GOVERNMENT OF THE DISTRICT OF COLUMBIA

Office of the Chief Financial Officer

COMPARATIVE REPORT OF CASH COLLECTIONS BY FUNDS

REVENUES FINANCING THE APPROPRIATION: FISCAL YEAR 2002

(\$000)

GENERAL FUND	COLLECTIONS	COLLECTIONS	DIFFERENCE	DIFFERENCE	CUMULATIVE (COLLECTIONS	CUMULATIVE	DIFFERENCE
TAX COLLECTIONS	May-02	May-01	AMOUNT	PERCENT	May-02	May-01	AMOUNT	PERCENT
GENERAL PROPERTY TAXES:								
Real Property	\$8,227	\$6,990	\$1,237	17.7%	\$351,128	\$318,728	\$32,400	10.2%
Personal Property	567	186	381	205.4%	3,354	3,329	25	0.8%
Public Space Rental	42	178	(136)	-76.5%	226	1,064	(838)	-78.8%
Total Property Taxes	\$8,836	\$7,354	\$1,482	20.2%	\$354,708	\$323,121	\$31,587	9.8%
GENERAL SALES AND USE TAX	\$63,846	\$62,081	\$1,765	2.8%	\$429,588	\$459,469	(\$29,881)	-6.5%
SELECTIVE SALES AND USE TAXES:								
Alcoholic Beverage	\$400	\$617	(\$217)	-35.2%	\$3,109	\$3,156	(\$47)	-1.5%
Cigarette	2,686	2,231	455	20.4%	10,726	10,312	414	4.0%
Motor Vehicle Excise	1,375	4,512	(3,136)	-69.5%	22,346	24,014	(1,668)	-6.9%
Total Selected Sales Taxes	\$4,461	\$7,359	(\$2,898)	-39.4%	\$36,181	\$37,482	(\$1,301)	-3.5%
INCOME TAXES:								
Individual Income 1/	\$110,954	\$151,348	(\$40,394)	-26.7%	\$672,537	\$753,214	(\$80,677)	-10.7%
Corporate Franchise 3/5/	(3,434)	5,958	(9,391)	-157.6%	63,811	202,054	(138,243)	-68.4%
U.B. Franchise 4/	3,561	8,554	(4,992)	-58.4%	36,154	45,441	(9,287)	-20.4%
Total Income Taxes	\$111,081	\$165,860	(\$54,778)	-33.0%	\$772,502	\$1,000,708	(\$228,207)	-22.8%
GROSS RECEIPTS TAXES:								
Public Utilities	\$14,144	\$20,060	(\$5,917)	-29.5%	\$91,428	\$87,187	\$4,241	4.9%
Toll Telecommunications	7,054	5,530	1,525	27.6%	37,230	32,870	4,360	13.3%
Insurance Premiums	7,682	925	6,757	730.6%	26,145	17,904	8,241	46.0%
Total Gross Receipts	\$28,880	\$26,515	\$2,365	8.9%	\$154,804	\$137,962	\$16,842	12.2%
OTHER TAXES:								
Estate	\$64,606	\$5,100	\$59,506	1166.8%	\$107,277	\$38,525	\$68,752	178.5%
Deed Recordation	9,181	8,622	559	6.5%	57,673	46,200	11,473	24.8%
Deed Transfer	6,023	6,793	(770)	-11.3%	40,542	36,910	3,633	9.8%
Economic Interests	0	123	(123)	0.0%	3,896	317	3,578	1128.5%
Total Other Taxes	\$79,810	\$20,639	\$59,172	286.7%	\$209,388	\$121,951	\$87,436	71.7%
TOTAL TAX COLLECTIONS	\$296,915	\$289,808	\$7,107	2.5%	\$1,957,170	\$2,080,694	(\$123,524)	-5.9%
Convention Center Transfer	\$6,626	\$6,774	(\$148)	-2.2%	\$34,851	\$38,170	(\$3,318)	-8.7%

GOVERNMENT OF THE DISTRICT OF COLUMBIA

Office of the Chief Financial Officer COMPARATIVE REPORT OF CASH COLLECTIONS BY FUNDS

REVENUES FINANCING THE APPROPRIATION: FISCAL YEAR 2002

May-02 (\$000)

page 02 of 03 pages								
GENERAL FUND	COLLECTIONS	COLLECTIONS	DIFFERENCE	DIFFERENCE	CUMULATIVE COLLECTIONS		CUMULATIVE DIFFERENCE	
TAX COLLECTIONS	May-02	May-01	AMOUNT	PERCENT	May-02	May-01	AMOUNT	PERCENT
Total Tax Collections	\$296,915	\$289,808	\$7,107	2.5%	\$1,957,170	\$2,080,694	(\$123,524)	-5.9%
LICENSES AND PERMITS								
Business Lic. and Permits	\$1,978	\$2,466	(\$489)	-19.8%	\$14,909	\$13,530	\$1,379	10.2%
Non-Business Lic. and Permits	1,726	2,248	(521)	-23.2%	11,764	11,882	(118)	-1.0%
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Total Licenses and Permits	\$3,704	\$4,714	(\$1,010)	-21.4%	\$26,672	\$25,411	\$1,261	5.0%
Total Fines and Forfeitures	\$8,674	\$4,043	\$4,631	114.5%	\$56,761	\$36,671	\$20,090	54.8%
CHARGES FOR SERVICES								
Parking Meters	\$1,282	\$1,536	(\$253)	-16.5%	\$9,024	\$7,507	\$1,517	20.2%
Other Charges	1,506	3,576	(2,071)	-57.9%	10,756	19,249	(8,494)	-44.1%
Right of Way Rentals	3	8,031	(8,028)	-100.0%	6	24,051	(24,045)	-100.0%
Total Charges for Services	\$2,791	\$13,144	(\$10,353)	-78.8%	\$19,786	\$50,808	(\$31,022)	-61.1%
MISCELLANEOUS								
Interest Income	\$1,447	\$870	\$577	66.4%	\$9,218	\$10,557	(\$1,339)	-12.7%
Unclaimed Property	1,145	(622)	1,767	-284.1%	17,203	10,753	6,450	60.0%
Other Revenue	768	976	(208)	-21.3%	22,646	8,712	13,933	159.9%
Total Miscellaneous Revenue	\$3,360	\$1,224	\$2,136	174.5%	\$49,066	\$30,022	\$19,044	63.4%
TOBACCO SETTLEMENT	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%
TOTAL NON-TAX REVENUES	\$18,529	\$23,125	(\$4,596)	-19.9%	\$152,285	\$142,912	\$9,373	6.6%
OTHER FINANCING SOURCES:								
Sale of Surplus Property	\$195	\$49	\$146	295.7%	\$1,555	\$291	\$1,264	434.6%
Legalized Gambling	5,350	7,400	(2,050)	-27.7%	45,250	53,325	(8,075)	-15.1%
Other Transfer 2/	0	0	0	0.0%	3,583	4,267	(685)	-16.0%
Total Other Financing Sources	\$5,545	\$7,449	(\$1,904)	-25.6%	\$50,388	\$57,883	(\$7,496)	-12.9%
TOTAL COLLECTIONS FINANCING								
THE APPROPRIATION	\$320,989	\$320,382	\$607	0.2%	\$2,159,842	\$2,281,489	(\$121,647)	-5.3%
ARENA FEE	\$72	\$2,123	(\$2,051)	-96.6%	\$930	\$2,524	(\$1,594)	-63.2%

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REVENUES FINANCING THE APPROPRIATION: FISCAL YEAR 2002

May-02 (\$000)

page 03 of 03 pages								
GENERAL FUND	REFUNDS	REFUNDS	DIFFERENCE	DIFFERENCE	CUMULATIVE REFUNDS		CUMULATIVE DIFFERENCE	
NON-TAX REVENUES	May-02	May-01	AMOUNT	PERCENT	May-02	May-01	AMOUNT	PERCENT
Real Property Tax Refunds	\$495	\$1,088	(\$593)	-54.5%	\$6,901	\$6,581	\$320	4.9%
Personal Property Tax Refunds	\$435	\$118	\$317	269.0%	\$1,557	\$644	\$913	141.7%
Sale and Use Tax Refunds	\$353	(\$13)	\$366	-2846.8%	\$4,526	\$1,477	\$3,048	206.3%
Motor Vehicle Fuel Tax Refunds	(\$102)	\$0	(\$102)	0.0%	\$49	\$79	(\$30)	-38.3%
Individual Income Tax Refunds	\$24,837	\$23,492	\$1,344	5.7%	\$116,698	\$106,475	\$10,224	9.6%
Corp Franchise Tax Refunds	\$7,461	\$173	\$7,289	4219.2%	\$50,933	\$14,250	\$36,684	257.4%
UB Franchise Tax Refunds	\$3,390	\$59	\$3,331	5624.1%	\$16,428	\$785	\$15,643	1992.4%
Estate Refunds	\$65	\$19	\$46	247.2%	\$1,530	\$803	\$727	90.5%
	COLLECTIONS	COLLECTIONS	DIFFERENCE	DIFFERENCE	CUMULATIVE (COLLECTIONS	CUMULATIVE	DIFFERENCE
COLLECTIONS	May-02	May-01	AMOUNT	PERCENT	May-02	May-01	AMOUNT	PERCENT
INDIVIDUAL INCOME TAX								
Withholding 1/	\$69,253	\$94,201	(\$24,948)	-26.5%	\$546,912	\$547,899	(\$987)	-0.2%
	\$69,253 6,647	1,867	<mark>(\$24,948)</mark> 4,779	-26.5% 256.0%	\$546,912 111,726	124,053	(\$987) (12,327)	-0.2% -9.9%
Withholding 1/ Declarations Payments	6,647 54,811	1,867 71,251	4,779 (16,440)	256.0% -23.1%	111,726 121,859	124,053 168,802	(12,327) (46,943)	-9.9% -27.8%
Withholding 1/ Declarations	6,647	1,867	4,779	256.0% -23.1% -32.5%	111,726	124,053	(12,327)	-9.9%
Withholding 1/ Declarations Payments	6,647 54,811	1,867 71,251	4,779 (16,440)	256.0% -23.1%	111,726 121,859	124,053 168,802	(12,327) (46,943)	-9.9% -27.8% -53.8% 9.6%
Withholding 1/ Declarations Payments Fiduciary	6,647 54,811 5,080	1,867 71,251 7,522	4,779 (16,440) (2,442)	256.0% -23.1% -32.5%	111,726 121,859 8,739	124,053 168,802 18,934	(12,327) (46,943) (10,196)	-9.9% -27.8% -53.8%
Withholding 1/ Declarations Payments Fiduciary Refunds	6,647 54,811 5,080 24,837	1,867 71,251 7,522 23,492	4,779 (16,440) (2,442) 1,344	256.0% -23.1% -32.5% 5.7%	111,726 121,859 8,739 116,698	124,053 168,802 18,934 106,475	(12,327) (46,943) (10,196) 10,224	-9.9% -27.8% -53.8% 9.6%
Withholding 1/ Declarations Payments Fiduciary Refunds TOTAL	6,647 54,811 5,080 24,837	1,867 71,251 7,522 23,492	4,779 (16,440) (2,442) 1,344	256.0% -23.1% -32.5% 5.7%	111,726 121,859 8,739 116,698	124,053 168,802 18,934 106,475	(12,327) (46,943) (10,196) 10,224	-9.9% -27.8% -53.8% 9.6%
Withholding 1/ Declarations Payments Fiduciary Refunds TOTAL	6,647 54,811 5,080 24,837 \$110,954	1,867 71,251 7,522 23,492 \$151,348	4,779 (16,440) (2,442) 1,344 (\$40,394)	256.0% -23.1% -32.5% 5.7% -26.7%	111,726 121,859 8,739 116,698 \$672,537	124,053 168,802 18,934 106,475 \$753,214	(12,327) (46,943) (10,196) 10,224 (\$80,677)	-9.9% -27.8% -53.8% <u>9.6%</u> -10.7%
Withholding 1/ Declarations Payments Fiduciary Refunds TOTAL CORPORATE FRANCHISE TAX Declarations	6,647 54,811 5,080 24,837 \$110,954 \$1,603	1,867 71,251 7,522 23,492 \$151,348 \$2,255	4,779 (16,440) (2,442) 1,344 (\$40,394) (\$653)	256.0% -23.1% -32.5% 5.7% -26.7% -28.9%	111,726 121,859 8,739 116,698 \$672,537 \$60,416	124,053 168,802 18,934 106,475 \$753,214 \$74,695	(12,327) (46,943) (10,196) 10,224 (\$80,677) (\$14,279)	-9.9% -27.8% -53.8% <u>9.6%</u> -10.7% -19.1%
Withholding 1/ Declarations Payments Fiduciary Refunds TOTAL CORPORATE FRANCHISE TAX Declarations Payments 5/	6,647 54,811 5,080 24,837 \$110,954 \$1,603 2,425	1,867 71,251 7,522 23,492 \$151,348 \$2,255 3,875	(16,440) (2,442) 1,344 (\$40,394) (\$653) (1,450)	256.0% -23.1% -32.5% 5.7% -26.7% -28.9% -37.4%	111,726 121,859 8,739 116,698 \$672,537 \$60,416 54,328	124,053 168,802 18,934 106,475 \$753,214 \$74,695 141,608	(12,327) (46,943) (10,196) 10,224 (\$80,677) (\$14,279) (\$7,280)	-9.9% -27.8% -53.8% <u>9.6%</u> -10.7% -19.1% -61.6%
Withholding 1/ Declarations Payments Fiduciary Refunds TOTAL CORPORATE FRANCHISE TAX Declarations Payments 5/ Refunds 3/	6,647 54,811 5,080 24,837 \$110,954 \$1,603 2,425 7,461	1,867 71,251 7,522 23,492 \$151,348 \$2,255 3,875 173	4,779 (16,440) (2,442) 1,344 (\$40,394) (\$653) (1,450) 7,289	256.0% -23.1% -32.5% 5.7% -26.7% -28.9% -37.4% 4219.2%	111,726 121,859 8,739 116,698 \$672,537 \$60,416 54,328 50,933	124,053 168,802 18,934 106,475 \$753,214 \$74,695 141,608 14,250	(12,327) (46,943) (10,196) 10,224 (\$80,677) (\$14 ,279) (\$14 ,279) (87 ,280) 36,684	-9.9% -27.8% -53.8% 9.6% -10.7% -19.1% -61.6% 257.4%
Withholding 1/ Declarations Payments Fiduciary Refunds TOTAL CORPORATE FRANCHISE TAX Declarations Payments 5/ Refunds 3/ TOTAL	6,647 54,811 5,080 24,837 \$110,954 \$1,603 2,425 7,461	1,867 71,251 7,522 23,492 \$151,348 \$2,255 3,875 173	4,779 (16,440) (2,442) 1,344 (\$40,394) (\$653) (1,450) 7,289	256.0% -23.1% -32.5% 5.7% -26.7% -28.9% -37.4% 4219.2%	111,726 121,859 8,739 116,698 \$672,537 \$60,416 54,328 50,933	124,053 168,802 18,934 106,475 \$753,214 \$74,695 141,608 14,250	(12,327) (46,943) (10,196) 10,224 (\$80,677) (\$14 ,279) (\$14 ,279) (87 ,280) 36,684	-9.9% -27.8% -53.8% 9.6% -10.7% -19.1% -61.6% 257.4%
Withholding 1/ Declarations Payments Fiduciary Refunds TOTAL CORPORATE FRANCHISE TAX Declarations Payments 5/ Refunds 3/ TOTAL U.B. FRANCHISE TAX	6,647 54,811 5,080 24,837 \$110,954 \$1,603 2,425 7,461 (\$3,434)	1,867 71,251 7,522 23,492 \$151,348 \$2,255 3,875 173 \$5,958	4,779 (16,440) (2,442) 1,344 (\$40,394) (\$653) (1,450) 7,289 (\$9,391)	256.0% -23.1% -32.5% 5.7% -26.7% -28.9% -37.4% 4219.2% -157.6%	111,726 121,859 8,739 116,698 \$672,537 \$60,416 54,328 50,933 \$63,811	124,053 168,802 18,934 106,475 \$753,214 \$74,695 141,608 14,250 \$202,054	(12,327) (46,943) (10,196) 10,224 (\$80,677) (\$14,279) (87,280) 36,684 (\$138,243)	-9.9% -27.8% -53.8% 9.6% -10.7% -19.1% -61.6% 257.4% -68.4%
Withholding 1/ Declarations Payments Fiduciary Refunds TOTAL CORPORATE FRANCHISE TAX Declarations Payments 5/ Refunds 3/ TOTAL U.B. FRANCHISE TAX Declarations	6,647 54,811 5,080 24,837 \$110,954 \$1,603 2,425 7,461 (\$3,434) \$807	1,867 71,251 7,522 23,492 \$151,348 \$2,255 3,875 173 \$5,958 \$626	4,779 (16,440) (2,442) 1,344 (\$40,394) (\$653) (1,450) 7,289 (\$9,391) \$181	256.0% -23.1% -32.5% 5.7% -26.7% -28.9% -37.4% 4219.2% -157.6% 28.9%	111,726 121,859 8,739 116,698 \$672,537 \$60,416 54,328 50,933 \$63,811 \$29,549	124,053 168,802 18,934 106,475 \$753,214 \$774,695 141,608 14,250 \$202,054 \$202,054	(12,327) (46,943) (10,196) 10,224 (\$80,677) (\$14,279) (87,280) 36,684 (\$138,243) \$3,887	-9.9% -27.8% -53.8% 9.6% -10.7% -19.1% -61.6% 257.4% -68.4%

1/ \$18.4 million of FY 02 cash from total withholding represents revenue booked to FY 01.

2/ WASA Pilot Transfer.

3/ \$19.1 million FY 02 refunds for Corporate Franchise due to NOL refunds, booked against FY 01 revenue.

4/ \$1.3 million FY 02 refunds for UB Franchise due to NOL refunds, booked against FY 01 revenue.

5/ FY 2001 year-to-date Corporate Franchise collections included a one-time large payment.