

Combining and Individual Fund Statements and Schedules

For a fund type that has more than one fund. Combining statements for all funds of that type are presented in columnar format. For a fund type that has only one fund of a given type, individual fund statements are presented with prior year comparisons.

Schedules are presented where greater detail for information reported in the statements is deemed useful.

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1999

Government of the District of Columbia
Office of the Chief Financial Officer



GENERAL FUND

The General Fund is used to account for all financial resources which are not required to be accounted for in another fund. All fixed assets of the primary government except those related to specific proprietary funds are accounted for through the General Fixed Assets Account Group. All long-term liabilities of the primary government except those related to specific proprietary funds are accounted for through the General Long-Term Liabilities Account Group.

Exhibit A-1

GENERAL FUND
COMPARATIVE BALANCE SHEETS

September 30, 1999 and 1998
(S000s)

	1999	1998
ASSETS		
Current Assets:		
Cash and investments	\$ 480,027	454,464
Receivables (net of allowances for uncollectibles):		
Taxes	224,028	194,944
Accounts	183,584	53,222
Intergovernmental	348,501	393,321
Due from component unit	44,236	14,437
Interfund	195,395	28,649
Inventories	16,304	55,432
Other current assets	6,122	8,427
Total current assets	<u>1,498,197</u>	<u>1,202,896</u>
Long Term Assets:		
Receivables (net of allowances for uncollectibles):		
Loans	19,369	21,023
Total assets	<u>\$ 1,517,566</u>	<u>1,223,919</u>
LIABILITIES AND FUND BALANCES		
Current Liabilities:		
Payables:		
Accounts	\$ 403,599	325,985
Compensation:		
Salaries and wages	118,118	94,317
Employee benefits	4,480	(1,490)
Payroll taxes	4,012	6,355
Annual leave	20,515	21,380
Other deductions	14,253	12,602
Due to component units	43,360	49,762
Interfund	590	13,195
Accrued liabilities:		
Claims and judgments	129,602	62,050
Grant disallowances	126,812	117,166
Interest	43,271	55,507
Medicaid	76,310	48,164
Deferred revenue:		
Property taxes	137,088	109,597
Intergovernmental grants	49,218	46,202
Other deferrals	90,995	132,223
Current maturities	35,000	-
Other current liabilities	21,424	18,412
Total liabilities	<u>1,318,647</u>	<u>1,111,427</u>
Fund Balances:		
Reserved for:		
long term assets	19,369	33,403
Unreserved	179,550	79,089
Total fund balances	<u>198,919</u>	<u>112,492</u>
Total liabilities and fund balances	<u>\$ 1,517,566</u>	<u>1,223,919</u>

Exhibit A-2

GENERAL FUND
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES

Years Ended September 30, 1999 and 1998
(\$000s)

	1999	1998
Revenues:		
Taxes	\$ 2,892,562	2,815,900
Licenses and permits	48,247	48,123
Fines and forfeits	47,794	53,177
Charges for services:		
Public	89,035	60,018
Intergovernmental	173,076	4,169
Interfund	1,454	15,941
Miscellaneous:		
Public	157,427	146,631
Intergovernmental	48	13,328
Interfund	14,163	20,645
Intergovernmental:		
Payment in lieu of taxes	157,968	198,000
Operating grants	1,102,281	1,033,163
Total revenues	<u>4,684,055</u>	<u>4,409,095</u>
Expenditures:		
Current:		
Governmental direction and support	329,788	168,292
Economic development and regulation	161,824	181,839
Public safety and justice	759,526	538,508
Public education system	737,781	670,205
Human support services	1,283,979	1,426,746
Public works	264,334	262,145
Receiverships	397,435	314,374
Employee benefits addition (deduction)	102,097	(142,224)
Debt service:		
Principal	261,534	219,435
Interest	191,903	171,430
Fiscal charges	6,597	8,997
Total expenditures	<u>4,496,798</u>	<u>3,819,747</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>187,257</u>	<u>589,348</u>
Other Financing Sources (Uses):		
Proceeds (payment) of:		
General obligation bonds	708,612	476,972
Payment to refunded bond escrow agent:		
Refunded debt	(658,192)	(431,758)
Other charges	(16,121)	(34,765)
Sale of fixed assets	-	197
Transfers:		
Interfund transfers in	64,225	81,300
Interfund transfers out	(51,226)	(103,568)
Transfers to component units	(148,128)	(132,877)
Total other financing sources (uses)	<u>(100,830)</u>	<u>(144,499)</u>
EXCESS OF REVENUES OVER EXPENDITURES AND OTHER USES	<u>86,427</u>	<u>444,849</u>
Fund Balances (Deficit) at October 1	<u>112,492</u>	<u>(332,357)</u>
Fund Balances at September 30	<u>\$ 198,919</u>	<u>112,492</u>

Exhibit A-3

GENERAL FUND
SCHEDULE OF EXPENDITURES AND NET FINANCING (SOURCES) USES
FUNCTION AND OBJECT –GAAP BASIS

Year Ended September 30, 1999
 With Comparative Totals for Year Ended September 30, 1998
 (\$000s)

Function and Subfunction	Personal Services	Contractual Services	Supplies	Occupancy	Miscellaneous	Totals	
						1999	1998
Governmental Direction and Support:							
Legislative	\$ 8,228	932	110	268	348	9,886	12,766
Executive	10,940	4,853	137	1,279	4,121	21,330	13,563
Finance	45,508	14,090	873	14,846	44,183	119,500	107,967
Personnel	9,163	13,767	71	1,112	233	24,346	10,992
Administrative	20,020	115,072	973	14,072	899	151,036	19,711
Elections	2,476	805	39	254	116	3,690	3,293
Total	96,335	149,519	2,203	31,831	49,900	329,788	168,292
Economic Development and Regulation:							
Community development	9,936	14,936	184	3,433	36,587	65,076	103,447
Public housing	-	-	-	-	2,041	2,041	1,743
Economic regulation	26,000	7,025	655	5,907	2,149	41,736	24,422
Employment services	26,679	6,744	684	2,760	16,104	52,971	52,227
Total	62,615	28,705	1,523	12,100	56,881	161,824	181,839
Public Safety and Justice:							
Police	261,619	22,167	8,525	7,313	3,616	303,240	298,717
Fire	105,560	1,930	1,929	2,312	1,361	113,092	112,898
Correction	139,980	39,504	4,077	7,251	49,493	240,305	84,402
Protection	2,769	467	67	668	249	4,220	3,203
Law	20,051	31,952	93	344	46,028	98,468	53,243
Judicial	174	17	1	3	6	201	(13,955)
Total	530,153	96,037	14,692	17,891	100,753	759,526	538,508
Public Education System:							
Schools	459,554	72,818	23,560	24,415	131,673	712,020	646,689
Culture	17,245	1,648	495	1,972	4,401	25,761	23,516
Total	476,799	74,466	24,055	26,387	136,074	737,781	670,205
Human Support Services:							
Health and welfare	110,911	126,181	4,756	27,870	1,032,654	1,302,372	1,190,328
Human relations	1,805	3,865	14	141	12,819	18,644	19,714
Employment benefits	(60,044)	-	-	-	-	(60,044)	186,512
Recreation	16,440	3,696	257	2,515	99	23,007	30,192
Total	69,112	133,742	5,027	30,526	1,045,572	1,283,979	1,426,746
Public Works							
	55,561	51,440	3,732	14,563	139,038	264,334	262,145
Receiverships:							
Child and Family Services	23,307	27,117	287	2,965	104,792	158,468	113,353
Commission on Mental Health Services	123,461	59,250	9,614	9,522	24,514	226,361	188,653
Medical Receiver	1,892	-	-	-	10,714	12,606	12,368
Total	148,660	86,367	9,901	12,487	140,020	397,435	314,374
Employee Benefits Addition (Deduction):							
Governmental direction and support	(1,337)	-	-	-	-	(1,337)	(672)
Economic development and regulation	238	-	-	-	-	238	(81)
Public safety and justice	6,435	-	-	-	-	6,435	261
Public education system	1,323	-	-	-	-	1,323	(15)
Human support services	101,908	-	-	-	-	101,908	(95,131)
Public works	299	-	-	-	-	299	(276)
Receiverships	(6,769)	-	-	-	-	(6,769)	(46,310)
Total	102,097	-	-	-	-	102,097	(142,224)
Debt Service							
	-	-	-	-	460,034	460,034	399,862
Net Financing Uses							
	-	-	-	-	100,830	100,830	144,499
Total expenditures and uses	\$ 1,541,332	620,276	61,133	145,785	2,229,102	4,597,628	3,964,246

GENERAL FUND
SCHEDULE OF LOCAL SOURCE REVENUES
BUDGET AND ACTUAL (BUDGETARY BASIS)

Year Ended September 30, 1999
(\$000s)

Source	Budget		Actual	Variance - (Unfavorable)
	Original	Revised		
Taxes:				
Property:				
Real	\$ 599,500	598,700	597,566	(1,134)
Personal	65,300	73,500	73,928	428
Public space rental	9,700	11,300	8,056	(3,244)
Total	674,500	683,500	679,550	(3,950)
Sales and use:				
General	506,600	608,800	592,718	(16,082)
Alcoholic beverages	5,400	4,800	4,821	21
Cigarette	18,500	17,100	17,107	7
Hotel occupancy	5,500	1,000	(26)	(1,026)
Motor vehicles	29,000	18,000	31,329	13,329
Total	565,000	649,700	645,949	(3,751)
Income and franchise:				
Individual income	835,300	919,900	952,156	32,256
Corporation franchise	153,900	180,500	163,699	(16,801)
Unincorporated business	42,700	50,000	53,896	3,896
Total	1,031,900	1,150,400	1,169,751	19,351
Gross receipts:				
Public utility	143,400	130,200	128,472	(1,728)
Toll telecommunication	58,400	56,800	51,874	(4,926)
Insurance companies	34,300	25,000	-	(25,000)
Total	236,100	212,000	180,346	(31,654)
Other:				
Deed Recordation	33,000	51,200	70,398	19,198
Deed Transfer	30,300	40,500	47,001	6,501
Inheritance and estate	27,000	31,400	26,247	(5,153)
Economic interest	4,000	6,000	3,687	(2,313)
Total	94,300	129,100	147,333	18,233
Total taxes	2,601,800	2,824,700	2,822,929	(1,771)
Licenses and Permits:				
Business licenses	27,988	29,792	28,607	(1,185)
Nonbusiness permits	18,088	18,011	17,927	(84)
Total	46,076	47,803	46,534	(1,269)
Fines and Forfeits				
	69,450	56,771	47,688	(9,083)
Charges for Services:				
Other	38,745	33,863	31,055	(2,808)
Total	38,745	33,863	31,055	(2,808)
Miscellaneous:				
Interest	14,200	28,050	27,542	(508)
Other	48,151	56,259	59,198	2,939
Total	62,351	84,309	86,740	2,431
Total revenues	\$ 2,818,422	3,047,446	3,034,946	(12,500)

GENERAL FUND
SCHEDULE OF BUDGETARY BASIS REVENUES AND EXPENDITURES BY SOURCE OF FUNDS
 Year Ended September 30, 1999
 (\$000s)

	Local Source			Federal Grants			Private and Other			Total		
	Original Budget	Revised Budget	Actual	Variance	Original Budget	Revised Budget	Actual	Variance	Original Budget	Revised Budget	Actual	Variance
Revenues and Sources:												
Taxes												
Property	\$ 674,500	683,500	679,550	(3,950)	-	-	-	-	674,500	683,500	679,550	(3,950)
Sales and fees	565,000	649,700	645,949	(3,751)	-	-	-	-	565,000	649,700	645,949	(3,751)
Income and franchise	1,031,900	1,150,400	1,169,751	19,351	-	-	-	-	1,031,900	1,150,400	1,169,751	19,351
Other taxes	330,400	341,100	327,679	(13,421)	-	-	-	-	330,400	341,100	327,679	(13,421)
Total taxes	2,601,800	2,824,700	2,822,929	(1,771)	-	-	-	-	2,601,800	2,824,700	2,822,929	(1,771)
Licenses and permits	46,076	47,803	46,534	(1,269)	-	-	-	-	46,076	47,803	46,534	(1,269)
Fines and forfeits	69,450	56,771	47,688	(9,083)	-	-	-	-	69,450	56,771	47,688	(9,083)
Charges for services	38,745	33,863	31,055	(2,808)	-	-	-	-	38,745	33,863	31,055	(2,808)
Miscellaneous	62,351	84,309	86,740	2,431	-	-	-	-	377,011	405,795	369,472	(36,323)
Intergovernmental	-	3,575	7,575	4,000	1,226,026	1,252,822	(43,183)	-	1,226,026	1,299,580	1,260,397	(39,183)
General obligation bonds	-	-	-	-	-	-	-	-	-	-	708,612	708,612
Transfers	69,000	69,000	64,225	(4,775)	-	-	-	-	69,000	69,000	64,225	(4,775)
Revenue initiatives	20,000	20,000	-	(20,000)	-	-	-	-	20,000	20,000	-	(20,000)
Total Revenues and Sources	2,907,422	3,140,021	3,106,746	(33,275)	1,226,026	1,296,005	1,252,822	(43,183)	4,448,108	4,757,512	4,550,912	(206,600)
Expenditures and Uses:												
Governmental direction and support	136,485	143,965	149,114	(5,149)	13,955	106,923	103,627	3,296	13,704	22,392	17,605	4,787
Economic development and regulation	45,162	45,006	41,520	3,486	83,365	88,470	80,190	8,280	30,512	33,074	25,510	7,564
Public safety and justice	530,945	539,485	531,025	8,460	30,327	17,619	15,926	1,693	194,514	179,078	171,670	7,408
Public education system	640,135	661,495	654,532	6,963	111,790	133,919	123,123	10,796	22,952	26,037	23,409	2,628
Human support services	614,679	614,877	611,453	3,424	886,682	828,266	813,715	14,551	13,390	11,358	9,571	1,787
Public works	257,242	236,353	251,390	4,963	3,216	6,638	4,914	1,724	6,454	16,340	8,515	7,825
Receivables	189,154	193,254	211,085	(17,831)	96,691	114,170	113,723	447	33,134	33,207	30,574	2,633
Washington Convention Center payment	5,400	5,400	-	5,400	-	-	-	-	5,400	5,400	-	5,400
Repay bonds and interest	382,170	371,667	363,194	8,473	-	-	-	-	382,170	371,667	363,194	10,473
Repay deficit bonds and interest	38,453	38,453	38,453	-	-	-	-	-	38,453	38,453	38,453	-
Interest on short term borrowing	11,000	6,500	6,109	391	-	-	-	-	11,000	6,500	6,109	391
Certificates of participation	7,926	7,929	7,929	-	-	-	-	-	7,926	7,929	7,929	-
Human resources development	6,674	7,140	5,951	1,189	-	-	-	-	6,674	7,140	5,951	1,189
Financial Responsibility Authority	7,840	5,096	5,096	-	-	-	-	-	7,840	5,096	5,096	-
Total Expenditures and Net Uses	2,873,265	2,896,620	2,876,851	19,769	1,226,026	1,296,005	1,255,218	40,787	314,660	321,486	299,384	(672,808)
Subtotal	34,157	243,401	229,895	(13,506)	-	-	(2,396)	(2,396)	-	-	(3,040)	(3,040)
PL 105-277 Productivity Savings	10,000	10,000	-	(10,000)	-	-	-	-	10,000	10,000	-	(10,000)
Excess (Deficiency) of Revenues and Sources Over (Under) Expenditures and Uses	\$ 44,157	\$ 253,401	\$ 229,895	(\$ 23,506)	-	-	(\$ 2,396)	(\$ 2,396)	\$ 44,157	\$ 253,401	\$ 224,459	(\$ 28,942)

Exhibit A-6

GENERAL FUND
SCHEDULE OF BUDGETARY BASIS REVENUES AND EXPENDITURES

Year Ended September 30, 1999

(\$000s)

	Original Budget	Revised Budget	Actual	Variance From Original Budget
Revenues and Sources:				
Taxes:				
Property	\$ 674,500	683,500	679,550	5,050
Sales and use	565,000	649,700	645,949	80,949
Income and franchise	1,031,900	1,150,400	1,169,751	137,851
Other taxes	330,400	341,100	327,679	(2,721)
Total taxes	2,601,800	2,824,700	2,822,929	221,129
Licenses and permits	46,076	47,803	46,534	458
Fines and forfeits	69,450	56,771	47,688	(21,762)
Charges for services	38,745	33,863	31,055	(7,690)
Miscellaneous	62,351	84,309	86,740	24,389
Private and other	314,660	321,486	282,732	(31,928)
Intergovernmental	1,226,026	1,299,580	1,260,397	34,371
General obligation bonds	-	-	708,612	708,612
Transfers	69,000	69,000	64,225	(4,775)
Revenue initiatives	20,000	20,000	-	(20,000)
Total Revenues and Sources	4,448,108	4,757,512	5,350,912	902,804
Expenditures and Uses:				
Governmental direction and support	164,144	273,280	270,346	(106,202)
Economic development and regulation	159,039	166,550	147,220	11,819
Public safety and justice	755,786	736,182	718,621	37,165
Public education system	774,877	821,451	801,064	(26,187)
Human support services	1,514,751	1,454,501	1,434,739	80,012
Public works	266,912	279,331	264,819	2,093
Receiverships	318,979	340,631	355,382	(36,403)
Washington Convention Center payment	5,400	5,400	-	5,400
Repay bonds and interest	382,170	371,667	1,070,724	(688,554)
Repay deficit bonds and interest	38,453	38,453	38,453	-
Interest on short term borrowing	11,000	6,500	6,109	4,891
Certificates of participation	7,926	7,929	7,929	(3)
Human resources development	6,674	7,140	5,951	723
Financial Responsibility Authority	7,840	5,096	5,096	2,744
Total Expenditures and Net Uses	4,413,951	4,514,111	5,126,453	(712,502)
Subtotal	34,157	243,401	224,459	190,302
PL 105-277 Productivity Savings	10,000	10,000	-	(10,000)
Excess of Revenues and Sources Over Expenditures and Uses	\$ 44,157	253,401	224,459	180,302

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SPECIAL REVENUE FUND

The **Financial Responsibility Authority Fund** is used to account for the operating activities of the District of Columbia Financial Responsibility and Management Assistance Authority, a federally appointed board created to provide temporary fiscal assistance to alleviate the District's fiscal distress. The fund is financed primarily from interest on cash and investments held in the Financial Responsibility Authority Agency fund. Operations are reported to show an excess or deficiency on a flow of current financial resources measurement focus. Fixed assets are accounted for through the General Fixed Assets Account Group. Long-term liabilities are accounted for through the General Long-Term Liabilities Account Group.

Exhibit B-1

FINANCIAL RESPONSIBILITY AUTHORITY SPECIAL REVENUE FUND

COMPARATIVE BALANCE SHEETS

September 30, 1999 and 1998
(S000s)

	1999	1998
ASSETS		
Current Assets:		
Cash and investments	\$ 3,959	933
Receivables (net of allowances for uncollectibles):		
Interfund	546	914
Other	6	-
Property held for resale	3,100	-
Total assets	\$ 7,611	1,847
LIABILITIES AND FUND BALANCES		
Current Liabilities:		
Payables:		
Accounts	\$ 358	-
Compensation	282	348
Interfund	5,446	-
Deferred revenue	555	19
Other current liabilities	-	510
Total liabilities	6,641	877
Fund Balance:		
Unreserved	970	970
Total fund balances	970	970
Total liabilities and fund balances	\$ 7,611	1,847

Exhibit B-2

FINANCIAL RESPONSIBILITY AUTHORITY SPECIAL REVENUE FUND

COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES

Years Ended September 30, 1999 and 1998

(\$000s)

	1999	1998
Revenues:		
Charges for services:		
Interfund	\$ -	4,658
Miscellaneous:		
Interest	190	170
Other	19	-
Total revenues	<u>209</u>	<u>4,828</u>
Expenditures:		
Current:		
Governmental direction and support		
Personal services	3,531	3,270
Contractual services	304	9,714
Supplies	-	27
Occupancy	295	359
Miscellaneous	3,091	1,001
Total expenditures	<u>7,221</u>	<u>14,371</u>
DEFICIENCY OF REVENUES UNDER EXPENDITUR	<u>(7,012)</u>	<u>(9,543)</u>
Other Financing Sources:		
Transfers:		
Interfund transfers in	7,012	9,543
Total other financing sources	<u>7,012</u>	<u>9,543</u>
EXCESS OF REVENUES OVER EXPENDITURES AND OTHER USES	-	-
Fund Balances at October 1	<u>970</u>	<u>970</u>
Fund Balances at September 30	<u>\$ 970</u>	<u>970</u>

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CAPITAL PROJECTS FUND

The Capital Projects Fund is used to account for the purchase or construction of fixed assets which are wholly or partly financed by capital grants, dedicated taxes or general long-term debt, other than those financed by the Water and Sewer Unit. The Capital Projects Fund is not used to account for the purchase of general fixed assets which are financed wholly by an individual fund or unit.

Fixed assets are capitalized in the General Fixed Assets Account Group or in the proprietary fund or component unit to which they apply. Expenditures for items which are below the minimum cost of life of a fixed asset unit are not capitalized.

Exhibit C-1

CAPITAL PROJECTS FUND
COMPARATIVE BALANCE SHEETS

September 30, 1999 and 1998
(\$000s)

	1999	1998
ASSETS		
Current Assets:		
Cash	\$ 6,420	88,820
Receivables (net of allowances for uncollectibles):		
Accounts	15,103	1,510
Intergovernmental	29,124	18,043
Interfund	469,426	296,916
Total assets	\$ 520,073	405,289
LIABILITIES AND FUND BALANCES		
Current Liabilities:		
Payables:		
Accounts	\$ 84,001	78,351
Deferred revenue	48,541	102,948
Total liabilities	132,542	181,299
Fund Balance:		
Reserved for:		
Encumbrances	333,008	178,622
Capital project expenditures	54,523	43,160
Unreserved	-	2,208
Total fund balances	387,531	223,990
Total liabilities and fund balances	\$ 520,073	405,289

Exhibit C-2

CAPITAL PROJECTS FUND
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES

Years Ended September 30, 1999 and 1998
(\$000s)

	1999	1998
Revenues:		
Interest	\$ 2,336	2,238
Intergovernmental	164,927	110,891
Local	46,713	773
Total revenues	<u>213,976</u>	<u>113,902</u>
Expenditures:		
Capital outlay:		
General fixed assets	356,450	260,837
Component unit fixed assets	254	3,696
Other	371	-
Total expenditures	<u>357,075</u>	<u>264,533</u>
DEFICIENCY OF REVENUES UNDER EXPENDITURES	<u>(143,099)</u>	<u>(150,631)</u>
Other Financing Sources:		
General obligation bond proceeds	236,876	206,135
Capital lease proceeds	13,839	-
Interfund transfers in - General Fund	44,214	29,257
Sale of fixed assets	11,711	-
Total other financing sources (uses)	<u>306,640</u>	<u>235,392</u>
EXCESS OF REVENUES AND OTHER FINANCIAL SOURCES OVER EXPENDITURES	163,541	84,761
Fund Balances at October 1	<u>223,990</u>	<u>139,229</u>
Fund Balances at September 30	\$ <u>387,531</u>	<u>223,990</u>

Exhibit C-3

CAPITAL PROJECTS FUND
SCHEDULE OF CONSTRUCTION IN PROGRESS

September 30, 1999
(S000s)

Function and Subfunction	Number of Projects	Author- izations	Expenditures			Unexpended Balance
			Prior Years	Current Year	Total	
PRIMARY GOVERNMENT						
Governmental Direction and Support:						
Finance	2	\$ 128,556	28	24,330	24,358	104,198
Procurement	2	15,032	-	13,258	13,258	1,774
Technology	1	34,806	3,788	28,360	32,148	2,658
Administrative	1	6,791	-	3,848	3,848	2,943
Total	6	185,185	3,816	69,796	73,612	111,573
Public Safety and Justice:						
Police	1	17,832	-	5,709	5,709	12,123
Fire	2	8,018	-	1,090	1,090	6,928
Master Lease		11,900	-	1,621	1,621	10,279
Emergency Preparedness	1	1,591	1,494	-	1,494	97
Total	4	39,341	1,494	8,420	9,914	29,427
Public Education System:						
Public School System	2	202,157	-	3,098	3,098	199,059
Human Support Services:						
Mental Health	2	53,841	-	2,712	2,712	51,129
Recreation	3	16,004	241	368	609	15,395
Total	5	69,845	241	3,080	3,321	66,524
Public Works:						
Environmental	3	9,376	5	1,299	1,304	8,072
Total	3	9,376	5	1,299	1,304	8,072
Total general	20	\$ 505,904	5,556	85,693	91,249	414,655
COMPONENT UNITS						
Water and Sewer:						
Water	10	22,188	3,102	14,995	18,097	4,091
Blue Plains	9	400,014	37,846	20,992	58,838	341,176
Sewer	13	50,071	820	5,906	6,726	43,345
Total water and sewer	32	472,273	41,768	41,893	83,661	388,612
Convention Center	1	136,172	27,311	108,861	136,172	-
Total component units	33	\$ 608,445	69,079	150,754	219,833	388,612

ENTERPRISE FUND

Enterprise funds are used to account for activities that are financed and operated in a manner similar to private business enterprises where the costs (including depreciation) of providing goods or services primarily or solely to the public on a continuing basis are or could be financed or recovered primarily through user charges.

The **Lottery and Games Fund** is used to account for revenues from lotteries and daily numbers games operated by the District and from licenses to conduct bingo games and raffles, and related prizes, expenses and capital outlays. Gambling activities are administered by a Lottery and Charitable Games Control Board consisting of five members appointed by the Mayor with the consent of the Council. All moneys made available to the Lottery and Games Fund by the General Fund must be derived from non-federal revenues.

Exhibit D-1

LOTTERY AND GAMES ENTERPRISE FUND

COMPARATIVE BALANCE SHEETS

September 30, 1999 and 1998

(\$000s)

	1999	1998
ASSETS		
Current Assets:		
Cash and investments	\$ 10,637	13,925
Receivables (net of allowances for uncollectibles):		
Accounts	2,958	1,643
Inventories	467	455
Other current assets	23	5
Total current Assets	<u>14,085</u>	<u>16,028</u>
Long Term Assets:		
Other long term assets	<u>80,637</u>	<u>93,103</u>
Fixed Assets:		
Property and equipment	3,154	3,048
Accumulated depreciation	<u>(2,754)</u>	<u>(2,521)</u>
Net fixed assets	<u>400</u>	<u>527</u>
Total assets	\$ <u>95,122</u>	<u>109,658</u>
LIABILITIES AND EQUITY		
Current Liabilities:		
Payables:		
Accounts	\$ 1,939	2,869
Compensation	577	586
Accrued liabilities	8,572	9,775
Deferred revenue	151	131
Other current liabilities	18	42
Total current liabilities	<u>11,257</u>	<u>13,403</u>
Long Term Liabilities:		
Other long term liabilities	<u>80,637</u>	<u>93,103</u>
Total long term liabilities	<u>80,637</u>	<u>93,103</u>
Total liabilities	<u>91,894</u>	<u>106,506</u>
Equity:		
Retained earnings	<u>3,228</u>	<u>3,152</u>
Total equity	<u>3,228</u>	<u>3,152</u>
Total liabilities and equity	\$ <u>95,122</u>	<u>109,658</u>

Exhibit D-2

LOTTERY AND GAMES ENTERPRISE FUND
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES
AND CHANGES IN RETAINED EARNINGS

Years Ended September 30, 1999 and 1998
(\$000s)

	1999	1998
Operating Revenues:		
Charges for services:		
Gross charges:		
Public	\$ 207,091	226,429
Deductions from gross charges:		
Public	(121,628)	(122,660)
Total operating revenues	<u>85,463</u>	<u>103,769</u>
Operating Expenses:		
Personal services	4,829	4,531
Contractual services	16,388	18,100
Supplies	60	76
Occupancy	1,526	2,006
Depreciation	233	321
Miscellaneous	544	1,114
Total operating expenses	<u>23,580</u>	<u>26,148</u>
OPERATING INCOME	<u>61,883</u>	<u>77,621</u>
Nonoperating Revenues:		
Interest revenue	2,256	3,709
Miscellaneous	162	71
Total nonoperating revenues	<u>2,418</u>	<u>3,780</u>
INCOME BEFORE TRANSFERS	64,301	81,401
Interfund Transfers In (Out):		
General Fund	<u>(64,225)</u>	<u>(81,300)</u>
NET INCOME	76	101
Retained Earnings at October 1	<u>3,152</u>	<u>3,051</u>
Retained Earnings at September 30	<u>\$ 3,228</u>	<u>3,152</u>

Exhibit D-3

LOTTERY AND GAMES ENTERPRISE FUND
COMPARATIVE STATEMENTS OF CASH FLOWS
Years Ended September 30, 1999 and 1998
(\$000s)

	1999	1998
Cash receipts from customers	\$ 205,796	227,000
Other cash receipts	162	71
Cash payments to vendors	(19,502)	(26,846)
Cash payments to employees	(4,838)	(4,387)
Other cash payments, including prizes	(122,831)	(119,610)
Net cash provided	<u>58,787</u>	<u>76,228</u>
Capital and Related Financing Activities:		
Acquisitions of fixed assets	(106)	(60)
Net cash provided (used)	<u>(106)</u>	<u>(60)</u>
Noncapital Financing Activities:		
Interfund transfers out	(64,225)	(81,300)
Net cash provided (used)	<u>(64,225)</u>	<u>(81,300)</u>
Investing Activities:		
Receipts of interest and dividends	2,256	3,709
Net cash provided	<u>2,256</u>	<u>3,709</u>
DECREASE IN CASH	(3,288)	(1,423)
Cash and Investments at October 1	13,925	15,348
Cash and Investments at September 30	\$ 10,637	13,925
Reconciliation of Operating Income to		
Net Cash Provided by Operating Activities:		
Operating income	\$ 61,883	77,621
Depreciation	233	321
Miscellaneous nonoperating revenues	162	71
Decrease (increase) in assets:		
Receivables	(1,315)	715
Allowances for uncollectibles	-	(110)
Inventories	(12)	(290)
Other current assets	(18)	161
Increase (decrease) in liabilities:		
Payables	(939)	(4,371)
Accrued liabilities	(1,203)	3,050
Deferred revenue	20	(34)
Other current liabilities	(24)	(906)
Net cash provided	<u>\$ 58,787</u>	<u>76,228</u>

TRUST AND AGENCY FUNDS

Trust funds are used to account for assets held by the District in a trustee capacity. Agency funds are used to account for assets held by the District as an agent for individuals, private organizations, other governments or other funds.

The **Unemployment Compensation Fund** is used to account for the accumulation of resources to be used for benefit payments to unemployed former employees of the District and federal governments and of private employers in the District. Resources are contributed by private employers at rates fixed by law and by the District and federal governments on a reimbursable basis. The fund is administered by the Office of Unemployment Compensation in the Department of Employment Services. The fund does not have a separate governing body. The administrative costs of the office are accounted for in the General Fund.

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 judges, 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 and the Retirement Reform Act. 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 retired judge, and one each active and retired police officers, fire fighters, and teachers. The administrative costs of the board are accounted for in the funds.

The **Agency Funds** are used to account for refundable deposits required of various licensees, monies held in escrow, and other assets held in custody by the District's Financial Responsibility Authority as an agent for individuals, private organizations, other governments, or other funds.

Exhibit E-1

TRUST AND AGENCY FUNDS
COMPARATIVE BALANCE SHEET
September 30, 1999
With Comparative Totals for September 30, 1998
(\$000s)

	Trust		Agency		Totals	
	Expendable Unemploy- ment Com- pensation	Pension	Financial Respon- sibility Authority	District	1999	1998
ASSETS						
Current Assets:						
Cash and investments	\$ 212,818	1,827,302	663,928	40,489	2,744,537	2,085,625
Receivables (net of allowances for uncollectibles):						
Taxes	-	-	-	-	-	11,109
Accounts	13,377	2,825	-	1,335	17,537	6,173
Intergovernmental	170	-	-	-	170	7
Interfund	1,117	1,610	5,446	-	8,173	74,160
Other current assets	-	-	-	17,412	17,412	7,555
Total assets	\$ 227,482	1,831,737	669,374	59,236	2,787,829	2,184,629
LIABILITIES AND FUND BALANCES						
Current Liabilities:						
Payables:						
Accounts	\$ 1,353	115,715	-	46,100	163,168	160,878
Due to primary government	-	-	5,890	-	5,890	5,646
Interfund	1,073	2,947	663,484	-	667,504	387,444
Other current liabilities	4,394	-	-	13,136	17,530	57,363
Total liabilities	6,820	118,662	669,374	59,236	854,092	611,331
Fund Balances:						
Reserved for employee benefits	220,662	1,713,075	-	-	1,933,737	1,573,298
Total liabilities and fund balances	\$ 227,482	1,831,737	669,374	59,236	2,787,829	2,184,629

UNEMPLOYMENT COMPENSATION EXPENDABLE TRUST FUND
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES

Years Ended September 30, 1999 and 1998
(\$000s)

	1999	1998
Revenues:		
Taxes	\$ 90,384	90,617
Benefit contributions:		
Intergovernmental	5,388	6,791
Interfund	6,135	6,390
Miscellaneous:		
Investment income	12,412	10,069
Total revenues	<u>114,319</u>	<u>113,867</u>
Expenditures:		
Current:		
Human support services:		
Benefit payments	77,368	76,995
Total expenditures	<u>77,368</u>	<u>76,995</u>
EXCESS OF REVENUES		
OVER EXPENDITURES	36,951	36,872
Fund Balances at October 1	<u>183,711</u>	<u>146,839</u>
Fund Balances at September 30	\$ <u>220,662</u>	<u>183,711</u>

Exhibit E-3

PENSION TRUST FUNDS
COMBINING STATEMENT OF PLAN NET ASSETS

September 30, 1999
With Comparative Totals for September 30, 1998
(\$000s)

	Fund		Totals	
	Police and Fire	Teachers	1999	1998
ASSETS				
Assets:				
Cash and investments	\$ 1,052,956	774,346	1,827,302	1,482,968
Receivables (net of allowances for uncollectibles):				
Accounts	853	1,972	2,825	2,278
Intergovernmental	-	-	-	-
Interfund	-	1,610	1,610	-
Total assets	\$ 1,053,809	777,928	1,831,737	1,485,246
Liabilities:				
Payables:				
Accounts	\$ 67,005	48,710	115,715	94,045
Interfund	2,697	250	2,947	1,614
Total liabilities	69,702	48,960	118,662	95,659
Net Assets:				
Held in trust for pension benefits	\$ 984,107	728,968	1,713,075	1,389,587

Exhibit E-4

PENSION TRUST FUNDS
COMBINING STATEMENT OF CHANGES IN PLAN NET ASSETS

Years Ended September 30, 1999 and 1998
(\$000s)

	Fund		Totals	
	Police and Fire	Teachers	1999	1998
Additions:				
Benefit contributions:				
Interfund	\$ 35,100	18,600	53,700	57,400
Employees	15,737	21,537	37,274	35,338
Investing:				
Investment income	29,765	26,573	56,338	50,865
Net appreciation in fair value of investments	84,695	105,295	189,990	(23,562)
Less - investment expenses	(6,820)	(4,694)	(11,514)	(7,339)
Total additions	<u>158,477</u>	<u>167,311</u>	<u>325,788</u>	<u>112,702</u>
Deductions:				
Personal services	-	-	-	604
Contractual services	-	-	-	1,070
Supplies	-	-	-	8
Occupancy	-	-	-	269
Benefit payments:				
Benefits	1,600	700	2,300	600
Contribution refunds	-	-	-	554
Miscellaneous	-	-	-	24
Total deductions	<u>1,600</u>	<u>700</u>	<u>2,300</u>	<u>3,129</u>
NET INCREASE	156,877	166,611	323,488	109,573
Net Assets held in trust for pension benefits:				
October 1	<u>827,230</u>	<u>562,357</u>	<u>1,389,587</u>	<u>1,280,014</u>
September 30	<u>\$ 984,107</u>	<u>728,968</u>	<u>1,713,075</u>	<u>1,389,587</u>

Exhibit E-5

FINANCIAL RESPONSIBILITY AUTHORITY AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS

Year Ended September 30, 1999
(\$000s)

	Fund											Total
	General	Management Reform	Police	Short Term Debt Proceeds	Bond Proceeds	Public Schools	Water and Sewer	99 Congressional Infrastructure	District Y2K	University		
Balance October 1, 1998	\$ 59,935	8,129	5,568	11,698	262,413	38,783	24	-	-	5,622	-	392,172
Additions:												
Federal appropriation	173,796	26,686	-	-	-	-	-	-	20,000	-	-	220,482
Federal contribution	-	-	-	-	-	-	-	50,000	-	-	-	50,000
CMB supplemental contribution	-	-	-	-	-	-	-	-	61,800	-	-	61,800
Short term debt	-	-	-	230,968	-	-	-	-	-	-	-	230,968
Long term debt	-	-	-	-	243,322	-	-	-	-	-	-	243,322
Interfund receivable receipt	-	-	-	-	32,664	1,972	-	-	-	-	-	34,636
Interfund receivable	5,446	-	-	-	-	-	-	-	-	-	-	5,446
Interfund receipt	1,266	-	-	-	-	-	-	-	-	-	-	1,266
Interfund transfers	1,142	-	-	-	-	201	-	-	-	-	-	1,343
Interest income	6,634	289	173	715	8,118	1,468	-	662	881	256	-	19,196
School sale proceeds	-	-	-	-	-	3,444	-	-	-	-	-	3,444
Total additions	188,284	26,975	173	231,683	284,104	7,085	-	50,662	82,681	256	-	871,903
Deductions:												
Interfund receivable	6,109	-	-	-	-	1,972	-	-	-	-	-	8,081
Radio station sales proceeds	-	-	-	-	-	212	-	-	-	13	-	13
Interfund receivable payment-school sale	1,972	-	-	-	-	-	-	-	-	-	-	2,184
Interfund receivable payment-advance	32,664	-	-	-	32,664	-	-	-	-	-	-	65,328
Principal	121,265	9,686	2,333	239,577	125,247	12,216	-	-	-	-	-	510,324
Interest	6,214	-	855	561	879	240	24	-	-	-	-	8,773
Total deductions	168,224	9,686	3,188	240,138	158,790	14,640	24	-	-	13	-	594,703
Balance September 30, 1999	\$ 79,995	25,418	2,553	3,243	387,727	31,228	-	50,662	82,681	5,865	-	669,372

Exhibit E-6

DISTRICT AGENCY FUNDS
COMBINING STATEMENT CHANGES IN ASSETS AND LIABILITIES
Year Ended September 30, 1999
(\$000s)

	Balance October 1, 1998	Additions	Deductions	Balance September 30, 1999
ASSETS				
Current Assets:				
Cash and investments	\$ 108,924	406,673	475,108	40,489
Accounts receivable	1,835	-	500	1,335
Other current assets	7,555	510,842	500,985	17,412
Total assets	\$ 118,314	917,515	976,593	59,236
LIABILITIES				
Current Liabilities:				
Accounts payable	\$ 65,605	3,579	23,084	46,100
Other current liabilities	52,709	520,913	560,486	13,136
Total liabilities	\$ 118,314	524,492	583,570	59,236

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DISCRETELY PRESENTED COMPONENT UNITS

Component units are legally separate organizations for which the elected officials of the District are financially accountable. Accountability exists because the governing bodies of all the component units are appointed by the Mayor with the consent of the Council. In addition, the District has an obligation to provide financial support to the Convention Center and Sports Commission, and certain tax revenues are dedicated to each of these organizations. All the component units use proprietary fund type accounting. The financial data of the component units are reported separately from the financial data of the primary government.

The **Public Benefit Corporation** is used to account for the costs of providing comprehensive community-centered health care for the benefit of the residents of the District of Columbia. The Corporation assumed the health care functions previously provided by the D.C. General Hospital and the community clinics of the Commission of Public Health of the Department of Human Services. The Corporation is governed by a Board of Directors consisting of twelve members; six members appointed by the Mayor, five members appointed by the Council, and the Chief Financial Officer of the District.

The **Water and Sewer Unit** is used to account for the provision of water and sewer services to residents of the District, suburban Maryland, and northern Virginia. All activities necessary to provide such services are accounted for in this unit, including administration, operations, maintenance, debt service, billing and collecting. Depreciation on fixed assets acquired through capital grants is closed to Contributed Capital. Eleven directors govern the fund, six appointed by the Mayor with the consent of the council and five appointed by the Mayor upon recommendation from the other participating jurisdictions.

The **Convention Center Unit** is used to account for maintaining and operating the Washington Convention Center for local public shows and exhibitions, civic and community events and gatherings, athletic and cultural events, entertainment, and other activities. The Convention Center is governed by nine directors consisting of the Chief Financial Officer of the District, the Director of the Office of Tourism and Promotions, and seven directors appointed by the Mayor with the consent of the Council.

The **Sports Commission Unit** is used to account for maintaining and operating the National Guard Armory for major athletic events, conventions, concerts, and other activities; and for maintaining and operating the Robert F. Kennedy Memorial Stadium for athletic and other events. The Sport Commission promotes the District as a sporting event site; coordinates development and construction of sporting facilities and related infrastructure; manages District-owned facilities; and may own and operate a professional sports franchise. The eleven directors who govern the Sports Commission consist of the Chief Financial Officer of the District, the Director of the Department of Recreation and Parks, a District government official appointed by the Mayor, and eight directors appointed by the Mayor with the consent of the Council.

The **Housing Finance Unit** is used to account for cash received from public and private sources that is used to alleviate the shortage of adequate housing. Mortgage lenders work with the fund to make mortgage, construction, and rehabilitation loans for single and multi-family units, both rented and owned. The increase in the supply of residential mortgages and construction loans and the lowering of the cost of money available for these loans expands available housing opportunities, achieves neighborhood and fiscal stability, and affects residential economic diversity. The fund is administered by Housing Finance Agency Board of Directors, which is comprised of five members who are appointed by the Mayor with the consent of the Council.

The **University** unit is used to account for resources received and used by the University of the District of Columbia, which is a land-grant institution offering higher education to the public. The University is governed by a Board of Trustees. Eleven members of the board are appointed by the Mayor with the consent of the Council, one member is a full-time student, and three members are appointed by the alumni associations. Depreciation on fixed assets is closed to Contributed Capital.

Exhibit F-1

COMPONENT UNITS
COMBINING BALANCE SHEET

September 30, 1999
With Comparative Totals for September 30, 1998
(\$000s)

	Public	Water and Sewer	Convention Center	Sports Commission	Housing Finance	Univer- sity	Totals	
	Benefit Corporation						1999	1998
ASSETS								
Current Assets:								
Cash and investments	\$ -	147,656	605,333	19,826	379,717	25,286	1,177,818	1,093,233
Receivables (net of allowances for uncollectibles):								
Accounts	41,703	68,022	2,521	676	9,966	17,416	140,304	162,366
Intergovernmental	-	25,386	-	-	-	3,717	29,103	18,496
Due from primary government	-	38,590	4,794	-	-	5,866	49,250	55,408
Inventories	1,173	11,079	-	-	-	-	12,252	14,818
Other current assets	2,302	19,616	2,700	35	6,986	1,638	33,277	78,151
Total current Assets	45,178	310,349	615,348	20,537	396,669	53,923	1,442,004	1,422,472
Long Term Assets:								
Loans receivable	-	-	-	-	208,495	-	208,495	222,800
Intergovernmental receivables	-	36,674	-	-	-	-	36,674	21,177
Deferred charges	-	23,944	17,089	-	7,942	-	48,975	47,762
Total long term assets	-	60,618	17,089	-	216,437	-	294,144	291,739
Fixed Assets:								
Property and equipment	141,952	1,686,465	264,139	32,505	4,096	159,482	2,288,639	2,115,236
Less-accumulated depreciation	(102,688)	(506,647)	(38,067)	(25,174)	(1,093)	(87,443)	(761,112)	(729,429)
Net fixed assets	39,264	1,179,818	226,072	7,331	3,003	72,039	1,527,527	1,385,807
Total assets	\$ 84,442	1,550,785	858,509	27,868	616,109	125,962	3,263,675	3,100,018
LIABILITIES AND EQUITY								
Current Liabilities:								
Payables:								
Accounts	\$ 13,032	33,843	13,449	519	2,489	5,944	69,276	43,446
Compensation	12,725	7,587	1,536	379	-	5,376	27,603	29,848
Due to primary government	42,059	-	-	2,177	-	-	44,236	44,082
Accrued liabilities	-	26,185	-	-	9,482	17,436	53,103	57,250
Deferred revenue	-	43,804	3,052	-	17,370	6,614	70,840	61,457
Current maturities	-	8,595	-	-	55,711	-	64,306	14,052
Other current liabilities	-	-	16,496	200	-	520	17,216	2,754
Total current liabilities	67,816	120,014	34,533	3,275	85,052	35,890	346,580	252,889
Long Term Liabilities:								
Long term debt:								
Intergovernmental notes payable	-	15,242	-	-	-	-	15,242	9,643
General obligation bonds payable	-	100,361	-	-	499,107	-	599,468	655,873
Loans payable	-	291,687	524,460	-	-	-	816,147	825,113
Other long term liabilities:								
Capital leases payable	-	-	-	-	2,325	-	2,325	2,400
Deferred revenue	-	344,735	-	-	-	-	344,735	328,794
Total long term liabilities	-	752,025	524,460	-	501,432	-	1,777,917	1,821,823
Total liabilities	67,816	872,039	558,993	3,275	586,484	35,890	2,124,497	2,074,712
Equity:								
Contributed capital	119,816	397,753	95,361	15,715	-	71,611	700,256	704,825
Retained earnings (deficit)	(103,190)	280,993	204,155	8,878	29,625	18,461	438,922	320,481
Total equity	16,626	678,746	299,516	24,593	29,625	90,072	1,139,178	1,025,306
Total liabilities and equity	\$ 84,442	1,550,785	858,509	27,868	616,109	125,962	3,263,675	3,100,018

Exhibit F-2

COMPONENT UNITS
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN RETAINED EARNINGS

Year Ended September 30, 1999
 With Comparative Totals for Year Ended September 30, 1998
 (\$000s)

	Public Benefit Corporation	Water and Sewer	Convention Center	Sports Commission	Housing Finance	Univer- sity	Totals	
							1999	1998
Operating Revenues:								
Charges for services:								
Public	\$ 118,281	198,885	12,170	6,072	-	12,464	347,872	322,575
Intergovernmental	12,344	26,859	-	-	-	-	39,203	71,457
Primary government	3,659	16,888	-	-	-	6,162	26,709	23,448
Miscellaneous:								
Interest on loans	-	-	-	-	11,569	-	11,569	29,611
Total operating revenues	<u>134,284</u>	<u>242,632</u>	<u>12,170</u>	<u>6,072</u>	<u>11,569</u>	<u>18,626</u>	<u>425,353</u>	<u>447,091</u>
Operating Expenses:								
Personal services	109,734	60,664	9,451	2,867	1,901	46,420	231,037	214,195
Contractual services	24,729	56,017	2,727	1,248	-	10,802	95,523	85,684
Supplies	13,211	11,431	379	38	-	922	25,981	31,883
Occupancy	6,129	21,225	1,618	627	-	2,589	32,188	35,674
Depreciation	5,476	28,227	1,887	947	128	4,395	41,060	41,952
Miscellaneous	-	18,922	579	735	26,325	20,511	67,072	78,346
Total operating expenses	<u>159,279</u>	<u>196,486</u>	<u>16,641</u>	<u>6,462</u>	<u>28,354</u>	<u>85,639</u>	<u>492,861</u>	<u>487,734</u>
OPERATING INCOME (LOSS)	(24,995)	46,146	(4,471)	(390)	(16,785)	(67,013)	(67,508)	(40,643)
Nonoperating Revenues (Expenses):								
Intergovernmental	-	-	(5,450)	-	27,513	8,994	31,057	33,733
Interest revenue	-	13,676	30,715	-	15,232	-	59,623	44,273
Interest expense	-	(18,767)	-	-	(34,828)	(101)	(53,696)	(49,682)
Fiscal charges	-	-	-	-	-	-	-	(2,391)
Miscellaneous	-	(11,812)	-	-	-	4,012	(7,800)	9,084
Total nonoperating revenues	<u>-</u>	<u>(16,903)</u>	<u>25,265</u>	<u>-</u>	<u>7,917</u>	<u>12,905</u>	<u>29,184</u>	<u>35,017</u>
INCOME (LOSS) BEFORE TRANSFERS	(24,995)	29,243	20,794	(390)	(8,868)	(54,108)	(38,324)	(5,626)
Transfers from primary government	46,842	-	51,145	-	-	50,148	148,135	131,377
NET INCOME (LOSS)	<u>21,847</u>	<u>29,243</u>	<u>71,939</u>	<u>(390)</u>	<u>(8,868)</u>	<u>(3,960)</u>	<u>109,811</u>	<u>125,751</u>
Depreciation closed to Contributed Capital	-	4,235	-	-	-	4,395	8,630	10,058
INCREASE (DECREASE) IN RETAINED EARNINGS	<u>21,847</u>	<u>33,478</u>	<u>71,939</u>	<u>(390)</u>	<u>(8,868)</u>	<u>435</u>	<u>118,441</u>	<u>135,809</u>
Retained Earnings (Deficit) at October 1	<u>(125,037)</u>	<u>247,515</u>	<u>132,216</u>	<u>9,268</u>	<u>38,493</u>	<u>18,026</u>	<u>320,481</u>	<u>184,672</u>
Retained Earnings (Deficit) at September 30	<u>\$ (103,190)</u>	<u>280,993</u>	<u>204,155</u>	<u>8,878</u>	<u>29,625</u>	<u>18,461</u>	<u>438,922</u>	<u>320,481</u>

SUPPORTING SCHEDULES

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

Supporting budgetary schedules are presented to demonstrate budgetary compliance with the legally adopted operating budget that includes the General Fund, Enterprise fund, component units, and the administrative costs of the Pension Trust.

Supporting schedules of financial operation and activity, which exclude pension trust funds, are aggregated using the flow of financial resources measurement focus and the accrual basis of accounting. With this measurement focus, all capital asset and debt transactions are presented in the schedules and depreciation of fixed assets is not reported as an expense. General Fund and special revenue fund purchases of equipment are included in functional expenditures. Under the accrual basis of accounting, revenues are presented when earned and expenditures, except accreted interest, are presented when the related liabilities are incurred. The results of operations are reclassified in conformity the GAAP in order to provide a reconciliation with the general purpose financial statements.

A supporting schedule presents the comparative cash flows of the general fund, reconciled to the operating excess (deficiency).

Exhibit G-1

FINANCIAL REPORTING ENTITY
COMBINED SCHEDULE OF BUDGETARY BASIS EXPENDITURES
(Includes PL 105-277 Productivity Savings)
Year Ended September 30, 1999
(\$000s)

	Budget		Actual	Variance
	Original	Revised		
Government Direction and Support:				
City Council	\$ 9,388	9,388	8,735	653
DC Auditor	1,048	1,048	843	205
Advisory Neighborhood Commissions	-	573	269	304
Mayor	2,256	3,661	3,634	27
Executive Secretary	2,146	2,562	2,560	2
Inspector General	7,430	7,731	7,578	153
Communications	350	461	401	60
Intergovernmental Relations	1,271	1,339	1,271	68
City Administrator	926	6,170	5,488	682
Personnel	8,963	9,290	8,539	751
Finance and Resource Management	-	990	772	218
Property Management	9,445	10,437	8,611	1,826
Contracts and Procurement	17,080	16,001	13,870	2,131
Contract Appeals	603	623	592	31
Chief Financial Officer	82,294	82,060	76,043	6,017
Chief Technology Officer	14,924	114,926	125,408	(10,482)
Elections and Ethics	2,954	2,954	2,799	155
Campaign Finance	920	920	885	35
Public Employee Relations	559	559	515	44
Employee Appeals	1,213	1,213	1,159	54
Council of Governments	374	374	374	-
Total government direction and support	164,144	273,280	270,346	2,934
Economic Development and Regulation:				
Business Services and Economic Development	18,640	20,166	12,729	7,437
Housing and Community Development	55,509	53,803	50,993	2,810
Zoning	956	1,609	1,448	161
Housing Authority Payment	2,080	2,080	2,041	39
Employment Services	56,804	59,342	52,676	6,666
Appeals and Review	203	203	231	(28)
Real Property Assessment and Appeals	293	293	220	73
Consumer and Regulatory Affairs	24,554	29,054	26,882	2,172
Total economic development and regulation	159,039	166,550	147,220	19,330
Public Safety and Justice:				
Police	296,854	288,119	283,131	4,988
Fire and Emergency Medical Services	104,806	106,168	102,891	3,277
Police and Firefighter Retirement Contribution	35,100	35,100	35,100	-
Corporation Counsel	39,835	36,939	32,785	4,154
Payment of Settlements and Judgments	19,700	19,700	19,658	42
Corrections	254,857	245,134	240,679	4,455
National Guard	1,783	1,783	1,700	83
Emergency Preparedness	2,627	3,015	2,473	542
Judicial Disabilities and Tenure	138	138	133	5
Judicial Nomination	86	86	71	15
Total public safety and justice	755,786	736,182	718,621	17,561
Public Education System:				
Public Schools	644,805	681,517	666,008	15,509
Public Charter Schools	27,857	27,857	25,239	2,618
Teachers' Retirement Contribution	18,600	18,600	18,600	-
University	58,009	66,987	65,653	1,334
Public Library	23,419	24,139	23,347	792
Arts and Humanities	2,187	2,351	2,217	134
Total public education system	774,877	821,451	801,064	20,387

Exhibit G-1

FINANCIAL REPORTING ENTITY
COMBINED SCHEDULE OF BUDGETARY BASIS EXPENDITURES
(Includes PL 105-277 Productivity Savings)
Year Ended September 30, 1999
(\$000s)

	Budget		Actual	Variance
	Original	Revised		
Human Support Services:				
Human Development	\$ 391,416	338,512	335,400	3,112
Health	996,080	984,517	974,491	10,026
Recreation and Parks	24,119	24,468	23,141	1,327
Aging	17,616	19,039	17,276	1,763
Public Benefit Corporation Payment	46,835	46,835	46,835	-
Unemployment Compensation Contribution	10,678	6,183	5,454	729
Employee Disability Compensation	21,089	25,584	25,291	293
Human Rights and Minority Business Opportunity	1,044	1,044	784	260
Latino Affairs	655	655	585	70
Energy	5,219	7,664	5,482	2,182
Total human support services	1,514,751	1,454,501	1,434,739	19,762
Public Works:				
Public Works	118,281	125,444	116,933	8,511
Taxicab Commission	716	731	691	40
Department of Motor Vehicles	12,065	17,306	12,725	4,581
Washington Metropolitan Area Transit Commission	81	81	81	-
Washington Metropolitan Area Transit Authority	132,319	132,319	131,604	715
School Transit Subsidy	3,450	3,450	2,785	665
Total public works	266,912	279,331	264,819	14,512
Receiverships:				
Medical Receiver	13,300	13,300	12,606	694
Child and Family Services	107,131	128,683	146,233	(17,550)
Commission on Mental Health Services	198,548	198,648	196,543	2,105
Total receiverships	318,979	340,631	355,382	(14,751)
Other:				
Washington Convention Center Payment	5,400	5,400	-	5,400
Refunded bonds, interest and fiscal charges	-	-	707,530	(707,530)
Repayment of Bonds and Interest	382,170	371,667	363,194	8,473
Repayment of General Fund Deficit Bonds	38,453	38,453	38,453	-
Interest on Short Term Borrowing	11,000	6,500	6,109	391
Certificates of Participation	7,926	7,929	7,929	-
Human Resource Development	6,674	7,140	5,951	1,189
Financial Responsibility Authority	7,840	5,096	5,096	-
Water and Sewer Authority	239,493	273,314	181,768	91,546
Washington Aqueduct	33,821	-	-	-
Lottery and Games	225,200	225,200	209,525	15,675
Cable Television	2,108	2,108	1,801	307
Public Service Commission	5,026	5,364	4,964	400
People's Counsel	2,501	2,501	2,354	147
Insurance and Securities	7,001	7,001	4,972	2,029
Banking and Financial Institutions	640	664	644	20
Sports Commission	8,751	8,777	2,852	5,925
Public Benefit Corporation Operations	66,764	66,764	103,224	(36,460)
Retirement Board Administration	18,202	18,202	14,157	4,045
Correctional Industries	3,332	3,332	664	2,668
Washington Convention Center Operations	48,139	48,139	127,001	(78,862)
Total other	1,120,441	1,103,551	1,788,188	(684,637)
PL 105-277 Productivity Savings	(10,000)	(10,000)	-	(10,000)
Total budget	\$ 5,064,929	5,165,477	5,780,379	(614,902)

Exhibit G-2

FINANCIAL REPORTING ENTITY
 COMBINED SCHEDULE OF BUDGETARY BASIS OPERATIONS BY SOURCE OF FUNDS
 Year Ended September 30, 1999
 (\$000s)

	Local Source				Federal Grants			
	Original Budget	Revised Budget	Actual	Variance	Original Budget	Revised Budget	Actual	Variance
General Fund:								
Revenues	\$ 2,907,422	3,140,021	3,106,746	33,275	1,226,026	1,296,005	1,252,822	43,183
Expenditures and PL 105-277 Productivity Savings	2,863,265	2,886,620	2,876,851	9,769	1,226,026	1,296,005	1,255,218	40,787
Excess (Deficiency)	44,157	253,401	229,895	23,506	-	-	(2,396)	2,396
Water and Sewer Utility:								
Water and Sewer Authority:								
Revenues	-	-	-	-	-	-	-	-
Expenditures	-	-	-	-	-	-	-	-
Excess (Deficiency)	-	-	-	-	-	-	-	-
Washington Aqueduct:								
Revenues	-	-	-	-	-	-	-	-
Expenditures	-	-	-	-	-	-	-	-
Excess (Deficiency)	-	-	-	-	-	-	-	-
Total Water and Sewer Utility:								
Revenues	-	-	-	-	-	-	-	-
Expenditures	-	-	-	-	-	-	-	-
Excess (Deficiency)	-	-	-	-	-	-	-	-
Lottery and Games:								
Revenues	-	-	-	-	-	-	-	-
Expenditures	-	-	-	-	-	-	-	-
Excess (Deficiency)	-	-	-	-	-	-	-	-
Cable Television:								
Revenues	2,108	2,108	1,801	307	-	-	-	-
Expenditures	2,108	2,108	1,801	307	-	-	-	-
Excess (Deficiency)	-	-	-	-	-	-	-	-
Sports Commission:								
Revenues	-	-	-	-	-	-	-	-
Expenditures	-	-	-	-	-	-	-	-
Excess (Deficiency)	-	-	-	-	-	-	-	-
Public Benefit Corp. Operations:								
Revenues	-	-	-	-	-	-	-	-
Expenditures	-	-	-	-	-	-	-	-
Excess (Deficiency)	-	-	-	-	-	-	-	-
Retirement Board Administration:								
Revenues	-	-	-	-	-	-	-	-
Expenditures	-	-	-	-	-	-	-	-
Excess (Deficiency)	-	-	-	-	-	-	-	-
Correctional Industries:								
Revenues	-	-	-	-	-	-	-	-
Expenditures	-	-	-	-	-	-	-	-
Excess (Deficiency)	-	-	-	-	-	-	-	-
Public Service Commission:								
Revenues	-	-	-	-	252	125	75	50
Expenditures	-	-	-	-	252	125	75	50
Excess (Deficiency)	-	-	-	-	-	-	-	-
People's Counsel:								
Revenues	-	-	-	-	-	-	-	-
Expenditures	-	-	-	-	-	-	-	-
Excess (Deficiency)	-	-	-	-	-	-	-	-
Insurance and Securities:								
Revenues	-	-	-	-	-	-	-	-
Expenditures	-	-	-	-	-	-	-	-
Excess (Deficiency)	-	-	-	-	-	-	-	-
Banking and Financial Institutions:								
Revenues	390	390	384	6	-	-	-	-
Expenditures	390	390	384	6	-	-	-	-
Excess (Deficiency)	-	-	-	-	-	-	-	-
Washington Convention Center Operations:								
Revenues	-	-	-	-	-	-	-	-
Expenditures	-	-	-	-	-	-	-	-
Excess (Deficiency)	-	-	-	-	-	-	-	-
Total:								
Revenues	2,909,920	3,142,519	3,108,931	33,588	1,226,278	1,296,130	1,252,897	43,233
Expenditures and PL 105-100 deficit reduction	2,865,763	2,889,118	2,879,036	10,082	1,226,278	1,296,130	1,255,293	40,837
Excess (Deficiency)	\$ 44,157	253,401	229,895	23,506	-	-	(2,396)	2,396

	Private and Other				Total			
	Original Budget	Revised Budget	Actual	Variance	Original Budget	Revised Budget	Actual	Variance
General Fund:								
Revenues	\$ 314,660	321,486	991,344	(669,858)	4,448,108	4,757,512	5,350,912	(593,400)
Expenditures and PL 105-100 deficit reduction	314,660	321,486	994,384	(672,898)	4,403,951	4,504,111	5,126,453	(622,342)
Excess (Deficiency)	-	-	(3,040)	3,040	44,157	253,401	224,459	28,942
Water and Sewer Utility:								
Water and Sewer Authority:								
Revenues	239,493	273,314	181,768	91,546	239,493	273,314	181,768	91,546
Expenditures	239,493	273,314	181,768	91,546	239,493	273,314	181,768	91,546
Excess (Deficiency)	-	-	-	-	-	-	-	-
Washington Aqueduct:								
Revenues	33,821	-	-	-	33,821	-	-	-
Expenditures	33,821	-	-	-	33,821	-	-	-
Excess (Deficiency)	-	-	-	-	-	-	-	-
Total Water and Sewer Utility:								
Revenues	273,314	273,314	181,768	91,546	273,314	273,314	181,768	91,546
Expenditures	273,314	273,314	181,768	91,546	273,314	273,314	181,768	91,546
Excess (Deficiency)	-	-	-	-	-	-	-	-
Lottery and Games:								
Revenues	225,200	225,200	209,525	15,675	225,200	225,200	209,525	15,675
Expenditures	225,200	225,200	209,525	15,675	225,200	225,200	209,525	15,675
Excess (Deficiency)	-	-	-	-	-	-	-	-
Cable Television:								
Revenues	-	-	-	-	2,108	2,108	1,801	307
Expenditures	-	-	-	-	2,108	2,108	1,801	307
Excess (Deficiency)	-	-	-	-	-	-	-	-
Sports Commission:								
Revenues	8,751	8,777	2,852	5,925	8,751	8,777	2,852	5,925
Expenditures	8,751	8,777	2,852	5,925	8,751	8,777	2,852	5,925
Excess (Deficiency)	-	-	-	-	-	-	-	-
Public Benefit Corp. Operations:								
Revenues	66,764	66,764	103,224	(36,460)	66,764	66,764	103,224	(36,460)
Expenditures	66,764	66,764	103,224	(36,460)	66,764	66,764	103,224	(36,460)
Excess (Deficiency)	-	-	-	-	-	-	-	-
Retirement Board Administration:								
Revenues	18,202	18,202	14,157	4,045	18,202	18,202	14,157	4,045
Expenditures	18,202	18,202	14,157	4,045	18,202	18,202	14,157	4,045
Excess (Deficiency)	-	-	-	-	-	-	-	-
Correctional Industries:								
Revenues	3,332	3,332	664	2,668	3,332	3,332	664	2,668
Expenditures	3,332	3,332	664	2,668	3,332	3,332	664	2,668
Excess (Deficiency)	-	-	-	-	-	-	-	-
Public Service Commission:								
Revenues	4,774	5,239	4,889	350	5,026	5,364	4,964	400
Expenditures	4,774	5,239	4,889	350	5,026	5,364	4,964	400
Excess (Deficiency)	-	-	-	-	-	-	-	-
People's Counsel:								
Revenues	2,501	2,501	2,354	147	2,501	2,501	2,354	147
Expenditures	2,501	2,501	2,354	147	2,501	2,501	2,354	147
Excess (Deficiency)	-	-	-	-	-	-	-	-
Insurance and Securities:								
Revenues	7,001	7,001	4,972	2,029	7,001	7,001	4,972	2,029
Expenditures	7,001	7,001	4,972	2,029	7,001	7,001	4,972	2,029
Excess (Deficiency)	-	-	-	-	-	-	-	-
Banking and Financial Institutions:								
Revenues	250	274	260	14	640	664	644	20
Expenditures	250	274	260	14	640	664	644	20
Excess (Deficiency)	-	-	-	-	-	-	-	-
Washington Convention Center Operations:								
Revenues	48,139	48,139	127,001	(78,862)	48,139	48,139	127,001	(78,862)
Expenditures	48,139	48,139	127,001	(78,862)	48,139	48,139	127,001	(78,862)
Excess (Deficiency)	-	-	-	-	-	-	-	-
Total:								
Revenues	972,888	980,229	1,643,010	(662,781)	5,109,086	5,418,878	6,004,838	(585,960)
Expenditures and PL 105-100 deficit reduction	972,888	980,229	1,646,090	(665,821)	5,064,929	5,165,477	5,780,379	(614,902)
Excess (Deficiency)	\$ -	-	(3,040)	3,040	44,157	253,401	224,459	28,942

Exhibit G-3

FINANCIAL REPORTING ENTITY
COMBINED SCHEDULE OF BUDGET REVISIONS
Year Ended September 30, 1999
(\$000s)

	Local Source					Federal Grants			
	Original Budget	Initial Allocation	Reprogramming	Other Allocations	Revised Budget	Original Budget	Initial Allocation	Revenue Change	Revised Budget
Revenues and Sources:									
Taxes:									
Property taxes	\$ 599,500	-	-	(800)	598,700	-	-	-	-
Sales and use taxes	565,000	-	-	84,700	649,700	-	-	-	-
Income taxes	835,300	-	-	84,600	919,900	-	-	-	-
Other taxes	602,000	-	-	54,400	656,400	-	-	-	-
Total taxes	2,601,800	-	-	222,900	2,824,700	-	-	-	-
Licenses and permits	46,076	-	-	1,727	47,803	-	-	-	-
Fines and forfeits	69,450	-	-	(12,679)	56,771	-	-	-	-
Charges for services	38,745	-	-	(4,882)	33,863	-	-	-	-
Miscellaneous	64,849	-	-	21,958	86,807	-	-	-	-
Intergovernmental	-	3,575	-	-	3,575	1,226,278	-	69,852	1,296,130
Transfers	69,000	-	-	-	69,000	-	-	-	-
Revenue initiatives	20,000	-	-	-	20,000	-	-	-	-
Total revenues and sources	2,909,920	3,575	-	229,024	3,142,519	1,226,278	-	69,852	1,296,130
Expenditures and Uses:									
Governmental direction and support	136,485	1,435	2,744	3,301	143,965	13,955	-	92,968	106,923
Economic development and regulation	45,162	-	-	(156)	45,006	83,365	-	5,105	88,470
Public safety and justice	530,945	3,540	5,000	-	539,485	30,327	-	(12,708)	17,619
Public education system	640,135	11,360	10,000	-	661,495	111,790	-	22,129	133,919
Human support services	614,679	198	-	-	614,877	886,682	-	(58,416)	828,266
Public works	257,242	-	-	(889)	256,353	3,216	-	3,422	6,638
Receiverships	189,154	4,100	-	-	193,254	96,691	-	17,479	114,170
Washington Convention Center payment	5,400	-	-	-	5,400	-	-	-	-
Repayment of bonds and interest	382,170	-	(10,503)	-	371,667	-	-	-	-
Repayment of General Fund deficit bonds	38,453	-	-	-	38,453	-	-	-	-
Interest on short term borrowing	11,000	-	(4,500)	-	6,500	-	-	-	-
Certificates of participation	7,926	-	3	-	7,929	-	-	-	-
Human resource development	6,674	930	-	(464)	7,140	-	-	-	-
Water and Sewer Authority	-	-	-	-	-	-	-	-	-
Washington Aqueduct	-	-	-	-	-	-	-	-	-
Lottery and Games	-	-	-	-	-	-	-	-	-
Cable Television	2,108	-	-	-	2,108	-	-	-	-
Sports Commission	-	-	-	-	-	-	-	-	-
Public Benefit Corporation operations	-	-	-	-	-	-	-	-	-
Retirement Board administration	-	-	-	-	-	-	-	-	-
Correctional Industries	-	-	-	-	-	-	-	-	-
Washington Convention Center operations	-	-	-	-	-	-	-	-	-
Public Service Commission	-	-	-	-	-	252	-	(127)	125
People's Counsel	-	-	-	-	-	-	-	-	-
Insurance and Securities	-	-	-	-	-	-	-	-	-
Banking and Financial Institutions	390	-	-	-	390	-	-	-	-
Financial Responsibility Authority	7,840	-	(2,744)	-	5,096	-	-	-	-
Total expenditures and uses	2,875,763	21,563	-	1,792	2,899,118	1,226,278	-	69,852	1,296,130
Subtotal	34,157	(17,988)	-	227,232	243,401	-	-	-	-
PL 105-277 Productivity Savings	10,000	-	-	-	10,000	-	-	-	-
Excess (Deficiency) of Revenues and Sources Over (Under) Expenditures and Uses	\$ 44,157	(17,988)	-	227,232	253,401	-	-	-	-

	Private and Other				Total					
	Original Budget	Initial Allocation	Revenue Change	Revised Budget	Original Budget	Initial Allocation	Reprogramming	Revenue Change	Other Allocations	Revised Budget
Revenues and Sources:										
Taxes:										
Property taxes	\$ -	-	-	-	599,500	-	-	-	(800)	598,700
Sales and use taxes	-	-	-	-	565,000	-	-	-	84,700	649,700
Income taxes	-	-	-	-	835,300	-	-	-	84,600	919,900
Other taxes	-	-	-	-	602,000	-	-	-	54,400	656,400
Total taxes	-	-	-	-	2,601,800	-	-	-	222,900	2,824,700
Licenses and permits	-	-	-	-	46,076	-	-	-	1,727	47,803
Fines and forfeits	-	-	-	-	69,450	-	-	-	(12,679)	56,771
Charges for services	-	-	-	-	38,745	-	-	-	(4,882)	33,863
Miscellaneous	972,888	-	7,341	980,229	1,037,737	-	-	7,341	21,958	1,067,036
Intergovernmental	-	-	-	-	1,226,278	3,575	-	69,852	-	1,299,705
Transfers	-	-	-	-	69,000	-	-	-	-	69,000
Revenue initiatives	-	-	-	-	20,000	-	-	-	-	20,000
Total revenues and sources	972,888	-	7,341	980,229	5,109,086	3,575	-	77,193	229,024	5,418,878
Expenditures and Uses:										
Governmental direction and support	13,704	-	8,688	22,392	164,144	1,435	2,744	101,656	3,301	273,280
Economic development and regulation	30,512	-	2,562	33,074	159,039	-	-	7,667	(156)	166,550
Public safety and justice	194,514	-	(15,436)	179,078	755,786	3,540	5,000	(28,144)	-	736,182
Public education system	22,952	-	3,085	26,037	774,877	11,360	10,000	25,214	-	821,451
Human support services	13,390	-	(2,032)	11,358	1,514,751	198	-	(60,448)	-	1,454,501
Public works	6,454	-	9,886	16,340	266,912	-	-	13,308	(889)	279,331
Receiverships	33,134	-	73	33,207	318,979	4,100	-	17,552	-	340,631
Washington Convention Center payment	-	-	-	-	5,400	-	-	-	-	5,400
Repayment of bonds and interest	-	-	-	-	382,170	-	(10,503)	-	-	371,667
Repayment of General Fund deficit bonds	-	-	-	-	38,453	-	-	-	-	38,453
Interest on short term borrowing	-	-	-	-	11,000	-	(4,500)	-	-	6,500
Certificates of participation	-	-	-	-	7,926	-	3	-	-	7,929
Human resource development	-	-	-	-	6,674	930	-	-	(464)	7,140
Water and Sewer Authority	239,493	-	33,821	273,314	239,493	-	-	33,821	-	273,314
Washington Aqueduct	33,821	-	(33,821)	-	33,821	-	-	(33,821)	-	-
Lottery and Games	225,200	-	-	225,200	225,200	-	-	-	-	225,200
Cable Television	-	-	-	-	2,108	-	-	-	-	2,108
Sports Commission	8,751	-	26	8,777	8,751	-	-	26	-	8,777
Public Benefit Corporation operations	66,764	-	-	66,764	66,764	-	-	-	-	66,764
Retirement Board administration	18,202	-	-	18,202	18,202	-	-	-	-	18,202
Correctional Industries	3,332	-	-	3,332	3,332	-	-	-	-	3,332
Washington Convention Center operations	48,139	-	-	48,139	48,139	-	-	-	-	48,139
Public Service Commission	4,774	-	465	5,239	5,026	-	-	338	-	5,364
People's Counsel	2,501	-	-	2,501	2,501	-	-	-	-	2,501
Insurance and Securities	7,001	-	-	7,001	7,001	-	-	-	-	7,001
Banking and Financial Institutions	250	-	24	274	640	-	-	24	-	664
Financial Responsibility Authority	-	-	-	-	7,840	-	(2,744)	-	-	5,096
Total expenditures and uses	972,888	-	7,341	980,229	5,074,929	21,563	-	77,193	1,792	5,175,477
Subtotal	-	-	-	-	34,157	(17,988)	-	-	227,232	243,401
PL 105-277 Productivity Savings	-	-	-	-	10,000	-	-	-	-	10,000
Excess (Deficiency) of Revenues and Sources Over (Under) Expenditures and Uses	\$ -	-	-	-	44,157	(17,988)	-	-	227,232	253,401

Exhibit G-4

FINANCIAL REPORTING ENTITY
COMBINING SCHEDULE OF FINANCIAL OPERATION
 Year Ended September 30, 1999
 With Comparative Totals for Year Ended September 30, 1998
 (\$000s)

	General	Financial Responsibility Authority	Capital Projects	Lottery and Games	Expendable Trust	Public Benefit Corporation	Water and Sewer	Convention Center	Sports Commission	Housing Finance	University	Totals
	1999	1999	1999	1999	1999	1999	1999	1999	1999	1999	1999	1999
	1998	1998	1998	1998	1998	1998	1998	1998	1998	1998	1998	1998
Revenues:												
Taxes	2,892,562	-	-	-	90,384	-	-	-	-	-	-	2,982,946
Licenses and permits	48,247	-	-	-	-	-	-	-	-	-	-	48,247
Fines and forfeits	47,794	-	-	-	-	-	-	-	-	-	-	47,794
Charges for services	263,565	-	-	85,463	-	134,284	242,632	12,170	6,072	11,569	18,626	774,381
Benefit contributions	-	-	-	-	11,523	-	-	-	-	-	-	11,523
Miscellaneous	171,638	209	-	2,418	12,412	-	13,676	25,265	-	15,232	3,911	244,761
Intergovernmental	1,260,249	-	-	-	-	-	-	-	-	27,513	50,148	1,264,896
Transfers in	64,225	7,012	-	-	-	46,842	-	51,145	-	-	-	219,372
Total revenues	4,748,280	7,221	-	87,881	114,319	181,126	256,308	88,380	6,072	54,314	81,679	5,625,780
Expenditures:												
General direction	329,788	7,221	-	-	-	-	-	-	-	-	-	337,009
Economic development	161,824	-	-	-	-	-	-	-	-	28,226	-	190,050
Public safety and justice	759,326	-	-	-	-	-	-	-	-	-	81,244	759,526
Public education	737,781	-	-	-	-	-	-	-	-	-	-	819,025
Human support services	1,283,979	-	-	23,347	77,368	153,803	168,259	14,754	5,515	-	-	1,558,766
Public works	264,334	-	-	-	-	-	-	-	-	-	-	432,593
Receiverships	397,435	-	-	-	-	-	-	-	-	-	-	397,435
Interest and charges	198,500	-	-	-	-	-	18,767	-	-	34,828	-	252,095
Transfers out	199,354	-	-	64,225	-	-	-	-	-	-	-	263,579
Total expenditures	4,332,521	7,221	-	87,572	77,368	153,803	187,026	14,754	5,515	63,054	81,244	5,010,078
OPERATING EXCESS (DEFICIENCY)	415,759	-	-	309	36,951	27,323	69,282	73,826	557	(8,740)	435	615,702
Capital Sources (Uses):												
Capital acquisitions	-	-	(356,704)	-	-	(67,453)	-	12,307	-	-	(1,048)	(412,898)
Capital contributions	-	-	164,927	-	-	-	-	-	-	-	-	164,927
Interest	-	-	2,336	-	-	-	-	-	-	-	-	2,336
Lease inception and asset sales	-	-	25,550	-	-	-	-	-	-	-	-	25,550
Bond proceeds	708,612	-	236,876	-	-	-	(6,460)	-	-	245,513	-	1,191,001
Debt payments	(935,847)	-	-	-	-	-	(1,812)	-	-	92,147	-	(850,160)
Other	(227,235)	-	90,556	-	-	(67,453)	(18,272)	12,307	-	337,660	(1,048)	78,744
Total capital sources (uses)	188,524	-	163,541	309	36,951	(40,130)	51,010	86,133	557	328,920	(613)	815,202
NET EXCESS (DEFICIENCY)	(102,097)	-	-	(233)	-	61,977	(17,532)	(14,194)	(947)	(337,783)	1,048	(409,766)
Reclassification to GAAP basis												
INCREASE (DECREASE) IN BALANCES	86,427	-	163,541	76	36,951	21,847	33,478	71,939	(390)	(8,868)	435	405,436
Balances at October 1	112,492	970	223,990	3,152	183,711	(125,037)	247,515	132,216	9,268	38,493	18,026	844,796
Balances at September 30	198,919	970	387,531	3,228	220,662	(103,190)	280,993	204,155	8,878	29,625	18,461	1,250,232

FINANCIAL REPORTING ENTITY
COMBINED SCHEDULE OF BUDGETARY BASIS EXPENDITURES
(Excludes PL 105-277 Productivity Savings)

Year Ended September 30, 1999
(\$000s)

	1999				1998		Difference		
	Gross Cost	Related Resources		Net Cost	% of Revenue	Net Cost	% of Revenue	Better or (Worse)	
		District	Federal					Amount	%
General Revenues:									
Sovereign:									
Taxes	\$ -	2,892,562	-	2,892,562	87.2 %	\$ 2,815,900	85.4 %	\$ 76,662	2.7 %
Licenses and permits	-	48,247	-	48,247	1.5	48,123	1.5	124	0.3
Fines and forfeits	-	47,794	-	47,794	1.4	53,177	1.6	(5,383)	(10.1)
Miscellaneous:									
Interest	-	27,795	-	27,795	0.8	32,478	1.0	(4,683)	(14.4)
Other	-	143,843	-	143,843	4.3	148,126	4.5	(4,283)	(2.9)
Intergovernmental:									
Payment in lieu of taxes	-	-	157,968	157,968	4.8	198,000	6.0	(40,032)	(20.2)
Total general revenues	-	3,160,241	157,968	3,318,209	100.0	3,295,804	100.0	22,405	0.7
Cost of Operating:									
Governmental:									
General direction	329,788	16,312	8,436	305,040	9.2	156,570	4.8	148,470	94.8
Economic development	161,824	21,284	77,504	63,036	1.9	66,732	2.0	(3,696)	(5.5)
Public safety and justice	759,526	170,950	15,528	573,048	17.3	531,537	16.1	41,511	7.8
Public education	737,781	1,655	79,920	656,206	19.8	559,394	16.9	96,812	17.3
Human support services	1,283,979	1,810	811,265	470,904	14.1	738,231	22.4	(267,327)	(36.2)
Public works	264,334	21,033	707	242,594	7.2	232,171	7.0	10,423	4.5
Receiverships	397,435	30,521	108,921	257,993	7.8	164,183	5.0	93,810	57.1
Interest and charges	198,500	-	-	198,500	6.0	180,427	5.5	18,073	10.0
Transfers	199,354	64,225	-	135,129	4.1	125,888	3.8	9,241	7.3
Special Revenue:									
General direction	7,221	7,221	-	-	-	-	-	-	-
Enterprise:									
Lottery and games	87,572	87,881	-	(309)	-	(422)	-	113	26.8
Trust:									
Expendable	77,368	114,319	-	(36,951)	(1.1)	(36,872)	(1.1)	(79)	(0.2)
Component Units:									
Public Benefit Corporation	153,803	181,126	-	(27,323)	(0.8)	(25,786)	(0.8)	(1,537)	(6.0)
Water and Sewer	187,026	256,308	-	(69,282)	(2.1)	(79,619)	(2.4)	10,337	13.0
Convention Center	14,754	88,580	-	(73,826)	(2.2)	(43,796)	(1.3)	(30,030)	(68.6)
Sports Commission	5,515	6,072	-	(557)	-	(2,416)	(0.1)	1,859	76.9
Housing Finance	63,054	26,801	27,513	8,740	0.3	(8,084)	(0.2)	16,824	208.1
University	81,244	72,685	8,994	(435)	-	(4,784)	(0.1)	4,349	90.9
Net cost of operating	5,010,078	1,168,783	1,138,788	2,702,507	81.5	2,553,354	77.5	149,153	5.8
CURRENT INCOME	5,010,078	4,329,024	1,296,756	615,702	18.5	742,450	22.5	(126,748)	(17.1)
Cost of Investing (Financing):									
Fixed assets	412,898	106,630	164,927	141,341	4.3	129,002	4.0	12,339	9.6
Long term debt	850,160	1,191,001	-	(340,841)	(10.3)	(166,831)	(5.1)	(174,010)	(104.3)
Net cost of investing	1,263,058	1,297,631	164,927	(199,500)	(6.0)	(37,829)	(1.1)	(161,671)	(427.4)
FINANCIAL FLOW IN	6,273,136	5,626,655	1,461,683	815,202	24.5	780,279	23.6	34,923	4.5
Reclassification to GAAP Basis:									
Employee benefits	(102,097)	-	-	(102,097)	(3.1)	142,224	4.3	(244,321)	(171.8)
Depreciation	(32,663)	-	-	(32,663)	(1.0)	(32,215)	(1.0)	(448)	(1.4)
Fixed assets	56,194	-	-	56,194	1.7	(18,214)	(0.6)	74,408	408.5
Long term debt	(85,687)	245,513	-	(331,200)	(10.0)	(169,682)	(5.1)	(161,518)	(95.2)
Total reclassification	(164,253)	245,513	-	(409,766)	(12.3)	(77,887)	(2.4)	(331,879)	(426.1)
INCREASE (DECREASE) IN BALANCES	\$ 6,437,389	5,381,142	1,461,683	405,436	12.2 %	\$ 702,392	21.2 %	\$ (296,956)	(42.3) %

Exhibit G-6

GENERAL FUND
COMPARATIVE STATEMENTS OF CASH FLOWS
Years ended September 30, 1999 and 1998
(\$000s)

	1999	1998
Operating Activities:		
Cash receipts from taxes, licenses and fines	\$ 2,987,010	2,919,095
Cash receipts from payment in lieu of taxes	157,968	198,000
Cash receipts from operating grants	1,159,763	1,003,190
Cash receipts from customers	91,975	139,889
Other cash receipts	144,200	148,483
Cash payments to vendors	(1,317,743)	(1,200,170)
Cash payments to employees	(1,513,118)	(1,430,624)
Cash payments to welfare recipients	(959,932)	(829,410)
Net cash provided	<u>750,123</u>	<u>948,453</u>
Capital and Related Financing Activities:		
Payments of long term debt (1)	(261,534)	(219,435)
Payments of interest and charges (1)	(207,074)	(181,197)
Net cash provided (used)	<u>(468,608)</u>	<u>(400,632)</u>
Noncapital Financing Activities:		
Proceeds of refunding bonds	708,612	476,972
Payments of refunded debt	(658,192)	(431,758)
Payments of refunding charges	(16,121)	(34,765)
Interfund transfers in	64,225	81,300
Interfund transfers out	(51,226)	(103,568)
Transfers to component units	(148,128)	(132,877)
Sale of fixed assets	-	197
Payments of funding interest (1)	(215,552)	(9,477)
Receipts (payments) of interfund loans (1)	36,654	6,774
Receipts (payments) of intergovernmental loans (1)	-	(223,100)
Receipts (payments) of other loans (1)	-	(61,620)
Payments of loan interest (1)	(3,662)	(775)
Net cash provided (used)	<u>(283,390)</u>	<u>(432,697)</u>
Investing Activities:		
Receipts of interest and dividends (1)	27,438	32,121
Net cash provided (used)	<u>27,438</u>	<u>32,121</u>
INCREASE IN CASH	25,563	147,245
Cash and Investments at October 1	<u>454,464</u>	<u>307,219</u>
Cash and Investments at September 30	\$ <u>480,027</u>	\$ <u>454,464</u>
Reconciliation of Operating Excess to		
Net Cash Provided by Operating Activities:		
Excess of revenues over expenditures	187,257	589,348
Adjustments for nonoperating activities (sum of 1s)	623,730	656,709
Decrease (increase) in assets:		
Receivables	(342,532)	33,621
Allowances for uncollectibles	33,015	7,714
Inventories	39,128	19,265
Other current assets	2,305	3,221
Increase (decrease) in liabilities:		
Payables	86,821	(21,219)
Accrued liabilities	93,108	(54,098)
Deferred revenue	(10,721)	22,393
Short term debt - intergovernmental	35,000	(297,100)
Other current liabilities	3,012	(11,401)
Net cash provided	<u>\$ 750,123</u>	<u>948,453</u>
Noncash contributions of capital	<u>\$ -</u>	<u>1,459</u>