

**DISTRICT OF COLUMBIA  
COMPREHENSIVE ANNUAL FINANCIAL REPORT  
Year Ended September 30, 2013**

**TABLE OF CONTENTS**

<b>Exhibit</b>		<b>Page</b>
<b>INTRODUCTORY SECTION</b>		
	<b>Letter of Transmittal</b>	1
	<b>Principal Officials</b>	17
	<b>Organizational Chart</b>	18
	<b>GFOA Certificate of Achievement</b>	19
<b>FINANCIAL SECTION</b>		
	<b>Independent Auditors' Report</b>	21
	<b>Management's Discussion and Analysis</b>	25
	<b>Basic Financial Statements</b>	41
1-a	Statement of Net Position	42
1-b	Statement of Activities	43
2-a	Balance Sheet - Governmental Funds	44
2-b	Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds	45
2-c	Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	46
2-d	Budgetary Comparison Statement	47
3-a	Statement of Net Position - Proprietary Funds	48
3-b	Statement of Revenues, Expenses and Changes in Fund Net Position - Proprietary Funds	49
3-c	Statement of Cash Flows - Proprietary Funds	50
4-a	Statement of Fiduciary Net Position - Fiduciary Funds	51
4-b	Statement of Changes in Fiduciary Net Position - Fiduciary Funds	52
5-a	Discretely Presented Component Units - Combining Statement of Net Position	53
5-b	Discretely Presented Component Units - Combining Statement of Activities	54
	<b>Index to the Notes to the Basic Financial Statements</b>	55
	<b>Notes to the Basic Financial Statements</b>	56
	<b>Required Supplementary Information</b>	129
	<b>Other Supplementary Information</b>	133
	<b>General Fund</b>	135
A-1	Balance Sheet	136
A-2	Schedule of Revenues, Expenditures and Changes in Fund Balance	137
A-3	Schedule of Expenditures and Net Financing (Sources) Uses, Function and Object - GAAP Basis	138
A-4	Schedule of Local Source Revenues, Budget and Actual (Budgetary Basis)	139
A-5	Schedule of Budgetary Basis Revenues and Expenditures by Source of Funds	140
A-6	Schedule of Budgetary Basis Revenues and Expenditures	141
	<b>Nonmajor Governmental Funds</b>	143
B-1	Combining Balance Sheet	144
B-2	Combining Statement of Revenues, Expenditures and Changes in Fund Balances	145

	<b>Fiduciary Funds</b>	147
C-1	Pension Trust Funds - Combining Statement of Fiduciary Net Position	148
C-2	Pension Trust Funds - Combining Statement of Changes in Fiduciary Net Position	149
C-3	Schedule of Changes in Assets and Liabilities - Agency Funds	150
	<b>Supporting Schedules</b>	151
D-1	Schedule of Budgetary Basis Expenditures	152
D-2	Schedule of Budgetary Basis Operations by Source of Funds	154
D-3	Schedule of Budget Revisions	158

## STATISTICAL SECTION

	<b>Statistical Section</b>	161
	<b>Financial Trends</b>	163
S-1A	Net Position By Component	164
S-1B	Changes in Net Position	165
S-1C	Fund Balances, Governmental Funds	167
S-1D	Changes in Fund Balances, Governmental Funds	168
S-1E	Tax Revenues by Source, Governmental Funds	169
	<b>Revenue Capacity</b>	171
S-2A	Assessed Value and Estimated Actual Value of Taxable Property	172
S-2B	Direct Property Tax Rates	172
S-2C	Major Tax Rates	173
S-2D	Principal Property Taxpayers	173
S-2E	Ten Highest Assessed Values for Tax Exempt Properties	174
S-2F	Property Tax Levies and Collections	174
S-2G	Personal Income Tax Rates	175
S-2H	Personal Income Tax Filers and Liability by Income Level	175
	<b>Debt Capacity</b>	177
S-3A	Ratios of General Obligation Bonds Outstanding	178
S-3B	Pledged-Revenue Coverage	179
S-3C	Ratios of Outstanding Debt by Type	180
S-3D	Legal Debt Margin Information	181
S-3E	Limitation on Borrowing	182
	<b>Demographic and Economic Information</b>	183
S-4A	Demographic and Economic Statistics	184
S-4B	Principal Employers	184
	<b>Operating Information</b>	185
S-5A	Operating Indicators by Function/Program	186
S-5B	Capital Assets Statistics by Function/Program	188
S-5C	Budgeted Full-Time Equivalent District Government Employees, by Function, General Operating Funds	189
S-5D	General Fund-Fund Balance Trend Chart	190