



# Combining & Individual Fund Statements & 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.

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

Credits left side, top to bottom:

Detail of "Lanier St. Fire Crew", by Martha Tabor, ©1981

Detail of "Rowers at Key Bridge", by Colin Winterbottom, ©1996

Photo provided by Lateef Mangum, ©2000\*

Detail of "U Street Sound", by Walter Kravitz, ©1997

Detail of "Candlelight Vigil at the Reflecting Pool", by Colin Winterbottom, ©1996

Credit right side:

Detail of "Biker's Break Dupont", by Colin Winterbottom, ©1996

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\*Owned by Lateef Mangum, Mayor's Office of Communications.

### **GENERAL FUND**

The General Fund is used to account for all financial resources that 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

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## Exhibit A-1

**GENERAL FUND**  
**BALANCE SHEET**  
**September 30, 2000**  
**(With Comparative Totals at September 30, 1999)**  
**(\$000s)**

	2000	1999
<b>ASSETS</b>		
<b>Current Assets:</b>		
Cash and investments:		
Restricted	\$ 205,712	201,863
Unrestricted	537,657	278,164
Receivables (net of allowances for uncollectibles):		
Taxes	194,219	224,028
Accounts	70,718	164,602
Intergovernmental	479,384	348,501
Due from component unit	22,784	44,236
Interfund	62,451	195,395
Inventories	15,479	16,304
Other current assets	9,773	6,122
Total current assets	<u>1,598,177</u>	<u>1,479,215</u>
<b>Long Term Assets:</b>		
Receivables (net of allowances for uncollectibles):		
Loans	<u>13,403</u>	<u>19,369</u>
<b>Total assets</b>	<u><b>1,611,580</b></u>	<u><b>1,498,584</b></u>
<b>LIABILITIES AND FUND BALANCE</b>		
<b>Current Liabilities:</b>		
Payables:		
Accounts	339,800	403,599
Compensation:		
Salaries and wages	117,539	118,118
Employee benefits	6,394	4,480
Payroll taxes	5,991	4,012
Annual leave	20,320	20,515
Other deductions	2,607	14,253
Due to component units	25,484	43,360
Interfund	4,509	590
Accrued liabilities:		
Claims and judgments	95,271	129,602
Grant disallowances	32,397	50,094
Interest	49,343	43,271
Medicaid	182,933	143,755
Deferred revenue:		
Property taxes	102,287	137,088
Intergovernmental grants	27,886	49,218
Other deferrals	113,611	90,995
Other current liabilities	20,271	21,424
<b>Total liabilities</b>	<u><b>1,146,643</b></u>	<u><b>1,274,374</b></u>
<b>Fund Balance:</b>		
Reserved	474,583	235,387
Unreserved	<u>(9,646)</u>	<u>(11,177)</u>
<b>Total fund balance</b>	<u><b>464,937</b></u>	<u><b>224,210</b></u>
<b>Total liabilities and fund balance</b>	<u><b>\$ 1,611,580</b></u>	<u><b>1,498,584</b></u>

## Exhibit A-2

**GENERAL FUND**  
**STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
**Year Ended September 30, 2000**  
**(With Comparative Totals for Year Ended September 30, 1999)**  
**(\$000s)**

	2000	1999
<b>Revenues:</b>		
Taxes	\$ 3,127,849	2,892,562
Licenses and permits	44,446	48,247
Fines and forfeits	54,865	47,794
Charges for services:		
Public	164,392	89,035
Intergovernmental	3,258	186,191
Interfund	6,788	1,454
Miscellaneous:		
Public	182,585	129,632
Investment income	31,933	27,795
Interfund	-	14,163
Intergovernmental:		
Federal contributions	435,381	436,368
Operating grants	1,253,445	1,184,768
Total revenues	<u>5,304,942</u>	<u>5,058,009</u>
<b>Expenditures:</b>		
Current:		
Governmental direction and support	247,664	329,788
Economic development and regulation	180,443	161,824
Public safety and justice	924,843	941,497
Public education system	899,763	834,210
Human support services	1,552,495	1,366,466
Public works	135,067	132,730
Receiverships	366,961	397,435
Employee benefits addition	13,968	102,097
Joint venture subsidy	135,531	131,604
Debt service:		
Principal	220,054	226,534
Interest	172,326	191,903
Fiscal charges	2,732	6,597
Total expenditures	<u>4,851,847</u>	<u>4,822,685</u>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<u>453,095</u>	<u>235,324</u>
<b>Other Financing Sources (Uses):</b>		
Proceeds of:		
General obligation bonds	2,689	708,612
Payment to refunded bond escrow agent:		
Refunded debt	-	(658,192)
Other charges	-	(16,121)
Uncollectible prior years' advances to component unit	(41,415)	-
Transfers:		
Interfund transfers in	69,450	64,225
Interfund transfers out	(51,976)	(51,226)
Transfers to component units	(191,116)	(148,128)
Total other financing sources (uses)	<u>(212,368)</u>	<u>(100,830)</u>
<b>EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	<u>240,727</u>	<u>134,494</u>
<b>Fund Balance at October 1 (restated)</b>	<u>224,210</u>	<u>89,716</u>
<b>Fund Balance at September 30</b>	<u>\$ 464,937</u>	<u>224,210</u>

Exhibit A-3

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

Year Ended September 30, 2000  
 (With Comparative Totals for Year Ended September 30, 1999)  
 (\$000s)

Function and Subfunction	Personal Services	Contractual Services	Supplies	Occupancy	Miscel- laneous	Totals	
						2000	1999
<b>Governmental Direction and Support:</b>							
Legislative	\$ 8,972	1,827	116	484	3,840	15,239	9,886
Executive	14,261	3,862	120	1,330	11,187	30,760	21,330
Finance	51,242	16,464	1,017	16,474	17,903	103,100	119,500
Personnel	10,319	10,413	118	1,332	390	22,572	24,346
Administrative	18,783	39,182	152	3,192	10,177	71,486	151,036
Elections	3,234	827	63	248	135	4,507	3,690
Total	106,811	72,575	1,586	23,060	43,632	247,664	329,788
<b>Economic Development and Regulation:</b>							
Community development	12,634	12,436	236	2,334	41,614	69,254	65,076
Public housing	-	-	-	-	-	-	2,041
Economic regulation	29,961	5,342	650	7,242	2,836	46,031	41,736
Employment services	28,322	11,864	572	2,703	21,697	65,158	52,971
Total	70,917	29,642	1,458	12,279	66,147	180,443	161,824
<b>Public Safety and Justice:</b>							
Police	400,472	24,082	5,118	9,233	(8,797)	430,108	432,894
Fire	155,193	3,327	2,412	3,052	6,205	170,189	165,409
Corrections	115,368	109,585	7,060	10,148	6,991	249,152	240,305
Protection	3,396	862	175	737	1,604	6,774	4,220
Law	26,222	83,906	159	492	(42,392)	68,387	98,468
Judicial	183	40	5	3	2	233	201
Total	700,834	221,802	14,929	23,665	(36,387)	924,843	941,497
<b>Public Education System:</b>							
Schools	551,157	96,460	30,840	28,164	165,504	872,125	808,449
Culture	18,960	1,708	381	2,202	4,387	27,638	25,761
Total	570,117	98,168	31,221	30,366	169,891	899,763	834,210
<b>Human Support Services:</b>							
Health and welfare	128,696	213,590	81,327	31,362	1,035,392	1,490,367	1,384,859
Human relations	2,013	6,083	41	158	12,412	20,707	18,644
Employment benefits	12,468	-	-	-	1,303	13,771	(60,044)
Recreation	20,904	2,397	702	3,145	502	27,650	23,007
Total	164,081	222,070	82,070	34,665	1,049,609	1,552,495	1,366,466
<b>Public Works</b>	65,177	41,178	3,123	14,639	10,950	135,067	132,730
<b>Receiverships:</b>							
Child and family services	24,516	27,385	209	3,934	75,647	131,691	158,468
Commission on mental health services	118,717	64,910	10,429	10,795	17,119	221,970	226,361
Medical receiver	332	-	-	-	12,968	13,300	12,606
Total	143,565	92,295	10,638	14,729	105,734	366,961	397,435
<b>Employee Benefits Addition (Deduction):</b>							
Governmental direction and support	141	-	-	-	-	141	(1,337)
Economic development and regulation	142	-	-	-	-	142	238
Public safety and justice	(4,891)	-	-	-	-	(4,891)	6,435
Public education system	(2,252)	-	-	-	-	(2,252)	1,323
Human support services	20,527	-	-	-	-	20,527	101,908
Public works	128	-	-	-	-	128	299
Receiverships	173	-	-	-	-	173	(6,769)
Total	13,968	-	-	-	-	13,968	102,097
<b>Joint Venture Subsidy</b>	-	-	-	-	135,531	135,531	131,604
<b>Debt Service</b>	-	-	-	-	395,112	395,112	425,034
<b>Net Financing Uses</b>	-	-	-	-	212,368	212,368	100,830
<b>Total expenditures and net uses</b>	\$ 1,835,470	777,730	145,025	153,403	2,152,587	5,064,215	4,923,515



Exhibit A-4

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

Year Ended September 30, 2000  
(\$000s)

Source	Budget		Actual	Variance - (Unfavorable)
	Original	Revised		
<b>Taxes:</b>				
Property:				
Real	\$ 606,700	572,900	610,896	37,996
Personal	75,600	70,150	70,133	(17)
Public space rental	11,400	9,200	11,752	2,552
Total	693,700	652,250	692,781	40,531
Sales and use:				
General	580,800	575,000	640,212	65,212
Alcoholic beverages	4,900	4,800	4,779	(21)
Cigarette	16,300	16,765	17,177	412
Motor vehicles	18,000	30,000	36,693	6,693
Total	620,000	626,565	698,861	72,296
Income and franchise:				
Individual income	954,600	1,018,800	1,077,346	58,546
Corporation franchise	180,800	205,000	190,594	(14,406)
Unincorporated business	49,700	56,055	70,624	14,569
Total	1,185,100	1,279,855	1,338,564	58,709
Gross receipts:				
Public utility	135,200	130,000	132,849	2,849
Toll telecommunication	60,200	53,222	48,280	(4,942)
Insurance companies	31,000	31,500	30,882	(618)
Total	226,400	214,722	212,011	(2,711)
Other:				
Deed recordation	48,600	53,784	60,418	6,634
Deed transfer	38,400	35,909	44,660	8,751
Inheritance and estate	31,100	33,168	35,992	2,824
Economic interest	4,000	500	540	40
Total	122,100	123,361	141,610	18,249
<b>Total taxes</b>	<b>2,847,300</b>	<b>2,896,753</b>	<b>3,083,827</b>	<b>187,074</b>
<b>Licenses and Permits:</b>				
Business licenses	29,457	24,903	24,969	66
Nonbusiness permits	19,041	16,091	18,785	2,694
Total	48,498	40,994	43,754	2,760
<b>Fines and Forfeits</b>	<b>56,771</b>	<b>53,276</b>	<b>53,216</b>	<b>(60)</b>
<b>Charges for Services:</b>				
Other	34,173	37,802	37,257	(545)
Total	34,173	37,802	37,257	(545)
<b>Miscellaneous:</b>				
Interest	16,951	41,300	12,779	(28,521)
Other	76,607	43,035	89,379	46,344
Tobacco settlement	-	16,050	16,049	(1)
Total	93,558	100,385	118,207	17,822
<b>Tax Parity Act</b>	<b>(58,950)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total local source revenues</b>	<b>\$ 3,021,350</b>	<b>3,129,210</b>	<b>3,336,261</b>	<b>207,051</b>

Exhibit A-5

GENERAL FUND  
SCHEDULE OF BUDGETARY BASIS REVENUES AND EXPENDITURES BY SOURCE OF FUNDS  
Year Ended September 30, 2000  
(\$000s)

Revenues and Sources:	Local Source			Federal Grants			Private and Other			Total		
	Original Budget	Revised Budget	Actual	Original Budget	Revised Budget	Actual	Original Budget	Revised Budget	Actual	Original Budget	Revised Budget	Actual
Taxes												
Property	\$ 693,700	652,250	692,781	40,531	-	-	-	-	-	693,700	652,250	692,781
Sales and uses	620,000	626,565	698,861	72,296	-	-	-	-	-	620,000	626,565	698,861
Income and franchise	1,185,100	1,279,855	1,338,564	58,709	-	-	-	-	-	1,185,100	1,279,855	1,338,564
Gross receipts and other taxes	348,500	338,083	353,621	15,538	-	-	-	-	-	348,500	338,083	353,621
Total taxes	2,847,300	2,896,753	3,083,827	187,074	-	-	-	-	-	2,847,300	2,896,753	3,083,827
Licenses and permits	48,498	40,994	43,754	2,760	-	-	-	-	-	48,498	40,994	43,754
Fines and forfeits	56,771	53,276	53,216	(60)	-	-	-	-	-	56,771	53,276	53,216
Charges for services	34,173	37,802	37,257	(545)	-	-	-	-	-	34,173	37,802	37,257
Miscellaneous	93,558	100,385	118,207	17,822	-	-	-	-	-	93,558	100,385	118,207
Private & Other	-	-	-	-	-	-	318,574	348,062	308,607	-	-	-
Federal contributions	23,750	23,750	23,576	(174)	-	-	-	-	-	23,750	23,750	23,576
Operating grants	-	-	-	-	1,231,408	1,256,673	(276,708)	-	-	-	1,231,408	1,256,673
General obligation bonds	-	-	2,689	-	-	-	-	-	-	-	-	2,689
Transfer of interest income	69,000	69,000	69,450	450	-	-	23,000	23,000	1,745	69,000	69,000	69,450
Tax Party Act	(58,950)	-	-	-	-	-	-	-	-	(58,950)	-	-
Total Revenues and Sources	3,114,100	3,221,960	3,431,976	210,016	1,231,408	1,533,381	1,256,673	(276,708)	341,574	4,687,082	5,126,403	4,999,001
Expenditures and Uses:												
Governmental direction and support	137,134	164,777	161,109	3,668	11,670	57,329	41,960	15,369	18,552	167,356	248,929	217,300
Economic development and regulation	52,911	52,341	49,338	3,003	84,751	146,149	82,323	63,826	52,673	190,335	260,516	174,267
Public safety and justice	565,511	581,171	618,970	(37,799)	29,012	29,719	21,192	8,527	184,247	187,752	185,901	1,851
Public education system	721,847	742,876	728,125	14,751	120,951	184,062	160,536	23,526	24,613	778,770	798,642	826,063
Human support services	635,373	637,569	732,999	(95,430)	875,814	979,412	842,356	137,057	15,174	867,411	958,279	901,096
Public works	238,341	238,959	257,932	1,027	3,099	5,597	2,159	3,438	9,955	1,638,456	1,590,917	47,539
Receiverships	217,606	217,735	217,313	422	106,111	131,113	122,844	8,269	18,360	271,395	282,230	271,035
Work force investments	8,500	353	-	353	-	-	-	-	-	342,077	369,171	358,753
Buyouts and other management reforms	-	-	-	-	-	-	-	-	-	8,500	353	-
Reserve	150,000	123,440	-	123,440	-	-	-	-	-	18,000	3,648	-
Financial Responsibility Authority	3,140	3,140	-	-	-	-	-	-	-	150,000	123,440	-
Repay bonds and interest	328,417	326,386	315,656	10,730	-	-	-	-	-	3,140	3,140	3,140
Interest on short term borrowing	38,286	38,286	38,343	(57)	-	-	-	-	-	328,417	326,386	315,656
Certificates of participation	9,000	9,000	3,002	5,998	-	-	-	-	-	38,286	38,286	38,343
Optical and Dental Insurance	7,950	7,950	7,929	21	-	-	-	-	-	9,000	9,000	3,002
Productivity bank	1,295	1,295	-	-	-	-	-	-	-	7,950	7,950	7,929
Management supervisory service	20,000	20,000	-	-	-	-	-	-	-	1,295	1,295	-
Total Expenditures and Net Uses	3,155,311	3,185,452	3,133,856	51,596	1,231,408	1,533,381	1,273,369	260,012	341,574	4,728,293	5,089,895	4,707,501
Subtotal	(41,211)	36,508	298,120	261,612	-	-	(16,696)	(16,696)	-	(41,211)	36,508	291,500
PL 106-113 General supply schedule savings	14,457	14,457	-	(14,457)	-	-	-	-	-	10,076	10,076	-
PL 106-113 Management reform savings	7,000	7,000	-	(7,000)	-	-	-	-	-	-	-	-
PL 106-113 Productivity savings	20,000	20,000	-	(20,000)	-	-	-	-	-	14,457	14,457	-
Subtotal	41,457	41,457	-	(41,457)	-	-	-	-	-	7,000	7,000	-
Excess (Deficiency) of Revenues and Sources Over (Under) Expenditures and Uses	246	77,965	298,120	220,155	-	-	(16,696)	(16,696)	-	246	77,965	291,500
												213,535



**GENERAL FUND**  
**SCHEDULE OF BUDGETARY BASIS REVENUES AND EXPENDITURES**

Year Ended September 30, 2000  
(\$000s)

	Original Budget	Revised Budget	Actual	Original Budget to Actual
<b>Revenues and Sources:</b>				
Taxes:				
Property	\$ 693,700	652,250	692,781	(919)
Sales and use	620,000	626,565	698,861	78,861
Income and franchise	1,185,100	1,279,855	1,338,564	153,464
Other taxes	348,500	338,083	353,621	5,121
Total taxes	2,847,300	2,896,753	3,083,827	236,527
Licenses and permits	48,498	40,994	43,754	(4,744)
Fines and forfeits	56,771	53,276	53,216	(3,555)
Charges for services	34,173	37,802	37,257	3,084
Miscellaneous	93,558	100,385	118,207	24,649
Private and other	318,574	348,062	308,607	(9,967)
Federal contributions	23,750	23,750	23,576	(174)
Operating grants	1,231,408	1,533,381	1,256,673	25,265
General obligation bonds	-	-	2,689	2,689
Transfer of interest income	23,000	23,000	1,745	(21,255)
Transfer in from Lottery Board	69,000	69,000	69,450	450
Tax Parity Act	(58,950)	-	-	58,950
Total Revenues and Sources	4,687,082	5,126,403	4,999,001	311,919
<b>Expenditures and Uses:</b>				
Governmental direction and support	167,356	248,929	217,300	(49,944)
Economic development and regulation	190,335	260,516	174,267	16,068
Public safety and justice	778,770	798,642	826,063	(47,293)
Public education system	867,411	958,279	901,096	(33,685)
Human support services	1,526,361	1,638,456	1,590,917	(64,556)
Public works	271,395	282,230	271,035	360
Receiverships	342,077	369,171	358,753	(16,676)
Work force investments	8,500	353	-	8,500
Buyouts and other management reforms	18,000	3,648	-	18,000
Reserve	150,000	123,440	-	150,000
Financial Responsibility Authority	3,140	3,140	3,140	-
Repay bonds and interest	328,417	326,386	315,656	12,761
Repay deficit bonds and interest	38,286	38,286	38,343	(57)
Interest on short term borrowing	9,000	9,000	3,002	5,998
Certificates of participation	7,950	7,950	7,929	21
Optical and dental insurance	1,295	1,295	-	1,295
Productivity bank	20,000	20,000	-	20,000
Management supervisory service	-	174	-	-
Total Expenditures and Uses	4,728,293	5,089,895	4,707,501	20,792
Subtotal	(41,211)	36,508	291,500	332,711
PL 106-113 General supply schedule savings	14,457	14,457	-	(14,457)
PL 106-113 Management reform savings	7,000	7,000	-	(7,000)
PL 106-113 Productivity savings	20,000	20,000	-	(20,000)
Subtotal	41,457	41,457	-	(41,457)
Excess (Deficiency) of Revenues and Sources Over (Under) Expenditures and Uses	\$ 246	77,965	291,500	291,254

### **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

## BALANCE SHEET

September 30, 2000

(With Comparative Totals at September 30, 1999)

(\$000s)

	2000	1999
<b>ASSETS</b>		
<b>Current Assets:</b>		
Cash and investments	\$ 955	3,959
Receivables (net of allowances for uncollectibles):		
Interfund	167	546
Other	50	6
Accrued interest	1,323	-
Property held for resale	3,151	3,100
<b>Total assets</b>	<b>5,646</b>	<b>7,611</b>
<b>LIABILITIES AND FUND BALANCE</b>		
<b>Current Liabilities:</b>		
Payables:		
Accounts	1,230	358
Compensation	238	282
Due to other funds	-	5,446
Deferred revenue	-	555
Due to interest for advance to primary government	3,151	-
<b>Total liabilities</b>	<b>4,619</b>	<b>6,641</b>
<b>Fund Balance:</b>		
Unreserved	1,027	970
<b>Total fund balance</b>	<b>1,027</b>	<b>970</b>
<b>Total liabilities and fund balance</b>	<b>\$ 5,646</b>	<b>7,611</b>

## Exhibit B-2

## FINANCIAL RESPONSIBILITY AUTHORITY SPECIAL REVENUE FUND

STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE

Year Ended September 30, 2000  
(With Comparative Totals for the Year Ended September 30, 1999)  
(\$000s)

	2000	1999
<b>Revenues:</b>		
Interest	\$ 2,930	190
Other	6	19
Total revenues	<u>2,936</u>	<u>209</u>
<b>Expenditures:</b>		
Current:		
Governmental direction and support		
Personal services	2,104	3,531
Contractual services	78	304
Mission related expenditures	2,449	1,876
Occupancy	301	295
Miscellaneous	1,087	1,215
Total expenditures	<u>6,019</u>	<u>7,221</u>
DEFICIENCY OF REVENUES UNDER EXPENDITURES	<u>(3,083)</u>	<u>(7,012)</u>
<b>Other Financing Sources:</b>		
Operating transfers from other funds	3,140	7,012
Total other financing sources	<u>3,140</u>	<u>7,012</u>
<b>EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES</b>	<b>57</b>	<b>-</b>
<b>Fund Balances at October 1</b>	<b><u>970</u></b>	<b><u>970</u></b>
<b>Fund Balances at September 30</b>	<b>\$ <u>1,027</u></b>	<b><u>970</u></b>

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### **CAPITAL PROJECTS FUNDS**

The Capital Projects Funds are 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 Funds are not used to account for the purchase of general fixed assets that 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 that are below the minimum cost of life of a fixed asset unit are not capitalized.

## Exhibit C-1

**CAPITAL PROJECTS FUNDS**  
**BALANCE SHEET**  
**September 30, 2000**  
**(With Comparative Totals at September 30, 1999)**  
**(\$000s)**

	General Capital Improvement	Highway	Totals 2000	1999
<b>ASSETS</b>				
<b>Current Assets:</b>				
Cash and cash equivalents:				
Restricted	\$ 73,554	-	73,554	91,394
Unrestricted	788	77,833	78,621	6,420
Receivables (net of allowances for uncollectibles):				
Accounts	14,123	2,617	16,740	15,103
Due from federal government	30,816	-	30,816	29,124
Interfund	440,490	-	440,490	469,426
<b>Total assets</b>	<b>559,771</b>	<b>80,450</b>	<b>640,221</b>	<b>611,467</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Current Liabilities:</b>				
Payables:				
Accounts	136,518	90	136,608	84,001
Interfund	-	14,397	14,397	-
Deferred revenue	24,447	-	24,447	48,541
Other current liabilities	6,339	-	6,339	-
<b>Total liabilities</b>	<b>167,304</b>	<b>14,487</b>	<b>181,791</b>	<b>132,542</b>
<b>Fund Balance:</b>				
Reserved for:				
Joint venture capital subsidy	73,554	-	73,554	91,394
Encumbrances	318,913	-	318,913	333,008
Capital project expenditures	-	65,963	65,963	54,523
<b>Total fund balances</b>	<b>392,467</b>	<b>65,963</b>	<b>458,430</b>	<b>478,925</b>
<b>Total liabilities and fund balances</b>	<b>\$ 559,771</b>	<b>80,450</b>	<b>640,221</b>	<b>611,467</b>



## Exhibit C-2

**CAPITAL PROJECTS FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**

Year Ended September 30, 2000  
 (With Comparative Totals for Year Ended September 30, 1999)  
 (\$000s)

	General Capital Improvement	Highway	Totals 2000	1999
<b>Revenues:</b>				
Interest	\$ 4,459	3,616	8,075	7,416
Federal grants	132,224	-	132,224	164,927
Local	24,033	-	24,033	46,713
Total revenues	<u>160,716</u>	<u>3,616</u>	<u>164,332</u>	<u>219,056</u>
<b>Expenditures:</b>				
Capital outlay:				
General fixed assets	386,923	24,005	410,928	356,450
Joint venture capital subsidy	22,298	-	22,298	26,090
Component unit fixed assets	2,110	-	2,110	254
Other	-	-	-	371
Total expenditures	<u>411,331</u>	<u>24,005</u>	<u>435,336</u>	<u>383,165</u>
<b>DEFICIENCY OF REVENUES UNDER EXPENDITURES</b>	<u>(250,615)</u>	<u>(20,389)</u>	<u>(271,004)</u>	<u>(164,109)</u>
<b>Other Financing Sources/(Uses):</b>				
General obligation bond proceeds	186,663	-	186,663	236,876
Capital lease proceeds	9,144	-	9,144	13,839
Interfund transfers in - General Fund	20,147	31,828	51,975	44,214
Sale of fixed assets	2,727	-	2,727	11,711
Total other financing sources	<u>218,681</u>	<u>31,828</u>	<u>250,509</u>	<u>306,640</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES</b>	<u>(31,934)</u>	<u>11,439</u>	<u>(20,495)</u>	<u>142,531</u>
<b>Fund Balances at October 1 (restated)</b>	<u>424,401</u>	<u>54,524</u>	<u>478,925</u>	<u>336,394</u>
<b>Fund Balances at September 30</b>	<u>\$ 392,467</u>	<u>65,963</u>	<u>458,430</u>	<u>478,925</u>

## Exhibit C-3

## SCHEDULE OF CONSTRUCTION IN PROGRESS

Year Ended September 30, 2000  
(\$000s)

Function and Subfunction	Number of Projects	Author- izations	Expenditures			Unexpended Balance
			Prior Years	Current Year	Total	
PRIMARY GOVERNMENT						
Governmental Direction and Support:						
Finance	2	\$ 113,846	23,593	33,556	57,149	56,697
Technology	4	99,898	32,148	13,969	46,117	53,781
Administrative	3	178,719	3,848	8,628	12,476	166,242
Total	9	392,463	59,589	56,153	115,742	276,720
Public Safety and Justice:						
Police	2	11,253	-	1,225	1,225	10,029
Fire	1	496	-	212	212	284
Master Lease	1	10,598	1,623	(1,286)	337	10,261
Total	4	22,347	1,623	151	1,774	20,574
Public Education System:						
Public School System	6	601,538	3,098	67,203	70,301	531,237
Human Support Services:						
Mental Health	4	14,031	-	2,112	2,112	11,919
Human relations	4	57,591	-	2,317	2,317	55,273
Recreation	5	21,316	609	3,675	4,284	17,032
Total	13	92,938	609	8,104	8,713	84,224
Public Works:						
Environmental	8	23,122	91	3,645	3,736	19,386
Total	8	23,122	91	3,645	3,736	19,386
Total general	40	\$ 1,132,408	65,010	135,256	200,266	932,142

## 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

## BALANCE SHEET

September 30, 2000

(With Comparative Totals at September 30, 1999)

(\$000s)

	2000	1999
<b>ASSETS</b>		
<b>Current Assets:</b>		
Cash and investments:		
Restricted	\$ 76,878	80,637
Unrestricted	8,846	10,637
Receivables (net of allowances for uncollectibles):		
Accounts	3,951	2,958
Inventories	556	467
Other current assets	6	23
Total current assets	<u>90,237</u>	<u>94,722</u>
<b>Fixed Assets:</b>		
Property and equipment	3,129	3,154
Accumulated depreciation	(2,649)	(2,754)
Net fixed assets	<u>480</u>	<u>400</u>
<b>Total assets</b>	<u><b>90,717</b></u>	<u><b>95,122</b></u>
<b>LIABILITIES AND EQUITY</b>		
<b>Current Liabilities:</b>		
Payables:		
Accounts	1,763	1,939
Compensation	613	577
Accrued liabilities	7,730	8,572
Deferred revenue	133	151
Other current liabilities	325	18
Total current liabilities	<u>10,564</u>	<u>11,257</u>
<b>Long Term Liabilities:</b>		
Prize annuities payable	<u>76,878</u>	<u>80,637</u>
Total long term liabilities	<u>76,878</u>	<u>80,637</u>
<b>Total liabilities</b>	<u><b>87,442</b></u>	<u><b>91,894</b></u>
<b>Equity:</b>		
Retained earnings	<u>3,275</u>	<u>3,228</u>
<b>Total equity</b>	<u><b>3,275</b></u>	<u><b>3,228</b></u>
<b>Total liabilities and equity</b>	<u><b>\$ 90,717</b></u>	<u><b>95,122</b></u>

## Exhibit D-2

## LOTTERY AND GAMES ENTERPRISE FUND

STATEMENT OF REVENUES, EXPENSES  
AND CHANGES IN RETAINED EARNINGS

Year Ended September 30, 2000

(With Comparative Totals for Year Ended September 30, 1999)

(\$000s)

	2000	1999
<b>Operating Revenues:</b>		
Charges for services:		
Gross charges:		
Public	\$ 216,134	207,091
Total operating revenues	<u>216,134</u>	<u>207,091</u>
<b>Operating Expenses:</b>		
Prizes	124,534	121,628
Personal services	5,159	4,829
Contractual services	16,201	16,388
Supplies	79	60
Occupancy	1,590	1,526
Depreciation	155	233
Miscellaneous	453	544
Total operating expenses	<u>148,171</u>	<u>145,208</u>
OPERATING INCOME	<u>67,963</u>	<u>61,883</u>
<b>Nonoperating Revenues:</b>		
Interest revenue	1,534	2,256
Miscellaneous	-	162
Total nonoperating revenues	<u>1,534</u>	<u>2,418</u>
INCOME BEFORE TRANSFERS	69,497	64,301
Operating transfer to General Fund	<u>(69,450)</u>	<u>(64,225)</u>
NET INCOME	47	76
Retained Earnings at October 1	<u>3,228</u>	<u>3,152</u>
Retained Earnings at September 30	<u>\$ 3,275</u>	<u>3,228</u>

## Exhibit D-3

**LOTTERY AND GAMES ENTERPRISE FUND**  
**STATEMENT OF CASH FLOWS**  
**Year Ended September 30, 2000**  
**(With Comparative Totals for Year Ended September 30, 1999)**  
**(\$000s)**

	2000	1999
<b>Operating Activities:</b>		
Cash receipts from customers	\$ 215,123	205,796
Other cash receipts	-	162
Cash payments to vendors	(18,264)	(19,502)
Cash payments to employees	(5,123)	(4,838)
Other cash payments, including prizes	(125,376)	(122,831)
Net cash provided	<u>66,360</u>	<u>58,787</u>
<b>Capital and Related Financing Activities:</b>		
Acquisitions of fixed assets	(235)	(106)
Net cash used	<u>(235)</u>	<u>(106)</u>
<b>Noncapital Financing Activities:</b>		
Interfund transfers out	(69,450)	(64,225)
Net cash used	<u>(69,450)</u>	<u>(64,225)</u>
<b>Investing Activities:</b>		
Receipts of interest and dividends	1,534	2,256
Payments for prize annuities	(3,759)	(12,466)
Net cash provided	<u>(2,225)</u>	<u>(10,210)</u>
<b>DECREASE IN CASH</b>	<b>(5,550)</b>	<b>(15,754)</b>
<b>Cash and Investments at October 1</b>	<b><u>91,274</u></b>	<b><u>107,028</u></b>
<b>Cash and Investments at September 30</b>	<b><u>85,724</u></b>	<b><u>91,274</u></b>
<b>Reconciliation of Operating Income to</b>		
<b>Net Cash Provided by Operating Activities:</b>		
Operating income	67,963	61,883
Depreciation	155	233
Miscellaneous nonoperating revenues	-	162
Decrease (increase) in assets:		
Receivables	(993)	(1,315)
Inventories	(89)	(12)
Other current assets	17	(18)
Increase (decrease) in liabilities:		
Payables	(140)	(939)
Accrued liabilities	(842)	(1,203)
Deferred revenue	(18)	20
Other current liabilities	307	(24)
Net cash provided	<u>\$ 66,360</u>	<u>58,787</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 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 of Financial Responsibility Authority. as an agent for individuals, private organizations, other governments, or other funds.



## Exhibit E-1

**TRUST AND AGENCY FUNDS**  
**COMBINING BALANCE SHEET**  
**September 30, 2000**  
**(With Comparative Totals at September 30, 1999)**  
**(\$000s)**

	Trust		Agency		Totals	
	Expendable		Financial			
	Unemploy-		Respon-			
	ment Com-	Pension	sibility	District	2000	1999
	pensation		Authority			
<b>ASSETS</b>						
<b>Current Assets:</b>						
Cash and investments	\$ 256,952	2,172,731	491,007	35,090	2,955,780	2,744,537
Receivables (net of allowances for uncollectibles):						
Accounts	21,314	2,256	-	2,074	25,644	17,537
Due from federal government	198	-	-	-	198	170
Interfund	414	1,018	3,100	-	4,532	8,173
Other current assets	-	-	-	41,277	41,277	17,412
<b>Total assets</b>	<b>\$ 278,878</b>	<b>2,176,005</b>	<b>494,107</b>	<b>78,441</b>	<b>3,027,431</b>	<b>2,787,829</b>
<b>LIABILITIES AND FUND BALANCES</b>						
<b>Current Liabilities:</b>						
Payables:						
Accounts	\$ 3,321	134,339	-	42,230	179,890	163,168
Due to component units	-	-	5,563	-	5,563	-
Interfund	-	190	488,544	-	488,734	673,394
Other current liabilities	3,896	-	-	36,211	40,107	17,530
<b>Total liabilities</b>	<b>7,217</b>	<b>134,529</b>	<b>494,107</b>	<b>78,441</b>	<b>714,294</b>	<b>854,092</b>
<b>Fund Balances:</b>						
Reserved for benefits	-	2,041,476	-	-	2,041,476	1,713,075
Reserved for unemployment compensation	271,661	-	-	-	271,661	220,662
<b>Total fund balance</b>	<b>271,661</b>	<b>2,041,476</b>	<b>-</b>	<b>-</b>	<b>2,313,137</b>	<b>1,933,737</b>
<b>Total liabilities and fund balances</b>	<b>\$ 278,878</b>	<b>2,176,005</b>	<b>494,107</b>	<b>78,441</b>	<b>3,027,431</b>	<b>2,787,829</b>

## Exhibit E-2

## UNEMPLOYMENT COMPENSATION EXPENDABLE TRUST FUND

STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE

Year Ended September 30, 2000

(With Comparative Totals for Year Ended September 30, 1999)

(\$000s)

	2000	1999
<b>Revenues:</b>		
Taxes	\$ 108,268	90,384
Benefit contributions:		
Intergovernmental	4,588	5,388
Interfund	4,133	6,135
Miscellaneous:		
Investment income	14,906	12,412
Total revenues	<u>131,895</u>	<u>114,319</u>
<b>Expenditures:</b>		
Current:		
Human support services:		
Benefit payments	80,896	77,368
Total expenditures	<u>80,896</u>	<u>77,368</u>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>50,999</b>	<b>36,951</b>
<b>Fund Balance at October 1</b>	<b>220,662</b>	<b>183,711</b>
<b>Fund Balance at September 30</b>	<b>\$ <u>271,661</u></b>	<b><u>220,662</u></b>

## Exhibit E-3

**FINANCIAL RESPONSIBILITY AUTHORITY AGENCY FUNDS**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**Year Ended September 30, 2000**  
**(\$000s)**

	Fund									
	General	Management Reform	Police	Short Term Debt Proceeds	Bond Proceeds	Public Schools	99 Congressional Infrastructure	District Y2K	University	Total
Balance October 1, 1999	\$ 79,995	25,418	2,553	3,243	387,727	31,228	50,662	82,681	5,865	669,372
Additions:										
OMB supplemental contribution	-	-	-	-	-	-	-	43,464	-	43,464
Long term debt	-	-	-	-	189,056	-	-	-	-	189,056
Interfund receivable	3,100	-	-	-	-	-	-	-	-	3,100
Interest income	3,955	316	327	927	16,015	1,781	2,864	3,895	324	30,404
School sale proceeds	-	-	-	-	-	-	-	-	-	-
Total additions	7,055	316	327	927	205,071	1,781	2,864	47,359	324	266,024
Deductions:										
Interfund receivable	613	-	-	-	-	-	-	-	-	613
Federal Appropriation	-	23,520	561	-	-	-	-	114,023	-	138,104
Federal payment	50,259	-	-	-	-	-	-	-	-	50,259
Due from the authority	1,733	-	-	-	-	-	-	-	-	1,733
Principal	-	-	-	-	231,664	-	-	-	-	231,664
Interest	7,843	700	-	2,266	-	357	2,700	4,400	650	18,916
Total deductions	60,448	24,220	561	2,266	231,664	357	2,700	118,423	650	441,289
Balance September 30, 2000	\$ 26,602	1,514	2,319	1,904	361,134	32,652	50,826	11,617	5,539	494,107

Exhibit E-4

**DISTRICT AGENCY FUNDS**  
**STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**

Year Ended September 30, 2000  
(\$000s)

	Balance October 1, 1999	Additions	Deductions	Balance September 30, 2000
<b>ASSETS</b>				
<b>Current Assets:</b>				
Cash and investments	\$ 40,489	1,117,197	1,122,596	35,090
Accounts receivable	1,335	1,134	395	2,074
Other current assets	17,412	1,132,137	1,108,272	41,277
<b>Total assets</b>	<b>\$ 59,236</b>	<b>2,250,468</b>	<b>2,231,263</b>	<b>78,441</b>
<b>LIABILITIES</b>				
<b>Current Liabilities:</b>				
Accounts payable	\$ 46,100	23,963	27,833	42,230
Other current liabilities	13,136	79,793	56,718	36,211
<b>Total liabilities</b>	<b>\$ 59,236</b>	<b>103,756</b>	<b>84,551</b>	<b>78,441</b>

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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

## DISCRETELY PRESENTED COMPONENT UNITS

## COMBINING BALANCE SHEET

September 30, 2000  
(With Comparative Totals at September 30, 1999)  
(\$000s)

	Public Benefit Corporation	Water and Sewer	Convention Center	Sports Commission	Housing Finance	Univer- sity	Totals	
							2000	1999
<b>ASSETS</b>								
<b>Current Assets:</b>								
Cash and investments:								
Restricted	\$ 152	31,984	524,840	-	3,217	9,186	569,379	621,525
Unrestricted	-	156,664	15,847	17,967	563,930	23,513	777,921	599,853
Receivables (net of allowances for uncollectibles):								
Accounts	24,713	58,396	771	575	13,493	15,506	113,454	140,304
Due from federal government	-	14,397	-	-	-	-	14,397	29,103
Due from primary government	-	20,749	4,759	-	-	5,539	31,047	49,250
Inventories	1,311	10,104	-	-	-	-	11,415	12,252
Other current assets	-	-	2,012	46	1,066	1,285	4,409	13,661
Total current Assets	26,176	292,294	548,229	18,588	581,706	55,029	1,522,022	1,465,948
<b>Long Term Assets:</b>								
Loans receivable	-	-	-	-	265,405	-	265,405	208,495
Due from federal government	-	33,282	-	-	-	-	33,282	36,674
Deferred charges	-	-	16,500	-	11,631	-	28,131	26,882
Total long term assets	-	33,282	16,500	-	277,036	-	326,818	272,051
<b>Fixed Assets:</b>								
Property and equipment	140,824	1,805,507	357,686	34,204	4,222	162,277	2,504,720	2,260,525
Less-accumulated depreciation	(138,824)	(536,724)	(39,537)	(25,829)	(1,251)	(92,724)	(834,889)	(761,112)
Net fixed assets	2,000	1,268,783	318,149	8,375	2,971	69,553	1,669,831	1,499,413
Total assets	28,176	1,594,359	882,878	26,963	861,713	124,582	3,518,671	3,237,412
<b>LIABILITIES AND EQUITY</b>								
<b>Current Liabilities:</b>								
Payables:								
Accounts	13,095	43,154	18,345	520	2,357	4,588	82,059	69,276
Compensation	12,809	7,864	1,224	355	-	5,907	28,159	27,603
Intergovernmental	-	-	-	-	-	-	-	-
Due to primary government	42,059	-	-	2,177	-	20,607	64,843	44,236
Accrued liabilities	-	20,119	-	-	13,606	4,144	37,869	53,103
Deferred revenue	519	51,404	15,185	-	39,129	8,039	114,276	70,840
Current maturities	-	17,691	-	-	-	-	17,691	64,306
Other current liabilities	6,974	-	8,379	237	-	-	15,590	17,216
Total current liabilities	75,456	140,232	43,133	3,289	55,092	43,285	360,487	346,580
<b>Long Term Liabilities:</b>								
Long term debt:								
Notes payable to federal government	-	-	-	-	-	-	-	15,242
General obligation bonds payable	-	91,181	-	-	-	-	91,181	599,468
Other bonds and loans payable	-	291,036	524,460	-	770,392	-	1,585,888	816,147
Other long term liabilities:								
Capital leases payable	-	-	-	-	2,240	-	2,240	2,325
Deferred revenue	-	371,912	-	-	-	-	371,912	344,735
Total long term liabilities	-	754,129	524,460	-	772,632	-	2,051,221	1,777,917
Total liabilities	75,456	894,361	567,593	3,289	827,724	43,285	2,411,708	2,124,497
<b>Equity:</b>								
Contributed capital	119,816	399,183	95,361	15,715	-	69,552	699,627	700,256
Retained earnings (deficit)	(167,096)	300,815	219,924	7,959	33,989	11,745	407,336	412,659
Total equity	(47,280)	699,998	315,285	23,674	33,989	81,297	1,106,963	1,112,915
Total liabilities and equity	\$ 28,176	1,594,359	882,878	26,963	861,713	124,582	3,518,671	3,237,412



Exhibit F-2

**DISCRETELY PRESENTED COMPONENT UNITS**  
**COMBINING STATEMENT OF REVENUES, EXPENSES**  
**AND CHANGES IN RETAINED EARNINGS**

Year Ended September 30, 2000  
(With Comparative Totals for Year Ended September 30, 1999)  
(\$000s)

	Public Benefit Corporation	Water and Sewer	Convention Center	Sports Commission	Housing Finance	Univer- sity	Totals	
							2000	1999
<b>Operating Revenues:</b>								
Charges for services:								
Public	\$ 52,878	187,761	10,072	7,047	-	13,159	270,917	347,872
Federal contributions/grants	3,418	24,092	-	-	-	-	27,510	39,203
Primary government	13,098	16,077	-	-	-	5,993	35,168	26,709
Miscellaneous:								
Interest on loans	-	-	-	-	25,513	-	25,513	11,569
Total operating revenues	69,394	227,930	10,072	7,047	25,513	19,152	359,108	425,353
<b>Operating Expenses:</b>								
Personal services	114,199	63,242	10,058	3,164	2,243	52,161	245,067	231,037
Contractual services	58,086	63,729	2,607	1,822	-	4,212	130,456	95,523
Supplies	23,500	12,351	541	59	-	1,817	38,268	25,981
Occupancy	14,071	20,091	1,937	935	-	3,081	40,115	32,188
Depreciation	4,639	30,329	2,251	932	158	4,960	43,269	41,060
Miscellaneous	14,906	16,983	237	1,054	26,206	18,351	77,737	67,072
Total operating expenses	229,401	206,725	17,631	7,966	28,607	84,582	574,912	492,861
OPERATING INCOME (LOSS)	(160,007)	21,205	(7,559)	(919)	(3,094)	(65,430)	(215,804)	(67,508)
<b>Nonoperating Revenues (Expenses):</b>								
Intergovernmental	-	-	(5,519)	-	29,716	10,045	34,242	31,057
Interest revenue	-	12,744	2,437	-	15,080	1,794	32,055	31,509
Interest expense	-	(18,616)	-	-	(37,338)	-	(55,954)	(53,696)
Miscellaneous	-	-	-	-	-	(427)	(427)	(7,800)
Total nonoperating revenues (expenses)	-	(5,872)	(3,082)	-	7,458	11,412	9,916	1,070
INCOME (LOSS) BEFORE TRANSFERS	(160,007)	15,333	(10,641)	(919)	4,364	(54,018)	(205,888)	(66,438)
Operating transfers from primary government	44,435	-	54,524	-	-	40,491	139,450	148,135
Transfers in excess of appropriation	51,666	-	-	-	-	-	51,666	-
Total transfers from primary government	96,101	-	54,524	-	-	40,491	191,116	148,135
NET INCOME (LOSS)	(63,906)	15,333	43,883	(919)	4,364	(13,527)	(14,772)	81,697
Depreciation closed to Contributed Capital	-	4,489	-	-	-	4,960	9,449	8,630
INCREASE (DECREASE) IN RETAINED EARNINGS	(63,906)	19,822	43,883	(919)	4,364	(8,567)	(5,323)	90,327
Retained Earnings (Deficit) at October 1 (restated)	(103,190)	280,993	176,041	8,878	29,625	20,312	412,659	322,332
Retained Earnings (Deficit) at September 30	\$ (167,096)	300,815	219,924	7,959	33,989	11,745	407,336	412,659

## Exhibit F-3

**DISCRETELY PRESENTED COMPONENT UNITS**  
**COMBINING STATEMENT OF CASH FLOWS**  
**Year ended September 30, 2000**  
**(With Comparative Totals for Year Ended September 30, 1999)**  
**(\$000s)**

	Public Benefit Corporation	Water and Sewer	Convention Center	Sports Commission	Housing Finance	Univer- sity	Totals	
							2000	1999
<b>Operating Activities:</b>								
Cash receipts from customers	\$ 70,387	221,732	24,643	7,148	-	22,480	346,390	362,786
Cash receipts from loans and interest	-	-	-	-	22,333	-	22,333	25,253
Other cash receipts	16,516	16,077	-	-	27,332	774	60,699	47,336
Cash payments to vendors	(68,247)	(52,997)	(8,529)	(3,843)	(26,335)	(8,818)	(168,772)	(140,904)
Cash payments to employees	(114,115)	(62,965)	(10,370)	(3,188)	(2,243)	(68,697)	(261,578)	(233,282)
Net cash provided (used)	(95,459)	121,847	5,744	117	21,084	(54,261)	(928)	61,189
<b>Capital and Related</b>								
<b>Financing Activities:</b>								
Acquisitions of fixed assets	(490)	(134,550)	(94,342)	(1,976)	(126)	(784)	(232,268)	(109,319)
Proceeds of long term bonds	-	-	-	-	-	-	-	15,242
Payments of long term debt	-	(16,145)	-	-	-	(428)	(16,573)	(19,690)
Payments of interest and charges	-	(18,704)	(27,525)	-	-	(29)	(46,258)	(17,319)
Contributions of capital	-	11,007	-	-	-	-	11,007	9,860
Net cash provided (used)	(490)	(158,392)	(121,867)	(1,976)	(126)	(1,241)	(284,092)	(121,226)
<b>Noncapital Financing Activities:</b>								
Intergovernmental	-	3,392	(5,519)	-	29,631	-	27,504	30,453
Transfers from General Fund	96,101	-	54,524	-	-	40,491	191,116	148,135
Mortgages and construction loans	-	-	-	-	(56,910)	-	(56,910)	-
Proceeds of loans payable	-	-	-	-	283,247	-	283,247	138,650
Payments of interest and charges	-	-	-	-	(36,903)	-	(36,903)	(20,602)
Other long term payments	-	-	-	-	-	-	-	(15,497)
Receipts from other funds	-	17,841	35	-	-	20,607	38,483	6,481
Net cash provided	96,101	21,233	49,040	-	219,065	61,098	446,537	287,620
<b>Investing Activities:</b>								
Receipts of interest and dividends	-	12,744	2,437	-	15,080	1,817	32,078	59,522
Payments of loans payable	-	-	-	-	(67,673)	-	(67,673)	(139,344)
Net cash provided	-	12,744	2,437	-	(52,593)	1,817	(35,595)	(79,822)
<b>INCREASE (DECREASE) IN CASH</b>	<b>152</b>	<b>(2,568)</b>	<b>(64,646)</b>	<b>(1,859)</b>	<b>187,430</b>	<b>7,413</b>	<b>125,922</b>	<b>147,761</b>
<b>Cash and Investments at October 1</b>	<b>-</b>	<b>191,216</b>	<b>605,333</b>	<b>19,826</b>	<b>379,717</b>	<b>25,286</b>	<b>1,221,378</b>	<b>1,093,233</b>
<b>Cash and Investments at September 30</b>	<b>\$ 152</b>	<b>188,648</b>	<b>540,687</b>	<b>17,967</b>	<b>567,147</b>	<b>32,699</b>	<b>1,347,300</b>	<b>1,240,994</b>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities:</b>								
Operating income (loss)	\$ (160,007)	21,205	(7,559)	(919)	(3,094)	(65,430)	(215,804)	(67,508)
Depreciation	4,639	30,329	2,251	932	158	4,960	43,269	41,060
Allowance for uncollectibles	-	-	-	144	-	(119)	25	(5,545)
Miscellaneous nonoperating revenues	-	-	-	-	-	11,839	11,839	(7,800)
Loss on dispositions of fixed assets	33,115	49,751	14	-	-	-	82,880	7,050
Decrease (increase) in assets:								
Receivables	16,990	14,987	1,750	(43)	(3,527)	3,070	33,227	(8,028)
Inventories	(138)	975	-	-	-	-	837	2,566
Other current assets	2,302	-	688	(11)	5,920	1,003	9,902	64,490
Loans receivable	-	-	-	-	-	-	-	14,305
Increase (decrease) in liabilities:								
Payables	147	8,911	4,584	(23)	(132)	(1,563)	11,924	17,784
Accrued liabilities	-	(4,194)	-	-	-	(10,090)	(14,284)	(14,232)
Deferred revenue	519	(117)	12,133	-	21,759	2,069	36,363	1,709
Other current liabilities	6,974	-	(8,117)	37	-	-	(1,106)	15,338
Net cash provided (used)	(95,459)	121,847	5,744	117	21,084	(54,261)	(928)	61,189

## **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 recognized when earned and expenditures, except accreted interest, are recognized when the related liabilities are incurred. The results of operations are reclassified in conformity with generally accepted accounting principles in order to provide 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**  
**SCHEDULE OF BUDGETARY BASIS EXPENDITURES**

Year Ended September 30, 2000  
(\$000s)

	Budget		Actual	Variance
	Original	Revised		
<b>Governmental direction and support:</b>				
City Council	\$ 10,477	10,647	10,531	116
DC Auditor	1,183	1,175	1,049	126
Advisory neighborhood commissions	623	623	464	159
Mayor	9,207	10,457	5,330	5,127
Executive secretary	1,816	2,137	1,883	254
Inspector general	6,827	8,950	8,576	374
City Administrator	12,821	25,800	14,538	11,262
Personnel	10,445	11,814	11,067	747
Human resource development	3,766	3,735	3,681	54
Finance and resource management	778	756	373	383
Property management	9,152	10,651	9,332	1,319
Contracts and procurement	14,150	14,748	13,778	970
Contract appeals	687	699	677	22
Chief financial officer	75,132	86,048	78,334	7,714
Chief technology officer	3,740	53,633	51,002	2,631
Elections and ethics	3,238	3,662	3,531	131
Campaign finance	978	1,003	954	49
Public employee relations	632	638	494	144
Employee appeals	1,337	1,386	1,339	47
Council of governments	367	367	367	-
<b>Total governmental direction and support</b>	<b>167,356</b>	<b>248,929</b>	<b>217,300</b>	<b>31,629</b>
<b>Economic development and regulation:</b>				
Business services and economic development	22,515	23,950	15,885	8,065
Office of banks and financial institutions	870	1,680	1,317	363
Office of zoning	1,275	1,288	1,222	66
Housing and community development	56,739	93,008	45,623	47,385
Employment services	63,690	91,092	65,248	25,844
Appeals and review	240	243	240	3
Real property assessment and appeals	291	295	255	40
Consumer and regulatory affairs	27,125	29,640	26,706	2,934
Office of cable TV	2,450	3,409	3,320	89
Public services commission	5,327	6,098	5,268	830
Insurance regulation	6,990	6,990	6,426	564
Office of people's counsel	2,823	2,823	2,757	66
<b>Total economic development and regulation</b>	<b>190,335</b>	<b>260,516</b>	<b>174,267</b>	<b>86,249</b>
<b>Public safety and justice:</b>				
Police	301,574	313,697	306,281	7,416
Fire and emergency medical services	111,870	112,695	112,855	(160)
Police and firefighter retirement contribution	39,900	39,900	39,900	-
Corporation counsel	46,425	48,917	43,313	5,604
Payment of settlements and judgments	26,900	26,900	68,166	(41,266)
Corrections	245,577	247,757	248,527	(770)
National guard	1,748	1,939	1,904	35
Emergency preparedness	2,641	4,848	4,569	279
Judicial disabilities and tenure	143	153	147	6
Judicial nomination	85	87	83	4
Citizen complaint review board	1,200	1,048	218	830
Advisory commission on sentencing	707	701	100	601
<b>Total public safety and justice</b>	<b>778,770</b>	<b>798,642</b>	<b>826,063</b>	<b>(27,421)</b>
<b>Public education system:</b>				
Public schools	713,197	778,559	771,759	6,800
Public charter schools	27,885	50,678	49,935	743
DC resident tuition	17,000	16,952	641	16,311
Teachers' retirement contribution	10,700	10,700	10,700	-
University	72,347	73,340	40,491	32,849
Public library	24,171	25,609	25,130	479
Arts and humanities	2,111	2,441	2,440	1
<b>Total public education system</b>	<b>867,411</b>	<b>958,279</b>	<b>901,096</b>	<b>57,183</b>

## Exhibit G-1

**FINANCIAL REPORTING ENTITY**  
**SCHEDULE OF BUDGETARY BASIS EXPENDITURES**

**Year Ended September 30, 2000**  
**(\$000s)**

	Budget		Actual	Variance
	Original	Revised		
<b>Human support services:</b>				
Human development	\$ 393,691	440,936	359,650	81,286
Health	1,004,113	1,065,246	1,006,824	58,422
Recreation and parks	26,196	27,261	27,609	(348)
Aging	18,616	19,158	18,981	177
Public benefit corporation payment	44,435	44,435	96,101	(51,666)
PBC - uncollectible prior year advances to PBC	-	-	42,059	(42,059)
Unemployment compensation contribution	7,200	4,505	4,133	372
Employee disability compensation	25,150	28,195	28,993	(798)
Human rights and minority business opportunity	1,221	1,228	842	386
Latino affairs	880	888	889	(1)
Energy	4,859	6,604	4,836	1,768
<b>Total human support services</b>	<b>1,526,361</b>	<b>1,638,456</b>	<b>1,590,917</b>	<b>47,539</b>
<b>Public works:</b>				
Public works	106,209	114,284	107,450	6,834
Taxicab commission	730	740	587	153
Department of motor vehicles	25,393	28,143	24,336	3,807
Washington metropolitan area transit commission	81	81	81	-
Washington metropolitan area transit authority	135,532	135,532	135,531	1
School transit subsidy	3,450	3,450	3,050	400
<b>Total public works</b>	<b>271,395</b>	<b>282,230</b>	<b>271,035</b>	<b>11,195</b>
<b>Receiverships:</b>				
Medical receiver	13,300	13,300	13,300	-
Child and family services	119,355	143,981	138,740	5,241
Incentives for adoption of children	5,000	4,981	-	4,981
Commission on mental health services	204,422	206,909	206,713	196
<b>Total receiverships</b>	<b>342,077</b>	<b>369,171</b>	<b>358,753</b>	<b>10,418</b>
<b>Other:</b>				
Repayment of bonds and interest	328,417	326,386	315,656	10,730
Repayment of general fund deficit bonds	38,286	38,286	38,343	(57)
Interest on short term borrowing	9,000	9,000	3,002	5,998
Certificates of participation	7,950	7,950	7,929	21
Financial responsibility authority	3,140	3,140	3,140	-
Water and sewer authority	236,075	279,608	189,675	89,933
Washington aqueduct	43,533	-	-	-
Lottery and games	234,400	234,400	217,418	16,982
Sports commission	10,846	10,846	2,852	7,994
Public benefit corporation operations	89,008	89,008	110,493	(21,485)
Retirement board administration	9,892	9,892	6,058	3,834
Correctional industries	1,810	1,810	1,790	20
Washington convention center operations	50,226	50,226	20,891	29,335
Optical and dental insurance	1,295	1,295	-	1,295
Productivity bank	20,000	20,000	-	20,000
Workforce investments	8,500	353	-	353
Buyouts and other management reforms	18,000	3,648	-	3,648
Management supervisory service	-	174	-	174
Reserve	150,000	123,440	-	123,440
<b>Total other</b>	<b>1,260,378</b>	<b>1,209,462</b>	<b>917,247</b>	<b>292,215</b>
PL 106-113 General supply schedule savings	(14,457)	(14,457)	-	(14,457)
PL 106-113 Management reform savings	(7,000)	(7,000)	-	(7,000)
PL 106-113 Productivity savings	(20,000)	(20,000)	-	(20,000)
<b>Total savings</b>	<b>(41,457)</b>	<b>(41,457)</b>	<b>-</b>	<b>(41,457)</b>
<b>Total budget</b>	<b>\$ 5,362,626</b>	<b>5,724,228</b>	<b>5,256,678</b>	<b>467,550</b>

## Exhibit G-2

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

Year Ended September 30, 2000  
(\$000s)

	Local Source				Federal Grants			
	Original Budget	Revised Budget	Actual	Variance	Original Budget	Revised Budget	Actual	Variance
<b>General Fund:</b>								
Revenues	\$ 3,114,100	3,221,960	3,431,976	(210,016)	1,231,408	1,533,381	1,256,673	276,708
Expenditures and PL 106-113 productivity savings	-	-	-	-	-	-	-	-
Excess (Deficiency)	<u>3,114,100</u>	<u>3,221,960</u>	<u>3,431,976</u>	<u>(210,016)</u>	<u>1,231,408</u>	<u>1,533,381</u>	<u>1,256,673</u>	<u>276,708</u>
<b>Water and Sewer Utility:</b>								
<b>Water and Sewer Authority:</b>								
Revenues	-	-	-	-	-	-	-	-
Expenditures	-	-	-	-	-	-	-	-
Excess (Deficiency)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Washington Aqueduct:</b>								
Revenues	-	-	-	-	-	-	-	-
Expenditures	-	-	-	-	-	-	-	-
Excess (Deficiency)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Water and Sewer Utility:</b>								
Revenues	-	-	-	-	-	-	-	-
Expenditures	-	-	-	-	-	-	-	-
Excess (Deficiency)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Lottery and Games:</b>								
Revenues	-	-	-	-	-	-	-	-
Expenditures	-	-	-	-	-	-	-	-
Excess (Deficiency)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Sports Commission:</b>								
Revenues	-	-	-	-	-	-	-	-
Expenditures	-	-	-	-	-	-	-	-
Excess (Deficiency)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Public Benefit Corp. Operations:</b>								
Revenues	-	-	-	-	-	-	-	-
Expenditures	-	-	-	-	-	-	-	-
Excess (Deficiency)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Retirement Board Administration:</b>								
Revenues	-	-	-	-	-	-	-	-
Expenditures	-	-	-	-	-	-	-	-
Excess (Deficiency)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Correctional Industries:</b>								
Revenues	-	-	-	-	-	-	-	-
Expenditures	-	-	-	-	-	-	-	-
Excess (Deficiency)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Washington Convention Center Operations:</b>								
Revenues	-	-	-	-	-	-	-	-
Expenditures	-	-	-	-	-	-	-	-
Excess (Deficiency)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total:</b>								
Revenues	3,114,100	3,221,960	3,431,976	(210,016)	1,231,408	1,533,381	1,256,673	276,708
Expenditures and PL 106-113 deficit reduction	-	-	-	-	-	-	-	-
Excess (Deficiency)	<u>\$ 3,114,100</u>	<u>3,221,960</u>	<u>3,431,976</u>	<u>(210,016)</u>	<u>1,231,408</u>	<u>1,533,381</u>	<u>1,256,673</u>	<u>276,708</u>

Exhibit G-2

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

Year Ended September 30, 2000  
(\$000s)

	Private and Other				Total			
	Original Budget	Revised Budget	Actual	Variance	Original Budget	Revised Budget	Actual	Variance
<b>General Fund:</b>								
Revenues	\$ 341,574	371,062	310,352	60,710	4,687,082	5,126,403	4,999,001	127,402
Expenditures and PL 106-113 productivity savings	-	-	-	-	-	-	-	-
Excess (Deficiency)	341,574	371,062	310,352	60,710	4,687,082	5,126,403	4,999,001	127,402
<b>Water and Sewer Utility:</b>								
<b>Water and Sewer Authority:</b>								
Revenues	236,075	279,608	189,675	89,933	236,075	279,608	189,675	89,933
Expenditures	236,075	279,608	189,675	89,933	236,075	279,608	189,675	89,933
Excess (Deficiency)	-	-	-	-	-	-	-	-
<b>Washington Aqueduct:</b>								
Revenues	43,533	-	-	-	43,533	-	-	-
Expenditures	43,533	-	-	-	43,533	-	-	-
Excess (Deficiency)	-	-	-	-	-	-	-	-
<b>Total Water and Sewer Utility:</b>								
Revenues	279,608	279,608	189,675	89,933	279,608	279,608	189,675	89,933
Expenditures	279,608	279,608	189,675	89,933	279,608	279,608	189,675	89,933
Excess (Deficiency)	-	-	-	-	-	-	-	-
<b>Lottery and Games:</b>								
Revenues	234,400	234,400	217,418	16,982	234,400	234,400	217,418	16,982
Expenditures	234,400	234,400	217,418	16,982	234,400	234,400	217,418	16,982
Excess (Deficiency)	-	-	-	-	-	-	-	-
<b>Sports Commission:</b>								
Revenues	10,846	10,846	2,852	7,994	10,846	10,846	2,852	7,994
Expenditures	10,846	10,846	2,852	7,994	10,846	10,846	2,852	7,994
Excess (Deficiency)	-	-	-	-	-	-	-	-
<b>Public Benefit Corp. Operations:</b>								
Revenues	89,008	89,008	110,493	(21,485)	89,008	89,008	110,493	(21,485)
Expenditures	89,008	89,008	110,493	(21,485)	89,008	89,008	110,493	(21,485)
Excess (Deficiency)	-	-	-	-	-	-	-	-
<b>Retirement Board Administration:</b>								
Revenues	9,892	9,892	6,058	3,834	9,892	9,892	6,058	3,834
Expenditures	9,892	9,892	6,058	3,834	9,892	9,892	6,058	3,834
Excess (Deficiency)	-	-	-	-	-	-	-	-
<b>Correctional Industries:</b>								
Revenues	1,810	1,810	1,790	20	1,810	1,810	1,790	20
Expenditures	1,810	1,810	1,790	20	1,810	1,810	1,790	20
Excess (Deficiency)	-	-	-	-	-	-	-	-
<b>Washington Convention Center Operations:</b>								
Revenues	50,226	50,226	20,891	29,335	50,226	50,226	20,891	29,335
Expenditures	50,226	50,226	20,891	29,335	50,226	50,226	20,891	29,335
Excess (Deficiency)	-	-	-	-	-	-	-	-
<b>Total:</b>								
Revenues	1,017,364	1,046,852	859,529	187,323	5,362,872	5,802,193	5,548,178	254,015
Expenditures and PL 106-113 deficit reduction	675,790	675,790	549,177	126,613	675,790	675,790	549,177	126,613
Excess (Deficiency)	\$ 341,574	371,062	310,352	60,710	4,687,082	5,126,403	4,999,001	127,402



## Exhibit G-3

**FINANCIAL REPORTING ENTITY**  
**COMBINED SCHEDULE OF BUDGET REVISIONS**

Year Ended September 30, 2000  
(\$000s)

	Local Source					Federal Grants			
	Original Budget	Initial Allocation	Repro- gramming	Other Allocations	Revised Budget	Original Budget	Initial Allocation	Revenue Change	Revised Budget
<b>Revenues and Sources:</b>									
Taxes:									
Property taxes	\$ 606,700	-	-	(33,800)	572,900	-	-	-	-
Sales and use taxes	620,000	-	-	6,565	626,565	-	-	-	-
Income taxes	954,600	-	-	64,200	1,018,800	-	-	-	-
Other taxes	666,000	-	-	12,488	678,488	-	-	-	-
Total taxes	2,847,300	-	-	49,453	2,896,753	-	-	-	-
Licenses and permits	48,498	-	-	(7,504)	40,994	-	-	-	-
Fines and forfeits	56,771	-	-	(3,495)	53,276	-	-	-	-
Charges for services	34,173	-	-	3,629	37,802	-	-	-	-
Miscellaneous	93,558	-	-	(9,223)	84,335	-	-	-	-
Private & Other	-	-	-	-	-	-	-	-	-
Federal contributions	23,750	-	-	-	23,750	-	-	-	-
Operating grants	-	-	-	-	-	1,231,408	-	301,973	1,533,381
Transfer of interest income	-	-	-	-	-	-	-	-	-
Transfer in from Lottery Board	69,000	-	-	-	69,000	-	-	-	-
Tax parity act	(58,950)	-	-	58,950	-	-	-	-	-
<b>Total revenues and sources</b>	<b>3,114,100</b>	<b>-</b>	<b>-</b>	<b>91,810</b>	<b>3,205,910</b>	<b>1,231,408</b>	<b>-</b>	<b>301,973</b>	<b>1,533,381</b>
<b>Expenditures and Uses:</b>									
Governmental direction and support	137,134	15,000	-	12,643	164,777	11,670	-	45,659	57,329
Economic development and regulation	52,911	800	959	(2,329)	52,341	84,751	-	61,398	146,149
Public safety and justice	565,511	13,750	-	1,910	581,171	29,012	-	707	29,719
Public education system	721,847	2,200	300	18,529	742,876	120,951	-	63,111	184,062
Human support services	635,373	500	-	1,696	637,569	875,814	-	103,598	979,412
Public works	258,341	-	-	618	258,959	3,099	-	2,498	5,597
Receiverships	217,606	-	-	129	217,735	106,111	-	25,002	131,113
Workforce Investments	8,500	-	-	(8,147)	353	-	-	-	-
Buyouts and Other Management Reforms	-	-	-	-	-	-	-	-	-
Reserve	150,000	-	-	(26,560)	123,440	-	-	-	-
Financial Responsibility Authority	3,140	-	-	-	3,140	-	-	-	-
Repayment of bonds and interest	328,417	-	-	(2,031)	326,386	-	-	-	-
Repayment of General Fund deficit bonds	38,286	-	-	-	38,286	-	-	-	-
Interest on short term borrowing	9,000	-	-	-	9,000	-	-	-	-
Certificates of participation	7,950	-	-	-	7,950	-	-	-	-
Optical and Dental Insurance	1,295	-	-	-	1,295	-	-	-	-
Productivity Bank	20,000	-	-	-	20,000	-	-	-	-
Water and Sewer Authority	-	-	-	-	-	-	-	-	-
Washington Aqueduct	-	-	-	-	-	-	-	-	-
Lottery and Games	-	-	-	-	-	-	-	-	-
Sports Commission	-	-	-	-	-	-	-	-	-
Public Benefit Corporation operations	-	-	-	-	-	-	-	-	-
Retirement Board administration	-	-	-	-	-	-	-	-	-
Correctional Industries	-	-	-	-	-	-	-	-	-
Washington Convention Center operations	-	-	-	-	-	-	-	-	-
Management Supervisory Service	-	-	-	174	174	-	-	-	-
<b>Total expenditures and uses</b>	<b>3,155,311</b>	<b>32,250</b>	<b>1,259</b>	<b>(3,368)</b>	<b>3,185,452</b>	<b>1,231,408</b>	<b>-</b>	<b>301,973</b>	<b>1,533,381</b>
Subtotal	(41,211)	(32,250)	(1,259)	95,178	20,458	-	-	-	-
PL 106-113 General Supply Schedule Savings	14,457	-	-	-	14,457	-	-	-	-
PL 106-113 Management Reform Savings	7,000	-	-	-	7,000	-	-	-	-
PL 106-113 Productivity Savings	20,000	-	-	-	20,000	-	-	-	-
Total PL 106-113 Savings	41,457	-	-	-	41,457	-	-	-	-
<b>Excess (Deficiency) of Revenues and Sources Over (Under)</b>									
<b>Expenditures and Uses</b>	<b>\$ 246</b>	<b>(32,250)</b>	<b>(1,259)</b>	<b>95,178</b>	<b>61,915</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Exhibit G-3

**FINANCIAL REPORTING ENTITY**  
**COMBINED SCHEDULE OF BUDGET REVISIONS**

Year Ended September 30, 2000  
(\$000s)

	Private and Other				Total					
	Original Budget	Initial Allocation	Revenue Change	Revised Budget	Original Budget	Initial Allocation	Repro- gramming	Revenue Change	Other Allocations	Revised Budget
<b>Revenues and Sources:</b>										
Taxes:										
Property taxes	\$ -	-	-	-	606,700	-	-	-	(33,800)	572,900
Sales and use taxes	-	-	-	-	620,000	-	-	-	6,565	626,565
Income taxes	-	-	-	-	954,600	-	-	-	64,200	1,018,800
Other taxes	-	-	-	-	666,000	-	-	-	12,488	678,488
Total taxes	-	-	-	-	2,847,300	-	-	-	49,453	2,896,753
Licenses and permits	-	-	-	-	48,498	-	-	-	(7,504)	40,994
Fines and forfeits	-	-	-	-	56,771	-	-	-	(3,495)	53,276
Charges for services	-	-	-	-	34,173	-	-	-	3,629	37,802
Miscellaneous	-	-	-	-	93,558	-	-	-	(9,223)	84,335
Private & Other	994,364	-	29,488	1,023,852	994,364	-	-	29,488	-	1,023,852
Federal contributions	-	-	-	-	23,750	-	-	-	-	23,750
Operating grants	-	-	-	-	1,231,408	-	-	301,973	-	1,533,381
Transfer of interest income	23,000	-	-	23,000	23,000	-	-	-	-	23,000
Transfer in from Lottery Board	-	-	-	-	69,000	-	-	-	-	69,000
Tax parity act	-	-	-	-	(58,950)	-	-	-	58,950	-
<b>Total revenues and sources</b>	<b>1,017,364</b>	<b>-</b>	<b>29,488</b>	<b>1,046,852</b>	<b>5,362,872</b>	<b>-</b>	<b>-</b>	<b>331,461</b>	<b>91,810</b>	<b>5,786,143</b>
<b>Expenditures and Uses:</b>										
Governmental direction and support	18,552	-	8,271	26,823	167,356	15,000	-	53,930	12,643	248,929
Economic development and regulation	52,673	-	9,353	62,026	190,335	800	959	70,751	(2,329)	260,516
Public safety and justice	184,247	-	3,505	187,752	778,770	13,750	-	4,212	1,910	798,642
Public education system	24,613	-	6,728	31,341	867,411	2,200	300	69,839	18,529	958,279
Human support services	15,174	-	6,301	21,475	1,526,361	500	-	109,899	1,696	1,638,456
Public works	9,955	-	7,719	17,674	271,395	-	-	10,217	618	282,230
Receiverships	18,360	-	1,963	20,323	342,077	-	-	26,965	129	369,171
Workforce Investments	-	-	-	-	8,500	-	-	-	(8,147)	353
Buyouts and Other Management Reforms	18,000	-	(14,352)	3,648	18,000	-	-	(14,352)	-	3,648
Reserve	-	-	-	-	150,000	-	-	-	(26,560)	123,440
Financial Responsibility Authority	-	-	-	-	3,140	-	-	-	-	3,140
Repayment of bonds and interest	-	-	-	-	328,417	-	-	-	(2,031)	326,386
Repayment of General Fund deficit bonds	-	-	-	-	38,286	-	-	-	-	38,286
Interest on short term borrowing	-	-	-	-	9,000	-	-	-	-	9,000
Certificates of participation	-	-	-	-	7,950	-	-	-	-	7,950
Optical and Dental Insurance	-	-	-	-	1,295	-	-	-	-	1,295
Productivity Bank	-	-	-	-	20,000	-	-	-	-	20,000
Water and Sewer Authority	236,075	-	-	279,608	236,075	-	-	-	-	236,075
Washington Aqueduct	43,533	-	-	-	43,533	-	-	-	-	-
Lottery and Games	234,400	-	-	234,400	234,400	-	-	-	-	234,400
Sports Commission	10,846	-	-	10,846	10,846	-	-	-	-	10,846
Public Benefit Corporation operations	89,008	-	-	89,008	89,008	-	-	-	-	89,008
Retirement Board administration	9,892	-	-	9,892	9,892	-	-	-	-	9,892
Correctional Industries	1,810	-	-	1,810	1,810	-	-	-	-	1,810
Washington Convention Center operations	50,226	-	-	50,226	50,226	-	-	-	-	50,226
Management Supervisory Service	-	-	-	-	-	-	-	-	174	174
<b>Total expenditures and uses</b>	<b>1,017,364</b>	<b>-</b>	<b>29,488</b>	<b>1,046,852</b>	<b>5,404,083</b>	<b>32,250</b>	<b>1,259</b>	<b>331,461</b>	<b>(3,368)</b>	<b>5,722,152</b>
Subtotal	-	-	-	-	(41,211)	(32,250)	(1,259)	-	95,178	63,991
PL 106-113 General Supply Schedule Savings	-	-	-	-	14,457	-	-	-	-	14,457
PL 106-113 Management Reform Savings	-	-	-	-	7,000	-	-	-	-	7,000
PL 106-113 Productivity Savings	-	-	-	-	20,000	-	-	-	-	20,000
Total PL 106-113 Savings	-	-	-	-	41,457	-	-	-	-	41,457
<b>Excess (Deficiency) of Revenues and Sources Over (Under) Expenditures and Uses</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>246</b>	<b>(32,250)</b>	<b>(1,259)</b>	<b>-</b>	<b>95,178</b>	<b>105,448</b>

## Exhibit G-4

**FINANCIAL REPORTING ENTITY**  
**COMBINING SCHEDULE OF FINANCIAL OPERATIONS**  
 Year Ended September 30, 2000  
 (With Comparative Totals for Year Ended September 30, 1999)  
 (\$000s)

	General	Financial Responsibility Authority	Capital Projects	Lottery and Games	Unemployment Compensation	Public Benefit Corporation	Water and Sewer	Convention Center	Sports Commission	Housing Finance	University	Totals
<b>Revenues:</b>												
Taxes	\$ 3,127,849	-	-	-	108,268	-	-	-	-	-	-	3,236,117
Licenses and permits	44,446	-	-	-	-	-	-	-	-	-	-	44,446
Fines and forfeits	54,865	-	-	-	-	-	-	-	-	-	-	54,865
Charges for services	174,438	-	-	216,134	-	69,394	227,930	10,072	7,047	25,513	19,152	749,680
Benefit contributions	-	-	-	-	8,721	-	-	-	-	-	-	8,721
Miscellaneous	214,518	2,936	-	1,534	14,906	-	12,744	(3,082)	-	-	1,367	260,003
Federal contributions/grants	1,688,826	-	-	-	-	-	-	-	-	15,080	10,045	1,728,587
Transfers from other funds	69,450	3,140	51,975	-	-	96,101	-	54,524	-	29,716	40,491	315,681
Total revenues	5,374,392	6,076	51,975	217,668	131,895	165,495	240,674	61,514	7,047	70,309	71,055	6,398,100
<b>Expenditures:</b>												
General direction	247,664	6,019	-	-	-	-	-	-	-	-	-	253,683
Economic development	180,443	-	-	-	-	-	-	-	-	28,449	-	208,892
Public safety and justice	924,843	-	-	-	-	-	-	-	-	-	-	924,843
Public education	895,763	-	-	-	-	-	-	-	-	-	79,622	979,385
Human support services	1,552,495	-	-	148,016	80,896	224,762	-	15,380	7,034	-	-	2,028,583
Public works	135,067	-	-	-	-	-	176,396	-	-	-	-	311,463
Receiverships	366,961	-	-	-	-	-	-	-	-	-	-	366,961
Interest and charges	175,058	-	-	-	-	-	18,616	-	-	37,338	-	231,012
Transfers to other funds	243,092	-	-	69,450	-	-	-	-	-	-	-	252,095
Total expenditures	4,725,386	6,019	-	217,466	80,896	224,762	195,012	15,380	7,034	65,787	79,622	5,617,364
OPERATING EXCESS (DEFICIENCY)	649,006	57	51,975	202	50,999	(59,267)	45,662	46,134	13	4,522	(8,567)	780,736
<b>Capital Sources (uses):</b>												
Capital acquisitions	-	-	(435,336)	-	-	490	(134,550)	(94,342)	(3,952)	(126)	(784)	(668,600)
Capital contributions	-	-	132,224	-	-	-	-	-	-	-	-	132,224
Interest	-	-	8,075	-	-	-	-	-	-	-	-	8,075
Lease inception and asset sales	-	-	11,871	-	-	-	-	-	-	-	-	11,871
Bond proceeds	2,689	-	186,663	-	-	-	-	-	-	-	-	189,352
Debt payments	(220,054)	-	-	-	-	-	(16,110)	-	-	(55,711)	-	(291,875)
Other	(176,946)	-	24,033	-	-	-	(150,660)	(94,342)	-	-	-	(152,913)
Total capital uses	(394,311)	-	(72,470)	-	-	490	(150,660)	(94,342)	(3,952)	(55,837)	(784)	(771,866)
NET EXCESS (DEFICIENCY)	254,695	57	(20,495)	202	50,999	(58,777)	(104,998)	(48,208)	(3,939)	(51,315)	(9,351)	8,870
Reclassification to GAAP basis	(13,968)	-	-	(155)	-	(5,129)	124,820	92,091	3,020	55,679	784	257,142
INCREASE (DECREASE)												
IN BALANCES	240,727	57	(20,495)	47	50,999	(63,906)	19,822	43,883	(919)	4,364	(8,567)	266,012
Balances at October 1 (restated)	224,210	970	478,925	3,228	220,662	(103,190)	280,993	176,041	8,878	29,625	20,312	1,340,654
Balances at September 30	464,937	1,027	458,430	3,275	271,661	(167,096)	300,815	219,924	7,959	33,989	11,745	1,606,666

## Exhibit G-5

**FINANCIAL REPORTING ENTITY**  
**SCHEDULE OF BUDGETARY BASIS EXPENDITURES**

Year Ended September 30, 2000  
(\$000s)

	2000				1999		Difference	
	Gross Cost	Related Resources District	Federal	Net Cost	% of Revenue	Net Cost	% of Revenue	Better or (Worse) Amount %
<b>General Revenues:</b>								
Sovereign:								
Taxes	\$ -	3,127,849	-	3,127,849	80.7 %	\$ 2,892,562	87.2 %	\$ 235,287 8.1 %
Licenses and permits	-	44,446	-	44,446	1.1	48,247	1.5	(3,801) (7.9)
Fines and forfeits	-	54,865	-	54,865	1.5	47,794	1.4	7,071 14.8
Miscellaneous:								
Interest	-	31,933	-	31,933	0.8	27,795	0.8	4,138 14.9
Other	-	182,585	-	182,585	4.7	143,843	4.3	38,742 26.9
Federal:								
Payment in lieu of taxes	-	-	435,381	435,381	11.2	157,968	4.8	277,413 175.6
Total general revenues	-	3,441,678	435,381	3,877,059	100.0	3,318,209	100.0	558,850 16.8
<b>Cost of Operating:</b>								
General:								
Governmental direction	247,664	38,731	41,960	166,973	4.3	305,040	9.2	(138,067) (45.3)
Economic development	180,443	18,575	82,134	79,734	2.1	63,036	1.9	16,698 26.5
Public safety and justice	924,843	8,231	21,192	895,420	23.1	573,048	17.3	322,372 56.3
Public education	899,763	758	159,740	739,265	19.1	656,206	19.7	83,059 12.7
Human support services	1,552,495	2	825,575	726,918	18.6	470,904	14.2	256,014 54.4
Public works	270,598	26,418	-	244,180	6.2	242,594	7.3	1,586 0.7
Receiverships	366,961	58,888	122,844	185,229	4.8	257,993	7.8	(72,764) (28.2)
Interest and charges	175,058	-	-	175,058	4.5	198,500	5.9	(23,442) (11.8)
Transfers	243,092	69,450	-	173,642	4.5	135,129	4.0	38,513 28.5
Special Revenue:								
General direction	6,019	6,076	-	(57)	-	-	-	(57) -
Enterprise:								
Lottery and games	217,466	217,668	-	(202)	-	(309)	-	107 34.6
Trust:								
Expendable	80,896	131,895	-	(50,999)	(1.3)	(36,951)	(1.1)	(14,048) (38.0)
Component Units:								
Public Benefit Corporation	224,762	165,495	-	59,267	1.5	(27,323)	(0.8)	86,590 316.9
Water and Sewer	195,012	240,674	-	(45,662)	(1.2)	(69,282)	(2.1)	23,620 34.1
Convention Center	15,380	61,514	-	(46,134)	(1.2)	(73,826)	(2.2)	27,692 37.5
Sports Commission	7,034	7,047	-	(13)	-	(557)	-	544 97.7
Housing Finance	65,787	40,593	29,716	(4,522)	(0.1)	8,740	0.3	(13,262) (151.7)
University	79,622	61,010	10,045	8,567	0.2	(435)	-	9,002 2069.4
Net cost of operating	5,752,895	1,153,025	1,293,206	3,306,664	84.9	2,702,507	81.4	604,157 22.4
CURRENT INCOME	5,752,895	4,594,703	1,728,587	570,395	18.5	615,702	18.6	(45,307) (7.4)
<b>Cost of Investing (Financing):</b>								
Fixed assets	668,600	51,013	132,224	485,363	12.6	141,341	4.3	344,022 243.4
Long term debt	291,875	189,352	-	102,523	2.9	(340,841)	(10.3)	443,364 130.1
Net cost of investing	960,475	240,365	132,224	587,886	15.5	(199,500)	(6.0)	787,386 394.7
FINANCIAL FLOW IN	6,713,370	4,835,068	1,860,811	(17,491)	(0.6)	815,202	24.5	(832,693) (102.1)
<b>Reclassification to GAAP Basis:</b>								
Employee benefits	(13,968)	-	-	(13,968)	(0.4)	(102,097)	(3.1)	88,129 86.3
Depreciation	(38,935)	-	-	(38,935)	(1.0)	(32,663)	(1.0)	(6,272) (19.2)
Fixed assets	233,264	(31,321)	-	264,585	6.8	56,194	1.7	208,391 370.8
Long term debt	71,821	-	-	71,821	1.9	(331,200)	(9.9)	403,021 121.7
Total reclassification	252,182	(31,321)	-	283,503	7.3	(409,766)	(12.3)	693,269 169.2
<b>INCREASE (DECREASE) IN BALANCES</b>								
	\$ 6,461,188	4,866,389	1,860,811	266,012	6.7 %	\$ 405,436	12.2 %	\$ (139,424) (34.4) %

## Exhibit G-6

**GENERAL FUND**  
**SCHEDULE OF CASH FLOWS**  
**Year ended September 30, 2000**  
**(\$000s)**

	2000	1999
<b>Operating Activities:</b>		
Cash receipts from taxes, licenses and fines	\$ 3,222,168	2,987,010
Cash receipts from payment in lieu of taxes	435,381	157,968
Cash receipts from operating grants	1,083,533	1,159,763
Cash receipts from customers	290,938	91,975
Other cash receipts	182,942	109,200
Cash payments to vendors	(1,692,589)	(1,317,743)
Cash payments to employees	(1,843,997)	(1,513,118)
Cash payments to welfare recipients	(991,607)	(959,932)
Net cash provided	<u>686,769</u>	<u>715,123</u>
<b>Capital and Related Financing Activities:</b>		
Payments of long term debt (1)	(220,054)	(261,534)
Payments of interest and charges (1)	(168,986)	(207,074)
Net cash used	<u>(389,040)</u>	<u>(468,608)</u>
<b>Noncapital Financing Activities:</b>		
Proceeds of refunding bonds	2,689	708,612
Payments of refunded debt	-	(658,192)
Payments of refunding charges	-	(16,121)
Transfers from other funds	69,450	64,225
Transfers to other funds	(51,976)	(51,226)
Transfers to component units	(232,531)	(148,128)
Payments of funding interest (1)	140,439	(215,552)
Receipts (payments) of interfund loans (1)	5,966	36,654
Payments of loan interest (1)	-	(3,662)
Net cash used	<u>(65,963)</u>	<u>(283,390)</u>
<b>Investing Activities:</b>		
Receipts of interest and dividends (1)	31,576	27,438
Net cash provided	<u>31,576</u>	<u>27,438</u>
<b>INCREASE IN CASH</b>	<b>263,342</b>	<b>25,563</b>
<b>Cash and Investments at October 1</b>	<b>480,027</b>	<b>454,464</b>
<b>Cash and Investments at September 30</b>	<b>\$ 743,369</b>	<b>480,027</b>
<b>Reconciliation of Operating Excess to</b>		
<b>Net Cash Provided by Operating Activities:</b>		
Excess of revenues over expenditures	453,095	187,257
Adjustments for nonoperating activities (sum of 1s)	211,059	623,730
Decrease (increase) in assets:		
Receivables	198,963	(342,532)
Allowances for uncollectibles	(45,791)	33,015
Inventories	825	39,128
Other current assets	(3,651)	2,305
Increase (decrease) in liabilities:		
Payables	(86,283)	86,821
Accrued liabilities	(6,778)	93,108
Deferred revenue	(33,517)	(10,721)
Other current liabilities	(1,153)	3,012
Net cash provided	<u>\$ 686,769</u>	<u>715,123</u>