

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

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

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

Capital Projects Fund

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

Exhibit B-1

NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
September 30, 2003
(With Comparative Totals for Year Ended September 30, 2002)
(\$000s)

	Tax Increment Financing Program	Tobacco Settlement Financing Corporation	Highway Trust	Total	
				2003	2002
ASSETS					
Current Assets:					
Cash and cash equivalents	\$ 12,067	\$ 221	\$ 9,328	\$ 21,616	\$ 204
Investments	-	-	-	-	81,360
Receivables (net of allowances for uncollectibles):					
Accounts	-	-	3,113	3,113	3,203
Due from other funds	-	-	-	-	11,718
Interfund	-	-	-	-	11,443
Accrued interest	6	8	-	14	29
Restricted cash and investments	-	58,115	20,980	79,095	66,858
Total assets	\$ 12,073	\$ 58,344	\$ 33,421	\$ 103,838	\$ 174,815
LIABILITIES AND FUND BALANCE					
Current Liabilities:					
Payables:					
Accounts	-	-	90	90	92
Accrued liabilities	-	113	-	113	110
Due to other funds	-	-	8,207	8,207	19,740
Total liabilities	-	113	8,297	8,410	19,942
Fund Balance:					
Reserved	12,073	58,231	25,124	95,428	154,873
Unreserved	-	-	-	-	-
Total fund balance	12,073	58,231	25,124	95,428	154,873
Total liabilities and fund balance	\$ 12,073	\$ 58,344	\$ 33,421	\$ 103,838	\$ 174,815

See Accompanying Independent Auditors' Report.

Exhibit B-2

NONMAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
Year Ended September 30, 2003
(With Comparative Totals for Year Ended September 30, 2002)
(\$000s)

	Tax Increment Financing Program	Tobacco Settlement Financing Corporation	Highway Trust	Total	
				2003	2002
Revenues:					
Interest	\$ 194	\$ 2,645	\$ 234	\$ 3,073	\$ 5,529
Other	1,236	44,546	-	45,782	54,651
Total revenues	<u>1,430</u>	<u>47,191</u>	<u>234</u>	<u>48,855</u>	<u>60,180</u>
Expenditures:					
Current:					
Governmental direction and support	-	197	-	197	358
Bond principal payment	1,021	7,730	-	8,751	6,825
Capital outlay	15,549	-	41,393	56,942	127,679
Other	-	-	-	-	9,078
Interest	4,444	38,264	-	42,708	39,496
Total expenditures	<u>21,014</u>	<u>46,191</u>	<u>41,393</u>	<u>108,598</u>	<u>183,436</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES					
	<u>(19,584)</u>	<u>1,000</u>	<u>(41,159)</u>	<u>(59,743)</u>	<u>(123,256)</u>
Other Financing Sources (Uses):					
Transfers in	-	-	26,808	26,808	38,348
Transfers out	-	-	(26,510)	(26,510)	-
Tax increment financing bonds	-	-	-	-	119,645
Total other financing sources	<u>-</u>	<u>-</u>	<u>298</u>	<u>298</u>	<u>157,993</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES					
	<u>(19,584)</u>	<u>1,000</u>	<u>(40,861)</u>	<u>(59,445)</u>	<u>34,737</u>
Fund Balances at October 1	<u>31,657</u>	<u>57,231</u>	<u>65,985</u>	<u>154,873</u>	<u>120,136</u>
Fund Balances at September 30	<u>\$ 12,073</u>	<u>\$ 58,231</u>	<u>\$ 25,124</u>	<u>\$ 95,428</u>	<u>\$ 154,873</u>

See Accompanying Independent Auditors' Report.

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FIDUCIARY FUNDS

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 District has the following Fiduciary Funds:

The **Pension Trust Funds** are used to account for the accumulation of resources to be used for retirement annuity payments at appropriate amounts and times in the future for police officers, fire fighters and public school teachers of the District. Resources are contributed by employees and by the District and federal governments 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 **Private Purpose Trust Fund** is used to account for the District's sponsored college tuition savings 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 ASSETS
September 30, 2003
(With Comparative Totals at September 30, 2002)
(\$000s)

	Police and Fire	Teachers	Total	
			2003	2002
ASSETS				
Current Assets:				
Cash and cash equivalents - restricted	\$ 250,526	\$ 136,327	\$ 386,853	\$ 325,956
Investments - restricted	1,203,187	809,357	2,012,544	1,631,327
Benefit contribution receivables	1,312	1,548	2,860	2,635
Due from other funds	-	46	46	78
Total assets	1,455,025	947,278	2,402,303	1,959,996
LIABILITIES AND FUND BALANCES				
Current Liabilities:				
Payables:				
Accounts	6,664	5,661	12,325	7,908
Securities lending	102,367	66,667	169,034	134,534
Due to primary government	449	292	741	611
Total liabilities	109,480	72,620	182,100	143,053
Net Assets				
Restricted for pension benefits	1,345,545	874,658	2,220,203	1,816,943
Total net assets	\$ 1,345,545	\$ 874,658	\$ 2,220,203	\$ 1,816,943

See Accompanying Independent Auditors' Report.

Exhibit C-2

PENSION TRUST FUNDS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
Year Ended September 30, 2003
(With Comparative Totals at September 30, 2002)
(\$000s)

	Police and Fire	Teachers	Total	
			2003	2002
Additions:				
Benefit contributions:				
Employer	\$ 68,900	\$ -	\$ 68,900	\$ 74,600
Employees	19,867	26,047	45,914	44,764
Investment income:				
Interest and dividends	33,247	22,074	55,321	59,468
Net appreciation in fair value of investments	151,584	101,914	253,498	(216,361)
Less - investment expenses	(4,041)	(2,662)	(6,703)	(8,647)
Total additions	<u>269,557</u>	<u>147,373</u>	<u>416,930</u>	<u>(46,176)</u>
Deductions:				
Administrative expenses	1,501	978	2,479	2,434
Benefit payments	6,091	5,100	11,191	7,022
Total deductions	<u>7,592</u>	<u>6,078</u>	<u>13,670</u>	<u>9,456</u>
Change in net assets	261,965	141,295	403,260	(55,632)
Net assets held in trust for pension benefits:				
October 1	<u>1,083,580</u>	<u>733,363</u>	<u>1,816,943</u>	<u>1,872,575</u>
September 30	<u>\$ 1,345,545</u>	<u>874,658</u>	<u>2,220,203</u>	<u>1,816,943</u>

See Accompanying Independent Auditors' Report.

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SUPPORTING SCHEDULES

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

Exhibit D-1

FINANCIAL REPORTING ENTITY
SCHEDULE OF BUDGETARY BASIS EXPENDITURES
Year Ended September 30, 2003
(\$000s)

	Budget		Actual	Variance
	Original	Revised		
Governmental direction and support:				
City Council	\$ 12,804	12,812	11,397	1,415
DC Auditor	1,596	1,595	1,429	166
Advisory neighborhood commissions	894	894	843	51
Mayor	7,128	8,841	8,213	628
Executive secretary	2,418	2,831	2,570	261
Citywide call center	2,238	2,230	2,207	23
City administrator	28,376	55,931	31,404	24,527
Personnel	9,958	9,229	8,448	781
Human resource development	3,283	3,238	2,882	356
Finance and resource management	1,845	2,510	2,359	151
Contracts and procurement	12,389	12,501	12,487	14
Chief technology officer	13,921	58,085	51,402	6,683
Property management	8,889	25,741	22,499	3,242
Contract appeals	746	747	568	179
Elections and ethics	3,585	3,722	3,596	126
Campaign finance	1,360	1,328	1,245	83
Public employee relations	649	647	624	23
Employee appeals	1,475	1,467	1,439	28
Council of governments	397	397	397	-
Corporation counsel	49,763	50,843	45,882	4,961
Emergency procurement	-	3,000	3,000	-
Inspector general	11,461	11,140	10,887	253
Chief financial officer	87,698	83,377	81,250	2,127
Total governmental direction and support	262,873	353,106	307,028	46,078
Economic development and regulation:				
Business services and economic development	30,665	42,555	21,985	20,570
Office of planning	7,159	7,736	6,964	772
Local business development	1,093	1,061	959	102
Motion picture and television development	574	553	443	110
Office of zoning	2,524	2,548	2,372	176
Housing and community development	59,712	110,330	52,765	57,565
Alcoholic beverage regulation administration	3,016	4,070	2,712	1,358
Employment services	87,601	98,400	78,398	20,002
Appeals and review	277	274	260	14
Real property assessment and appeals	308	307	281	26
Consumer and regulatory affairs	28,061	30,325	29,953	372
Office of banks and financial institutions	2,437	3,184	2,146	1,038
Public services commission	6,796	6,836	6,572	264
Office of people's counsel	3,978	3,978	3,779	199
Insurance regulation	9,766	9,766	9,349	417
Office of cable TV	3,173	7,420	5,355	2,065
Total economic development and regulation	247,140	329,343	224,293	105,050
Public safety and justice:				
Police	316,688	370,720	355,284	15,436
Fire and emergency medical services	123,036	149,600	145,868	3,732
Police and firefighter retirement contribution	68,900	68,900	68,900	-
Corrections	98,503	105,528	101,269	4,259
National guard	2,816	3,382	2,548	834
Emergency preparedness	4,018	16,836	14,721	2,115
Judicial disabilities and tenure	190	189	181	8
Judicial nomination	110	113	113	-
Citizen complaint review board	1,481	1,421	1,324	97
Advisory commission on sentencing	633	631	483	148
Office of the chief medical examiner	6,014	7,006	6,420	586
Office of administrative hearings	300	231	93	138
Corrections information council	170	166	47	119
Criminal justice coordinating council	467	466	340	126
Total public safety and justice	623,326	725,189	697,591	27,598
Public education system:				
Public schools	875,917	888,696	838,187	50,509
State education office	53,551	64,552	57,861	6,691
Public charter schools	129,685	87,273	83,858	3,415
FY04 public charter school expenditure	-	34,399	34,399	-
University	49,462	49,978	49,978	-
FY04 university expenditure	-	566	566	-
Public library	27,363	27,418	26,641	777
Arts and humanities	2,292	3,508	2,501	1,007
Total public education system	1,138,270	1,156,390	1,093,991	62,399

(Continued)

Exhibit D-1

FINANCIAL REPORTING ENTITY
SCHEDULE OF BUDGETARY BASIS EXPENDITURES

Year Ended September 30, 2003
(\$000s)

	Budget		Actual	Variance
	Original	Revised		
Human support services:				
Human development	\$ 435,046	412,960	410,279	2,681
Child and family services	195,631	208,652	207,222	1,430
Dept of mental health	217,547	226,063	181,443	44,620
Write-off mental health receivable	-	-	99,075	(99,075)
Health	1,441,294	1,465,133	1,373,440	91,693
Recreation and parks	33,465	34,506	32,986	1,520
Aging	20,507	20,883	20,146	737
Unemployment compensation contribution	6,199	9,366	8,967	399
Employee disability compensation	27,959	29,991	29,991	-
Human rights	1,937	2,030	1,796	234
Children investment trust	2,268	7,568	7,568	-
Latino affairs	3,221	3,090	2,962	128
Energy	5,924	16,089	10,060	6,029
Asian and pacific islander affairs	213	213	203	10
Veterans' affairs	240	240	234	6
Medical reserve	87,367	74,138	74,138	-
Incentives for adoption of children	-	3,020	1,539	1,481
Total human support services	2,478,818	2,513,942	2,462,049	51,893
Public works:				
Public works	90,700	94,156	89,402	4,754
Department of transportation	30,235	52,819	35,997	16,822
Department of motor vehicles	39,169	41,610	35,320	6,290
Taxicab commission	1,526	2,039	1,087	952
Washington metropolitan area transit commission	90	90	90	-
Washington metropolitan area transit authority	154,531	154,531	154,531	-
School transit subsidy	3,100	3,804	3,803	1
Total public works	319,351	349,049	320,230	28,819
Other:				
Reserve	70,000	-	-	-
Repayment of bonds and interest	257,951	252,523	250,649	1,874
Repayment of general fund deficit bonds	39,300	39,300	39,043	257
Interest on short term borrowing	1,000	3,292	3,288	4
Certificates of participation	7,950	5,658	2,280	3,378
Settlements and judgments	22,822	23,716	23,716	-
Emergency planning and security costs	14,903	10,624	10,624	-
Wilson Building	4,194	3,894	3,875	19
Workforce investment	48,186	2,699	-	2,699
Non-departmental agency	5,799	-	-	-
Water and sewer authority	253,743	253,743	249,304	4,439
Washington aqueduct	57,847	57,847	-	57,847
Lottery and games	232,881	244,381	166,185	78,196
Storm water	3,100	3,100	1,439	1,661
Sports commission	20,477	20,477	12,340	8,137
Retirement board administration	13,388	13,388	7,446	5,942
Washington convention center operations	78,700	78,700	65,217	13,483
Housing finance agency	5,797	5,797	-	5,797
National capital revitalization corporation	6,745	6,745	-	6,745
Total other	1,144,783	1,025,884	835,406	190,478
Total budget	\$ 6,214,561	6,452,903	5,940,588	512,315

See Accompanying Independent Auditors' Report.

Exhibit D-2

FINANCIAL REPORTING ENTITY
SCHEDULE OF BUDGETARY BASIS OPERATIONS BY SOURCE OF FUNDS
Year Ended September 30, 2003
(\$000s)

	Local Source				Federal Source			
	Original Budget	Revised Budget	Actual	Variance	Original Budget	Revised Budget	Actual	Variance
Governmental direction and support:								
City Council	\$ 12,804	12,812	11,397	1,415	-	-	-	-
DC Auditor	1,596	1,595	1,429	166	-	-	-	-
Advisory neighborhood commissions	894	894	843	51	-	-	-	-
Mayor	6,279	6,051	5,831	220	849	2,450	2,081	369
Executive secretary	2,325	2,318	2,168	150	-	5	5	-
Citywide call center	2,238	2,230	2,207	23	-	-	-	-
City administrator	10,234	8,428	7,884	544	18,142	47,503	23,520	23,983
Personnel	9,146	8,792	8,230	562	-	-	-	-
Human resource development	3,283	3,238	2,882	356	-	-	-	-
Finance and resource management	1,845	1,845	1,845	-	-	-	-	-
Contracts and procurement	12,389	11,754	11,753	1	-	747	734	13
Chief technology officer	13,907	13,451	13,435	16	-	44,620	37,967	6,653
Property management	7,195	6,516	6,137	379	-	17,531	15,118	2,413
Contract appeals	746	747	568	179	-	-	-	-
Elections and ethics	3,585	3,570	3,444	126	-	152	152	-
Campaign finance	1,360	1,328	1,245	83	-	-	-	-
Public employee relations	649	647	624	23	-	-	-	-
Employee appeals	1,475	1,467	1,439	28	-	-	-	-
Council of governments	397	397	397	-	-	-	-	-
Corporation counsel	28,555	28,583	28,360	223	15,366	15,649	14,938	711
Emergency procurement	-	3,000	3,000	-	-	-	-	-
Inspector general	10,196	9,896	9,872	24	1,265	1,244	1,015	229
Chief financial officer	76,873	74,111	74,099	12	932	1,429	1,329	100
Total governmental direction and support	207,971	203,670	199,089	4,581	36,554	131,330	96,859	34,471
Economic development and regulation:								
Business services and economic development	4,749	3,728	3,546	182	-	329	(31)	360
Office of planning	6,603	6,361	6,116	245	556	862	500	362
Local business development	1,093	1,061	959	102	-	-	-	-
Motion picture and television development	574	553	443	110	-	-	-	-
Office of zoning	2,524	2,478	2,302	176	-	70	70	-
Housing and community development	5,400	5,842	5,787	55	44,950	73,565	42,583	30,982
Alcoholic beverage regulation administration	-	-	-	-	-	1,054	107	947
Employment services	10,739	13,165	12,795	370	54,947	54,420	44,774	9,646
Appeals and review	277	274	260	14	-	-	-	-
Real property assessment and appeals	308	307	281	26	-	-	-	-
Consumer and regulatory affairs	24,605	24,213	24,031	182	-	400	248	152
Office of banks and financial institutions	-	-	-	-	-	147	147	-
Public services commission	-	-	-	-	125	165	120	45
Office of people's counsel	-	-	-	-	-	-	-	-
Insurance regulation	-	-	-	-	-	-	-	-
Office of cable TV	-	-	-	-	-	-	-	-
Total economic development and regulation	56,872	57,982	56,520	1,462	100,578	131,012	88,518	42,494
Public safety and justice:								
Police	299,133	331,122	327,688	3,434	10,102	20,960	14,849	6,111
Fire and emergency medical services	123,027	138,805	135,693	3,112	-	10,754	10,143	611
Police and firefighter retirement contribution	68,900	68,900	68,900	-	-	-	-	-
Corrections	97,553	103,184	102,336	848	-	344	(1,067)	1,411
National guard	2,310	2,230	1,396	834	506	1,152	1,152	-
Emergency preparedness	2,800	3,323	3,210	113	1,218	13,513	11,511	2,002
Judicial disabilities and tenure	190	189	181	8	-	-	-	-
Judicial nomination	110	113	113	-	-	-	-	-
Citizen complaint review board	1,481	1,421	1,324	97	-	-	-	-
Advisory commission on sentencing	633	631	483	148	-	-	-	-
Office of the chief medical examiner	5,902	5,458	5,107	351	-	1,436	1,313	123
Office of administrative hearings	300	231	93	138	-	-	-	-
Corrections information council	170	166	47	119	-	-	-	-
Criminal justice coordinating council	169	168	161	7	298	298	179	119
Total public safety and justice	602,678	655,941	646,732	9,209	12,124	48,457	38,080	10,377

(Continued)

Exhibit D-2

FINANCIAL REPORTING ENTITY
SCHEDULE OF BUDGETARY BASIS OPERATIONS BY SOURCE OF FUNDS

Year Ended September 30, 2003
(\$000s)

	Private Grants				Other Source			
	Original Budget	Revised Budget	Actual	Variance	Original Budget	Revised Budget	Actual	Variance
Governmental direction and support:								
City Council	-	-	-	-	-	-	-	-
DC Auditor	-	-	-	-	-	-	-	-
Advisory neighborhood commissions	-	-	-	-	-	-	-	-
Mayor	-	340	301	39	-	-	-	-
Executive secretary	-	7	4	3	93	501	393	108
Citywide call center	-	-	-	-	-	-	-	-
City administrator	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	812	437	218	219
Human resource development	-	-	-	-	-	-	-	-
Finance and resource management	-	-	-	-	-	665	514	151
Contracts and procurement	-	-	-	-	-	-	-	-
Chief technology officer	-	-	-	-	14	14	-	14
Property management	-	-	-	-	1,694	1,694	1,244	450
Contract appeals	-	-	-	-	-	-	-	-
Elections and ethics	-	-	-	-	-	-	-	-
Campaign finance	-	-	-	-	-	-	-	-
Public employee relations	-	-	-	-	-	-	-	-
Employee appeals	-	-	-	-	-	-	-	-
Council of governments	-	-	-	-	-	-	-	-
Corporation counsel	-	-	-	-	5,842	6,611	2,584	4,027
Emergency procurement	-	-	-	-	-	-	-	-
Inspector general	-	-	-	-	-	-	-	-
Chief financial officer	-	-	-	-	9,893	7,837	5,822	2,015
Total governmental direction and support	-	347	305	42	18,348	17,759	10,775	6,984
Economic development and regulation:								
Business services and economic development	-	-	-	-	25,916	38,498	18,470	20,028
Office of planning	-	513	348	165	-	-	-	-
Local business development	-	-	-	-	-	-	-	-
Motion picture and television development	-	-	-	-	-	-	-	-
Office of zoning	-	-	-	-	-	-	-	-
Housing and community development	-	-	-	-	9,362	30,923	4,395	26,528
Alcoholic beverage regulation administration	-	-	-	-	3,016	3,016	2,605	411
Employment services	109	109	76	33	21,806	30,706	20,753	9,953
Appeals and review	-	-	-	-	-	-	-	-
Real property assessment and appeals	-	-	-	-	-	-	-	-
Consumer and regulatory affairs	-	2	-	2	3,456	5,710	5,674	36
Office of banks and financial institutions	-	100	18	82	2,437	2,937	1,981	956
Public services commission	125	125	99	26	6,546	6,546	6,353	193
Office of people's counsel	-	-	-	-	3,978	3,978	3,779	199
Insurance regulation	-	-	-	-	9,766	9,766	9,349	417
Office of cable TV	-	-	-	-	3,173	7,420	5,355	2,065
Total economic development and regulatio	234	849	541	308	89,456	139,500	78,714	60,786
Public safety and justice:								
Police	-	-	-	-	7,453	18,638	12,747	5,891
Fire and emergency medical services	-	32	32	-	9	9	-	9
Police and firefighter retirement contribution	-	-	-	-	-	-	-	-
Corrections	-	-	-	-	950	2,000	-	2,000
National guard	-	-	-	-	-	-	-	-
Emergency preparedness	-	-	-	-	-	-	-	-
Judicial disabilities and tenure	-	-	-	-	-	-	-	-
Judicial nomination	-	-	-	-	-	-	-	-
Citizen complaint review board	-	-	-	-	-	-	-	-
Advisory commission on sentencing	-	-	-	-	-	-	-	-
Office of the chief medical examiner	-	-	-	-	112	112	-	112
Office of administrative hearings	-	-	-	-	-	-	-	-
Corrections information council	-	-	-	-	-	-	-	-
Criminal justice coordinating council	-	-	-	-	-	-	-	-
Total public safety and justice	-	32	32	-	8,524	20,759	12,747	8,012

(Continued)

Exhibit D-2

FINANCIAL REPORTING ENTITY
SCHEDULE OF BUDGETARY BASIS OPERATIONS BY SOURCE OF FUNDS
Year Ended September 30, 2003
(\$000s)

	Local Source				Federal Source			
	Original Budget	Revised Budget	Actual	Variance	Original Budget	Revised Budget	Actual	Variance
Public education system:								
Public schools	713,494	711,937	711,890	47	150,781	163,079	116,438	46,641
State education office	5,594	5,326	5,247	79	47,781	59,050	52,468	6,582
Public charter schools	125,711	83,299	79,884	3,415	3,974	3,974	3,974	-
FY04 public charter school expenditure	-	34,399	34,399	-	-	-	-	-
University	49,462	49,978	49,978	-	-	-	-	-
FY04 university expenditure	-	566	566	-	-	-	-	-
Public library	26,216	26,022	25,699	323	610	768	623	145
Arts and humanities	1,697	1,691	1,691	-	475	497	483	14
Total public education system	922,174	913,218	909,354	3,864	203,621	227,368	173,986	53,382
Human support services:								
Human development	\$ 201,693	218,885	218,885	-	231,567	192,142	189,564	2,578
Child and family services	113,177	140,536	140,432	104	81,804	66,904	65,626	1,278
Dept of mental health	131,118	138,142	138,142	-	67,100	69,484	40,044	29,440
Write-off mental health receivable	-	-	-	(99,075)	-	-	-	-
Health	430,577	481,008	479,853	1,155	982,543	959,202	877,785	81,417
Recreation and parks	31,110	31,383	31,090	293	-	768	142	626
Aging	14,747	14,746	14,040	706	5,760	6,137	6,106	31
Unemployment compensation contribution	6,199	9,366	8,967	399	-	-	-	-
Employee disability compensation	27,959	29,991	29,991	-	-	-	-	-
Human rights	1,831	1,809	1,592	217	106	221	204	17
Children investment trust	2,268	2,868	2,868	-	-	4,700	4,700	-
Latino affairs	3,221	3,090	2,962	128	-	-	-	-
Energy	431	439	416	23	4,801	7,402	7,202	200
Asian and pacific islander affairs	213	213	203	10	-	-	-	-
Veterans' affairs	240	240	234	6	-	-	-	-
Medical reserve	87,367	74,138	74,138	-	-	-	-	-
Incentive for adoption of children	-	-	-	-	-	3,020	1,539	1,481
Total human support services	1,052,151	1,146,854	1,242,888	(96,034)	1,373,681	1,309,980	1,192,912	117,068
Public works:								
Public works	88,458	82,141	82,134	7	-	1,920	1,266	654
Department of transportation	23,912	22,890	22,890	-	5,663	27,916	12,296	15,620
Department of motor vehicles	32,463	30,417	29,789	628	-	-	-	-
Taxicab commission	809	810	715	95	-	-	-	-
Washington metropolitan area transit commission	90	90	90	-	-	-	-	-
Washington metropolitan area transit authority	154,531	154,531	154,531	-	-	-	-	-
School transit subsidy	3,100	3,804	3,803	1	-	-	-	-
Total public works	303,363	294,683	293,952	731	5,663	29,836	13,562	16,274
Other:								
Reserve	70,000	-	-	-	-	-	-	-
Repayment of bonds and interest	257,951	252,523	250,649	1,874	-	-	-	-
Repayment of general fund deficit bonds	39,300	39,300	39,043	257	-	-	-	-
Interest on short term borrowing	1,000	3,292	3,288	4	-	-	-	-
Certificates of participation	7,950	5,658	2,280	3,378	-	-	-	-
Settlements and judgments	22,822	23,356	23,356	-	-	360	360	-
Emergency planning and security costs	-	-	-	-	14,903	10,624	10,624	-
Wilson Building	4,194	3,894	3,875	19	-	-	-	-
Non-departmental agency	5,799	-	-	-	-	-	-	-
Water and sewer authority	-	-	-	-	-	-	-	-
Washington aqueduct	-	-	-	-	-	-	-	-
Lottery and games	-	-	-	-	-	-	-	-
Storm water	-	-	-	-	-	-	-	-
Sports commission	-	-	-	-	-	-	-	-
Retirement board administration	-	-	-	-	-	-	-	-
Washington convention center operations	-	-	-	-	-	-	-	-
Workforce investment	48,186	2,699	-	2,699	-	-	-	-
Housing finance agency	-	-	-	-	-	-	-	-
National capital revitalization corporation	-	-	-	-	-	-	-	-
Total other	457,202	330,722	322,491	8,231	14,903	10,984	10,984	-
Total budget	\$ 3,602,411	3,603,070	3,671,026	(67,956)	1,747,124	1,888,967	1,614,901	274,066

See Accompanying Independent Auditors' Report.

(Continued)

Exhibit D-2

FINANCIAL REPORTING ENTITY
SCHEDULE OF BUDGETARY BASIS OPERATIONS BY SOURCE OF FUNDS
Year Ended September 30, 2003
(\$000s)

	Private Grants				Other Source			
	Original Budget	Revised Budget	Actual	Variance	Original Budget	Revised Budget	Actual	Variance
Public education system:								
Public schools	5,310	5,705	3,229	2,476	6,332	7,975	6,630	1,345
State education office	-	-	-	-	176	176	146	30
Public charter schools	-	-	-	-	-	-	-	-
FY04 public charter school expenditure	-	-	-	-	-	-	-	-
University	-	-	-	-	-	-	-	-
FY04 university expenditure	-	-	-	-	-	-	-	-
Public library	-	56	51	5	537	572	268	304
Arts and humanities	-	-	-	-	120	1,320	327	993
Total public education system	5,310	5,761	3,280	2,481	7,165	10,043	7,371	2,672
Human support services:								
Human development	-	-	-	-	1,786	1,933	1,830	103
Child and family services	-	382	334	48	650	830	830	-
Dept of mental health	19,329	18,437	3,257	15,180	-	-	-	-
Write-off mental health receivable	-	-	-	-	-	-	-	-
Health	1,850	2,783	2,106	677	26,324	22,140	13,696	8,444
Recreation and parks	762	762	740	22	1,593	1,593	1,014	579
Aging	-	-	-	-	-	-	-	-
Unemployment compensation contribution	-	-	-	-	-	-	-	-
Employee disability compensation	-	-	-	-	-	-	-	-
Human rights	-	-	-	-	-	-	-	-
Children investment trust	-	-	-	-	-	-	-	-
Latino affairs	-	-	-	-	-	-	-	-
Energy	-	-	(11)	11	692	8,248	2,453	5,795
Asian and pacific islander affairs	-	-	-	-	-	-	-	-
Veterans' affairs	-	-	-	-	-	-	-	-
Medical reserve	-	-	-	-	-	-	-	-
Incentive for adoption of children	-	-	-	-	-	-	-	-
Total human support services	21,941	22,364	6,426	15,938	31,045	34,744	19,823	14,921
Public works:								
Public works	-	-	-	-	2,242	10,095	6,002	4,093
Department of transportation	-	-	-	-	660	2,013	811	1,202
Department of motor vehicles	-	-	-	-	6,706	11,193	5,531	5,662
Taxicab commission	-	-	-	-	717	1,229	372	857
Washington metropolitan area transit commission	-	-	-	-	-	-	-	-
Washington metropolitan area transit authority	-	-	-	-	-	-	-	-
School transit subsidy	-	-	-	-	-	-	-	-
Total public works	-	-	-	-	10,325	24,530	12,716	11,814
Other:								
Reserve	-	-	-	-	-	-	-	-
Repayment of bonds and interest	-	-	-	-	-	-	-	-
Repayment of general fund deficit bonds	-	-	-	-	-	-	-	-
Interest on short term borrowing	-	-	-	-	-	-	-	-
Certificates of participation	-	-	-	-	-	-	-	-
Settlements and judgments	-	-	-	-	-	-	-	-
Emergency planning and security costs	-	-	-	-	-	-	-	-
Wilson Building	-	-	-	-	-	-	-	-
Non-departmental agency	-	-	-	-	-	-	-	-
Water and sewer authority	-	-	-	-	253,743	253,743	249,304	4,439
Washington aqueduct	-	-	-	-	57,847	57,847	-	57,847
Lottery and games	-	-	-	-	232,881	244,381	166,185	78,196
Storm water	-	-	-	-	3,100	3,100	1,439	1,661
Sports commission	-	-	-	-	20,477	20,477	12,340	8,137
Retirement board administration	-	-	-	-	13,388	13,388	7,446	5,942
Washington convention center operations	-	-	-	-	78,700	78,700	65,217	13,483
Workforce investment	-	-	-	-	-	-	-	-
Housing finance agency	-	-	-	-	5,797	5,797	-	5,797
National capital revitalization corporation	-	-	-	-	6,745	6,745	-	6,745
Total other	-	-	-	-	672,678	684,178	501,931	182,247
Total budget	27,485	29,353	10,584	18,769	837,541	931,513	644,077	287,436

Exhibit D-3

FINANCIAL REPORTING ENTITY
SCHEDULE OF BUDGET REVISIONS
Year Ended September 30, 2003
(\$000s)

	Local Source			Federal Resources		
	Original Budget	Repro- gramming	Revised Budget	Original Budget	Repro- gramming	Revised Budget
Revenues and Sources:						
Taxes:						
Property taxes	\$ 856,811	40,261	897,072	-	-	-
Sales and use taxes	703,194	5,453	708,647	-	-	-
Income taxes	1,158,393	(33,230)	1,125,163	-	-	-
Other taxes	509,429	(53,802)	455,627	-	-	-
Total taxes	3,227,827	(41,318)	3,186,509	-	-	-
Licenses and permits	61,724	148	61,872	-	-	-
Fines and forfeits	102,300	1,862	104,162	-	-	-
Charges for services	49,309	(28)	49,281	-	-	-
Miscellaneous	80,797	(10,822)	69,975	-	-	-
Private & Other	-	-	-	-	-	-
Federal grants	-	-	-	1,699,831	(25,630)	1,674,201
Federal payments	-	-	-	47,293	167,473	214,766
Transfer in from lottery board	70,900	(2,300)	68,600	-	-	-
Total revenues and sources	3,592,857	(52,458)	3,540,399	1,747,124	141,843	1,888,967
Expenditures and Uses:						
Governmental direction and support	207,971	(4,301)	203,670	36,554	94,776	131,330
Economic development and regulation	56,872	1,110	57,982	100,578	30,434	131,012
Public safety and justice	602,678	53,263	655,941	12,124	36,333	48,457
Public education system	922,174	(43,355)	878,819	203,621	23,747	227,368
Public school FY04 expenditure	-	34,399	34,399	-	-	-
Human support services	1,052,151	94,703	1,146,854	1,373,681	(63,701)	1,309,980
Public works	303,363	(8,680)	294,683	5,663	24,173	29,836
Workforce investments	48,186	(45,487)	2,699	-	-	-
Wilson building	4,194	(300)	3,894	-	-	-
Reserve	70,000	(70,000)	-	-	-	-
Repayment of bonds and interest	257,951	(5,428)	252,523	-	-	-
Repayment of general fund deficit bonds	39,300	-	39,300	-	-	-
Interest on short term borrowing	1,000	2,292	3,292	-	-	-
Certificates of participation	7,950	(2,292)	5,658	-	-	-
Non departmental	5,799	(5,799)	-	-	-	-
Emergency planning and security costs	-	-	-	14,903	(4,279)	10,624
Water and sewer authority	-	-	-	-	-	-
Washington aqueduct	-	-	-	-	-	-
Lottery and games	-	-	-	-	-	-
Sports commission	-	-	-	-	-	-
Storm water	-	-	-	-	-	-
Retirement board administration	-	-	-	-	-	-
Washington convention center operations	-	-	-	-	-	-
Housing finance agency	-	-	-	-	-	-
Settlements and judgments	22,822	534	23,356	-	360	360
National capital revitalization corporation	-	-	-	-	-	-
Total expenditures and uses	3,602,411	659	3,603,070	1,747,124	141,843	1,888,967
Excess (Deficiency) of Revenues and Sources Over (Under) Expenditures and Uses	\$ (9,554)	(53,117)	(62,671)	-	-	-

See Accompanying Independent Auditors' Report.

(Continued)

Exhibit D-3

FINANCIAL REPORTING ENTITY
SCHEDULE OF BUDGET REVISIONS

Year Ended September 30, 2003
(\$000s)

	Private and Other			Total		
	Original Budget	Repro- gramming	Revised Budget	Original Budget	Repro- gramming	Revised Budget
Revenues and Sources:						
Taxes:						
Property taxes	\$ -	-	-	856,811	40,261	897,072
Sales and use taxes	-	-	-	703,194	5,453	708,647
Income taxes	-	-	-	1,158,393	(33,230)	1,125,163
Other taxes	-	-	-	509,429	(53,802)	455,627
Total taxes	-	-	-	3,227,827	(41,318)	3,186,509
Licenses and permits	-	-	-	61,724	148	61,872
Fines and forfeits	-	-	-	102,300	1,862	104,162
Charges for services	-	-	-	49,309	(28)	49,281
Miscellaneous	-	-	-	80,797	(10,822)	69,975
Private & Other	865,026	95,840	960,866	865,026	95,840	960,866
Operating grants	-	-	-	1,699,831	(25,630)	1,674,201
Transfer of interest income	-	-	-	47,293	167,473	214,766
Transfer in from lottery board	-	-	-	70,900	(2,300)	68,600
Total revenues and sources	865,026	95,840	960,866	6,205,007	185,225	6,390,232
Expenditures and Uses:						
Governmental direction and support	18,348	(242)	18,106	262,873	90,233	353,106
Economic development and regulation	89,690	50,659	140,349	247,140	82,203	329,343
Public safety and justice	8,524	12,267	20,791	623,326	101,863	725,189
Public education system	12,475	3,329	15,804	1,138,270	(16,279)	1,121,837
Public school FY04 expenditure	-	-	-	-	34,399	34,399
Human support services	52,986	4,122	57,108	2,478,818	35,124	2,513,942
Public works	10,325	14,205	24,530	319,351	29,698	349,049
Workforce investments	-	-	-	48,186	(45,487)	2,699
Wilson building	-	-	-	4,194	(300)	3,894
Reserve	-	-	-	70,000	(70,000)	-
Repayment of bonds and interest	-	-	-	257,951	(5,428)	252,523
Repayment of general fund deficit bonds	-	-	-	39,300	-	39,300
Interest on short term borrowing	-	-	-	1,000	2,292	3,292
Certificates of participation	-	-	-	7,950	(2,292)	5,658
Non departmental	-	-	-	5,799	(5,799)	-
Emergency planning and security costs	-	-	-	14,903	(4,279)	10,624
Water and sewer authority	253,743	-	253,743	253,743	-	253,743
Washington aqueduct	57,847	-	57,847	57,847	-	57,847
Lottery and games	232,881	11,500	244,381	232,881	11,500	244,381
Sports commission	20,477	-	20,477	20,477	-	20,477
Storm water	3,100	-	3,100	3,100	-	3,100
Retirement board administration	13,388	-	13,388	13,388	-	13,388
Washington convention center operations	78,700	-	78,700	78,700	-	78,700
Housing finance agency	5,797	-	5,797	5,797	-	5,797
Settlements and judgments	-	-	-	22,822	894	23,716
National capital revitalization corporation	6,745	-	6,745	6,745	-	6,745
Total expenditures and uses	865,026	95,840	960,866	6,214,561	238,342	6,452,749
Excess (Deficiency) of Revenues and Sources Over (Under) Expenditures and Uses	\$ -	-	-	(9,554)	(53,117)	(62,517)

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