



CAFR

2013

COMPREHENSIVE ANNUAL FINANCIAL REPORT



VINCENT C. GRAY
MAYOR

NATWAR M. GANDHI
CHIEF FINANCIAL OFFICER
JUNE 2000–JANUARY 2014

JEFF DEWITT
CHIEF FINANCIAL OFFICER
PRESENT

GOVERNMENT OF THE DISTRICT OF COLUMBIA
OFFICE OF THE CHIEF FINANCIAL OFFICER

Year Ended September 30, 2013



OTHER SUPPLEMENTARY INFORMATION

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

General Fund

Nonmajor Governmental Funds

Fiduciary Funds

Supporting Schedules



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GENERAL FUND

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

Exhibit A-1

**GENERAL FUND
BALANCE SHEET
September 30, 2013**
(With Comparative Totals at September 30, 2012)
(\$000s)

	<u>2013</u>	<u>2012</u>
ASSETS		
Cash and cash equivalents (unrestricted)	\$ 1,279,409	\$ 981,411
Receivables (net of allowances for uncollectibles):		
Intergovernmental	364	24
Taxes	380,360	419,683
Accounts	91,525	194,599
Due from component units	24,080	33,616
Interfund	231,527	187,901
Inventories	16,015	12,195
Other current assets	1,603	1,029
Cash and cash equivalents (restricted)	756,091	339,103
Investments (restricted)	85,322	388,255
Total current assets	<u>2,866,296</u>	<u>2,557,816</u>
Long term assets	<u>158,705</u>	<u>13,646</u>
Total assets	\$ <u>3,025,001</u>	\$ <u>2,571,462</u>
LIABILITIES		
Liabilities:		
Payables:		
Accounts	\$ 491,317	\$ 390,221
Compensation:		
Salaries and wages	176,336	148,530
Employee benefits	1,559	403
Payroll taxes	383	50
Other deductions	6,313	3,701
Interfund	26,445	17,011
Due to component units	10,183	13,288
Unearned revenue	80,396	46,485
Accrued liabilities:		
Grant disallowances	4,055	4,545
Medicaid	196,017	174,769
Tax refunds	101,019	91,608
Other current liabilities	42,565	10,029
Total liabilities	<u>1,136,588</u>	<u>900,640</u>
DEFERRED INFLOW OF RESOURCES		
Unavailable revenues		
Property taxes	60,961	89,833
Others	78,524	74,468
Total deferred inflow of resources	<u>139,485</u>	<u>164,301</u>
FUND BALANCE		
Nonspendable	16,015	20,357
Restricted	976,071	856,277
Committed	659,567	595,008
Assigned	97,275	34,879
Total fund balance	<u>1,748,928</u>	<u>1,506,521</u>
Total liabilities, deferred inflow of resources and fund balance	\$ <u>3,025,001</u>	\$ <u>2,571,462</u>

See Accompanying Independent Auditors' Report.

Exhibit A-2

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Year Ended September 30, 2013
(With Comparative Totals for the Year Ended September 30, 2012)
(\$000s)

	2013	2012
Revenues:		
Taxes	\$ 5,960,636	\$ 5,686,168
Fines and forfeits	178,708	185,771
Licenses and permits	105,081	99,300
Charges for services:		
Public	242,347	244,755
Intergovernmental	726	1,666
Miscellaneous:		
Public	364,346	356,643
Investment income	2,749	10,165
Total revenues	<u>6,854,593</u>	<u>6,584,468</u>
Expenditures:		
Governmental direction and support	748,634	694,011
Economic development and regulation	260,700	194,458
Public safety and justice	982,461	954,077
Public education system	1,681,634	1,571,264
Human support services	1,783,940	1,727,072
Public works	261,049	311,968
Public transportation	284,851	221,339
Debt service:		
Principal	193,504	177,175
Interest	320,135	287,819
Fiscal charges	8,160	14,349
Total expenditures	<u>6,525,068</u>	<u>6,153,532</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>329,525</u>	<u>430,936</u>
Other Financing Sources (Uses):		
Debt issuance	5,353	2,737
Refunding debt issuance	-	555,845
Premium on sale of bonds	-	66,836
Payment to refunded bond escrow agent	-	(622,363)
Transfers in	118,362	92,391
Transfers out	(214,446)	(124,755)
Sale of capital assets	3,613	-
Total other financing uses	<u>(87,118)</u>	<u>(29,309)</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	<u>242,407</u>	<u>401,627</u>
Fund Balance at October 1,	<u>1,506,521</u>	<u>1,104,894</u>
Fund Balance at September 30	<u>\$ 1,748,928</u>	<u>\$ 1,506,521</u>

See Accompanying Independent Auditors' Report.

Exhibit A-3

GENERAL FUND
SCHEDULE OF EXPENDITURES AND NET FINANCING (SOURCES) USES
FUNCTION AND OBJECT - GAAP BASIS
For the Year Ended September 30, 2013
(With Comparative Totals for the Year Ended September 30, 2012)
(\$000s)

Function and Subfunction	Personnel Services	Contractual Services	Supplies	Occupancy	Miscellaneous *	Totals	
						2013	2012
Governmental Direction and Support:							
Legislative	\$ 19,942	\$ 2,686	\$ 108	\$ 594	\$ 904	\$ 24,234	\$ 22,647
Executive	73,284	27,707	499	4,261	2,415	108,166	112,087
Finance	79,149	32,800	252	63	163,560	275,824	260,090
Personnel	9,833	2,362	20	18	15	12,248	11,117
Administrative	87,301	105,211	5,100	117,824	3,908	319,344	281,397
Elections	5,740	2,727	233	14	104	8,818	6,673
Total	275,249	173,493	6,212	122,774	170,906	748,634	694,011
Economic Development and Regulation:							
Community development	22,568	15,107	174	398	86,646	124,893	72,032
Economic regulation	53,658	12,529	401	4,479	4,212	75,279	66,509
Employment services	21,821	15,154	84	1,012	22,457	60,528	55,917
Total	98,047	42,790	659	5,889	113,315	260,700	194,458
Public Safety and Justice:							
Police	523,823	55,273	4,909	1,384	23,096	608,485	622,397
Fire	203,260	10,299	5,063	103	8,310	227,035	190,638
Corrections	68,112	52,019	5,453	2,812	4,365	132,761	126,453
Protection	5,038	647	172	6	788	6,651	7,441
Law	6,776	586	125	-	42	7,529	7,148
Total	807,009	118,824	15,722	4,305	36,601	982,461	954,077
Public Education System:							
Schools	502,988	95,210	12,896	39,038	621,102	1,271,234	1,154,296
Culture	125,359	38,574	1,323	10,674	234,470	410,400	416,968
Total	628,347	133,784	14,219	49,712	855,572	1,681,634	1,571,264
Human Support Services:							
Health and welfare	263,098	115,977	7,460	49,119	1,151,053	1,586,707	1,522,488
Human relations	4,636	3,140	114	24	16,020	23,934	21,531
Employment benefits	138,423	-	-	-	-	138,423	149,991
Recreation	29,716	3,597	1,090	21	452	34,876	33,062
Total	435,873	122,714	8,664	49,164	1,167,525	1,783,940	1,727,072
Public Works	150,275	89,512	1,041	10,513	9,708	261,049	311,968
Public Transportation	-	-	-	-	284,851	284,851	221,339
Debt Service	-	-	-	-	521,799	521,799	479,343
Net Financing Uses	-	-	-	-	87,118	87,118	29,309
Total expenditures and net uses	\$ 2,394,800	\$ 681,117	\$ 46,517	\$ 242,357	\$ 3,247,395	\$ 6,612,186	\$ 6,182,841

See Accompanying Independent Auditors' Report.

*Miscellaneous column includes transfers, subsidies and other payments, the major components of which are listed below.

Transfers to: Convention Center [\$107,041], Public Charter Schools [\$601,428], UDC [\$65,555], PAYGO-Capital [\$88,201], Police & Fire Retirement System [\$96,314], Mass Transit Subsidies [\$284,851]

Payments for: Dept. of Mental Health [\$28,283], Dept. of Health Care Finance [\$767,337], Dept. of Human Services [\$133,316], Child & Family Services [\$97,564], Dept. of Youth Rehabilitation [\$50,510], District Retiree Health Contribution [\$107,800], Disability Services [\$34,909], State Education [\$70,739], Non-Public Tuition [\$82,717], Equipment Lease-Capital [\$49,953], BID [\$23,290], Housing Production Trust Fund [\$66,931], Repayment of Loans & Interest [\$459,628]

Exhibit A-4

GENERAL FUND
SCHEDULE OF LOCAL SOURCE REVENUES
BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended September 30, 2013
(\$000s)

Source	Budget		Actual	Variance Positive (Negative)
	Original	Revised		
Taxes:				
Property:				
Real	\$ 1,922,225	\$ 1,862,886	\$ 1,886,854	\$ 23,968
Personal	53,686	57,211	54,878	(2,333)
Public space rental	32,930	32,000	33,370	1,370
Total	<u>2,008,841</u>	<u>1,952,097</u>	<u>1,975,102</u>	<u>23,005</u>
Sales and use:				
General	1,044,340	1,101,577	1,084,978	(16,599)
Alcoholic beverages	5,473	5,269	5,945	676
Cigarette	36,353	33,400	33,991	591
Motor vehicles	38,760	44,558	46,584	2,026
Motor fuel tax	23,750	22,000	22,391	391
Total	<u>1,148,676</u>	<u>1,206,804</u>	<u>1,193,889</u>	<u>(12,915)</u>
Income and franchise:				
Individual income	1,411,585	1,653,570	1,640,899	(12,671)
Corporation franchise	245,424	312,012	298,983	(13,029)
Unincorporated business	154,666	163,787	154,297	(9,490)
Total	<u>1,811,675</u>	<u>2,129,369</u>	<u>2,094,179</u>	<u>(35,190)</u>
Gross receipts:				
Public utility	143,634	143,067	133,799	(9,268)
Toll telecommunication	59,031	57,790	54,527	(3,263)
Insurance companies	76,014	85,000	77,549	(7,451)
Health care providers	13,400	14,114	15,117	1,003
Health care related incomes	24,519	24,676	22,778	(1,898)
Total	<u>316,598</u>	<u>324,647</u>	<u>303,770</u>	<u>(20,877)</u>
Other:				
Deed recordation	144,526	174,695	177,952	3,257
Deed transfers	120,179	124,419	130,285	5,866
Inheritance and estate	45,000	38,000	39,700	1,700
Economic interests	10,000	4,269	5,815	1,546
Total	<u>319,705</u>	<u>341,383</u>	<u>353,752</u>	<u>12,369</u>
Total taxes	<u>5,605,495</u>	<u>5,954,300</u>	<u>5,920,692</u>	<u>(33,608)</u>
Licenses and Permits:				
Business licenses	37,590	37,092	45,017	7,925
Nonbusiness permits	40,350	31,937	33,840	1,903
Total	<u>77,940</u>	<u>69,029</u>	<u>78,857</u>	<u>9,828</u>
Fines and Forfeits	<u>178,522</u>	<u>165,122</u>	<u>145,509</u>	<u>(19,613)</u>
Charges for Services	<u>63,223</u>	<u>68,026</u>	<u>75,416</u>	<u>7,390</u>
Miscellaneous:				
Interest	3,000	2,500	130	(2,370)
Other	112,900	103,570	166,138	62,568
Total	<u>115,900</u>	<u>106,070</u>	<u>166,268</u>	<u>60,198</u>
Total Local Revenues	<u>6,041,080</u>	<u>6,362,547</u>	<u>6,386,742</u>	<u>24,195</u>
Transfers and Other sources:				
General obligation bonds	6,000	6,000	4,079	(1,921)
Fund balance released from restrictions	31,260	114,145	-	(114,145)
Interfund transfer	98,501	109,201	114,482	5,281
Total Transfers and Other Sources	<u>135,761</u>	<u>229,346</u>	<u>118,561</u>	<u>(110,785)</u>
Total Local Revenues and Sources	<u>\$ 6,176,841</u>	<u>\$ 6,591,893</u>	<u>\$ 6,505,303</u>	<u>\$ (86,590)</u>

See Accompanying Independent Auditors' Report.

GENERAL FUND
SCHEDULE OF BUDGETARY BASIS REVENUES AND EXPENDITURES BY SOURCE OF FUNDS
Year Ended September 30, 2013
(\$000s)

Revenues and Sources:	Local Source			Other Source			Totals		
	Original Budget	Revised Budget	Variance	Original Budget	Revised Budget	Variance	Original Budget	Revised Budget	Variance
Taxes									
Property	\$ 2,008,841	\$ 1,975,097	\$ 23,005	\$ -	\$ -	\$ -	\$ 2,008,841	\$ 1,975,097	\$ 23,005
Sales and uses	1,148,676	1,206,804	(12,915)	-	-	-	1,148,676	1,206,804	(12,915)
Income and franchise	1,811,675	2,129,369	(35,190)	-	-	-	1,811,675	2,129,369	(35,190)
Gross receipts and other taxes	636,303	666,030	(8,508)	-	-	-	636,303	666,030	(8,508)
Total taxes	5,605,495	5,954,300	(33,608)	-	-	-	5,605,495	5,954,300	(33,608)
Licenses and permits	77,940	69,029	78,857	-	-	-	77,940	69,029	78,857
Fines and forfeits	178,522	165,122	(19,613)	-	-	-	178,522	165,122	(19,613)
Charges for services	63,223	68,026	7,390	-	-	-	63,223	68,026	7,390
Miscellaneous	115,900	106,070	60,198	-	-	-	115,900	106,070	60,198
Other	-	-	-	455,488	433,273	35,870	455,488	433,273	35,870
Bond proceeds	6,000	6,000	(1,921)	-	-	-	6,000	6,000	(1,921)
Fund balance released from restrictions	31,260	114,145	-	20,208	18,442	18,442	51,468	132,587	18,442
Interfund transfer-from lottery and games	63,175	63,175	5,139	-	-	-	63,175	63,175	5,139
Interfund transfer-others	35,326	46,026	46,168	-	-	-	35,326	46,026	46,168
Total Revenues and Sources	6,176,841	6,591,893	(86,590)	475,696	451,715	487,585	6,652,537	7,043,608	(6,992,888)
Expenditures and Uses:									
Governmental direction and support	552,260	553,544	9,101	50,170	34,083	26,283	602,430	587,627	16,901
Economic development and regulation	147,871	191,500	186,429	143,919	138,301	113,513	291,790	329,801	29,859
Public safety and justice	944,598	951,083	946,293	50,976	41,087	35,462	995,574	992,170	10,415
Public education system	1,599,445	1,474,191	1,463,617	20,557	29,877	19,993	1,620,002	1,504,068	18,458
Public education AY14 expenditure	-	178,903	178,903	-	-	-	178,903	178,903	-
Human support services	1,612,861	1,671,570	1,653,341	31,011	26,899	22,163	1,643,872	1,698,469	22,965
Public works	464,839	464,299	455,346	105,100	112,627	95,178	569,939	576,926	26,402
Presidential inauguration	-	11,286	8,899	-	-	-	-	11,286	2,387
Workforce investments	-	502	502	-	-	-	-	502	502
Wilson building	4,193	3,690	503	-	-	-	4,193	3,690	503
Repay bonds and interest	462,877	458,732	455,081	4,547	4,547	4,547	467,424	463,279	3,651
Repay revenue bonds and interest	8,222	6,665	6,665	-	-	-	8,222	6,665	-
Bond fiscal charges	6,000	6,000	4,420	-	-	-	6,000	6,000	4,420
Interest on short term borrowing	4,390	2,118	1,581	-	-	-	4,390	2,118	1,581
Certificates of participation	32,542	32,542	31,825	-	-	-	32,542	32,542	31,825
Settlements and judgments fund	21,477	20,977	15,590	-	-	-	21,477	20,977	15,590
Convention center transfer	106,729	107,041	107,041	-	-	-	106,729	107,041	107,041
Highway trust transfer	23,750	22,389	22,389	-	-	-	23,750	22,389	22,389
Operating lease-equipment	50,036	50,036	49,953	12,722	12,722	12,722	36,472	35,111	83
Emergency and contingency reserve	750	144	144	-	-	-	750	144	144
Pay-go capital	4,270	48,439	48,439	-	-	-	4,270	48,439	48,439
Schools modernization fund	8,626	8,626	8,626	31,533	39,763	39,763	35,803	88,202	88,202
District retiree health contribution	107,800	107,800	107,800	-	-	-	8,626	8,626	8,626
Non-departmental agency	9,000	270	270	25,161	11,809	11,809	34,161	107,800	107,800
Total Expenditures and Uses	6,172,536	6,372,850	70,479	475,696	451,715	487,585	6,648,232	6,824,565	12,079
Excess of Revenues and Sources Over Expenditures and Uses	\$ 4,305	\$ 219,043	\$ 202,932	\$ -	\$ -	\$ 117,961	\$ 4,305	\$ 219,043	\$ 101,850

See Accompanying Independent Auditors' Report.

Exhibit A-6

GENERAL FUND
SCHEDULE OF BUDGETARY BASIS REVENUES AND EXPENDITURES
Year Ended September 30, 2013
(\$000s)

	Original Budget	Revisions	Revised Budget	Actual	Variance (Actual To Original Budget)
Revenues and Sources:					
Taxes:					
Property	\$ 2,008,841	\$ (56,744)	\$ 1,952,097	\$ 1,975,102	\$ (33,739)
Sales and use	1,148,676	58,128	1,206,804	1,193,889	45,213
Income and franchise	1,811,675	317,694	2,129,369	2,094,179	282,504
Other taxes	636,303	29,727	666,030	657,522	21,219
Total taxes	5,605,495	348,805	5,954,300	5,920,692	315,197
Licenses and permits	77,940	(8,911)	69,029	78,857	917
Fines and forfeits	178,522	(13,400)	165,122	145,509	(33,013)
Charges for services	63,223	4,803	68,026	75,416	12,193
Miscellaneous	115,900	(9,830)	106,070	166,268	50,368
Other	455,488	(22,215)	433,273	469,143	13,655
Bond proceeds	6,000	-	6,000	4,079	(1,921)
Fund balance released from restriction	51,468	81,119	132,587	18,442	(33,026)
Interfund transfer-from lottery and games	63,175	-	63,175	68,314	5,139
Interfund transfer-others	35,326	10,700	46,026	46,168	10,842
Total Revenues and Sources	6,652,537	391,071	7,043,608	6,992,888	340,351
Expenditures and Uses:					
Governmental direction and support	602,430	(14,803)	587,627	570,726	31,704
Economic development and regulation	291,790	38,011	329,801	299,942	(8,152)
Public safety and justice	995,574	(3,404)	992,170	981,755	13,819
Public education system	1,620,002	(115,934)	1,504,068	1,485,610	134,392
Public education AY14 expenditure	-	178,903	178,903	178,903	(178,903)
Human support services	1,643,872	54,597	1,698,469	1,675,504	(31,632)
Public works	569,939	6,987	576,926	550,524	19,415
Presidential inauguration	-	11,286	11,286	8,899	(8,899)
Workforce investments	-	502	502	-	-
Wilson building	4,193	-	4,193	3,690	503
Repay bonds and interest	467,424	(4,145)	463,279	459,628	7,796
Repay revenue bonds and interest	8,222	(1,557)	6,665	6,665	1,557
Bond fiscal charges	6,000	-	6,000	4,420	1,580
Interest on short term borrowing	4,390	(2,272)	2,118	1,581	2,809
Certificates of participation	32,542	-	32,542	31,825	717
Settlements and judgments fund	21,477	(500)	20,977	15,590	5,887
Convention center transfer	106,729	312	107,041	107,041	(312)
Highway trust transfer	36,472	(1,361)	35,111	35,111	1,361
Operating lease-equipment	50,036	-	50,036	49,953	83
Emergency and contingency reserve	750	(606)	144	-	750
Pay-go capital	35,803	52,399	88,202	88,202	(52,399)
Schools modernization fund	8,626	-	8,626	8,626	-
District retiree health contribution	107,800	-	107,800	107,800	-
Non-departmental agency	34,161	(22,082)	12,079	-	34,161
Total Expenditures and Uses	6,648,232	176,333	6,824,565	6,671,995	(23,763)
Excess of Revenues and Sources Over Expenditures and Uses	\$ 4,305	\$ 214,738	\$ 219,043	\$ 320,893	\$ 316,588

See Accompanying Independent Auditors' Report.



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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 **PILOT Special Revenue Fund** is used to account for the proceeds of PILOT revenue to finance the development costs associated with various District development projects.

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.

Debt Service Fund

The **Debt Service Fund** is used to account for 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, 2013
(With Comparative Totals at September 30, 2012)

	Special Revenue Funds					Capital Project Fund		Totals
	Tax Increment Financing Program	Tobacco Settlement Financing Corporation	PILOT Special Revenue	Baseball Project	Debt Service Fund	Highway Trust	2013	
	2012	2013	2012	2013	2012	2013	2012	
ASSETS								
Current Assets:								
Receivables (net of allowances for uncollectibles):								
Taxes	\$ -	\$ -	\$ -	\$ 1,716	\$ -	\$ 2,044	\$ 3,760	\$ 3,626
Accounts	17	29,012	-	-	-	3,490	32,519	28,202
Due from other District entities	-	-	-	665	-	-	665	666
Interfund	12,828	-	834	3,772	-	3,266	20,700	10,277
Other current assets	-	30	-	-	-	-	30	-
Restricted cash and cash equivalents	48,063	56,435	24,630	89,989	-	46,312	265,429	275,313
Restricted investments	-	-	11,155	-	-	-	11,155	-
Total assets	\$ 60,908	\$ 85,477	\$ 36,619	\$ 96,142	\$ -	\$ 55,112	\$ 334,258	\$ 318,084
LIABILITIES, DEFERRED INFLOW OF RESOURCES AND FUND BALANCE								
Current Liabilities:								
Payables:								
Accounts	\$ 1,889	\$ -	\$ -	\$ -	\$ -	\$ 8,198	10,087	\$ 9,967
Compensation payable	-	-	-	-	-	163	163	143
Due to other funds	-	-	-	16,797	-	-	16,797	15,777
Due to other District entities	-	-	-	-	-	-	-	5,000
Other current liabilities	-	-	-	1	-	-	1	-
Accrued liabilities	-	207	-	530	-	-	737	286
Total liabilities	1,889	207	-	17,328	-	8,361	27,785	31,173
Deferred Inflow of Resources:								
Unavailable revenues	-	-	-	1,136	-	-	1,136	569
Fund Balance:								
Restricted	59,019	85,270	36,619	77,678	-	46,751	305,337	286,342
Total fund balances	59,019	85,270	36,619	77,678	-	46,751	305,337	286,342
Total liabilities, deferred inflow of resources and fund balances	\$ 60,908	\$ 85,477	\$ 36,619	\$ 96,142	\$ -	\$ 55,112	\$ 334,258	\$ 318,084

See Accompanying Independent Auditors' Report.

Exhibit B-2

**NONMAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES**
For the Year Ended September 30, 2013
(With Comparative Totals for the Year Ended September 30, 2012)
(\$000s)

	Special Revenue Funds							Totals
	Tax Increment Financing Program	Tobacco Settlement Financing Corporation	PILOT Special Revenue	Baseball Project	Debt Service Fund	Capital Project Fund Highway Trust	2013	
Revenues:								
Property taxes	\$ 15,802	\$ -	\$ 12,184	\$ -	\$ -	\$ -	\$ 27,986	\$ 32,245
Sales and use taxes	37,506	-	-	15,408	-	-	52,914	34,841
Gross receipts taxes	-	-	-	40,120	-	-	40,120	42,638
Interest	4	2,498	525	8	-	41	3,076	2,392
Tobacco settlement revenue	-	57,937	-	-	-	-	57,937	38,325
Other	-	-	9,038	-	-	-	18,047	19,439
Total revenues	53,312	60,435	21,747	61,036	-	3,509	200,080	169,880
Expenditures:								
Governmental direction and support	17,504	445	1,082	1,940	-	-	20,971	57,755
Capital outlay	-	-	-	-	-	36,379	36,379	38,829
Bond principal payment	4,203	29,760	17,025	-	5,680	-	56,668	40,470
Interest	6,495	28,103	4,187	-	26,075	-	64,860	67,485
Fiscal charges	167	-	110	-	-	-	277	1,098
Total expenditures	28,369	58,308	22,404	1,940	31,755	36,379	179,155	205,637
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	24,943	2,127	(657)	59,096	(31,755)	(32,829)	20,925	(35,757)
Other Financing Sources (Uses):								
Bond issuance	-	-	-	-	-	-	-	38,650
Refunding debt issuance	-	-	25,005	-	-	-	25,005	52,365
Premium on sale of bonds	-	-	4,057	-	-	-	4,057	5,677
Payment to refunded bond escrow agent:	-	-	(28,929)	-	-	-	(28,929)	(57,480)
Transfers in	-	-	-	-	31,755	35,111	66,866	73,291
Transfers out	(12,377)	-	(8,000)	(48,552)	-	-	(68,929)	(150,128)
Total other financing sources (uses)	(12,377)	-	(7,867)	(48,552)	31,755	35,111	(1,930)	(37,625)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	12,566	2,127	(8,524)	10,544	-	2,282	18,995	(73,382)
Fund Balances at October 1	46,453	83,143	45,143	67,134	-	44,469	286,342	359,724
Fund Balances at September 30	\$ 59,019	\$ 85,270	\$ 36,619	\$ 77,678	\$ -	\$ 46,751	\$ 305,337	\$ 286,342

See Accompanying Independent Auditors' Report.



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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 POSITION
September 30, 2013
(With Comparative Totals at September 30, 2012)
(\$000s)

	Pension Trust Funds		Other	Totals	
	Police & Fire	Teachers	Postemployment Benefits (OPEB) Trust Fund	2013	2012
ASSETS					
Current Assets:					
Cash and cash equivalents - restricted	\$ 69,232	\$ 26,826	\$ 151,863	\$ 247,921	\$ 203,819
Investments - restricted	4,144,784	1,630,294	773,536	6,548,614	5,732,647
Collateral from securities lending transactions	59,912	23,566	-	83,478	96,652
Receivables:					
Due from federal government	831	339	-	1,170	1,606
Benefit contributions	1,862	1,718	-	3,580	3,332
Other current assets	68,127	26,796	4,553	99,476	149,659
Capital assets	-	-	-	-	3
Total assets	4,344,748	1,709,539	929,952	6,984,239	6,187,718
LIABILITIES					
Current Liabilities:					
Accounts payable	10,977	22,137	32,137	65,251	11,507
Securities lending	60,389	23,753	-	84,142	97,797
Due to other funds	276	112	-	388	2,054
Other current liabilities	104,649	41,162	-	145,811	197,676
Total liabilities	176,291	87,164	32,137	295,592	309,034
NET POSITION					
Net Position					
Held in trust for pension and OPEB benefits	\$ 4,168,457	\$ 1,622,375	\$ 897,815	\$ 6,688,647	\$ 5,878,684

See Accompanying Independent Auditors' Report.

Exhibit C-2

PENSION TRUST FUNDS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
For the Year Ended September 30, 2013
(With Comparative Totals for the Year Ended September 30, 2012)
(\$000s)

	Pension Trust Funds		Other Postemployment Benefit Trust Fund (OPEB)	Totals	
	Police & Fire	Teachers		2013	2012
Additions:					
Benefit contributions:					
Employer	\$ 96,314	\$ 6,407	\$ 107,800	\$ 210,521	\$ 226,500
Plan members	30,581	28,129	289	58,999	59,318
Investment income:					
<i>From investment activities</i>					
Net appreciation in fair value of investments	392,333	155,749	91,045	639,127	646,729
Other revenue	2,047	796	-	2,843	2,256
Interest and dividends	36,238	14,411	13,475	64,124	83,001
Less - investment expenses	(5,352)	(2,186)	(3,619)	(11,157)	(12,451)
Net income from investing activities	<u>425,266</u>	<u>168,770</u>	<u>100,901</u>	<u>694,937</u>	<u>719,535</u>
<i>From securities lending activities</i>					
Securities lending income	502	199	-	701	2,128
Less: securities lending expenses	(140)	(56)	-	(196)	(570)
Net income from securities lending activities	<u>362</u>	<u>143</u>	<u>-</u>	<u>505</u>	<u>1,558</u>
Total net investment income	<u>425,628</u>	<u>168,913</u>	<u>100,901</u>	<u>695,442</u>	<u>721,093</u>
Total additions	<u>552,523</u>	<u>203,449</u>	<u>208,990</u>	<u>964,962</u>	<u>1,006,911</u>
Deductions:					
Benefit payments	57,007	80,933	4,307	142,247	98,061
Administrative expenses	8,913	3,627	212	12,752	9,831
Total deductions	<u>65,920</u>	<u>84,560</u>	<u>4,519</u>	<u>154,999</u>	<u>107,892</u>
Change in net position	486,603	118,889	204,471	809,963	899,019
Net position held in trust for pension and OPEB benefits:					
October 1	3,681,854	1,503,486	693,344	5,878,684	4,979,665
September 30	<u>\$ 4,168,457</u>	<u>\$ 1,622,375</u>	<u>\$ 897,815</u>	<u>\$ 6,688,647</u>	<u>\$ 5,878,684</u>

See Accompanying Independent Auditors' Report.

Exhibit C-3

SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
For the Year Ended September 30, 2013
(\$000s)

	Balance October 1 2012	Additions	Deductions	Balance September 30 2013
ASSETS				
Cash and cash equivalents - restricted	\$ 53,639	\$ 54,920	\$ 66,464	\$ 42,095
Due from other funds	35	-	35	-
Other receivables	9,005	20,101	2,472	26,634
Total assets	\$ 62,679	\$ 75,021	\$ 68,971	\$ 68,729
LIABILITIES				
Accounts payable	\$ 878	\$ 433	\$ 287	\$ 1,024
Due to component units	340	20	360	-
Due to other funds	160	-	160	-
Other current liabilities	61,301	8,331	1,927	67,705
Total liabilities	\$ 62,679	\$ 8,784	\$ 2,734	\$ 68,729

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, 2013
 (\$000s)

	Budget		Actual	Variance
	Original	Revised		
Governmental direction and support:				
Council of the district of columbia	\$ 21,007	\$ 19,408	\$ 19,335	\$ 73
Office of the d.c. auditor	3,951	4,276	4,118	158
Advisory neighborhood commissions	894	782	781	1
Office of the mayor	11,991	11,963	11,307	656
Office of the secretary	3,246	3,703	3,544	159
Office of the inspector general	15,686	15,164	13,749	1,415
Medical liability captive	2,496	699	498	201
City administrator / deputy mayor	3,401	3,618	3,195	423
DC office of personnel	7,814	10,017	9,772	245
Office of finance & resource mgmt	19,667	19,425	19,154	271
Department of general services	250,916	246,222	243,270	2,952
Office of contracting & procurement	8,971	11,002	10,730	272
Contract appeals board	1,051	1,063	1,041	22
Office of the chief financial officer	129,445	114,603	114,557	46
Office of the attorney general	80,755	80,143	77,083	3,060
Office of risk management	2,962	2,962	2,133	829
Office of disability rights	1,688	1,598	1,527	71
Office of chief technology officer	53,416	53,389	47,445	5,944
Board of elections and ethics	5,962	11,335	7,529	3,806
Office of campaign finance	2,601	2,601	2,017	584
Public employee relations board	1,151	1,151	1,037	114
Office of employee appeals	1,468	1,468	1,439	29
Metropolitan wash council of governments	408	783	783	-
Tax revision commission	-	603	603	-
District of columbia office of open government	1,039	1,139	1,041	98
Total governmental direction and support	631,986	619,117	597,688	21,429
Economic development and regulation:				
Business services and economic development	32,184	27,097	20,233	6,864
Office of local business development	6,185	4,323	4,116	207
Office of municipal planning	7,112	7,180	7,022	158
Office of zoning	2,596	2,596	2,565	31
Dept of housing and community development	57,239	60,399	57,353	3,046
Office of motion picture and television development	869	878	867	11
Department of employment services	119,000	95,540	83,612	11,928
Board of real property assess & appeals	1,663	1,551	1,256	295
Dept of consumer and regulatory affairs	32,952	32,903	30,271	2,632
Alcoholic beverage regulation administration	6,835	6,835	5,544	1,291
Office of cable tv	8,592	6,592	5,883	709
Commission on arts & humanities	11,935	12,160	11,838	322
Housing authority subsidy	14,213	14,213	14,213	-
Business improvement districts transfer	23,000	25,000	23,290	1,710
Housing production trust fund subsidy	15,000	66,931	66,931	-
Office of tenant advocate	2,064	2,164	2,022	142
Public service commission	10,823	10,963	10,151	812
Insurance regulation	20,860	27,817	16,486	11,331
Office of people's counsel	6,116	6,116	5,169	947
Total economic development and regulation	379,238	411,258	368,822	42,436
Public safety and justice:				
Metropolitan police department	473,655	469,278	468,380	898
Fire and emergency medical services	199,374	200,731	200,300	431
Police and firefighter retirement system	96,314	96,314	96,314	-
Office of administrative hearings	7,962	8,150	7,596	554
Criminal justice coordinating council	2,155	2,654	2,607	47
Department of corrections	139,289	135,193	130,612	4,581
Chief medical officer	7,834	7,834	7,543	291
DC national guard	8,671	7,244	6,939	305
Emergency management agency	102,039	143,038	125,478	17,560
Commission on judicial disabilities and tenure	280	309	286	23
Judicial nomination commission	194	208	202	6
Citizen complaint review board	2,091	2,092	2,037	55
Office of unified communications	43,840	38,096	36,820	1,276
Section 103 judgments	-	10,210	10,210	-
Advisory commission on sentencing	1,389	1,139	1,128	11
Office of deputy mayor for public safety and justice	18,416	19,221	17,003	2,218
Dept of forensic sciences	8,935	8,504	7,546	958
Total public safety and justice	1,112,438	1,150,215	1,121,001	29,214

(Continued)

Exhibit D-1

FINANCIAL REPORTING ENTITY
SCHEDULE OF BUDGETARY BASIS EXPENDITURES
Year Ended September 30, 2013
(\$000s)

	Budget		Actual	Variance
	Original	Revised		
Public education system:				
District of Columbia public schools	689,374	710,916	698,171	12,745
Public charter schools	535,364	423,055	422,525	530
AY14 public charter school advance appropriations		178,903	178,903	-
Teachers' retirement system	6,407	6,407	6,396	11
University of the district of Columbia	64,955	65,555	65,555	-
State education office	381,612	403,186	351,291	51,895
DC state board of education	-	296	159	137
DC public library	43,468	43,655	42,647	1,008
DC public charter school board	3,495	1,076	1,076	-
Special education training	91,190	92,260	89,738	2,522
Non-public tuition	109,941	85,590	84,086	1,504
Department of education	2,303	2,738	2,048	690
Total public education system	1,928,109	2,013,637	1,942,595	71,042
Human support services:				
Department of human services	335,790	332,960	324,161	8,799
Department of health	241,028	255,989	230,980	25,009
Department of parks and recreation	35,866	36,047	34,922	1,125
DC office on aging	23,926	27,828	25,925	1,903
Unemployment compensation fund	6,512	7,668	7,668	-
Disability compensation fund	19,822	22,955	22,954	1
Office of human rights	2,437	2,654	2,654	-
Office on latino affairs	2,685	2,696	2,694	2
Children investment trust	3,000	6,500	6,500	-
Child and family services	246,281	235,962	226,362	9,600
Dept of mental health	178,561	186,230	181,624	4,606
Asian and pacific islander affairs	780	788	785	3
Office of veteran affairs	394	399	366	33
Dept of youth rehab services	106,384	103,480	100,849	2,631
Department on disability services	92,753	92,368	89,955	2,413
Department of health care finance	2,470,305	2,525,222	2,465,026	60,196
Deputy mayor for health and human services	597	947	856	91
Not-for-profit hospital corp	-	11,000	11,000	-
Total human support services	3,767,121	3,851,693	3,735,281	116,412
Public works:				
Department of public works	111,154	113,450	112,014	1,436
Department of transportation	74,578	82,300	75,331	6,969
Taxi cab commission	1,607	3,095	2,365	730
Department of motor vehicles	34,060	35,057	32,966	2,091
Washington metro area transit commission	126	126	126	-
Mass transit subsidies	286,937	291,559	284,851	6,708
District depart. of environment	93,296	79,542	69,456	10,086
Total public works	601,758	605,129	577,109	28,020
Other:				
Repayment of loans and interest	467,424	483,460	479,809	3,651
Bond fiscal charges paid from bond proceeds	6,000	6,000	4,420	1,580
Repayment of interest on short-term borrowing	4,390	2,118	1,581	537
Settlements and judgments fund	21,477	20,977	15,590	5,387
Presidential inauguration	-	11,286	8,899	2,387
Wilson building	4,193	4,193	3,690	503
Schools modernization fund	8,626	8,626	8,626	-
District retiree health contribution	107,800	107,800	107,800	-
Repayment of revenue bonds	8,222	6,665	6,665	-
Certificate of participation	32,542	32,542	31,825	717
Convention center transfer dedicated taxes	106,729	107,041	107,041	-
Highway trust fund transfer	36,472	35,111	35,111	-
Emergency planning and security costs	23,408	28,699	16,229	12,470
Workforce investments	-	502	-	502
Operating lease-equipment	50,036	50,036	49,953	83
Emergency and contingency reserve funds	3,000	2,394	-	2,394
Pay-go capital	35,803	88,202	88,202	-
Non-departmental	34,161	12,079	-	12,079
DC retirement board	30,338	30,338	-	30,338
Housing finance agency	8,735	8,735	-	8,735
Total other	989,356	1,046,804	965,441	81,363
Total	\$ 9,410,006	\$ 9,697,853	\$ 9,307,937	\$ 389,916

See Accompanying Independent Auditors' Report.

Exhibit D-2

FINANCIAL REPORTING ENTITY
SCHEDULE OF BUDGETARY BASIS OPERATIONS BY SOURCE OF FUNDS
 Year Ended September 30, 2013
 (\$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	\$ 21,007	\$ 19,408	\$ 19,335	\$ 73	\$ -	\$ -	\$ -	\$ -
Office of the d.c. auditor	3,951	4,276	4,118	158	-	-	-	-
Advisory neighborhood commissions	894	782	781	1	-	-	-	-
Office of the mayor	8,435	8,407	8,287	120	3,556	3,553	3,016	537
Office of the secretary	2,246	2,553	2,546	7	-	-	-	-
Office of the inspector general	13,308	13,308	11,894	1,414	2,377	1,855	1,855	-
Medical liability captive	2,430	498	498	-	-	-	-	-
City administrator / deputy mayor	3,401	3,401	3,195	206	-	-	-	-
DC office of personnel	7,536	9,739	9,564	175	-	-	-	-
Office of finance & resource mgmt	19,373	19,373	19,154	219	-	-	-	-
Department of general services	244,338	241,738	239,275	2,463	-	-	-	-
Office of contracting & procurement	8,971	11,002	10,730	272	-	-	-	-
Contract appeals board	1,051	1,063	1,041	22	-	-	-	-
Office of the chief financial officer	100,306	99,720	99,682	38	-	440	432	8
Office of the attorney general	58,688	59,068	57,336	1,732	20,257	18,749	18,749	-
Office of risk management	2,962	2,962	2,133	829	-	-	-	-
Office of disability rights	970	970	900	70	718	628	628	-
Office of chief technology officer	39,974	40,681	40,253	428	2,498	1,264	1,208	56
Board of elections and ethics	5,812	6,910	6,801	109	150	4,425	728	3,697
Office of campaign finance	2,601	2,601	2,017	584	-	-	-	-
Public employee relations board	1,151	1,151	1,037	114	-	-	-	-
Office of employee appeals	1,468	1,468	1,439	29	-	-	-	-
Metropolitan wash council of governments	408	783	783	-	-	-	-	-
Tax revision commission	-	603	603	-	-	-	-	-
District of columbia office of open government	979	1,079	1,041	38	-	-	-	-
Total governmental direction and support	552,260	553,544	544,443	9,101	29,556	30,914	26,616	4,298
Economic development and regulation:								
Business services and economic development	11,753	12,028	11,877	151	3,000	921	672	249
Office of local business development	5,276	4,142	4,047	95	909	180	69	111
Office of municipal planning	6,559	6,481	6,345	136	523	601	601	-
Office of zoning	2,596	2,596	2,565	31	-	-	-	-
Dept of housing and community development	12,591	12,866	11,514	1,352	38,147	42,380	42,243	137
Office of motion picture and television development	784	793	782	11	-	-	-	-
Department of employment services	47,457	39,945	37,754	2,191	40,588	26,045	23,080	2,965
Board of real property assess & appeals	1,663	1,551	1,256	295	-	-	-	-
Dept of consumer and regulatory affairs	16,365	16,015	15,537	478	-	-	-	-
Alcoholic beverage regulation administration	460	460	460	-	-	-	-	-
Office of cable tv	-	-	-	-	-	-	-	-
Commission on arts & humanities	11,090	11,315	11,126	189	746	746	694	52
Housing authority subsidy	14,213	14,213	14,213	-	-	-	-	-
Business improvement districts transfer	-	-	-	-	-	-	-	-
Housing production trust fund subsidy	15,000	66,931	66,931	-	-	-	-	-
Office of tenant advocate	2,064	2,164	2,022	142	-	-	-	-
Public service commission	-	-	-	-	463	517	441	76
Insurance regulation	-	-	-	-	2,544	5,058	809	4,249
Office of people's counsel	-	-	-	-	-	-	-	-
Total economic development and regulation	147,871	191,500	186,429	5,071	86,920	76,448	68,609	7,839
Public safety and justice:								
Metropolitan police department	462,390	462,049	462,043	6	2,730	2,980	2,968	12
Fire and emergency medical services	197,854	198,654	198,391	263	-	557	389	168
Police and firefighter retirement system	96,314	96,314	96,314	-	-	-	-	-
Office of administrative hearings	7,962	8,082	7,528	554	-	68	68	-
Criminal justice coordinating council	449	474	436	38	1,706	2,159	2,156	3
Department of corrections	117,148	113,053	110,996	2,057	-	-	-	-
Chief medical officer	7,834	7,834	7,543	291	-	-	-	-
DC national guard	2,796	2,796	2,641	155	5,874	4,447	4,298	149
Emergency management agency	2,007	2,007	1,973	34	100,032	141,031	123,504	17,527
Commission on judicial disabilities and tenure	-	-	-	-	280	309	286	23
Judicial nomination commission	-	-	-	-	194	208	202	6
Citizen complaint review board	2,091	2,091	2,037	54	-	-	-	-
Office of unified communications	26,715	26,715	26,465	250	-	-	-	-
Section 103 judgments	-	10,210	10,210	-	-	-	-	-
Advisory commission on sentencing	1,389	1,139	1,128	11	-	-	-	-
Office of deputy mayor for public safety and justice	11,144	11,160	11,042	118	5,317	6,106	5,201	905
Dept of forensic sciences	8,505	8,505	7,546	959	431	-	-	-
Total public safety and justice	944,598	951,083	946,293	4,790	116,564	157,865	139,072	18,793

Exhibit D-2

FINANCIAL REPORTING ENTITY
SCHEDULE OF BUDGETARY BASIS OPERATIONS BY SOURCE OF FUNDS
Year Ended September 30, 2013
(\$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	-	4	4	-	-	-	-	-
Office of the secretary	-	-	-	-	1,000	1,150	998	152
Office of the inspector general	-	-	-	-	-	-	-	-
Medical liability captive	-	-	-	-	66	201	-	201
City administrator / deputy mayor	-	-	-	-	-	217	-	217
DC office of personnel	-	-	-	-	278	278	208	70
Office of finance & resource mgmt	-	-	-	-	294	52	-	52
Department of general services	-	-	-	-	6,579	4,485	3,994	491
Office of contracting & procurement	-	-	-	-	-	-	-	-
Contract appeals board	-	-	-	-	-	-	-	-
Office of the chief financial officer	-	56	56	-	29,140	14,387	14,387	-
Office of the attorney general	-	516	286	230	1,810	1,810	712	1,098
Office of risk management	-	-	-	-	-	-	-	-
Office of disability rights	-	-	-	-	-	-	-	-
Office of chief technology officer	-	-	-	-	10,943	11,443	5,984	5,459
Board of elections and ethics	-	-	-	-	-	-	-	-
Office of campaign finance	-	-	-	-	-	-	-	-
Public employee relations board	-	-	-	-	-	-	-	-
Office of employee appeals	-	-	-	-	-	-	-	-
Metropolitan wash council of governments	-	-	-	-	-	-	-	-
Tax revision commission	-	-	-	-	-	-	-	-
District of columbia office of open government	-	-	-	-	60	60	-	60
Total governmental direction and support	-	576	346	230	50,170	34,083	26,283	7,800
Economic development and regulation:								
Business services and economic development	-	-	-	-	17,431	14,148	7,684	6,464
Office of local business development	-	-	-	-	-	-	-	-
Office of municipal planning	-	18	18	-	30	80	58	22
Office of zoning	-	-	-	-	-	-	-	-
Dept of housing and community development	-	-	-	-	6,500	5,153	3,596	1,557
Office of motion picture and television development	-	-	-	-	85	85	85	-
Department of employment services	80	80	-	80	30,876	29,471	22,778	6,693
Board of real property assess & appeals	-	-	-	-	-	-	-	-
Dept of consumer and regulatory affairs	-	-	-	-	16,586	16,886	14,734	2,152
Alcoholic beverage regulation administration	-	-	-	-	6,375	6,375	5,084	1,291
Office of cable tv	-	-	-	-	8,592	6,592	5,883	709
Commission on arts & humanities	-	-	-	-	100	100	18	82
Housing authority subsidy	-	-	-	-	-	-	-	-
Business improvement districts transfer	-	-	-	-	23,000	25,000	23,290	1,710
Housing production trust fund subsidy	-	-	-	-	-	-	-	-
Office of tenant advocate	-	-	-	-	-	-	-	-
Public service commission	-	20	19	1	10,360	10,427	9,691	736
Insurance regulation	448	4,891	234	4,657	17,868	17,868	15,443	2,425
Office of people's counsel	-	-	-	-	6,116	6,116	5,169	947
Total economic development and regulation	528	5,009	271	4,738	143,919	138,301	113,513	24,788
Public safety and justice:								
Metropolitan police department	-	159	159	-	8,535	4,090	3,211	879
Fire and emergency medical services	-	-	-	-	1,520	1,520	1,520	-
Police and firefighter retirement system	-	-	-	-	-	-	-	-
Office of administrative hearings	-	-	-	-	-	-	-	-
Criminal justice coordinating council	-	20	15	5	-	-	-	-
Department of corrections	-	-	-	-	22,141	22,141	19,616	2,525
Chief medical officer	-	-	-	-	-	-	-	-
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	300	-	-	-	16,826	11,382	10,355	1,027
Section 103 judgments	-	-	-	-	-	-	-	-
Advisory commission on sentencing	-	-	-	-	-	-	-	-
Office of deputy mayor for public safety and justice	-	-	-	-	1,954	1,954	760	1,194
Dept of forensic sciences	-	-	-	-	-	-	-	-
Total public safety and justice	300	180	174	6	50,976	41,087	35,462	5,625

Exhibit D-2

**FINANCIAL REPORTING ENTITY
SCHEDULE OF BUDGETARY BASIS OPERATIONS BY SOURCE OF FUNDS
Year Ended September 30, 2013
(\$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	646,176	640,742	640,642	100	27,549	38,163	33,113	5,050
Public charter schools	535,364	423,055	422,525	530	-	-	-	-
AY14 public charter school advance appropriations	-	178,903	178,903	-	-	-	-	-
Teacher's retirement system	6,407	6,407	6,396	11	-	-	-	-
University of the district of Columbia	64,955	65,555	65,555	-	-	-	-	-
State education office	100,006	114,371	111,809	2,562	275,795	282,907	239,131	43,776
DC state board of education	-	296	159	137	-	-	-	-
DC public library	42,027	42,101	41,583	518	922	997	996	1
DC public charter school board	1,076	1,076	1,076	-	-	-	-	-
Special education tran	91,190	92,260	89,738	2,522	-	-	-	-
Non-public tuition	109,941	85,590	84,086	1,504	-	-	-	-
Department of education	2,303	2,738	2,048	690	-	-	-	-
Total public education system	1,599,445	1,653,094	1,644,520	8,574	304,266	322,067	273,240	48,827
Human support services:								
Department of human services	166,060	178,425	174,865	3,560	168,654	153,418	148,870	4,548
Department of health	88,379	88,682	86,953	1,729	140,795	155,262	133,814	21,448
Department of parks and recreation	34,067	34,157	33,244	913	-	-	-	-
DC office on aging	16,620	20,214	18,912	1,302	7,307	7,615	7,013	602
Unemployment compensation fund	6,512	7,668	7,668	-	-	-	-	-
Disability compensation fund	19,822	22,955	22,954	1	-	-	-	-
Office of human rights	2,193	2,327	2,327	-	244	324	323	1
Office of latino affairs	2,685	2,696	2,694	2	-	-	-	-
Children investment trust	3,000	6,500	6,500	-	-	-	-	-
Child and family services	191,153	170,151	164,934	5,217	53,910	64,451	60,198	4,253
Dept of mental health	167,877	175,297	172,613	2,684	6,486	7,874	5,953	1,921
Asian and pacific islander affairs	780	788	785	3	-	-	-	-
Office of veteran affairs	382	387	366	21	-	-	-	-
Department of youth rehab services	106,384	101,210	100,185	1,025	-	2,269	665	1,604
Department on disability services	54,376	54,723	54,071	652	31,478	32,426	30,736	1,690
Department of health care finance	751,974	793,443	792,414	1,029	1,713,889	1,728,667	1,671,649	57,018
Deputy mayor for health and human services	597	947	856	91	-	-	-	-
Not-for-profit hospital corp	-	11,000	11,000	-	-	-	-	-
Total human support services	1,612,861	1,671,570	1,653,341	18,229	2,122,763	2,152,306	2,059,221	93,085
Public works:								
Department of public works	104,047	105,543	105,533	10	-	-	-	-
Department of transportation	65,182	62,182	62,043	139	3,956	4,510	4,299	211
Taxi cab commission	-	1,463	1,390	73	-	-	-	-
Department of motor vehicles	24,330	24,570	22,941	1,629	-	757	674	83
Washington metro area transit commission	126	126	126	-	-	-	-	-
Mass transit subsidies	256,358	256,294	249,586	6,708	-	-	-	-
District department of environment	14,796	14,121	13,727	394	26,713	22,656	21,332	1,324
Total public works	464,839	464,299	455,346	8,953	30,669	27,923	26,305	1,618
Other:								
Repayment of loans and interest	462,877	458,732	455,081	3,651	-	20,181	20,181	-
Bond fiscal charges paid from bond proceeds	6,000	6,000	4,420	1,580	-	-	-	-
Repayment of interest on short-term borrowing	4,390	2,118	1,581	537	-	-	-	-
Settlements and judgments fund	21,477	20,977	15,590	5,387	-	-	-	-
Presidential inauguration	-	11,286	8,899	2,387	-	-	-	-
Wilson building	4,193	4,193	3,690	503	-	-	-	-
Schools modernization fund	8,626	8,626	8,626	-	-	-	-	-
District retiree health contribution	107,800	107,800	107,800	-	-	-	-	-
Repayment of revenue bonds	8,222	6,665	6,665	-	-	-	-	-
Certificate of participation	32,542	32,542	31,825	717	-	-	-	-
Convention center transfer-dedicated taxes	106,729	107,041	107,041	-	-	-	-	-
Highway trust fund transfer	23,750	22,389	22,389	-	-	-	-	-
Emergency planning and security costs	-	-	-	-	23,408	28,699	16,229	12,470
Workforce investments	-	502	-	502	-	-	-	-
Operating lease-equipment	50,036	50,036	49,953	83	-	-	-	-
Emergency and contingency reserve funds	750	144	-	144	2,250	2,250	-	2,250
Pay-go capital	4,270	48,439	48,439	-	-	-	-	-
Non-departmental	9,000	270	-	270	-	-	-	-
DC retirement board	-	-	-	-	-	-	-	-
Housing finance agency	-	-	-	-	-	-	-	-
Total other	850,662	887,760	871,999	15,761	25,658	51,130	36,410	14,720
Total	\$ 6,172,536	\$ 6,372,850	\$ 6,302,371	\$ 70,479	\$ 2,716,396	\$ 2,818,653	\$ 2,629,473	\$ 189,180

See Accompanying Independent Auditors' Report.

Exhibit D-2

FINANCIAL REPORTING ENTITY
SCHEDULE OF BUDGETARY BASIS OPERATIONS BY SOURCE OF FUNDS
Year Ended September 30, 2013
(\$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	3,841	8,464	4,751	3,713	11,808	23,547	19,665	3,882
Public charter schools	-	-	-	-	-	-	-	-
AY14 public charter school advance appropriations	-	-	-	-	-	-	-	-
Teacher's retirement system	-	-	-	-	-	-	-	-
University of the district of Columbia	-	-	-	-	-	-	-	-
State education office	-	96	52	44	5,810	5,810	299	5,511
DC state board of education	-	-	-	-	-	-	-	-
DC public library	-	39	39	-	520	520	29	491
DC public charter school board	-	-	-	-	2,419	-	-	-
Special education tran	-	-	-	-	-	-	-	-
Non-public tuition	-	-	-	-	-	-	-	-
Department of education	-	-	-	-	-	-	-	-
Total public education system	3,841	8,599	4,842	3,757	20,557	29,877	19,993	9,884
Human support services:								
Department of human services	-	41	41	-	1,075	1,075	385	690
Department of health	311	502	284	218	11,544	11,544	9,927	1,617
Department of parks and recreation	-	92	76	16	1,799	1,799	1,602	197
DC office on aging	-	-	-	-	-	-	-	-
Unemployment compensation fund	-	-	-	-	-	-	-	-
Disability compensation fund	-	-	-	-	-	-	-	-
Office of human rights	-	4	4	-	-	-	-	-
Office on latino affairs	-	-	-	-	-	-	-	-
Children investment trust	-	-	-	-	-	-	-	-
Child and family services	18	159	31	128	1,200	1,200	1,200	-
Dept of mental health	157	111	111	-	4,040	2,946	2,946	-
Asian and pacific islander affairs	-	-	-	-	-	-	-	-
Office of veteran affairs	-	-	-	-	12	12	-	12
Depart of youth rehab services	-	-	-	-	-	-	-	-
Department on disability services	-	5	5	-	6,900	5,215	5,143	72
Department of health care finance	-	4	4	-	4,441	3,108	960	2,148
Deputy mayor for health and human services	-	-	-	-	-	-	-	-
Not-for-profit hospital corp	-	-	-	-	-	-	-	-
Total human support services	486	918	556	362	31,011	26,899	22,163	4,736
Public works:								
Department of public works	-	-	-	-	7,105	7,905	6,481	1,424
Department of transportation	-	140	140	-	5,441	15,469	8,850	6,619
Taxi cab commission	-	-	-	-	1,607	1,632	974	658
Department of motor vehicles	-	-	-	-	9,731	9,731	9,351	380
Washington metro area transit commission	-	-	-	-	-	-	-	-
Mass transit subsidies	-	-	-	-	30,579	35,265	35,265	-
District depart of environment	1,150	140	140	-	50,637	42,625	34,257	8,368
Total public works	1,150	280	280	-	105,100	112,627	95,178	17,449
Other:								
Repayment of loans and interest	-	-	-	-	4,547	4,547	4,547	-
Bond fiscal charges 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	-	-	-	-	12,722	12,722	12,722	-
Emergency planning and security costs	-	-	-	-	-	-	-	-
Workforce investments	-	-	-	-	-	-	-	-
Operating lease-equipment	-	-	-	-	-	-	-	-
Emergency and contingency reserve funds	-	-	-	-	-	-	-	-
Pay-go capital	-	-	-	-	31,533	39,763	39,763	-
Non-departmental	-	-	-	-	25,161	11,809	-	11,809
DC retirement board	-	-	-	-	30,338	30,338	-	30,338
Housing finance agency	-	-	-	-	8,735	8,735	-	8,735
Total other	-	-	-	-	113,036	107,914	57,032	50,882
Total	\$ 6,305	\$ 15,562	\$ 6,469	\$ 9,093	\$ 514,769	\$ 490,788	\$ 369,624	\$ 121,164

See Accompanying Independent Auditors' Report.

Exhibit D-3

FINANCIAL REPORTING ENTITY
SCHEDULE OF BUDGET REVISIONS
Year Ended September 30, 2013
(\$000s)

	Local Source			Federal Resources		
	Original Budget	Revisions	Revised Budget	Original Budget	Revisions	Revised Budget
Revenues and Sources:						
Taxes:						
Property taxes	\$ 2,008,841	\$ (56,744)	\$ 1,952,097	\$ -	\$ -	\$ -
Sales and use taxes	1,148,676	58,128	1,206,804	-	-	-
Income taxes	1,811,675	317,694	2,129,369	-	-	-
Other taxes	636,303	29,727	666,030	-	-	-
Total taxes	5,605,495	348,805	5,954,300	-	-	-
Licenses and permits	77,940	(8,911)	69,029	-	-	-
Fines and forfeits	178,522	(13,400)	165,122	-	-	-
Charges for services	63,223	4,803	68,026	-	-	-
Miscellaneous	115,900	(9,830)	106,070	-	-	-
Other	-	-	-	-	-	-
Federal contributions	-	-	-	97,020	(17,023)	79,997
Operating grant	-	-	-	2,619,376	111,030	2,730,406
Bond proceeds	6,000	-	6,000	-	-	-
Fund balance released from restrictions	31,260	82,885	114,145	-	8,250	8,250
Transfer in from Lottery Board	63,175	-	63,175	-	-	-
Transfer in-others	35,326	10,700	46,026	-	-	-
Total revenues and sources	6,176,841	415,052	6,591,893	2,716,396	102,257	2,818,653
Expenditures and Uses:						
Governmental direction and support	552,260	1,284	553,544	29,556	1,358	30,914
Economic development and regulation	147,871	43,629	191,500	86,920	(10,472)	76,448
Public safety and justice	944,598	6,485	951,083	116,564	41,301	157,865
Public education system	1,599,445	(125,254)	1,474,191	304,266	17,801	322,067
Public education AY14 expenditure	-	178,903	178,903	-	-	-
Human support services	1,612,861	58,709	1,671,570	2,122,763	29,543	2,152,306
Public works	464,839	(540)	464,299	30,669	(2,746)	27,923
Repayment of loans and interest	462,877	(4,145)	458,732	-	20,181	20,181
Bond fiscal charges paid from bond proceeds	6,000	-	6,000	-	-	-
Repayment of interest on short-term borrowing	4,390	(2,272)	2,118	-	-	-
Settlements and judgments fund	21,477	(500)	20,977	-	-	-
Presidential inauguration	-	11,286	11,286	-	-	-
Wilson building	4,193	-	4,193	-	-	-
Schools modernization fund	8,626	-	8,626	-	-	-
District retiree health contribution	107,800	-	107,800	-	-	-
Repayment of revenue bonds	8,222	(1,557)	6,665	-	-	-
Certificate of participation	32,542	-	32,542	-	-	-
Convention center transfer-dedicated taxes	106,729	312	107,041	-	-	-
Highway trust fund transfer	23,750	(1,361)	22,389	-	-	-
Emergency planning and security costs	-	-	-	23,408	5,291	28,699
Workforce investments	-	502	502	-	-	-
Operating lease-equipment	50,036	-	50,036	-	-	-
Emergency and contingency reserve funds	750	(606)	144	2,250	-	2,250
Pay-go capital	4,270	44,169	48,439	-	-	-
Non-departmental	9,000	(8,730)	270	-	-	-
DC retirement board	-	-	-	-	-	-
Housing finance agency	-	-	-	-	-	-
Total expenditures and uses	6,172,536	200,314	6,372,850	2,716,396	102,257	2,818,653
Excess of Revenues and Sources Over Expenditures and Uses	\$ 4,305	\$ 214,738	\$ 219,043	\$ -	\$ -	\$ -

See Accompanying Independent Auditors' Report.

Exhibit D-3

**FINANCIAL REPORTING ENTITY
SCHEDULE OF BUDGET REVISIONS
Year Ended September 30, 2013
(\$000s)**

	Private Grant and Contributions			Other Sources		
	Original Budget	Revisions	Revised Budget	Original Budget	Revisions	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	-	-	-	494,561	(22,215)	472,346
Federal contributions	-	-	-	-	-	-
Operating grant	6,305	8,978	15,283	-	-	-
Bond proceeds	-	-	-	-	-	-
Fund balance released from restrictions	-	279	279	20,208	(1,766)	18,442
Transfer in from Lottery Board	-	-	-	-	-	-
Transfer in-others	-	-	-	-	-	-
Total revenues and sources	6,305	9,257	15,562	514,769	(23,981)	490,788
Expenditures and Uses:						
Governmental direction and support	-	576	576	50,170	(16,087)	34,083
Economic development and regulation	528	4,481	5,009	143,919	(5,618)	138,301
Public safety and justice	300	(120)	180	50,976	(9,889)	41,087
Public education system	3,841	4,758	8,599	20,557	9,320	29,877
Public education FY14 expenditure	-	-	-	-	-	-
Human support services	486	432	918	31,011	(4,112)	26,899
Public works	1,150	(870)	280	105,100	7,527	112,627
Repayment of loans and interest	-	-	-	4,547	-	4,547
Bond fiscal charges 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	-	-	-	12,722	-	12,722
Emergency planning and security costs	-	-	-	-	-	-
Workforce investments	-	-	-	-	-	-
Operating lease-equipment	-	-	-	-	-	-
Emergency and contingency reserve funds	-	-	-	-	-	-
Pay-go capital	-	-	-	31,533	8,230	39,763
Non-departmental	-	-	-	25,161	(13,352)	11,809
DC retirement board	-	-	-	30,338	-	30,338
Housing finance agency	-	-	-	8,735	-	8,735
Total expenditures and uses	6,305	9,257	15,562	514,769	(23,981)	490,788
Excess of Revenues and Sources Over Expenditures and Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -