
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

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, 2009
(With Comparative Totals at September 30, 2008)
(\$000s)**

	<u>2009</u>	<u>2008</u>
ASSETS		
Cash and cash equivalents (unrestricted)	\$ 385,459	\$ 484,115
Receivables (net of allowances for uncollectibles):		
Taxes	351,096	305,169
Accounts	96,450	87,251
Intergovernmental	19,856	12,947
Due from component units	24,489	14,339
Interfund	346,597	432,253
Inventories	10,221	15,869
Other current assets	1,066	690
Cash and cash equivalents (restricted)	397,058	605,913
Investments (restricted)	181,583	154,002
Total current assets	<u>1,813,875</u>	<u>2,112,548</u>
Long term assets	58,994	64,499
Total assets	<u>\$ 1,872,869</u>	<u>\$ 2,177,047</u>
LIABILITIES AND FUND BALANCE		
Liabilities:		
Payables:		
Accounts	\$ 369,504	\$ 343,268
Compensation:		
Salaries and wages	147,008	118,310
Employee benefits	796	11,136
Payroll taxes	601	281
Other deductions	3,073	2,837
Due to component units	14,127	12,456
Interfund	30,406	55,250
Accrued liabilities:		
Claims and judgments	70	70
Grant disallowances	1,300	764
Medicaid	126,889	104,079
Tax refunds	55,439	72,962
Deferred revenue:		
Property taxes	112,328	103,192
Other	82,545	67,965
Other current liabilities	8,300	39,755
Total liabilities	<u>952,386</u>	<u>932,325</u>
Fund Balance:		
Reserved	703,694	957,977
Unreserved	216,789	286,745
Total fund balance	<u>920,483</u>	<u>1,244,722</u>
Total liabilities and fund balance	<u>\$ 1,872,869</u>	<u>\$ 2,177,047</u>

See Accompanying Independent Auditors' Report.

Exhibit A-2

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
Year Ended September 30, 2009
(With Comparative Totals for the Year Ended September 30, 2008)
(\$000s)

	<u>2009</u>	<u>2008</u>
Revenues:		
Taxes	\$ 5,042,487	\$ 5,333,118
Licenses and permits	91,230	94,988
Fines and forfeits	106,169	99,452
Charges for services:		
Public	187,261	172,928
Intergovernmental	8,856	7,686
Miscellaneous:		
Public	444,234	335,384
Investment income	18,435	70,528
Operating grants	-	1,865
Total revenues	<u>5,898,672</u>	<u>6,115,949</u>
Expenditures:		
Current:		
Governmental direction and support	589,492	663,674
Economic development and regulation	339,783	361,866
Public safety and justice	984,892	1,044,456
Public education system	1,497,302	1,457,941
Human support services	1,643,779	1,718,912
Public works	298,625	262,044
Public transportation	230,499	214,905
Debt service:		
Principal	241,654	229,953
Interest	223,364	219,196
Fiscal charges	19,628	25,025
Total expenditures	<u>6,069,018</u>	<u>6,197,972</u>
DEFICIENCY OF REVENUES UNDER EXPENDITURES	<u>(170,346)</u>	<u>(82,023)</u>
Other Financing Sources (Uses):		
Debt issuance	2,742	2,360
Refunding debt issuance	580,140	675,895
Premium on sale of bonds	36,601	19,773
Payment to refunded bond escrow agent	(607,640)	(675,385)
Transfers in	121,651	74,088
Transfers out	(294,187)	(323,707)
Sale of capital assets	6,800	726
Total other financing uses	<u>(153,893)</u>	<u>(226,250)</u>
Special item	-	58,995
DEFICIENCY OF REVENUES AND OTHER SOURCES UNDER EXPENDITURES AND OTHER USES	<u>(324,239)</u>	<u>(249,278)</u>
Fund Balance at October 1	<u>1,244,722</u>	<u>1,494,000</u>
Fund Balance at September 30	<u>\$ 920,483</u>	<u>\$ 1,244,722</u>

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, 2009
(With Comparative Totals for the Year Ended September 30, 2008)
(\$000s)

Function and Subfunction	Personal Services	Contractual Services	Supplies	Occupancy	Miscellaneous *	Totals	
						2009	2008
Governmental Direction and Support:							
Legislative	\$ 19,138	\$ 2,404	\$ 142	\$ 523	\$ 2,272	\$ 24,479	\$ 22,187
Executive	74,643	35,252	340	6,691	14,419	131,345	203,668
Finance	87,280	38,057	606	12,683	122,237	260,863	271,067
Personnel	13,553	13,965	322	1,936	71	29,847	32,524
Administrative	40,254	33,554	262	22,918	39,245	136,233	127,394
Elections	4,161	1,759	81	681	43	6,725	6,834
Total	<u>239,029</u>	<u>124,991</u>	<u>1,753</u>	<u>45,432</u>	<u>178,287</u>	<u>589,492</u>	<u>663,674</u>
Economic Development and Regulation:							
Community development	20,583	8,552	101	1,702	136,352	167,290	169,612
Economic regulation	53,487	9,102	424	11,152	3,532	77,697	79,914
Employment services	19,892	7,532	367	9,512	57,493	94,796	112,340
Total	<u>93,962</u>	<u>25,186</u>	<u>892</u>	<u>22,366</u>	<u>197,377</u>	<u>339,783</u>	<u>361,866</u>
Public Safety and Justice:							
Police	432,995	46,797	7,262	24,980	85,510	597,544	645,171
Fire	171,367	5,932	4,325	4,669	30,465	216,758	226,837
Corrections	65,124	76,285	2,803	5,099	2,527	151,838	153,797
Protection	6,986	1,513	90	1,367	543	10,499	11,224
Law	6,878	422	52	447	48	7,847	7,076
Judicial	331	65	-	2	8	406	351
Total	<u>683,681</u>	<u>131,014</u>	<u>14,532</u>	<u>36,564</u>	<u>119,101</u>	<u>984,892</u>	<u>1,044,456</u>
Public Education System:							
Schools	479,526	59,780	11,954	48,542	472,844	1,072,646	1,299,751
Culture	122,298	80,346	1,447	10,764	209,801	424,656	158,190
Total	<u>601,824</u>	<u>140,126</u>	<u>13,401</u>	<u>59,306</u>	<u>682,645</u>	<u>1,497,302</u>	<u>1,457,941</u>
Human Support Services:							
Health and welfare	297,444	125,444	17,674	68,330	937,197	1,446,089	1,496,452
Human relations	4,603	2,446	52	384	16,202	23,687	23,924
Employment benefits	-	-	-	-	122,851	122,851	145,586
Recreation	36,510	8,255	1,380	4,137	870	51,152	52,950
Total	<u>338,557</u>	<u>136,145</u>	<u>19,106</u>	<u>72,851</u>	<u>1,077,120</u>	<u>1,643,779</u>	<u>1,718,912</u>
Public Works	<u>130,769</u>	<u>85,084</u>	<u>4,766</u>	<u>28,271</u>	<u>49,735</u>	<u>298,625</u>	<u>262,044</u>
Public Transportation	-	-	-	-	230,499	230,499	214,905
Debt Service	-	-	-	-	484,646	484,646	474,174
Net Financing Uses and special item	-	-	-	-	153,893	153,893	167,255
Total expenditures and net sources	<u>\$ 2,087,822</u>	<u>\$ 642,546</u>	<u>\$ 54,450</u>	<u>\$ 264,790</u>	<u>\$ 3,173,303</u>	<u>\$ 6,222,911</u>	<u>\$ 6,365,227</u>

See Accompanying Independent Auditors' Report.

*Miscellaneous column includes transfers, subsidies and other payments totaling \$2,996,644.

Transfers to: Convention Center [\$91,538], Charter Schools [\$385,896], UDC [\$62,070], Police & Fire Retirement System [\$106,000], Housing Authority Subsidy [\$30,983], Mass Transit Subsidies [\$230,499], District Retiree Health Contribution [\$81,100]

Payments for: Dept. of Employment Services [\$69,405], Certificate of Participation [\$32,270], Repayment of Loan & Interest [\$442,342], Dept. of Housing & Community Development [\$23,360], Master Equipment Lease [\$38,378], Economic Development [\$85,921], State Education [\$90,721], Office of Non-Public Tuition [\$136,097], Dept. of Health [\$83,068], Dept. of Healthcare Financing [\$497,486], Dept. of Human Services [\$133,260], Disability Services [\$70,675], Dept. of Youth Rehabilitation [\$34,845], Dept. of Transportation [\$46,315], Dept. of the Environment [\$45,591], Office of Child & Family Services [\$156,981], Dept. of Mental Health [\$21,843]

Exhibit A-4

GENERAL FUND
SCHEDULE OF LOCAL SOURCE REVENUES
BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended September 30, 2009
(\$000s)

Source	Budget		Actual	Variance Positive (Negative)
	Original	Revised		
Taxes:				
Property:				
Real	\$ 1,993,768	1,785,460	1,814,829	29,369
Personal	61,920	57,422	69,163	11,741
Total	<u>2,055,688</u>	<u>1,842,882</u>	<u>1,883,992</u>	<u>41,110</u>
Sales and use:				
General	909,764	855,745	839,986	(15,759)
Alcoholic beverages	5,029	5,157	5,386	229
Cigarette	33,004	47,586	37,620	(9,966)
Motor vehicles	47,548	40,160	32,107	(8,053)
Total	<u>995,345</u>	<u>948,648</u>	<u>915,099</u>	<u>(33,549)</u>
Income and franchise:				
Individual income	1,209,161	1,112,357	1,135,938	23,581
Corporation franchise	249,265	236,264	221,883	(14,381)
Unincorporated business	156,792	107,822	120,247	12,425
Total	<u>1,615,218</u>	<u>1,456,443</u>	<u>1,478,068</u>	<u>21,625</u>
Gross receipts:				
Public utility	153,679	153,627	151,046	(2,581)
Toll telecommunication	56,665	63,283	66,586	3,303
Insurance companies	67,857	64,050	57,417	(6,633)
Health care providers	11,000	11,000	12,088	1,088
Baseball gross receipts	18,484	20,748	28,204	7,456
Total	<u>307,685</u>	<u>312,708</u>	<u>315,341</u>	<u>2,633</u>
Other:				
Deed recordation	107,571	89,014	100,764	11,750
Deed transfers	90,038	60,040	78,262	18,222
Inheritance and estate	68,398	70,000	74,508	4,508
Economic interests	32,955	17,955	8,376	(9,579)
Total	<u>298,962</u>	<u>237,009</u>	<u>261,910</u>	<u>24,901</u>
Total taxes	<u>5,272,898</u>	<u>4,797,690</u>	<u>4,854,410</u>	<u>56,720</u>
Licenses and Permits:				
Business licenses	44,973	32,621	30,637	(1,984)
Nonbusiness permits	46,888	28,271	35,287	7,016
Total	<u>91,861</u>	<u>60,892</u>	<u>65,924</u>	<u>5,032</u>
Fines and Forfeits				
	<u>94,969</u>	<u>135,082</u>	<u>101,415</u>	<u>(33,667)</u>
Charges for Services:				
Right of way	-	-	32	32
Other	51,412	48,050	44,060	(3,990)
Total	<u>51,412</u>	<u>48,050</u>	<u>44,092</u>	<u>(3,958)</u>
Miscellaneous:				
Interest	34,005	43,450	11,867	(31,583)
Other	60,251	75,866	129,872	54,006
Total	<u>94,256</u>	<u>119,316</u>	<u>141,739</u>	<u>22,423</u>
Total local revenues	<u>5,605,396</u>	<u>5,161,030</u>	<u>5,207,580</u>	<u>46,550</u>
Transfers and Other sources:				
General obligation bonds	15,000	15,000	3,340	(11,660)
Fund balance released from restrictions	138,575	487,061	446,989	(40,072)
Interfund transfer	74,897	106,142	95,742	(10,400)
Total transfers and other sources	<u>228,472</u>	<u>608,203</u>	<u>546,071</u>	<u>(62,132)</u>
Total Local Revenues and Sources	<u>\$ 5,833,868</u>	<u>5,769,233</u>	<u>5,753,651</u>	<u>(15,582)</u>

See Accompanying Independent Auditors' Report.

GENERAL FUND
SCHEDULE OF BUDGETARY BASIS REVENUES AND EXPENDITURES BY SOURCE OF FUNDS
 Year Ended September 30, 2009
 (\$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	\$ 2,055,688	1,842,882	1,883,992	41,110	-	-	-	-	2,055,688	1,842,882	1,883,992	41,110
Sales and uses	995,345	948,648	915,099	(33,549)	-	-	-	-	995,345	948,648	915,099	(33,549)
Income and franchise	1,615,218	1,456,443	1,478,068	21,625	-	-	-	-	1,615,218	1,456,443	1,478,068	21,625
Gross receipts and other taxes	606,647	549,717	577,251	27,534	-	-	-	-	606,647	549,717	577,251	27,534
Total taxes	5,272,898	4,797,690	4,854,410	56,720	-	-	-	-	5,272,898	4,797,690	4,854,410	56,720
Licenses and permits	91,861	60,892	65,924	5,032	-	-	-	-	91,861	60,892	65,924	5,032
Fines and forfeits	94,969	135,082	101,415	(33,667)	-	-	-	-	94,969	135,082	101,415	(33,667)
Charges for services	51,412	48,050	44,092	(3,958)	-	-	-	-	51,412	48,050	44,092	(3,958)
Miscellaneous	94,256	119,316	141,739	22,423	-	-	-	-	94,256	119,316	141,739	22,423
Other	-	-	-	-	464,873	424,627	454,764	30,137	464,873	424,627	454,764	30,137
General obligation bonds	15,000	15,000	3,340	(11,660)	-	-	-	-	15,000	15,000	3,340	(11,660)
Fund balance released from restrictions	138,575	487,061	446,989	(40,072)	66,653	87,031	29,569	(57,462)	205,228	574,092	476,558	(97,534)
Interfund transfer-from lottery and games	71,000	70,300	68,775	(1,525)	-	-	-	-	71,000	70,300	68,775	(1,525)
Interfund transfer-others	3,897	35,842	26,967	(8,875)	-	-	-	-	3,897	35,842	26,967	(8,875)
Total Revenues and Sources	5,833,868	5,769,233	5,753,651	(15,582)	531,526	511,658	484,333	(27,325)	6,365,394	6,280,891	6,237,984	(42,907)
Expenditures and Uses:												
Governmental direction and support	349,267	355,359	351,235	4,124	52,408	32,223	25,706	6,517	401,675	387,582	376,941	10,641
Economic development and regulation	221,467	259,347	239,013	20,334	138,409	140,984	117,160	23,824	359,876	400,331	356,173	44,158
Public safety and justice	942,349	934,502	928,980	5,522	70,877	70,610	55,236	15,374	1,013,226	1,005,112	984,216	20,896
Public education system	1,398,679	1,370,066	1,362,344	7,722	32,420	28,665	18,422	10,243	1,431,099	1,398,731	1,380,766	17,965
Public education AY10 expenditure	-	102,727	102,727	-	-	-	-	-	-	102,727	102,727	-
Human support services	1,555,951	1,515,483	1,477,657	37,826	32,002	35,900	28,243	7,657	1,587,953	1,551,383	1,505,900	45,483
Child & family services medicaid write off	-	-	32,055	(32,055)	-	-	-	-	-	-	32,055	(32,055)
Public works	430,813	428,933	428,490	443	171,472	174,801	132,021	42,780	602,285	603,734	560,511	43,223
Account receivable write off	-	-	4,513	(4,513)	-	-	-	-	-	-	4,513	(4,513)
Workforce investments	26,691	1	-	1	-	-	-	-	26,691	1	-	1
Wilson building	4,058	4,058	4,008	50	-	-	-	-	4,058	4,058	4,008	50
Repay bonds and interest	456,630	435,585	435,286	299	3,097	3,097	3,097	-	459,727	438,682	438,383	299
Repay revenue bonds and interest	6,000	2,500	2,144	356	-	-	-	-	6,000	2,500	2,144	356
Bond fiscal charge	15,000	15,000	4,382	10,618	-	-	-	-	15,000	15,000	4,382	10,618
Interest on short term borrowing	9,000	4,544	4,538	6	-	-	-	-	9,000	4,544	4,538	6
Certificates of participation	32,791	32,541	32,270	271	-	-	-	-	32,791	32,541	32,270	271
Settlements and judgments fund	21,477	17,326	17,325	1	-	-	-	-	21,477	17,326	17,325	1
Presidential inauguration	-	-	-	-	-	-	-	-	-	-	-	-
Baseball tax transfer	50,044	50,044	50,044	-	-	-	-	-	50,044	50,044	50,044	-
Community health fund transfer	-	93,073	93,073	-	-	-	-	-	-	93,073	93,073	-
Equipment lease operating	43,033	38,533	38,378	155	-	-	-	-	43,033	38,533	38,378	155
Pay-go capital	123,014	14,935	14,748	187	2,000	7,254	5,254	2,000	125,014	22,189	20,002	2,187
Schools modernization fund	8,613	8,613	8,613	-	-	-	-	-	8,613	8,613	8,613	-
District retiree health contribution	81,100	81,100	81,100	-	-	-	-	-	81,100	81,100	81,100	-
Cash reserve	46,000	-	-	-	-	-	-	-	46,000	-	-	-
Non-departmental agency	10,438	-	-	-	28,841	18,124	-	18,124	39,279	18,124	-	18,124
Total Expenditures and Uses	5,832,415	5,764,270	5,712,923	51,347	531,526	511,658	385,139	126,519	6,363,941	6,275,928	6,098,062	177,866
Excess of Revenues and Sources Over Expenditures and Uses	\$ 1,453	4,963	40,728	35,765	-	-	99,194	99,194	1,453	4,963	139,922	134,959

See Accompanying Independent Auditors' Report.

Exhibit A-6

GENERAL FUND
SCHEDULE OF BUDGETARY BASIS REVENUES AND EXPENDITURES
Year Ended September 30, 2009
(\$000s)

	Original Budget	Revisions	Revised Budget	Actual	Variance (Actual To Original Budget)
Revenues and Sources:					
Taxes:					
Property	\$ 2,055,688	(212,806)	1,842,882	1,883,992	(171,696)
Sales and use	995,345	(46,697)	948,648	915,099	(80,246)
Income and franchise	1,615,218	(158,775)	1,456,443	1,478,068	(137,150)
Other taxes	606,647	(56,930)	549,717	577,251	(29,396)
Total taxes	<u>5,272,898</u>	<u>(475,208)</u>	<u>4,797,690</u>	<u>4,854,410</u>	<u>(418,488)</u>
Licenses and permits	91,861	(30,969)	60,892	65,924	(25,937)
Fines and forfeits	94,969	40,113	135,082	101,415	6,446
Charges for services	51,412	(3,362)	48,050	44,092	(7,320)
Miscellaneous	94,256	25,060	119,316	141,739	47,483
Other	464,873	(40,246)	424,627	454,764	(10,109)
General obligation bonds	15,000	-	15,000	3,340	(11,660)
Fund balance released from restriction	205,228	368,864	574,092	476,558	271,330
Interfund transfer-from lottery and game	71,000	(700)	70,300	68,775	(2,225)
Interfund transfer-others	3,897	31,945	35,842	26,967	23,070
Total Revenues and Sources	<u>6,365,394</u>	<u>(84,503)</u>	<u>6,280,891</u>	<u>6,237,984</u>	<u>(127,410)</u>
Expenditures and Uses:					
Governmental direction and support	401,675	(14,093)	387,582	376,941	24,734
Economic development and regulation	359,876	40,455	400,331	356,173	3,703
Public safety and justice	1,013,226	(8,114)	1,005,112	984,216	29,010
Public education system	1,431,099	(32,368)	1,398,731	1,380,766	50,333
Public education AY10 expenditure	-	102,727	102,727	102,727	(102,727)
Human support services	1,587,953	(36,570)	1,551,383	1,505,900	82,053
Child & family services medicaid write off	-	-	-	32,055	(32,055)
Public works	602,285	1,449	603,734	560,511	41,774
Account receivable write off	-	-	-	4,513	(4,513)
Workforce investments	26,691	(26,690)	1	-	26,691
Wilson building	4,058	-	4,058	4,008	50
Repay bonds and interest	459,727	(21,045)	438,682	438,383	21,344
Repay revenue bonds and interest	6,000	(3,500)	2,500	2,144	3,856
Bond fiscal charge	15,000	-	15,000	4,382	10,618
Interest on short term borrowing	9,000	(4,456)	4,544	4,538	4,462
Certificates of participation	32,791	(250)	32,541	32,270	521
Settlements and judgments fund	21,477	(4,151)	17,326	17,325	4,152
Baseball tax transfer	50,044	-	50,044	50,044	-
Community health fund transfer	-	93,073	93,073	93,073	(93,073)
Equipment lease operating	43,033	(4,500)	38,533	38,378	4,655
Pay-go capital	125,014	(102,825)	22,189	20,002	105,012
Schools modernization fund	8,613	-	8,613	8,613	-
District retiree health contribution	81,100	-	81,100	81,100	-
Cash reserve	46,000	(46,000)	-	-	46,000
Non-departmental agency	39,279	(21,155)	18,124	-	39,279
Total Expenditures and Uses	<u>6,363,941</u>	<u>(88,013)</u>	<u>6,275,928</u>	<u>6,098,062</u>	<u>265,879</u>
Excess of Revenues and Sources Over Expenditures and Uses	\$ <u>1,453</u>	<u>3,510</u>	<u>4,963</u>	<u>139,922</u>	<u>138,469</u>

See Accompanying Independent Auditors' Report.

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 **Community Health Care Financing Fund** is used to reserve funding to construct health care facilities, a comprehensive assessment to improve the District's urgent and emergent care delivery system and to recommend investments in that system.

The **Housing Production Trust Fund** is used to provide financial assistance to non-profit and for-profit developers for the planning and production of low, very low, and extremely low income housing and related facilities.

The **PILOT Special Revenue Fund** is used to account for the proceeds of revenue bonds issued by the Anacostia Waterfront Corporation (AWC) to finance the development costs associated with park and infrastructure projects along the Anacostia River Waterfront.

The **Baseball Project 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 accumulation of resources for, and 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, 2009
(With Comparative Totals at September 30, 2008)
(\$000s)**

	Special Revenue Funds							Capital Project Fund	Totals	
	Tax Increment Financing Program	Tobacco Settlement Financing Corporation	Community Health Care Financing	Housing Production Trust	PILOT Special Revenue	Baseball Project	Debt Service Fund	Highway Trust	2009	2008
ASSETS										
Current Assets:										
Receivables (net of allowances for uncollectibles):										
Accounts	\$ 17	\$ 30,786	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,803	\$ 32,844
Interfund	-	-	-	10,077	-	4,152	-	6,013	20,242	48,223
Accrued interest	-	-	-	-	-	-	-	-	-	171
Other current assets	-	41	-	-	-	-	-	-	41	229
Restricted cash and cash equivalents	21,270	56,508	46,991	37,283	120,293	43,719	-	10,758	336,822	366,422
Other long term assets	-	-	-	67,161	-	-	-	-	67,161	126,829
Total assets	\$ 21,287	\$ 87,335	\$ 46,991	\$ 114,521	\$ 120,293	\$ 47,871	\$ -	\$ 16,771	\$ 455,069	\$ 574,718
LIABILITIES AND FUND BALANCE										
Current Liabilities:										
Payables:										
Accounts	\$ 1,889	\$ -	\$ 1,430	\$ 2,387	\$ -	\$ -	\$ -	\$ 9,370	\$ 15,076	\$ 13,905
Compensation payable	-	-	-	7	-	-	-	96	103	283
Deferred revenue	-	-	-	67,161	-	212	-	11	67,384	127,615
Due to other funds	-	-	-	-	-	-	-	485	485	28,131
Accrued liabilities	-	100	-	-	-	-	-	-	100	80
Total liabilities	1,889	100	1,430	69,555	-	212	-	9,962	83,148	170,014
Fund Balance:										
Reserved for special revenue funds	19,398	87,235	45,561	44,966	120,293	47,659	-	-	365,112	381,435
Reserved for capital project fund	-	-	-	-	-	-	-	6,809	6,809	23,269
Total fund balances	19,398	87,235	45,561	44,966	120,293	47,659	-	6,809	371,921	404,704
Total liabilities and fund balances	\$ 21,287	\$ 87,335	\$ 46,991	\$ 114,521	\$ 120,293	\$ 47,871	\$ -	\$ 16,771	\$ 455,069	\$ 574,718

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, 2009
(With Comparative Totals for the Year Ended September 30, 2008)
(\$000s)**

	Special Revenue Funds							Capital Project Fund	Totals	
	Tax Increment Financing Program	Tobacco Settlement Financing Corporation	Community Health Care Financing	Housing Production Trust	PILOT Special Revenue	Baseball Project	Debt Service Fund	Highway Trust	2009	2008
Revenues:										
Interest	\$ 938	\$ 2,418	\$ -	\$ (686)	\$ 4,373	\$ 56	\$ -	\$ 81	\$ 7,180	\$ 9,043
Other	127	45,836	-	5,320	3,021	3,772	-	6,720	64,796	74,442
Total revenues	<u>1,065</u>	<u>48,254</u>	<u>-</u>	<u>4,634</u>	<u>7,394</u>	<u>3,828</u>	<u>-</u>	<u>6,801</u>	<u>71,976</u>	<u>83,485</u>
Expenditures:										
Governmental direction and support	-	200	-	-	-	-	-	-	200	170
Capital outlay	-	-	-	-	-	-	-	58,719	58,719	50,369
Bond principal payment	4,467	13,245	-	-	13,492	-	4,665	-	35,869	22,045
Interest	5,230	30,877	-	-	5,908	-	27,105	-	69,120	68,158
Fiscal charges	-	-	-	-	-	-	31	-	31	305
Other	-	-	9,746	45,832	1,240	-	-	-	56,818	132,284
Total expenditures	<u>9,697</u>	<u>44,322</u>	<u>9,746</u>	<u>45,832</u>	<u>20,640</u>	<u>-</u>	<u>31,801</u>	<u>58,719</u>	<u>220,757</u>	<u>273,331</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(8,632)</u>	<u>3,932</u>	<u>(9,746)</u>	<u>(41,198)</u>	<u>(13,246)</u>	<u>3,828</u>	<u>(31,801)</u>	<u>(51,918)</u>	<u>(148,781)</u>	<u>(189,846)</u>
Other Financing Sources (Uses):										
Transfers in	25,985	-	18,840	26,101	10,057	50,678	31,801	35,458	198,920	213,803
Transfers out	(28,053)	(23,068)	-	-	-	(31,801)	-	-	(82,922)	(80,034)
Total other financing sources (uses)	<u>(2,068)</u>	<u>(23,068)</u>	<u>18,840</u>	<u>26,101</u>	<u>10,057</u>	<u>18,877</u>	<u>31,801</u>	<u>35,458</u>	<u>115,998</u>	<u>133,769</u>
Special item	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>116,255</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES	<u>(10,700)</u>	<u>(19,136)</u>	<u>9,094</u>	<u>(15,097)</u>	<u>(3,189)</u>	<u>22,705</u>	<u>-</u>	<u>(16,460)</u>	<u>(32,783)</u>	<u>60,178</u>
Fund Balances at October 1	<u>30,098</u>	<u>106,371</u>	<u>36,467</u>	<u>60,063</u>	<u>123,482</u>	<u>24,954</u>	<u>-</u>	<u>23,269</u>	<u>404,704</u>	<u>344,526</u>
Fund Balances at September 30	<u>\$ 19,398</u>	<u>\$ 87,235</u>	<u>\$ 45,561</u>	<u>\$ 44,966</u>	<u>\$ 120,293</u>	<u>\$ 47,659</u>	<u>\$ -</u>	<u>\$ 6,809</u>	<u>\$ 371,921</u>	<u>\$ 404,704</u>

See Accompanying Independent Auditors' Report.

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 ASSETS
September 30, 2009
(With Comparative Totals at September 30, 2008)
(\$000s)

	Pension Trust Funds		Other Postemployment Benefit (OPEB) Trust Fund	Totals	
	Police & Fire	Teachers		2009	2008
ASSETS					
Current Assets:					
Cash and cash equivalents - restricted	\$ 153,357	\$ 72,758	\$ 81,692	\$ 307,807	\$ 76,718
Investments - restricted	2,499,224	1,185,722	227,444	3,912,390	4,064,334
Receivables:					
Accounts	-	-	-	-	7,464
Due from federal government	1,540	732	-	2,272	1,659
Benefit contribution	1,503	1,292	-	2,795	2,498
Other current assets	83,581	39,654	-	123,235	438,133
Collateral from securities lending transaction	317,698	153,109	-	470,807	468,962
Due from other funds	-	8,219	-	8,219	557
Capital assets	15	7	-	22	40
Total assets	3,056,918	1,461,493	309,136	4,827,547	5,060,365
LIABILITIES					
Current Liabilities:					
Payables:					
Accounts	4,872	4,606	-	9,478	11,273
Securities lending	325,472	156,856	-	482,328	468,962
Due to other funds	4,042	1,921	-	5,963	1,103
Other current liabilities	197,538	93,719	-	291,257	624,862
Total liabilities	531,924	257,102	-	789,026	1,106,200
NET ASSETS					
Net Assets					
Held in trust for pension benefits	\$ 2,524,994	\$ 1,204,391	\$ 309,136	\$ 4,038,521	\$ 3,954,165

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, 2009
(With Comparative Totals for the Year Ended September 30, 2008)
(\$000s)

	Pension Trust Funds		Other Postemployment Benefit Trust Fund (OPEB)	Totals	
	Police & Fire	Teachers		2009	2008
Additions:					
Benefit contributions:					
Employer	\$ 106,000	\$ -	\$ 81,100	\$ 187,100	\$ 253,907
Plan members	29,900	24,907	798	55,605	57,637
Investment income (loss):					
From investment activities					
Interest and dividends	59,116	28,867	7,960	95,943	117,962
Net appreciation (depreciation) in fair value of investments	(112,327)	(64,382)	3,098	(173,611)	(938,590)
Other revenue	1,680	793	-	2,473	2,942
Less - investment expenses	(8,299)	(3,963)	-	(12,262)	(12,447)
Net income (loss) from investing activities	<u>(59,830)</u>	<u>(38,685)</u>	<u>11,058</u>	<u>(87,457)</u>	<u>(830,133)</u>
From securities lending activities					
Securities lending income	5,726	2,796	-	8,522	21,347
Less: securities lending expenses	(2,444)	(1,193)	-	(3,637)	(16,239)
Net income from securities lending activities	<u>3,282</u>	<u>1,603</u>	<u>-</u>	<u>4,885</u>	<u>5,108</u>
Total net investment income (loss)	<u>(56,548)</u>	<u>(37,082)</u>	<u>11,058</u>	<u>(82,572)</u>	<u>(825,025)</u>
Total additions (deductions)	<u>79,352</u>	<u>(12,175)</u>	<u>92,956</u>	<u>160,133</u>	<u>(513,481)</u>
Deductions:					
Administrative expenses	4,904	2,340	1,143	8,387	9,919
Benefit payments	26,180	38,848	2,362	67,390	57,989
Total deductions	<u>31,084</u>	<u>41,188</u>	<u>3,505</u>	<u>75,777</u>	<u>67,908</u>
Change in net assets	48,268	(53,363)	89,451	84,356	(581,389)
Net assets held in trust for pension benefits:					
October 1	<u>2,476,726</u>	<u>1,257,754</u>	<u>219,685</u>	<u>3,954,165</u>	<u>4,535,554</u>
September 30	<u>\$ 2,524,994</u>	<u>\$ 1,204,391</u>	<u>\$ 309,136</u>	<u>\$ 4,038,521</u>	<u>\$ 3,954,165</u>

See Accompanying Independent Auditors' Report.

Exhibit C-3

SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
For the Year Ended September 30, 2009
(\$000s)

	Balance October 1 2008	Additions	Deductions	Balance September 30 2009
ASSETS				
Cash and cash equivalents - restricted	\$ 128,561	\$ 1,669,071	\$ 1,705,818	\$ 91,814
Due from other funds	6,086	500	6,380	206
Other receivables	3,626	592,046	587,557	8,115
Total assets	<u>\$ 138,273</u>	<u>\$ 2,261,617</u>	<u>\$ 2,299,755</u>	<u>\$ 100,135</u>
LIABILITIES				
Accounts payable	\$ 8,501	\$ 29,061	\$ 29,393	\$ 8,169
Due to other funds	17	7,139	17	7,139
Other current liabilities	129,755	736,771	781,699	84,827
Total liabilities	<u>\$ 138,273</u>	<u>\$ 772,971</u>	<u>\$ 811,109</u>	<u>\$ 100,135</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, 2009
(\$000s)

	Budget		Actual	Variance
	Original	Revised		
Governmental direction and support:				
City council	\$ 20,396	20,396	19,929	467
DC auditor	4,036	4,036	3,506	530
Advisory neighborhood commissions	1,092	1,092	1,043	49
Mayor	6,086	5,575	5,234	341
Executive secretary	4,304	3,903	3,587	316
Medical liability captive	-	198	198	-
City administrator	5,964	5,964	5,712	252
Risk management	1,480	1,680	1,662	18
Personnel	9,675	9,322	8,857	465
Finance and resource management	4,471	4,471	4,444	27
Contracts and procurement	6,527	6,170	5,381	789
Chief technology officer	56,448	56,472	55,975	497
Property management	26,951	35,852	33,123	2,729
Contract appeals	972	934	933	1
Elections and ethics	5,334	6,751	6,493	258
Campaign finance	1,721	1,721	1,648	73
Public employee relations	980	1,060	999	61
Employee appeals	1,778	1,818	1,780	38
Council of governments	396	396	396	-
Attorney general	87,493	86,035	83,221	2,814
Office of partnership and grant services	897	897	850	47
Office of community affair	3,093	3,049	2,708	341
Serve DC	3,733	3,791	3,742	49
Office of disability right	1,470	1,373	1,140	233
Inspector general	16,853	17,803	17,107	696
Chief financial officer	154,722	135,417	135,253	164
Total governmental direction and support	426,872	416,176	404,922	11,254
Economic development and regulation:				
Business services and economic development	79,663	76,911	71,039	5,872
Office of planning	9,873	10,242	9,165	1,077
Local business development	3,225	3,876	3,474	402
Motion picture and television development	652	2,052	1,990	62
Office of zoning	3,137	3,112	2,935	177
Housing and community development	79,728	98,234	56,071	42,163
Alcoholic beverage regulation administration	6,441	6,041	4,794	1,247
Employment services	128,070	148,282	124,813	23,469
DC sports commission subsidy	2,500	2,500	2,500	-
Real property assessment and appeals	708	733	705	28
Consumer and regulatory affairs	36,937	36,912	33,237	3,675
Commission on arts & humanities	14,228	14,556	13,936	620
Public services commission	9,972	10,017	9,326	691
Office of people's counsel	5,025	5,025	4,708	317
Insurance regulation	16,319	16,469	15,204	1,265
Housing authority subsidy	30,983	30,983	30,983	-
Housing production trust fund subsidy	22,725	31,744	28,244	3,500
Office of tenant advocate	2,530	2,530	1,937	593
Office of cable TV	7,089	7,589	7,147	442
Total economic development and regulation	459,805	507,808	422,208	85,600
Public safety and justice:				
Police	478,072	471,579	468,640	2,939
Fire and emergency medical services	184,289	187,289	186,633	656
Police and firefighter retirement contribution	110,900	106,000	106,000	-
Corrections	149,276	151,729	150,844	885
National guard	8,710	5,860	5,527	333
Emergency preparedness	249,389	90,698	68,293	22,405
Judicial disabilities and tenure	271	275	272	3
Judicial nomination	152	152	134	18
Citizen complaint review board	2,618	2,618	2,434	184
Advisory commission on sentencing	779	779	582	197
Office of the chief medical examiner	10,020	9,824	9,380	444
Office of administrative hearings	7,750	8,218	7,847	371
Corrections information council	25	-	-	-
Criminal justice coordinating council	2,178	2,079	2,027	52
Forensic health and science laboratory	1,323	5,377	5,375	2
Motor vehicle theft prevention commission	750	25	-	25
Office of victim services	15,927	16,304	8,946	7,358
Office of justice grant administration	6,670	5,795	3,438	2,357
Office of unified communications	47,124	46,463	38,556	7,907
Total public safety and justice	1,276,223	1,111,064	1,064,928	46,136

(Continued)

(Continued)
Exhibit D-1

FINANCIAL REPORTING ENTITY
SCHEDULE OF BUDGETARY BASIS EXPENDITURES
Year Ended September 30, 2009
(\$000s)

	Budget		Actual	Variance
	Original	Revised		
Public education system:				
Public schools	619,078	630,109	624,950	5,159
AY10 public school expenditure	-	9,757	9,757	-
Teachers' retirement system	-	-	(3)	3
State education office	343,746	399,491	323,785	75,706
Public charter schools	366,053	292,926	292,926	-
AY10 public charter school expenditure	-	92,970	92,970	-
Public education facilities modernization	38,306	39,551	39,132	419
University	62,070	62,070	62,070	-
Public library	46,064	46,729	46,443	286
Non-public tuition	141,700	166,000	165,911	89
DC public charter school board	3,460	3,460	1,660	1,800
Special education transportation	75,558	87,929	87,779	150
Depart of education	4,892	4,892	4,479	413
Total public education system	1,700,927	1,835,884	1,751,859	84,025
Human support services:				
Human development	328,331	319,345	318,217	1,128
Child and family services	228,596	286,617	274,443	12,174
Child & family services medicaid write off	-	-	32,055	(32,055)
Dept of mental health	219,206	222,920	220,417	2,503
Health	246,806	259,325	213,913	45,412
Recreation and parks	48,312	54,550	52,490	2,060
Aging	24,126	23,915	23,525	390
Unemployment compensation contribution	5,500	13,929	13,929	-
Employee disability compensation	15,030	27,822	27,822	-
Human rights	3,212	3,023	2,943	80
Children investment trust	18,460	19,100	19,100	-
Latino affairs	4,587	4,545	4,477	68
Asian and pacific islander affairs	965	953	905	48
Veterans' affairs	462	375	322	53
Department of youth rehabilitation services	81,143	94,066	93,755	311
Department on disability services	120,955	127,179	124,762	2,417
Department of health care finance	1,822,619	1,838,211	1,749,809	88,402
Total human support services	3,168,310	3,295,875	3,172,884	122,991
Public works:				
Public works	137,129	141,352	133,221	8,131
Department of transportation	127,267	130,101	110,921	19,180
Department of motor vehicles	42,952	40,291	38,174	2,117
Taxicab commission	1,927	1,952	1,771	181
Washington metropolitan area transit commission	113	113	113	-
Washington metropolitan area transit authority	230,499	230,499	230,499	-
Department of environment	77,764	86,205	72,066	14,139
School transit subsidy	7,866	7,003	7,003	-
Total public works	625,517	637,516	593,768	43,748
Other:				
Repay revenue bonds and interest	6,000	2,500	2,144	356
Repayment of bonds and interest	459,727	438,682	438,383	299
Bond fiscal charge paid from bond proceeds	15,000	15,000	4,382	10,618
Interest on short term borrowing	9,000	4,544	4,538	6
Certificates of participation	32,791	32,541	32,270	271
Settlements and judgments	21,477	17,326	17,325	1
Presidential inauguration	38,825	44,077	44,077	-
Emergency planning and security costs	-	10,714	10,714	-
Wilson Building	4,058	4,058	4,008	50
Account receivable write off	-	-	4,513	(4,513)
Workforce investment	26,691	1	-	1
Community health fund transfer	-	93,073	93,073	-
Equipment lease operating	43,033	38,533	38,378	155
Baseball dedicated tax transfer	50,044	50,044	50,044	-
Pay-go capital	125,014	22,189	20,002	2,187
Schools modernization fund	8,613	8,613	8,613	-
District retiree health contribution	81,100	81,100	81,100	-
Cash reserve	46,000	-	-	-
Non-departmental agency	39,279	18,124	-	18,124
Retirement board administration	32,624	32,624	18,212	14,412
Housing finance agency	7,919	7,919	-	7,919
Total other	1,047,195	921,662	871,776	49,886
Total	\$ 8,704,849	8,725,985	8,282,345	443,640

See Accompanying Independent Auditors' Report.

Exhibit D-2

FINANCIAL REPORTING ENTITY
SCHEDULE OF BUDGETARY BASIS OPERATIONS BY SOURCE OF FUNDS
Year Ended September 30, 2009
(\$000s)

	Local Source				Federal Source			
	Original Budget	Revised Budget	Actual	Variance	Original Budget	Revised Budget	Actual	Variance
Governmental direction and support:								
City council	\$ 20,396	20,396	19,929	467	-	-	-	-
DC auditor	4,036	4,036	3,506	530	-	-	-	-
Advisory neighborhood commissions	1,092	1,092	1,043	49	-	-	-	-
Mayor	6,086	5,556	5,215	341	-	-	-	-
Executive secretary	3,742	3,341	3,059	282	-	-	-	-
Medical liability captive	-	198	198	-	-	-	-	-
City administrator	5,964	5,864	5,691	173	-	-	-	-
Risk management	1,480	1,680	1,662	18	-	-	-	-
Personnel	9,269	8,916	8,733	183	-	-	-	-
Finance and resource management	4,471	4,471	4,444	27	-	-	-	-
Contracts and procurement	5,501	5,144	5,033	111	-	-	-	-
Chief technology officer	56,348	53,872	53,872	-	-	-	-	-
Property management	18,630	25,531	25,504	27	-	2,000	2,000	-
Contract appeals	972	934	933	1	-	-	-	-
Elections and ethics	5,334	5,334	5,076	258	-	1,417	1,417	-
Campaign finance	1,721	1,721	1,648	73	-	-	-	-
Public employee relations	980	1,060	999	61	-	-	-	-
Employee appeals	1,778	1,818	1,780	38	-	-	-	-
Council of governments	396	396	396	-	-	-	-	-
Attorney general	64,040	62,876	62,564	312	19,001	18,557	18,407	150
Office of partnership and grant services	897	897	850	47	-	-	-	-
Office of community affair	3,093	3,049	2,708	341	-	-	-	-
Serve DC	410	410	369	41	3,323	3,381	3,374	7
Office of disability right	1,470	1,371	1,140	231	-	-	-	-
Inspector general	14,858	15,793	15,324	469	1,995	2,010	1,783	227
Chief financial officer	116,303	119,603	119,559	44	878	938	938	-
Total governmental direction and support	349,267	355,359	351,235	4,124	25,197	28,303	27,919	384
Economic development and regulation:								
Business services and economic development	46,903	44,151	44,141	10	-	-	(47)	47
Office of planning	9,408	9,455	8,614	841	450	762	530	232
Local business development	3,225	3,745	3,343	402	-	131	131	-
Motion picture and television development	652	2,052	1,990	62	-	-	-	-
Office of zoning	3,137	-	3,112	2,935	-	-	-	-
Housing and community development	11,185	21,164	15,705	5,459	63,877	72,404	36,744	35,660
Alcoholic beverage regulation administration	196	196	190	6	-	-	-	-
Employment services	58,127	77,856	68,652	9,204	34,739	32,722	27,874	4,848
DC sports commission subsidy	2,500	2,500	2,500	-	-	-	-	-
Real property assessment and appeals	708	733	705	28	-	-	-	-
Consumer and regulatory affairs	17,649	17,649	17,153	496	-	-	-	-
Commission on arts & humanities	13,227	13,165	13,018	147	601	1,001	678	323
Public services commission	-	-	-	-	182	182	125	57
Office of people's counsel	-	-	-	-	-	-	-	-
Insurance regulation	-	-	-	-	-	150	-	150
Housing authority subsidy	30,983	30,983	30,983	-	-	-	-	-
Housing production trust fund subsidy	22,725	31,744	28,244	3,500	-	-	-	-
Office of tenant advocate	842	842	840	2	-	-	-	-
Office of cable TV	-	-	-	-	-	-	-	-
Total economic development and regulation	221,467	259,347	239,013	20,334	99,849	107,352	66,035	41,317
Public safety and justice:								
Police	462,224	455,217	453,891	1,326	3,067	3,414	3,274	140
Fire and emergency medical services	183,465	186,465	185,838	627	-	-	-	-
Police and firefighter retirement contribution	110,900	106,000	106,000	-	-	-	-	-
Corrections	115,588	117,688	117,610	78	-	353	148	205
National guard	3,371	3,371	3,047	324	5,339	2,489	2,480	9
Emergency preparedness	4,462	4,365	3,642	723	244,927	86,333	64,651	21,682
Judicial disabilities and tenure	271	275	272	3	-	-	-	-
Judicial nomination	152	152	134	18	-	-	-	-
Citizen complaint review board	2,618	2,618	2,434	184	-	-	-	-
Advisory commission on sentencing	779	779	582	197	-	-	-	-
Office of the chief medical examiner	9,746	9,550	9,170	380	-	-	-	-
Office of administrative hearings	7,718	8,203	7,847	356	-	-	-	-
Corrections information council	25	-	-	-	-	-	-	-
Criminal justice coordinating council	404	404	358	46	1,774	1,574	1,574	-
Forensic health and science laboratory	1,323	1,377	1,375	2	-	4,000	4,000	-
Motor vehicle theft prevention commission	475	-	-	-	-	-	-	-
Office of victim services	3,988	4,388	4,219	169	2,040	2,017	1,806	211
Office of justice grant administration	905	930	905	25	5,765	4,865	2,533	2,332
Office of unified communications	33,935	32,720	31,656	1,064	-	-	-	-
Total public safety and justice	942,349	934,502	928,980	5,522	262,912	105,045	80,466	24,579

Exhibit D-2

FINANCIAL REPORTING ENTITY
SCHEDULE OF BUDGETARY BASIS OPERATIONS BY SOURCE OF FUNDS
Year Ended September 30, 2009
(\$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	-	19	19	-	-	-	-	-
Executive secretary	-	-	-	-	562	562	528	34
Medical liability captive	-	-	-	-	-	-	-	-
City administrator	-	100	21	79	-	-	-	-
Risk management	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	406	406	124	282
Finance and resource management	-	-	-	-	-	-	-	-
Contracts and procurement	-	-	-	-	1,026	1,026	348	678
Chief technology officer	-	-	-	-	100	2,600	2,103	497
Property management	-	-	-	-	8,321	8,321	5,619	2,702
Contract appeals	-	-	-	-	-	-	-	-
Elections and ethics	-	-	-	-	-	-	-	-
Campaign finance	-	-	-	-	-	-	-	-
Public employee relations	-	-	-	-	-	-	-	-
Employee appeals	-	-	-	-	-	-	-	-
Council of governments	-	-	-	-	-	-	-	-
Attorney general	-	150	2	148	4,452	4,452	2,248	2,204
Office of partnership and grant services	-	-	-	-	-	-	-	-
Office of community affair	-	-	-	-	-	-	-	-
Serve DC	-	-	-	-	-	-	-	-
Office of disability right	-	2	-	2	-	-	-	-
Inspector general	-	-	-	-	-	-	-	-
Chief financial officer	-	20	20	-	37,541	14,856	14,736	120
Total governmental direction and support	-	291	62	229	52,408	32,223	25,706	6,517
Economic development and regulation:								
Business services and economic development	-	-	-	-	32,760	32,760	26,945	5,815
Office of planning	-	-	-	-	15	25	21	4
Local business development	-	-	-	-	-	-	-	-
Motion picture and television development	-	-	-	-	-	-	-	-
Office of zoning	-	-	-	-	-	-	-	-
Housing and community development	-	-	-	-	4,666	4,666	3,622	1,044
Alcoholic beverage regulation administration	-	-	-	-	6,245	5,845	4,604	1,241
Employment services	80	80	-	80	35,124	37,624	28,287	9,337
DC sports commission subsidy	-	-	-	-	-	-	-	-
Real property assessment and appeals	-	-	-	-	-	-	-	-
Consumer and regulatory affairs	-	-	-	-	19,288	19,263	16,084	3,179
Commission on arts & humanities	-	-	-	-	400	390	240	150
Public services commission	-	45	-	45	9,790	9,790	9,201	589
Office of people's counsel	-	-	-	-	5,025	5,025	4,708	317
Insurance regulation	-	-	-	-	16,319	16,319	15,204	1,115
Housing authority subsidy	-	-	-	-	-	-	-	-
Housing production trust fund subsidy	-	-	-	-	-	-	-	-
Office of tenant advocate	-	-	-	-	1,688	1,688	1,097	591
Office of cable TV	-	-	-	-	7,089	7,589	7,147	442
Total economic development and regulation	80	125	-	125	138,409	140,984	117,160	23,824
Public safety and justice:								
Police	85	252	151	101	12,696	12,696	11,324	1,372
Fire and emergency medical services	-	-	-	-	824	824	795	29
Police and firefighter retirement contribution	-	-	-	-	-	-	-	-
Corrections	-	-	-	-	33,688	33,688	33,086	602
National guard	-	-	-	-	-	-	-	-
Emergency preparedness	-	-	-	-	-	-	-	-
Judicial disabilities and tenure	-	-	-	-	-	-	-	-
Judicial nomination	-	-	-	-	-	-	-	-
Citizen complaint review board	-	-	-	-	-	-	-	-
Advisory commission on sentencing	-	-	-	-	-	-	-	-
Office of the chief medical examiner	-	-	-	-	274	274	210	64
Office of administrative hearings	-	-	-	-	32	15	-	15
Corrections information council	-	-	-	-	-	-	-	-
Criminal justice coordinating council	-	101	95	6	-	-	-	-
Forensic health and science laboratory	-	-	-	-	-	-	-	-
Motor vehicle theft prevention commission	-	-	-	-	275	25	-	25
Office of victim services	-	-	-	-	9,899	9,899	2,921	6,978
Office of justice grant administration	-	-	-	-	-	-	-	-
Office of unified communications	-	554	-	554	13,189	13,189	6,900	6,289
Total public safety and justice	85	907	246	661	70,877	70,610	55,236	15,374

(Continued)

Exhibit D-2

**FINANCIAL REPORTING ENTITY
SCHEDULE OF BUDGETARY BASIS OPERATIONS BY SOURCE OF FUNDS
Year Ended September 30, 2009
(\$000s)**

	Local Source				Federal Source			
	Original Budget	Revised Budget	Actual	Variance	Original Budget	Revised Budget	Actual	Variance
Public education system:								
Public schools	\$ 562,109	566,294	566,292	2	49,514	51,605	48,929	2,676
AY10 public school expenditure	-	9,757	9,757	-	-	-	-	-
Teachers' retirement contribution	-	-	(3)	3	-	-	-	-
State education office	117,544	118,562	111,750	6,812	215,635	273,012	211,845	61,167
Public charter schools	366,053	292,926	292,926	-	-	-	-	-
AY10 public charter school expenditure	-	92,970	92,970	-	-	-	-	-
Public education facilities modernization	22,368	24,868	24,720	148	-	-	-	-
University	62,070	62,070	62,070	-	-	-	-	-
Public library	44,725	44,865	44,760	105	840	1,266	1,263	3
Non-public tuition	141,700	166,000	165,911	89	-	-	-	-
DC public charter school board	1,660	1,660	1,660	-	-	-	-	-
Special education transportation	75,558	87,929	87,779	150	-	-	-	-
Depart of education	4,892	4,892	4,479	413	-	-	-	-
Total public education system	1,398,679	1,472,793	1,465,071	7,722	265,989	325,883	262,037	63,846
Human support services:								
Human development	168,882	166,330	165,358	972	156,558	150,124	150,123	1
Child and family services	196,825	229,025	220,372	8,653	30,998	56,433	52,955	3,478
Child & family services medicaid write off	-	-	32,055	(32,055)	-	-	-	-
Dept of mental health	209,832	210,231	208,811	1,420	5,566	8,215	7,955	260
Health	95,335	97,567	97,494	73	137,096	143,947	103,981	39,966
Recreation and parks	44,820	50,713	49,607	1,106	-	-	-	-
Aging	17,525	16,975	16,585	390	6,601	6,940	6,940	-
Unemployment compensation contribution	5,500	13,929	13,929	-	-	-	-	-
Employee disability compensation	15,030	27,822	27,822	-	-	-	-	-
Human rights	2,757	2,700	2,626	74	455	323	317	6
Children investment trust	18,460	19,100	19,100	-	-	-	-	-
Latino affairs	4,587	4,545	4,477	68	-	-	-	-
Asian and pacific islander affairs	965	948	902	46	-	-	-	-
Veterans' affairs	462	375	322	53	-	-	-	-
Depart of youth rehabilitation services	81,143	94,043	93,732	311	-	23	23	-
Depart on disability services	89,071	94,953	92,843	2,110	26,084	24,526	24,525	1
Department of health care finance	604,757	486,227	463,677	22,550	1,215,885	1,351,307	1,285,650	65,657
Total human support services	1,555,951	1,515,483	1,509,712	5,771	1,579,243	1,741,838	1,632,469	109,369
Public works:								
Public works	123,734	127,518	127,375	143	-	-	-	-
Department of transportation	14,806	14,729	14,729	-	3,200	6,111	6,063	48
Department of motor vehicles	29,628	26,427	26,376	51	-	540	540	-
Taxicab commission	1,304	1,304	1,220	84	-	-	-	-
Washington metropolitan area transit commission	113	113	113	-	-	-	-	-
Washington metropolitan area transit authority	230,499	230,499	230,499	-	-	-	-	-
Department of environment	22,863	21,340	21,175	165	19,732	27,131	26,654	477
School transit subsidy	7,866	7,003	7,003	-	-	-	-	-
Total public works	430,813	428,933	428,490	443	22,932	33,782	33,257	525
Other:								
Repay revenue bonds and interest	6,000	2,500	2,144	356	-	-	-	-
Repayment of bonds and interest	456,630	435,585	435,286	299	-	-	-	-
Bond fiscal charge paid from bond proceeds	15,000	15,000	4,382	10,618	-	-	-	-
Interest on short term borrowing	9,000	4,544	4,538	6	-	-	-	-
Certificates of participation	32,791	32,541	32,270	271	-	-	-	-
Settlements and judgments	21,477	17,326	17,325	1	-	-	-	-
Presidential inauguration	-	-	-	-	38,825	44,077	44,077	-
Emergency planning and security costs	-	-	-	-	-	10,714	10,714	-
Wilson Building	4,058	4,058	4,008	50	-	-	-	-
Account receivable write off	-	-	4,513	(4,513)	-	-	-	-
Workforce investment	26,691	1	-	1	-	-	-	-
Community health fund transfer	-	93,073	93,073	-	-	-	-	-
Equipment lease operating	43,033	38,533	38,378	155	-	-	-	-
Baseball dedicated tax transfer	50,044	50,044	50,044	-	-	-	-	-
Pay-go capital	123,014	14,935	14,748	187	-	-	-	-
Schools modernization fund	8,613	8,613	8,613	-	-	-	-	-
District retiree health contribution	81,100	81,100	81,100	-	-	-	-	-
Cash reserve	46,000	-	-	-	-	-	-	-
Non-departmental agency	10,438	-	-	-	-	-	-	-
Retirement board administration	-	-	-	-	-	-	-	-
Housing finance agency	-	-	-	-	-	-	-	-
Total other	933,889	797,853	790,422	7,431	38,825	54,791	54,791	-
Total	\$ 5,832,415	5,764,270	5,712,923	51,347	2,294,947	2,396,994	2,156,974	240,020

See Accompanying Independent Auditors' Report.

Exhibit D-2

FINANCIAL REPORTING ENTITY
SCHEDULE OF BUDGETARY BASIS OPERATIONS BY SOURCE OF FUNDS
Year Ended September 30, 2009
(\$000s)

	Private Grants				Other Source			
	Original Budget	Revised Budget	Actual	Variance	Original Budget	Revised Budget	Actual	Variance
Public education system:								
Public schools	\$ 3,784	8,539	6,367	2,172	3,671	3,671	3,362	309
AY10 public school expenditure	-	-	-	-	-	-	-	-
Teachers' retirement contribution	-	-	-	-	-	-	-	-
State education office	-	-	(2)	2	10,567	7,917	192	7,725
Public charter schools	-	-	-	-	-	-	-	-
AY10 public charter school expenditure	-	-	-	-	-	-	-	-
Public education facilities modernization	-	-	-	-	15,938	14,683	14,412	271
University	-	-	-	-	-	-	-	-
Public library	55	4	(36)	40	444	594	456	138
Non-public tuition	-	-	-	-	-	-	-	-
DC public charter school board	-	-	-	-	1,800	1,800	-	1,800
Special education transportation	-	-	-	-	-	-	-	-
Depart of education	-	-	-	-	-	-	-	-
Total public education system	3,839	8,543	6,329	2,214	32,420	28,665	18,422	10,243
Human support services:								
Human development	91	91	80	11	2,800	2,800	2,656	144
Child and family services	23	409	366	43	750	750	750	-
Child & family services medicaid write off	-	-	-	-	-	-	-	-
Dept of mental health	-	45	44	1	3,808	4,429	3,607	822
Health	-	759	632	127	14,375	17,052	11,806	5,246
Recreation and parks	1,000	1,345	1,335	10	2,492	2,492	1,548	944
Aging	-	-	-	-	-	-	-	-
Unemployment compensation contribution	-	-	-	-	-	-	-	-
Employee disability compensation	-	-	-	-	-	-	-	-
Human rights	-	-	-	-	-	-	-	-
Children investment trust	-	-	-	-	-	-	-	-
Latino affairs	-	-	-	-	-	-	-	-
Asian and pacific islander affairs	-	5	3	2	-	-	-	-
Veterans' affairs	-	-	-	-	-	-	-	-
Depart of youth rehabilitation services	-	-	-	-	-	-	-	-
Depart on disability services	-	-	-	-	5,800	7,700	7,394	306
Department of health care finance	-	-	-	-	1,977	677	482	195
Total human support services	1,114	2,654	2,460	194	32,002	35,900	28,243	7,657
Public works:								
Public works	-	-	-	-	13,395	13,834	5,846	7,988
Department of transportation	-	-	-	-	109,261	109,261	90,129	19,132
Department of motor vehicles	-	-	-	-	13,324	13,324	11,258	2,066
Taxicab commission	-	-	-	-	623	648	551	97
Washington metropolitan area transit commission	-	-	-	-	-	-	-	-
Washington metropolitan area transit authority	-	-	-	-	-	-	-	-
Department of environment	300	-	-	-	34,869	37,734	24,237	13,497
School transit subsidy	-	-	-	-	-	-	-	-
Total public works	300	-	-	-	171,472	174,801	132,021	42,780
Other:								
Repay revenue bonds and interest	-	-	-	-	-	-	-	-
Repayment of bonds and interest	-	-	-	-	3,097	3,097	3,097	-
Bond fiscal charge paid from bond proceeds	-	-	-	-	-	-	-	-
Interest on short term borrowing	-	-	-	-	-	-	-	-
Certificates of participation	-	-	-	-	-	-	-	-
Settlements and judgments	-	-	-	-	-	-	-	-
Presidential inauguration	-	-	-	-	-	-	-	-
Emergency planning and security costs	-	-	-	-	-	-	-	-
Wilson Building	-	-	-	-	-	-	-	-
Account receivable write off	-	-	-	-	-	-	-	-
Workforce investment	-	-	-	-	-	-	-	-
Community health fund transfer	-	-	-	-	-	-	-	-
Equipment lease operating	-	-	-	-	-	-	-	-
Baseball dedicated tax transfer	-	-	-	-	-	-	-	-
Pay-go capital	-	-	-	-	2,000	7,254	5,254	2,000
Schools modernization fund	-	-	-	-	-	-	-	-
District retiree health contribution	-	-	-	-	-	-	-	-
Cash reserve	-	-	-	-	-	-	-	-
Non-departmental agency	-	-	-	-	28,841	18,124	-	18,124
Retirement board administration	-	-	-	-	32,624	32,624	18,212	14,412
Housing finance agency	-	-	-	-	7,919	7,919	-	7,919
Total other	-	-	-	-	74,481	69,018	26,563	42,455
Total	\$ 5,418	12,520	9,097	3,423	572,069	552,201	403,351	148,850

Exhibit D-3

**FINANCIAL REPORTING ENTITY
SCHEDULE OF BUDGET REVISIONS
Year Ended September 30, 2009
(\$000s)**

	Local Source			Federal Resources		
	Original Budget	Repro- gramming	Revised Budget	Original Budget	Repro- gramming	Revised Budget
Revenues and Sources:						
Taxes:						
Property taxes	\$ 2,055,688	(212,806)	1,842,882	-	-	-
Sales and use taxes	995,345	(46,697)	948,648	-	-	-
Income taxes	1,615,218	(158,775)	1,456,443	-	-	-
Other taxes	606,647	(56,930)	549,717	-	-	-
Total taxes	5,272,898	(475,208)	4,797,690	-	-	-
Licenses and permits	91,861	(30,969)	60,892	-	-	-
Fines and forfeits	94,969	40,113	135,082	-	-	-
Charges for services	51,412	(3,362)	48,050	-	-	-
Miscellaneous	94,256	25,060	119,316	-	-	-
Other	-	-	-	-	-	-
Federal contributions	-	-	-	136,051	22,772	158,823
Operating grant	-	-	-	2,158,896	56,141	2,215,037
General obligation bonds	15,000	-	15,000	-	-	-
Fund balance released from restrictions	138,575	348,486	487,061	-	23,134	23,134
Transfer in from Lottery Board	71,000	(700)	70,300	-	-	-
Transfer in-others	3,897	31,945	35,842	-	-	-
Total revenues and sources	5,833,868	(64,635)	5,769,233	2,294,947	102,047	2,396,994
Expenditures and Uses:						
Governmental direction and support	349,267	6,092	355,359	25,197	3,106	28,303
Economic development and regulation	221,467	37,880	259,347	99,849	7,503	107,352
Public safety and justice	942,349	(7,847)	934,502	262,912	(157,867)	105,045
Public education system	1,398,679	(28,613)	1,370,066	265,989	59,894	325,883
Public education AY10 expenditure	-	102,727	-	-	-	-
Human support services	1,555,951	(40,468)	1,515,483	1,579,243	162,595	1,741,838
Public works	430,813	(1,880)	428,933	22,932	10,850	33,782
Account receivable write off	-	-	-	-	-	-
Workforce investments	26,691	(26,690)	1	-	-	-
Wilson Building	4,058	-	4,058	-	-	-
Repay revenue bonds and interest	6,000	(3,500)	2,500	-	-	-
Repayment of bonds and interest	456,630	(21,045)	435,585	-	-	-
Bond fiscal charge paid from bond proceeds	15,000	-	15,000	-	-	-
Interest on short term borrowing	9,000	(4,456)	4,544	-	-	-
Certificates of participation	32,791	(250)	32,541	-	-	-
Community health fund transfer	-	93,073	93,073	-	-	-
Equipment lease operating	43,033	(4,500)	38,533	-	-	-
Baseball dedicated tax transfer	50,044	-	50,044	-	-	-
Pay-go capital	123,014	(108,079)	14,935	-	-	-
Schools modernization fund	8,613	-	8,613	-	-	-
District retiree health contribution	81,100	-	81,100	-	-	-
Cash reserve	46,000	(46,000)	-	-	-	-
Non departmental	10,438	(10,438)	-	-	-	-
Emergency planning and security costs	-	-	-	-	10,714	10,714
Retirement board administration	-	-	-	-	-	-
Housing finance agency	-	-	-	-	-	-
Settlements and judgments	21,477	(4,151)	17,326	-	-	-
Presidential inauguration	-	-	-	38,825	5,252	44,077
Total expenditures and uses	5,832,415	(68,145)	5,764,270	2,294,947	102,047	2,396,994
Excess of Revenues and Sources Over Expenditures and Uses	\$ 1,453	3,510	4,963	-	-	-

See Accompanying Independent Auditors' Report.

Exhibit D-3

FINANCIAL REPORTING ENTITY
SCHEDULE OF BUDGET REVISIONS
Year Ended September 30, 2009
(\$000s)

	Private and Other			Totals		
	Original Budget	Repro- gramming	Revised Budget	Original Budget	Repro- gramming	Revised Budget
Revenues and Sources:						
Taxes:						
Property taxes	\$ -	-	-	2,055,688	(212,806)	1,842,882
Sales and use taxes	-	-	-	995,345	(46,697)	948,648
Income taxes	-	-	-	1,615,218	(158,775)	1,456,443
Other taxes	-	-	-	606,647	(56,930)	549,717
Total taxes	-	-	-	5,272,898	(475,208)	4,797,690
Licenses and permits	-	-	-	91,861	(30,969)	60,892
Fines and forfeits	-	-	-	94,969	40,113	135,082
Charges for services	-	-	-	51,412	(3,362)	48,050
Miscellaneous	-	-	-	94,256	25,060	119,316
Other	505,416	(40,246)	465,170	505,416	(40,246)	465,170
Federal contributions	-	-	-	136,051	22,772	158,823
Operating grant	5,418	7,102	12,520	2,164,314	63,243	2,227,557
General obligation bonds	-	-	-	15,000	-	15,000
Fund balance released from restrictions	66,653	20,378	87,031	205,228	391,998	597,226
Transfer in from Lottery Board	-	-	-	71,000	(700)	70,300
Transfer in-others	-	-	-	3,897	31,945	35,842
Total revenues and sources	577,487	(12,766)	564,721	8,706,302	24,646	8,730,948
Expenditures and Uses:						
Governmental direction and support	52,408	(19,894)	32,514	426,872	(10,696)	416,176
Economic development and regulation	138,489	2,620	141,109	459,805	48,003	507,808
Public safety and justice	70,962	555	71,517	1,276,223	(165,159)	1,111,064
Public education system	36,259	949	37,208	1,700,927	32,230	1,733,157
Public education FY10 expenditure	-	-	-	-	102,727	102,727
Human support services	33,116	5,438	38,554	3,168,310	127,565	3,295,875
Public works	171,772	3,029	174,801	625,517	11,999	637,516
Account receivable write off	-	-	-	-	-	-
Workforce investments	-	-	-	26,691	(26,690)	1
Wilson Building	-	-	-	4,058	-	4,058
Repay revenue bonds and interest	-	-	-	6,000	(3,500)	2,500
Repayment of bonds and interest	3,097	-	3,097	459,727	(21,045)	438,682
Bond fiscal charge paid from bond proceeds	-	-	-	15,000	-	15,000
Interest on short term borrowing	-	-	-	9,000	(4,456)	4,544
Certificates of participation	-	-	-	32,791	(250)	32,541
Community health fund transfer	-	-	-	-	93,073	93,073
Equipment lease operating	-	-	-	43,033	(4,500)	38,533
Baseball dedicated tax transfer	-	-	-	50,044	-	50,044
Pay-go capital	2,000	5,254	7,254	125,014	(102,825)	22,189
Schools modernization fund	-	-	-	8,613	-	8,613
District retiree health contribution	-	-	-	81,100	-	81,100
Cash reserve	-	-	-	46,000	(46,000)	-
Non departmental	28,841	(10,717)	18,124	39,279	(21,155)	18,124
Emergency planning and security costs	-	-	-	-	10,714	10,714
Retirement board administration	32,624	-	32,624	32,624	-	32,624
Housing finance agency	7,919	-	7,919	7,919	-	7,919
Settlements and judgments	-	-	-	21,477	(4,151)	17,326
Presidential inauguration	-	-	-	38,825	5,252	44,077
Total expenditures and uses	577,487	(12,766)	564,721	8,704,849	21,136	8,725,985
Excess of Revenues and Sources Over Expenditures and Uses	\$ -	-	-	1,453	3,510	4,963