
OTHER SUPPLEMENTARY INFORMATION

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

General Fund

Nonmajor Governmental Funds

Fiduciary Funds

Supporting Schedules

GENERAL FUND

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

Exhibit A-1

**GENERAL FUND
BALANCE SHEET
September 30, 2010
(With Comparative Totals at September 30, 2009)
(\$000s)**

	<u>2010</u>	<u>2009</u>
ASSETS		
Cash and cash equivalents (unrestricted)	\$ 76,455	\$ 385,459
Receivables (net of allowances for uncollectibles):		
Intergovernmental	25,910	19,856
Taxes	355,860	351,096
Accounts	99,531	96,450
Due from component units	59,873	24,489
Interfund	593,501	346,597
Inventories	9,614	10,221
Other current assets	2,005	1,066
Cash and cash equivalents (restricted)	311,945	397,058
Investments (restricted)	319,945	181,583
Total current assets	<u>1,854,639</u>	<u>1,813,875</u>
Long term assets	<u>22,030</u>	<u>58,994</u>
Total assets	\$ <u>1,876,669</u>	\$ <u>1,872,869</u>
LIABILITIES AND FUND BALANCE		
Liabilities:		
Payables:		
Accounts	\$ 403,254	\$ 369,504
Compensation:		
Salaries and wages	129,402	147,008
Employee benefits	902	796
Payroll taxes	384	601
Other deductions	2,874	3,073
Interfund	24,051	30,406
Due to component units	12,050	14,127
Deferred revenue:		
Property taxes	117,245	112,328
Other	73,632	82,545
Accrued liabilities:		
Claims and judgments	94	70
Grant disallowances	4,347	1,300
Medicaid	147,791	126,889
Tax refunds	62,426	55,439
Other current liabilities	<u>8,091</u>	<u>8,300</u>
Total liabilities	<u>986,543</u>	<u>952,386</u>
Fund Balance:		
Reserved	836,181	703,694
Unreserved	<u>53,945</u>	<u>216,789</u>
Total fund balance	<u>890,126</u>	<u>920,483</u>
Total liabilities and fund balance	\$ <u>1,876,669</u>	\$ <u>1,872,869</u>

See Accompanying Independent Auditors' Report.

Exhibit A-2

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
Year Ended September 30, 2010
(With Comparative Totals for the Year Ended September 30, 2009)
(\$000s)

	<u>2010</u>	<u>2009</u>
Revenues:		
Taxes	\$ 4,952,441	\$ 5,042,487
Fines and forfeits	128,473	106,169
Licenses and permits	86,946	91,230
Charges for services:		
Public	205,247	187,261
Intergovernmental	18,207	8,856
Miscellaneous:		
Public	356,122	444,234
Investment income	2,325	18,435
Total revenues	<u>5,749,761</u>	<u>5,898,672</u>
Expenditures:		
Current:		
Governmental direction and support	579,457	589,492
Economic development and regulation	247,355	339,783
Public safety and justice	1,018,335	984,892
Public education system	1,400,832	1,497,302
Human support services	1,564,143	1,643,779
Public works	276,990	298,625
Public transportation	243,668	230,499
Debt service:		
Principal	175,019	241,654
Interest	233,536	223,364
Fiscal charges	64,532	19,628
Total expenditures	<u>5,803,867</u>	<u>6,069,018</u>
DEFICIENCY OF REVENUES UNDER EXPENDITURES	<u>(54,106)</u>	<u>(170,346)</u>
Other Financing Sources (Uses):		
Debt issuance	21,269	2,742
Refunding debt issuance	835,010	580,140
Premium on sale of bonds	74,840	36,601
Payment to refunded bond escrow agent	(855,011)	(607,640)
Transfers in	125,002	121,651
Transfers out	(177,361)	(294,187)
Sale of capital assets	-	6,800
Total other financing sources (uses)	<u>23,749</u>	<u>(153,893)</u>
DEFICIENCY OF REVENUES AND OTHER SOURCES UNDER EXPENDITURES AND OTHER USES	<u>(30,357)</u>	<u>(324,239)</u>
Fund Balance at October 1	<u>920,483</u>	<u>1,244,722</u>
Fund Balance at September 30	<u>\$ 890,126</u>	<u>\$ 920,483</u>

See Accompanying Independent Auditors' Report.

Exhibit A-3

GENERAL FUND
SCHEDULE OF EXPENDITURES AND NET FINANCING (SOURCES) USES
FUNCTION AND OBJECT --GAAP BASIS
Year Ended September 30, 2010
(With Comparative Totals for the Year Ended September 30, 2009)
(\$000s)

Function and Subfunction	Personnel Services	Contractual Services	Supplies	Occupancy	Miscellaneous *	Totals	
						2010	2009
Governmental Direction and Support:							
Legislative	\$ 20,408	\$ 1,538	\$ 122	\$ 482	\$ 995	\$ 23,545	\$ 24,479
Executive	69,401	36,034	263	8,466	24,548	138,712	131,345
Finance	83,478	27,808	474	20,618	161,033	293,411	260,863
Personnel	10,197	16,466	128	2,283	94	29,168	29,847
Administrative	36,187	33,153	223	18,098	328	87,989	136,233
Elections	4,487	1,231	78	814	22	6,632	6,725
Total	<u>224,158</u>	<u>116,230</u>	<u>1,288</u>	<u>50,761</u>	<u>187,020</u>	<u>579,457</u>	<u>589,492</u>
Economic Development and Regulation:							
Community development	20,277	13,381	109	2,561	56,017	92,345	167,290
Economic regulation	49,494	8,674	324	14,102	3,792	76,386	77,697
Employment services	19,570	8,857	116	9,112	40,969	78,624	94,796
Total	<u>89,341</u>	<u>30,912</u>	<u>549</u>	<u>25,775</u>	<u>100,778</u>	<u>247,355</u>	<u>339,783</u>
Public Safety and Justice:							
Police	429,914	52,818	1,632	22,807	109,849	617,020	597,544
Fire	173,974	8,347	4,896	6,106	38,302	231,625	216,758
Corrections	66,586	66,656	2,761	4,871	11,057	151,931	151,838
Protection	6,595	1,771	79	2,153	160	10,758	10,499
Law	6,048	755	79	54	65	7,001	7,847
Judicial	-	-	-	-	-	-	406
Total	<u>683,117</u>	<u>130,347</u>	<u>9,447</u>	<u>35,991</u>	<u>159,433</u>	<u>1,018,335</u>	<u>984,892</u>
Public Education System:							
Schools	422,318	59,619	12,061	42,624	398,916	935,538	1,072,646
Culture	126,805	40,134	952	12,418	284,985	465,294	424,656
Total	<u>549,123</u>	<u>99,753</u>	<u>13,013</u>	<u>55,042</u>	<u>683,901</u>	<u>1,400,832</u>	<u>1,497,302</u>
Human Support Services:							
Health and welfare	267,760	122,453	12,136	63,176	881,378	1,346,903	1,446,089
Human relations	4,299	2,494	84	459	15,236	22,572	23,687
Employment benefits	-	-	-	-	146,240	146,240	122,851
Recreation	31,477	9,855	710	6,086	300	48,428	51,152
Total	<u>303,536</u>	<u>134,802</u>	<u>12,930</u>	<u>69,721</u>	<u>1,043,154</u>	<u>1,564,143</u>	<u>1,643,779</u>
Public Works	<u>132,717</u>	<u>80,196</u>	<u>1,579</u>	<u>25,795</u>	<u>36,703</u>	<u>276,990</u>	<u>298,625</u>
Public Transportation	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>243,668</u>	<u>243,668</u>	<u>230,499</u>
Debt Service	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>473,087</u>	<u>473,087</u>	<u>484,646</u>
Net Financing Uses (Sources)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(23,749)</u>	<u>(23,749)</u>	<u>153,893</u>
Total expenditures and net sources	<u>\$ 1,981,992</u>	<u>\$ 592,240</u>	<u>\$ 38,806</u>	<u>\$ 263,085</u>	<u>\$ 2,903,995</u>	<u>\$ 5,780,118</u>	<u>\$ 6,222,911</u>

See Accompanying Independent Auditors' Report.

*Miscellaneous column includes transfers, subsidies and other payments totaling \$2,828,986.

Transfers to: Convention Center [\$93,054], Charter Schools [\$410,005], UDC [\$62,070], Police & Fire Retirement System [\$132,300], Housing Authority Subsidy [\$25,103], Mass Transit Subsidies [\$243,718], District Retiree Health Contribution [\$90,700]

Payments for: Dept. of Employment Services [\$45,241], Certificate of Participation [\$32,257], Repayment of Loan & Interest [\$374,716], Dept. of Housing & Community Development [\$19,957], Master Equipment Lease [\$43,863], Economic Development [\$11,551], State Education [\$84,981], Office of Non-Public Tuition [\$166,567], Dept. of Health [\$25,365], Dept. of Healthcare Financing [\$521,832], Dept. of Human Services [\$110,161], Disability Services [\$40,398], Dept. of Youth Rehabilitation [\$39,440], Dept. of Transportation [\$54,783], Dept. of the Environment [\$34,827], Office of Child & Family Services [\$147,717], Dept. of Mental Health [\$18,380]

Exhibit A-4

GENERAL FUND
SCHEDULE OF LOCAL SOURCE REVENUES
BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended September 30, 2010
(\$000s)

Source	Budget		Actual	Variance Positive (Negative)
	Original	Revised		
Taxes:				
Property:				
Real	\$ 1,779,486	\$ 1,773,106	\$ 1,821,459	\$ 48,353
Personal	56,216	65,428	52,032	(13,396)
Total	<u>1,835,702</u>	<u>1,838,534</u>	<u>1,873,491</u>	<u>34,957</u>
Sales and use:				
General	1,016,007	1,013,959	961,881	(52,078)
Alcoholic beverages	5,126	5,358	5,717	359
Cigarette	55,627	30,000	33,394	3,394
Motor vehicles	40,963	32,108	37,749	5,641
Motor fuel tax	23,673	28,119	22,180	(5,939)
Total	<u>1,141,396</u>	<u>1,109,544</u>	<u>1,060,921</u>	<u>(48,623)</u>
Income and franchise:				
Individual income	1,076,661	1,219,620	1,110,444	(109,176)
Corporation franchise	262,121	246,584	207,292	(39,292)
Unincorporated business	124,395	106,476	116,395	9,919
Total	<u>1,463,177</u>	<u>1,572,680</u>	<u>1,434,131</u>	<u>(138,549)</u>
Gross receipts:				
Public utility	153,696	152,126	139,576	(12,550)
Toll telecommunication	63,360	67,718	62,337	(5,381)
Insurance companies	74,767	75,287	44,436	(30,851)
Health care providers	11,000	11,000	12,423	1,423
Baseball gross receipts	20,603	21,000	23,712	2,712
HSC contribution	-	5,000	5,000	-
Total	<u>323,426</u>	<u>332,131</u>	<u>287,484</u>	<u>(44,647)</u>
Other:				
Deed recordation	71,746	80,546	104,164	23,618
Deed transfers	50,288	66,533	86,117	19,584
Inheritance and estate	60,000	35,000	39,341	4,341
Economic interests	19,191	10,000	18,218	8,218
Total	<u>201,225</u>	<u>192,079</u>	<u>247,840</u>	<u>55,761</u>
Total taxes	<u>4,964,926</u>	<u>5,044,968</u>	<u>4,903,867</u>	<u>(141,101)</u>
Licenses and Permits:				
Business licenses	28,739	36,083	30,374	(5,709)
Nonbusiness permits	32,220	30,072	30,478	406
Total	<u>60,959</u>	<u>66,155</u>	<u>60,852</u>	<u>(5,303)</u>
Fines and Forfeits	<u>180,411</u>	<u>147,203</u>	<u>111,488</u>	<u>(35,715)</u>
Charges for Services:				
Other	45,901	37,774	46,125	8,351
Total	<u>45,901</u>	<u>37,774</u>	<u>46,125</u>	<u>8,351</u>
Miscellaneous:				
Interest	26,500	14,500	6,781	(7,719)
Other	95,569	68,685	112,962	44,277
Total	<u>122,069</u>	<u>83,185</u>	<u>119,743</u>	<u>36,558</u>
Total local revenues	<u>5,374,266</u>	<u>5,379,285</u>	<u>5,242,075</u>	<u>(137,210)</u>
Transfers and Other sources:				
General obligation bonds	15,000	15,000	5,079	(9,921)
Fund balance released from restrictions	60,301	131,288	117,859	(13,429)
Interfund transfer	69,272	91,247	91,037	(210)
Total transfers and other sources	<u>144,573</u>	<u>237,535</u>	<u>213,975</u>	<u>(23,560)</u>
Total Local Revenues and Sources	<u>\$ 5,518,839</u>	<u>\$ 5,616,820</u>	<u>\$ 5,456,050</u>	<u>\$ (160,770)</u>

See Accompanying Independent Auditors' Report.

GENERAL FUND
SCHEDULE OF BUDGETARY BASIS REVENUES AND EXPENDITURES BY SOURCE OF FUNDS
 Year Ended September 30, 2010
 (\$000s)

	Local Source				Other Source				Totals			
	Original Budget	Revised Budget	Actual	Variance	Original Budget	Revised Budget	Actual	Variance	Original Budget	Revised Budget	Actual	Variance
Revenues and Sources:												
Taxes												
Property	\$ 1,835,702	\$ 1,838,534	\$ 1,873,491	\$ 34,957	\$ -	\$ -	\$ -	\$ -	\$ 1,835,702	\$ 1,838,534	\$ 1,873,491	\$ 34,957
Sales and uses	1,141,396	1,109,544	1,060,921	(48,623)	-	-	-	-	1,141,396	1,109,544	1,060,921	(48,623)
Income and franchise	1,463,177	1,572,680	1,434,131	(138,549)	-	-	-	-	1,463,177	1,572,680	1,434,131	(138,549)
Gross receipts and other taxes	524,651	524,210	535,324	11,114	-	-	-	-	524,651	524,210	535,324	11,114
Total taxes	4,964,926	5,044,968	4,903,867	(141,101)	-	-	-	-	4,964,926	5,044,968	4,903,867	(141,101)
Licenses and permits	60,959	66,155	60,852	(5,303)	-	-	-	-	60,959	66,155	60,852	(5,303)
Fines and forfeits	180,411	147,203	111,488	(35,715)	-	-	-	-	180,411	147,203	111,488	(35,715)
Charges for services	45,901	37,774	46,125	8,351	-	-	-	-	45,901	37,774	46,125	8,351
Miscellaneous	122,069	83,185	119,743	36,558	-	-	-	-	122,069	83,185	119,743	36,558
Other	-	-	-	-	460,574	440,479	439,908	(571)	460,574	440,479	439,908	(571)
General obligation bonds	15,000	15,000	5,079	(9,921)	-	-	-	-	15,000	15,000	5,079	(9,921)
Fund balance released from restrictions	60,301	131,288	117,859	(13,429)	68,746	83,564	20,562	(63,002)	129,047	214,852	138,421	(76,431)
Interfund transfer-from lottery and gam	65,775	67,350	66,750	(600)	-	-	-	-	65,775	67,350	66,750	(600)
Interfund transfer-others	3,497	23,897	24,287	390	-	-	-	-	3,497	23,897	24,287	390
Total Revenues and Sources	5,518,839	5,616,820	5,456,050	(160,770)	529,320	524,043	460,470	(63,573)	6,048,159	6,140,863	5,916,520	(224,343)
Expenditures and Uses:												
Governmental direction and support	311,154	346,096	341,793	4,303	62,442	42,469	34,008	8,461	373,596	388,565	375,801	12,764
Economic development and regulation	164,634	173,969	167,641	6,328	153,378	149,832	98,224	51,608	318,012	323,801	265,865	57,936
Public safety and justice	931,795	955,757	952,288	3,469	88,395	84,772	65,956	18,816	1,020,190	1,040,529	1,018,244	22,285
Public education system	1,359,697	1,262,243	1,259,640	2,603	20,835	20,037	11,708	8,329	1,380,532	1,282,280	1,271,348	10,932
Public education AY11 expenditure	-	135,643	135,643	-	-	-	-	-	-	135,643	135,643	-
Human support services	1,378,217	1,441,560	1,429,343	12,217	32,208	37,555	31,929	5,626	1,410,425	1,479,115	1,461,272	17,843
Public works	413,603	420,974	419,758	1,216	165,613	171,479	145,973	25,506	579,216	592,453	565,731	26,722
Wilson building	3,625	3,242	3,226	16	-	-	-	-	3,625	3,242	3,226	16
Repay bonds and interest	468,596	367,330	348,351	18,979	3,465	3,465	3,465	-	472,061	370,795	351,816	18,979
Repay revenue bonds and interest	4,861	4,861	2,149	2,712	-	-	-	-	4,861	4,861	2,149	2,712
Bond fiscal charge	15,000	15,000	6,514	8,486	-	-	-	-	15,000	15,000	6,514	8,486
Interest on short term borrowing	9,000	3,000	2,373	627	-	-	-	-	9,000	3,000	2,373	627
Certificates of participation	32,285	32,285	32,257	28	-	-	-	-	32,285	32,285	32,257	28
Settlements and judgments fund	21,477	21,477	21,470	7	-	-	-	-	21,477	21,477	21,470	7
Baseball tax transfer	32,081	32,081	32,081	-	-	-	-	-	32,081	32,081	32,081	-
Convention center transfer	93,054	93,054	93,054	-	-	-	-	-	93,054	93,054	93,054	-
Highway trust transfer	29,762	29,762	24,889	4,873	-	-	-	-	29,762	29,762	24,889	4,873
TIF and pilot transfer	45,992	45,992	34,140	11,852	-	-	-	-	45,992	45,992	34,140	11,852
Equipment lease operating	46,157	44,320	43,863	457	-	-	-	-	46,157	44,320	43,863	457
Emergency and contingency reserve	-	47,480	-	47,480	-	-	-	-	-	47,480	-	47,480
Pay-go capital	-	499	499	-	2,984	14,434	14,434	-	2,984	14,933	14,933	-
Schools modernization fund	8,612	8,612	8,612	-	-	-	-	-	8,612	8,612	8,612	-
District retiree health contribution	90,700	90,700	90,700	-	-	-	-	-	90,700	90,700	90,700	-
Cash reserve	-	53	-	53	-	-	-	-	-	53	-	53
Non-departmental agency	3,603	2,761	2,410	351	-	-	-	-	3,603	2,761	2,410	351
Total Expenditures and Uses	5,463,905	5,578,751	5,452,694	126,057	529,320	524,043	405,697	118,346	5,993,225	6,102,794	5,858,391	244,403
Excess of Revenues and Sources Over Expenditures and Uses												
	\$ 54,934	\$ 38,069	\$ 3,356	\$ (34,713)	\$ -	\$ -	\$ 54,773	\$ 54,773	\$ 54,934	\$ 38,069	\$ 58,129	\$ 20,060

See Accompanying Independent Auditors' Report.

Exhibit A-6

GENERAL FUND

SCHEDULE OF BUDGETARY BASIS REVENUES AND EXPENDITURES

Year Ended September 30, 2010
(\$000s)

	Original Budget	Revisions	Revised Budget	Actual	Variance (Actual To Original Budget)
Revenues and Sources:					
Taxes:					
Property	\$ 1,835,702	\$ 2,832	\$ 1,838,534	\$ 1,873,491	\$ 37,789
Sales and use	1,141,396	(31,852)	1,109,544	1,060,921	(80,475)
Income and franchise	1,463,177	109,503	1,572,680	1,434,131	(29,046)
Other taxes	524,651	(441)	524,210	535,324	10,673
Total taxes	4,964,926	80,042	5,044,968	4,903,867	(61,059)
Licenses and permits	60,959	5,196	66,155	60,852	(107)
Fines and forfeits	180,411	(33,208)	147,203	111,488	(68,923)
Charges for services	45,901	(8,127)	37,774	46,125	224
Miscellaneous	122,069	(38,884)	83,185	119,743	(2,326)
Other	460,574	(20,095)	440,479	439,908	(20,666)
General obligation bonds	15,000	-	15,000	5,079	(9,921)
Fund balance released from restriction	129,047	85,805	214,852	138,421	9,374
Interfund transfer-from lottery and games	65,775	1,575	67,350	66,750	975
Interfund transfer-others	3,497	20,400	23,897	24,287	20,790
Total Revenues and Sources	6,048,159	92,704	6,140,863	5,916,520	(131,639)
Expenditures and Uses:					
Governmental direction and support	373,596	14,969	388,565	375,801	(2,205)
Economic development and regulation	318,012	5,789	323,801	265,865	52,147
Public safety and justice	1,020,190	20,339	1,040,529	1,018,244	1,946
Public education system	1,380,532	(98,252)	1,282,280	1,271,348	109,184
Public education AY11 expenditure	-	135,643	135,643	135,643	(135,643)
Human support services	1,410,425	68,690	1,479,115	1,461,272	(50,847)
Public works	579,216	13,237	592,453	565,731	13,485
Wilson building	3,625	(383)	3,242	3,226	399
Repay bonds and interest	472,061	(101,266)	370,795	351,816	120,245
Repay revenue bonds and interest	4,861	-	4,861	2,149	2,712
Bond fiscal charge	15,000	-	15,000	6,514	8,486
Interest on short term borrowing	9,000	(6,000)	3,000	2,373	6,627
Certificates of participation	32,285	-	32,285	32,257	28
Settlements and judgments fund	21,477	-	21,477	21,470	7
Baseball tax transfer	32,081	-	32,081	32,081	-
Convention center transfer	93,054	-	93,054	93,054	-
Highway trust transfer	29,762	-	29,762	24,889	4,873
TIF and pilot transfer	45,992	-	45,992	34,140	11,852
Equipment lease operating	46,157	(1,837)	44,320	43,863	2,294
Emergency and contingency reserve	-	47,480	47,480	-	-
Pay-go capital	2,984	11,949	14,933	14,933	(11,949)
Schools modernization fund	8,612	-	8,612	8,612	-
District retiree health contribution	90,700	-	90,700	90,700	-
Cash reserve	-	53	53	-	-
Non-departmental agency	3,603	(842)	2,761	2,410	1,193
Total Expenditures and Uses	5,993,225	109,569	6,102,794	5,858,391	134,834
Excess of Revenues and Sources Over Expenditures and Uses	\$ 54,934	\$ (16,865)	\$ 38,069	\$ 58,129	\$ 3,195

See Accompanying Independent Auditors' Report.

NONMAJOR GOVERNMENTAL FUNDS
(Combining Statements)

Special Revenue Funds

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

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

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

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

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

The **Baseball Special Revenue Fund** is used to account for the proceeds of baseball related revenue sources that are legally restricted to expenditures for baseball project purposes. The Baseball Capital Project Fund was combined with the Baseball Project Special Revenue Fund at the beginning of the year.

Debt Service Fund

The **Debt Service Fund** is used to account for the accumulation of resources for, and the payment of ballpark revenue bonds.

Capital Project Fund

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

Exhibit B-1

NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
September 30, 2010
(With Comparative Totals at September 30, 2009)
(\$000s)

	Special Revenue Funds							Capital Project Fund	Totals	
	Tax Increment Financing Program	Tobacco Settlement Financing Corporation	Community Health Care Financing	Housing Production Trust	PILOT Special Revenue	Baseball Project	Debt Service Fund	Highway Trust	2010	2009
ASSETS										
Current Assets:										
Receivables (net of allowances for uncollectibles):										
Accounts	\$ 17	\$ 28,585	\$ -	\$ -	\$ -	\$ 1,884	\$ -	\$ -	\$ 30,486	\$ 30,803
Due from other District entities	-	-	-	-	-	1,141	-	-	1,141	-
Interfund	3,837	-	-	9,306	-	1,285	-	3,845	18,273	20,242
Other current assets	-	-	-	-	-	-	-	-	-	41
Restricted cash and cash equivalents	10,572	56,133	43,897	42,986	138,638	64,395	-	14,033	370,654	336,822
Other long term assets	-	-	-	78,381	-	-	-	-	78,381	67,161
Total assets	<u>\$ 14,426</u>	<u>\$ 84,718</u>	<u>\$ 43,897</u>	<u>\$ 130,673</u>	<u>\$ 138,638</u>	<u>\$ 68,705</u>	<u>\$ -</u>	<u>\$ 17,878</u>	<u>\$ 498,935</u>	<u>\$ 455,069</u>
LIABILITIES AND FUND BALANCE										
Current Liabilities:										
Payables:										
Accounts	\$ 1,889	\$ -	\$ 1,102	\$ 11,952	\$ -	\$ -	\$ -	\$ 12,106	27,049	\$ 15,076
Compensation payable	-	-	-	25	-	-	-	166	191	103
Deferred revenue	-	-	-	78,381	-	448	-	984	79,813	67,384
Due to other funds	-	-	-	-	-	22,689	-	138	22,827	485
Accrued liabilities	-	107	-	-	-	11	-	-	118	100
Total liabilities	<u>1,889</u>	<u>107</u>	<u>1,102</u>	<u>90,358</u>	<u>-</u>	<u>23,148</u>	<u>-</u>	<u>13,394</u>	<u>129,998</u>	<u>83,148</u>
Fund Balance:										
Reserved for special revenue funds	12,537	84,611	42,795	40,315	138,638	45,557	-	-	364,453	365,112
Reserved for capital project fund	-	-	-	-	-	-	-	4,484	4,484	6,809
Total fund balances	<u>12,537</u>	<u>84,611</u>	<u>42,795</u>	<u>40,315</u>	<u>138,638</u>	<u>45,557</u>	<u>-</u>	<u>4,484</u>	<u>368,937</u>	<u>371,921</u>
Total liabilities and fund balances	<u>\$ 14,426</u>	<u>\$ 84,718</u>	<u>\$ 43,897</u>	<u>\$ 130,673</u>	<u>\$ 138,638</u>	<u>\$ 68,705</u>	<u>\$ -</u>	<u>\$ 17,878</u>	<u>\$ 498,935</u>	<u>\$ 455,069</u>

See Accompanying Independent Auditors' Report.

**NONMAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
Year Ended September 30, 2010
(With Comparative Totals for the Year Ended September 30, 2009)
(\$000s)**

	Special Revenue Funds									Totals	
	Tax Increment Financing Program	Tobacco Settlement Financing Corporation	Community Health Care Financing	Housing Production Trust	PILOT Special Revenue	Baseball Project	Debt Service Fund	Capital Project Fund Baseball Highway Capital Trust		2010	2009
Revenues:											
Interest	\$ 3	\$ 2,189	\$ 2,000	\$ -	\$ 11,747	\$ 9	\$ -	\$ -	\$ 12	\$ 15,960	\$ 7,180
Tobacco settlement revenue	-	37,147	-	-	-	-	-	-	-	37,147	-
Other	3	-	242	4,894	2,916	4,877	-	-	6,824	19,756	64,796
Total revenues	<u>6</u>	<u>39,336</u>	<u>2,242</u>	<u>4,894</u>	<u>14,663</u>	<u>4,886</u>	<u>-</u>	<u>-</u>	<u>6,836</u>	<u>72,863</u>	<u>71,976</u>
Expenditures:											
Governmental direction and support	15,956	388	-	-	13,115	5,083	-	-	-	34,542	200
Capital outlay	-	-	-	-	-	-	-	-	51,542	51,542	58,719
Bond principal payment	4,390	11,460	-	-	14,517	-	4,360	-	-	34,727	35,869
Interest	5,320	30,112	-	-	4,571	-	26,584	-	-	66,587	69,120
Fiscal charges	-	-	-	-	-	-	-	-	-	-	31
Other	-	-	9,857	40,076	-	-	-	-	-	49,933	56,818
Total expenditures	<u>25,666</u>	<u>41,960</u>	<u>9,857</u>	<u>40,076</u>	<u>32,203</u>	<u>5,083</u>	<u>30,944</u>	<u>-</u>	<u>51,542</u>	<u>237,331</u>	<u>220,757</u>
DEFICIENCY OF REVENUES UNDER EXPENDITURES	<u>(25,660)</u>	<u>(2,624)</u>	<u>(7,615)</u>	<u>(35,182)</u>	<u>(17,540)</u>	<u>(197)</u>	<u>(30,944)</u>	<u>-</u>	<u>(44,706)</u>	<u>(164,468)</u>	<u>(148,781)</u>
Other Financing Sources (Uses):											
Bond issuance	-	-	-	373	29,000	-	-	-	-	29,373	-
Premium on sale of bonds	-	-	-	-	1,344	-	-	-	-	1,344	-
Transfers in	28,599	-	55,933	30,158	5,541	29,039	30,944	-	42,381	222,595	198,920
Transfers out	(9,800)	-	(51,084)	-	-	(30,944)	-	(3,549)	-	(95,377)	(82,922)
Total other financing sources (uses)	<u>18,799</u>	<u>-</u>	<u>4,849</u>	<u>30,531</u>	<u>35,885</u>	<u>(1,905)</u>	<u>30,944</u>	<u>(3,549)</u>	<u>42,381</u>	<u>157,935</u>	<u>115,998</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES	<u>(6,861)</u>	<u>(2,624)</u>	<u>(2,766)</u>	<u>(4,651)</u>	<u>18,345</u>	<u>(2,102)</u>	<u>-</u>	<u>(3,549)</u>	<u>(2,325)</u>	<u>(6,533)</u>	<u>(32,783)</u>
Fund Balances at October 1	<u>19,398</u>	<u>87,235</u>	<u>45,561</u>	<u>44,966</u>	<u>120,293</u>	<u>47,659</u>	<u>-</u>	<u>3,549</u>	<u>6,809</u>	<u>375,470</u>	<u>404,704</u>
Fund Balances at September 30	<u>\$ 12,537</u>	<u>\$ 84,611</u>	<u>\$ 42,795</u>	<u>\$ 40,315</u>	<u>\$ 138,638</u>	<u>\$ 45,557</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,484</u>	<u>\$ 368,937</u>	<u>\$ 371,921</u>

See Accompanying Independent Auditors' Report.

FIDUCIARY FUNDS (Combining Statements)

The Fiduciary Funds are used to account for assets held by the District in a trustee or agency capacity. These assets cannot be used to support the District's programs.

The **Pension Trust Funds** are used to account for the accumulation of resources to be used for retirement annuity payments at appropriate amounts and times in the future for police officers, fire fighters and public school teachers of the District. Resources are contributed by employees and by the District and federal government at amounts determined by an annual actuarial study. The funds are administered by a thirteen member Retirement Board. Three of these members are appointed by the Mayor and three by the Council. The other members include one each active and retired police officers, fire fighters, and teachers. The administrative costs of the board are accounted for in the funds.

The **Other Post Employment Benefit (OPEB) Trust Fund** is used to account for the receipt of monies for post-employment healthcare and life insurance benefits provided under the Post-Retirement Health and Life Insurance Benefit Plan. Annual District contributions are actuarially determined and paid accordingly. No employee contributions are required prior to retirement to fund the OPEB plan; however, retirees make contributions as required by the associated substantive plan.

The **Agency Funds** are used to account for refundable deposits required of various licensees, monies held in escrow as an agent for individuals, private organizations or other governments.

Exhibit C-1

PENSION TRUST FUNDS
COMBINING STATEMENT OF FIDUCIARY NET ASSETS
September 30, 2010
(With Comparative Totals at September 30, 2009)
(\$000s)

	Pension Trust Funds		Other Postemployment Benefits (OPEB) Trust Fund	Totals	
	Police & Fire	Teachers		2010	2009
ASSETS					
Current Assets:					
Cash and cash equivalents - restricted	\$ 155,106	\$ 69,514	\$ 92,648	\$ 317,268	\$ 307,807
Investments - restricted	2,882,591	1,291,887	331,606	4,506,084	3,912,390
Collateral from securities lending transaction	352,834	162,369	-	515,203	470,807
Receivables:				-	-
Due from federal government	912	409	-	1,321	2,272
Benefit contribution	1,622	7,028	-	8,650	11,014
Other current assets	151,336	67,824	753	219,913	123,235
Capital assets	11	5	-	16	22
Total assets	3,544,412	1,599,036	425,007	5,568,455	4,827,547
LIABILITIES					
Current Liabilities:					
Accounts payable	2,946	1,344	753	5,043	9,478
Securities lending	355,820	163,742	-	519,562	482,328
Due to other funds	1,300	582	-	1,882	5,963
Other current liabilities	258,604	115,898	-	374,502	291,257
Total liabilities	618,670	281,566	753	900,989	789,026
NET ASSETS					
Net Assets					
Held in trust for pension benefits	\$ 2,925,742	\$ 1,317,470	\$ 424,254	\$ 4,667,466	\$ 4,038,521

See Accompanying Independent Auditors' Report.

Exhibit C-2

PENSION TRUST FUNDS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
For the Year Ended September 30, 2010
(With Comparative Totals for the Year Ended September 30, 2009)
(\$000s)

	Pension Trust Funds		Other Postemployment Benefit Trust Fund (OPEB)	Totals	
	Police & Fire	Teachers		2010	2009
Additions:					
Benefit contributions:					
Employer	\$ 132,300	\$ -	\$ 90,700	\$ 223,000	\$ 187,100
Plan members	31,607	29,940	208	61,755	55,605
Investment income (loss):					
<i>From investment activities</i>					
Net appreciation (depreciation) in fair value of investments	156,515	72,809	22,089	251,413	(173,611)
Other revenue	1,555	695	-	2,250	2,473
Interest and dividends	121,648	56,495	7,544	185,687	95,943
Less - investment expenses	(9,282)	(4,197)	-	(13,479)	(12,262)
Net income (loss) from investing activities	<u>270,436</u>	<u>125,802</u>	<u>29,633</u>	<u>425,871</u>	<u>(87,457)</u>
<i>From securities lending activities</i>					
Securities lending income	2,210	1,028	-	3,238	8,522
Less: securities lending expenses	(814)	(379)	-	(1,193)	(3,637)
Net income from securities lending activities	<u>1,396</u>	<u>649</u>	<u>-</u>	<u>2,045</u>	<u>4,885</u>
Total net investment income (loss)	<u>271,832</u>	<u>126,451</u>	<u>29,633</u>	<u>427,916</u>	<u>(82,572)</u>
Total additions	<u>435,739</u>	<u>156,391</u>	<u>120,541</u>	<u>712,671</u>	<u>160,133</u>
Deductions:					
Benefit payments	29,846	40,985	3,381	74,212	67,390
Administrative expenses	5,145	2,327	2,042	9,514	8,387
Total deductions	<u>34,991</u>	<u>43,312</u>	<u>5,423</u>	<u>83,726</u>	<u>75,777</u>
Change in net assets	400,748	113,079	115,118	628,945	84,356
Net assets held in trust for pension benefits:					
October 1	<u>2,524,994</u>	<u>1,204,391</u>	<u>309,136</u>	<u>4,038,521</u>	<u>3,954,165</u>
September 30	<u>\$ 2,925,742</u>	<u>\$ 1,317,470</u>	<u>\$ 424,254</u>	<u>\$ 4,667,466</u>	<u>\$ 4,038,521</u>

See Accompanying Independent Auditors' Report.

Exhibit C-3

SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
For the Year Ended September 30, 2010
(\$000s)

	Balance October 1 2009	Additions	Deductions	Balance September 30 2010
ASSETS				
Cash and cash equivalents - restricted	\$ 91,814	\$ 3,516,230	\$ 3,530,406	\$ 77,638
Due from other funds	206	2,086	-	2,292
Other receivables	8,115	1,135,763	1,125,801	18,077
Total assets	<u>\$ 100,135</u>	<u>\$ 4,654,079</u>	<u>\$ 4,656,207</u>	<u>\$ 98,007</u>
LIABILITIES				
Accounts payable	\$ 8,169	\$ 26,891	\$ 26,540	\$ 8,520
Due to other funds	7,139	131	7,270	-
Other current liabilities	84,827	8,751,372	8,746,712	89,487
Total liabilities	<u>\$ 100,135</u>	<u>\$ 8,778,394</u>	<u>\$ 8,780,522</u>	<u>\$ 98,007</u>

See Accompanying Independent Auditors' Report.

SUPPORTING SCHEDULES

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

Exhibit D-1

FINANCIAL REPORTING ENTITY
SCHEDULE OF BUDGETARY BASIS EXPENDITURES
Year Ended September 30, 2010
(\$000s)

	Budget		Actual	Variance
	Original	Revised		
Governmental direction and support:				
Council of the district of columbia	\$ 19,832	\$ 19,699	\$ 18,768	\$ 931
Office of the d.c. auditor	4,119	4,338	3,858	480
Advisory neighborhood commissions	1,001	993	920	73
Office of the mayor	5,349	4,353	4,333	20
Office of the secretary	3,299	3,194	2,955	239
Office of the inspector general	17,541	17,614	16,632	982
Medical liability captive	1,000	1,000	210	790
City administrator / deputy mayor	5,442	5,121	5,033	88
DC office of personnel	5,686	5,527	5,414	113
Office of finance & resource mgmt	4,323	4,323	4,297	26
Department of property management	35,208	33,611	29,685	3,926
Office of contracting & procurement	3,897	3,797	3,298	499
Contract appeals board	1,100	1,040	1,032	8
Office of the chief financial officer	143,349	131,668	131,326	342
Office of the attorney general	87,813	82,382	78,552	3,830
Office of risk management	1,039	1,039	1,016	23
Office of community affairs	3,022	2,722	2,678	44
Serve dc	3,757	3,526	3,447	79
Office of disability rights	1,135	1,253	1,181	72
Office of partnership and grant services	642	786	768	18
Office of chief technology officer	43,052	50,523	50,114	409
Board of elections and ethics	5,382	8,953	8,474	479
Office of campaign finance	1,690	1,640	1,636	4
Public employee relations board	1,004	1,064	1,055	9
Office of employee appeals	1,798	1,798	1,753	45
Metropolitan wash council of governments	396	396	297	99
Not for profit hospital	-	26,000	26,000	-
Total governmental direction and support	401,876	418,360	404,732	13,628
Economic development and regulation:				
Business services and economic development	41,410	39,335	30,829	8,506
Office of local business development	2,385	2,917	2,682	235
Office of municipal planning	8,128	8,735	7,824	911
Office of zoning	3,136	3,136	2,986	150
Dept of housing and community development	84,585	147,382	85,312	62,070
Office of motion picture and television development	636	606	537	69
Department of employment services	140,148	157,396	116,728	40,668
Board of real property assess & appeals	698	698	645	53
Dept of consumer and regulatory affairs	35,133	35,680	32,251	3,429
Alcoholic beverage regulation administration	5,886	5,654	5,251	403
Office of cable tv	8,477	7,626	6,685	941
Commission on arts & humanities	6,563	6,835	6,238	597
Housing authority subsidy	25,103	25,103	25,103	-
Business improvement districts transfer	23,000	23,000	-	23,000
Housing production trust fund subsidy	13,039	13,039	13,039	-
Office of tenant advocatc	3,567	2,774	2,319	455
Public service commission	10,111	10,320	9,781	539
Insurance regulation	16,327	16,240	14,953	1,287
Office of people's counsel	5,136	5,136	4,723	413
Total economic development and regulation	433,468	511,612	367,886	143,726
Public safety and justice:				
Metropolitan police department	485,296	470,583	464,178	6,405
Fire and emergency medical services	189,455	198,366	196,812	1,554
Police and firefighter retirement system	132,975	132,976	132,299	677
Office of administrative hearings	7,013	7,013	7,003	10
Criminal justice coordinating council	2,298	1,847	1,719	128
Corrections information council	25	-	-	-
Department of corrections	138,710	156,708	150,767	5,941
Chief medical officer	8,638	8,487	8,325	162
Forensic health & science lab	1,249	1,293	1,293	-
DC national guard	7,856	6,103	5,935	168
Emergency management agency	239,043	231,634	95,391	136,243
Commission on judicial disabilities and tenure	295	263	263	-
Judicial nomination commission	205	146	146	-
Citizen complaint review board	2,618	2,619	2,587	32
Office of unified communications	40,912	48,218	46,780	1,438
Motor vehicle theft prevention commission	750	-	-	-
Office of victim services	14,700	15,071	8,348	6,723
Office of justice grant administration	10,892	11,246	10,383	863
Section 103 judgments	-	3,000	3,000	-
Advisory commission on sentencing	816	816	794	22
Total public safety and justice	1,283,746	1,296,389	1,136,023	160,366

(Continued)

(Continued)
Exhibit D-1

FINANCIAL REPORTING ENTITY
SCHEDULE OF BUDGETARY BASIS EXPENDITURES
Year Ended September 30, 2010
(\$000s)

	Budget		Actual	Variance
	Original	Revised		
Public education system:				
District of Columbia public schools	570,824	573,959	571,149	2,810
AY11 public school advance appropriations		27,118	27,118	-
Public charter schools	373,969	267,679	267,635	44
AY11 public charter school advance appropriations		108,210	108,210	-
Teachers' retirement system	3,000	3,000	3,000	-
University of the district of Columbia	62,070	62,070	62,070	-
State education office	423,212	571,799	428,604	143,195
DC public library	41,539	41,890	40,764	1,126
Office of public education facilities modernization	32,199	32,475	31,437	1,038
DC public charter school board	3,637	3,637	1,605	2,032
Special education training	77,431	93,282	93,066	216
AY11 advance appropriations		315	315	-
Non-public tuition	149,100	166,655	166,568	87
Department of education	778	828	823	5
Total public education system	1,737,759	1,952,917	1,802,364	150,553
Human support services:				
Department of human services	321,060	322,610	319,649	2,961
Department of health	228,640	239,046	226,962	12,084
Department of parks and recreation	41,639	49,635	48,651	984
DC office on aging	23,004	25,097	24,131	966
Unemployment compensation fund	11,136	17,231	17,231	-
Disability compensation fund	25,163	38,310	38,310	-
Office of human rights	2,935	2,636	2,551	85
Office on latino affairs	3,821	3,777	3,712	65
Children investment trust	10,602	10,602	10,602	-
Child and family services	253,136	268,116	266,825	1,291
Dept of mental health	202,367	204,274	202,383	1,891
Asian and pacific islander affairs	965	877	871	6
Office of veteran affairs	463	463	423	40
Depart of youth rehab services	89,016	101,240	100,396	844
Department on disability services	95,130	94,871	92,693	2,178
Department of health care finance	2,048,514	2,088,028	1,987,747	100,281
Total human support services	3,357,591	3,466,813	3,343,137	123,676
Public works:				
Department of public works	125,122	128,386	124,739	3,647
Department of transportation	107,132	124,982	116,181	8,801
Taxi cab commission	1,869	1,654	1,544	110
Department of motor vehicles	40,286	39,832	36,389	3,443
Washington metro area transit commission	123	123	123	-
Mass transit subsidies	243,668	243,668	243,668	-
District depart. of environment	109,440	90,744	78,506	12,238
School transit subsidies	7,668	6,333	6,326	7
Total public works	635,308	635,722	607,476	28,246
Other:				
Repayment of loans and interest	472,061	370,795	351,816	18,979
Bond fiscal chg paid from bond proceeds	15,000	15,000	6,514	8,486
Repayment of interest on short-term borrowing	9,000	3,000	2,373	627
Settlements and judgments fund	21,477	21,477	21,470	7
Presidential inauguration	-	44	44	-
Wilson building	3,625	3,242	3,226	16
Schools modernization fund	8,612	8,612	8,612	-
District retiree health contribution	90,700	90,700	90,700	-
Repayment of revenue bonds	4,861	4,861	2,149	2,712
Certificate of participation	32,285	32,285	32,257	28
Convention center transfer dedicated taxes	93,054	93,054	93,054	-
Highway trust fund transfer	29,762	29,762	24,889	4,873
Baseball dedicated tax transfer	32,081	32,081	32,081	-
TIF and pilot transfer	45,992	45,992	34,140	11,852
Emergency planning and security costs	15,000	15,624	15,624	-
Cash reserve	-	53	-	53
Equipment lease operating	46,157	44,320	43,863	457
Emergency and contingency reserve funds	-	47,480	-	47,480
Pay-go capital	2,984	14,933	14,933	-
Non-departmental	3,603	2,761	2,410	351
DC retirement board	30,622	30,622	20,945	9,677
Housing finance agency	8,894	8,894	-	8,894
Total other	965,770	915,592	801,100	114,492
Total	\$ 8,815,518	\$ 9,197,405	\$ 8,462,718	\$ 734,687

See Accompanying Independent Auditors' Report.

Exhibit D-2

FINANCIAL REPORTING ENTITY
SCHEDULE OF BUDGETARY BASIS OPERATIONS BY SOURCE OF FUNDS
Year Ended September 30, 2010
(\$000s)

	Local Source				Federal Source			
	Original Budget	Revised Budget	Actual	Variance	Original Budget	Revised Budget	Actual	Variance
Governmental direction and support:								
Council of the district of columbia	\$ 19,833	\$ 19,700	\$ 18,768	\$ 932	\$ -	\$ -	\$ -	\$ -
Office of the d.c. auditor	4,119	4,339	3,858	481	-	-	-	-
Advisory neighborhood commissions	1,001	994	920	74	-	-	-	-
Office of the mayor	5,349	4,349	4,333	16	-	-	-	-
Office of the secretary	2,751	2,647	2,520	127	-	-	-	-
Office of the inspector general	15,457	15,527	14,880	647	2,084	2,087	1,752	335
Medical liability captive	-	-	-	-	-	-	-	-
City administrator / deputy mayor	5,442	5,042	5,017	25	-	-	-	-
DC office of personnel	5,408	5,249	5,136	113	-	-	-	-
Office of finance & resource mgmt	4,323	4,323	4,297	26	-	-	-	-
Department of property management	21,801	19,604	19,546	58	-	-	-	-
Office of contracting & procurement	3,021	2,921	2,775	146	-	-	-	-
Contract appeals board	1,100	1,040	1,032	8	-	-	-	-
Office of the chief financial officer	105,866	115,268	115,213	55	-	950	950	-
Office of the attorney general	58,303	56,748	56,039	709	22,676	18,698	18,598	100
Office of risk management	1,039	1,039	1,016	23	-	-	-	-
Office of community affairs	3,022	2,722	2,678	44	-	-	-	-
Serve dc	434	434	355	79	3,323	3,087	3,087	-
Office of disability rights	1,135	1,033	961	72	-	220	220	-
Office of partnership and grant services	642	642	624	18	-	144	144	-
Office of chief technology officer	41,027	46,134	46,089	45	-	865	561	304
Board of elections and ethics	5,193	5,443	4,995	448	189	3,510	3,479	31
Office of campaign finance	1,690	1,640	1,636	4	-	-	-	-
Public employee relations board	1,004	1,064	1,055	9	-	-	-	-
Office of employee appeals	1,798	1,798	1,753	45	-	-	-	-
Metropolitan wash council of governments	396	396	297	99	-	-	-	-
Not for profit hospital	-	26,000	26,000	-	-	-	-	-
Total governmental direction and support	311,154	346,096	341,793	4,303	28,272	29,561	28,791	770
Economic development and regulation:								
Business services and economic development	25,184	25,177	20,993	4,184	8,000	6,575	3,157	3,418
Office of local business development	2,385	2,374	2,339	35	-	445	341	104
Office of municipal planning	7,618	7,915	7,220	695	450	760	574	186
Office of zoning	3,136	3,136	2,986	150	-	-	-	-
Dept of housing and community development	10,020	22,226	22,220	6	63,962	113,156	58,729	54,427
Office of motion picture and television development	584	554	518	36	-	-	-	-
Department of employment services	57,215	51,459	50,980	479	42,081	65,326	37,845	27,481
Board of real property assess & appeals	698	698	645	53	-	-	-	-
Dept of consumer and regulatory affairs	13,258	15,938	15,499	439	-	-	-	-
Alcoholic beverage regulation administration	400	400	400	-	-	-	-	-
Office of cable tv	-	-	-	-	-	-	-	-
Commission on arts & humanities	5,434	5,390	5,160	230	729	1,045	1,028	17
Housing authority subsidy	25,103	25,103	25,103	-	-	-	-	-
Business improvement districts transfer	-	-	-	-	-	-	-	-
Housing production trust fund subsidy	13,039	13,039	13,039	-	-	-	-	-
Office of tenant advocate	560	560	539	21	-	-	-	-
Public service commission	-	-	-	-	154	221	220	1
Insurance regulation	-	-	-	-	-	-	-	-
Office of people's counsel	-	-	-	-	-	-	-	-
Total economic development and regulation	164,634	173,969	167,641	6,328	115,376	187,528	101,894	85,634
Public safety and justice:								
Metropolitan police department	446,423	437,754	437,494	260	6,491	5,782	5,539	243
Fire and emergency medical services	187,935	194,849	193,326	1,523	-	1,996	1,982	14
Police and firefighter retirement system	132,975	132,975	132,300	675	-	-	-	-
Office of administrative hearings	7,005	7,005	7,003	2	-	-	-	-
Criminal justice coordinating council	298	298	298	-	2,000	1,511	1,383	128
Corrections information council	25	-	-	-	-	-	-	-
Department of corrections	103,887	125,301	124,778	523	-	222	187	35
Chief medical officer	8,364	8,213	8,074	139	-	-	-	-
Forensic health & science lab	1,249	1,293	1,293	-	-	-	-	-
DC national guard	3,365	3,442	3,317	125	4,491	2,662	2,617	45
Emergency management agency	3,277	3,572	3,561	11	235,767	228,064	91,831	136,233
Commission on judicial disabilities and tenure	-	-	-	-	295	263	263	-
Judicial nomination commission	-	-	-	-	205	146	146	-
Citizen complaint review board	2,618	2,618	2,587	31	-	-	-	-
Office of unified communications	29,873	31,161	31,003	158	-	-	-	-
Motor vehicle theft prevention commission	225	-	-	-	-	-	-	-
Office of victim services	3,065	3,065	3,065	-	3,610	3,981	3,681	300
Office of justice grant administration	395	395	395	-	10,497	10,851	9,988	863
Section 103 judgments	-	3,000	3,000	-	-	-	-	-
Advisory commission on sentencing	816	816	794	22	-	-	-	-
Total public safety and justice	931,795	955,571	952,288	3,469	263,356	255,478	117,617	137,861

Exhibit D-2

FINANCIAL REPORTING ENTITY
SCHEDULE OF BUDGETARY BASIS OPERATIONS BY SOURCE OF FUNDS
Year Ended September 30, 2010
(\$000s)

	Local Source				Federal Source			
	Original Budget	Revised Budget	Actual	Variance	Original Budget	Revised Budget	Actual	Variance
Public education system:								
District of Columbia public schools	510,881	490,557	490,556	1	52,155	55,872	54,068	1,804
AY11 public school advance appropriations		27,118	27,118	-	-	-	-	-
Public charter schools	373,969	267,679	267,635	44	-	-	-	-
AY11 public charter school advance appropriations		108,210	108,210	-	-	-	-	-
Teacher's retirement system	3,000	3,000	3,000	-	-	-	-	-
University of the district of Columbia	62,070	62,070	62,070	-	-	-	-	-
State education office	111,990	108,190	106,370	1,820	300,494	455,550	318,742	136,808
DC public library	39,904	39,554	39,186	368	795	1,191	1,191	-
Office of public education facilities modernization	28,914	28,768	28,761	7	-	-	-	-
DC public charter school board	1,660	1,660	1,605	55	-	-	-	-
Special education tran	77,431	93,282	93,066	216	-	-	-	-
AY11 advance appropriations		315	315	-	-	-	-	-
Non-public tuition	149,100	166,655	166,568	87	-	-	-	-
Department of education	778	828	823	5	-	-	-	-
Total public education system	1,359,697	1,397,886	1,395,283	2,603	353,444	512,613	374,001	138,612
Human support services:								
Department of human services	144,388	142,170	141,095	1,075	173,948	177,885	177,885	-
Department of health	78,190	73,550	72,639	911	135,859	148,735	140,065	8,670
Department of parks and recreation	39,625	47,712	46,945	767	-	-	-	-
DC office on aging	16,218	17,336	16,638	698	6,786	7,761	7,493	268
Unemployment compensation fund	11,136	17,231	17,231	-	-	-	-	-
Disability compensation fund	25,163	38,310	38,310	-	-	-	-	-
Office of human rights	2,617	2,306	2,222	84	318	329	329	-
Office on latino affairs	3,821	3,777	3,712	65	-	-	-	-
Children investment trust	10,602	10,602	10,602	-	-	-	-	-
Child and family services	194,161	207,690	206,400	1,290	58,203	59,259	59,259	-
Dept of mental health	191,390	188,528	187,898	630	6,435	7,328	7,090	238
Asian and pacific islander affairs	965	875	869	6	-	-	-	-
Office of veteran affairs	463	463	423	40	-	-	-	-
Depart of youth rehab services	85,016	97,860	97,016	844	4,000	3,380	3,380	-
Department on disability services	62,007	61,643	59,465	2,178	26,923	27,791	27,791	-
Department of health care finance	512,455	531,507	527,878	3,629	1,534,236	1,554,274	1,457,622	96,652
Total human support services	1,378,217	1,441,560	1,429,343	12,217	1,946,708	1,986,742	1,880,914	105,828
Public works:								
Department of public works	116,021	119,285	119,211	74	-	-	-	-
Department of transportation	13,043	18,410	18,409	1	4,200	10,603	9,418	1,185
Taxi cab commission	1,213	1,114	1,077	37	-	-	-	-
Department of motor vehicles	26,524	26,958	26,630	328	-	154	154	-
Washington metro area transit commission	123	123	123	-	-	-	-	-
Mass transit subsidies	231,668	231,668	231,668	-	-	-	-	-
District depart. of environment	17,343	17,083	16,314	769	51,762	32,228	31,889	339
School transit subsidies	7,668	6,333	6,326	7	-	-	-	-
Total public works	413,603	420,974	419,758	1,216	55,962	42,985	41,461	1,524
Other:								
Repayment of loans and interest	468,596	367,330	348,351	18,979	-	-	-	-
Bond fiscal chg paid from bond proceeds	15,000	15,000	6,514	8,486	-	-	-	-
Repayment of interest on short-term borrowing	9,000	3,000	2,373	627	-	-	-	-
Settlements and judgments fund	21,477	21,477	21,470	7	-	-	-	-
Presidential inauguration	-	-	-	-	-	44	44	-
Wilson building	3,625	3,242	3,226	16	-	-	-	-
Schools modernization fund	8,612	8,612	8,612	-	-	-	-	-
District retiree health contribution	90,700	90,700	90,700	-	-	-	-	-
Repayment of revenue bonds	4,861	4,861	2,149	2,712	-	-	-	-
Certificate of participation	32,285	32,285	32,257	28	-	-	-	-
Convention center transfer-dedicated taxes	93,054	93,054	93,054	-	-	-	-	-
Highway trust fund transfer	29,762	29,762	24,889	4,873	-	-	-	-
Baseball dedicated tax transfer	32,081	32,081	32,081	-	-	-	-	-
TIF and pilot transfer	45,992	45,992	34,140	11,852	-	-	-	-
Emergency planning and security costs	-	-	-	-	15,000	15,624	15,624	-
Cash reserve	-	53	-	53	-	-	-	-
Equipment lease operating	46,157	44,320	43,863	457	-	-	-	-
Emergency and contingency reserve funds	-	47,480	-	47,480	-	-	-	-
Pay-go capital	-	499	499	-	-	-	-	-
Non-departmental	3,603	2,761	2,410	351	-	-	-	-
DC retirement board	-	-	-	-	-	-	-	-
Housing finance agency	-	-	-	-	-	-	-	-
Total other	904,805	842,509	746,588	95,921	15,000	15,668	15,668	-
Total	\$ 5,463,905	\$ 5,578,751	\$ 5,452,694	\$ 126,057	\$ 2,778,118	\$ 3,030,575	\$ 2,560,346	\$ 470,229

See Accompanying Independent Auditors' Report.

Exhibit D-2

FINANCIAL REPORTING ENTITY
SCHEDULE OF BUDGETARY BASIS OPERATIONS BY SOURCE OF FUNDS
 Year Ended September 30, 2010
 (\$000s)

	Private Grants				Other Source			
	Original Budget	Revised Budget	Actual	Variance	Original Budget	Revised Budget	Actual	Variance
Governmental direction and support:								
Council of the district of columbia	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office of the d.c. auditor	-	-	-	-	-	-	-	-
Advisory neighborhood commissions	-	-	-	-	-	-	-	-
Office of the mayor	-	-	-	-	-	-	-	-
Office of the secretary	8	8	8	-	540	540	427	113
Office of the inspector general	-	-	-	-	-	-	-	-
Medical liability captive	-	-	-	-	1,000	1,000	210	790
City administrator / deputy mayor	-	79	16	63	-	-	-	-
DC office of personnel	-	-	-	-	277	277	277	-
Office of finance & resource mgmt	-	-	-	-	-	-	-	-
Department of property management	-	-	-	-	13,407	14,007	10,139	3,868
Office of contracting & procurement	-	-	-	-	876	876	523	353
Contract appeals board	-	-	-	-	-	-	-	-
Office of the chief financial officer	-	40	9	31	37,483	15,410	15,154	256
Office of the attorney general	-	102	102	-	6,834	6,834	3,813	3,021
Office of risk management	-	-	-	-	-	-	-	-
Office of community affairs	-	-	-	-	-	-	-	-
Serve dc	-	5	5	-	-	-	-	-
Office of disability rights	-	-	-	-	-	-	-	-
Office of partnership and grant services	-	-	-	-	-	-	-	-
Office of chief technology officer	-	-	-	-	2,025	3,525	3,465	60
Board of elections and ethics	-	-	-	-	-	-	-	-
Office of campaign finance	-	-	-	-	-	-	-	-
Public employee relations board	-	-	-	-	-	-	-	-
Office of employee appeals	-	-	-	-	-	-	-	-
Metropolitan wash council of governments	-	-	-	-	-	-	-	-
Not for profit hospital	-	-	-	-	-	-	-	-
Total governmental direction and support	8	234	140	94	62,442	42,469	34,008	8,461
Economic development and regulation:								
Business services and economic development	-	-	-	-	8,226	7,584	6,680	904
Office of local business development	-	-	-	-	-	98	-	98
Office of municipal planning	-	-	-	-	60	60	28	32
Office of zoning	-	-	-	-	-	-	-	-
Dept of housing and community development	-	203	127	76	10,603	11,797	4,237	7,560
Office of motion picture and television development	-	-	-	-	52	52	20	32
Department of employment services	80	80	-	80	40,771	40,530	27,903	12,627
Board of real property assess & appeals	-	-	-	-	-	-	-	-
Dept of consumer and regulatory affairs	-	-	-	-	21,875	19,741	16,752	2,989
Alcoholic beverage regulation administration	-	-	-	-	5,486	5,254	4,851	403
Office of cable tv	-	-	-	-	8,477	7,626	6,685	941
Commission on arts & humanities	-	-	-	-	400	400	51	349
Housing authority subsidy	-	-	-	-	-	-	-	-
Business improvement districts transfer	-	-	-	-	23,000	23,000	-	23,000
Housing production trust fund subsidy	-	-	-	-	-	-	-	-
Office of tenant advocate	-	-	-	-	3,007	2,214	1,780	434
Public service commission	-	-	-	-	9,958	10,100	9,561	539
Insurance regulation	-	-	-	-	16,327	16,240	14,953	1,287
Office of people's counsel	-	-	-	-	5,136	5,136	4,723	413
Total economic development and regulation	80	283	127	156	153,378	149,832	98,224	51,608
Public safety and justice:								
Metropolitan police department	200	324	124	200	32,181	26,720	21,021	5,699
Fire and emergency medical services	-	-	-	-	1,520	1,520	1,504	16
Police and firefighter retirement system	-	-	-	-	-	-	-	-
Office of administrative hearings	-	-	-	-	8	8	-	8
Criminal justice coordinating council	-	38	38	-	-	-	-	-
Corrections information council	-	-	-	-	-	-	-	-
Department of corrections	-	-	-	-	34,824	31,187	25,801	5,386
Chief medical officer	-	-	-	-	274	274	251	23
Forensic health & science lab	-	-	-	-	-	-	-	-
DC national guard	-	-	-	-	-	-	-	-
Emergency management agency	-	-	-	-	-	-	-	-
Commission on judicial disabilities and tenure	-	-	-	-	-	-	-	-
Judicial nomination commission	-	-	-	-	-	-	-	-
Citizen complaint review board	-	1	-	1	-	-	-	-
Office of unified communications	-	19	-	19	11,038	17,038	15,777	1,261
Motor vehicle theft prevention commission	-	-	-	-	525	-	-	-
Office of victim services	-	-	-	-	8,025	8,025	1,602	6,423
Office of justice grant administration	-	-	-	-	-	-	-	-
Section 103 judgments	-	-	-	-	-	-	-	-
Advisory commission on sentencing	-	-	-	-	-	-	-	-
Total public safety and justice	200	382	162	220	88,395	84,772	65,956	18,816

Exhibit D-2

FINANCIAL REPORTING ENTITY
SCHEDULE OF BUDGETARY BASIS OPERATIONS BY SOURCE OF FUNDS
Year Ended September 30, 2010
(\$000s)

	Private Grants				Other Source			
	Original Budget	Revised Budget	Actual	Variance	Original Budget	Revised Budget	Actual	Variance
Public education system:								
District of Columbia public schools	3,784	22,367	21,371	996	4,005	5,164	5,153	11
AY11 public school advance appropriations	-	-	-	-	-	-	-	-
Public charter schools	-	-	-	-	-	-	-	-
AY11 public charter school advance appropriations	-	-	-	-	-	-	-	-
Teacher's retirement system	-	-	-	-	-	-	-	-
University of the district of Columbia	-	-	-	-	-	-	-	-
State education office	-	15	-	15	10,728	8,044	3,492	4,552
DC public library	-	-	-	-	840	1,145	387	758
Office of public education facilities modernization	-	-	-	-	3,286	3,708	2,676	1,032
DC public charter school board	-	-	-	-	1,976	1,976	-	1,976
Special education tran	-	-	-	-	-	-	-	-
AY11 advance appropriations	-	-	-	-	-	-	-	-
Non-public tuition	-	-	-	-	-	-	-	-
Department of education	-	-	-	-	-	-	-	-
Total public education system	3,784	22,382	21,371	1,011	20,835	20,037	11,708	8,329
Human support services:								
Department of human services	-	49	49	-	2,725	2,507	620	1,887
Department of health	319	458	458	-	14,272	16,303	13,800	2,503
Department of parks and recreation	-	146	141	5	2,014	1,778	1,565	213
DC office on aging	-	-	-	-	-	-	-	-
Unemployment compensation fund	-	-	-	-	-	-	-	-
Disability compensation fund	-	-	-	-	-	-	-	-
Office of human rights	-	-	-	-	-	-	-	-
Office on latino affairs	-	-	-	-	-	-	-	-
Children investment trust	-	-	-	-	-	-	-	-
Child and family services	22	198	198	-	750	968	968	-
Dept of mental health	117	103	103	-	4,424	8,314	7,292	1,022
Asian and pacific islander affairs	-	2	2	-	-	-	-	-
Office of veteran affairs	-	-	-	-	-	-	-	-
Depart of youth rehab services	-	-	-	-	-	-	-	-
Department on disability services	-	-	-	-	6,200	5,437	5,437	-
Department of health care finance	-	-	-	-	1,823	2,248	2,247	1
Total human support services	458	956	951	5	32,208	37,555	31,929	5,626
Public works:								
Department of public works	-	-	-	-	9,101	9,101	5,527	3,574
Department of transportation	-	94	94	-	89,889	95,875	88,260	7,615
Taxi cab commission	-	-	-	-	656	540	467	73
Department of motor vehicles	-	-	-	-	13,762	12,720	9,606	3,114
Washington metro area transit commission	-	-	-	-	-	-	-	-
Mass transit subsidies	-	-	-	-	12,000	12,000	12,000	-
District depart. of environment	130	190	190	-	40,205	41,243	30,113	11,130
School transit subsidies	-	-	-	-	-	-	-	-
Total public works	130	284	284	-	165,613	171,479	145,973	25,506
Other:								
Repayment of loans and interest	-	-	-	-	3,465	3,465	3,465	-
Bond fiscal chg paid from bond proceeds	-	-	-	-	-	-	-	-
Repayment of interest on short-term borrowing	-	-	-	-	-	-	-	-
Settlements and judgments fund	-	-	-	-	-	-	-	-
Presidential inauguration	-	-	-	-	-	-	-	-
Wilson building	-	-	-	-	-	-	-	-
Schools modernization fund	-	-	-	-	-	-	-	-
District retiree health contribution	-	-	-	-	-	-	-	-
Repayment of revenue bonds	-	-	-	-	-	-	-	-
Certificate of participation	-	-	-	-	-	-	-	-
Convention center transfer-dedicated taxes	-	-	-	-	-	-	-	-
Highway trust fund transfer	-	-	-	-	-	-	-	-
Baseball dedicated tax transfer	-	-	-	-	-	-	-	-
TIF and pilot transfer	-	-	-	-	-	-	-	-
Emergency planning and security costs	-	-	-	-	-	-	-	-
Cash reserve	-	-	-	-	-	-	-	-
Equipment lease operating	-	-	-	-	-	-	-	-
Emergency and contingency reserve funds	-	-	-	-	-	-	-	-
Pay-go capital	-	-	-	-	2,984	14,434	14,434	-
Non-departmental	-	-	-	-	-	-	-	-
DC retirement board	-	-	-	-	30,622	30,622	20,945	9,677
Housing finance agency	-	-	-	-	8,894	8,894	-	8,894
Total other	-	-	-	-	45,965	57,415	38,844	18,571
Total	\$ 4,660	\$ 24,521	\$ 23,035	\$ 1,486	\$ 568,836	\$ 563,559	\$ 426,642	\$ 136,917

See Accompanying Independent Auditors' Report.

Exhibit D-3

**FINANCIAL REPORTING ENTITY
SCHEDULE OF BUDGET REVISIONS
Year Ended September 30, 2010
(\$000s)**

	Local Source			Federal Resources		
	Original Budget	Repro- gramming	Revised Budget	Original Budget	Repro- gramming	Revised Budget
Revenues and Sources:						
Taxes:						
Property taxes	\$ 1,835,702	\$ 2,832	\$ 1,838,534	\$ -	\$ -	\$ -
Sales and use taxes	1,141,396	(31,852)	1,109,544	-	-	-
Income taxes	1,463,177	109,503	1,572,680	-	-	-
Other taxes	524,651	(441)	524,210	-	-	-
Total taxes	4,964,926	80,042	5,044,968	-	-	-
Licenses and permits	60,959	5,196	66,155	-	-	-
Fines and forfeits	180,411	(33,208)	147,203	-	-	-
Charges for services	45,901	(8,127)	37,774	-	-	-
Miscellaneous	122,069	(38,884)	83,185	-	-	-
Other	-	-	-	-	-	-
Federal contributions	-	-	-	136,175	50,032	186,207
Operating grant	-	-	-	2,641,943	188,457	2,830,400
General obligation bonds	15,000	-	15,000	-	-	-
Fund balance released from restrictions	60,301	70,987	131,288	-	13,968	13,968
Transfer in from Lottery Board	65,775	1,575	67,350	-	-	-
Transfer in-others	3,497	20,400	23,897	-	-	-
Total revenues and sources	5,518,839	97,981	5,616,820	2,778,118	252,457	3,030,575
Expenditures and Uses:						
Governmental direction and support	311,154	34,942	346,096	28,272	1,289	29,561
Economic development and regulation	164,634	9,335	173,969	115,376	72,152	187,528
Public safety and justice	931,795	23,962	955,757	263,356	(7,878)	255,478
Public education system	1,359,697	(97,454)	1,262,243	353,444	159,169	512,613
Public education AY11 expenditure	-	135,643	135,643	-	-	-
Human support services	1,378,217	63,343	1,441,560	1,946,708	40,034	1,986,742
Public works	413,603	7,371	420,974	55,962	(12,977)	42,985
Repayment of loans and interest	468,596	(101,266)	367,330	-	-	-
Bond fiscal chg paid from bond proceeds	15,000	-	15,000	-	-	-
Repayment of interest on short-term borrowir	9,000	(6,000)	3,000	-	-	-
Settlements and judgments fund	21,477	-	21,477	-	-	-
Presidential inauguration	-	-	-	-	44	44
Wilson building	3,625	(383)	3,242	-	-	-
Schools modernization fund	8,612	-	8,612	-	-	-
District retiree health contribution	90,700	-	90,700	-	-	-
Repayment of revenue bonds	4,861	-	4,861	-	-	-
Certificate of participation	32,285	-	32,285	-	-	-
Convention center transfer-dedicated taxes	93,054	-	93,054	-	-	-
Highway trust fund transfer	29,762	-	29,762	-	-	-
Baseball dedicated tax transfer	32,081	-	32,081	-	-	-
TIF and pilot transfer	45,992	-	45,992	-	-	-
Emergency planning and security costs	-	-	-	15,000	624	15,624
Cash reserve	-	53	53	-	-	-
Equipment lease operating	46,157	(1,837)	44,320	-	-	-
Emergency and contingency reserve funds	-	47,480	47,480	-	-	-
Pay-go capital	-	499	499	-	-	-
Non-departmental	3,603	(842)	2,761	-	-	-
DC retirement board	-	-	-	-	-	-
Housing finance agency	-	-	-	-	-	-
Total expenditures and uses	5,463,905	114,846	5,578,751	2,778,118	252,457	3,030,575
Excess of Revenues and Sources Over Expenditures and Uses						
	\$ 54,934	\$ (16,865)	\$ 38,069	\$ -	\$ -	\$ -

See Accompanying Independent Auditors' Report.

Exhibit D-3

FINANCIAL REPORTING ENTITY
SCHEDULE OF BUDGET REVISIONS
Year Ended September 30, 2010
(\$000s)

	Private Grant and Contributions			Other Sources		
	Original Budget	Repro-gramming	Revised Budget	Original Budget	Repro-gramming	Revised Budget
Revenues and Sources:						
Taxes:						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and use taxes	-	-	-	-	-	-
Income taxes	-	-	-	-	-	-
Other taxes	-	-	-	-	-	-
Total taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Other	-	-	-	500,090	(20,095)	479,995
Federal contributions	-	-	-	-	-	-
Operating grant	4,660	19,673	24,333	-	-	-
General obligation bonds	-	-	-	-	-	-
Fund balance released from restrictions	-	188	188	68,746	14,818	83,564
Transfer in from Lottery Board	-	-	-	-	-	-
Transfer in-others	-	-	-	-	-	-
Total revenues and sources	4,660	19,861	24,521	568,836	(5,277)	563,559
Expenditures and Uses:						
Governmental direction and support	8	226	234	62,442	(19,973)	42,469
Economic development and regulation	80	203	283	153,378	(3,546)	149,832
Public safety and justice	200	182	382	88,395	(3,623)	84,772
Public education system	3,784	18,598	22,382	20,835	(798)	20,037
Public education FY11 expenditure	-	-	-	-	-	-
Human support services	458	498	956	32,208	5,347	37,555
Public works	130	154	284	165,613	5,866	171,479
Repayment of loans and interest	-	-	-	3,465	-	3,465
Bond fiscal chg paid from bond proceeds	-	-	-	-	-	-
Repayment of interest on short-term borrowing	-	-	-	-	-	-
Settlements and judgments fund	-	-	-	-	-	-
Presidential inauguration	-	-	-	-	-	-
Wilson building	-	-	-	-	-	-
Schools modernization fund	-	-	-	-	-	-
District retiree health contribution	-	-	-	-	-	-
Repayment of revenue bonds	-	-	-	-	-	-
Certificate of participation	-	-	-	-	-	-
Convention center transfer-dedicated taxes	-	-	-	-	-	-
Highway trust fund transfer	-	-	-	-	-	-
Baseball dedicated tax transfer	-	-	-	-	-	-
TIF and pilot transfer	-	-	-	-	-	-
Emergency planning and security costs	-	-	-	-	-	-
Cash reserve	-	-	-	-	-	-
Equipment lease operating	-	-	-	-	-	-
Emergency and contingency reserve funds	-	-	-	-	-	-
Pay-go capital	-	-	-	2,984	11,450	14,434
Non-departmental	-	-	-	-	-	-
DC retirement board	-	-	-	30,622	-	30,622
Housing finance agency	-	-	-	8,894	-	8,894
Total expenditures and uses	4,660	19,861	24,521	568,836	(5,277)	563,559
Excess of Revenues and Sources Over Expenditures and Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -