

GENERAL FUND
SCHEDULE OF BUDGETARY BASIS REVENUES AND EXPENDITURES BY SOURCE OF FUNDS
Year Ended September 30, 2013
(\$000s)

Revenues and Sources:	Local Source			Other Source			Totals		
	Original Budget	Revised Budget	Variance	Original Budget	Revised Budget	Variance	Original Budget	Revised Budget	Variance
Taxes									
Property	\$ 2,008,841	\$ 1,975,097	\$ 23,005	\$ -	\$ -	\$ -	\$ 2,008,841	\$ 1,975,097	\$ 23,005
Sales and uses	1,148,676	1,206,804	(12,915)	-	-	-	1,148,676	1,206,804	(12,915)
Income and franchise	1,811,675	2,129,369	(35,190)	-	-	-	1,811,675	2,129,369	(35,190)
Gross receipts and other taxes	636,303	666,030	(8,508)	-	-	-	636,303	666,030	(8,508)
Total taxes	5,605,495	5,954,300	(33,608)	-	-	-	5,605,495	5,954,300	(33,608)
Licenses and permits	77,940	69,029	78,857	-	-	-	77,940	69,029	78,857
Fines and forfeits	178,522	165,122	145,509	-	-	-	178,522	145,509	145,509
Charges for services	63,223	68,026	75,416	-	-	-	63,223	68,026	75,416
Miscellaneous	115,900	106,070	60,198	-	-	-	115,900	106,070	60,198
Other	-	-	-	455,488	433,273	35,870	455,488	433,273	35,870
Bond proceeds	6,000	6,000	4,079	-	-	(1,921)	6,000	6,000	4,079
Fund balance released from restrictions	31,260	114,145	-	20,208	18,442	18,442	51,468	132,587	18,442
Interfund transfer-from lottery and games	63,175	63,175	68,314	-	-	-	63,175	63,175	68,314
Interfund transfer-others	35,326	46,026	46,168	-	-	-	35,326	46,026	46,168
Total Revenues and Sources	6,176,841	6,591,893	(86,590)	475,696	451,715	487,585	6,652,537	7,043,608	(6,992,888)
Expenditures and Uses:									
Governmental direction and support	552,260	553,544	9,101	50,170	34,083	26,283	602,430	587,627	16,901
Economic development and regulation	147,871	191,500	186,429	143,919	138,301	113,513	291,790	329,801	29,859
Public safety and justice	944,598	951,083	946,293	50,976	41,087	35,462	995,574	992,170	10,415
Public education system	1,599,445	1,474,191	1,463,617	20,557	29,877	19,993	1,620,002	1,504,068	18,458
Public education AY14 expenditure	-	178,903	178,903	-	-	-	178,903	178,903	-
Human support services	1,612,861	1,671,570	1,653,341	31,011	26,899	22,163	1,643,872	1,698,469	22,965
Public works	464,839	464,299	455,346	105,100	112,627	95,178	569,939	576,926	26,402
Presidential inauguration	-	11,286	8,899	-	-	-	-	11,286	2,387
Workforce investments	-	502	502	-	-	-	-	502	502
Wilson building	4,193	3,690	503	-	-	-	4,193	3,690	503
Repay bonds and interest	462,877	458,732	455,081	4,547	4,547	4,547	467,424	463,279	3,651
Repay revenue bonds and interest	8,222	6,665	6,665	-	-	-	8,222	6,665	6,665
Bond fiscal charges	6,000	6,000	4,420	-	-	-	6,000	6,000	4,420
Interest on short term borrowing	4,390	2,118	1,581	-	-	-	4,390	2,118	1,581
Certificates of participation	32,542	32,542	31,825	-	-	-	32,542	32,542	31,825
Settlements and judgments fund	21,477	20,977	15,590	-	-	-	21,477	20,977	15,590
Convention center transfer	106,729	107,041	107,041	-	-	-	106,729	107,041	107,041
Highway trust transfer	23,750	22,389	22,389	-	-	-	23,750	22,389	22,389
Operating lease-equipment	50,036	50,036	49,953	12,722	12,722	12,722	36,472	35,111	83
Emergency and contingency reserve	750	144	144	-	-	-	750	144	144
Pay-go capital	4,270	48,439	48,439	-	-	-	4,270	48,439	48,439
Schools modernization fund	8,626	8,626	8,626	31,533	39,763	39,763	35,803	88,202	88,202
District retiree health contribution	107,800	107,800	107,800	-	-	-	8,626	8,626	8,626
Non-departmental agency	9,000	270	270	25,161	11,809	11,809	34,161	107,800	107,800
Total Expenditures and Uses	6,172,536	6,372,850	70,479	475,696	451,715	369,624	6,648,232	6,824,565	12,079
Excess of Revenues and Sources Over Expenditures and Uses	\$ 4,305	\$ 219,043	\$ 202,932	\$ -	\$ -	\$ 117,961	\$ 4,305	\$ 219,043	\$ 101,850

See Accompanying Independent Auditors' Report.

Exhibit A-6

GENERAL FUND
SCHEDULE OF BUDGETARY BASIS REVENUES AND EXPENDITURES
Year Ended September 30, 2013
(\$000s)

	Original Budget	Revisions	Revised Budget	Actual	Variance (Actual To Original Budget)
Revenues and Sources:					
Taxes:					
Property	\$ 2,008,841	\$ (56,744)	\$ 1,952,097	\$ 1,975,102	\$ (33,739)
Sales and use	1,148,676	58,128	1,206,804	1,193,889	45,213
Income and franchise	1,811,675	317,694	2,129,369	2,094,179	282,504
Other taxes	<u>636,303</u>	<u>29,727</u>	<u>666,030</u>	<u>657,522</u>	<u>21,219</u>
Total taxes	5,605,495	348,805	5,954,300	5,920,692	315,197
Licenses and permits	77,940	(8,911)	69,029	78,857	917
Fines and forfeits	178,522	(13,400)	165,122	145,509	(33,013)
Charges for services	63,223	4,803	68,026	75,416	12,193
Miscellaneous	115,900	(9,830)	106,070	166,268	50,368
Other	455,488	(22,215)	433,273	469,143	13,655
Bond proceeds	6,000	-	6,000	4,079	(1,921)
Fund balance released from restriction	51,468	81,119	132,587	18,442	(33,026)
Interfund transfer-from lottery and games	63,175	-	63,175	68,314	5,139
Interfund transfer-others	<u>35,326</u>	<u>10,700</u>	<u>46,026</u>	<u>46,168</u>	<u>10,842</u>
Total Revenues and Sources	<u>6,652,537</u>	<u>391,071</u>	<u>7,043,608</u>	<u>6,992,888</u>	<u>340,351</u>
Expenditures and Uses:					
Governmental direction and support	602,430	(14,803)	587,627	570,726	31,704
Economic development and regulation	291,790	38,011	329,801	299,942	(8,152)
Public safety and justice	995,574	(3,404)	992,170	981,755	13,819
Public education system	1,620,002	(115,934)	1,504,068	1,485,610	134,392
Public education AY14 expenditure	-	178,903	178,903	178,903	(178,903)
Human support services	1,643,872	54,597	1,698,469	1,675,504	(31,632)
Public works	569,939	6,987	576,926	550,524	19,415
Presidential inauguration	-	11,286	11,286	8,899	(8,899)
Workforce investments	-	502	502	-	-
Wilson building	4,193	-	4,193	3,690	503
Repay bonds and interest	467,424	(4,145)	463,279	459,628	7,796
Repay revenue bonds and interest	8,222	(1,557)	6,665	6,665	1,557
Bond fiscal charges	6,000	-	6,000	4,420	1,580
Interest on short term borrowing	4,390	(2,272)	2,118	1,581	2,809
Certificates of participation	32,542	-	32,542	31,825	717
Settlements and judgments fund	21,477	(500)	20,977	15,590	5,887
Convention center transfer	106,729	312	107,041	107,041	(312)
Highway trust transfer	36,472	(1,361)	35,111	35,111	1,361
Operating lease-equipment	50,036	-	50,036	49,953	83
Emergency and contingency reserve	750	(606)	144	-	750
Pay-go capital	35,803	52,399	88,202	88,202	(52,399)
Schools modernization fund	8,626	-	8,626	8,626	-
District retiree health contribution	107,800	-	107,800	107,800	-
Non-departmental agency	<u>34,161</u>	<u>(22,082)</u>	<u>12,079</u>	<u>-</u>	<u>34,161</u>
Total Expenditures and Uses	<u>6,648,232</u>	<u>176,333</u>	<u>6,824,565</u>	<u>6,671,995</u>	<u>(23,763)</u>
Excess of Revenues and Sources Over Expenditures and Uses	\$ 4,305	\$ 214,738	\$ 219,043	\$ 320,893	\$ 316,588

See Accompanying Independent Auditors' Report.



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NONMAJOR GOVERNMENTAL FUNDS
(Combining Statements)

Special Revenue Funds

The **Tax Increment Financing (TIF) Program Fund** is used to account for activities relating to various TIF development initiatives. These activities support new economic development projects.

The **Tobacco Settlement Financing Corporation (TSFC) Fund** is used to account for the tobacco litigation settlement activities of the District of Columbia.

The **PILOT Special Revenue Fund** is used to account for the proceeds of PILOT revenue to finance the development costs associated with various District development projects.

The **Baseball 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 Project 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

**NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
September 30, 2013
(With Comparative Totals at September 30, 2012)**

	Special Revenue Funds				Capital Project Fund		Totals
	Tax Increment Financing Program	Tobacco Settlement Financing Corporation	PILOT Special Revenue	Baseball Project	Debt Service Fund	Highway Trust	
	2013	2012	2013	2012	2013	2012	
ASSETS							
Current Assets:							
Receivables (net of allowances for uncollectibles):							
Taxes	\$ -	\$ -	\$ -	\$ 1,716	\$ -	\$ 2,044	\$ 3,760
Accounts	17	29,012	-	-	-	3,490	32,519
Due from other District entities	-	-	-	665	-	-	665
Interfund	12,828	-	834	3,772	-	3,266	20,700
Other current assets	-	30	-	-	-	-	30
Restricted cash and cash equivalents	48,063	56,435	24,630	89,989	-	46,312	265,429
Restricted investments	-	-	11,155	-	-	-	11,155
Total assets	\$ 60,908	\$ 85,477	\$ 36,619	\$ 96,142	\$ -	\$ 55,112	\$ 334,258
LIABILITIES, DEFERRED INFLOW OF RESOURCES AND FUND BALANCE							
Current Liabilities:							
Payables:							
Accounts	\$ 1,889	\$ -	\$ -	\$ -	\$ -	\$ 8,198	\$ 10,087
Compensation payable	-	-	-	-	-	163	143
Due to other funds	-	-	-	16,797	-	-	16,797
Due to other District entities	-	-	-	-	-	-	-
Other current liabilities	-	-	-	1	-	-	1
Accrued liabilities	-	207	-	530	-	-	737
Total liabilities	1,889	207	-	17,328	-	8,361	27,785
Deferred Inflow of Resources:							
Unavailable revenues	-	-	-	1,136	-	-	1,136
Fund Balance:							
Restricted	59,019	85,270	36,619	77,678	-	46,751	305,337
Total fund balances	59,019	85,270	36,619	77,678	-	46,751	305,337
Total liabilities, deferred inflow of resources and fund balances	\$ 60,908	\$ 85,477	\$ 36,619	\$ 96,142	\$ -	\$ 55,112	\$ 334,258

See Accompanying Independent Auditors' Report.

Exhibit B-2

**NONMAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES**
For the Year Ended September 30, 2013
(With Comparative Totals for the Year Ended September 30, 2012)
(\$000s)

	Special Revenue Funds							Totals
	Tax Increment Financing Program	Tobacco Settlement Financing Corporation	PILOT Special Revenue	Baseball Project	Debt Service Fund	Capital Project Fund Highway Trust	2013	
Revenues:								
Property taxes	\$ 15,802	\$ -	\$ 12,184	\$ -	\$ -	\$ -	\$ 27,986	\$ 32,245
Sales and use taxes	37,506	-	-	15,408	-	-	52,914	34,841
Gross receipts taxes	-	-	-	40,120	-	-	40,120	42,638
Interest	4	2,498	525	8	-	41	3,076	2,392
Tobacco settlement revenue	-	57,937	-	-	-	-	57,937	38,325
Other	-	-	9,038	-	-	-	18,047	19,439
Total revenues	53,312	60,435	21,747	61,036	-	3,509	200,080	169,880
Expenditures:								
Governmental direction and support	17,504	445	1,082	1,940	-	-	20,971	57,755
Capital outlay	-	-	-	-	-	36,379	36,379	38,829
Bond principal payment	4,203	29,760	17,025	-	5,680	-	56,668	40,470
Interest	6,495	28,103	4,187	-	26,075	-	64,860	67,485
Fiscal charges	167	-	110	-	-	-	277	1,098
Total expenditures	28,369	58,308	22,404	1,940	31,755	36,379	179,155	205,637
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	24,943	2,127	(657)	59,096	(31,755)	(32,829)	20,925	(35,757)
Other Financing Sources (Uses):								
Bond issuance	-	-	-	-	-	-	-	38,650
Refunding debt issuance	-	-	25,005	-	-	-	25,005	52,365
Premium on sale of bonds	-	-	4,057	-	-	-	4,057	5,677
Payment to refunded bond escrow agent:	-	-	(28,929)	-	-	-	(28,929)	(57,480)
Transfers in	-	-	-	-	31,755	35,111	66,866	73,291
Transfers out	(12,377)	-	(8,000)	(48,552)	-	-	(68,929)	(150,128)
Total other financing sources (uses)	(12,377)	-	(7,867)	(48,552)	31,755	35,111	(1,930)	(37,625)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	12,566	2,127	(8,524)	10,544	-	2,282	18,995	(73,382)
Fund Balances at October 1	46,453	83,143	45,143	67,134	-	44,469	286,342	359,724
Fund Balances at September 30	\$ 59,019	\$ 85,270	\$ 36,619	\$ 77,678	\$ -	\$ 46,751	\$ 305,337	\$ 286,342

See Accompanying Independent Auditors' Report.



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FIDUCIARY FUNDS
(Combining Statements)

The Fiduciary Funds are used to account for assets held by the District in a trustee or agency capacity. These assets cannot be used to support the District's programs.

The **Pension Trust Funds** are used to account for the accumulation of resources to be used for retirement annuity payments at appropriate amounts and times in the future for police officers, fire fighters and public school teachers of the District. Resources are contributed by employees and by the District and federal government at amounts determined by an annual actuarial study. The funds are administered by a thirteen member Retirement Board. Three of these members are appointed by the Mayor and three by the Council. The other members include one each active and retired police officers, fire fighters, and teachers. The administrative costs of the board are accounted for in the funds.

The **Other Post Employment Benefit (OPEB) Trust Fund** is used to account for the receipt of monies for post-employment healthcare and life insurance benefits provided under the Post-Retirement Health and Life Insurance Benefit Plan. Annual District contributions are actuarially determined and paid accordingly. No employee contributions are required prior to retirement to fund the OPEB plan; however, retirees make contributions as required by the associated substantive plan.

The **Agency Funds** are used to account for refundable deposits required of various licensees, monies held in escrow as an agent for individuals, private organizations or other governments.

Exhibit C-1

PENSION TRUST FUNDS
COMBINING STATEMENT OF FIDUCIARY NET POSITION
September 30, 2013
(With Comparative Totals at September 30, 2012)
(\$000s)

	Pension Trust Funds		Other	Totals	
	Police & Fire	Teachers	Postemployment Benefits (OPEB) Trust Fund	2013	2012
ASSETS					
Current Assets:					
Cash and cash equivalents - restricted	\$ 69,232	\$ 26,826	\$ 151,863	\$ 247,921	\$ 203,819
Investments - restricted	4,144,784	1,630,294	773,536	6,548,614	5,732,647
Collateral from securities lending transactions	59,912	23,566	-	83,478	96,652
Receivables:					
Due from federal government	831	339	-	1,170	1,606
Benefit contributions	1,862	1,718	-	3,580	3,332
Other current assets	68,127	26,796	4,553	99,476	149,659
Capital assets	-	-	-	-	3
Total assets	4,344,748	1,709,539	929,952	6,984,239	6,187,718
LIABILITIES					
Current Liabilities:					
Accounts payable	10,977	22,137	32,137	65,251	11,507
Securities lending	60,389	23,753	-	84,142	97,797
Due to other funds	276	112	-	388	2,054
Other current liabilities	104,649	41,162	-	145,811	197,676
Total liabilities	176,291	87,164	32,137	295,592	309,034
NET POSITION					
Net Position					
Held in trust for pension and OPEB benefits	\$ 4,168,457	\$ 1,622,375	\$ 897,815	\$ 6,688,647	\$ 5,878,684

See Accompanying Independent Auditors' Report.

Exhibit C-2

PENSION TRUST FUNDS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
For the Year Ended September 30, 2013
(With Comparative Totals for the Year Ended September 30, 2012)
(\$000s)

	Pension Trust Funds		Other Postemployment Benefit Trust Fund (OPEB)	Totals	
	Police & Fire	Teachers		2013	2012
Additions:					
Benefit contributions:					
Employer	\$ 96,314	\$ 6,407	\$ 107,800	\$ 210,521	\$ 226,500
Plan members	30,581	28,129	289	58,999	59,318
Investment income:					
<i>From investment activities</i>					
Net appreciation in fair value of investments	392,333	155,749	91,045	639,127	646,729
Other revenue	2,047	796	-	2,843	2,256
Interest and dividends	36,238	14,411	13,475	64,124	83,001
Less - investment expenses	(5,352)	(2,186)	(3,619)	(11,157)	(12,451)
Net income from investing activities	<u>425,266</u>	<u>168,770</u>	<u>100,901</u>	<u>694,937</u>	<u>719,535</u>
<i>From securities lending activities</i>					
Securities lending income	502	199	-	701	2,128
Less: securities lending expenses	(140)	(56)	-	(196)	(570)
Net income from securities lending activities	<u>362</u>	<u>143</u>	<u>-</u>	<u>505</u>	<u>1,558</u>
Total net investment income	<u>425,628</u>	<u>168,913</u>	<u>100,901</u>	<u>695,442</u>	<u>721,093</u>
Total additions	<u>552,523</u>	<u>203,449</u>	<u>208,990</u>	<u>964,962</u>	<u>1,006,911</u>
Deductions:					
Benefit payments	57,007	80,933	4,307	142,247	98,061
Administrative expenses	8,913	3,627	212	12,752	9,831
Total deductions	<u>65,920</u>	<u>84,560</u>	<u>4,519</u>	<u>154,999</u>	<u>107,892</u>
Change in net position	486,603	118,889	204,471	809,963	899,019
Net position held in trust for pension and OPEB benefits:					
October 1	3,681,854	1,503,486	693,344	5,878,684	4,979,665
September 30	<u>\$ 4,168,457</u>	<u>\$ 1,622,375</u>	<u>\$ 897,815</u>	<u>\$ 6,688,647</u>	<u>\$ 5,878,684</u>

See Accompanying Independent Auditors' Report.

Exhibit C-3

SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
For the Year Ended September 30, 2013
(\$000s)

	Balance October 1 2012	Additions	Deductions	Balance September 30 2013
ASSETS				
Cash and cash equivalents - restricted	\$ 53,639	\$ 54,920	\$ 66,464	\$ 42,095
Due from other funds	35	-	35	-
Other receivables	9,005	20,101	2,472	26,634
Total assets	<u>\$ 62,679</u>	<u>\$ 75,021</u>	<u>\$ 68,971</u>	<u>\$ 68,729</u>
LIABILITIES				
Accounts payable	\$ 878	\$ 433	\$ 287	\$ 1,024
Due to component units	340	20	360	-
Due to other funds	160	-	160	-
Other current liabilities	61,301	8,331	1,927	67,705
Total liabilities	<u>\$ 62,679</u>	<u>\$ 8,784</u>	<u>\$ 2,734</u>	<u>\$ 68,729</u>

See Accompanying Independent Auditors' Report.

SUPPORTING SCHEDULES

Supporting schedules are financial presentations used to aggregate and present in greater detail information contained in the financial statements and to present additional information not disclosed in the basic financial statements.

Exhibit D-1

FINANCIAL REPORTING ENTITY
SCHEDULE OF BUDGETARY BASIS EXPENDITURES
Year Ended September 30, 2013
(\$000s)

	Budget		Actual	Variance
	Original	Revised		
Governmental direction and support:				
Council of the district of columbia	\$ 21,007	\$ 19,408	\$ 19,335	\$ 73
Office of the d.c. auditor	3,951	4,276	4,118	158
Advisory neighborhood commissions	894	782	781	1
Office of the mayor	11,991	11,963	11,307	656
Office of the secretary	3,246	3,703	3,544	159
Office of the inspector general	15,686	15,164	13,749	1,415
Medical liability captive	2,496	699	498	201
City administrator / deputy mayor	3,401	3,618	3,195	423
DC office of personnel	7,814	10,017	9,772	245
Office of finance & resource mgmt	19,667	19,425	19,154	271
Department of general services	250,916	246,222	243,270	2,952
Office of contracting & procurement	8,971	11,002	10,730	272
Contract appeals board	1,051	1,063	1,041	22
Office of the chief financial officer	129,445	114,603	114,557	46
Office of the attorney general	80,755	80,143	77,083	3,060
Office of risk management	2,962	2,962	2,133	829
Office of disability rights	1,688	1,598	1,527	71
Office of chief technology officer	53,416	53,389	47,445	5,944
Board of elections and ethics	5,962	11,335	7,529	3,806
Office of campaign finance	2,601	2,601	2,017	584
Public employee relations board	1,151	1,151	1,037	114
Office of employee appeals	1,468	1,468	1,439	29
Metropolitan wash council of governments	408	783	783	-
Tax revision commission	-	603	603	-
District of columbia office of open government	1,039	1,139	1,041	98
Total governmental direction and support	631,986	619,117	597,688	21,429
Economic development and regulation:				
Business services and economic development	32,184	27,097	20,233	6,864
Office of local business development	6,185	4,323	4,116	207
Office of municipal planning	7,112	7,180	7,022	158
Office of zoning	2,596	2,596	2,565	31
Dept of housing and community development	57,239	60,399	57,353	3,046
Office of motion picture and television development	869	878	867	11
Department of employment services	119,000	95,540	83,612	11,928
Board of real property assess & appeals	1,663	1,551	1,256	295
Dept of consumer and regulatory affairs	32,952	32,903	30,271	2,632
Alcoholic beverage regulation administration	6,835	6,835	5,544	1,291
Office of cable tv	8,592	6,592	5,883	709
Commission on arts & humanities	11,935	12,160	11,838	322
Housing authority subsidy	14,213	14,213	14,213	-
Business improvement districts transfer	23,000	25,000	23,290	1,710
Housing production trust fund subsidy	15,000	66,931	66,931	-
Office of tenant advocate	2,064	2,164	2,022	142
Public service commission	10,823	10,963	10,151	812
Insurance regulation	20,860	27,817	16,486	11,331
Office of people's counsel	6,116	6,116	5,169	947
Total economic development and regulation	379,238	411,258	368,822	42,436
Public safety and justice:				
Metropolitan police department	473,655	469,278	468,380	898
Fire and emergency medical services	199,374	200,731	200,300	431
Police and firefighter retirement system	96,314	96,314	96,314	-
Office of administrative hearings	7,962	8,150	7,596	554
Criminal justice coordinating council	2,155	2,654	2,607	47
Department of corrections	139,289	135,193	130,612	4,581
Chief medical officer	7,834	7,834	7,543	291
DC national guard	8,671	7,244	6,939	305
Emergency management agency	102,039	143,038	125,478	17,560
Commission on judicial disabilities and tenure	280	309	286	23
Judicial nomination commission	194	208	202	6
Citizen complaint review board	2,091	2,092	2,037	55
Office of unified communications	43,840	38,096	36,820	1,276
Section 103 judgments	-	10,210	10,210	-
Advisory commission on sentencing	1,389	1,139	1,128	11
Office of deputy mayor for public safety and justice	18,416	19,221	17,003	2,218
Dept of forensic sciences	8,935	8,504	7,546	958
Total public safety and justice	1,112,438	1,150,215	1,121,001	29,214

(Continued)

Exhibit D-1

FINANCIAL REPORTING ENTITY
SCHEDULE OF BUDGETARY BASIS EXPENDITURES
 Year Ended September 30, 2013
 (\$000s)

	Budget		Actual	Variance
	Original	Revised		
Public education system:				
District of Columbia public schools	689,374	710,916	698,171	12,745
Public charter schools	535,364	423,055	422,525	530
AY14 public charter school advance appropriations		178,903	178,903	-
Teachers' retirement system	6,407	6,407	6,396	11
University of the district of Columbia	64,955	65,555	65,555	-
State education office	381,612	403,186	351,291	51,895
DC state board of education	-	296	159	137
DC public library	43,468	43,655	42,647	1,008
DC public charter school board	3,495	1,076	1,076	-
Special education training	91,190	92,260	89,738	2,522
Non-public tuition	109,941	85,590	84,086	1,504
Department of education	2,303	2,738	2,048	690
Total public education system	1,928,109	2,013,637	1,942,595	71,042
Human support services:				
Department of human services	335,790	332,960	324,161	8,799
Department of health	241,028	255,989	230,980	25,009
Department of parks and recreation	35,866	36,047	34,922	1,125
DC office on aging	23,926	27,828	25,925	1,903
Unemployment compensation fund	6,512	7,668	7,668	-
Disability compensation fund	19,822	22,955	22,954	1
Office of human rights	2,437	2,654	2,654	-
Office on latino affairs	2,685	2,696	2,694	2
Children investment trust	3,000	6,500	6,500	-
Child and family services	246,281	235,962	226,362	9,600
Dept of mental health	178,561	186,230	181,624	4,606
Asian and pacific islander affairs	780	788	785	3
Office of veteran affairs	394	399	366	33
Dept of youth rehab services	106,384	103,480	100,849	2,631
Department on disability services	92,753	92,368	89,955	2,413
Department of health care finance	2,470,305	2,525,222	2,465,026	60,196
Deputy mayor for health and human services	597	947	856	91
Not-for-profit hospital corp	-	11,000	11,000	-
Total human support services	3,767,121	3,851,693	3,735,281	116,412
Public works:				
Department of public works	111,154	113,450	112,014	1,436
Department of transportation	74,578	82,300	75,331	6,969
Taxi cab commission	1,607	3,095	2,365	730
Department of motor vehicles	34,060	35,057	32,966	2,091
Washington metro area transit commission	126	126	126	-
Mass transit subsidies	286,937	291,559	284,851	6,708
District depart. of environment	93,296	79,542	69,456	10,086
Total public works	601,758	605,129	577,109	28,020
Other:				
Repayment of loans and interest	467,424	483,460	479,809	3,651
Bond fiscal charges paid from bond proceeds	6,000	6,000	4,420	1,580
Repayment of interest on short-term borrowing	4,390	2,118	1,581	537
Settlements and judgments fund	21,477	20,977	15,590	5,387
Presidential inauguration	-	11,286	8,899	2,387
Wilson building	4,193	4,193	3,690	503
Schools modernization fund	8,626	8,626	8,626	-
District retiree health contribution	107,800	107,800	107,800	-
Repayment of revenue bonds	8,222	6,665	6,665	-
Certificate of participation	32,542	32,542	31,825	717
Convention center transfer dedicated taxes	106,729	107,041	107,041	-
Highway trust fund transfer	36,472	35,111	35,111	-
Emergency planning and security costs	23,408	28,699	16,229	12,470
Workforce investments	-	502	-	502
Operating lease-equipment	50,036	50,036	49,953	83
Emergency and contingency reserve funds	3,000	2,394	-	2,394
Pay-go capital	35,803	88,202	88,202	-
Non-departmental	34,161	12,079	-	12,079
DC retirement board	30,338	30,338	-	30,338
Housing finance agency	8,735	8,735	-	8,735
Total other	989,356	1,046,804	965,441	81,363
Total	\$ 9,410,006	\$ 9,697,853	\$ 9,307,937	\$ 389,916

See Accompanying Independent Auditors' Report.

Exhibit D-2

FINANCIAL REPORTING ENTITY
SCHEDULE OF BUDGETARY BASIS OPERATIONS BY SOURCE OF FUNDS
 Year Ended September 30, 2013
 (\$000s)

	Local Source				Federal Source			
	Original Budget	Revised Budget	Actual	Variance	Original Budget	Revised Budget	Actual	Variance
Governmental direction and support:								
Council of the district of columbia	\$ 21,007	\$ 19,408	\$ 19,335	\$ 73	\$ -	\$ -	\$ -	\$ -
Office of the d.c. auditor	3,951	4,276	4,118	158	-	-	-	-
Advisory neighborhood commissions	894	782	781	1	-	-	-	-
Office of the mayor	8,435	8,407	8,287	120	3,556	3,553	3,016	537
Office of the secretary	2,246	2,553	2,546	7	-	-	-	-
Office of the inspector general	13,308	13,308	11,894	1,414	2,377	1,855	1,855	-
Medical liability captive	2,430	498	498	-	-	-	-	-
City administrator / deputy mayor	3,401	3,401	3,195	206	-	-	-	-
DC office of personnel	7,536	9,739	9,564	175	-	-	-	-
Office of finance & resource mgmt	19,373	19,373	19,154	219	-	-	-	-
Department of general services	244,338	241,738	239,275	2,463	-	-	-	-
Office of contracting & procurement	8,971	11,002	10,730	272	-	-	-	-
Contract appeals board	1,051	1,063	1,041	22	-	-	-	-
Office of the chief financial officer	100,306	99,720	99,682	38	-	440	432	8
Office of the attorney general	58,688	59,068	57,336	1,732	20,257	18,749	18,749	-
Office of risk management	2,962	2,962	2,133	829	-	-	-	-
Office of disability rights	970	970	900	70	718	628	628	-
Office of chief technology officer	39,974	40,681	40,253	428	2,498	1,264	1,208	56
Board of elections and ethics	5,812	6,910	6,801	109	150	4,425	728	3,697
Office of campaign finance	2,601	2,601	2,017	584	-	-	-	-
Public employee relations board	1,151	1,151	1,037	114	-	-	-	-
Office of employee appeals	1,468	1,468	1,439	29	-	-	-	-
Metropolitan wash council of governments	408	783	783	-	-	-	-	-
Tax revision commission	-	603	603	-	-	-	-	-
District of columbia office of open government	979	1,079	1,041	38	-	-	-	-
Total governmental direction and support	552,260	553,544	544,443	9,101	29,556	30,914	26,616	4,298
Economic development and regulation:								
Business services and economic development	11,753	12,028	11,877	151	3,000	921	672	249
Office of local business development	5,276	4,142	4,047	95	909	180	69	111
Office of municipal planning	6,559	6,481	6,345	136	523	601	601	-
Office of zoning	2,596	2,596	2,565	31	-	-	-	-
Dept of housing and community development	12,591	12,866	11,514	1,352	38,147	42,380	42,243	137
Office of motion picture and television development	784	793	782	11	-	-	-	-
Department of employment services	47,457	39,945	37,754	2,191	40,588	26,045	23,080	2,965
Board of real property assess & appeals	1,663	1,551	1,256	295	-	-	-	-
Dept of consumer and regulatory affairs	16,365	16,015	15,537	478	-	-	-	-
Alcoholic beverage regulation administration	460	460	460	-	-	-	-	-
Office of cable tv	-	-	-	-	-	-	-	-
Commission on arts & humanities	11,090	11,315	11,126	189	746	746	694	52
Housing authority subsidy	14,213	14,213	14,213	-	-	-	-	-
Business improvement districts transfer	-	-	-	-	-	-	-	-
Housing production trust fund subsidy	15,000	66,931	66,931	-	-	-	-	-
Office of tenant advocate	2,064	2,164	2,022	142	-	-	-	-
Public service commission	-	-	-	-	463	517	441	76
Insurance regulation	-	-	-	-	2,544	5,058	809	4,249
Office of people's counsel	-	-	-	-	-	-	-	-
Total economic development and regulation	147,871	191,500	186,429	5,071	86,920	76,448	68,609	7,839
Public safety and justice:								
Metropolitan police department	462,390	462,049	462,043	6	2,730	2,980	2,968	12
Fire and emergency medical services	197,854	198,654	198,391	263	-	557	389	168
Police and firefighter retirement system	96,314	96,314	96,314	-	-	-	-	-
Office of administrative hearings	7,962	8,082	7,528	554	-	68	68	-
Criminal justice coordinating council	449	474	436	38	1,706	2,159	2,156	3
Department of corrections	117,148	113,053	110,996	2,057	-	-	-	-
Chief medical officer	7,834	7,834	7,543	291	-	-	-	-
DC national guard	2,796	2,796	2,641	155	5,874	4,447	4,298	149
Emergency management agency	2,007	2,007	1,973	34	100,032	141,031	123,504	17,527
Commission on judicial disabilities and tenure	-	-	-	-	280	309	286	23
Judicial nomination commission	-	-	-	-	194	208	202	6
Citizen complaint review board	2,091	2,091	2,037	54	-	-	-	-
Office of unified communications	26,715	26,715	26,465	250	-	-	-	-
Section 103 judgments	-	10,210	10,210	-	-	-	-	-
Advisory commission on sentencing	1,389	1,139	1,128	11	-	-	-	-
Office of deputy mayor for public safety and justice	11,144	11,160	11,042	118	5,317	6,106	5,201	905
Dept of forensic sciences	8,505	8,505	7,546	959	431	-	-	-
Total public safety and justice	944,598	951,083	946,293	4,790	116,564	157,865	139,072	18,793

Exhibit D-2

FINANCIAL REPORTING ENTITY
SCHEDULE OF BUDGETARY BASIS OPERATIONS BY SOURCE OF FUNDS
 Year Ended September 30, 2013
 (\$000s)

	Private Grants				Other Source			
	Original Budget	Revised Budget	Actual	Variance	Original Budget	Revised Budget	Actual	Variance
Governmental direction and support:								
Council of the district of columbia	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office of the d.c. auditor	-	-	-	-	-	-	-	-
Advisory neighborhood commissions	-	-	-	-	-	-	-	-
Office of the mayor	-	4	4	-	-	-	-	-
Office of the secretary	-	-	-	-	1,000	1,150	998	152
Office of the inspector general	-	-	-	-	-	-	-	-
Medical liability captive	-	-	-	-	66	201	-	201
City administrator / deputy mayor	-	-	-	-	-	217	-	217
DC office of personnel	-	-	-	-	278	278	208	70
Office of finance & resource mgmt	-	-	-	-	294	52	-	52
Department of general services	-	-	-	-	6,579	4,485	3,994	491
Office of contracting & procurement	-	-	-	-	-	-	-	-
Contract appeals board	-	-	-	-	-	-	-	-
Office of the chief financial officer	-	56	56	-	29,140	14,387	14,387	-
Office of the attorney general	-	516	286	230	1,810	1,810	712	1,098
Office of risk management	-	-	-	-	-	-	-	-
Office of disability rights	-	-	-	-	-	-	-	-
Office of chief technology officer	-	-	-	-	10,943	11,443	5,984	5,459
Board of elections and ethics	-	-	-	-	-	-	-	-
Office of campaign finance	-	-	-	-	-	-	-	-
Public employee relations board	-	-	-	-	-	-	-	-
Office of employee appeals	-	-	-	-	-	-	-	-
Metropolitan wash council of governments	-	-	-	-	-	-	-	-
Tax revision commission	-	-	-	-	-	-	-	-
District of columbia office of open government	-	-	-	-	60	60	-	60
Total governmental direction and support	-	576	346	230	50,170	34,083	26,283	7,800
Economic development and regulation:								
Business services and economic development	-	-	-	-	17,431	14,148	7,684	6,464
Office of local business development	-	-	-	-	-	-	-	-
Office of municipal planning	-	18	18	-	30	80	58	22
Office of zoning	-	-	-	-	-	-	-	-
Dept of housing and community development	-	-	-	-	6,500	5,153	3,596	1,557
Office of motion picture and television development	-	-	-	-	85	85	85	-
Department of employment services	80	80	-	80	30,876	29,471	22,778	6,693
Board of real property assess & appeals	-	-	-	-	-	-	-	-
Dept of consumer and regulatory affairs	-	-	-	-	16,586	16,886	14,734	2,152
Alcoholic beverage regulation administration	-	-	-	-	6,375	6,375	5,084	1,291
Office of cable tv	-	-	-	-	8,592	6,592	5,883	709
Commission on arts & humanities	-	-	-	-	100	100	18	82
Housing authority subsidy	-	-	-	-	-	-	-	-
Business improvement districts transfer	-	-	-	-	23,000	25,000	23,290	1,710
Housing production trust fund subsidy	-	-	-	-	-	-	-	-
Office of tenant advocate	-	-	-	-	-	-	-	-
Public service commission	-	20	19	1	10,360	10,427	9,691	736
Insurance regulation	448	4,891	234	4,657	17,868	17,868	15,443	2,425
Office of people's counsel	-	-	-	-	6,116	6,116	5,169	947
Total economic development and regulation	528	5,009	271	4,738	143,919	138,301	113,513	24,788
Public safety and justice:								
Metropolitan police department	-	159	159	-	8,535	4,090	3,211	879
Fire and emergency medical services	-	-	-	-	1,520	1,520	1,520	-
Police and firefighter retirement system	-	-	-	-	-	-	-	-
Office of administrative hearings	-	-	-	-	-	-	-	-
Criminal justice coordinating council	-	20	15	5	-	-	-	-
Department of corrections	-	-	-	-	22,141	22,141	19,616	2,525
Chief medical officer	-	-	-	-	-	-	-	-
DC national guard	-	-	-	-	-	-	-	-
Emergency management agency	-	-	-	-	-	-	-	-
Commission on judicial disabilities and tenure	-	-	-	-	-	-	-	-
Judicial nomination commission	-	-	-	-	-	-	-	-
Citizen complaint review board	-	1	-	1	-	-	-	-
Office of unified communications	300	-	-	-	16,826	11,382	10,355	1,027
Section 103 judgments	-	-	-	-	-	-	-	-
Advisory commission on sentencing	-	-	-	-	-	-	-	-
Office of deputy mayor for public safety and justice	-	-	-	-	1,954	1,954	760	1,194
Dept of forensic sciences	-	-	-	-	-	-	-	-
Total public safety and justice	300	180	174	6	50,976	41,087	35,462	5,625

Exhibit D-2

FINANCIAL REPORTING ENTITY
SCHEDULE OF BUDGETARY BASIS OPERATIONS BY SOURCE OF FUNDS
 Year Ended September 30, 2013
 (\$000s)

	Local Source				Federal Source			
	Original Budget	Revised Budget	Actual	Variance	Original Budget	Revised Budget	Actual	Variance
Public education system:								
District of Columbia public schools	646,176	640,742	640,642	100	27,549	38,163	33,113	5,050
Public charter schools	535,364	423,055	422,525	530	-	-	-	-
AY14 public charter school advance appropriations	-	178,903	178,903	-	-	-	-	-
Teacher's retirement system	6,407	6,407	6,396	11	-	-	-	-
University of the district of Columbia	64,955	65,555	65,555	-	-	-	-	-
State education office	100,006	114,371	111,809	2,562	275,795	282,907	239,131	43,776
DC state board of education	-	296	159	137	-	-	-	-
DC public library	42,027	42,101	41,583	518	922	997	996	1
DC public charter school board	1,076	1,076	1,076	-	-	-	-	-
Special education tran	91,190	92,260	89,738	2,522	-	-	-	-
Non-public tuition	109,941	85,590	84,086	1,504	-	-	-	-
Department of education	2,303	2,738	2,048	690	-	-	-	-
Total public education system	1,599,445	1,653,094	1,644,520	8,574	304,266	322,067	273,240	48,827
Human support services:								
Department of human services	166,060	178,425	174,865	3,560	168,654	153,418	148,870	4,548
Department of health	88,379	88,682	86,953	1,729	140,795	155,262	133,814	21,448
Department of parks and recreation	34,067	34,157	33,244	913	-	-	-	-
DC office on aging	16,620	20,214	18,912	1,302	7,307	7,615	7,013	602
Unemployment compensation fund	6,512	7,668	7,668	-	-	-	-	-
Disability compensation fund	19,822	22,955	22,954	1	-	-	-	-
Office of human rights	2,193	2,327	2,327	-	244	324	323	1
Office of latino affairs	2,685	2,696	2,694	2	-	-	-	-
Children investment trust	3,000	6,500	6,500	-	-	-	-	-
Child and family services	191,153	170,151	164,934	5,217	53,910	64,451	60,198	4,253
Dept of mental health	167,877	175,297	172,613	2,684	6,486	7,874	5,953	1,921
Asian and pacific islander affairs	780	788	785	3	-	-	-	-
Office of veteran affairs	382	387	366	21	-	-	-	-
Department of youth rehab services	106,384	101,210	100,185	1,025	-	2,269	665	1,604
Department on disability services	54,376	54,723	54,071	652	31,478	32,426	30,736	1,690
Department of health care finance	751,974	793,443	792,414	1,029	1,713,889	1,728,667	1,671,649	57,018
Deputy mayor for health and human services	597	947	856	91	-	-	-	-
Not-for-profit hospital corp	-	11,000	11,000	-	-	-	-	-
Total human support services	1,612,861	1,671,570	1,653,341	18,229	2,122,763	2,152,306	2,059,221	93,085
Public works:								
Department of public works	104,047	105,543	105,533	10	-	-	-	-
Department of transportation	65,182	62,182	62,043	139	3,956	4,510	4,299	211
Taxi cab commission	-	1,463	1,390	73	-	-	-	-
Department of motor vehicles	24,330	24,570	22,941	1,629	-	757	674	83
Washington metro area transit commission	126	126	126	-	-	-	-	-
Mass transit subsidies	256,358	256,294	249,586	6,708	-	-	-	-
District department of environment	14,796	14,121	13,727	394	26,713	22,656	21,332	1,324
Total public works	464,839	464,299	455,346	8,953	30,669	27,923	26,305	1,618
Other:								
Repayment of loans and interest	462,877	458,732	455,081	3,651	-	20,181	20,181	-
Bond fiscal charges paid from bond proceeds	6,000	6,000	4,420	1,580	-	-	-	-
Repayment of interest on short-term borrowing	4,390	2,118	1,581	537	-	-	-	-
Settlements and judgments fund	21,477	20,977	15,590	5,387	-	-	-	-
Presidential inauguration	-	11,286	8,899	2,387	-	-	-	-
Wilson building	4,193	4,193	3,690	503	-	-	-	-
Schools modernization fund	8,626	8,626	8,626	-	-	-	-	-
District retiree health contribution	107,800	107,800	107,800	-	-	-	-	-
Repayment of revenue bonds	8,222	6,665	6,665	-	-	-	-	-
Certificate of participation	32,542	32,542	31,825	717	-	-	-	-
Convention center transfer-dedicated taxes	106,729	107,041	107,041	-	-	-	-	-
Highway trust fund transfer	23,750	22,389	22,389	-	-	-	-	-
Emergency planning and security costs	-	-	-	-	23,408	28,699	16,229	12,470
Workforce investments	-	502	-	502	-	-	-	-
Operating lease-equipment	50,036	50,036	49,953	83	-	-	-	-
Emergency and contingency reserve funds	750	144	-	144	2,250	2,250	-	2,250
Pay-go capital	4,270	48,439	48,439	-	-	-	-	-
Non-departmental	9,000	270	-	270	-	-	-	-
DC retirement board	-	-	-	-	-	-	-	-
Housing finance agency	-	-	-	-	-	-	-	-
Total other	850,662	887,760	871,999	15,761	25,658	51,130	36,410	14,720
Total	\$ 6,172,536	\$ 6,372,850	\$ 6,302,371	\$ 70,479	\$ 2,716,396	\$ 2,818,653	\$ 2,629,473	\$ 189,180

See Accompanying Independent Auditors' Report.

Exhibit D-2

**FINANCIAL REPORTING ENTITY
SCHEDULE OF BUDGETARY BASIS OPERATIONS BY SOURCE OF FUNDS
Year Ended September 30, 2013
(S000s)**

	Private Grants				Other Source			
	Original Budget	Revised Budget	Actual	Variance	Original Budget	Revised Budget	Actual	Variance
Public education system:								
District of Columbia public schools	3,841	8,464	4,751	3,713	11,808	23,547	19,665	3,882
Public charter schools	-	-	-	-	-	-	-	-
AY14 public charter school advance appropriations	-	-	-	-	-	-	-	-
Teacher's retirement system	-	-	-	-	-	-	-	-
University of the district of Columbia	-	-	-	-	-	-	-	-
State education office	-	96	52	44	5,810	5,810	299	5,511
DC state board of education	-	-	-	-	-	-	-	-
DC public library	-	39	39	-	520	520	29	491
DC public charter school board	-	-	-	-	2,419	-	-	-
Special education tran	-	-	-	-	-	-	-	-
Non-public tuition	-	-	-	-	-	-	-	-
Department of education	-	-	-	-	-	-	-	-
Total public education system	3,841	8,599	4,842	3,757	20,557	29,877	19,993	9,884
Human support services:								
Department of human services	-	41	41	-	1,075	1,075	385	690
Department of health	311	502	284	218	11,544	11,544	9,927	1,617
Department of parks and recreation	-	92	76	16	1,799	1,799	1,602	197
DC office on aging	-	-	-	-	-	-	-	-
Unemployment compensation fund	-	-	-	-	-	-	-	-
Disability compensation fund	-	-	-	-	-	-	-	-
Office of human rights	-	4	4	-	-	-	-	-
Office on latino affairs	-	-	-	-	-	-	-	-
Children investment trust	-	-	-	-	-	-	-	-
Child and family services	18	159	31	128	1,200	1,200	1,200	-
Dept of mental health	157	111	111	-	4,040	2,946	2,946	-
Asian and pacific islander affairs	-	-	-	-	-	-	-	-
Office of veteran affairs	-	-	-	-	12	12	-	12
Depart of youth rehab services	-	-	-	-	-	-	-	-
Department on disability services	-	5	5	-	6,900	5,215	5,143	72
Department of health care finance	-	4	4	-	4,441	3,108	960	2,148
Deputy mayor for health and human services	-	-	-	-	-	-	-	-
Not-for-profit hospital corp	-	-	-	-	-	-	-	-
Total human support services	486	918	556	362	31,011	26,899	22,163	4,736
Public works:								
Department of public works	-	-	-	-	7,105	7,905	6,481	1,424
Department of transportation	-	140	140	-	5,441	15,469	8,850	6,619
Taxi cab commission	-	-	-	-	1,607	1,632	974	658
Department of motor vehicles	-	-	-	-	9,731	9,731	9,351	380
Washington metro area transit commission	-	-	-	-	-	-	-	-
Mass transit subsidies	-	-	-	-	30,579	35,265	35,265	-
District depart of environment	1,150	140	140	-	50,637	42,625	34,257	8,368
Total public works	1,150	280	280	-	105,100	112,627	95,178	17,449
Other:								
Repayment of loans and interest	-	-	-	-	4,547	4,547	4,547	-
Bond fiscal charges paid from bond proceeds	-	-	-	-	-	-	-	-
Repayment of interest on short-term borrowing	-	-	-	-	-	-	-	-
Settlements and judgments fund	-	-	-	-	-	-	-	-
Presidential inauguration	-	-	-	-	-	-	-	-
Wilson building	-	-	-	-	-	-	-	-
Schools modernization fund	-	-	-	-	-	-	-	-
District retiree health contribution	-	-	-	-	-	-	-	-
Repayment of revenue bonds	-	-	-	-	-	-	-	-
Certificate of participation	-	-	-	-	-	-	-	-
Convention center transfer-dedicated taxes	-	-	-	-	-	-	-	-
Highway trust fund transfer	-	-	-	-	12,722	12,722	12,722	-
Emergency planning and security costs	-	-	-	-	-	-	-	-
Workforce investments	-	-	-	-	-	-	-	-
Operating lease-equipment	-	-	-	-	-	-	-	-
Emergency and contingency reserve funds	-	-	-	-	-	-	-	-
Pay-go capital	-	-	-	-	31,533	39,763	39,763	-
Non-departmental	-	-	-	-	25,161	11,809	-	11,809
DC retirement board	-	-	-	-	30,338	30,338	-	30,338
Housing finance agency	-	-	-	-	8,735	8,735	-	8,735
Total other	-	-	-	-	113,036	107,914	57,032	50,882
Total	\$ 6,305	\$ 15,562	\$ 6,469	\$ 9,093	\$ 514,769	\$ 490,788	\$ 369,624	\$ 121,164

See Accompanying Independent Auditors' Report.

Exhibit D-3

FINANCIAL REPORTING ENTITY
SCHEDULE OF BUDGET REVISIONS
Year Ended September 30, 2013
(\$000s)

	Local Source			Federal Resources		
	Original Budget	Revisions	Revised Budget	Original Budget	Revisions	Revised Budget
Revenues and Sources:						
Taxes:						
Property taxes	\$ 2,008,841	\$ (56,744)	\$ 1,952,097	\$ -	\$ -	\$ -
Sales and use taxes	1,148,676	58,128	1,206,804	-	-	-
Income taxes	1,811,675	317,694	2,129,369	-	-	-
Other taxes	636,303	29,727	666,030	-	-	-
Total taxes	5,605,495	348,805	5,954,300	-	-	-
Licenses and permits	77,940	(8,911)	69,029	-	-	-
Fines and forfeits	178,522	(13,400)	165,122	-	-	-
Charges for services	63,223	4,803	68,026	-	-	-
Miscellaneous	115,900	(9,830)	106,070	-	-	-
Other	-	-	-	-	-	-
Federal contributions	-	-	-	97,020	(17,023)	79,997
Operating grant	-	-	-	2,619,376	111,030	2,730,406
Bond proceeds	6,000	-	6,000	-	-	-
Fund balance released from restrictions	31,260	82,885	114,145	-	8,250	8,250
Transfer in from Lottery Board	63,175	-	63,175	-	-	-
Transfer in-others	35,326	10,700	46,026	-	-	-
Total revenues and sources	6,176,841	415,052	6,591,893	2,716,396	102,257	2,818,653
Expenditures and Uses:						
Governmental direction and support	552,260	1,284	553,544	29,556	1,358	30,914
Economic development and regulation	147,871	43,629	191,500	86,920	(10,472)	76,448
Public safety and justice	944,598	6,485	951,083	116,564	41,301	157,865
Public education system	1,599,445	(125,254)	1,474,191	304,266	17,801	322,067
Public education AY14 expenditure	-	178,903	178,903	-	-	-
Human support services	1,612,861	58,709	1,671,570	2,122,763	29,543	2,152,306
Public works	464,839	(540)	464,299	30,669	(2,746)	27,923
Repayment of loans and interest	462,877	(4,145)	458,732	-	20,181	20,181
Bond fiscal charges paid from bond proceeds	6,000	-	6,000	-	-	-
Repayment of interest on short-term borrowing	4,390	(2,272)	2,118	-	-	-
Settlements and judgments fund	21,477	(500)	20,977	-	-	-
Presidential inauguration	-	11,286	11,286	-	-	-
Wilson building	4,193	-	4,193	-	-	-
Schools modernization fund	8,626	-	8,626	-	-	-
District retiree health contribution	107,800	-	107,800	-	-	-
Repayment of revenue bonds	8,222	(1,557)	6,665	-	-	-
Certificate of participation	32,542	-	32,542	-	-	-
Convention center transfer-dedicated taxes	106,729	312	107,041	-	-	-
Highway trust fund transfer	23,750	(1,361)	22,389	-	-	-
Emergency planning and security costs	-	-	-	23,408	5,291	28,699
Workforce investments	-	502	502	-	-	-
Operating lease-equipment	50,036	-	50,036	-	-	-
Emergency and contingency reserve funds	750	(606)	144	2,250	-	2,250
Pay-go capital	4,270	44,169	48,439	-	-	-
Non-departmental	9,000	(8,730)	270	-	-	-
DC retirement board	-	-	-	-	-	-
Housing finance agency	-	-	-	-	-	-
Total expenditures and uses	6,172,536	200,314	6,372,850	2,716,396	102,257	2,818,653
Excess of Revenues and Sources Over Expenditures and Uses	\$ 4,305	\$ 214,738	\$ 219,043	\$ -	\$ -	\$ -

See Accompanying Independent Auditors' Report.

Exhibit D-3

**FINANCIAL REPORTING ENTITY
SCHEDULE OF BUDGET REVISIONS
Year Ended September 30, 2013
(\$000s)**

	Private Grant and Contributions			Other Sources		
	Original Budget	Revisions	Revised Budget	Original Budget	Revisions	Revised Budget
Revenues and Sources:						
Taxes:						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and use taxes	-	-	-	-	-	-
Income taxes	-	-	-	-	-	-
Other taxes	-	-	-	-	-	-
Total taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Other	-	-	-	494,561	(22,215)	472,346
Federal contributions	-	-	-	-	-	-
Operating grant	6,305	8,978	15,283	-	-	-
Bond proceeds	-	-	-	-	-	-
Fund balance released from restrictions	-	279	279	20,208	(1,766)	18,442
Transfer in from Lottery Board	-	-	-	-	-	-
Transfer in-others	-	-	-	-	-	-
Total revenues and sources	6,305	9,257	15,562	514,769	(23,981)	490,788
Expenditures and Uses:						
Governmental direction and support	-	576	576	50,170	(16,087)	34,083
Economic development and regulation	528	4,481	5,009	143,919	(5,618)	138,301
Public safety and justice	300	(120)	180	50,976	(9,889)	41,087
Public education system	3,841	4,758	8,599	20,557	9,320	29,877
Public education FY14 expenditure	-	-	-	-	-	-
Human support services	486	432	918	31,011	(4,112)	26,899
Public works	1,150	(870)	280	105,100	7,527	112,627
Repayment of loans and interest	-	-	-	4,547	-	4,547
Bond fiscal charges paid from bond proceeds	-	-	-	-	-	-
Repayment of interest on short-term borrowing	-	-	-	-	-	-
Settlements and judgments fund	-	-	-	-	-	-
Presidential inauguration	-	-	-	-	-	-
Wilson building	-	-	-	-	-	-
Schools modernization fund	-	-	-	-	-	-
District retiree health contribution	-	-	-	-	-	-
Repayment of revenue bonds	-	-	-	-	-	-
Certificate of participation	-	-	-	-	-	-
Convention center transfer-dedicated taxes	-	-	-	-	-	-
Highway trust fund transfer	-	-	-	12,722	-	12,722
Emergency planning and security costs	-	-	-	-	-	-
Workforce investments	-	-	-	-	-	-
Operating lease-equipment	-	-	-	-	-	-
Emergency and contingency reserve funds	-	-	-	-	-	-
Pay-go capital	-	-	-	31,533	8,230	39,763
Non-departmental	-	-	-	25,161	(13,352)	11,809
DC retirement board	-	-	-	30,338	-	30,338
Housing finance agency	-	-	-	8,735	-	8,735
Total expenditures and uses	6,305	9,257	15,562	514,769	(23,981)	490,788
Excess of Revenues and Sources Over Expenditures and Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



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2013

COMPREHENSIVE ANNUAL FINANCIAL REPORT



VINCENT C. GRAY
MAYOR

NATWAR M. GANDHI
CHIEF FINANCIAL OFFICER
JUNE 2000–JANUARY 2014

JEFF DEWITT
CHIEF FINANCIAL OFFICER
PRESENT

GOVERNMENT OF THE DISTRICT OF COLUMBIA
OFFICE OF THE CHIEF FINANCIAL OFFICER

Year Ended September 30, 2013



Statistical Section (Unaudited)

This section contains statistical tables that reflect information on financial trends, revenue capacity, debt capacity, demographics and the economy, and other data regarding the District’s operations. These tables differ from the financial statements because they usually cover more than two fiscal years and may present non-accounting data.

The Statistical Section is divided into 5 sections as follows:

<u>Section</u>	<u>Page</u>
1. Financial Trends	163
2. Revenue Capacity.....	171
3. Debt Capacity	177
4. Demographic and Economic Information	183
5. Operating Information	185



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1. Financial Trends

These schedules contain trend information, which may be used to better understand how the District's financial performance and well-being have changed over time.

Net Position By Component Last Ten Fiscal Years (accrual basis of accounting, dollars in thousands)	NET POSITION										** 2013	
	2004	2005	2006	2007	2008	2009	2010	2011	2012	*		
Governmental activities												
Net investment in capital assets	\$ 774,533	\$ 1,069,731	\$ 938,597	\$ 1,197,275	\$ 1,794,279	\$ 2,155,206	\$ 2,437,385	\$ 2,534,538	\$ 2,872,272	\$ 2,849,043		
Restricted	807,839	930,021	987,650	1,269,708	1,156,213	852,061	1,117,560	963,694	1,057,582	1,264,682		
Unrestricted	(370,474)	(249,088)	167,779	92,345	(404,959)	(505,804)	(739,720)	(527,647)	(601,284)	(632,045)		
Total governmental activities net position	1,211,898	1,750,664	2,114,026	2,559,328	2,545,533	2,501,463	2,815,225	2,970,585	3,328,570	3,481,680		
Business-type activities												
Net investment in capital assets	17,927	16,183	17,505	17,211	16,747	16,012	4,827	478	480	427		
Restricted	288,224	322,893	347,938	375,148	374,282	304,773	233,296	226,229	229,930	241,952		
Unrestricted	34,829	34,968	29,000	25,980	24,773	25,864	8,628	3,501	3,607	3,911		
Total business-type activities net position	340,980	374,044	394,443	418,339	415,802	346,649	246,751	230,208	234,017	246,290		
Primary government												
Net investment in capital assets	792,460	1,085,914	976,102	1,214,486	1,811,026	2,171,218	2,442,212	2,535,016	2,872,752	2,849,470		
Restricted	1,096,063	1,252,914	1,335,588	1,644,856	1,530,495	1,156,834	1,350,856	1,189,923	1,287,512	1,506,634		
Unrestricted	(335,645)	(214,120)	196,779	118,325	(380,186)	(479,940)	(731,092)	(524,146)	(597,677)	(628,134)		
Total primary government net position	\$ 1,552,878	\$ 2,124,708	\$ 2,508,469	\$ 2,977,667	\$ 2,961,335	\$ 2,848,112	\$ 3,061,976	\$ 3,200,793	\$ 3,562,587	\$ 3,727,970		

* Due to the District's policy change on the recognition of personal property tax revenues, FY2010 & 2012 information has been adjusted

** In FY2013, the District implemented GASB #65 and restated the beginning net position. The effect of this restatement is not reflected in information presented for years prior to FY2013. Source: Information was extracted from Exhibit 1-a, Statement of Net Position, Page 42.

Changes in Net Position
Last Ten Fiscal Years
(accrual basis of accounting, dollars in thousands)

Exhibit S-1B

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Governmental activities										
Expenses										
Governmental direction and support	\$ 554,614	\$ 641,964	\$ 574,097	\$ 787,392	\$ 834,694	\$ 878,219	\$ 871,240	\$ 783,557	\$ 987,978	\$ 993,774
Economic development and regulation	253,311	283,186	391,203	509,874	499,644	470,567	374,149	370,592	353,618	460,082
Public safety and justice	1,007,755	1,036,120	1,124,896	1,264,715	1,384,517	1,407,166	1,563,505	1,521,863	1,490,423	1,497,016
Public education system	1,301,807	1,374,538	1,486,112	1,589,652	1,787,635	1,937,238	1,989,518	2,086,722	2,113,955	2,224,946
Human support services	2,537,195	2,663,556	2,967,372	2,992,805	3,285,325	3,598,570	3,677,407	3,889,812	3,925,613	4,086,722
Public works	313,580	307,247	351,917	481,702	586,649	553,233	497,027	489,304	587,002	603,423
Public transportation	162,602	167,783	187,615	198,484	214,905	230,499	243,668	257,703	221,339	284,851
Interest on long-term debt	189,697	201,882	269,725	281,918	293,339	336,536	324,319	356,164	397,216	382,530
Total governmental activities expenses	6,320,561	6,676,276	7,352,937	8,106,542	8,886,708	9,412,028	9,540,831	9,755,717	10,077,144	10,533,344
Program revenues										
Charges for services, fees, fines & forfeitures:										
Economic development and regulation	83,866	92,198	94,487	102,230	111,105	105,148	112,074	126,407	134,410	136,436
Public works	134,875	132,533	146,628	151,957	206,771	196,119	219,005	228,287	191,960	170,810
Others	81,369	102,431	84,298	80,790	61,273	98,211	118,943	135,407	211,033	223,969
Operating grants & contributions	2,060,973	2,098,723	2,155,035	2,309,495	2,178,275	2,813,568	3,321,671	3,343,747	3,190,038	3,277,118
Capital grants & contributions	151,334	112,704	119,715	130,557	175,841	180,602	259,277	172,964	261,411	270,813
Total governmental activities program revenues	2,512,417	2,538,589	2,600,163	2,775,029	2,733,265	3,393,648	4,030,970	4,006,812	3,988,852	4,079,146
Net expenses	<u>(3,808,144)</u>	<u>(4,137,687)</u>	<u>(4,752,774)</u>	<u>(5,331,513)</u>	<u>(6,153,443)</u>	<u>(6,018,380)</u>	<u>(5,509,861)</u>	<u>(5,748,905)</u>	<u>(6,088,292)</u>	<u>(6,454,198)</u>
General revenues										
Taxes:										
Property taxes	1,017,653	1,150,672	1,272,998	1,545,325	1,787,365	1,951,345	1,881,733	1,803,691	1,945,071	2,012,788
Sales and use taxes	828,391	957,394	1,004,471	1,056,780	1,101,859	1,052,011	1,081,005	1,121,257	1,218,576	1,247,374
Income and franchise taxes	1,299,009	1,472,432	1,591,483	1,736,361	1,755,894	1,478,068	1,434,131	1,656,283	1,956,590	2,094,179
Gross receipts taxes	271,897	295,819	278,453	302,768	302,873	315,976	295,531	279,002	319,036	345,852
Other taxes	379,521	377,213	390,542	498,198	413,401	261,909	264,959	403,199	404,066	400,308
Grants and contributions - unrestricted	24,543	-	-	-	-	-	-	-	-	-
Investment earnings	16,211	39,811	73,207	124,420	95,847	28,242	19,156	6,122	21,944	6,071
Miscellaneous	314,596	311,662	431,182	456,425	458,469	530,847	447,368	563,400	514,590	580,097
Special items	-	-	-	(8,838)	153,640	287,137	266,942	-	-	-
Transfers	73,500	71,450	73,800	65,376	70,300	68,775	96,624	71,311	66,404	68,314
Total governmental activities general revenues	4,225,321	4,676,453	5,116,136	5,776,815	6,139,648	5,974,310	5,787,449	5,904,265	6,446,277	6,754,983
Change in net position --- governmental activities	\$ 417,177	\$ 538,766	\$ 363,362	\$ 445,302	\$ (13,795)	\$ (44,070)	\$ 277,588	\$ 155,360	\$ 357,985	\$ 300,785

* Due to the District's policy change on the recognition of personal property tax revenues, FY2010 information has been adjusted
 ** In FY2013, the District implemented GASB #65 and restated the beginning net position. The effect of this restatement is not reflected in information presented for years prior to FY2013.
 Source: Information was extracted from Exhibit 1-b, Statement of Activities, Page 43.

Statistical Section

Changes in Net Position Last Ten Fiscal Years (accrual basis of accounting, dollars in thousands)	Exhibit S-1B (Continued) **									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Business activities							*			
Expenses										
Lottery and games	\$ 167,938	\$ 164,066	\$ 193,907	\$ 192,336	\$ 182,981	\$ 176,625	\$ 163,393	\$ 169,526	\$ 183,185	\$ 173,927
Unemployment compensation	113,888	92,728	102,749	99,920	150,237	370,775	480,976	408,997	344,913	255,645
Nursing home services	33,023	35,066	35,434	37,556	40,837	44,601	18,817	4,555	-	-
Total business-type activities expenses	314,849	291,860	332,090	329,812	374,055	592,001	663,186	583,078	528,098	429,572
Program revenues										
Charges for services, fees, fines & forfeitures:										
Lottery and games	241,133	234,931	266,391	256,824	252,721	245,370	230,159	231,749	249,675	242,460
Nursing home services	30,907	32,184	29,154	31,849	37,435	43,424	19,991	4,135	-	-
Operating grants & contributions	26,588	16,707	14,825	18,358	21,191	36,985	36,998	34,968	27,945	32,790
Capital grants & contributions	15,464	-	-	-	-	-	-	-	-	-
Total business-type activities program revenues	314,092	283,822	310,370	307,031	311,347	325,779	287,148	270,852	277,620	275,250
Net expenses	(757)	(8,038)	(21,720)	(22,781)	(62,708)	(266,222)	(376,038)	(312,226)	(250,478)	(154,322)
General revenues										
Taxes:										
Other taxes	97,196	92,985	95,888	90,117	92,733	94,622	129,471	128,875	133,618	131,025
Investment earnings	16,847	18,887	19,321	20,841	21,317	19,061	13,584	11,764	8,517	7,723
Miscellaneous	250	680	710	1,095	16,355	152,161	229,709	226,355	178,556	96,161
Transfers	(73,500)	(71,450)	(73,800)	(65,376)	(70,300)	(68,775)	(96,624)	(71,311)	(66,404)	(68,314)
Total business-type activities general revenues	40,793	41,102	42,119	46,677	60,105	197,069	276,140	295,683	254,287	166,595
Change in net position --- business-type activities	\$ 40,036	\$ 33,064	\$ 20,399	\$ 23,896	\$ (2,603)	\$ (69,153)	\$ (99,898)	\$ (16,543)	\$ 3,809	\$ 12,273
Total primary government										
Expenses	\$ 6,635,410	\$ 6,968,136	\$ 7,685,027	\$ 8,436,354	\$ 9,260,763	\$ 10,004,029	\$ 10,204,017	\$ 10,338,795	\$ 10,605,242	\$ 10,962,916
Program revenues	2,820,257	2,822,411	2,910,533	3,082,060	3,044,612	3,719,427	4,318,118	4,277,664	4,266,472	4,354,396
Net (expenses)/revenues	(3,815,153)	(4,145,725)	(4,774,494)	(5,354,294)	(6,216,151)	(6,284,602)	(5,885,899)	(6,061,131)	(6,338,770)	(6,608,520)
General revenues	4,272,366	4,717,555	5,158,255	5,823,492	6,199,753	6,171,379	6,063,589	6,199,948	6,700,564	6,921,578
Change in net position --- primary government	\$ 457,213	\$ 571,830	\$ 383,761	\$ 469,198	\$ (16,398)	\$ (113,223)	\$ 177,690	\$ 138,817	\$ 361,794	\$ 313,058

* Due to the District's policy change on the recognition of personal property tax revenues, FY2010 information has been adjusted

** In FY2013, the District implemented GASB #65 and restated the beginning net position. The effect of this restatement is not reflected in information presented for years prior to FY2013.

Source: Information was extracted from Exhibit 1-b, Statement of Activities, Page 43.

Fund Balances, Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting, dollars in thousands)

Exhibit S-1C

	2004	2005	2006	2007	2008	2009	2010
General Fund							*
Reserved	\$ 607,903	\$ 1,110,770	\$ 1,045,560	\$ 1,135,459	\$ 957,977	\$ 703,694	\$ 836,181
Unreserved	607,112	473,913	389,582	358,541	286,745	216,789	94,588
Total general fund	\$ 1,215,015	\$ 1,584,683	\$ 1,435,142	\$ 1,494,000	\$ 1,244,722	\$ 920,483	\$ 930,769
All other governmental funds							
Reserved, reported in:							
Special revenue funds	\$ 239,291	\$ 249,911	\$ 321,878	\$ 460,556	\$ 465,229	\$ 507,678	\$ 555,476
Capital project funds	43,914	86,530	732,602	835,024	629,805	417,212	137,922
Unreserved, reported in:							
Capital project funds	(273,432)	(312,161)	-	-	-	-	-
Total all other governmental funds	\$ 9,773	\$ 24,280	\$ 1,054,480	\$ 1,295,580	\$ 1,095,034	\$ 924,890	\$ 693,398

	2011	2012	2013
General Fund			
Nonspendable	\$ 18,465	\$ 20,357	\$ 16,015
Restricted	756,650	856,277	976,071
Committed	256,287	595,008	659,567
Assigned	73,492	34,879	97,275
Unassigned	-	-	-
Total general fund	\$ 1,104,894	\$ 1,506,521	\$ 1,748,928

	2011	2012	2013
All other governmental funds			
Nonspendable	\$ -	\$ -	\$ -
Restricted	621,740	541,642	717,664
Committed	-	-	-
Assigned	-	-	-
Unassigned	-	(116,269)	-
Total all other governmental funds	\$ 621,740	\$ 425,373	\$ 717,664

* Due to the District's policy change on the recognition of personal property tax revenues, FY2010 information has been adjusted. In FY2011, the District implemented GASB Statement #54; presentation is not comparable to prior years. Source: Information was extracted from Exhibit 2-a, Balance Sheet - Governmental Funds, Page 44.

Changes in Fund Balances, Governmental Funds

Last Ten Fiscal Years
(modified accrual basis of accounting, dollars in thousands)

Exhibit S-1D

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
REVENUES										
Taxes	\$ 3,806,906	\$ 4,251,191	\$ 4,472,845	\$ 5,146,007	\$ 5,333,118	\$ 5,042,487	\$ 4,956,910	\$ 5,260,486	\$ 5,833,054	\$ 6,128,210
Fines and forfeits	102,828	111,146	112,919	101,971	99,452	106,169	128,473	129,448	185,771	178,708
Licenses and permits	62,968	82,093	81,222	89,072	94,988	91,230	86,951	102,769	99,300	105,081
Charges for services	134,314	133,923	131,273	143,934	184,709	202,079	234,598	257,884	252,332	247,426
Investment earnings	16,211	39,811	73,206	124,420	95,847	28,242	19,156	5,789	21,728	6,608
Miscellaneous	305,039	311,573	489,067	444,262	457,747	524,046	447,365	549,006	514,694	511,582
Federal contributions	393,928	382,966	362,075	440,962	433,206	573,446	670,186	617,845	554,979	555,038
Operating grants	1,842,922	1,828,461	1,912,675	1,999,090	1,920,910	2,420,724	2,910,762	2,898,866	2,896,470	2,992,893
Total revenues	6,665,116	7,141,164	7,635,282	8,489,718	8,619,977	8,988,423	9,454,401	9,822,093	10,358,328	10,725,546
EXPENDITURES										
Governmental direction and support	483,185	590,344	611,620	651,974	695,175	672,463	657,935	698,117	787,331	810,803
Economic development and regulation	236,220	267,335	348,091	444,508	461,707	405,140	388,424	351,814	318,266	383,143
Public safety and justice	984,062	1,034,456	1,133,800	1,241,684	1,369,907	1,381,873	1,546,473	1,517,640	1,469,727	1,513,469
Public education system	1,284,448	1,340,767	1,439,510	1,541,194	1,716,701	1,850,200	1,904,023	1,943,438	1,980,384	2,084,613
Human support services	2,563,646	2,657,848	2,952,637	2,975,821	3,222,979	3,485,267	3,669,367	3,823,317	3,881,043	4,042,204
Public works	164,231	175,300	184,200	329,942	416,982	388,713	318,590	265,750	342,215	287,598
Public transportation	162,602	167,783	187,615	198,484	214,905	230,499	243,668	257,703	221,339	284,851
Debt service:										
Principal	152,086	183,845	205,654	232,389	251,998	277,523	209,746	211,696	217,645	254,312
Interest and other charges	189,697	202,387	225,195	258,769	287,354	292,484	300,123	333,872	375,461	410,020
Fiscal charges	13,721	9,277	31,958	15,095	25,330	19,659	64,532	14,296	15,447	8,640
Total debt service	355,504	395,509	462,807	506,253	564,682	589,666	574,401	559,864	608,553	672,972
Subtotal expenditures	6,233,898	6,629,342	7,320,280	7,889,860	8,663,038	9,003,821	9,302,881	9,417,643	9,608,858	10,079,653
Capital outlay	666,649	615,089	901,204	1,024,541	1,390,415	1,130,971	1,359,488	1,189,356	1,152,943	1,208,481
Total expenditures	6,900,547	7,244,431	8,221,484	8,914,401	10,053,453	10,134,792	10,662,369	10,606,999	10,761,801	11,288,134
Excess (deficiency) of revenues over (under) expenditures	(235,431)	(103,267)	(586,202)	(424,683)	(1,433,476)	(1,146,369)	(1,207,968)	(784,906)	(403,473)	(562,588)
OTHER FINANCING SOURCES (USES)										
Debt issuance	325,726	386,370	1,342,612	610,580	664,105	491,645	750,298	745,025	439,370	833,286
Refunding debt issuance	-	-	116,475	251,155	675,895	580,140	835,010	63,860	608,210	25,005
Premium on sale of bonds	-	14,478	39,944	16,063	36,282	50,198	89,505	24,711	124,679	154,681
Payment to escrow agent	-	-	(136,137)	(264,334)	(675,385)	(607,640)	(855,011)	(63,335)	(679,843)	(28,929)
Other sources	9,557	89	-	-	-	-	-	-	-	-
Proceeds from capital lease	503	19	-	-	-	-	-	-	-	-
Equipment financing program	20,822	15,036	30,167	42,471	36,479	62,068	34,162	45,801	49,463	41,016
Transfers in	109,717	193,439	685,206	694,229	477,829	447,639	429,033	302,059	353,087	364,563
Transfers out	(36,217)	(121,989)	(611,406)	(628,853)	(407,529)	(378,864)	(332,409)	(230,748)	(286,683)	(296,249)
Sale of capital assets	-	-	-	12,168	726	6,800	-	-	450	3,913
Total other financing sources	430,108	487,442	1,466,861	733,479	808,402	651,986	950,588	887,373	608,733	1,097,286
Special items	-	-	(8,838)	(8,838)	175,250	-	-	-	-	-
Net change in fund balances	\$ 194,677	\$ 384,175	\$ 880,659	\$ 299,958	\$ (449,824)	\$ (494,383)	\$ (257,380)	\$ 102,467	\$ 205,260	\$ 534,698
Total capitalized expenditures	\$ 690,609	\$ 648,795	\$ 771,069	\$ 857,739	\$ 1,402,291	\$ 1,222,453	\$ 1,455,655	\$ 936,823	\$ 999,605	\$ 925,053
Debt service as a percentage of noncapital expenditures	5.50%	5.86%	5.78%	6.10%	6.23%	6.40%	5.54%	5.64%	6.08%	6.41%

* Due to the District's policy change on the recognition of personal property tax revenues, FY2010 information has been adjusted.

Source: Information was extracted from Exhibit 2-b, Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds, Page 45.

Exhibit S-1E
Tax Revenues by Source, Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting, dollars in thousands)

Fiscal Year	Property Tax			Sales and Use	Income and Franchise	Gross Receipts	Other Taxes	Total
	Real	Personal	Rental					
2004	\$ 947,690	\$ 63,558	\$ 16,840	\$ 828,391	\$ 1,299,009	\$ 271,897	\$ 379,521	\$ 3,806,906
2005	1,058,100	72,068	18,165	957,394	1,472,432	295,819	377,213	4,251,191
2006	1,163,598	55,548	22,336	970,885	1,591,483	278,453	390,542	4,472,845
2007	1,452,267	67,394	32,239	1,056,780	1,736,361	302,768	498,198	5,146,007
2008	1,666,315	59,690	33,086	1,101,859	1,755,894	302,873	413,401	5,333,118
2009	1,832,748	69,163	32,612	1,052,011	1,478,068	315,976	261,909	5,042,487
2010	1,790,519	56,501 *	34,264 **	1,081,005	1,434,131	295,531	264,959	4,956,910
2011	1,715,069	52,696	32,980	1,121,257	1,656,283	279,002	403,199	5,260,486
2012	1,843,918	55,734	35,134	1,218,576	1,956,590	319,036	404,066	5,833,054
2013	1,940,169	54,878	45,450	1,247,374	2,094,179	345,852	400,308	6,128,210

* Due to the District's Policy change on the recognition of personal property tax revenues, FY2010 information has been adjusted

** Corrected to reflect proper classification

Source: Information was extracted from Exhibit 2-b, Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds, Page 45.



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2. Revenue Capacity

These schedules contain information regarding the District's most significant local revenue sources: property, income, and sales and use taxes.

**Assessed Value and Estimated Actual Value of Taxable Property
Last Ten Fiscal Years**
(dollars in thousands)

Exhibit S-2A

Fiscal Year	Estimated Actual Value		Total Taxable	Tax Exempt	Total Value	Total Direct Tax Rate**	Tax Exempt as a % of Total Value
	Commercial Property	Residential Property *					
2004	\$ 33,752,889	\$ 32,701,220	\$ 66,454,109	\$ 43,234,068	\$ 109,688,177	1.35	39.4%
2005	36,905,213	49,982,554	86,887,767	43,219,725	130,107,492	1.37	33.2%
2006	40,400,447	58,090,888	98,491,335	59,664,865	158,156,200	1.34	37.7%
2007	51,748,487	73,126,786	124,875,273	57,690,545	182,565,818	1.31	31.6%
2008	61,557,827	81,400,361	142,958,188	67,869,520	210,827,708	1.30	32.2%
2009	68,495,502	84,544,053	153,039,555	81,211,121	234,250,676	1.29	34.7%
2010	68,254,862	81,862,427	150,117,289	82,113,504	232,230,793	1.30	35.4%
2011	59,224,100	80,063,402	139,287,502	81,528,158	220,815,660	1.25	36.9%
2012	65,903,077	80,598,880	146,501,957	83,399,263	229,901,220	1.26	36.3%
2013	70,337,945	81,406,777	151,744,722	84,690,034	236,434,756	1.23	35.8%

* After deduction of homestead exemption and credits against tax for 2004-2007
Does not reflect the 2004 & 2005 Cap Assessment of 12% for Class 01 with Homestead Exemptions
Does not reflect the 2006-2012 Cap Assessment of 10% for Class 01 with Homestead Exemptions
After deduction of Homestead Exemption for 2008- 2012
**The total direct rate is the weighted rate of all taxable real property, obtained by multiplying the weighted rate by the percentage of the total value of real property for each class.
Note: Assessed value is 100 percent of estimated actual value
Source: Office of Tax and Revenue

**Direct Property Tax Rates
Last Ten Fiscal Years**

Exhibit S-2B

Fiscal Year	Basic Rate	Direct Property Tax Rate		Total Direct
		General Obligation Debt Service	Redevelopment Program	
2004	0.90	0.45	-	1.35
2005	0.92	0.45	-	1.37
2006	0.94	0.40	-	1.34
2007	0.86	0.45	-	1.31
2008	0.98	0.32	-	1.30
2009	1.01	0.28	-	1.29
2010	1.02	0.28	-	1.30
2011	0.97	0.28	-	1.25
2012	1.12	0.14	-	1.26
2013	1.12	0.11	-	1.23

Note:
The total direct rate is the weighted rate of all taxable real property, obtained by multiplying the weighted rate by the percentage of the total value of real property for each class.

Source: Office of Tax and Revenue

Major Tax Rates
Last Ten Fiscal Years

Exhibit S-2C

Fiscal Year	Property (per \$100 of assessed value)					Sales and Use			Income and Franchise		Gross Receipt Public Utility (6)		
	Residential		Commercial			Personal	General (1)	Cigarette (2)	Motor Fuel (3)	Individual (4)	Business (5)	Commercial	Residential
	Owner occupied	Tenant occupied	Hotels	Improved	Unimproved								
2004	0.96	0.96	1.85	1.85	5.00	3.40	0.0575	1.00	0.20	.050-.093	0.09975	0.11	0.11
2005	0.96	0.96	1.85	1.85	5.00	3.40	0.0575	1.00	0.20	.050-.090	0.09975	0.11	0.10
2006	0.92	0.92	1.85	1.85	5.00	3.40	0.0575	1.00	0.20	.045-.087	0.09975	0.11	0.10
2007	0.88	0.88	1.85	1.85	5.00	3.40	0.0575	1.00	0.20	.040-.085	0.09975	0.11	0.10
2008	0.85	0.85	1.85	1.85	5.00	3.40	0.0575	1.00	0.20	.040-.085	0.09975	0.11	0.10
2009	0.85	0.85	1.65/1.85*	1.65/1.85*	10.00	3.40	0.0575	2/2.5**	0.20	.040-.085	0.09975	0.11	0.10
2010	0.85	0.85	1.65/1.85	1.65/1.85	10.00	3.40	0.06	2/2.5	0.24	.040-.085	0.09975	0.11	0.10
2011	0.85	0.85	1.85	1.85	0.85/1.65/1.85	3.40	0.0600	2.5/3.13	0.24	.040-.085	0.09975	0.11	0.10
2012	0.85	0.85	1.85	1.85	0.85/1.65/1.85	3.40	0.0600	2.86/3.57	0.24	.040-.089	0.09975	0.11	0.10
2013	0.85	0.85	1.85	1.85	0.85/1.65/1.85	3.40	0.0600	2.86/3.57	0.24	.040-.089	0.09975	0.11	0.10

Source: Office of Tax and Revenue

*\$1.65 for Commercial Improved properties assessed at up to \$3 million; 1.85 for all residuals above \$3 million.

** \$2 per pack of 20 and \$2.50 per pack of 25

(1) Of sales value

(2) Per package of 20 & 25

(3) Per gallon

(4) Of taxable income

(5) Of net income

(6) Of gross charges (gas, lighting, telephone)

Principal Property Taxpayers
Current Year and Nine Years Ago
(dollars in thousands)

Exhibit S-2D

Taxpayer	2013			2004		
	Taxable Assessed Value	Rank	% of Total Taxable Assessed Value	Taxable Assessed Value	Rank	% of Total Taxable Assessed Value
JBG/FEDERAL CENTER LLC	\$ 610,135	1	0.402%	\$ ***	***	***
CC OWNER LLC	573,487	2	0.378%	154,692	15	0.233%
MANUFACTURERS LIFE INSURANCE	493,219	3	0.325%	273,919	1	0.412%
CARR CRHP PROPERTIES LLC	481,205	4	0.317%	237,570	3	0.357%
WASHINGTON SQUARE LIMITED PARTNERSHIP	411,014	5	0.271%	255,005	2	0.384%
UNITED BROTHERHOOD CRPT JNR AM NATL H S FD	400,025	6	0.264%	166,295	11	0.250%
SECOND ST HOLDING LLC	376,497	7	0.248%	19,027	164	0.029%
WARNER INVESTMENTS LP	367,622	8	0.242%	216,269	6	0.325%
13TH F ASSOCIATES	345,600	9	0.228%	***	***	***
OCEAN VIEW DEVELOPMENT COMPANY LP	333,256	10	0.220%	101,019	48	0.152%

*** Property was not active in 2004

Source: Office of Tax and Revenue

Ten Highest Assessed Values For Tax Exempt Properties
Current Year
(dollars in thousands)

Exhibit S-2E

Property	Value
INTERNATIONAL FINANCE CORPORATION	\$551,949
INTERNATIONAL BANK FOR RECONSTRUCTION & DEVELOPMENT	\$488,892
INTER-AMERICAN DEVELOPMENT BANK	\$416,621
CATHOLIC UNIVERSITY OF AMERICA	\$386,066
PRESIDENT & DIRECTORS OF GEORGETOWN UNIVERSITY	\$360,902
INTERNATIONAL MONETARY FUND	\$318,117
INTERNATIONAL MONETARY FUND	\$302,494
PROTESTANT EPISCOPAL CATHEDRAL FOUNDATION DC	\$283,881
THE FREEDOM FORUM INC	\$255,647
HOWARD UNIVERSITY	\$252,609

Note: Duplicate property listings result from owners with multiple properties.
 Source: Office of Tax and Revenue

Property Tax Levies and Collections
Last Six Fiscal Years
(dollars in thousands)

Exhibit S-2F

Fiscal Year Ended Sept 30	Current Levy			Prior Years			Total		
	Levy	Collections	Percent Collected	Outstanding Balances Billed	Collections	Percent Collected	Billed	Collected	Total
2008	\$ 1,662,835	1,615,583 (1)	97.2%	70,895	59,885 (1)	84.5%	1,733,730	1,675,468	96.6%
2009	1,861,953	1,752,290 (2)	94.1%	100,910	65,868 (2)	65.3%	1,962,863	1,818,158	92.6%
2010	1,792,100	1,735,602 (3)	96.8%	144,883	94,683 (3)	65.4%	1,936,983	1,830,285	94.5%
2011	1,639,902	1,610,533	98.2%	226,333	111,465	49.2%	1,866,235	1,721,998	92.3%
2012	1,814,958	1,784,196	98.3%	152,954	78,989	51.6%	1,967,912	1,863,185	94.7%
2013	1,909,967	1,872,534	98.0%	145,546	82,977	57.0%	2,055,513	1,955,511	95.1%

- (1) Previously reported collections for 2008 include tax overpayments for both the current levy and prior years balances of \$7,490 and \$7,500 respectively.
- (2) Previously reported collections for 2009 include tax overpayments for both the current levy and prior years balances of \$8,648 and \$3,615 respectively.
- (3) Previously reported collections for 2010 include tax overpayments for both the current levy and prior years balances of \$10,940 and \$2,361 respectively.

Note: Table reflects a modification to the tax levy data previously reported, which included new billings of prior year tax, penalty and interest amounts due. Data has been reformatted to specifically identify prior year amounts included in the annual amounts billed. The table reflects six years of data, as the detailed information on delinquent amounts included in the tax levy for years 2002 - 2006 is not available in the format required.

Source: Office of Tax and Revenue

**Personal Income Tax Rates
Last Ten Fiscal Years**

Exhibit S-2G

Year	Top Rate	Top Income Tax Rate Is Applied to Taxable Income in Excess of Listed Amounts			* Average Effective Rate
		Single	Married	Head of Household	
			Filing Jointly		
2004	9.30%	30,000	30,000	30,000	6.65%
2005	9.00%	30,000	30,000	30,000	6.68%
2006	8.70%	40,000	40,000	40,000	6.45%
2007	8.50%	40,000	40,000	40,000	6.20%
2008	8.50%	40,000	40,000	40,000	5.93%
2009	8.50%	40,000	40,000	40,000	5.64%
2010	8.50%	40,000	40,000	40,000	5.36%
2011	8.50%	40,000	40,000	40,000	5.32%
2012	** 8.95%	350,000	350,000	350,000	5.48%
2013	8.95%	350,000	350,000	350,000	N/A

N/A: Not Available

* Fiscal year personal income tax collections divided by prior-year personal income.

** 2012 numbers reflect tax law changes.

Source: Office of Tax and Revenue

**Personal Income Tax Filers and Liability by Income Level
Current Year and Nine Years Ago**

Exhibit S-2H

Income Level	2013				2004*			
	Number of Filers	Percentage of Total	Personal Income Tax Liability	Percentage of Total	Number of Filers	Percentage of Total	Personal Income Tax Liability	Percentage of Total
\$100,001 and higher	58,357	16.4%	\$ 1,212,765,575	73.7%	28,924	9.8%	\$ 592,494,040	59.0%
\$75,001 -- \$100,000	27,655	7.8%	136,212,865	8.3%	15,793	5.4%	89,831,119	9.0%
\$50,001 -- \$75,000	47,816	13.4%	146,218,169	8.9%	32,575	11.1%	121,491,832	12.1%
\$25,001 -- \$50,000	81,692	23.0%	117,619,169	7.2%	79,155	26.9%	147,082,991	14.7%
\$10,001 -- \$25,000	70,266	19.8%	29,218,974	1.8%	71,119	24.1%	46,607,662	4.7%
\$10,000 -- and lower	69,911	19.6%	2,390,166	0.1%	66,942	22.7%	4,804,965	0.5%
Total	355,697	100.0%	\$ 1,644,424,918	100.0%	294,508	100.0%	\$ 1,002,312,609	100.0%

Note: Amounts not expressed in thousands.

* 2004 numbers were adjusted due to delinquent filers.

Source: Office of Tax and Revenue



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3. Debt Capacity

These schedules present information showing the District's current levels of outstanding debt and the District's ability to issue additional debt in the future.

**Ratios of General Obligation Bonds Outstanding
Last Ten Fiscal Years**
(dollars in thousands, except per capita)

Exhibit S-3A

Fiscal Year	General Obligation Bonds (GO)	Actual Value of Taxable Property	GO Bonds as a Percentage of Actual Value of Taxable Property	GO Debt Per Capita *
2004	\$ 3,418,933	\$ 66,454,109	5.14%	\$ 6,022
2005	3,632,198	86,887,767	4.18%	6,404
2006	3,773,863	98,491,335	3.83%	6,613
2007	4,140,133	124,875,273	3.32%	7,208
2008	4,592,518	142,958,188	3.21%	7,915
2009	3,766,628	153,039,555	2.46%	6,360
2010	2,781,053	150,117,289	1.85%	4,597
2011	2,829,598	139,287,502	2.03%	4,567
2012	2,295,225	146,501,957	1.57%	3,624
2013	2,245,185	151,744,722	1.48%	3,473

* The prior year per capita amounts were updated to reflect the revised census population estimates.

Exhibit S-3B

**Pledged-Revenue Coverage
Last Ten Fiscal Years
(dollars in thousands)**

Fiscal Year	Sales Tax Increment			Real Property Tax Increment			Tax Increment Financing Debts			Income Tax Secured Revenue Bonds			Coverage		
	Increment	\$		Increment	\$		Principal	Debt Service	Interest	Individual Income Tax	Business Franchise	Debt Service Principal		Interest	
2004	\$ 790	\$	-	\$	-	\$	-	4,236	4,236	-	-	-	-	18.65%	0.00%
2005	4,507		2,397		4,942		4,942	4,764	4,764	-	-	-	-	71.13%	0.00%
2006	8,299		974		4,809		4,809	4,899	4,899	-	-	-	-	95.52%	0.00%
2007	8,948		3,516		4,666		4,666	5,042	5,042	-	-	-	-	128.39%	0.00%
2008	9,090		1,563		4,565		4,565	5,147	5,147	-	-	-	-	109.69%	0.00%
2009	10,032		4,918		4,467		4,467	5,245	5,245	1,135,938	342,130	-	7,974	153.93%	18723.58%
2010	7,529		4,431		4,390		4,390	5,320	5,320	1,110,444	323,687	-	59,710	123.17%	2421.86%
2011	10,904		3,750		4,323		4,323	5,385	5,385	1,296,598	359,684	23,160	136,175	150.95%	1048.69%
2012	9,747		9,711		8,034		8,034	6,452	6,452	1,490,694	465,896	90,755	134,090	134.32%	878.85%
2013	11,238		7,119		4,203		4,203	6,496	6,496	1,640,899	453,280	117,740	193,898	171.58%	677.88%

Note: Details regarding the District's outstanding debt can be found in the Notes to the Basic Financial Statements. Beginning FY 2010, the District revised the presentation of the Exhibit by removing sales tax increment and real property tax increment that were dedicated to tax increment financing other than the Gallery Place TIF Bonds and the Mandarin Hotel TIF Bonds for which the principal and interest components of debt service were indicated.

**Ratios of Outstanding Debt by Type
Last Ten Fiscal Years**
(dollars in thousands, except per capita)

Fiscal Year	Governmental Activities										Total					
	General Obligation Bonds	Income Tax Secured Bonds	TIF Bonds	Qualified Zone Academy Bonds	Certificates of Participation	Capital Leases	Ballpark Bonds	HPTF Bonds(3)	PILOT Revenue Bonds(4)	GARVEE Bonds(5)	Tobacco Bonds(1)	Total Debt	Personal Income(2)	Total Debt as a Percentage of Personal Income	Total Debt Per Capita	"Tax Supported Debt" Per Capita
2004	\$ 3,418,933	\$ -	\$ 124,009	\$ 3,071	\$ 128,345	\$ 84,456	\$ -	\$ -	\$ -	\$ -	\$ 502,740	\$ 4,261,554	\$ 29,082,500	14.7%	\$ 7,506	\$ 6,620
2005	3,632,198	-	117,525	2,815	120,760	76,390	-	-	-	-	498,740	4,448,428	31,484,750	14.1%	7,844	6,964
2006	3,773,863	-	109,895	5,221	278,100	67,942	534,800	-	-	-	742,284	5,512,105	34,066,250	16.2%	9,659	8,358
2007	4,140,133	-	105,229	4,787	270,780	59,868	528,490	-	-	-	737,069	5,880,461	36,817,750	16.0%	10,238	8,954
2008	4,592,518	-	100,664	6,713	261,375	52,403	526,415	33,570	155,630	-	724,484	6,453,772	40,359,750	16.0%	11,123	9,874
2009	3,766,628	1,071,785	96,196	6,044	251,515	44,492	521,750	33,010	142,138	-	711,239	6,644,797	40,515,750	16.4%	11,220	10,019
2010	2,781,053	2,570,650	91,807	9,518	241,185	36,108	517,390	85,615	156,621	-	699,779	7,189,726	42,179,750	17.0%	11,884	10,727
2011	2,829,598	3,029,100	87,484	8,573	230,335	27,433	512,850	84,335	142,375	82,610	690,289	7,724,982	45,029,250	17.2%	12,479	11,364
2012	2,295,225	3,799,645	112,985	7,628	218,935	18,972	507,935	82,805	127,924	78,775	677,219	7,928,048	46,686,500	17.0%	12,538	11,467
2013	2,245,185	4,457,675	108,782	6,682	206,965	11,024	502,255	120,450	82,207	117,570	647,459	8,506,254	48,118,236	17.7%	13,158	12,157

Note: There are no business type activities with outstanding debt.
 Prior year per capita amounts were updated to reflect U.S. Census Bureau population estimates.
 Convention Center bonds are neither reported nor included in this table.
 (1) Tobacco bonds are not supported by general tax revenues and are not included in the Total "Tax Supported Debt" Per Capita calculation.
 (2) The prior year personal income amounts were updated to reflect current methodology.
 (3) HPTF - Housing Production Trust Fund
 (4) PILOT - Payments in Lieu of Taxes
 (5) GARVEE - Federal Highway Grant Anticipation Revenue Bonds

Legal Debt Margin Information
Last Ten Fiscal Years
(dollars in thousands)

Exhibit S-3D

Debt Service Cost Margin Calculation for Fiscal Year 2013:

General fund revenue	\$ 6,854,593
Debt service cost limitation (17% of general fund revenue)	\$ 1,165,281
Debt expenditure applicable to limit:	
Principal	\$ 193,504
Interest	320,135
Subtotal for current year	<u>513,639</u>
Highest debt service cost	<u>513,639</u>
Total debt service cost subject to the limitation	\$ 513,639
Debt service cost margin	<u>\$ 651,642</u>

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Debt service cost limitation	\$ 735,472	\$ 823,558	\$ 875,852	\$ 1,000,684	\$ 1,039,711	\$ 1,002,774	\$ 977,459	\$ 1,019,192	\$ 1,119,360	\$ 1,165,281
Highest future year debt service cost	339,003	359,735	383,659	406,161	456,152	408,506	408,555	456,152	464,994	513,639
Debt service cost margin	\$ 396,469	\$ 463,823	\$ 492,193	\$ 594,523	\$ 583,559	\$ 594,268	\$ 568,904	\$ 563,040	\$ 654,366	\$ 651,642

Total debt service cost subject to the limit as a percentage of debt service cost limit	46.1 %	43.7 %	43.8 %	40.6 %	43.9 %	40.7 %	41.8 %	44.8 %	41.5 %	44.1 %
Debt limit ratio	7.8 %	7.4 %	7.4 %	6.9 %	7.5 %	6.9 %	7.1 %	7.6 %	7.1 %	7.5 %

Note: Under the District of Columbia Self-Government and Governmental Reorganization Act, no long term general obligation debt (other than refunding debt) may be issued during any fiscal year in an amount which would cause the amount of the principal and interest paid in any fiscal year on all long term debt to exceed 17 percent of the revenues of the fiscal year in which the debt is issued. The debt service percent is calculated using the highest fiscal year debt service divided by the total revenues.

Limitation On Borrowing
(dollars in thousands)

General Fund Expenditures:	\$	6,525,068
General Fund Transfers out:		214,446
Total:	\$	6,739,514
Limitation on borrowing (12%):	\$	808,742
FY 2013 debt service cost:	\$	729,302
Margin on Limitation:	\$	79,440
FY 2013 Debt service percentage:		10.82%

	2013			2014			2015			2016		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
Long Term Debt												
General Obligation Bonds ¹	\$ 50,040	118,841	168,881	49,675	110,911	160,586	89,880	93,767	183,647	119,630	95,996	215,626
Income Tax Secured Revenue Bonds ¹	117,740	193,898	311,638	148,120	208,316	356,436	121,095	203,216	324,311	88,105	202,583	290,688
TIF Bonds ²	4,203	6,496	10,699	3,973	6,717	10,690	3,914	6,785	10,699	4,073	6,840	10,913
TIF Notes ³	2,326	4,455	6,781	11,996	6,830	18,826	1,925	4,128	6,053	2,023	4,018	6,041
QZAB	946	-	946	946	-	946	946	-	946	946	-	946
Capital Leases	10,346	1,083	11,429	2,862	645	3,507	3,057	450	3,507	3,268	239	3,507
Ballpark Revenue Bonds ¹	5,680	26,204	31,884	6,835	25,899	32,734	7,685	25,531	33,216	8,550	25,418	33,968
Equipment Financing Program	46,722	2,982	49,704	40,644	2,305	42,949	32,216	1,350	33,566	23,533	661	24,194
HPTF Revenue Bonds	1,941	4,724	6,665	2,395	5,429	7,824	2,490	5,339	7,829	2,600	5,222	7,822
PILOT Bonds ^{4,5}	35,875	4,258	40,133	7,180	3,368	10,548	7,510	3,044	10,554	7,845	2,705	10,550
PILOT Notes ⁶	208	496	704	320	690	1,010	338	672	1,010	357	653	1,010
NCRC Revenue Bonds	9,842	165	10,007	3,905	52	3,957	1,092	13	1,105	-	-	-
COPs	11,970	10,649	22,619	12,560	10,060	22,620	13,220	9,400	22,620	13,945	8,677	22,622
Other Loans Payable ⁷	2,546	6,728	9,274	2,723	6,550	9,273	2,913	6,361	9,274	3,116	6,158	9,274
Washington Convention and Sports Authority	13,865	34,073	47,938	15,625	33,384	49,009	18,200	32,652	50,852	18,970	31,769	50,739
Total	\$ 314,250	\$ 415,052	\$ 729,302	\$ 309,759	\$ 421,156	\$ 730,915	\$ 306,481	\$ 392,708	\$ 699,189	\$ 296,961	\$ 390,939	\$ 687,900

The purpose of this exhibit is to comply with debt limitation requirement.

Notes:

1. Interest on Floating Rate General Obligation, Income Tax Secured Revenue and Ballpark Revenue Bonds assumed at 1.5% through FY 2015.
2. TIF Bonds include the Gallery Place and Mandarin Oriental Hotel projects and the City Market at O Street projects.
3. TIF Notes include the Capitol Hill Towers, Clyde's, Forever 21, Georgia Avenue CVS, Fort Lincoln, Howard Theatre, Madame Tussaud's, the National Crime & Punishment Museum, Verizon Center, Waterfront Arts, and the Zara projects.
4. PILOT Bonds include Anacostia Waterfront Corp. and Capper/Carrollsborg projects.
5. The Capper/Carrollsborg (PILOT) Bonds, matured December 1, 2012, and was refunded by the District's Income Tax Secured Revenue Refunding Bonds, Series 2012D.
6. PILOT Notes include Rhode Island Place and Foundry Lofts projects.
7. Other Loans Payable include the financing agreement with S/C 225 Virginia Avenue, LLC.

4. Demographic and Economic Information

These schedules offer demographic and economic data to help explain the environment within which the District's financial activities take place. This information also facilitates comparisons of financial statement information over time and among governments.

**Demographic and Economic Statistics
Last Ten Fiscal Years**

Exhibit S-4A

<u>Fiscal Year</u>	<u>Popula- tion (1)</u>	<u>Personal Income (2)(3)</u>	<u>Per Capita Income (2)</u>	<u>Median Age (1)</u>	<u>Employ- ment (4)</u>	<u>Unemploy- ment Rate (4)</u>	<u>Claims Accepted (5)</u>	<u>Claims Rejected (5)</u>
2004	567,754	29,082,500	50,997	34.9	671,375	7.3%	18,554	6,450
2005	567,136	31,484,750	55,130	34.9	680,267	6.9%	17,223	6,074
2006	570,681	34,066,250	59,534	34.7	686,225	5.8%	17,021	6,212
2007	574,404	36,817,750	63,503	34.6	691,708	5.5%	17,111	5,918
2008	580,236	40,359,750	68,796	34.3	702,725	6.0%	20,425	7,123
2009	592,228	40,403,096	68,222	34.0	701,633	9.0%	34,668	13,697
2010	605,125	41,499,722	68,596	33.8	709,075	10.2%	34,481	10,761
2011	619,624	45,272,125	73,135	33.7	723,233	10.2%	40,113	11,578
2012	633,427	46,873,665	74,129	33.6	730,033	9.3%	42,276	14,686
2013	646,449	48,118,236	N/A	N/A	733,317	8.6%	27,665	13,237

N/A: Not Available

(1) Source: U.S. Census Bureau. (As of July 1 - updated each December (Population) or each May (Median Age) for all the years after the 2010 census.)

(2) Source: D.C. Department of Employment Services, Office of Labor Market Research and Information based on data from U.S. Bureau of Economic Analysis (BEA).

BEA uses slightly different population estimates in its calculation of per capita income. Updates are made each year to prior year numbers, which will not match prior year CAFR figures.

(3) In thousands

(4) Source: D.C. Department of Employment Services, Office of Labor Market Research and Information based on data from U.S. Bureau of Labor Statistics.

(5) Source: D.C. Department of Employment Services, Office of Unemployment Compensation

For some measures in Exhibit S-4A, updates are made each year to prior year numbers. Therefore, prior year numbers may not match the numbers in CAFR tables from previous years.

**Principal Employers
Current Year and Ten Years Ago**

Exhibit S-4B

<u>Employer</u>	<u>2013</u>			<u>2003</u>		
	<u>Employees</u>	<u>Rank</u>	<u>% of Total Employment</u>	<u>Employees</u>	<u>Rank</u>	<u>% of Total Employment</u>
Georgetown University	*	1	*	*	2	*
George Washington University	*	2	*	*	1	*
Washington Hospital Center	*	3	*	*	3	*
Children's National Medical Center	*	4	*	*	6	*
American University	*	5	*	*	9	*
Howard University	*	6	*	*	4	*
Georgetown University Hospital	*	7	*	*	7	*
Booz Allen & Hamilton Inc.	*	8	*	*	211	*
Fannie Mae	*	9	*	*	5	*
Catholic University of America	*	10	*	*	15	*
Providence Hospital	*	11	*	*	8	*
Allied Barton Security Services LLC	*	12	*	*	52	*
Howard University Hospital	*	13	*	*	11	*
Red Coats	*	14	*	*	141	*
George Washington University Hospital	*	15	*	*	16	*
Total	57,380		7.9%	42,987		6.6%

* This data is produced through the Quarterly Covered Employment and Wage (QCEW) Program, a Bureau of Labor Statistics federal/state cooperative statistical program. Release of data under this program is subject to the Confidential Information Protection and Statistical Efficiency Act of 2002. The District cannot release company specific employment information without the written consent of each of the companies that are included in the release of such data. As a result, we are only presenting rank and total employment information for the top fifteen principal employers.

Source: Department of Employment Services, Labor Market Research and Information Office

5. Operating Information

These schedules contain service and infrastructure data to better understand how the information in the District's financial reports relates to the services the District provides and the activities it performs.

Operating Indicators by Function/Program
Last Ten Fiscal Years

Exhibit S-5A

Function/Program	Operating Indicators									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
GOVERNMENTAL DIRECTION AND SUPPORT										
General Obligation Bonds										
Bond rating by S&P	A	A+	A+	A+	A+	A+	A+	A+	A+	AA-
Bond rating by Moody's	A2	A2	A2	A1	A1	A1	Aa2	Aa2	Aa2	Aa2
Bond rating by Fitch	A-	A	A	A+	A+	A+	AA-	AA-	AA-	AA-
Income Tax Secured Revenue Bond *										
Bond rating by S&P	-	-	-	-	-	-	AAA	AAA	AAA	AAA
Bond rating by Moody's	-	-	-	-	-	-	Aa2	Aa1	Aa1	Aa1
Bond rating by Fitch	-	-	-	-	-	-	AA	AA+	AA+	AA+
*First issued in FY 2009										
ECONOMIC DEVELOPMENT AND REGULATION										
Taxable retail sales (\$ millions)	\$ 8,343	\$ 10,487	\$ 10,051	\$ 9,971	\$ 11,048	\$ 10,198	\$ 11,191	\$ 11,697	\$ 12,610	\$ 13,083
Commercial construction units	115	125	121	173	156	107	138	124	117	96
Value	\$ 1,720,869	\$ 1,466,587	\$ 1,366,931	\$ 1,300,454	\$ 1,938,197	\$ 2,321,216	\$ 1,518,394	\$ 941,963	\$ 649,872	\$ 954,718
Residential construction units	506	861	815	664	1,237	1,003	850	899	855	1,199
Value	\$ 117,803	\$ 192,609	\$ 186,685	\$ 182,298	\$ 276,722	\$ 269,812	\$ 214,187	\$ 235,996	\$ 261,314	\$ 382,192
Housing Finance Agency										
Number of Single-Family Units Financed	0	0	67	273	218	109	15	53	16	2
Amount of Single-Family Financing Provided (\$ 000s)	\$ 0	\$ 0	\$ 16,820	\$ 59,070	\$ 43,795	\$ 24,750	\$ 2,704	\$ 9,897	\$ 3,604	\$ 619
Number of Multi-Family Units Financed	525	7,623	1,165	1,198	917	297	1,307	729	1,608	959
Amount of Multi-Family Financing Provided (\$ 000s)	\$ 36,051	\$ 133,510	\$ 71,543	\$ 118,978	\$ 91,014	\$ 28,255	\$ 137,000	\$ 78,512	\$ 183,002	\$ 139,347
Total Number of Housing Units Financed	525	7,623	1,232	1,471	1,135	406	1,322	782	1,624	941
Total Amount of Housing Financing Provided (\$ 000s)	\$ 36,051	\$ 133,510	\$ 88,363	\$ 178,048	\$ 134,809	\$ 53,005	\$ 139,704	\$ 88,409	\$ 186,606	\$ 139,966
PUBLIC SAFETY AND JUSTICE										
Police										
Crime Index Offenses	36,246	32,678	32,311	33,043	35,351	34,977	30,872	31,772	36,154	35,752
Number of Police Officers	3,800	3,800	3,800	3,907	4,050	4,047	3,960	3,801	3,907	4,010
Fire & EMS										
Number of Operational Personnel	1,768	1,831	1,800	1,818	1,958	1,958	1,946	1,941	1,874	1,998
Total Number of Incidents	140,585	145,812	149,395	153,788	158,919	165,725	162,440	161,795	167,939	167,335
Total Number of Fire/Rescue Incidents	30,029	30,989	32,015	32,363	32,396	30,728	31,562	31,527	30,296	29,823
Number of Medical Incidents	110,556	114,823	117,380	121,415	126,523	134,997	130,878	130,268	137,643	137,512
Total number of Transports	77,289	73,314	75,186	76,841	81,981	86,824	94,039	97,689	101,208	102,987
Inspections	26,703	29,072	28,636	19,282	13,175	22,716	24,862	14,231	11,470	12,482
PUBLIC LIBRARY										
Number of Volumes	2,559,601	2,333,957	2,873,518	3,037,696	2,897,099	2,525,848	2,242,514	1,601,581	1,466,010	1,491,914

Operating Indicators by Function/Program
Last Ten Fiscal Years

Exhibit S-5A
(Continued)

Function/Program	Operating Indicators									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
<u>PUBLIC EDUCATION SYSTEM</u>										
<u>D.C. Public School System</u>										
Number of School Teachers	4,938	4,938	4,614	4,509	4,328	3,722	3,758	3,850	3,775	3,392
Number of School Students	62,306	62,306	56,943	52,945	46,208	46,132	45,772	48,737	45,191	45,557
Number of High School Graduates	2,740	2,680	2,450	2,489	2,555	2,679	2,790	2,954	2,919	2,864
<u>University of the District of Columbia</u>										
Number of Teachers	208	219	215	242	247	241	231	222	260	250
Number of Students	5,424	5,364	5,772	5,612	5,595	5,260	5,855	5,286	5,490	5,352
Number of Graduates	508	503	573	475	218	711	602	641	705	832
<u>PUBLIC WORKS/PUBLIC TRANSPORTATION</u>										
Street Resurfaced (includes reconstruction); regular cover;										
pavement restoration (miles)	36.5	90.0	65.2	52.3	32.1	18.0	13.0	14.0	17.0	19.3
Potholes Repaired	9,177	5,272	3,649	6,262	2,800	2,400	5,580	6,863	26,233	24,718
Refuse collected (tons per day)	506	485	425	406	404	378	390	393	382	361
Recyclables collected (tons per day)	84	85	86	95	98	105	110	107	133	145
Tons of Bulk Trash Removed	5,362	4,956	4,610	4,831	4,025	4,136	3,611	3,536	2,944	2,594
Tons of Leaves Removed	6,651	9,569	9,588	7,834	10,072	8,289	8,050	6,914	5,659	5,920
Tons of Snow Removed	2,472,659	880,000	855,712	661,050	674,225	808,732	5,298,905	850,000	105,487	218,005
<u>Department of Motor Vehicles</u>										
Number of motor vehicle registrations (1/1 - 12/31)	243,874	250,602	260,662	271,243	269,549	259,367	276,585	278,915	284,674	289,028
Number of operator licenses issued (1/1 - 12/31)	96,760	80,765	90,456	117,902	112,072	110,846	109,630	111,354	120,372	119,303
Number of operator licenses outstanding (1/1 - 12/31)	237,526	314,650	357,569	396,193	342,816	340,316	348,036	357,228	370,805	411,356
<u>D.C. WATER AND SEWER AUTHORITY</u>										
Number of Customer locations	122,802	123,062	123,465	124,109	124,582	125,130	124,993	125,653	125,752	126,497
Average daily water consumption (MGD)	87	86	87	87	84	80	80	80	77	72
Daily maximum sewer capacity (MGD)	370	370	370	370	370	370	370	370	370	370
Peak 4 Hour Flow, through complete process (MGD)	740	740	740	740	740	740	740	740	740	740
Excess Storm Flow, primary treatment only (MGD)	336	336	336	336	336	336	336	336	336	336
Peak Flow (MGD)	1,076	1,076	1,076	1,076	1,076	1,076	1,076	1,076	1,076	1,076
<u>CONVENTION CENTER</u>										
Conferences held	201	189	106	151	183	204	214	231	201	209
Attendees	1,023,072	1,153,250	935,485	1,028,953	1,091,406	1,053,266	1,015,324	1,017,638	1,159,480	1,089,116

Capital Asset Statistics by Function/Program
Last Ten Fiscal Years

Exhibit S-5B

Function/Program	Fiscal Years									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
<u>Police</u>										
Police Stations Including Satellites	16	16	16	16	17	11	11	11	11	11
Number of Patrol Cars	1,207	1,199	1,234	1,222	1,242	1,200	1,183	1,195	1,196	1,197
<u>Fire</u>										
Number of Fire and EMS stations	34	34	33	34	34	34	34	34	34	34
Number of Front-line Emergency Vehicles	92	92	107	130	111	126	126	123	123	123
<u>EMS</u>										
Number of Ambulances	62	62	91	78	79	77	78	89	73	110
<u>D.C. Public School System</u>										
Schools	147	165	144	144	144	131	122	123	122	122
Number of School Buses	650	669	712	727	727	790	753	802	838	880
<u>Public Library</u>										
Number of Main and Branch Buildings	22	22	22	22	22	24	25	25	26	26
Number of Community and Kiosk Facilities	5	5	5	5	5	0	0	0	0	0
<u>Parks and Recreation</u>										
Acreage	800	800	832	836	836	836	836	883	883	931
Number of Recreation & Community Centers	75	72	70	73	75	75	79	78	78	74
Number of Day Camps	70	51	86	86	71	68	76	91	88	96
Number of Outdoor Swimming Pools	27	26	24	26	24	24	23	23	24	22
Number of Indoor Swimming Pools	6	8	6	8	7	7	10	8	8	8
<u>Public Works/Public Transportation</u>										
Number of Refuse Collection Trucks	52	71	71	77	77	84	71	70	64	64
Primary Street Miles	126	126	126	126	126	126	126	126	126	135
Secondary Street Miles	1,007	1,007	1,007	1,007	1,007	1,007	1,007	1,007	1,007	1,007
Number of Street Lights	66,562	66,650	66,630	68,000	68,000	68,000	68,000	68,000	69,350	70,182
Number of Signalized Intersections	1,534	1,538	1,563	1,570	1,575	1,600	1,700	1,603	1,603	1,645
Number of Trees	114,000	118,000	120,934	128,540	144,000	145,312	146,920	144,000	148,980	147,276
<u>D.C. Water & Sewer Authority</u>										
Miles of Water Mains	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300
Miles of Sewer Mains	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800

Budgeted Full-Time Equivalent District Government Employees, by Function, General Operating Funds
Last Ten Fiscal Years
(Year ended Sept 30)

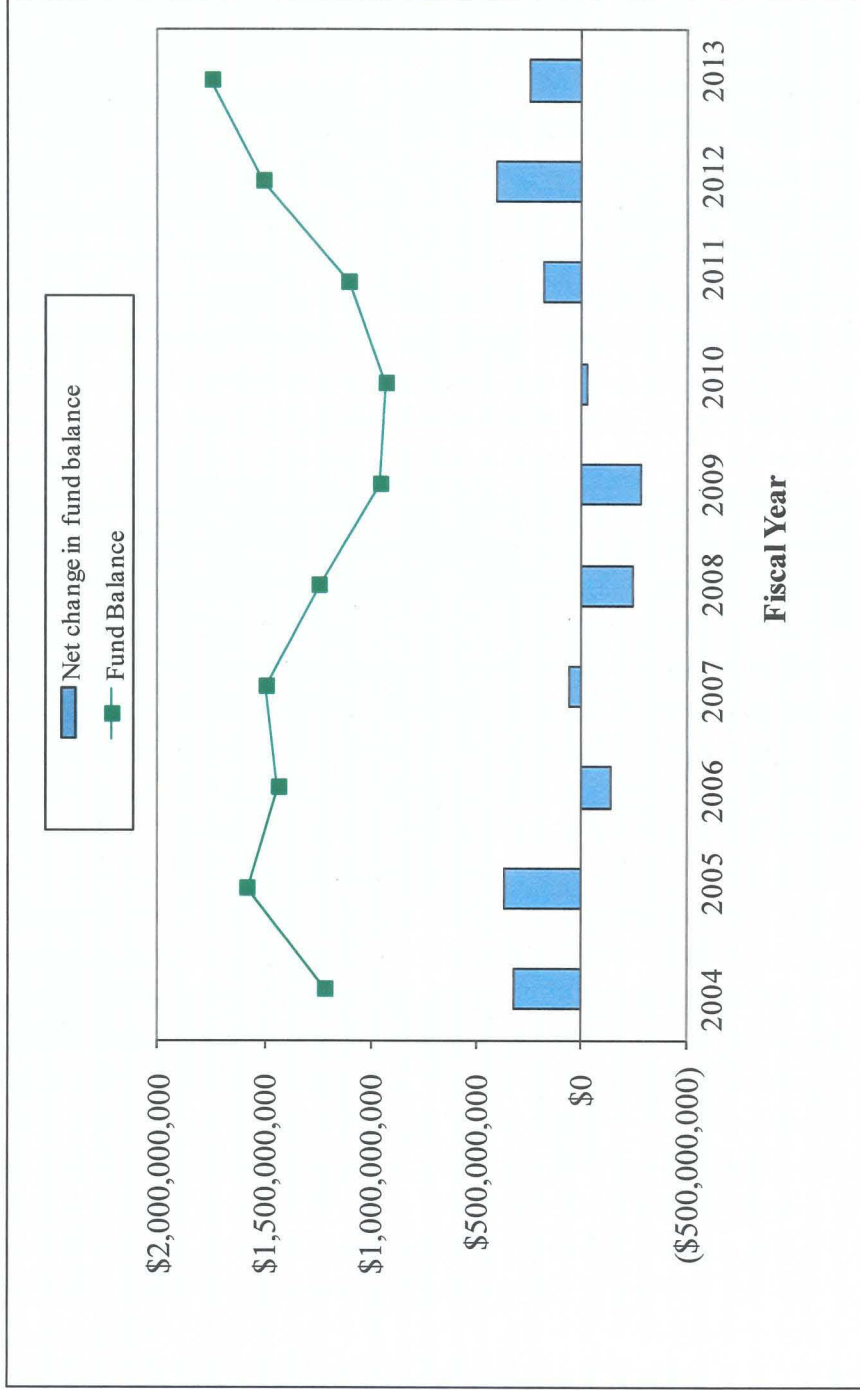
Exhibit S-5C

Function	Full-time Equivalent District Government Employees									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Governmental direction and support	2,358	2,419	2,475	2,613	2,725	2,726	2,440	2,648	2,994	3,014
Economic development and regulation	1,000	986	1,104	1,157	1,220	1,230	1,128	1,040	1,041	1,181
Public safety and justice	7,547	7,963	7,919	8,234	8,720	8,728	8,586	8,505	8,313	8,230
Public education system	10,770	9,211	9,714	9,367	8,618	8,323	7,651	9,253	9,028	8,959
Human support services	4,211	4,555	4,611	4,571	4,816	4,559	3,946	3,782	3,687	3,822
Public works	1,624	1,752	1,789	1,889	2,073	2,197	2,106	2,007	2,146	2,196
Total	27,510	26,886	27,612	27,831	28,172	27,763	25,857	27,235	27,209	27,402

Source: Office of Budget and Planning

Exhibit S-5D

General Fund Fund Balance Trend Chart





GOVERNMENT OF THE DISTRICT OF COLUMBIA

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YEAR ENDED SEPTEMBER 30, 2013