]
 Payment for Department of Human Resources [\$6,693]
 Payment for Office of the Chief Technology Officer [\$55,353]
 Payment for Office of Contracting and Procurement [\$30,864]

Economic Development and Regulation:

Payment for Deputy Mayor for Planning and Economic Development [\$46,914]
 Transfer to Housing Authority Subsidy [\$175,109]
 Payment for Commission on Arts and Humanities [\$36,780]
 Payment for Business Improvement Districts [\$37,723]
 Payment for Department of Small and Local Business Development [\$16,191]
 Payment for Department of Housing and Community Development [\$59,628]

Public Safety and Justice:

Payment for Police/Firefighters Retirement System [\$77,508]
Payment for Office of Victim Services and Justice Grants [\$78,871]
Payment for Fire and Emergency Medical Services [\$14,822]
Payment for Neighborhood Safety and Engagement [\$6,392]
Payment for Metropolitan Police Department [\$9,931]
Payment for Department of Youth Rehabilitation Services [\$27,545]

Public Education System:

Transfer to Public Charter Schools [\$1,137,967]
Transfer to UDC Subsidy [\$96,243]
Payment for Office of the State Superintendent of Education (OSSE) [\$246,899]
Payment for Teachers' Retirement System [\$47,639]
Payment for Office for Non-Public Tuition [\$51,505]
Payment for Department of Employment Services [\$48,482]
Payment for District of Columbia Public Schools [\$22,980]
Payment for Office of the Deputy Mayor for Education [\$20,985]
Payment for DC Public Library [\$9,343]
Payment for Department of Parks and Recreation [\$6,785]

Human Support Services:

Payment for Department of Health Care Finance [\$972,264]
Payment for Department of Human Services [\$465,039]
Payment for Department of Behavioral Health [\$105,564]
Payment for Department on Disability Services [\$113,957]
Payment for Child and Family Services Agency [\$83,338]
Payment for District Retiree Health Contribution [\$41,500]
Payment for Department of Health [\$47,166]
Payment for Department of Aging and Community Living [\$32,073]

Operations and Infrastructure and Public Transportation:

Payment for Mass Transit Subsidies [\$479,610]
Payment for Department of Energy and Environment [\$48,247]
Payment for Department of For-Hire Vehicles [\$5,296]

Debt Service and Net Financing:

Payment for Repayment of Loans and Interest [\$1,140,309]

Exhibit A-4

DISTRICT OF COLUMBIA
SCHEDULE OF LOCAL SOURCE REVENUES
Budget and Actual (Budgetary Basis)
General Fund
Year Ended September 30, 2023
(\$000s)

Source	Budget		Actual	Variance
	Original	Revised		
Taxes:				
Property:				
Real	\$ 2,771,358	\$ 2,804,098	\$ 2,797,300	\$ (6,798)
Personal	76,157	81,408	83,902	2,494
Public space rental	38,484	44,067	41,478	(2,589)
Total	<u>2,885,999</u>	<u>2,929,573</u>	<u>2,922,680</u>	<u>(6,893)</u>
Sales and use:				
General	1,632,765	1,856,810	1,858,068	1,258
Alcoholic beverages	6,435	7,057	6,851	(206)
Cigarette	21,964	13,000	9,348	(3,652)
Motor vehicles	50,204	55,000	51,224	(3,776)
Motor fuel tax	24,712	21,211	22,485	1,274
Total	<u>1,736,080</u>	<u>1,953,078</u>	<u>1,947,976</u>	<u>(5,102)</u>
Income and franchise:				
Individual income	3,099,910	3,090,868	3,048,229	(42,639)
Corporation franchise	711,232	857,538	905,809	48,271
Unincorporated business	189,166	202,276	220,495	18,219
Total	<u>4,000,308</u>	<u>4,150,682</u>	<u>4,174,533</u>	<u>23,851</u>
Gross receipts:				
Public utility	125,546	114,514	116,327	1,813
Toll telecommunication	35,909	35,194	34,528	(666)
Insurance companies	72,995	77,192	89,098	11,906
Health care providers	35,588	37,435	38,892	1,457
Health care related incomes	61,203	68,609	68,609	-
Private sports wagering	4,598	1,274	1,572	298
Games of skill	2,563	27	37	10
Total	<u>338,402</u>	<u>334,245</u>	<u>349,063</u>	<u>14,818</u>
Other:				
Deed recordation	267,939	155,563	167,922	12,359
Deed transfers	202,929	106,841	115,538	8,697
Inheritance and estate	34,067	81,808	94,517	12,709
Economic interests	23,005	13,529	8,738	(4,791)
Total	<u>527,940</u>	<u>357,741</u>	<u>386,715</u>	<u>28,974</u>
Total taxes	<u>9,488,729</u>	<u>9,725,319</u>	<u>9,780,967</u>	<u>55,648</u>
Licenses and permits:				
Business licenses	108,793	103,683	111,345	7,662
Nonbusiness permits	37,292	33,177	35,634	2,457
Total	<u>146,085</u>	<u>136,860</u>	<u>146,979</u>	<u>10,119</u>
Fines and forfeitures	<u>151,232</u>	<u>159,998</u>	<u>156,576</u>	<u>(3,422)</u>
Charges for services	<u>68,172</u>	<u>62,057</u>	<u>70,544</u>	<u>8,487</u>
Miscellaneous:				
Interest	4,654	220,000	208,973	(11,027)
Other	113,671	147,065	198,976	51,911
Total	<u>118,325</u>	<u>367,065</u>	<u>407,949</u>	<u>40,884</u>
Total local revenues	<u>9,972,543</u>	<u>10,451,299</u>	<u>10,563,015</u>	<u>111,716</u>
Other sources:				
General obligation bonds	11,000	11,000	4,149	(6,851)
Fund balance released from restrictions	472,024	728,096	728,096	-
Interfund transfer	857,380	1,062,541	1,135,874	73,333
Total other sources	<u>1,340,404</u>	<u>1,801,637</u>	<u>1,868,119</u>	<u>66,482</u>
Total local revenues and other sources	<u>\$ 11,312,947</u>	<u>\$ 12,252,936</u>	<u>\$ 12,431,134</u>	<u>\$ 178,198</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, 2023
(\$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	\$ 2,885,999	\$ 2,929,573	\$ 2,922,680	\$ (6,893)	\$ -	\$ -	\$ -	\$ -	\$ 2,885,999	\$ 2,929,573	\$ 2,922,680	\$ (6,893)
Sales and use taxes	1,736,080	1,953,078	1,947,976	(5,102)	-	-	-	-	1,736,080	1,953,078	1,947,976	(5,102)
Income and franchise taxes	4,000,308	4,150,682	4,174,533	23,851	-	-	-	-	4,000,308	4,150,682	4,174,533	23,851
Gross receipts and other taxes	866,342	691,986	735,778	43,792	-	-	-	-	866,342	691,986	735,778	43,792
Total taxes	9,488,729	9,725,319	9,780,967	55,648	-	-	-	-	9,488,729	9,725,319	9,780,967	55,648
Licenses and permits	146,085	136,860	146,979	10,119	-	-	-	-	146,085	136,860	146,979	10,119
Fines and forfeitures	151,232	159,998	156,576	(3,422)	-	-	-	-	151,232	159,998	156,576	(3,422)
Charges for services	68,172	62,057	70,544	8,487	-	-	-	-	68,172	62,057	70,544	8,487
Miscellaneous	118,325	367,065	407,949	40,884	-	-	-	-	118,325	367,065	407,949	40,884
Other sources	-	-	-	-	725,546	754,827	741,206	(13,621)	725,546	754,827	741,206	(13,621)
Bond proceeds	11,000	11,000	4,149	(6,851)	-	-	-	-	11,000	11,000	4,149	(6,851)
Fund balance released from restrictions	472,024	728,096	728,096	-	61,725	84,748	84,748	-	533,749	812,844	812,844	-
Interfund transfer-from office of lottery and gaming	43,731	43,731	33,450	(10,281)	-	-	-	-	43,731	43,731	33,450	(10,281)
Interfund transfer-others	813,649	1,018,810	1,102,424	83,614	-	-	-	-	813,649	1,018,810	1,102,424	83,614
Total revenues and other sources	11,312,947	12,252,936	12,431,134	178,198	787,271	839,575	825,954	(13,621)	12,100,218	13,092,511	13,257,088	164,577
EXPENDITURES AND OTHER USES												
Governmental direction and support	995,980	1,049,820	1,021,063	28,757	105,090	75,325	69,404	5,921	1,101,070	1,125,145	1,090,467	34,678
Economic development and regulation	719,209	750,304	746,102	4,202	79,725	69,475	68,673	802	798,934	819,779	814,775	5,004
Public safety and justice	1,378,274	1,537,219	1,518,475	18,744	37,856	36,548	32,959	3,589	1,416,130	1,573,767	1,551,434	22,333
Public education system	3,063,974	2,872,551	2,858,411	14,140	86,387	73,227	70,533	2,694	3,150,361	2,945,778	2,928,944	16,834
Public education AY24 expenditure	-	426,234	426,234	-	-	-	-	-	-	426,234	426,234	-
Human support services	2,486,884	2,459,758	2,441,403	18,355	44,720	51,456	36,923	14,533	2,531,604	2,511,214	2,478,326	32,888
Operations and infrastructure	971,770	953,829	947,324	6,505	287,820	272,981	247,533	25,448	1,259,590	1,226,810	1,194,857	31,953
Repayment of loans and interest	1,002,316	959,183	959,183	-	8,412	8,412	8,412	-	1,010,728	967,595	967,595	-
Debt service - issuance costs	11,000	6,522	6,306	216	-	-	-	-	11,000	6,522	6,306	216
Commercial paper program	3,750	4,865	4,865	-	-	-	-	-	3,750	4,865	4,865	-
Settlements and judgments fund	28,025	14,050	12,566	1,484	-	-	-	-	28,025	14,050	12,566	1,484
Wilson building	5,233	5,233	5,017	216	-	-	-	-	5,233	5,233	5,017	216
D.C. retiree health contribution	41,500	41,500	41,500	-	-	-	-	-	41,500	41,500	41,500	-
Repayment of revenue bonds	3,775	3,765	3,765	-	-	-	-	-	3,775	3,765	3,765	-
Convention center transfer	117,512	181,804	181,804	-	4,400	-	-	-	121,912	181,804	181,804	-
Highway transportation fund	24,712	22,485	22,485	-	2,825	9,825	9,825	-	27,537	32,310	32,310	-
Emergency planning and security fund	-	7,100	5,851	1,249	-	-	-	-	-	7,100	5,851	1,249
Workforce investments	64,176	-	-	-	-	-	-	-	64,176	-	-	-
Emergency and contingency reserve funds	-	18,977	16,986	1,991	-	-	-	-	-	18,977	16,986	1,991
Pay-as-you-go capital fund	381,529	395,228	395,228	-	121,397	109,681	109,681	-	502,926	504,909	504,909	-
Non-departmental	11,804	111	-	111	3,071	2,926	-	2,926	14,875	3,037	-	3,037
Total expenditures and other uses	11,311,423	11,710,538	11,614,568	95,970	781,703	709,856	653,943	55,913	12,093,126	12,420,394	12,268,511	151,883
Excess of revenues and other sources over expenditures and other uses	\$ 1,524	\$ 542,398	\$ 816,566	\$ 274,168	\$ 5,568	\$ 129,719	\$ 172,011	\$ 42,292	\$ 7,092	\$ 672,117	\$ 988,577	\$ 316,460

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, 2023
(\$000s)

	Original Budget	Revisions	Revised Budget	Actual	Variance (Actual To Original Budget)
REVENUES AND OTHER SOURCES					
Taxes:					
Property taxes	\$ 2,885,999	\$ 43,574	\$ 2,929,573	\$ 2,922,680	\$ 36,681
Sales and use taxes	1,736,080	216,998	1,953,078	1,947,976	211,896
Income and franchise taxes	4,000,308	150,374	4,150,682	4,174,533	174,225
Gross receipts and other taxes	866,342	(174,356)	691,986	735,778	(130,564)
Total taxes	9,488,729	236,590	9,725,319	9,780,967	292,238
Licenses and permits	146,085	(9,225)	136,860	146,979	894
Fines and forfeitures	151,232	8,766	159,998	156,576	5,344
Charges for services	68,172	(6,115)	62,057	70,544	2,372
Miscellaneous	118,325	248,740	367,065	407,949	289,624
Other sources	725,546	29,281	754,827	741,206	15,660
Bond proceeds	11,000	-	11,000	4,149	(6,851)
Fund balance released from restrictions	533,749	279,095	812,844	812,844	279,095
Interfund transfer-from office of lottery and gaming	43,731	-	43,731	33,450	(10,281)
Interfund transfer-others	813,649	205,161	1,018,810	1,102,424	288,775
Total revenues and other sources	12,100,218	992,293	13,092,511	13,257,088	1,156,870
EXPENDITURES AND OTHER USES					
Governmental direction and support	1,101,070	24,075	1,125,145	1,090,467	10,603
Economic development and regulation	798,934	20,845	819,779	814,775	(15,841)
Public safety and justice	1,416,130	157,637	1,573,767	1,551,434	(135,304)
Public education system	3,150,361	(204,583)	2,945,778	2,928,944	221,417
Public education AY24 expenditure	-	426,234	426,234	426,234	(426,234)
Human support services	2,531,604	(20,390)	2,511,214	2,478,326	53,278
Operations and infrastructure	1,259,590	(32,780)	1,226,810	1,194,857	64,733
Repayment of loans and interest	1,010,728	(43,133)	967,595	967,595	43,133
Debt service - issuance costs	11,000	(4,478)	6,522	6,306	4,694
Commercial paper program	3,750	1,115	4,865	4,865	(1,115)
Settlements and judgments fund	28,025	(13,975)	14,050	12,566	15,459
Wilson building	5,233	-	5,233	5,017	216
D.C. retiree health contribution	41,500	-	41,500	41,500	-
Repayment of revenue bonds	3,775	(10)	3,765	3,765	10
Convention center transfer	121,912	59,892	181,804	181,804	(59,892)
Highway transportation fund	27,537	4,773	32,310	32,310	(4,773)
Emergency planning and security fund	-	7,100	7,100	5,851	(5,851)
Workforce investments	64,176	(64,176)	-	-	64,176
Emergency and contingency reserve funds	-	18,977	18,977	16,986	(16,986)
Pay-as-you-go capital fund	502,926	1,983	504,909	504,909	(1,983)
Non-departmental	14,875	(11,838)	3,037	-	14,875
Total expenditures and other uses	12,093,126	327,268	12,420,394	12,268,511	(175,385)
Excess of revenues and other sources over expenditures and other uses	\$ 7,092	\$ 665,025	\$ 672,117	\$ 988,577	\$ 981,485

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, 2023
(With Comparative Totals at September 30, 2022)
(\$000s)**

	Special Revenue Funds					Debt Service Fund	Capital Project Fund	Totals	
	Tax Increment Financing Program	Tobacco Settlement Financing Corporation	PILOT	Universal Paid Leave	Baseball Project		Highway Trust	2023	2022
ASSETS									
Current assets:									
Receivables (net of allowances for doubtful accounts):									
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 2,403	\$ -	\$ 2,807	\$ 5,210	\$ 5,319
Accounts Due from other funds	17	26,280	-	7,813	-	-	-	34,110	34,265
Due from component units	795	-	2,213	414	6,256	-	-	9,678	4,397
Other current assets	1,000	-	-	-	665	-	-	1,665	1,665
Restricted cash and cash equivalents	-	14	-	-	-	-	-	14	14
	50,070	49,172	91,441	178,517	36,589	-	12,956	418,745	788,880
Total assets	\$ 51,882	\$ 75,466	\$ 93,654	\$ 186,744	\$ 45,913	\$ -	\$ 15,763	\$ 469,422	\$ 834,540
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE									
Current liabilities:									
Accounts payable	\$ -	\$ 162	\$ -	\$ 6,587	\$ -	\$ -	\$ 7,768	\$ 14,517	\$ 11,947
Compensation payable	-	-	-	-	-	-	1,083	1,083	235
Due to other funds	1,000	-	-	303	-	-	869	2,172	60,721
Due to component units	5	-	-	-	-	-	-	5	1,122
Other current liabilities	-	-	4	4,385	1	-	1,375	5,765	5,965
Accrued liabilities	-	-	-	-	898	-	261	1,159	311
Total liabilities	1,005	162	4	11,275	899	-	11,356	24,701	80,301
DEFERRED INFLOWS OF RESOURCES:									
Unavailable revenues	-	-	-	-	2,274	-	-	2,274	2,242
FUND BALANCES									
Restricted	50,877	75,304	93,650	175,469	42,740	-	4,407	442,447	751,997
Total fund balances	50,877	75,304	93,650	175,469	42,740	-	4,407	442,447	751,997
Total liabilities, deferred inflows of resources and fund balances	\$ 51,882	\$ 75,466	\$ 93,654	\$ 186,744	\$ 45,913	\$ -	\$ 15,763	\$ 469,422	\$ 834,540

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, 2023
(With Comparative Totals for the Year Ended September 30, 2022)
(\$000s)

	Special Revenue Funds					Debt Service Fund	Capital Project Fund	Totals	
	Tax	Tobacco	PILOT	Universal	Baseball		Highway Trust	2023	2022
	Increment Financing Program	Settlement Financing Corporation		Paid Leave	Project				
REVENUES									
Property taxes	\$ 15,198	\$ -	\$ 27,782	\$ -	\$ -	\$ -	\$ -	\$ 42,980	\$ 41,415
Sales and use taxes	24,663	-	23,064	-	15,748	-	-	63,475	44,947
Gross receipts taxes	-	-	-	-	56,782	-	-	56,782	51,350
Charge for services	-	-	-	153,065	-	-	550	153,615	335,551
Interest	958	2,146	2,261	8,441	752	-	283	14,841	4,383
Tobacco settlement revenue	-	39,237	-	-	-	-	-	39,237	48,083
Other	-	-	-	-	6,131	-	-	6,131	6,131
Total revenues	40,819	41,383	53,107	161,506	79,413	-	833	377,061	531,860
EXPENDITURES									
Governmental direction and support	18,275	229	3,918	-	1,788	-	-	24,210	53,836
Economic development and regulation	-	-	-	107,644	-	-	-	107,644	80,231
Capital outlay	-	-	-	-	-	-	37,118	37,118	40,362
Bond principal payment	4,849	27,660	13,408	-	-	4,525	-	50,442	77,832
Interest	4,239	14,104	7,276	-	-	10,360	-	35,979	38,930
Total expenditures	27,363	41,993	24,602	107,644	1,788	14,885	37,118	255,393	291,191
Excess (deficiency) of revenues over (under) expenditures	13,456	(610)	28,505	53,862	77,625	(14,885)	(36,285)	121,668	240,669
OTHER FINANCING SOURCES (USES)									
Bond issuance	245	-	3,461	-	-	-	-	3,706	9,963
Transfers in	-	-	-	-	-	14,885	32,310	47,195	37,545
Transfers out	(1,000)	-	-	(421,400)	(59,719)	-	-	(482,119)	(243,474)
Total other financing sources (uses)	(755)	-	3,461	(421,400)	(59,719)	14,885	32,310	(431,218)	(195,966)
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	12,701	(610)	31,966	(367,538)	17,906	-	(3,975)	(309,550)	44,703
Fund Balances as of October 1	38,176	75,914	61,684	543,007	24,834	-	8,382	751,997	707,294
Fund Balances as of September 30	\$ 50,877	\$ 75,304	\$ 93,650	\$ 175,469	\$ 42,740	\$ -	\$ 4,407	\$ 442,447	\$ 751,997

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 associate 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, 2023
(With Comparative Totals at September 30, 2022)
(\$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	2023	2022
ASSETS								
Cash and cash equivalents	\$ 86,228	\$ 32,461	\$ 79,213	\$ -	\$ -	\$ -	\$ 197,902	\$ 285,176
Investments								
Equities	3,669,133	1,381,291	1,137,502	1,295,611	913,773	327,454	8,724,764	7,517,058
Fixed income securities	1,705,270	641,970	589,743	20,617	42,126	26,196	3,025,922	3,065,327
Real estate	960,484	361,586	-	-	-	127	1,322,197	1,261,274
Private equity	1,240,823	467,123	-	-	-	-	1,707,946	1,198,075
Commodities	-	-	56,222	-	-	-	56,222	58,116
Money market funds	-	-	-	113,496	314,482	-	427,978	409,352
Total investments	<u>7,575,710</u>	<u>2,851,970</u>	<u>1,783,467</u>	<u>1,429,724</u>	<u>1,270,381</u>	<u>353,777</u>	<u>15,265,029</u>	<u>13,509,202</u>
Receivables								
Loan receivable	-	-	-	-	-	2,150	2,150	2,224
Benefit contributions receivable	2,289	3,245	-	3,520	41,854	-	50,908	47,024
Other receivables	10,360	3,900	65,889	70	31	-	80,250	28,898
Due from federal government	688	259	-	-	-	-	947	972
Total receivables	<u>13,337</u>	<u>7,404</u>	<u>65,889</u>	<u>3,590</u>	<u>41,885</u>	<u>2,150</u>	<u>134,255</u>	<u>79,118</u>
Depreciable and amortizable capital assets, net	6,717	2,529	-	-	-	-	9,246	10,384
Total assets	<u>7,681,992</u>	<u>2,894,364</u>	<u>1,928,569</u>	<u>1,433,314</u>	<u>1,312,266</u>	<u>355,927</u>	<u>15,606,432</u>	<u>13,883,880</u>
LIABILITIES								
Accounts payable	6,175	2,325	85,087	-	-	-	93,587	35,387
Due to federal government	545	205	-	-	-	-	750	658
Other current liabilities	13,747	5,176	-	2,950	1,285	-	23,158	32,774
Other long-term liabilities	7,340	2,763	-	-	-	-	10,103	11,302
Total liabilities	<u>27,807</u>	<u>10,469</u>	<u>85,087</u>	<u>2,950</u>	<u>1,285</u>	<u>-</u>	<u>127,598</u>	<u>80,121</u>
NET POSITION								
Restricted for:								
Pensions	7,654,185	2,883,895	-	-	-	-	10,538,080	9,473,370
Other postemployment benefits	-	-	1,843,482	-	-	-	1,843,482	1,650,287
Other employee benefit	-	-	-	1,430,364	1,310,981	355,927	3,097,272	2,680,102
Net position restricted for pension, other employee benefit, and other purposes	<u>\$ 7,654,185</u>	<u>\$ 2,883,895</u>	<u>\$ 1,843,482</u>	<u>\$ 1,430,364</u>	<u>\$ 1,310,981</u>	<u>\$ 355,927</u>	<u>\$ 15,478,834</u>	<u>\$ 13,803,759</u>

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

DISTRICT OF COLUMBIA
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
Pension (and Other Employee Benefit) Trust Funds
For the Year Ended September 30, 2023
(With Comparative Totals for the Year Ended September 30, 2022)
(\$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	2023	2022
ADDITIONS								
Contributions:								
Employer	\$ 77,508	\$ 47,835	\$ 41,500	\$ 91,272	\$ -	\$ -	\$ 258,115	\$ 320,833
Plan members	44,249	58,691	1,539	-	134,876	32,900	272,255	238,800
Total contributions	<u>121,757</u>	<u>106,526</u>	<u>43,039</u>	<u>91,272</u>	<u>134,876</u>	<u>32,900</u>	<u>530,370</u>	<u>559,633</u>
Investment earnings:								
Net increase (decrease) in fair value of investments	786,444	294,659	167,583	162,925	115,878	30,878	1,558,367	(2,435,741)
Other revenue	-	-	393	-	-	-	393	263
Interest and dividends	89,687	33,679	21,347	6,644	20,746	3,111	175,214	147,586
Total investment gain (loss)	<u>876,131</u>	<u>328,338</u>	<u>189,323</u>	<u>169,569</u>	<u>136,624</u>	<u>33,989</u>	<u>1,733,974</u>	<u>(2,287,892)</u>
Less: investment expenses	(20,886)	(12,266)	(3,803)	(3,983)	(4,980)	-	(45,918)	(36,438)
Net investment earnings (loss)	<u>855,245</u>	<u>316,072</u>	<u>185,520</u>	<u>165,586</u>	<u>131,644</u>	<u>33,989</u>	<u>1,688,056</u>	<u>(2,324,330)</u>
Other	2,586	973	-	-	1,557	366	5,482	96,637
Total additions	<u>979,588</u>	<u>423,571</u>	<u>228,559</u>	<u>256,858</u>	<u>268,077</u>	<u>67,255</u>	<u>2,223,908</u>	<u>(1,668,060)</u>
DEDUCTIONS								
Benefits	208,993	110,028	34,017	67,897	74,798	29,832	525,565	466,973
Administrative expenses	16,855	2,573	1,347	827	458	335	22,395	19,116
Other	-	-	-	234	590	49	873	1,521
Total deductions	<u>225,848</u>	<u>112,601</u>	<u>35,364</u>	<u>68,958</u>	<u>75,846</u>	<u>30,216</u>	<u>548,833</u>	<u>487,610</u>
Change in net position	753,740	310,970	193,195	187,900	192,231	37,039	1,675,075	(2,155,670)
Net position as of October 1	6,900,445	2,572,925	1,650,287	1,242,464	1,118,750	318,888	13,803,759	15,959,429
Net position as of September 30	<u>\$ 7,654,185</u>	<u>\$ 2,883,895</u>	<u>\$ 1,843,482</u>	<u>\$ 1,430,364</u>	<u>\$ 1,310,981</u>	<u>\$ 355,927</u>	<u>\$ 15,478,834</u>	<u>\$ 13,803,759</u>

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, 2023
(\$000s)

	Budget		Actual	Variance
	Original	Revised		
Governmental direction and support				
Board of elections	\$ 11,870	\$ 11,913	\$ 11,141	\$ 772
Board of ethics and government accountability	3,977	3,898	3,847	51
Captive insurance agency	10,480	10,380	9,450	930
Contract appeals board	1,984	1,961	1,898	63
Council of the District of Columbia	32,879	30,808	30,758	50
Department of human resources	22,150	20,859	20,649	210
Department of general services	385,456	433,934	427,448	6,486
Employees' compensation fund	22,219	22,219	17,299	4,920
Executive office of the mayor	21,299	21,864	20,174	1,690
Mayor's office of legal counsel	1,755	1,655	1,408	247
Metropolitan washington council of governments	1,206	1,206	1,157	49
Office of advisory neighborhood commissions	2,575	2,508	2,172	336
Office of campaign finance	7,473	7,473	4,512	2,961
Office of contracting and procurement	31,433	36,997	35,621	1,376
Office of disability rights	2,080	2,009	1,945	64
Office of employee appeals	2,311	2,311	2,128	183
Office of finance and resource management	32,543	32,479	32,302	177
Office of labor relations and collective bargaining	3,163	2,466	2,018	448
Office of risk management	4,093	4,093	4,068	25
Office of the attorney general for the District of Columbia	147,831	147,709	144,473	3,236
Office of the chief financial officer	230,714	205,312	203,588	1,724
Office of the chief technology officer	93,324	95,917	95,807	110
Office of the city administrator	12,221	12,712	9,899	2,813
Office of the District of Columbia auditor	7,676	7,258	5,903	1,355
Office of the inspector general	25,585	23,210	19,030	4,180
Office of the secretary	5,243	5,277	5,197	80
Office of the senior advisor	4,546	4,653	3,962	691
Office of veterans' affairs	1,161	1,156	992	164
Office of asian and pacific islander affairs	1,502	1,502	1,270	232
Office on latino affairs	6,434	6,434	6,297	137
Public employee relations board	1,363	1,363	1,257	106
Statehood initiatives	248	298	258	40
Tax revision commission	995	392	392	-
Uniform law commission	60	80	70	10
Total governmental direction and support	<u>1,139,849</u>	<u>1,164,306</u>	<u>1,128,390</u>	<u>35,916</u>
Economic development and regulation				
Business improvement districts transfer	56,850	37,723	37,723	-
Commission on the arts and humanities	45,202	43,052	42,740	312
Department of housing and community development	90,112	184,721	184,105	616
Department of small and local business development	23,084	23,686	23,396	290
Housing authority subsidy	185,663	176,564	175,109	1,455
Housing production trust fund subsidy	354,197	354,197	354,197	-
Office of cable television, film, music and entertainment	15,698	14,996	14,342	654
Office of planning	17,335	17,586	16,997	589
Office of the deputy mayor for planning and economic development	91,544	79,447	78,613	834
Office of the tenant advocate	4,686	4,370	4,060	310
Office of zoning	4,142	4,142	4,035	107
Real property tax appeals commission	2,034	2,009	1,913	96
Rental housing commission	1,357	1,454	1,454	-
Total economic development and regulation	<u>891,904</u>	<u>943,947</u>	<u>938,684</u>	<u>5,263</u>

Exhibit D-1

DISTRICT OF COLUMBIA
SCHEDULE OF BUDGETARY BASIS EXPENDITURES
For the Year Ended September 30, 2023
(\$000s)

	Budget		Actual	Variance
	Original	Revised		
Public safety and justice				
Commission on judicial disabilities and tenure	979	760	760	-
Corrections information council	1,158	1,148	1,134	14
Criminal code reform commission	960	923	923	-
Criminal justice coordinating council	4,780	3,645	3,377	268
Department of corrections	200,117	192,835	190,738	2,097
Department of forensic sciences	32,819	29,017	28,263	754
Department of youth rehabilitation services	89,580	89,844	89,651	193
District of Columbia national guard	16,828	20,278	20,102	176
District of Columbia sentencing commission	1,618	1,580	1,579	1
Fire and emergency medical services department	316,397	367,688	287,238	80,450
Homeland security and emergency management agency	190,049	221,112	213,234	7,878
Judicial nomination commission	308	337	337	-
Metropolitan police department	526,084	644,623	642,929	1,694
Office of administrative hearings	11,991	11,697	11,220	477
Office of human rights	9,671	8,343	7,535	808
Office of neighborhood safety and engagement	35,233	28,743	26,687	2,056
Office of police complaints	2,965	2,830	2,547	283
Office on returning citizen affairs	2,751	2,619	2,474	145
Office of the chief medical examiner	15,412	15,357	14,879	478
Office of the deputy mayor for public safety and justice	2,990	3,394	2,334	1,060
Office of unified communications	61,125	57,376	51,749	5,627
Office of victim services and justice grants	110,654	102,921	99,189	3,732
Police officers' and fire fighters' retirement system	77,508	77,508	77,508	-
Section 103 judgments - public safety and justice	-	35,000	34,750	250
Total public safety and justice	<u>1,711,977</u>	<u>1,919,578</u>	<u>1,811,137</u>	<u>108,441</u>
Public education system				
Department of employment services	221,067	206,087	199,383	6,704
Department of parks and recreation	85,185	80,248	79,479	769
District of Columbia public charter school board	13,100	10,491	10,491	-
District of Columbia public charter schools	1,108,274	724,839	724,839	-
AY24 public charter school advance appropriations	-	413,326	413,326	-
District of Columbia public schools	1,167,503	1,295,193	1,272,327	22,866
AY24 public school advance appropriations	-	12,908	12,908	-
District of Columbia public library	77,025	77,739	77,252	487
District of Columbia state athletics commission	1,342	1,446	1,431	15
Non-public tuition	59,070	54,420	53,639	781
Office of the deputy mayor for education	51,469	45,932	45,911	21
Office of the state superintendent of education	1,058,269	1,195,069	831,463	363,606
Special education transportation	122,102	111,714	111,002	712
State board of education	2,717	2,762	2,505	257
Teachers' retirement system	47,835	47,835	47,639	196
Unemployment compensation fund	5,480	3,980	3,619	361
University of the District of Columbia subsidy account	96,448	96,502	96,502	-
Total public education system	<u>4,116,886</u>	<u>4,380,491</u>	<u>3,983,716</u>	<u>396,775</u>
Human support services				
Child and family services agency	222,532	237,218	211,593	25,625
Department of aging and community living	66,420	64,324	62,863	1,461
Department of behavioral health	378,119	403,270	358,178	45,092
Department of health	283,956	452,967	288,697	164,270
Department of health care finance	3,736,527	4,473,382	4,442,558	30,824
Department of human services	865,109	954,591	913,493	41,098
Department on disability services	197,976	190,005	184,587	5,418
Not-for-profit hospital corporation subsidy	15,000	22,000	22,000	-
Office for the deaf, deafblind, and hard of hearing	819	1,061	964	97
Office of the deputy mayor for health and human services	2,861	2,405	2,045	360
Office of the ombudsperson for children	935	478	356	122
Total human support services	<u>5,770,254</u>	<u>6,801,701</u>	<u>6,487,334</u>	<u>314,367</u>

Exhibit D-1

DISTRICT OF COLUMBIA
SCHEDULE OF BUDGETARY BASIS EXPENDITURES
For the Year Ended September 30, 2023
(\$000s)

	Budget		Actual	Variance
	Original	Revised		
Operations and infrastructure				
Alcoholic beverage regulation administration	10,879	10,513	10,171	342
Department of buildings	65,754	54,949	54,492	457
Department of licensing and consumer protection	37,663	32,209	28,699	3,510
Department of energy and environment	225,490	217,069	192,404	24,665
Department of for-hire vehicles	22,684	21,316	20,638	678
Department of insurance, securities and banking	37,398	34,044	30,720	3,324
Department of motor vehicles	55,319	54,357	50,951	3,406
Department of public works	188,619	188,139	183,204	4,935
District department of transportation	192,356	177,625	171,664	5,961
Office of the deputy mayor for operations and infrastructure	1,283	1,283	1,162	121
Office of people's counsel	12,280	11,029	10,835	194
Public service commission	18,843	18,705	17,263	1,442
Washington metropolitan area transit authority	164	164	164	-
Washington metropolitan area transit commission	481,169	479,610	479,610	-
Total operations and infrastructure	<u>1,349,901</u>	<u>1,301,012</u>	<u>1,251,977</u>	<u>49,035</u>
Other				
Repayment of loans and interest	1,029,193	986,060	982,464	3,596
Debt service - issuance costs	11,000	6,522	6,306	216
Commercial paper program	3,750	4,865	4,865	-
Settlements and judgments	28,025	14,050	12,566	1,484
John A. Wilson building fund	5,233	5,233	5,017	216
District retiree health contribution	41,500	41,500	41,500	-
Repayment of revenue bonds	3,775	3,765	3,765	-
Convention center transfer	121,912	181,804	181,804	-
Highway transportation fund - transfers	27,537	32,310	32,310	-
Emergency planning and security fund	30,000	37,100	35,851	1,249
Workforce investments account	64,176	-	-	-
Emergency and contingency reserve funds	-	18,977	16,986	1,991
Pay-as-you-go capital fund	502,926	504,909	504,909	-
Non-departmental account	16,125	3,037	-	3,037
Total other	<u>1,885,152</u>	<u>1,840,132</u>	<u>1,828,343</u>	<u>11,789</u>
Total	<u>\$ 16,865,923</u>	<u>\$ 18,351,167</u>	<u>\$ 17,429,581</u>	<u>\$ 921,586</u>

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



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Exhibit D-2

DISTRICT OF COLUMBIA
SCHEDULE OF BUDGETARY BASIS OPERATIONS BY SOURCE OF FUNDS
Year Ended September 30, 2023
(\$000s)

	Local Source				Other Source			
	Original Budget	Revised Budget	Actual	Variance	Original Budget	Revised Budget	Actual	Variance
Governmental direction and support								
Board of elections	\$ 11,870	\$ 11,720	\$ 10,948	\$ 772	\$ -	\$ -	\$ -	\$ -
Board of ethics and government accountability	3,780	3,780	3,729	51	197	118	118	-
Captive insurance agency	9,793	9,793	9,208	585	687	587	242	345
Contract appeals board	1,984	1,961	1,898	63	-	-	-	-
Council of the District of Columbia	32,879	30,808	30,758	50	-	-	-	-
Department of human resources	13,496	13,699	13,489	210	8,654	7,160	7,160	-
Department of general services	380,773	430,827	425,210	5,617	4,683	2,842	1,973	869
Employees' compensation fund	22,219	22,219	17,299	4,920	-	-	-	-
Executive office of the mayor	15,793	16,337	15,616	721	-	-	-	-
Mayor's office of legal counsel	1,755	1,655	1,408	247	-	-	-	-
Metropolitan washington council of governments	1,206	1,206	1,157	49	-	-	-	-
Office of advisory neighborhood commissions	2,575	2,508	2,172	336	-	-	-	-
Office of campaign finance	7,473	7,473	4,512	2,961	-	-	-	-
Office of contracting and procurement	29,822	32,967	31,759	1,208	1,611	1,369	1,201	168
Office of disability rights	1,452	1,344	1,283	61	-	-	-	-
Office of employee appeals	2,311	2,311	2,128	183	-	-	-	-
Office of finance and resource management	32,298	32,298	32,121	177	245	181	181	-
Office of labor relations and collective bargaining	3,163	2,466	2,018	448	-	-	-	-
Office of risk management	4,093	4,093	4,068	25	-	-	-	-
Office of the attorney general for the District of Columbia	95,350	97,903	96,810	1,093	23,629	23,850	21,859	1,991
Office of the chief financial officer	178,922	179,029	178,852	177	51,117	25,608	24,061	1,547
Office of the chief technology officer	81,062	83,735	83,626	109	12,262	11,596	11,595	1
Office of the city administrator	12,221	12,612	9,899	2,713	-	-	-	-
Office of the District of Columbia auditor	7,676	7,258	5,903	1,355	-	-	-	-
Office of the inspector general	21,467	19,727	16,547	3,180	1,000	1,000	-	1,000
Office of the secretary	4,243	4,263	4,183	80	1,000	1,014	1,014	-
Office of the senior advisor	4,546	4,653	3,962	691	-	-	-	-
Office of veterans' affairs	1,156	1,156	992	164	5	-	-	-
Office of asian and pacific islander affairs	1,502	1,502	1,270	232	-	-	-	-
Office on latino affairs	6,434	6,434	6,297	137	-	-	-	-
Public employee relations board	1,363	1,363	1,257	106	-	-	-	-
Statehood initiatives	248	248	222	26	-	-	-	-
Tax revision commission	995	392	392	-	-	-	-	-
Uniform law commission	60	80	70	10	-	-	-	-
Total governmental direction and support	995,980	1,049,820	1,021,063	28,757	105,090	75,325	69,404	5,921
Economic development and regulation								
Business improvement districts transfer	1,850	1,850	1,850	-	55,000	35,873	35,873	-
Commission on the arts and humanities	44,399	42,268	41,956	312	-	-	-	-
Department of housing and community development	35,468	66,849	66,490	359	6,912	5,740	5,740	-
Department of small and local business development	22,531	23,068	22,778	290	-	124	124	-
Housing authority subsidy	185,663	176,564	175,109	1,455	-	-	-	-
Housing production trust fund subsidy	354,197	354,197	354,197	-	-	-	-	-
Office of cable television, film, music and entertainment	3,216	5,016	4,793	223	11,732	9,230	8,799	431
Office of planning	16,700	16,966	16,379	587	100	39	39	-
Office of the deputy mayor for planning and economic development	44,122	52,436	51,913	523	5,337	17,887	17,576	311
Office of the tenant advocate	3,530	3,485	3,235	250	644	582	522	60
Office of zoning	4,142	4,142	4,035	107	-	-	-	-
Real property tax appeals commission	2,034	2,009	1,913	96	-	-	-	-
Rental housing commission	1,357	1,454	1,454	-	-	-	-	-
Total economic development and regulation	719,209	750,304	746,102	4,202	79,725	69,475	68,673	802

DISTRICT OF COLUMBIA
SCHEDULE OF BUDGETARY BASIS OPERATIONS BY SOURCE OF FUNDS
Year Ended September 30, 2023
(\$000s)

	Private Grants				Federal Source			
	Original Budget	Revised Budget	Actual	Variance	Original Budget	Revised Budget	Actual	Variance
Governmental direction and support								
Board of elections	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 193	\$ 193	\$ -
Board of ethics and government accountability	-	-	-	-	-	-	-	-
Captive insurance agency	-	-	-	-	-	-	-	-
Contract appeals board	-	-	-	-	-	-	-	-
Council of the District of Columbia	-	-	-	-	-	-	-	-
Department of human resources	-	-	-	-	-	-	-	-
Department of general services	-	-	-	-	-	265	265	-
Employees' compensation fund	-	-	-	-	-	-	-	-
Executive office of the mayor	809	996	996	-	4,697	4,531	3,562	969
Mayor's office of legal counsel	-	-	-	-	-	-	-	-
Metropolitan washington council of governments	-	-	-	-	-	-	-	-
Office of advisory neighborhood commissions	-	-	-	-	-	-	-	-
Office of campaign finance	-	-	-	-	-	-	-	-
Office of contracting and procurement	-	15	15	-	-	2,646	2,646	-
Office of disability rights	-	-	-	-	628	665	662	3
Office of employee appeals	-	-	-	-	-	-	-	-
Office of finance and resource management	-	-	-	-	-	-	-	-
Office of labor relations and collective bargaining	-	-	-	-	-	-	-	-
Office of risk management	-	-	-	-	-	-	-	-
Office of the attorney general for the District of Columbia	668	547	521	26	28,184	25,409	25,283	126
Office of the chief financial officer	-	-	-	-	675	675	675	-
Office of the chief technology officer	-	-	-	-	-	586	586	-
Office of the city administrator	-	100	-	100	-	-	-	-
Office of the District of Columbia auditor	-	-	-	-	-	-	-	-
Office of the inspector general	-	-	-	-	3,118	2,483	2,483	-
Office of the secretary	-	-	-	-	-	-	-	-
Office of the senior advisor	-	-	-	-	-	-	-	-
Office of veterans' affairs	-	-	-	-	-	-	-	-
Office of asian and pacific islander affairs	-	-	-	-	-	-	-	-
Office on latino affairs	-	-	-	-	-	-	-	-
Public employee relations board	-	-	-	-	-	-	-	-
Statehood initiatives	-	50	36	14	-	-	-	-
Tax revision commission	-	-	-	-	-	-	-	-
Uniform law commission	-	-	-	-	-	-	-	-
Total governmental direction and support	1,477	1,708	1,568	140	37,302	37,453	36,355	1,098
Economic development and regulation								
Business improvement districts transfer	-	-	-	-	-	-	-	-
Commission on the arts and humanities	-	-	-	-	803	784	784	-
Department of housing and community development	-	-	-	-	47,732	112,132	111,875	257
Department of small and local business development	-	-	-	-	553	494	494	-
Housing authority subsidy	-	-	-	-	-	-	-	-
Housing production trust fund subsidy	-	-	-	-	-	-	-	-
Office of cable television, film, music and entertainment	-	-	-	-	750	750	750	-
Office of planning	-	5	5	-	535	576	574	2
Office of the deputy mayor for planning and economic development	-	-	-	-	42,085	9,124	9,124	-
Office of the tenant advocate	-	-	-	-	512	303	303	-
Office of zoning	-	-	-	-	-	-	-	-
Real property tax appeals commission	-	-	-	-	-	-	-	-
Rental housing commission	-	-	-	-	-	-	-	-
Total economic development and regulation	-	5	5	-	92,970	124,163	123,904	259

Exhibit D-2

DISTRICT OF COLUMBIA
SCHEDULE OF BUDGETARY BASIS OPERATIONS BY SOURCE OF FUNDS
Year Ended September 30, 2023
(\$000s)

	Local Source				Other Source			
	Original Budget	Revised Budget	Actual	Variance	Original Budget	Revised Budget	Actual	Variance
Public safety and justice								
Commission on judicial disabilities and tenure	649	649	649	-	-	-	-	-
Corrections information council	1,158	1,148	1,134	14	-	-	-	-
Criminal code reform commission	960	923	923	-	-	-	-	-
Criminal justice coordinating council	2,180	1,680	1,429	251	-	-	-	-
Department of corrections	185,526	178,452	176,677	1,775	14,591	14,024	13,757	267
Department of forensic sciences	30,945	28,445	27,691	754	-	-	-	-
Department of youth rehabilitation services	89,190	89,229	89,036	193	-	269	269	-
District of Columbia national guard	5,830	5,677	5,553	124	148	-	-	-
District of Columbia sentencing commission	1,618	1,580	1,579	1	-	-	-	-
Fire and emergency medical services department	268,598	287,377	284,440	2,937	1,006	1,904	1,390	514
Homeland security and emergency management agency	6,019	9,189	8,883	306	-	-	-	-
Judicial nomination commission	8	37	37	-	-	-	-	-
Metropolitan police department	515,696	633,673	633,411	262	6,022	4,699	4,432	267
Office of administrative hearings	11,691	11,195	10,773	422	-	-	-	-
Office of human rights	9,263	8,015	7,264	751	-	-	-	-
Office of neighborhood safety and engagement	20,210	16,521	14,517	2,004	-	-	-	-
Office of police complaints	2,965	2,830	2,547	283	-	-	-	-
Office on returning citizen affairs	2,134	2,034	1,889	145	-	-	-	-
Office of the chief medical examiner	14,793	14,573	14,322	251	-	318	91	227
Office of the deputy mayor for public safety and justice	2,990	3,394	2,334	1,060	-	-	-	-
Office of unified communications	46,145	43,230	39,917	3,313	14,980	14,146	11,832	2,314
Office of victim services and justice grants	82,198	84,860	81,212	3,648	1,109	1,188	1,188	-
Police officers' and fire fighters' retirement system	77,508	77,508	77,508	-	-	-	-	-
Section 103 judgments - public safety and justice	-	35,000	34,750	250	-	-	-	-
Total public safety and justice	1,378,274	1,537,219	1,518,475	18,744	37,856	36,548	32,959	3,589
Public education system								
Department of employment services	71,458	86,826	83,688	3,138	57,469	51,842	50,210	1,632
Department of parks and recreation	82,459	77,774	77,377	397	2,059	2,059	1,692	367
District of Columbia public charter school board	-	-	-	-	13,100	10,491	10,491	-
District of Columbia public charter schools	1,108,274	724,839	724,839	-	-	-	-	-
AY24 public charter school advance appropriations	-	413,326	413,326	-	-	-	-	-
District of Columbia public schools	1,103,393	1,231,048	1,231,041	7	10,649	6,435	5,761	674
AY24 public school advance appropriations	-	12,908	12,908	-	-	-	-	-
District of Columbia public library	74,505	75,133	74,717	416	1,400	818	805	13
District of Columbia state athletics commission	1,242	1,242	1,227	15	100	204	204	-
Non-public tuition	58,470	53,820	53,639	181	-	-	-	-
Office of the deputy mayor for education	28,812	28,433	28,430	3	-	-	-	-
Office of the state superintendent of education	270,196	331,614	322,445	9,169	1,610	1,378	1,370	8
Special education transportation	113,102	111,002	111,002	-	-	-	-	-
State board of education	2,717	2,762	2,505	257	-	-	-	-
Teachers' retirement system	47,835	47,835	47,639	196	-	-	-	-
Unemployment compensation fund	5,480	3,980	3,619	361	-	-	-	-
University of the District of Columbia subsidy account	96,031	96,243	96,243	-	-	-	-	-
Total public education system	3,063,974	3,298,785	3,284,645	14,140	86,387	73,227	70,533	2,694
Human support services								
Child and family services agency	161,065	160,667	160,615	52	1,000	1,000	1,000	-
D.C. health benefit exchange subsidy	-	-	-	-	-	-	-	-
Department of aging and community living	52,186	51,391	51,201	190	-	-	-	-
Department of behavioral health	305,881	313,155	309,157	3,998	2,673	550	358	192
Department of health	98,469	102,975	99,679	3,296	21,892	34,021	22,932	11,089
Department of health care finance	1,060,060	1,056,154	1,046,473	9,681	5,644	4,122	2,577	1,545
Department of human services	653,201	619,327	619,216	111	796	-	-	-
Department on disability services	136,407	130,145	129,697	448	12,715	11,763	10,056	1,707
Not-for-profit hospital corporation subsidy	15,000	22,000	22,000	-	-	-	-	-
Office for the deaf, deafblind, and hard of hearing	819	1,061	964	97	-	-	-	-
Office of the deputy mayor for health and human services	2,861	2,405	2,045	360	-	-	-	-
Office of the ombudsperson for children	935	478	356	122	-	-	-	-
Total human support services	2,486,884	2,459,758	2,441,403	18,355	44,720	51,456	36,923	14,533

DISTRICT OF COLUMBIA
SCHEDULE OF BUDGETARY BASIS OPERATIONS BY SOURCE OF FUNDS
Year Ended September 30, 2023
(\$000s)

	Private Grants				Federal Source			
	Original Budget	Revised Budget	Actual	Variance	Original Budget	Revised Budget	Actual	Variance
Public safety and justice								
Commission on judicial disabilities and tenure	-	-	-	-	330	111	111	-
Corrections information council	-	-	-	-	-	-	-	-
Criminal code reform commission	-	-	-	-	-	-	-	-
Criminal justice coordinating council	-	-	-	-	2,600	1,965	1,948	17
Department of corrections	-	296	241	55	-	63	63	-
Department of forensic sciences	865	572	572	-	1,009	-	-	-
Department of youth rehabilitation services	-	-	-	-	390	346	346	-
District of Columbia national guard	-	-	-	-	10,850	14,601	14,549	52
District of Columbia sentencing commission	-	-	-	-	-	-	-	-
Fire and emergency medical services department	-	-	-	-	46,793	78,407	1,408	76,999
Homeland security and emergency management agency	-	-	-	-	184,030	211,923	204,351	7,572
Judicial nomination commission	-	-	-	-	300	300	300	-
Metropolitan police department	-	89	78	11	4,366	6,162	5,008	1,154
Office of administrative hearings	-	149	103	46	300	353	344	9
Office of human rights	-	-	-	-	408	328	271	57
Office of neighborhood safety and engagement	-	-	-	-	15,023	12,222	12,170	52
Office of police complaints	-	-	-	-	-	-	-	-
Office on returning citizen affairs	-	-	-	-	617	585	585	-
Office of the chief medical examiner	-	-	-	-	619	466	466	-
Office of the deputy mayor for public safety and justice	-	-	-	-	-	-	-	-
Office of unified communications	-	-	-	-	-	-	-	-
Office of victim services and justice grants	-	-	-	-	27,347	16,873	16,789	84
Police officers' and fire fighters' retirement system	-	-	-	-	-	-	-	-
Section 103 judgments - public safety and justice	-	-	-	-	-	-	-	-
Total public safety and justice	865	1,106	994	112	294,982	344,705	258,709	85,996
Public education system								
Department of employment services	928	928	456	472	91,212	66,491	65,029	1,462
Department of parks and recreation	-	-	-	-	667	415	410	5
District of Columbia public charter school board	-	-	-	-	-	-	-	-
District of Columbia public charter schools	-	-	-	-	-	-	-	-
AY24 public charter school advance appropriations	-	-	-	-	-	-	-	-
District of Columbia public schools	6,330	7,791	7,760	31	47,131	49,919	27,765	22,154
AY24 public school advance appropriations	-	-	-	-	-	-	-	-
District of Columbia public library	17	7	3	4	1,103	1,781	1,727	54
District of Columbia state athletics commission	-	-	-	-	-	-	-	-
Non-public tuition	-	-	-	-	600	600	-	600
Office of the deputy mayor for education	115	456	438	18	22,542	17,043	17,043	-
Office of the state superintendent of education	221	207	53	154	786,242	861,870	507,595	354,275
Special education transportation	-	-	-	-	9,000	712	-	712
State board of education	-	-	-	-	-	-	-	-
Teachers' retirement system	-	-	-	-	-	-	-	-
Unemployment compensation fund	-	-	-	-	-	-	-	-
University of the District of Columbia subsidy account	-	-	-	-	417	259	259	-
Total public education system	7,611	9,389	8,710	679	958,914	999,090	619,828	379,262
Human support services								
Child and family services agency	5	87	87	-	60,462	75,464	49,891	25,573
D.C. health benefit exchange subsidy	-	-	-	-	-	-	-	-
Department of aging and community living	-	-	-	-	14,234	12,933	11,662	1,271
Department of behavioral health	522	362	126	236	69,043	89,203	48,537	40,666
Department of health	-	181	169	12	163,595	315,790	165,917	149,873
Department of health care finance	366	-	-	-	2,670,457	3,413,106	3,393,508	19,598
Department of human services	-	12,814	9,577	3,237	211,112	322,450	284,700	37,750
Department on disability services	-	-	-	-	48,854	48,097	44,834	3,263
Not-for-profit hospital corporation subsidy	-	-	-	-	-	-	-	-
Office for the deaf, deafblind, and hard of hearing	-	-	-	-	-	-	-	-
Office of the deputy mayor for health and human services	-	-	-	-	-	-	-	-
Office of the ombudsperson for children	-	-	-	-	-	-	-	-
Total human support services	893	13,444	9,959	3,485	3,237,757	4,277,043	3,999,049	277,994

Exhibit D-2

DISTRICT OF COLUMBIA
SCHEDULE OF BUDGETARY BASIS OPERATIONS BY SOURCE OF FUNDS
Year Ended September 30, 2023
(\$000s)

	Local Source				Other Source			
	Original Budget	Revised Budget	Actual	Variance	Original Budget	Revised Budget	Actual	Variance
Operations and infrastructure								
Alcoholic beverage regulation administration	1,764	1,113	1,112	1	9,115	9,400	9,059	341
Department of buildings	45,633	44,287	43,835	452	15,793	10,662	10,657	5
Department of licensing and consumer protection	7,999	6,473	6,092	381	28,773	25,736	22,607	3,129
Department of energy and environment	66,594	59,970	58,511	1,459	96,484	93,782	83,082	10,700
Department of for-hire vehicles	12,041	12,301	11,917	384	10,643	9,015	8,721	294
Department of insurance, securities and banking	2,005	1,792	1,791	1	35,225	32,172	28,851	3,321
Department of motor vehicles	45,859	45,509	43,760	1,749	9,330	8,718	7,212	1,506
Department of public works	176,906	176,431	175,178	1,253	11,713	10,712	7,030	3,682
District department of transportation	149,840	150,100	149,446	654	20,729	18,437	17,509	928
Office of the deputy mayor for operations and infrastructure	1,283	1,283	1,162	121	-	-	-	-
Office of people's counsel	1,013	656	606	50	11,267	10,373	10,229	144
Public service commission	-	-	-	-	18,248	18,114	16,716	1,398
Washington metropolitan area transit authority	164	164	164	-	-	-	-	-
Washington metropolitan area transit commission	460,669	453,750	453,750	-	20,500	25,860	25,860	-
Total operations and infrastructure	971,770	953,829	947,324	6,505	287,820	272,981	247,533	25,448
Other								
Repayment of loans and interest	1,002,316	959,183	959,183	-	8,412	8,412	8,412	-
Debt service - issuance costs	11,000	6,522	6,306	216	-	-	-	-
Commercial paper program	3,750	4,865	4,865	-	-	-	-	-
Settlements and judgments	28,025	14,050	12,566	1,484	-	-	-	-
John A. Wilson building fund	5,233	5,233	5,017	216	-	-	-	-
District retiree health contribution	41,500	41,500	41,500	-	-	-	-	-
Repayment of revenue bonds	3,775	3,765	3,765	-	-	-	-	-
Convention center transfer	117,512	181,804	181,804	-	4,400	-	-	-
Highway transportation fund - transfers	24,712	22,485	22,485	-	2,825	9,825	9,825	-
Emergency planning and security fund	-	7,100	5,851	1,249	-	-	-	-
Workforce investments account	64,176	-	-	-	-	-	-	-
Emergency and contingency reserve funds	-	18,977	16,986	1,991	-	-	-	-
Pay-as-you-go capital fund	381,529	395,228	395,228	-	121,397	109,681	109,681	-
Unemployment insurance trust fund transfer	-	-	-	-	-	-	-	-
Non-departmental account	11,804	111	-	111	3,071	2,926	-	2,926
Total other	1,695,332	1,660,823	1,655,556	5,267	140,105	130,844	127,918	2,926
Total	\$ 11,311,423	\$ 11,710,538	\$ 11,614,568	\$ 95,970	\$ 781,703	\$ 709,856	\$ 653,943	\$ 55,913

Exhibit D-2

DISTRICT OF COLUMBIA
SCHEDULE OF BUDGETARY BASIS OPERATIONS BY SOURCE OF FUNDS
Year Ended September 30, 2023
(\$000s)

	Private Grants				Federal Source			
	Original Budget	Revised Budget	Actual	Variance	Original Budget	Revised Budget	Actual	Variance
Operations and infrastructure								
Alcoholic beverage regulation administration	-	-	-	-	-	-	-	-
Department of buildings	-	-	-	-	4,328	-	-	-
Department of licensing and consumer protection	-	-	-	-	891	-	-	-
Department of energy and environment	2,458	627	534	93	59,954	62,690	50,277	12,413
Department of for-hire vehicles	-	-	-	-	-	-	-	-
Department of insurance, securities and banking	-	-	-	-	168	80	78	2
Department of motor vehicles	-	-	-	-	130	130	(21)	151
Department of public works	-	-	-	-	-	996	996	-
District department of transportation	-	-	-	-	21,787	9,088	4,709	4,379
Office of the deputy mayor for operations and infrastructure	-	-	-	-	-	-	-	-
Office of people's counsel	-	-	-	-	-	-	-	-
Public service commission	14	10	10	-	581	581	537	44
Washington metropolitan area transit authority	-	-	-	-	-	-	-	-
Washington metropolitan area transit commission	-	-	-	-	-	-	-	-
Total operations and infrastructure	2,472	637	544	93	87,839	73,565	56,576	16,989
Other								
Repayment of loans and interest	-	-	-	-	18,465	18,465	14,869	3,596
Debt service - issuance costs	-	-	-	-	-	-	-	-
Commercial paper program	-	-	-	-	-	-	-	-
Settlements and judgments	-	-	-	-	-	-	-	-
John A. Wilson building fund	-	-	-	-	-	-	-	-
District retiree health contribution	-	-	-	-	-	-	-	-
Repayment of revenue bonds	-	-	-	-	-	-	-	-
Convention center transfer	-	-	-	-	-	-	-	-
Highway transportation fund - transfers	-	-	-	-	-	-	-	-
Emergency planning and security fund	-	-	-	-	30,000	30,000	30,000	-
Workforce investments account	-	-	-	-	-	-	-	-
Emergency and contingency reserve funds	-	-	-	-	-	-	-	-
Pay-as-you-go capital fund	-	-	-	-	-	-	-	-
Unemployment insurance trust fund transfer	-	-	-	-	-	-	-	-
Non-departmental account	-	-	-	-	1,250	-	-	-
Total other	-	-	-	-	49,715	48,465	44,869	3,596
Total	\$ 13,318	\$ 26,289	\$ 21,780	\$ 4,509	\$ 4,759,479	\$ 5,904,484	\$ 5,139,290	\$ 765,194

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

Exhibit D-3

DISTRICT OF COLUMBIA
SCHEDULE OF BUDGET REVISIONS
Year Ended September 30, 2023
(\$000s)

	Local Source			Other Sources		
	Original Budget	Revisions	Revised Budget	Original Budget	Revisions	Revised Budget
REVENUES AND OTHER SOURCES						
Taxes:						
Property taxes	\$ 2,885,999	\$ 43,574	\$ 2,929,573	\$ -	\$ -	\$ -
Sales and use taxes	1,736,080	216,998	1,953,078	-	-	-
Income and franchise taxes	4,000,308	150,374	4,150,682	-	-	-
Gross receipts and other taxes	866,342	(174,356)	691,986	-	-	-
Total taxes	9,488,729	236,590	9,725,319	-	-	-
Licenses and permits	146,085	(9,225)	136,860	-	-	-
Fines and forfeitures	151,232	8,766	159,998	-	-	-
Charges for services	68,172	(6,115)	62,057	-	-	-
Miscellaneous	118,325	248,740	367,065	-	-	-
Other sources	-	-	-	725,546	29,281	754,827
Federal contributions	-	-	-	-	-	-
Operating grants	-	-	-	-	-	-
Bond proceeds	11,000	-	11,000	-	-	-
Fund balance released from restrictions	472,024	256,072	728,096	61,725	23,023	84,748
Interfund transfer-from office of lottery and gaming	43,731	-	43,731	-	-	-
Interfund transfer-others	813,649	205,161	1,018,810	-	-	-
Total revenues and other sources	11,312,947	939,989	12,252,936	787,271	52,304	839,575
EXPENDITURES AND OTHER USES						
Governmental direction and support	995,980	53,840	1,049,820	105,090	(29,765)	75,325
Economic development and regulation	719,209	31,095	750,304	79,725	(10,250)	69,475
Public safety and justice	1,378,274	158,945	1,537,219	37,856	(1,308)	36,548
Public education system	3,063,974	(191,423)	2,872,551	86,387	(13,160)	73,227
Public education AY24 expenditure	-	426,234	426,234	-	-	-
Human support services	2,486,884	(27,126)	2,459,758	44,720	6,736	51,456
Operations and infrastructure	971,770	(17,941)	953,829	287,820	(14,839)	272,981
Repayment of loans and interest	1,002,316	(43,133)	959,183	8,412	-	8,412
Debt service - issuance costs	11,000	(4,478)	6,522	-	-	-
Commercial paper program	3,750	1,115	4,865	-	-	-
Settlements and judgments fund	28,025	(13,975)	14,050	-	-	-
Inaugural expenses	-	-	-	-	-	-
Wilson building	5,233	-	5,233	-	-	-
D.C. retiree health contribution	41,500	-	41,500	-	-	-
Repayment of revenue bonds	3,775	(10)	3,765	-	-	-
Convention center transfer	117,512	64,292	181,804	4,400	(4,400)	-
Highway transportation fund	24,712	(2,227)	22,485	2,825	7,000	9,825
Emergency planning and security fund	-	7,100	7,100	-	-	-
Workforce investments	64,176	(64,176)	-	-	-	-
Emergency and contingency reserve funds	-	18,977	18,977	-	-	-
Pay-as-you-go capital fund	381,529	13,699	395,228	121,397	(11,716)	109,681
Unemployment insurance trust and transfer	-	-	-	-	-	-
Non-departmental	11,804	(11,693)	111	3,071	(145)	2,926
Total expenditures and other uses	11,311,423	399,115	11,710,538	781,703	(71,847)	709,856
Excess of revenues and other sources over expenditures and other uses	\$ 1,524	\$ 540,874	\$ 542,398	\$ 5,568	\$ 124,151	\$ 129,719

**DISTRICT OF COLUMBIA
SCHEDULE OF BUDGET REVISIONS
Year Ended September 30, 2023
(\$000s)**

	Private Grant and Contributions			Federal Resources		
	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	-	-	-	-	-	-
Federal contributions	-	-	-	359,836	20,747	380,583
Operating grants	13,318	12,971	26,289	4,399,643	1,124,258	5,523,901
Bond proceeds	-	-	-	-	-	-
Fund balance released from restrictions	-	-	-	-	-	-
Interfund transfer-from office of lottery and gaming	-	-	-	-	-	-
Interfund transfer-others	-	-	-	-	-	-
Total revenues and other sources	<u>13,318</u>	<u>12,971</u>	<u>26,289</u>	<u>4,759,479</u>	<u>1,145,005</u>	<u>5,904,484</u>
EXPENDITURES AND OTHER USES						
Governmental direction and support	1,477	231	1,708	37,302	151	37,453
Economic development and regulation	-	5	5	92,970	31,193	124,163
Public safety and justice	865	241	1,106	294,982	49,723	344,705
Public education system	7,611	1,778	9,389	958,914	40,176	999,090
Public education AY24 expenditure	-	-	-	-	-	-
Human support services	893	12,551	13,444	3,237,757	1,039,286	4,277,043
Operations and infrastructure	2,472	(1,835)	637	87,839	(14,274)	73,565
Repayment of loans and interest	-	-	-	18,465	-	18,465
Debt service - issuance costs	-	-	-	-	-	-
Commercial paper program	-	-	-	-	-	-
Settlements and judgments fund	-	-	-	-	-	-
Inaugural expenses	-	-	-	-	-	-
Wilson building	-	-	-	-	-	-
D.C. retiree health contribution	-	-	-	-	-	-
Repayment of revenue bonds	-	-	-	-	-	-
Convention center transfer	-	-	-	-	-	-
Highway transportation fund	-	-	-	-	-	-
Emergency planning and security fund	-	-	-	30,000	-	30,000
Workforce investments	-	-	-	-	-	-
Emergency and contingency reserve funds	-	-	-	-	-	-
Pay-as-you-go capital fund	-	-	-	-	-	-
Unemployment insurance trust and transfer	-	-	-	-	-	-
Non-departmental	-	-	-	1,250	(1,250)	-
Total expenditures and other uses	<u>13,318</u>	<u>12,971</u>	<u>26,289</u>	<u>4,759,479</u>	<u>1,145,005</u>	<u>5,904,484</u>
Excess of revenues and other sources over expenditures and other uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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