OTHER SUPPLEMENTARY INFORMATION

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

General Fund

Nonmajor Governmental Funds

Fiduciary Funds

Supporting schedules

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GENERAL FUND

The General Fund is used to account for all financial resources that are not required to be accounted for in another fund.

Exhibit A-1

GENERAL FUND
BALANCE SHEET
September 30, 2005
(With Comparative Totals at September 30, 2004)
($000s)

	2005	2004
ASSETS		
Cash and cash equivalents (unrestricted)	$ 492,533	$ 436,041
Receivables (net of allowances for uncollectibles):		
Taxes	256,779	227,988
Accounts	75,258	60,486
Intergovernmental	9,328	-
Due from component units	5,846	13,372
Interfund	873,788	574,425
Inventories	11,613	9,999
Cash and cash equivalents (restricted)	632,950	629,068
Total current assets	2,358,095	1,951,379
Long Term Assets:		
Loans	7,872	5,546
Total assets	**$ 2,365,967**	**$ 1,956,925**
LIABILITIES AND FUND BALANCE		
Liabilities:		
Payables:		
Accounts	$ 416,580	$ 361,203
Compensation:		
Salaries and wages	79,798	129,159
Employee benefits	132	155
Payroll taxes	7,942	13,409
Other deductions	4,025	3,419
Due to component units	23,630	28,209
Interfund	4,887	2,952
Accrued liabilities:		
Grant disallowances	9,663	564
Medicaid	59,172	42,309
Tax refunds	51,480	36,389
Deferred revenue:		
Property taxes	69,518	76,466
Other	28,885	21,681
Other current liabilities	25,572	25,995
Total liabilities	**781,284**	**741,910**
Fund Balance:		
Reserved	1,110,770	607,903
Unreserved	473,913	607,112
Total fund balance	**1,584,683**	**1,215,015**
Total liabilities and fund balance	**$ 2,365,967**	**$ 1,956,925**

See Accompanying Independent Auditors' Report

Exhibit A-2

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
Year Ended September 30, 2005
(With Comparative Totals for the Year Ended September 30, 2004)
($000s)

	2005	2004
Revenues:		
Taxes	$ 4,251,191	$ 3,804,572
Licenses and permits	82,093	62,968
Fines and forfeits	111,146	102,828
Charges for services:		
Public	116,321	102,957
Intergovernmental	1,598	18,795
Interfund	15,050	9,037
Miscellaneous:		
Public	232,193	211,842
Investment income	34,867	12,016
Intergovernmental:		
Operating grants	-	1,291
Total revenues	4,844,459	4,326,306
Expenditures:		
Current:		
Governmental direction and support	472,984	405,015
Economic development and regulation	175,664	145,453
Public safety and justice	805,903	747,769
Public education system	1,082,129	1,029,624
Human support services	1,259,122	1,119,360
Public works	164,012	152,580
Public transportation	165,303	162,602
Debt service:		
Principal	173,361	146,761
Interest	164,980	152,720
Fiscal charges	9,277	13,721
Total expenditures	4,472,735	4,075,605
EXCESS OF REVENUES OVER EXPENDITURES	371,724	250,701
Other Financing Sources (Uses):		
Debt issuance	4,935	10,057
Proceeds from capital lease	19	503
Transfers in	91,553	83,057
Transfers out	(98,563)	(26,660)
Total other financing sources (uses)	(2,056)	66,957
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	**369,668**	**317,658**
Fund Balance at October 1	**1,215,015**	**897,357**
Fund Balance at September 30	**$ 1,584,683**	**$ 1,215,015**

See Accompanying Independent Auditors' Report

Exhibit A-3

GENERAL FUND
SCHEDULE OF EXPENDITURES AND NET FINANCING (SOURCES) USES
FUNCTION AND OBJECT --GAAP BASIS
Year Ended September 30, 2005
(With Comparative Totals for the Year Ended September 30, 2004)
($000s)

Function and Subfunction	Personal Services	Contractual Services	Supplies	Occupancy	Miscel-laneous *	Totals 2005	Totals 2004
Governmental Direction and Support:							
Legislative	$ 12,634	788	131	321	1,047	$ 14,921	$ 80,801
Executive	49,409	35,017	365	4,545	10,636	99,972	86,908
Finance	62,498	27,114	638	10,238	120,356	220,844	149,883
Personnel	10,225	13,268	258	1,257	951	25,959	20,601
Administrative	30,097	33,389	561	15,413	26,210	105,670	61,096
Elections	3,297	1,619	110	391	201	5,618	5,726
Total	168,160	111,195	2,063	32,165	159,401	472,984	405,015
Economic Development and Regulation:							
Community development	9,963	8,424	221	2,374	49,031	70,013	56,656
Economic regulation	41,705	10,677	411	9,236	3,387	65,416	59,021
Employment services	9,754	4,183	76	7,551	18,671	40,235	29,776
Total	61,422	23,284	708	19,161	71,089	175,664	145,453
Public Safety and Justice:							
Police	342,872	44,818	4,508	11,668	86,643	490,509	440,762
Fire	135,720	5,250	3,324	3,903	31,586	179,783	174,742
Corrections	55,808	59,446	2,562	5,645	674	124,135	119,138
Protection	4,625	1,411	33	1,470	7	7,546	9,571
Law	2,958	262	37	297	68	3,622	3,274
Judicial	235	61	7	3	2	308	282
Total	542,218	111,248	10,471	22,986	118,980	805,903	747,769
Public Education System:							
Schools	511,902	65,109	10,890	41,728	408,108	1,037,737	988,726
Culture	23,277	3,760	453	2,653	14,249	44,392	40,898
Total	535,179	68,869	11,343	44,381	422,357	1,082,129	1,029,624
Human Support Services:							
Health and welfare	231,034	208,291	11,277	56,147	662,773	1,169,522	1,031,407
Human relations	3,381	2,157	42	305	14,193	20,078	19,395
Employment benefits	34,211	-	-	-	-	34,211	36,109
Recreation	24,929	4,522	790	3,901	1,169	35,311	32,449
Total	293,555	214,970	12,109	60,353	678,135	1,259,122	1,119,360
Public Works	79,572	57,401	3,597	16,130	7,312	164,012	152,580
Public Transportation	-	-	-	-	165,303	165,303	162,602
Debt Service	-	-	-	-	347,618	347,618	313,202
Net Financing (Sources) Uses	-	-	-	-	2,056	2,056	(66,957)
Total expenditures and net sources	$ 1,680,106	586,967	40,291	195,176	1,972,251	$ 4,474,791	$ 4,008,648

See Accompanying Independent Auditors' Report

* This column includes transfers, subsidies and other payments totaling $1,277,188.
Transfers to: Convention Center [$77,490], Charter Schools [$188,324], UDC [$51,581], Baseball [$42,821], PAYGO [$20,550], TIF [$9,270], DC Contribution to Retirement Pension Plan for Police, Fire & Teachers [$121,247]
Payments for: Medicaid & Other Human Support Services [$634,475], Special Education [$131,430]

Exhibit A-4

GENERAL FUND
SCHEDULE OF LOCAL SOURCE REVENUES
BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended September 30, 2005
($000s)

Source	Budget Original	Budget Revised	Actual	Variance - Positive (Negative)
Taxes:				
Property:				
Real	$ 997,951	1,067,445	1,058,100	(9,345)
Personal	58,107	64,100	72,068	7,968
Public space rental	12,050	16,765	15,628	(1,137)
Total	1,068,108	1,148,310	1,145,796	(2,514)
Sales and use:				
General	741,659	772,080	768,308	(3,772)
Alcoholic beverages	4,374	4,774	5,051	277
Cigarette	22,438	21,466	22,336	870
Motor vehicles	40,855	42,671	42,380	(291)
Total	809,326	840,991	838,075	(2,916)
Income and franchise:				
Individual income	1,041,463	1,088,682	1,160,074	71,392
Corporation franchise	161,270	218,244	195,492	(22,752)
Unincorporated business	82,020	102,600	116,866	14,266
Total	1,284,753	1,409,526	1,472,432	62,906
Gross receipts:				
Public utility	168,365	147,407	166,039	18,632
Toll telecommunication	55,198	47,321	54,576	7,255
Insurance companies	44,500	44,500	48,888	4,388
Health care providers	5,500	5,500	-	(5,500)
Total	273,563	244,728	269,503	24,775
Other:				
Deed recordation	126,130	153,551	161,541	7,990
Deed transfers	103,259	110,225	124,890	14,665
Inheritance and estate	32,921	23,440	29,257	5,817
Economic interests	4,595	4,500	10,593	6,093
Total	266,905	291,716	326,281	34,565
Total taxes	3,702,655	3,935,271	4,052,087	116,816
Licenses and Permits:				
Business licenses	39,409	36,708	47,936	11,228
Nonbusiness permits	29,048	32,366	26,074	(6,292)
Total	68,457	69,074	74,010	4,936
Fines and Forfeits	116,933	110,015	108,012	(2,003)
Charges for Services:				
Right of way	-	-	1,207	1,207
Other	57,621	57,661	50,137	(7,524)
Total	57,621	57,661	51,344	(6,317)
Miscellaneous:				
Interest	14,401	10,902	26,052	15,150
Other	85,092	90,683	93,009	2,326
Total	99,493	101,585	119,061	17,476
Total local source revenues	**$ 4,045,159**	**4,273,606**	**4,404,514**	**130,908**

See Accompanying Independent Auditors' Report

Exhibit A-5

GENERAL FUND
SCHEDULE OF BUDGETARY BASIS REVENUES AND EXPENDITURES BY SOURCE OF FUNDS
Year Ended September 30, 2005
($000s)

	Local Source				Other Source				Totals			
	Original Budget	Revised Budget	Actual	Variance	Original Budget	Revised Budget	Actual	Variance	Original Budget	Revised Budget	Actual	Variance
Revenues and Sources:												
Taxes												
Property	$ 1,068,108	1,148,310	1,145,796	(2,514)	-	-	-	-	1,068,108	1,148,310	1,145,796	(2,514)
Sales and uses	809,326	840,991	838,075	(2,916)	-	-	-	-	809,326	840,991	838,075	(2,916)
Income and franchise	1,284,753	1,409,526	1,472,432	62,906	-	-	-	-	1,284,753	1,409,526	1,472,432	62,906
Gross receipts and other taxes	540,468	536,444	595,784	59,340	-	-	-	-	540,468	536,444	595,784	59,340
Total taxes	3,702,655	3,935,271	4,052,087	116,816	-	-	-	-	3,702,655	3,935,271	4,052,087	116,816
Licenses and permits	68,457	69,074	74,010	4,936	-	-	-	-	68,457	69,074	74,010	4,936
Fines and forfeits	116,933	110,015	108,012	(2,003)	-	-	-	-	116,933	110,015	108,012	(2,003)
Charges for services	57,621	57,661	51,344	(6,317)	-	-	-	-	57,621	57,661	51,344	(6,317)
Miscellaneous	99,493	101,585	119,061	17,476	-	-	-	-	99,493	101,585	119,061	17,476
Other	-	-	-	-	217,112	318,110	311,789	(6,321)	217,112	318,110	311,789	(6,321)
General obligation bonds	-	15,000	4,935	(10,065)	-	-	-	-	-	15,000	4,935	(10,065)
Fund balance released from restrictions	49,365	67,325	67,325	-	115,650	13,456	13,456	-	165,015	80,781	80,781	-
Interfund transfer	73,100	73,100	71,450	(1,650)	-	-	-	-	73,100	73,100	71,450	(1,650)
Total Revenues and Sources	4,167,624	4,429,031	4,548,224	119,193	332,762	331,566	325,245	(6,321)	4,500,386	4,760,597	4,873,469	112,872
Expenditures and Uses:												
Governmental direction and support	261,068	281,367	272,404	8,963	54,745	54,780	22,374	32,406	315,813	336,147	294,778	41,369
Economic development and regulation	55,765	87,265	84,178	3,087	185,806	185,423	109,278	76,145	241,571	272,688	193,456	79,232
Public safety and justice	760,849	794,201	782,797	11,404	29,966	26,366	22,674	3,692	790,815	820,567	805,471	15,096
Public education system	1,058,709	1,035,403	1,010,902	24,501	8,957	10,053	8,057	1,996	1,067,666	1,045,456	1,018,959	26,497
Public education AY06 expenditure	-	63,218	63,218	-	-	-	-	-	-	63,218	63,218	-
Human support services	1,165,315	1,233,561	1,229,443	4,118	27,441	36,617	29,094	7,523	1,192,756	1,270,178	1,258,537	11,641
Public works	312,035	318,595	317,426	1,169	15,901	17,293	11,571	5,722	327,936	335,888	328,997	6,891
Workforce investments	38,114	462	-	462	-	-	-	-	38,114	462	-	462
Wilson building	3,633	3,633	3,259	374	-	-	-	-	3,633	3,633	3,259	374
Contingency reserves - baseball	-	29,743	29,743	-	-	-	-	-	-	29,743	29,743	-
Repay bonds and interest	347,700	342,900	342,683	217	-	-	-	-	347,700	342,900	342,683	217
Bond fiscal charge	-	15,000	4,935	10,065	-	-	-	-	-	15,000	4,935	10,065
Interest on short term borrowing	4,000	4,666	4,666	-	-	-	-	-	4,000	4,666	4,666	-
Certificates of participation	11,252	10,952	10,904	48	-	-	-	-	11,252	10,952	10,904	48
Settlements and judgments fund	20,270	19,370	19,323	47	-	-	-	-	20,270	19,370	19,323	47
Tax increment financing	-	5,557	5,557	-	-	-	-	-	-	5,557	5,557	-
Equipment lease operating	23,109	22,143	22,058	85	-	-	-	-	23,109	22,143	22,058	85
Pay-go contingency	43,137	364	-	364	-	-	-	-	43,137	364	-	364
Pay-go capital	6,531	20,581	20,550	31	-	-	-	-	6,531	20,581	20,550	31
Cash reserve	50,000	1,827	-	1,827	-	-	-	-	50,000	1,827	-	1,827
Non-departmental agency	4,000	80	-	80	9,946	1,034	-	1,034	13,946	1,114	-	1,114
Total Expenditures and Uses	4,165,487	4,290,888	4,224,046	66,842	332,762	331,566	203,048	128,518	4,498,249	4,622,454	4,427,094	195,360
Excess (Deficiency) of Revenues and Sources Over (Under) Expenditures and Uses	**$ 2,137**	**138,143**	**324,178**	**186,035**	**-**	**-**	**122,197**	**122,197**	**2,137**	**138,143**	**446,375**	**308,232**

See Accompanying Independent Auditors' Report

Exhibit A-6

GENERAL FUND
SCHEDULE OF BUDGETARY BASIS REVENUES AND EXPENDITURES
Year Ended September 30, 2005
($000s)

	Original Budget	Revisions	Revised Budget	Actual	Variance (Actual To Original Budget)
Revenues and Sources:					
Taxes:					
Property	$ 1,068,108	80,202	1,148,310	1,145,796	77,688
Sales and use	809,326	31,665	840,991	838,075	28,749
Income and franchise	1,284,753	124,773	1,409,526	1,472,432	187,679
Other taxes	540,468	(4,024)	536,444	595,784	55,316
Total taxes	3,702,655	232,616	3,935,271	4,052,087	349,432
Licenses and permits	68,457	617	69,074	74,010	5,553
Fines and forfeits	116,933	(6,918)	110,015	108,012	(8,921)
Charges for services	57,621	40	57,661	51,344	(6,277)
Miscellaneous	99,493	2,092	101,585	119,061	19,568
Other	217,112	100,998	318,110	311,789	94,677
General obligation bonds	-	15,000	15,000	4,935	4,935
Fund balance released from restriction	165,015	(84,234)	80,781	80,781	(84,234)
Interfund transfer	73,100	-	73,100	71,450	(1,650)
Total Revenues and Sources	4,500,386	260,211	4,760,597	4,873,469	373,083
Expenditures and Uses:					
Governmental direction and support	315,813	20,334	336,147	294,778	21,035
Economic development and regulation	241,571	31,117	272,688	193,456	48,115
Public safety and justice	790,815	29,752	820,567	805,471	(14,656)
Public education system	1,067,666	(22,210)	1,045,456	1,018,959	48,707
Public education AY06 expenditure	-	63,218	63,218	63,218	(63,218)
Human support services	1,192,756	77,422	1,270,178	1,258,537	(65,781)
Public works	327,936	7,952	335,888	328,997	(1,061)
Workforce investments	38,114	(37,652)	462	-	38,114
Wilson building	3,633	-	3,633	3,259	374
Contingency reserves - baseball	-	29,743	29,743	29,743	(29,743)
Repay bonds and interest	347,700	(4,800)	342,900	342,683	5,017
Bond fiscal charge	-	15,000	15,000	4,935	(4,935)
Interest on short term borrowing	4,000	666	4,666	4,666	(666)
Certificates of participation	11,252	(300)	10,952	10,904	348
Settlements and judgments fund	20,270	(900)	19,370	19,323	947
Tax increment financing	-	5,557	5,557	5,557	(5,557)
Equipment lease operating	23,109	(966)	22,143	22,058	1,051
Pay-go contingency	43,137	(42,773)	364	-	43,137
Pay-go capital	6,531	14,050	20,581	20,550	(14,019)
Cash reserve	50,000	(48,173)	1,827	-	50,000
Non-departmental agency	13,946	(12,832)	1,114	-	13,946
Total Expenditures and Uses	4,498,249	124,205	4,622,454	4,427,094	71,155
Excess (Deficiency) of Revenues and Sources Over (Under) Expenditures and Uses	**$ 2,137**	**136,006**	**138,143**	**446,375**	**444,238**

See Accompanying Independent Auditors' Report

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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.

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

Capital Project Funds

The **Baseball Project Fund** under the Capital Project Funds is used to account for financial resources used for the construction of a new baseball stadium.

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, 2005
(With Comparative Totals at September 30, 2004)
($000s)

	Special Revenue Funds			Capital Project Funds		Totals	
	Tax Increment Financing Program	Tobacco Settlement Financing Corporation	Baseball Project	Baseball Project	Highway Trust	2005	2004
ASSETS							
Current Assets:							
Cash and cash equivalents	$ 1,562	$ 227	$ -	$ 2,543	$ 6,856	$ 11,188	$ 6,702
Investments	6,592	-	-	-	-	6,592	8,615
Receivables (net of allowances for uncollectibles):							
Taxes	-	-	1,893	-	-	1,893	3,186
Accounts	17	24,375	1,637	-	-	26,029	28,674
Due from other District entities	-	-	-	30	-	30	-
Interfund	655	-	-	1,123	2,178	3,956	707
Accrued interest	-	65	-	-	1	66	19
Restricted cash and cash equivalents	2	66,384	29,872	-	14,581	110,839	83,042
Total assets	$ 8,828	$ 91,051	$ 33,402	$ 3,696	$ 23,616	$ 160,593	$ 130,945
LIABILITIES AND FUND BALANCE							
Current Liabilities:							
Payables:							
Accounts	$ -	$ -	$ -	$ 573	$ 2,790	$ 3,363	$ 8,732
Compensation payable	-	-	-	-	12	12	12
Deferred revenue	-	-	118	-	54	172	1,815
Due to other funds	-	-	1,123	-	29	1,152	-
Due to other District entities	-	-	-	3,123	-	3,123	-
Accrued liabilities	-	76	-	-	-	76	68
Total liabilities	-	76	1,241	3,696	2,885	7,898	10,627
Fund Balance:							
Reserved for special revenue funds	8,828	90,975	32,161	-	-	131,964	99,684
Reserved for capital project funds	-	-	-	-	20,731	20,731	20,634
Total fund balances	8,828	90,975	32,161	-	20,731	152,695	120,318
Total liabilities and fund balances	$ 8,828	$ 91,051	$ 33,402	$ 3,696	$ 23,616	$ 160,593	$ 130,945

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, 2005
(With Comparative Totals for the Year Ended September 30, 2004)
($000s)

	Special Revenue Funds			Capital Project Funds		Totals	
	Tax Increment Financing Program	Tobacco Settlement Financing Corporation	Baseball Project	Baseball Project	Highway Trust	2005	2004
Revenues:							
Interest	$ 210	$ 2,583	$ -	$ -	$ 516	$ 3,309	$ 2,689
Other	2,182	33,994	-	-	-	36,176	40,640
Total revenues	2,392	36,577	-	-	516	39,485	43,329
Expenditures							
Current:							
Governmental direction and support	-	188	-	-	-	188	194
Capital outlay	-	-	-	10,660	26,341	37,001	31,441
Bond principal payment	6,484	4,000	-	-	-	10,484	5,325
Other	41	-	-	-	-	41	72
Interest	4,933	32,474	-	-	-	37,407	36,977
Total expenditures	11,458	36,662	-	10,660	26,341	85,121	74,009
DEFICIENCY OF REVENUES UNDER EXPENDITURES	(9,066)	(85)	-	(10,660)	(25,825)	(45,636)	(30,680)
Other Financing Sources (Uses)							
Transfers in	9,270	-	35,484	10,660	25,922	81,336	26,660
Transfers out	-	(89)	(3,323)	-	-	(3,412)	(9,557)
Proceeds from bond escrow restructuring	-	89	-	-	-	89	9,557
Total other financing sources	9,270	-	32,161	10,660	25,922	78,013	26,660
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES	204	(85)	32,161	-	97	32,377	(4,020)
Fund Balances at October 1	8,624	91,060	-	-	20,634	120,318	124,338
Fund Balances at September 30	$ 8,828	$ 90,975	$ 32,161	$ -	$ 20,731	$ 152,695	$ 120,318

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, 2005
(With Comparative Totals at September 30, 2004)
($000s)

	Police and Fire	Teachers	Totals 2005	Totals 2004
ASSETS				
Current Assets:				
Cash and cash equivalents - restricted	$ 208,019	$ 121,154	$ 329,173	$ 290,768
Investments - restricted	2,001,601	1,165,770	3,167,371	2,659,510
Receivables:				
Benefit contribution	-	-	-	1,564
Other current assets	937	945	1,882	1,816
Capital assets	86	50	136	-
Total assets	**2,210,643**	**1,287,919**	**3,498,562**	**2,953,658**
LIABILITIES AND FUND BALANCES				
Current Liabilities:				
Payables:				
Accounts	10,731	13,235	23,966	17,946
Securities lending	224,265	130,647	354,912	321,697
Due to primary government	2,555	1,516	4,071	700
Total liabilities	**237,551**	**145,398**	**382,949**	**340,343**
Net Assets				
Held in trust for pension benefits	**$ 1,973,092**	**$ 1,142,521**	**$ 3,115,613**	**$ 2,613,315**

See Accompanying Independent Auditors' Report.

Exhibit C-2

PENSION TRUST FUNDS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
For the Year Ended September 30, 2005
(With Comparative Totals for the Year Ended September 30, 2004)
($000s)

	Police and Fire	Teachers	Totals 2005	Totals 2004
Additions:				
Benefit contributions:				
Employer	$ 112,100	$ 9,200	$ 121,300	$ 96,700
Plan members	23,804	24,778	48,582	47,130
Investment income:				
Interest and dividends	63,686	37,254	100,940	67,276
Net appreciation in fair value of investments	182,608	106,378	288,986	210,263
Less - investment expenses	(10,779)	(6,299)	(17,078)	(9,275)
Total additions	371,419	171,311	542,730	412,094
Deductions:				
Administrative expenses	3,789	2,210	5,999	2,479
Benefit payments	13,564	20,869	34,433	16,503
Total deductions	17,353	23,079	40,432	18,982
Change in net assets	**354,066**	**148,232**	**502,298**	**393,112**
Net assets held in trust for pension benefits:				
October 1	**1,619,026**	**994,289**	**2,613,315**	**2,220,203**
September 30	**$ 1,973,092**	**$ 1,142,521**	**$ 3,115,613**	**$ 2,613,315**

See Accompanying Independent Auditors' Report.

Exhibit C-3

SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
For the Year Ended September 30, 2005
($000s)

	Balance October 1 2004	Additions	Deductions	Balance September 30 2005
ASSETS				
Cash and cash equivalents - restricted	$ 115,870	1,076,219	1,057,815	134,274
Due from other funds	1,401	930	1,401	930
Other receivables	1,087	1,169,380	1,169,628	839
Total assets	$ 118,358	2,246,529	2,228,844	136,043
LIABILITIES				
Accounts payable	$ 10,124	110,948	106,774	14,298
Due to other fund	-	29	29	-
Other current liabilities	108,234	361,922	348,411	121,745
Total liabilities	$ 118,358	472,899	455,214	136,043

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, 2005
($000s)

	Budget			
	Original	Revised	Actual	Variance
Governmental direction and support:				
City Council	$ 12,809	12,874	12,366	508
DC Auditor	1,784	1,795	1,663	132
Advisory neighborhood commissions	976	976	893	83
Mayor	9,721	11,132	8,826	2,306
Executive secretary	3,679	4,164	2,936	1,228
Citywide call center	357	362	361	1
City administrator	110,921	282,368	109,451	172,917
Risk management	1,323	1,332	1,258	75
Personnel	11,896	12,209	9,388	2,821
Human resource development	1,978	1,982	1,887	95
Finance and resource management	7,687	9,611	9,431	180
Contracts and procurement	11,198	11,771	11,180	591
Chief technology officer	40,324	45,608	44,781	827
Property management	18,054	20,088	17,541	2,547
Contract appeals	764	768	765	3
Elections and ethics	4,805	5,662	5,172	490
Campaign finance	1,324	1,331	1,292	39
Public employee relations	776	779	682	97
Employee appeals	1,536	1,543	1,438	105
Council of governments	926	926	926	-
Corporation counsel	60,120	64,837	55,390	9,447
Inspector general	10,284	11,693	11,171	522
Chief financial officer	103,422	107,259	106,469	790
Total governmental direction and support	**416,664**	**611,070**	**415,267**	**195,804**
Economic development and regulation:				
Business services and economic development	22,309	32,684	30,379	2,305
Office of planning	6,512	7,292	6,421	871
Local business development	1,040	1,044	982	62
Motion picture and television development	564	567	516	51
Office of zoning	2,581	2,590	2,457	133
Housing and community development	145,266	237,687	104,051	133,636
Alcoholic beverage regulation administration	4,877	5,152	3,266	1,886
Employment services	84,886	90,430	74,549	15,881
Real property assessment and appeals	342	344	337	7
Consumer and regulatory affairs	37,154	38,254	34,942	3,312
Public services commission	7,656	7,265	6,746	519
Office of people's counsel	3,885	3,988	3,830	158
Insurance regulation	13,675	13,675	11,766	1,909
Office of cable TV	4,000	5,058	4,885	173
Total economic development and regulation	**334,747**	**446,030**	**285,127**	**160,903**
Public safety and justice:				
Police	365,676	395,202	385,970	9,232
Fire and emergency medical services	144,995	151,083	149,226	1,857
Police and firefighter retirement contribution	112,100	112,100	112,100	-
Corrections	120,024	124,614	123,377	1,237
National guard	3,253	3,260	2,167	1,093
Emergency preparedness	5,030	4,202	3,289	913
Judicial disabilities and tenure	213	214	204	10
Judicial nomination	118	120	103	17
Citizen complaint review board	1,756	1,766	1,715	51
Advisory commission on sentencing	581	583	537	46
Office of the chief medical examiner	6,762	6,785	6,362	423
Office of adminstrative hearings	5,483	5,093	3,621	1,472
Corrections information council	155	155	49	106
Criminal justice coordinating council	1,550	1,524	1,502	22
Forensic health and science laboratory	800	800	730	70
Emergency and disaster	-	1,331	-	1,331
Office of unified communications	30,217	26,249	24,243	2,006
Total public safety and justice	**798,713**	**835,081**	**815,195**	**19,886**
Public education system:				
Public schools	908,090	941,447	926,885	14,562
AY06 public school expenditure	-	4,799	4,799	-
Teachers' retirement system	9,200	9,200	9,147	53
State education office	82,388	73,923	65,766	8,157
Public charter schools	196,802	152,916	129,905	23,011
AY06 public charter school expenditure	-	58,419	58,419	-
University	49,602	51,581	51,581	-
Public library	30,832	32,562	31,066	1,496
Arts and humanities	5,338	5,592	5,078	514
Total public education system	$ **1,282,252**	**1,330,439**	**1,282,646**	**47,793**

(Continued)

Exhibit D-1

FINANCIAL REPORTING ENTITY

SCHEDULE OF BUDGETARY BASIS EXPENDITURES

Year Ended September 30, 2005
($000s)

	Budget			
	Original	Revised	Actual	Variance
Human support services:				
Human development	$ 439,621	463,152	462,807	345
Child and family services	181,189	199,199	198,024	1,175
Dept of mental health	163,095	194,926	197,951	(3,025)
Health	1,629,615	1,645,873	1,582,670	63,203
Recreation and parks	36,742	37,286	35,893	1,393
Aging	20,883	21,828	20,938	890
Unemployment compensation contribution	8,124	5,824	5,198	626
Employee disability compensation	29,600	29,013	29,013	-
Human rights	2,514	5,111	4,115	996
Children investment trust	5,068	5,068	5,068	-
Latino affairs	3,655	3,941	3,894	47
Energy	17,591	13,329	12,550	779
Asian and pacific islander affairs	353	355	351	4
Veterans' affairs	239	240	234	6
Total human support services	**2,538,289**	**2,625,145**	**2,558,706**	**66,439**
Public works:				
Public works	89,774	94,033	92,175	1,858
Department of transportation	31,353	39,263	39,016	247
Department of motor vehicles	40,633	42,463	37,796	4,667
Taxicab commission	1,258	1,259	1,203	56
Washington metropolitan area transit commission	95	95	95	-
Washington metropolitan area transit authority	164,133	167,833	167,783	50
School transit subsidy	4,670	4,670	4,657	13
Total public works	**331,916**	**349,616**	**342,725**	**6,891**
Other:				
Contingency reserves - baseball	-	29,743	29,743	-
Repayment of bonds and interest	347,700	342,900	342,683	217
Bond fiscal charge paid from bond proceeds	-	15,000	4,935	10,065
Interest on short term borrowing	4,000	4,666	4,666	-
Certificates of participation	11,252	10,952	10,904	48
Settlements and judgments	20,270	19,370	19,323	47
Emergency planning and security costs	14,880	19,805	16,697	3,108
Wilson Building	3,633	3,633	3,259	374
Workforce investment	38,114	462	-	462
Tax increment financing	-	5,557	5,557	-
Equipment lease operating	23,109	22,143	22,058	85
Pay-go contingency	43,137	364	-	364
Pay-go capital	6,531	20,581	20,550	31
Cash reserve	50,000	1,827	-	1,827
Non-departmental agency	13,946	1,114	-	1,114
Storm water	3,792	3,792	2,826	966
Retirement board administration	15,277	15,529	12,548	2,981
Housing finance agency	-	6,083	-	6,083
National capital revitalization corporation	7,849	7,849	-	7,849
Total other	**603,490**	**531,370**	**495,749**	**35,621**
Total budget	$ **6,306,071**	**6,728,751**	**6,195,415**	**533,337**

See Accompanying Independent Auditors' Report.

Exhibit D-2

FINANCIAL REPORTING ENTITY
SCHEDULE OF BUDGETARY BASIS OPERATIONS BY SOURCE OF FUNDS
Year Ended September 30, 2005
($000s)

	Local Source				Federal Source			
	Original Budget	Revised Budget	Actual	Variance	Original Budget	Revised Budget	Actual	Variance
Governmental direction and support:								
City Council	$ 12,809	12,874	12,366	508	-	-	-	-
DC Auditor	1,784	1,795	1,663	132	-	-	-	-
Advisory neighborhood commissions	976	976	893	83	-	-	-	-
Mayor	5,808	6,293	6,039	254	3,913	4,700	2,675	2,025
Executive secretary	3,264	3,652	2,492	1,160	-	-	-	-
Citywide call center	357	362	361	1	-	-	-	-
City administrator	8,226	8,422	8,256	166	77,935	249,186	98,399	150,787
Risk management	1,323	1,332	1,258	75	-	-	-	-
Personnel	11,393	11,706	9,016	2,690	-	-	-	-
Human resource development	1,978	1,982	1,904	78	-	-	-	-
Finance and resource management	6,723	8,647	8,577	70	-	-	-	-
Contracts and procurement	10,808	11,381	10,891	490	-	-	-	-
Chief technology officer	40,324	45,296	44,469	827	-	312	312	-
Property management	14,429	16,463	15,847	616	-	-	-	-
Contract appeals	764	768	765	3	-	-	-	-
Elections and ethics	4,805	4,815	4,325	490	-	847	847	-
Campaign finance	1,324	1,331	1,292	39	-	-	-	-
Public employee relations	776	779	682	97	-	-	-	-
Employee appeals	1,536	1,543	1,438	105	-	-	-	-
Council of governments	430	430	430	-	496	496	496	-
Corporation counsel	28,979	34,531	33,975	556	16,233	16,398	15,544	854
Inspector general	9,041	10,397	9,991	406	1,243	1,296	1,180	116
Chief financial officer	93,211	95,592	95,474	118	1,031	1,452	844	608
Total governmental direction and support	**261,068**	**281,367**	**272,404**	**8,964**	**100,851**	**274,687**	**120,297**	**154,390**
Economic development and regulation:								
Business services and economic development	4,634	15,328	14,962	366	-	-	-	-
Office of planning	6,062	6,588	5,946	642	450	604	458	146
Local business development	1,040	1,044	982	62	-	-	-	-
Motion picture and television development	564	567	516	51	-	-	-	-
Office of zoning	2,581	2,590	2,457	133	-	-	-	-
Housing and community development	2,340	12,722	12,686	36	47,986	130,100	56,560	73,540
Alcoholic beverage regulation administration	-	-	-	-	-	1,007	161	846
Employment services	13,960	23,482	22,278	1,204	44,490	41,205	34,259	6,946
Real property assessment and appeals	342	344	337	7	-	-	-	-
Consumer and regulatory affairs	24,042	24,400	23,814	586	-	-	-	-
Public services commission	-	-	-	-	125	175	107	68
Office of people's counsel	-	-	-	-	-	-	-	-
Insurance regulation	200	200	200	-	-	-	-	-
Office of cable TV	-	-	-	-	-	-	-	-
Total economic development and regulation	**55,765**	**87,265**	**84,178**	**3,087**	**93,051**	**173,091**	**91,545**	**81,546**
Public safety and justice:								
Police	352,576	375,949	371,494	4,455	3,670	9,615	7,965	1,650
Fire and emergency medical services	144,926	151,014	149,226	1,788	-	-	-	-
Police and firefighter retirement contribution	112,100	112,100	112,100	-	-	-	-	-
Corrections	120,024	124,114	123,091	1,023	-	-	-	-
National guard	2,101	2,108	2,095	13	1,152	1,152	72	1,080
Emergency preparedness	3,253	3,265	3,007	258	1,777	937	282	655
Judicial disabilities and tenure	213	214	204	10	-	-	-	-
Judicial nomination	118	120	103	17	-	-	-	-
Citizen complaint review board	1,756	1,766	1,715	51	-	-	-	-
Advisory commission on sentencing	581	583	537	46	-	-	-	-
Office of the Chief Medical Examiner	6,650	6,673	6,252	421	-	-	-	-
Office of adminstrative hearings	5,300	4,910	3,621	1,289	-	-	-	-
Corrections information council	155	155	49	106	-	-	-	-
Criminal justice coordinating council	260	262	248	14	1,290	1,262	1,254	8
Forensic health and science laboratory	800	800	730	70	-	-	-	-
Emergency and disaster	-	-	-	-	-	1,331	-	1,331
Office of unified communications	10,036	10,168	8,325	1,843	-	-	-	-
Total public safety and justice	**760,849**	**794,201**	**782,797**	**11,404**	**7,889**	**14,297**	**9,573**	**4,724**

(Continued)

Exhibit D-2

FINANCIAL REPORTING ENTITY
SCHEDULE OF BUDGETARY BASIS OPERATIONS BY SOURCE OF FUNDS
Year Ended September 30, 2005
($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	-	139	112	27	-	-	-	-
Executive secretary	-	97	80	17	415	415	364	51
Citywide call center	-	-	-	-	-	-	-	-
City administrator	-	-	-	-	24,760	24,760	2,796	21,964
Risk management	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	503	503	372	131
Human resource development	-	-	-	-	-	-	-	-
Finance and resource management	-	-	-	-	964	964	854	110
Contracts and procurement	-	-	-	-	390	390	289	101
Chief technology officer	-	-	-	-	-	-	-	-
Property management	-	-	-	-	3,625	3,625	1,921	1,704
Contract appeals	-	-	-	-	-	-	-	-
Elections and ethics	-	-	-	-	-	-	-	-
Campaign finance	-	-	-	-	-	-	-	-
Public employee relations	-	-	-	-	-	-	-	-
Employee appeals	-	-	-	-	-	-	-	-
Council of governments	-	-	-	-	-	-	-	-
Corporation counsel	-	-	-	-	14,908	13,908	5,871	8,037
Inspector general	-	-	-	-	-	-	-	-
Chief financial officer	-	-	-	-	9,180	10,215	9,907	308
Total governmental direction and support	**-**	**236**	**192**	**44**	**54,745**	**54,780**	**22,374**	**32,406**
Economic development and regulation:								
Business services and economic development	-	26	21	5	17,675	17,330	15,396	1,934
Office of planning	-	100	17	83	-	-	-	-
Local business development	-	-	-	-	-	-	-	-
Motion picture and television development	-	-	-	-	-	-	-	-
Office of zoning	-	-	-	-	-	-	-	-
Housing and community development	-	-	-	-	94,940	94,865	34,805	60,060
Alcoholic beverage regulation administration	-	-	-	-	4,877	4,145	3,105	1,040
Employment services	-	-	-	-	26,436	25,743	18,012	7,731
Real property assessment and appeals	-	-	-	-	-	-	-	-
Consumer and regulatory affairs	-	-	-	-	13,112	13,854	11,128	2,726
Public services commission	125	125	88	37	7,406	6,965	6,551	414
Office of people's counsel	-	-	-	-	3,885	3,988	3,830	158
Insurance regulation	-	-	-	-	13,475	13,475	11,566	1,909
Office of cable TV	-	-	-	-	4,000	5,058	4,885	173
Total economic development and regulation	**125**	**251**	**126**	**125**	**185,806**	**185,423**	**109,278**	**76,145**
Public safety and justice:								
Police	-	208	151	57	9,430	9,430	6,360	3,070
Fire and emergency medical services	9	9	-	9	60	60	-	60
Police and firefighter retirement contribution	-	-	-	-	-	-	-	-
Corrections	-	-	-	-	-	500	286	214
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	110	2
Office of adminstrative hearings	-	-	-	-	183	183	-	183
Corrections information council	-	-	-	-	-	-	-	-
Criminal justice coordinating council	-	-	-	-	-	-	-	-
Forensic health and science laboratory	-	-	-	-	-	-	-	-
Emergency and disaster	-	-	-	-	-	-	-	-
Office of unified communications	-	-	-	-	20,181	16,081	15,918	163
Total public safety and justice	**9**	**217**	**151**	**66**	**29,966**	**26,366**	**22,674**	**3,692**

(Continued)

Exhibit D-2

FINANCIAL REPORTING ENTITY
SCHEDULE OF BUDGETARY BASIS OPERATIONS BY SOURCE OF FUNDS
Year Ended September 30, 2005
($000s)

	Local Source				Federal Source			
	Original Budget	Revised Budget	Actual	Variance	Original Budget	Revised Budget	Actual	Variance
Public education system:								
Public schools	$ 760,494	776,590	776,578	12	136,596	151,150	138,710	12,440
AY06 public school expenditure	-	4,799	4,799	-	-	-	-	-
Teachers' retirement contribution	9,200	9,200	9,147	53	-	-	-	-
State education office	10,015	10,504	10,056	448	72,197	63,238	55,677	7,561
Public charter schools	196,802	152,916	129,905	23,011	-	-	-	-
AY06 public charter school expenditure	-	58,419	58,419	-	-	-	-	-
University	49,602	51,581	51,581	-	-	-	-	-
Public library	28,978	30,793	29,820	973	1,093	893	831	62
Arts and humanities	3,618	3,819	3,815	4	920	973	943	30
Total public education system	**1,058,709**	**1,098,621**	**1,074,120**	**24,501**	**210,806**	**216,254**	**196,161**	**20,093**
Human support services:								
Human development	257,132	268,940	268,940	-	180,357	187,630	187,594	36
Child and family services	142,235	158,627	158,577	50	37,890	39,286	38,593	693
Dept of mental health	153,228	185,256	189,341	(4,085)	5,059	4,862	3,815	1,047
Health	513,938	523,354	516,778	6,576	1,097,636	1,102,298	1,052,138	50,160
Recreation and parks	34,303	34,504	34,437	67	-	116	115	1
Aging	14,732	14,740	13,990	750	6,151	7,088	6,948	140
Unemployment compensation contribution	8,124	5,824	5,198	626	-	-	-	-
Employee disability compensation	29,600	29,013	29,013	-	-	-	-	-
Human rights	2,281	2,291	2,215	76	233	2,820	1,900	920
Children investment trust	5,068	5,068	5,068	-	-	-	-	-
Latino affairs	3,655	3,921	3,874	47	-	-	-	-
Energy	427	1,428	1,427	1	8,807	8,908	8,232	676
Asian and pacific islander affairs	353	355	351	4	-	-	-	-
Veterans' affairs	239	240	234	6	-	-	-	-
Total human support services	**1,165,315**	**1,233,561**	**1,229,443**	**4,118**	**1,336,133**	**1,353,008**	**1,299,335**	**53,673**
Public works:								
Public works	86,981	89,093	88,869	224	-	-	-	-
Department of transportation	26,815	26,992	26,989	3	4,000	11,180	11,180	-
Department of motor vehicles	28,526	31,596	30,751	845	-	-	-	-
Taxicab commission	795	796	762	34	-	-	-	-
Washington metropolitan area transit commission	95	95	95	-	-	-	-	-
Washington metropolitan area transit authority	164,153	165,353	165,303	50	(20)	2,480	2,480	-
School transit subsidy	4,670	4,670	4,657	13	-	-	-	-
Total public works	**312,035**	**318,595**	**317,426**	**1,169**	**3,980**	**13,660**	**13,660**	**-**
Other:								
Contingency reserves - baseball	-	29,743	29,743	-	-	-	-	-
Repayment of bonds and interest	347,700	342,900	342,683	217	-	-	-	-
Bond fiscal charge paid from bond proceeds	-	15,000	4,935	10,065	-	-	-	-
Interest on short term borrowing	4,000	4,666	4,666	-	-	-	-	-
Certificates of participation	11,252	10,952	10,904	48	-	-	-	-
Settlements and judgments	20,270	19,370	19,323	47	-	-	-	-
Emergency planning and security costs	-	-	-	-	14,880	19,805	16,697	3,108
Wilson Building	3,633	3,633	3,259	374	-	-	-	-
Workforce investment	38,114	462	-	462	-	-	-	-
Tax increment financing	-	5,557	5,557	-	-	-	-	-
Equipment lease operating	23,109	22,143	22,058	85	-	-	-	-
Pay-go contingency	43,137	364	-	364	-	-	-	-
Pay-go capital	6,531	20,581	20,550	31	-	-	-	-
Cash reserve	50,000	1,827	-	1,827	-	-	-	-
Non-departmental agency	4,000	80	-	80	-	-	-	-
Storm water	-	-	-	-	-	-	-	-
Retirement board administration	-	-	-	-	-	-	-	-
Housing finance agency	-	-	-	-	-	-	-	-
National capital revitalization corporation	-	-	-	-	-	-	-	-
Total other	**551,746**	**477,278**	**463,678**	**13,600**	**14,880**	**19,805**	**16,697**	**3,108**
Total budget	$ **4,165,487**	**4,290,888**	**4,224,046**	**66,843**	**1,767,590**	**2,064,802**	**1,747,268**	**317,534**

See Accompanying Independent Auditors' Report.

Exhibit D-2

FINANCIAL REPORTING ENTITY
SCHEDULE OF BUDGETARY BASIS OPERATIONS BY SOURCE OF FUNDS
Year Ended September 30, 2005
($000s)

	Private Grants				Other Source			
	Original Budget	Revised Budget	Actual	Variance	Original Budget	Revised Budget	Actual	Variance
Public education system:								
Public schools	$ 3,670	5,281	4,241	1,040	7,330	8,426	7,356	1,070
FY06 public school expenditure	-	-	-	-	-	-	-	-
Teachers' retirement contribution	-	-	-	-	-	-	-	-
State education office	-	5	5	-	176	176	28	148
Public charter schools	-	-	-	-	-	-	-	-
FY06 public charter school expenditure	-	-	-	-	-	-	-	-
University	-	-	-	-	-	-	-	-
Public library	110	225	62	163	651	651	353	298
Arts and humanities	-	-	-	-	800	800	320	480
Total public education system	**3,780**	**5,511**	**4,308**	**1,203**	**8,957**	**10,053**	**8,057**	**1,996**
Human support services:								
Human development	-	83	45	38	2,132	6,499	6,228	271
Child and family services	414	636	204	432	650	650	650	-
Dept of mental health	-	-	(1)	1	4,808	4,808	4,796	12
Health	150	282	128	154	17,891	19,939	13,626	6,313
Recreation and parks	839	926	426	500	1,600	1,740	915	825
Aging	-	-	-	-	-	-	-	-
Unemployment compensation contribution	-	-	-	-	-	-	-	-
Employee disability compensation	-	-	-	-	-	-	-	-
Human rights	-	-	-	-	-	-	-	-
Children investment trust	-	-	-	-	-	-	-	-
Latino affairs	-	20	20	-	-	-	-	-
Energy	7,997	12	12	-	360	2,981	2,879	102
Asian and pacific islander affairs	-	-	-	-	-	-	-	-
Veterans' affairs	-	-	-	-	-	-	-	-
Total human support services	**9,400**	**1,959**	**834**	**1,125**	**27,441**	**36,617**	**29,094**	**7,523**
Public works:								
Public works	-	-	-	-	2,793	4,940	3,306	1,634
Department of transportation	-	68	68	-	538	1,023	779	244
Department of motor vehicles	-	-	-	-	12,107	10,867	7,045	3,822
Taxicab commission	-	-	-	-	463	463	441	22
Washington metropolitan area transit commission	-	-	-	-	-	-	-	-
Washington metropolitan area transit authority	-	-	-	-	-	-	-	-
School transit subsidy	-	-	-	-	-	-	-	-
Total public works	**-**	**68**	**68**	**-**	**15,901**	**17,293**	**11,571**	**5,722**
Other:								
Contingency reserves - baseball	-	-	-	-	-	-	-	-
Repayment of bonds and interest	-	-	-	-	-	-	-	-
Bond fiscal charge paid from bond proceeds	-	-	-	-	-	-	-	-
Interest on short term borrowing	-	-	-	-	-	-	-	-
Certificates of participation	-	-	-	-	-	-	-	-
Settlements and judgments	-	-	-	-	-	-	-	-
Emergency planning and security costs	-	-	-	-	-	-	-	-
Wilson Building	-	-	-	-	-	-	-	-
Workforce investment	-	-	-	-	-	-	-	-
Tax increment financing	-	-	-	-	-	-	-	-
Equipment lease operating	-	-	-	-	-	-	-	-
Pay-go contingency	-	-	-	-	-	-	-	-
Pay-go capital	-	-	-	-	-	-	-	-
Cash reserve	-	-	-	-	-	-	-	-
Non-departmental agency	-	-	-	-	9,946	1,034	-	1,034
Storm water	-	-	-	-	3,792	3,792	2,826	966
Retirement board administration	-	-	-	-	15,277	15,529	12,548	2,981
Housing finance agency	-	-	-	-	-	6,083	-	6,083
National capital revitalization corporation	-	-	-	-	7,849	7,849	-	7,849
Total other	**-**	**-**	**-**	**-**	**36,864**	**34,287**	**15,374**	**18,913**
Total budget	**13,314**	**8,242**	**5,679**	**2,563**	**359,680**	**364,819**	**218,422**	**146,397**

Exhibit D-3

FINANCIAL REPORTING ENTITY
SCHEDULE OF BUDGET REVISIONS
Year Ended September 30, 2005
($000s)

	Local Source			Federal Resources		
	Original Budget	Repro-gramming	Revised Budget	Original Budget	Repro-gramming	Revised Budget
Revenues and Sources:						
Taxes:						
Property taxes	$ 1,068,108	80,202	1,148,310	-	-	-
Sales and use taxes	809,326	31,665	840,991	-	-	-
Income taxes	1,284,753	124,773	1,409,526	-	-	-
Other taxes	540,468	(4,024)	536,444	-	-	-
Total taxes	3,702,655	232,616	3,935,271	-	-	-
Licenses and permits	68,457	617	69,074	-	-	-
Fines and forfeits	116,933	(6,918)	110,015	-	-	-
Charges for services	57,621	40	57,661	-	-	-
Miscellaneous	99,493	2,092	101,585	-	-	-
Private & Other	-	-	-	-	-	-
Federal contributions	-	-	-	80,035	(2,741)	77,294
Operating grant	-	-	-	1,687,555	256,533	1,944,088
Fund balance released from restrictions	49,365	17,960	67,325	-	43,420	43,420
Transfer in from Lottery Board	73,100	-	73,100	-	-	-
Total revenues and sources	**4,167,624**	**246,407**	**4,414,031**	**1,767,590**	**297,212**	**2,064,802**
Expenditures and Uses:						
Governmental direction and support	261,068	20,299	281,367	100,851	173,836	274,687
Economic development and regulation	55,765	31,500	87,265	93,051	80,040	173,091
Public safety and justice	760,849	33,352	794,201	7,889	6,408	14,297
Public education system	1,058,709	(23,306)	1,035,403	210,806	5,448	216,254
Public education AY06 expenditure	-	63,218	63,218	-	-	-
Human support services	1,165,315	68,246	1,233,561	1,336,133	16,875	1,353,008
Public works	312,035	6,560	318,595	3,980	9,680	13,660
Workforce investments	38,114	(37,652)	462	-	-	-
Wilson Building	3,633	-	3,633	-	-	-
Contingency reserves - baseball	-	29,743	29,743	-	-	-
Repayment of bonds and interest	347,700	(4,800)	342,900	-	-	-
Bond fiscal charge paid from bond proceeds	-	15,000	15,000	-	-	-
Interest on short term borrowing	4,000	666	4,666	-	-	-
Certificates of participation	11,252	(300)	10,952	-	-	-
Tax increment financing	-	5,557	5,557	-	-	-
Equipment lease operating	23,109	(966)	22,143	-	-	-
Pay-go contingency	43,137	(42,773)	364	-	-	-
Pay-go capital	6,531	14,050	20,581	-	-	-
Cash reserve	50,000	(48,173)	1,827	-	-	-
Non departmental	4,000	(3,920)	80	-	-	-
Emergency planning and security costs	-	-	-	14,880	4,925	19,805
Storm water	-	-	-	-	-	-
Retirement board administration	-	-	-	-	-	-
Housing finance agency	-	-	-	-	-	-
Settlements and judgments	20,270	(900)	19,370	-	-	-
National capital revitalization corporation	-	-	-	-	-	-
Total expenditures and uses	**4,165,487**	**125,401**	**4,290,888**	**1,767,590**	**297,212**	**2,064,802**
Excess of Revenues and Sources Over Expenditures and Uses	**$ 2,137**	**121,006**	**123,143**	-	-	-

See Accompanying Independent Auditors' Report

Exhibit D-3

FINANCIAL REPORTING ENTITY
SCHEDULE OF BUDGET REVISIONS
Year Ended September 30, 2005
($000s)

	Private and Other			Totals		
	Original Budget	Repro-gramming	Revised Budget	Original Budget	Repro-gramming	Revised Budget
Revenues and Sources:						
Taxes:						
Property taxes	$ -	-	-	1,068,108	80,202	1,148,310
Sales and use taxes	-	-	-	809,326	31,665	840,991
Income taxes	-	-	-	1,284,753	124,773	1,409,526
Other taxes	-	-	-	540,468	(4,024)	536,444
Total taxes	-	-	-	3,702,655	232,616	3,935,271
Licenses and permits	-	-	-	68,457	617	69,074
Fines and forfeits	-	-	-	116,933	(6,918)	110,015
Charges for services	-	-	-	57,621	40	57,661
Miscellaneous	-	-	-	99,493	2,092	101,585
Private & Other	257,344	102,261	359,605	257,344	102,261	359,605
Federal contributions	-	-	-	80,035	(2,741)	77,294
Operating grant	-	-	-	1,687,555	256,533	1,944,088
Fund balance released from restrictions	115,650	(102,194)	13,456	165,015	(40,814)	124,201
Transfer in from Lottery Board	-	-	-	73,100	-	73,100
Total revenues and sources	**372,994**	**67**	**373,061**	**6,308,208**	**543,686**	**6,851,894**
Expenditures and Uses:						
Governmental direction and support	54,745	271	55,016	416,664	194,406	611,070
Economic development and regulation	185,931	(257)	185,674	334,747	111,283	446,030
Public safety and justice	29,975	(3,392)	26,583	798,713	36,368	835,081
Public education system	12,737	2,827	15,564	1,282,252	(15,031)	1,267,221
Public education FY06 Expenditure	-	-	-	-	63,218	63,218
Human support services	36,841	1,735	38,576	2,538,289	86,856	2,625,145
Public works	15,901	1,460	17,361	331,916	17,700	349,616
Workforce investments	-	-	-	38,114	(37,652)	462
Wilson Building	-	-	-	3,633	-	3,633
Contingency reserves - baseball	-	-	-	-	29,743	29,743
Repayment of bonds and interest	-	-	-	347,700	(4,800)	342,900
Bond fiscal charge paid from bond proceeds	-	-	-	-	15,000	15,000
Interest on short term borrowing	-	-	-	4,000	666	4,666
Certificates of participation	-	-	-	11,252	(300)	10,952
Tax increment financing	-	-	-	-	5,557	5,557
Equipment lease operating	-	-	-	23,109	(966)	22,143
Pay-go contingency	-	-	-	43,137	(42,773)	364
Pay-go capital	-	-	-	6,531	14,050	20,581
Cash reserve	-	-	-	50,000	(48,173)	1,827
Non departmental	9,946	(8,912)	1,034	13,946	(12,832)	1,114
Emergency planning and security costs	-	-	-	14,880	4,925	19,805
Storm water	3,792	-	3,792	3,792	-	3,792
Retirement board administration	15,277	252	15,529	15,277	252	15,529
Housing finance agency	-	6,083	6,083	-	6,083	6,083
Settlements and judgments	-	-	-	20,270	(900)	19,370
National capital revitalization corporation	7,849	-	7,849	7,849	-	7,849
Total expenditures and uses	**372,994**	**67**	**373,061**	**6,306,071**	**422,680**	**6,728,751**
Excess of Revenues and Sources Over Expenditures and Uses	**$ -**	**-**	**-**	**2,137**	**121,006**	**123,143**