
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, 2014
(With Comparative Totals at September 30, 2013)
(\$000s)**

	2014	2013
ASSETS		
Cash and cash equivalents (unrestricted)	\$ 1,117,260	\$ 1,279,409
Receivables (net of allowances for uncollectibles):		
Intergovernmental	65	364
Taxes	483,468	380,360
Accounts	139,519	91,525
Due from component units	37,037	24,080
Interfund	265,950	231,527
Inventories	25,668	16,015
Other current assets	4,357	1,603
Cash and cash equivalents (restricted)	789,340	756,091
Investments (restricted)	81,338	85,322
Total current assets	<u>2,944,002</u>	<u>2,866,296</u>
Long term assets	<u>171,974</u>	<u>158,705</u>
Total assets	\$ <u>3,115,976</u>	\$ <u>3,025,001</u>
LIABILITIES		
Liabilities:		
Payables:		
Accounts	\$ 444,084	\$ 459,622
Compensation:		
Salaries and wages	184,069	176,336
Employee benefits	2,694	1,559
Payroll taxes	621	383
Other deductions	4,812	6,313
Interfund	14,387	26,445
Due to component units	14,528	10,183
Unearned revenue	59,090	80,396
Other	34,872	31,695
Accrued liabilities:		
Grant disallowances	7,445	4,055
Medicaid	180,291	196,017
Tax refunds	114,895	101,019
Other current liabilities	<u>18,966</u>	<u>42,565</u>
Total liabilities	<u>1,080,754</u>	<u>1,136,588</u>
DEFERRED INFLOW OF RESOURCES		
Unavailable revenues		
Property taxes	44,549	60,961
Others	117,014	78,524
Total deferred inflow of resources	<u>161,563</u>	<u>139,485</u>
FUND BALANCE		
Nonspendable	25,668	16,015
Restricted	983,011	976,071
Committed	744,649	659,567
Assigned	120,331	97,275
Total fund balance	<u>1,873,659</u>	<u>1,748,928</u>
Total liabilities, deferred inflow of resources and fund balance	\$ <u>3,115,976</u>	\$ <u>3,025,001</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, 2014
(With Comparative Totals for the Year Ended September 30, 2013)
(\$000s)

	2014	2013
Revenues:		
Taxes	\$ 6,166,471	\$ 5,960,636
Fines and forfeits	143,124	178,708
Licenses and permits	102,242	105,081
Charges for services:		
Public	251,115	242,347
Intergovernmental	1,961	726
Miscellaneous:		
Public	427,164	364,346
Investment income	3,323	2,749
Total revenues	<u>7,095,400</u>	<u>6,854,593</u>
Expenditures:		
Governmental direction and support	841,765	748,634
Economic development and regulation	288,002	260,700
Public safety and justice	1,049,808	982,461
Public education system	1,752,794	1,681,634
Human support services	1,822,322	1,783,940
Public works	303,514	261,049
Public transportation	309,436	284,851
Debt service:		
Principal	239,888	193,504
Interest	336,385	320,135
Fiscal charges	4,894	8,160
Total expenditures	<u>6,948,808</u>	<u>6,525,068</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>146,592</u>	<u>329,525</u>
Other Financing Sources (Uses):		
Debt issuance	4,775	5,353
Refunding debt issuance	475,305	-
Premium on sale of bonds	28,134	-
Payment to refunded bond escrow agent	(503,439)	-
Transfers in	125,193	118,362
Transfers out	(152,879)	(214,446)
Sale of capital assets	1,050	3,613
Total other financing uses	<u>(21,861)</u>	<u>(87,118)</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	<u>124,731</u>	<u>242,407</u>
Fund Balance at October 1,	<u>1,748,928</u>	<u>1,506,521</u>
Fund Balance at September 30	<u>\$ 1,873,659</u>	<u>\$ 1,748,928</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, 2014
(With Comparative Totals for the Year Ended September 30, 2013)
(\$000s)

Function and Subfunction	Personnel Services	Contractual Services	Supplies	Occupancy	Miscellaneous *	Totals	
						2014	2013
Governmental Direction and Support:							
Legislative	\$ 20,321	\$ 2,598	\$ 122	\$ 574	\$ 754	\$ 24,369	\$ 24,234
Executive	76,070	35,680	344	3,805	1,991	117,890	108,166
Finance	84,315	31,711	292	-	226,953	343,271	275,824
Personnel	10,455	1,015	13	17	26	11,526	12,248
Administrative	91,663	116,152	5,682	120,461	1,182	335,140	319,344
Elections	6,468	2,612	245	19	225	9,569	8,818
Total	<u>289,292</u>	<u>189,768</u>	<u>6,698</u>	<u>124,876</u>	<u>231,131</u>	<u>841,765</u>	<u>748,634</u>
Economic Development and Regulation:							
Community development	25,579	25,657	242	1,666	81,362	134,506	124,893
Economic regulation	58,126	16,061	369	5,365	6,081	86,002	75,279
Employment services	23,400	15,863	182	1,113	26,936	67,494	60,528
Total	<u>107,105</u>	<u>57,581</u>	<u>793</u>	<u>8,144</u>	<u>114,379</u>	<u>288,002</u>	<u>260,700</u>
Public Safety and Justice:							
Police	486,070	57,250	4,402	2,459	131,159	681,340	608,485
Fire	192,640	10,690	4,885	1	8,245	216,461	227,035
Corrections	73,154	53,823	5,532	2,793	1,418	136,720	132,761
Protection	6,188	1,381	253	19	204	8,045	6,651
Law	6,572	309	170	-	132	7,183	7,529
Judicial	-	59	-	-	-	59	-
Total	<u>764,624</u>	<u>123,512</u>	<u>15,242</u>	<u>5,272</u>	<u>141,158</u>	<u>1,049,808</u>	<u>982,461</u>
Public Education System:							
Schools	518,641	82,659	10,328	36,678	677,378	1,325,684	1,271,234
Culture	134,488	39,722	1,667	9,860	241,373	427,110	410,400
Total	<u>653,129</u>	<u>122,381</u>	<u>11,995</u>	<u>46,538</u>	<u>918,751</u>	<u>1,752,794</u>	<u>1,681,634</u>
Human Support Services:							
Health and welfare	286,679	119,513	10,052	51,635	1,169,718	1,637,597	1,586,707
Human relations	5,684	5,332	148	153	21,974	33,291	23,934
Employment benefits	107,930	-	-	-	6,620	114,550	138,423
Recreation	30,264	3,988	1,234	6	1,392	36,884	34,876
Total	<u>430,557</u>	<u>128,833</u>	<u>11,434</u>	<u>51,794</u>	<u>1,199,704</u>	<u>1,822,322</u>	<u>1,783,940</u>
Public Works	<u>163,491</u>	<u>110,249</u>	<u>5,296</u>	<u>10,107</u>	<u>14,371</u>	<u>303,514</u>	<u>261,049</u>
Public Transportation	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>309,436</u>	<u>309,436</u>	<u>284,851</u>
Debt Service	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>581,167</u>	<u>581,167</u>	<u>521,799</u>
Net Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>21,861</u>	<u>21,861</u>	<u>87,118</u>
Total expenditures and net uses	<u>\$ 2,408,198</u>	<u>\$ 732,324</u>	<u>\$ 51,458</u>	<u>\$ 246,731</u>	<u>\$ 3,531,958</u>	<u>\$ 6,970,669</u>	<u>\$ 6,612,186</u>

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 [\$108,701], Public Charter Schools [\$627,979], UDC [\$66,691], PAYGO-Capital [\$59,798], Police & Fire Retirement System [\$109,199], Teachers Retirement System [\$31,573], Mass Transit Subsidies [\$309,436], Housing Authority Subsidy [\$34,934]

Payments for: Dept. of Mental Health [\$46,415], Dept. of Health Care Finance [\$748,543], Dept. of Human Services [\$162,629], Child & Family Services [\$85,520], Dept. of Youth Rehabilitation [\$48,377], District Retiree Health Contribution [\$86,600], Disability Services [\$38,799], DC Public Schools [\$16,796], State Education [\$83,715], Non-Public Tuition [\$75,835], Dept. of Employment Services [\$26,936], Equipment Lease-Capital [\$45,617], Housing Production Trust Fund [\$38,966], Certificate of Participation [\$46,026], Repayment of Loans & Interest [\$501,899], Deputy Mayor for Public Safety & Justice [\$13,800], Department of the Environment [\$14,119], Highway Transportation Fund [\$40,877], Office of the Chief Financial Officer [\$55,657]

Exhibit A-4

GENERAL FUND
SCHEDULE OF LOCAL SOURCE REVENUES
BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended September 30, 2014
(\$000s)

Source	Budget		Actual	Variance Positive (Negative)
	Original	Revised		
Taxes:				
Property:				
Real	\$ 1,923,216	\$ 1,970,967	\$ 1,985,426	\$ 14,459
Personal	58,870	56,410	55,413	(997)
Public space rental	31,840	34,512	33,197	(1,315)
Total	<u>2,013,926</u>	<u>2,061,889</u>	<u>2,074,036</u>	<u>12,147</u>
Sales and use:				
General	1,134,387	1,141,668	1,134,462	(7,206)
Alcoholic beverages	5,517	6,153	6,234	81
Cigarette	38,201	33,400	33,205	(195)
Motor vehicles	44,983	47,705	47,578	(127)
Motor fuel tax	21,780	22,391	22,961	570
Total	<u>1,244,868</u>	<u>1,251,317</u>	<u>1,244,440</u>	<u>(6,877)</u>
Income and franchise:				
Individual income	1,644,763	1,721,218	1,679,173	(42,045)
Corporation franchise	306,191	315,760	280,186	(35,574)
Unincorporated business	170,380	159,092	135,395	(23,697)
Total	<u>2,121,334</u>	<u>2,196,070</u>	<u>2,094,754</u>	<u>(101,316)</u>
Gross receipts:				
Public utility	143,195	138,643	137,070	(1,573)
Toll telecommunication	58,946	57,017	52,520	(4,497)
Insurance companies	90,000	87,353	62,342	(25,011)
Health care providers	16,814	14,114	39,868	25,754
Health care related incomes	40,227	38,117	50,649	12,532
Total	<u>349,182</u>	<u>335,244</u>	<u>342,449</u>	<u>7,205</u>
Other:				
Deed recordation	161,897	156,594	182,327	25,733
Deed transfers	110,367	110,371	131,547	21,176
Inheritance and estate	40,000	39,700	32,123	(7,577)
Economic interests	10,976	18,496	31,171	12,675
Total	<u>323,240</u>	<u>325,161</u>	<u>377,168</u>	<u>52,007</u>
Total taxes	<u>6,052,550</u>	<u>6,169,681</u>	<u>6,132,847</u>	<u>(36,834)</u>
Licenses and Permits:				
Business licenses	35,995	40,235	46,956	6,721
Nonbusiness permits	30,397	33,199	32,254	(945)
Total	<u>66,392</u>	<u>73,434</u>	<u>79,210</u>	<u>5,776</u>
Fines and Forfeits	<u>227,672</u>	<u>174,958</u>	<u>136,794</u>	<u>(38,164)</u>
Charges for Services	<u>69,659</u>	<u>64,909</u>	<u>77,984</u>	<u>13,075</u>
Miscellaneous:				
Interest	2,500	102	708	606
Other	81,528	83,305	124,512	41,207
Total	<u>84,028</u>	<u>83,407</u>	<u>125,220</u>	<u>41,813</u>
Total Local Revenues	<u>6,500,301</u>	<u>6,566,389</u>	<u>6,552,055</u>	<u>(14,334)</u>
Transfers and Other sources:				
General obligation bonds	6,000	6,000	584	(5,416)
Fund balance released from restrictions	99,539	228,331	80,000	(148,331)
Interfund transfer	67,702	118,363	121,015	2,652
Total Transfers and Other Sources	<u>173,241</u>	<u>352,694</u>	<u>201,599</u>	<u>(151,095)</u>
Total Local Revenues and Sources	<u>\$ 6,673,542</u>	<u>\$ 6,919,083</u>	<u>\$ 6,753,654</u>	<u>\$ (165,429)</u>

See Accompanying Independent Auditors' Report.

Exhibit A-5

GENERAL FUND
 SCHEDULE OF BUDGETARY BASIS REVENUES AND EXPENDITURES BY SOURCE OF FUNDS
 Year Ended September 30, 2014
 (\$000s)

	Local Source			Other Source			Totals		
	Original Budget	Revised Budget	Variance	Original Budget	Revised Budget	Variance	Original Budget	Revised Budget	Variance
Revenues and Sources:									
Taxes									
Property	\$ 2,013,926	\$ 2,061,889	\$ 12,147	\$ -	\$ -	\$ -	\$ 2,013,926	\$ 2,061,889	\$ 12,147
Income and uses	1,244,868	1,251,317	(6,877)	-	-	-	1,244,868	1,251,317	(6,877)
Sales and franchise	2,121,334	2,196,070	(101,316)	-	-	-	2,121,334	2,196,070	(101,316)
Gross receipts and other taxes	672,422	660,405	59,212	-	-	-	672,422	660,405	59,212
Total taxes	6,052,550	6,169,681	(36,834)	-	-	-	6,052,550	6,169,681	(36,834)
Licenses and permits	66,392	73,434	5,776	-	-	-	66,392	73,434	5,776
Fines and forfeits	227,672	174,958	(38,164)	-	-	-	227,672	174,958	(38,164)
Charges for services	69,659	64,909	13,075	-	-	-	69,659	64,909	13,075
Miscellaneous	84,028	83,407	13,075	-	-	-	84,028	83,407	13,075
Other	-	-	41,813	-	-	-	-	-	41,813
Bond proceeds	6,000	6,000	(5,416)	516,392	459,090	4,645	516,392	459,090	4,645
Fund balance released from restrictions	99,539	228,331	80,000	-	-	-	99,539	228,331	80,000
Interfund transfer-from lottery and games	63,175	63,175	(8,208)	-	18,417	18,417	63,175	63,175	(8,208)
Interfund transfer-others	4,527	55,188	10,860	-	-	-	4,527	55,188	10,860
Total Revenues and Sources	6,673,542	6,919,083	(165,429)	516,392	477,507	482,152	7,189,934	7,396,590	(160,784)
Expenditures and Uses:									
Governmental direction and support	602,554	620,480	23,286	51,377	36,082	26,055	653,931	656,562	33,313
Economic development and regulation	163,509	222,435	14,477	177,712	175,514	130,240	341,221	397,949	59,751
Public safety and justice	987,421	1,022,347	8,592	47,643	42,651	37,135	1,035,064	1,064,998	14,108
Public education system	1,703,915	1,525,195	1,517,583	20,510	17,746	9,755	1,724,425	1,542,941	15,603
Public education A/V's expenditure	-	210,520	-	-	-	-	-	210,520	-
Human support services	1,718,662	1,754,773	1,709,541	31,817	28,562	23,135	1,750,479	1,732,676	50,659
Public works	492,606	530,002	518,475	130,790	118,623	104,557	623,396	648,625	25,593
Workforce investments	59,442	4,305	4,305	-	-	-	59,442	4,305	4,305
Wilson building	4,495	4,495	3,926	-	-	-	4,495	4,495	3,926
Repay bonds and interest	519,354	503,179	497,173	4,728	4,728	4,728	524,082	507,907	6,006
Repay revenue bonds and interest	7,824	7,824	7,824	4,728	4,728	4,728	7,824	7,824	-
Bond fiscal charges	6,000	6,000	5,017	-	-	-	6,000	6,000	5,017
Interest on short term borrowing	3,675	3,675	2,732	-	-	-	3,675	3,675	2,732
Certificates of participation	24,619	24,619	1,996	-	-	-	24,619	24,619	1,996
Settlements and judgments fund	21,292	21,292	-	-	-	-	21,292	21,292	-
Convention center transfer	118,995	111,002	108,701	-	-	-	118,995	111,002	2,301
Highway trust transfer	21,780	22,962	22,962	18,526	18,526	18,526	40,306	41,488	4,488
TIF and pilot transfer	-	15,127	12,627	-	-	-	-	15,127	12,627
Operating lease-equipment	42,677	45,656	45,617	-	-	-	42,677	45,656	45,617
Emergency and contingency reserve	5,500	23,512	23,512	-	-	-	5,500	23,512	19
Pay-go capital	18,860	26,415	26,415	-	-	-	18,860	26,415	19
Schools modernization fund	11,863	11,863	-	33,383	33,383	33,383	11,863	11,863	-
District retiree health contribution	107,800	86,600	86,600	-	-	-	107,800	86,600	86,600
Non-departmental agency	3,000	-	-	-	-	-	-	-	-
Total Expenditures and Uses	6,645,843	6,804,258	6,644,575	7,702	1,692	387,514	7,162,235	7,281,765	1,692
Excess of Revenues and Sources Over Expenditures and Uses	\$ 27,699	\$ 114,825	\$ 109,079	\$ -	\$ -	\$ 94,638	\$ 27,699	\$ 114,825	\$ 88,892

See Accompanying Independent Auditors' Report.

Exhibit A-6

GENERAL FUND
SCHEDULE OF BUDGETARY BASIS REVENUES AND EXPENDITURES
Year Ended September 30, 2014
(\$000s)

	Original Budget	Revisions	Revised Budget	Actual	Variance (Actual To Original Budget)
Revenues and Sources:					
Taxes:					
Property	\$ 2,013,926	\$ 47,963	\$ 2,061,889	\$ 2,074,036	\$ 60,110
Sales and use	1,244,868	6,449	1,251,317	1,244,440	(428)
Income and franchise	2,121,334	74,736	2,196,070	2,094,754	(26,580)
Other taxes	672,422	(12,017)	660,405	719,617	47,195
Total taxes	6,052,550	117,131	6,169,681	6,132,847	80,297
Licenses and permits	66,392	7,042	73,434	79,210	12,818
Fines and forfeits	227,672	(52,714)	174,958	136,794	(90,878)
Charges for services	69,659	(4,750)	64,909	77,984	8,325
Miscellaneous	84,028	(621)	83,407	125,220	41,192
Other	516,392	(57,302)	459,090	463,735	(52,657)
Bond proceeds	6,000	-	6,000	584	(5,416)
Fund balance released from restriction	99,539	147,209	246,748	98,417	(1,122)
Interfund transfer-from lottery and games	63,175	-	63,175	54,967	(8,208)
Interfund transfer-others	4,527	50,661	55,188	66,048	61,521
Total Revenues and Sources	<u>7,189,934</u>	<u>206,656</u>	<u>7,396,590</u>	<u>7,235,806</u>	<u>45,872</u>
Expenditures and Uses:					
Governmental direction and support	653,931	2,631	656,562	623,249	30,682
Economic development and regulation	341,221	56,728	397,949	338,198	3,023
Public safety and justice	1,035,064	29,934	1,064,998	1,050,890	(15,826)
Public education system	1,724,425	(181,484)	1,542,941	1,527,338	197,087
Public education AY15 expenditure	-	210,520	210,520	210,520	(210,520)
Human support services	1,750,479	32,856	1,783,335	1,732,676	17,803
Public works	623,396	25,229	648,625	623,032	364
Workforce investments	59,442	(55,137)	4,305	-	59,442
Wilson building	4,495	-	4,495	3,926	569
Repay bonds and interest	524,082	(16,175)	507,907	501,901	22,181
Repay revenue bonds and interest	7,824	-	7,824	7,824	-
Bond fiscal charges	6,000	-	6,000	983	5,017
Interest on short term borrowing	3,675	-	3,675	943	2,732
Certificates of participation	24,619	-	24,619	22,623	1,996
Settlements and judgments fund	21,292	-	21,292	21,292	-
Convention center transfer	118,995	(7,993)	111,002	108,701	10,294
Highway trust transfer	40,306	1,182	41,488	41,488	(1,182)
TIF and pilot transfer	-	15,127	15,127	12,627	(12,627)
Operating lease-equipment	42,677	2,959	45,636	45,617	(2,940)
Emergency and contingency reserve	5,500	18,012	23,512	-	5,500
Pay-go capital	44,447	15,351	59,798	59,798	(15,351)
Schools modernization fund	11,863	-	11,863	11,863	-
District retiree health contribution	107,800	(21,200)	86,600	86,600	21,200
Non-departmental agency	10,702	(9,010)	1,692	-	10,702
Total Expenditures and Uses	<u>7,162,235</u>	<u>119,530</u>	<u>7,281,765</u>	<u>7,032,089</u>	<u>130,146</u>
Excess of Revenues and Sources Over Expenditures and Uses	<u>\$ 27,699</u>	<u>\$ 87,126</u>	<u>\$ 114,825</u>	<u>\$ 203,717</u>	<u>\$ 176,018</u>

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, 2014
(With Comparative Totals at September 30, 2013)**

	Special Revenue Funds				Capital		Totals
	Tax Increment Financing Program	Tobacco Settlement Financing Corporation	PILOT Special Revenue	Baseball Project	Debt Service Fund	Project Fund Highway Trust	
	2014	2013	2014	2013	2014	2013	2014
ASSETS							
Current Assets:							
Receivables (net of allowances for uncollectibles):							
Taxes	\$ -	\$ -	\$ -	\$ 1,040	\$ -	\$ 1,836	\$ 3,760
Accounts	17	28,672	-	-	-	2,856	31,545
Due from other District entities	-	-	-	665	-	-	665
Interfund	4,939	-	773	3,421	-	611	9,744
Other current assets	-	34	-	-	-	-	34
Restricted cash and cash equivalents	57,851	53,990	24,057	85,152	-	61,180	282,230
Restricted investments	-	-	11,154	-	-	-	11,154
Total assets	\$ 62,807	\$ 82,696	\$ 35,984	\$ 90,278	\$ -	\$ 66,483	\$ 334,258
LIABILITIES, DEFERRED INFLOW OF RESOURCES AND FUND BALANCE							
Current Liabilities:							
Payables:							
Accounts	\$ 1,889	\$ -	\$ -	\$ -	\$ -	\$ 4,438	\$ 6,327
Compensation payable	-	-	-	-	-	153	163
Due to other funds	-	-	-	17,934	-	-	17,934
Due to other District entities	1,384	-	-	-	-	-	1,384
Other current liabilities	-	-	-	1	-	184	185
Accrued liabilities	-	138	-	399	-	-	537
Total liabilities	3,273	138	-	18,334	-	4,775	27,785
Deferred Inflow of Resources:							
Unavailable revenues	-	-	-	736	-	-	736
Fund Balance:							
Restricted	59,534	82,558	35,984	71,208	-	61,708	305,337
Total fund balances	59,534	82,558	35,984	71,208	-	61,708	305,337
Total liabilities, deferred inflow of resources and fund balances	\$ 62,807	\$ 82,696	\$ 35,984	\$ 90,278	\$ -	\$ 66,483	\$ 334,258

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, 2014
(With Comparative Totals for the Year Ended September 30, 2013)**
(\$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	2014		2013			
Revenues:												
Property taxes	\$ 16,202	\$ -	\$ 13,933	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,135	\$ 27,986
Sales and use taxes	21,239	-	-	16,319	-	-	-	-	-	-	37,558	52,914
Gross receipts taxes	-	-	-	44,908	-	-	-	-	-	-	44,908	40,120
Interest	32	2,183	633	69	-	101	-	-	-	-	3,018	3,076
Tobacco settlement revenue	-	37,787	-	-	-	-	-	-	-	-	37,787	57,937
Other	-	-	17,055	5,600	-	-	-	-	-	-	22,655	18,047
Total revenues	37,473	39,970	31,621	66,896	-	101	-	-	-	101	176,061	200,080
Expenditures:												
Governmental direction and support	31,905	238	11,958	1,828	-	-	-	-	-	-	45,929	20,971
Capital outlay	-	-	-	-	-	26,632	-	-	-	-	26,632	36,379
Bond principal payment	3,973	16,165	12,177	-	27,835	-	-	-	-	-	60,150	56,668
Interest	6,719	26,279	3,389	-	25,769	-	-	-	-	-	62,156	64,860
Fiscal charges	-	-	1	-	-	-	-	-	-	-	1	277
Total expenditures	42,597	42,682	27,525	1,828	53,604	26,632	-	-	-	26,632	194,868	179,155
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(5,124)	(2,712)	4,096	65,068	(53,604)	(26,531)	-	-	-	(26,531)	(18,807)	20,925
Other Financing Sources (Uses):												
Refunding debt issuance	-	-	-	-	-	-	-	-	-	-	-	25,005
Premium on sale of bonds	-	-	-	-	-	-	-	-	-	-	-	4,057
Payment to refunded bond escrow agent:												
Transfers in	12,627	-	-	-	53,604	41,488	-	-	-	-	107,719	66,866
Transfers out	(6,988)	-	(4,731)	(71,538)	-	-	-	-	-	-	(83,257)	(68,929)
Total other financing sources (uses)	5,639	-	(4,731)	(71,538)	53,604	41,488	-	-	-	41,488	24,462	(1,930)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES												
Fund Balances at October 1	59,019	85,270	36,619	77,678	-	46,751	-	-	-	46,751	305,337	286,342
Fund Balances at September 30	\$ 59,534	\$ 82,558	\$ 35,984	\$ 71,208	\$ -	\$ 61,708	\$ -	\$ -	\$ -	\$ 61,708	\$ 310,992	\$ 305,337

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, 2014
(With Comparative Totals at September 30, 2013)
(\$000s)

	Pension Trust Funds		Other Postemployment Benefits (OPEB) Trust Fund	Totals	
	Police & Fire	Teachers		2014	2013
ASSETS					
Current Assets:					
Cash and cash equivalents - restricted	\$ 20,164	\$ 7,236	\$ 124,388	\$ 151,788	\$ 247,921
Investments - restricted	4,546,197	1,729,571	941,972	7,217,740	6,548,614
Collateral from securities lending transactions	18,097	6,885	-	24,982	83,478
Receivables:					
Due from federal government	1,009	393	-	1,402	1,170
Benefit contributions	2,800	1,949	-	4,749	3,580
Other current assets	108,076	41,116	22,954	172,146	99,476
Total assets	4,696,343	1,787,150	1,089,314	7,572,807	6,984,239
LIABILITIES					
Current Liabilities:					
Accounts payable	3,561	1,367	37,955	42,883	65,251
Securities lending	18,354	6,982	-	25,336	84,142
Due to other funds	1,062	414	-	1,476	388
Other current liabilities	85,237	32,426	-	117,663	145,811
Total liabilities	108,214	41,189	37,955	187,358	295,592
NET POSITION					
Net Position					
Held in trust for pension and OPEB benefits	\$ 4,588,129	\$ 1,745,961	\$ 1,051,359	\$ 7,385,449	\$ 6,688,647
<i>See Accompanying Independent Auditors' Report.</i>					

Exhibit C-2

PENSION TRUST FUNDS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
For the Year Ended September 30, 2014
(With Comparative Totals for the Year Ended September 30, 2013)
(\$000s)

	Pension Trust Funds		Other Postemployment Benefit Trust Fund (OPEB)	Totals	
	Police & Fire	Teachers		2014	2013
Additions:					
Benefit contributions:					
Employer	\$ 110,766	\$ 31,636	\$ 86,600	\$ 229,002	\$ 210,521
Plan members	32,821	28,751	303	61,875	58,999
Investment income:					
<i>From investment activities</i>					
Net appreciation in fair value of investments	254,518	99,689	59,224	413,431	639,127
Other revenue	-	-	239	239	2,843
Interest and dividends	94,002	36,145	17,609	147,756	64,124
Less - investment expenses	(9,830)	(3,826)	(5,339)	(18,995)	(11,157)
Net income from investing activities	<u>338,690</u>	<u>132,008</u>	<u>71,733</u>	<u>542,431</u>	<u>694,937</u>
<i>From securities lending activities</i>					
Securities lending income	267	102	-	369	701
Less: securities lending expenses	(63)	(24)	-	(87)	(196)
Net income from securities lending activities	<u>204</u>	<u>78</u>	<u>-</u>	<u>282</u>	<u>505</u>
Total net investment income	338,894	132,086	71,733	542,713	695,442
Other Income	1,342	522	-	1,864	-
Total additions	<u>483,823</u>	<u>192,995</u>	<u>158,636</u>	<u>835,454</u>	<u>964,962</u>
Deductions:					
Benefit payments	54,421	65,622	4,729	124,772	142,247
Administrative expenses	9,730	3,787	363	13,880	12,752
Total deductions	<u>64,151</u>	<u>69,409</u>	<u>5,092</u>	<u>138,652</u>	<u>154,999</u>
Change in net position	419,672	123,586	153,544	696,802	809,963
Net position held in trust for pension and OPEB benefits:					
October 1	4,168,457	1,622,375	897,815	6,688,647	5,878,684
September 30	<u>\$ 4,588,129</u>	<u>\$ 1,745,961</u>	<u>\$ 1,051,359</u>	<u>\$ 7,385,449</u>	<u>\$ 6,688,647</u>

See Accompanying Independent Auditors' Report.

Exhibit C-3

SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
For the Year Ended September 30, 2014
(S000s)

	Balance October 1 2013	Additions	Deductions	Balance September 30 2014
ASSETS				
Cash and cash equivalents - restricted	\$ 42,095	\$ 139,810	\$ 100,909	\$ 80,996
Other receivables	26,634	168	21,804	4,998
Total assets	<u>\$ 68,729</u>	<u>\$ 139,978</u>	<u>\$ 122,713</u>	<u>\$ 85,994</u>
LIABILITIES				
Accounts payable	\$ 1,024	\$ 219	\$ 346	\$ 897
Due to component units	-	529	281	248
Due to other funds	-	111	-	111
Other current liabilities	67,705	66,839	49,806	84,738
Total liabilities	<u>\$ 68,729</u>	<u>\$ 67,698</u>	<u>\$ 50,433</u>	<u>\$ 85,994</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, 2014
 (\$000s)

	Budget		Actual	Variance
	Original	Revised		
Governmental direction and support:				
Council of the district of columbia	\$ 20,957	\$ 19,905	\$ 19,901	\$ 4
Office of the d.c. auditor	4,276	3,777	3,763	14
Advisory neighborhood commissions	902	909	861	48
Office of the mayor	11,403	11,781	11,420	361
Office of the secretary	3,266	3,988	3,732	256
Office of the inspector general	15,948	15,802	15,042	760
Captive insurance agency	1,802	977	929	48
City administrator	4,688	5,131	3,238	1,893
DC dept of human resources	7,701	9,312	8,898	414
The innovation fund	15,000	15,000	15,000	-
Office of finance & resource mgmt	19,665	20,141	19,192	949
Department of general services	266,162	269,126	253,148	15,978
Office of contracting & procurement	11,731	12,994	12,145	849
Contract appeals board	1,059	1,090	1,068	22
Office of the chief financial officer	131,130	122,478	122,159	319
Office of the attorney general	83,351	81,368	78,396	2,972
Office of risk management	2,946	3,015	2,314	701
Office of disability rights	1,755	1,549	1,462	87
Uniform law commission	50	50	44	6
Office of chief technology officer	65,156	68,339	61,024	7,315
Board of elections	6,615	11,078	7,483	3,595
Office of campaign finance	2,629	2,704	2,593	111
Public employee relations board	1,162	1,193	1,163	30
Office of employee appeals	1,480	1,521	1,465	56
Metropolitan wash council of governments	428	428	428	-
Tax revision commission	200	405	368	37
DC board of ethics & accountability	1,315	1,419	1,377	42
Section 103	-	910	910	-
Total governmental direction and support	682,777	686,390	649,523	36,867
Economic development and regulation:				
Deputy mayor for planning & economic development	35,527	45,186	36,225	8,961
Office of local business development	8,155	8,528	8,190	338
Office of planning	7,053	11,947	10,727	1,220
Office of zoning	2,628	2,688	2,666	22
Dept of housing and community development	61,496	44,168	42,556	1,612
Office of motion picture and television development	5,160	969	883	86
Department of employment services	144,412	132,777	99,057	33,720
Real property tax appeals	1,684	1,720	1,423	297
Dept of consumer and regulatory affairs	39,476	39,251	34,890	4,361
Alcoholic beverage regulation administration	7,565	6,371	5,586	785
Office of cable tv	8,464	8,064	5,684	2,380
Commission on arts & humanities	11,753	16,094	15,595	499
Housing authority subsidy	38,963	38,963	34,934	4,029
Business improvement districts transfer	23,000	24,750	22,343	2,407
Housing production trust fund subsidy	-	38,966	38,966	-
Office of tenant advocate	2,132	2,400	2,266	134
Public service commission	11,951	11,925	11,496	429
Insurance regulation	21,662	21,251	17,858	3,393
Office of people's counsel	6,566	6,557	6,087	470
Section 103	-	3,798	3,798	-
Total economic development and regulation	437,647	466,373	401,230	65,143
Public safety and justice:				
Metropolitan police department	486,140	505,206	500,579	4,627
Fire and emergency medical services	201,080	218,623	218,185	438
Police and firefighter retirement system	110,766	110,766	109,199	1,567
Office of administrative hearings	8,292	8,041	7,254	787
Criminal justice coordinating council	2,316	4,100	2,823	1,277
Department of corrections	139,952	140,245	135,314	4,931
Chief medical officer	8,790	9,003	8,392	611
DC national guard	10,565	9,220	8,803	417
Homeland security & emergency agency	93,893	108,233	80,567	27,666
Commission on judicial disabilities and tenure	295	317	298	19
Judicial nomination commission	270	276	239	37
Office of police complaints	2,110	2,170	2,080	90
Office of unified communications	43,753	39,624	37,792	1,832
Section 103 judgments	-	421	421	-
Advisory commission on sentencing	1,407	1,439	1,267	172
Office of deputy mayor for public safety and justice	25,322	23,353	22,230	1,123
Dept of forensic sciences	12,821	13,084	11,950	1,134
Total public safety and justice	1,147,772	1,194,121	1,147,393	46,728

(Continued)

Exhibit D-1

FINANCIAL REPORTING ENTITY
SCHEDULE OF BUDGETARY BASIS EXPENDITURES
 Year Ended September 30, 2014
 (\$000s)

	Budget		Actual	Variance
	Original	Revised		
Public education system:				
District of Columbia public schools	705,268	707,473	694,940	12,533
AY15 public school advance appropriations		9,237	9,237	-
Public charter schools	616,499	426,696	426,696	-
AY15 public charter school advance appropriations		201,283	201,283	-
Teachers' retirement fund	31,636	31,636	31,573	63
University of the district of Columbia	66,691	66,691	66,691	-
State superintendent of education	404,563	408,967	362,373	46,594
DC state board of education	866	894	820	74
DC public library	53,480	54,684	54,313	371
DC public charter school board	4,209	4,209	1,159	3,050
Special education transportation	86,688	87,203	86,052	1,151
Non-public tuition	79,868	77,415	77,413	2
Deputy mayor for education	1,826	2,008	1,860	148
Total public education system	2,051,594	2,078,396	2,014,410	63,986
Human support services:				
Department of human services	380,322	349,694	348,016	1,678
Department of health	219,447	214,731	198,782	15,949
Department of parks and recreation	37,050	40,884	36,979	3,905
DC office on aging	33,312	36,220	35,210	1,010
Unemployment compensation fund	6,887	6,887	6,620	267
Employees' compensation fund	20,022	21,330	21,330	-
Office of human rights	2,902	3,022	3,022	-
Office on latino affairs	2,695	2,719	2,697	22
Children investment trust	3,000	11,400	11,400	-
Child and family services	226,858	230,009	222,193	7,816
Section 103	-	147	147	-
Dept of behavioral health	231,327	231,337	229,314	2,023
Asian and pacific islander affairs	785	886	867	19
Office of veteran affairs	391	451	406	45
Department of youth rehab services	104,890	106,128	99,826	6,302
Department on disability services	95,544	99,578	96,433	3,145
Department of health care finance	2,724,624	2,841,659	2,594,746	246,913
Deputy mayor for health and human services	1,945	1,210	1,126	84
Not-for-profit hospital corp	-	14,841	14,841	-
Total human support services	4,092,001	4,213,133	3,923,955	289,178
Public works:				
Department of public works	119,265	138,616	137,388	1,228
Department of transportation	97,058	95,678	87,583	8,095
Taxi cab commission	4,000	4,804	4,216	588
Department of motor vehicles	36,603	37,663	35,061	2,602
Washington metro area transit commission	126	126	126	-
Mass transit subsidies	301,088	313,617	309,436	4,181
District depart. of environment	95,801	84,106	75,063	9,043
Total public works	653,941	674,610	648,873	25,737
Other:				
Repayment of loans and interest	524,082	526,513	520,507	6,006
Bond fiscal charges paid from bond proceeds	6,000	6,000	983	5,017
Repayment of interest on short-term borrowing	3,675	3,675	943	2,732
Settlements and judgments fund	21,292	21,292	21,292	-
Wilson building	4,495	4,495	3,926	569
Schools modernization fund	11,863	11,863	11,863	-
District retiree health contribution	107,800	86,600	86,600	-
Repayment of revenue bonds	7,824	7,824	7,824	-
Certificate of participation	24,619	24,619	22,623	1,996
Convention center transfer dedicated taxes	118,995	111,002	108,701	2,301
Highway trust fund transfer	40,306	41,488	41,488	-
TIF and pilot transfer	-	15,127	12,627	2,500
Emergency planning and security fund	14,880	27,350	7,584	19,766
Workforce investments	59,442	4,305	-	4,305
Operating lease-equipment	42,677	45,636	45,617	19
Emergency and contingency reserve funds	5,500	23,512	-	23,512
Pay-go capital	44,447	59,798	59,798	-
Non-departmental	10,702	1,692	-	1,692
DC retirement board	30,338	30,338	-	30,338
Housing finance agency	9,689	9,689	-	9,689
Total other	1,088,626	1,062,818	952,376	110,442
Total	\$ 10,154,358	\$ 10,375,841	\$ 9,737,760	\$ 638,081

See Accompanying Independent Auditors' Report.

Exhibit D-2

FINANCIAL REPORTING ENTITY
SCHEDULE OF BUDGETARY BASIS OPERATIONS BY SOURCE OF FUNDS
 Year Ended September 30, 2014
 (\$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	\$ 20,957	\$ 19,745	\$ 19,745	\$ -	\$ -	\$ -	\$ -	\$ -
Office of the d.c. auditor	4,276	3,777	3,763	14	-	-	-	-
Advisory neighborhood commissions	902	909	861	48	-	-	-	-
Office of the mayor	8,353	8,640	8,283	357	3,050	3,115	3,111	4
Office of the secretary	2,266	2,617	2,487	130	-	-	-	-
Office of the inspector general	13,465	13,771	13,010	761	2,483	2,032	2,032	-
Captive insurance agency	1,753	929	929	-	-	-	-	-
City administrator	3,383	3,601	3,170	431	-	-	-	-
DC dept of human resources	7,415	8,888	8,495	393	-	-	-	-
The innovation fund	15,000	15,000	15,000	-	-	-	-	-
Office of finance & resource mgmt	19,665	19,791	19,091	700	-	-	-	-
Department of general services	260,032	264,326	248,468	15,858	-	-	-	-
Office of contracting & procurement	11,731	12,965	12,116	849	-	-	-	-
Contract appeals board	1,059	1,090	1,068	22	-	-	-	-
Office of the chief financial officer	106,743	109,099	108,865	234	-	421	421	-
Office of the attorney general	59,972	61,535	59,813	1,722	21,234	17,616	17,616	-
Office of risk management	2,946	3,015	2,314	701	-	-	-	-
Office of disability rights	980	1,004	916	88	775	545	545	-
Uniform law commission	50	50	44	6	-	-	-	-
Office of chief technology officer	47,837	54,126	53,499	627	985	1,306	1,249	57
Board of elections	6,615	7,082	6,976	106	-	3,996	506	3,490
Office of campaign finance	2,629	2,704	2,593	111	-	-	-	-
Public employee relations board	1,162	1,193	1,163	30	-	-	-	-
Office of employee appeals	1,480	1,521	1,465	56	-	-	-	-
Metropolitan wash council of governments	428	428	428	-	-	-	-	-
Tax revision commission	200	405	368	37	-	-	-	-
DC board of ethics & accountability	1,255	1,359	1,354	5	-	-	-	-
Section 103	-	910	910	-	-	-	-	-
Total governmental direction and support	602,554	620,480	597,194	23,286	28,527	29,031	25,480	3,551
Economic development and regulation:								
Deputy mayor for planning & economic developmt	13,328	20,052	18,266	1,786	1,800	735	735	-
Office of local business development	7,464	8,072	7,734	338	691	456	456	-
Office of planning	6,481	10,604	10,013	591	522	1,191	592	599
Office of zoning	2,628	2,688	2,666	22	-	-	-	-
Dept of housing and community development	11,054	11,915	11,569	346	40,821	28,821	27,881	940
Office of motion picture and television development	5,065	890	812	78	-	-	-	-
Department of employment services	48,162	51,351	46,058	5,293	48,551	33,726	31,568	2,158
Real property tax appeals	1,684	1,720	1,423	297	-	-	-	-
Dept of consumer and regulatory affairs	14,571	14,680	13,978	702	-	-	-	-
Alcoholic beverage regulation administration	1,170	1,193	540	653	-	-	-	-
Office of cable tv	-	-	-	-	-	-	-	-
Commission on arts & humanities	10,807	15,143	14,935	208	746	752	660	92
Housing authority subsidy	38,963	38,963	34,934	4,029	-	-	-	-
Business improvement districts transfer	-	-	-	-	-	-	-	-
Housing production trust fund subsidy	-	38,966	38,966	-	-	-	-	-
Office of tenant advocate	2,132	2,400	2,266	134	-	-	-	-
Public service commission	-	-	-	-	319	281	207	74
Insurance regulation	-	-	-	-	2,414	1,858	723	1,135
Office of people's counsel	-	-	-	-	-	-	-	-
Section 103	-	3,798	3,798	-	-	-	-	-
Total economic development and regulation	163,509	222,435	207,958	14,477	95,864	67,820	62,822	4,998
Public safety and justice:								
Metropolitan police department	476,289	491,520	490,703	817	2,858	7,305	4,695	2,610
Fire and emergency medical services	197,951	215,700	215,284	416	1,608	1,402	1,380	22
Police and firefighter retirement system	110,766	110,766	109,199	1,567	-	-	-	-
Office of administrative hearings	8,232	7,963	7,183	780	60	78	72	6
Criminal justice coordinating council	516	522	435	87	1,800	3,577	2,388	1,189
Department of corrections	118,803	117,339	114,521	2,818	-	-	-	-
Chief medical officer	8,790	9,003	8,392	611	-	-	-	-
DC national guard	2,941	3,994	3,898	96	7,624	5,226	4,905	321
Homeland security & emergency agency	2,027	2,075	2,067	8	91,866	106,158	78,500	27,658
Commission on judicial disabilities and tenure	-	-	-	-	295	317	298	19
Judicial nomination commission	65	65	59	6	205	211	181	30
Office of police complaints	2,110	2,169	2,080	89	-	-	-	-
Office of unified communications	27,350	28,097	28,042	55	-	-	-	-
Section 103 judgments	-	421	421	-	-	-	-	-
Advisory commission on sentencing	1,407	1,439	1,267	172	-	-	-	-
Office of deputy mayor for public safety and justice	17,783	18,628	18,348	280	5,961	4,296	3,876	420
Dept of forensic sciences	12,391	12,646	11,856	790	431	439	94	345
Total public safety and justice	987,421	1,022,347	1,013,755	8,592	112,708	129,009	96,389	32,620

Exhibit D-2

FINANCIAL REPORTING ENTITY
SCHEDULE OF BUDGETARY BASIS OPERATIONS BY SOURCE OF FUNDS
 Year Ended September 30, 2014
 (\$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	\$ -	\$ 160	\$ 157	\$ 3	\$ -	\$ -	\$ -	\$ -
Office of the d.c. auditor	-	-	-	-	-	-	-	-
Advisory neighborhood commissions	-	-	-	-	-	-	-	-
Office of the mayor	-	26	26	-	-	-	-	-
Office of the secretary	-	21	21	-	1,000	1,350	1,224	126
Office of the inspector general	-	-	-	-	-	-	-	-
Captive insurance agency	-	-	-	-	49	49	-	49
City administrator	-	-	-	-	1,305	1,530	69	1,461
DC dept of human resources	-	-	-	-	286	425	403	22
The innovation fund	-	-	-	-	-	-	-	-
Office of finance & resource mgmt	-	-	-	-	-	350	101	249
Department of general services	-	200	200	-	6,129	4,599	4,480	119
Office of contracting & procurement	-	-	-	-	-	29	29	-
Contract appeals board	-	-	-	-	-	-	-	-
Office of the chief financial officer	-	-	-	-	24,387	12,957	12,873	84
Office of the attorney general	319	390	390	-	1,827	1,827	577	1,250
Office of risk management	-	-	-	-	-	-	-	-
Office of disability rights	-	-	-	-	-	-	-	-
Uniform law commission	-	-	-	-	-	-	-	-
Office of chief technology officer	-	-	-	-	16,334	12,906	6,276	6,630
Board of elections	-	-	-	-	-	-	-	-
Office of campaign finance	-	-	-	-	-	-	-	-
Public employee relations board	-	-	-	-	-	-	-	-
Office of employee appeals	-	-	-	-	-	-	-	-
Metropolitan wash council of governments	-	-	-	-	-	-	-	-
Tax revision commission	-	-	-	-	-	-	-	-
DC board of ethics & accountability	-	-	-	-	60	60	23	37
Section 103	-	-	-	-	-	-	-	-
Total governmental direction and support	319	797	794	3	51,377	36,082	26,055	10,027
Economic development and regulation:								
Deputy mayor for planning & economic developmt	-	-	-	-	20,400	24,400	17,224	7,176
Office of local business development	-	-	-	-	-	-	-	-
Office of planning	-	42	42	-	50	109	80	29
Office of zoning	-	-	-	-	-	-	-	-
Dept of housing and community development	-	-	-	-	9,621	3,432	3,106	326
Office of motion picture and television development	-	-	-	-	95	80	71	9
Department of employment services	80	80	-	80	47,618	47,618	21,430	26,188
Real property tax appeals	-	-	-	-	-	-	-	-
Dept of consumer and regulatory affairs	-	-	-	-	24,905	24,570	20,912	3,658
Alcoholic beverage regulation administration	-	-	-	-	6,395	5,179	5,045	134
Office of cable tv	-	-	-	-	8,464	8,064	5,684	2,380
Commission on arts & humanities	-	-	-	-	200	200	-	200
Housing authority subsidy	-	-	-	-	-	-	-	-
Business improvement districts transfer	-	-	-	-	23,000	24,750	22,343	2,407
Housing production trust fund subsidy	-	-	-	-	-	-	-	-
Office of tenant advocate	-	-	-	-	-	-	-	-
Public service commission	20	20	12	8	11,612	11,624	11,278	346
Insurance regulation	462	462	156	306	18,786	18,931	16,980	1,951
Office of people's counsel	-	-	-	-	6,566	6,557	6,087	470
Section 103	-	-	-	-	-	-	-	-
Total economic development and regulation	562	604	210	394	177,712	175,514	130,240	45,274
Public safety and justice:								
Metropolitan police department	-	108	108	-	6,993	6,273	5,073	1,200
Fire and emergency medical services	-	-	-	-	1,520	1,520	1,520	-
Police and firefighter retirement system	-	-	-	-	-	-	-	-
Office of administrative hearings	-	-	-	-	-	-	-	-
Criminal justice coordinating council	-	-	-	-	-	-	-	-
Department of corrections	-	-	-	-	21,150	22,907	20,792	2,115
Chief medical officer	-	-	-	-	-	-	-	-
DC national guard	-	-	-	-	-	-	-	-
Homeland security & emergency agency	-	-	-	-	-	-	-	-
Commission on judicial disabilities and tenure	-	-	-	-	-	-	-	-
Judicial nomination commission	-	-	-	-	-	-	-	-
Office of police complaints	-	1	1	-	-	-	-	-
Office of unified communications	-	-	-	-	16,403	11,528	9,750	1,778
Section 103 judgments	-	-	-	-	-	-	-	-
Advisory commission on sentencing	-	-	-	-	-	-	-	-
Office of deputy mayor for public safety and justice	-	5	5	-	1,577	423	-	423
Dept of forensic sciences	-	-	-	-	-	-	-	-
Total public safety and justice	-	114	114	-	47,643	42,651	37,135	5,516

Exhibit D-2

**FINANCIAL REPORTING ENTITY
SCHEDULE OF BUDGETARY BASIS OPERATIONS BY SOURCE OF FUNDS
Year Ended September 30, 2014
(\$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	644,437	644,580	644,563	17	44,678	43,200	36,359	6,841
AY15 public school advance appropriations	-	9,237	9,237	-	-	-	-	-
Public charter schools	616,499	426,696	426,696	-	-	-	-	-
AY15 public charter school advance appropriations	-	201,283	201,283	-	-	-	-	-
Teachers' retirement fund	31,636	31,636	31,573	63	-	-	-	-
University of the district of Columbia	66,691	66,691	66,691	-	-	-	-	-
State superintendent of education	122,143	133,473	127,661	5,812	276,481	274,947	234,486	40,461
DC state board of education	866	866	820	46	-	-	-	-
DC public library	52,100	53,466	53,095	371	840	913	912	1
DC public charter school board	1,161	1,161	1,159	2	-	-	-	-
Special education transportation	86,688	87,203	86,052	1,151	-	-	-	-
Non-public tuition	79,868	77,415	77,413	2	-	-	-	-
Deputy mayor for education	1,826	2,008	1,860	148	-	-	-	-
Total public education system	1,703,915	1,735,715	1,728,103	7,612	321,999	319,060	271,757	47,303
Human support services:								
Department of human services	213,684	216,385	216,068	317	165,437	133,146	131,786	1,360
Department of health	69,402	69,533	67,584	1,949	137,717	133,641	120,288	13,353
Department of parks and recreation	34,850	36,582	34,593	1,989	-	-	-	-
DC office on aging	25,957	28,757	27,884	873	7,356	7,463	7,325	138
Unemployment compensation fund	6,887	6,887	6,620	267	-	-	-	-
Employees' compensation fund	20,021	21,330	21,330	-	-	-	-	-
Office of human rights	2,595	2,710	2,710	-	307	312	312	-
Office on latino affairs	2,695	2,719	2,697	22	-	-	-	-
Children investment trust	3,000	11,400	11,400	-	-	-	-	-
Child and family services	170,893	164,576	156,889	7,687	54,721	64,145	64,058	87
Section 103	-	147	147	-	-	-	-	-
Dept of mental health	204,830	207,502	205,866	1,636	22,640	20,295	20,253	42
Asian and pacific islander affairs	785	802	783	19	-	-	-	-
Office of veteran affairs	386	446	406	40	-	-	-	-
Department of youth rehab services	104,890	106,128	99,826	6,302	-	-	-	-
Department on disability services	55,204	59,140	57,216	1,924	32,790	34,672	34,672	-
Department of health care finance	800,638	803,678	781,555	22,123	1,920,353	2,035,690	1,812,204	223,486
Deputy mayor for health and human services	1,945	1,210	1,126	84	-	-	-	-
Not-for-profit hospital corp	-	14,841	14,841	-	-	-	-	-
Total human support services	1,718,662	1,754,773	1,709,541	45,232	2,341,321	2,429,364	2,190,898	238,466
Public works:								
Department of public works	111,484	132,492	131,933	559	-	-	-	-
Department of transportation	76,713	79,723	74,187	5,536	3,956	4,061	4,060	1
Taxi cab commission	-	150	150	-	-	-	-	-
Department of motor vehicles	27,153	27,866	26,900	966	-	1,029	1,029	-
Washington metro area transit commission	126	126	126	-	-	-	-	-
Mass transit subsidies	259,930	271,977	267,795	4,182	-	-	-	-
District depart. of environment	17,200	17,668	17,384	284	25,979	20,351	20,208	143
Total public works	492,606	530,002	518,475	11,527	29,935	25,441	25,297	144
Other:								
Repayment of loans and interest	519,354	503,179	497,173	6,006	-	18,606	18,606	-
Bond fiscal charges paid from bond proceeds	6,000	6,000	983	5,017	-	-	-	-
Repayment of interest on short-term borrowing	3,675	3,675	943	2,732	-	-	-	-
Settlements and judgments fund	21,292	21,292	21,292	-	-	-	-	-
Wilson building	4,495	4,495	3,926	569	-	-	-	-
Schools modernization fund	11,863	11,863	11,863	-	-	-	-	-
District retiree health contribution	107,800	86,600	86,600	-	-	-	-	-
Repayment of revenue bonds	7,824	7,824	7,824	-	-	-	-	-
Certificate of participation	24,619	24,619	22,623	1,996	-	-	-	-
Convention center transfer-dedicated taxes	118,995	111,002	108,701	2,301	-	-	-	-
Highway trust fund transfer	21,780	22,962	22,962	-	-	-	-	-
TIF and pilot transfer	-	15,127	12,627	2,500	-	-	-	-
Emergency planning and security fund	-	-	-	-	14,880	27,350	7,584	19,766
Workforce investments	59,442	4,305	-	4,305	-	-	-	-
Operating lease-equipment	42,677	45,636	45,617	19	-	-	-	-
Emergency and contingency reserve funds	5,500	23,512	-	23,512	-	-	-	-
Pay-go capital	18,860	26,415	26,415	-	-	-	-	-
Non-departmental	3,000	-	-	-	-	-	-	-
DC retirement board	-	-	-	-	-	-	-	-
Housing finance agency	-	-	-	-	-	-	-	-
Total other	977,176	918,506	869,549	48,957	14,880	45,956	26,190	19,766
Total	\$ 6,645,843	\$ 6,804,258	\$ 6,644,575	\$ 159,683	\$ 2,945,234	\$ 3,045,681	\$ 2,698,833	\$ 346,848

See Accompanying Independent Auditors' Report.

Exhibit D-2

FINANCIAL REPORTING ENTITY
SCHEDULE OF BUDGETARY BASIS OPERATIONS BY SOURCE OF FUNDS
 Year Ended September 30, 2014
 (\$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	5,062	5,758	4,706	1,052	11,090	13,934	9,313	4,621
AY15 public school advance appropriations	-	-	-	-	-	-	-	-
Public charter schools	-	-	-	-	-	-	-	-
AY15 public charter school advance appropriations	-	-	-	-	-	-	-	-
Teachers' retirement fund	-	-	-	-	-	-	-	-
University of the district of Columbia	-	-	-	-	-	-	-	-
State superintendent of education	108	89	89	-	5,832	459	137	322
DC state board of education	-	28	-	28	-	-	-	-
DC public library	-	-	-	-	540	305	305	-
DC public charter school board	-	-	-	-	3,048	3,048	-	3,048
Special education transportation	-	-	-	-	-	-	-	-
Non-public tuition	-	-	-	-	-	-	-	-
Deputy mayor for education	-	-	-	-	-	-	-	-
Total public education system	5,170	5,875	4,795	1,080	20,510	17,746	9,755	7,991
Human support services:								
Department of human services	-	-	-	-	1,200	163	163	-
Department of health	-	83	81	2	12,328	11,473	10,829	644
Department of parks and recreation	-	11	11	-	2,200	4,290	2,374	1,916
DC office on aging	-	-	-	-	-	-	-	-
Unemployment compensation fund	-	-	-	-	-	-	-	-
Employees' compensation fund	-	-	-	-	-	-	-	-
Office of human rights	-	-	-	-	-	-	-	-
Office on latino affairs	-	-	-	-	-	-	-	-
Children investment trust	-	-	-	-	-	-	-	-
Child and family services	44	90	47	43	1,200	1,200	1,200	-
Section 103	-	-	-	-	-	-	-	-
Dept of mental health	157	214	214	-	3,700	3,325	2,981	344
Asian and pacific islander affairs	-	-	-	-	-	84	84	-
Office of veteran affairs	-	-	-	-	5	5	-	5
Department of youth rehab services	-	-	-	-	-	-	-	-
Department on disability services	-	-	-	-	7,550	5,766	4,545	1,221
Department of health care finance	-	36	28	8	3,634	2,256	959	1,297
Deputy mayor for health and human services	-	-	-	-	-	-	-	-
Not-for-profit hospital corp	-	-	-	-	-	-	-	-
Total human support services	201	434	381	53	31,817	28,562	23,135	5,427
Public works:								
Department of public works	-	-	-	-	7,780	6,124	5,456	668
Department of transportation	-	-	-	-	16,389	11,894	9,336	2,558
Taxi cab commission	-	-	-	-	4,000	4,653	4,066	587
Department of motor vehicles	-	-	-	-	9,450	8,768	7,131	1,637
Washington metro area transit commission	-	-	-	-	-	-	-	-
Mass transit subsidies	-	-	-	-	41,159	41,641	41,641	-
District depart. of environment	610	544	544	-	52,012	45,543	36,927	8,616
Total public works	610	544	544	-	130,790	118,623	104,557	14,066
Other:								
Repayment of loans and interest	-	-	-	-	4,728	4,728	4,728	-
Bond fiscal charges paid from bond proceeds	-	-	-	-	-	-	-	-
Repayment of interest on short-term borrowing	-	-	-	-	-	-	-	-
Settlements and judgments fund	-	-	-	-	-	-	-	-
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	-	-	-	-	18,526	18,526	18,526	-
TIF and pilot transfer	-	-	-	-	-	-	-	-
Emergency planning and security fund	-	-	-	-	-	-	-	-
Workforce investments	-	-	-	-	-	-	-	-
Operating lease-equipment	-	-	-	-	-	-	-	-
Emergency and contingency reserve funds	-	-	-	-	-	-	-	-
Pay-go capital	-	-	-	-	25,587	33,383	33,383	-
Non-departmental	-	-	-	-	7,702	1,692	-	1,692
DC retirement board	-	-	-	-	30,338	30,338	-	30,338
Housing finance agency	-	-	-	-	9,689	9,689	-	9,689
Total other	-	-	-	-	96,570	98,356	56,637	41,719
Total	\$ 6,862	\$ 8,368	\$ 6,838	\$ 1,530	\$ 556,419	\$ 517,534	\$ 387,514	\$ 130,020

See Accompanying Independent Auditors' Report.

Exhibit D-3

**FINANCIAL REPORTING ENTITY
SCHEDULE OF BUDGET REVISIONS
Year Ended September 30, 2014
(\$000s)**

	Local Source			Federal Resources		
	Original Budget	Revisions	Revised Budget	Original Budget	Revisions	Revised Budget
Revenues and Sources:						
Taxes:						
Property taxes	\$ 2,013,926	\$ 47,963	\$ 2,061,889	\$ -	\$ -	\$ -
Sales and use taxes	1,244,868	6,449	1,251,317	-	-	-
Income taxes	2,121,334	74,736	2,196,070	-	-	-
Other taxes	672,422	(12,017)	660,405	-	-	-
Total taxes	6,052,550	117,131	6,169,681	-	-	-
Licenses and permits	66,392	7,042	73,434	-	-	-
Fines and forfeits	227,672	(52,714)	174,958	-	-	-
Charges for services	69,659	(4,750)	64,909	-	-	-
Miscellaneous	84,028	(621)	83,407	-	-	-
Other	-	-	-	-	-	-
Federal contributions	-	-	-	84,555	10,220	94,775
Operating grant	-	-	-	2,860,679	84,584	2,945,263
Bond proceeds	6,000	-	6,000	-	-	-
Fund balance released from restrictions	99,539	128,792	228,331	-	5,643	5,643
Transfer in from lottery board	63,175	-	63,175	-	-	-
Transfer in-others	4,527	50,661	55,188	-	-	-
Total revenues and sources	6,673,542	245,541	6,919,083	2,945,234	100,447	3,045,681
Expenditures and Uses:						
Governmental direction and support	602,554	17,926	620,480	28,527	504	29,031
Economic development and regulation	163,509	58,926	222,435	95,864	(28,044)	67,820
Public safety and justice	987,421	34,926	1,022,347	112,708	16,301	129,009
Public education system	1,703,915	(178,720)	1,525,195	321,999	(2,939)	319,060
Public education AY15 expenditure	-	210,520	210,520	-	-	-
Human support services	1,718,662	36,111	1,754,773	2,341,321	88,043	2,429,364
Public works	492,606	37,396	530,002	29,935	(4,494)	25,441
Repayment of loans and interest	519,354	(16,175)	503,179	-	18,606	18,606
Bond fiscal charges paid from bond proceeds	6,000	-	6,000	-	-	-
Repayment of interest on short-term borrowing	3,675	-	3,675	-	-	-
Settlements and judgments fund	21,292	-	21,292	-	-	-
Wilson building	4,495	-	4,495	-	-	-
Schools modernization fund	11,863	-	11,863	-	-	-
District retiree health contribution	107,800	(21,200)	86,600	-	-	-
Repayment of revenue bonds	7,824	-	7,824	-	-	-
Certificate of participation	24,619	-	24,619	-	-	-
Convention center transfer-dedicated taxes	118,995	(7,993)	111,002	-	-	-
Highway trust fund transfer	21,780	1,182	22,962	-	-	-
TIF and pilot transfer	-	15,127	15,127	-	-	-
Emergency planning and security fund	-	-	-	14,880	12,470	27,350
Workforce investments	59,442	(55,137)	4,305	-	-	-
Operating lease-equipment	42,677	2,959	45,636	-	-	-
Emergency and contingency reserve funds	5,500	18,012	23,512	-	-	-
Pay-go capital	18,860	7,555	26,415	-	-	-
Non-departmental	3,000	(3,000)	-	-	-	-
DC retirement board	-	-	-	-	-	-
Housing finance agency	-	-	-	-	-	-
Total expenditures and uses	6,645,843	158,415	6,804,258	2,945,234	100,447	3,045,681
Excess of Revenues and Sources Over Expenditures and Uses	\$ 27,699	\$ 87,126	\$ 114,825	\$ -	\$ -	\$ -

See Accompanying Independent Auditors' Report.

Exhibit D-3

FINANCIAL REPORTING ENTITY
SCHEDULE OF BUDGET REVISIONS
Year Ended September 30, 2014
(\$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	-	-	-	556,419	(57,302)	499,117
Federal contributions	-	-	-	-	-	-
Operating grant	6,862	1,429	8,291	-	-	-
Bond proceeds	-	-	-	-	-	-
Fund balance released from restrictions	-	77	77	-	18,417	18,417
Transfer in from lottery board	-	-	-	-	-	-
Transfer in-others	-	-	-	-	-	-
Total revenues and sources	6,862	1,506	8,368	556,419	(38,885)	517,534
Expenditures and Uses:						
Governmental direction and support	319	478	797	51,377	(15,295)	36,082
Economic development and regulation	562	42	604	177,712	(2,198)	175,514
Public safety and justice	-	114	114	47,643	(4,992)	42,651
Public education system	5,170	705	5,875	20,510	(2,764)	17,746
Public education FY15 expenditure	-	-	-	-	-	-
Human support services	201	233	434	31,817	(3,255)	28,562
Public works	610	(66)	544	130,790	(12,167)	118,623
Repayment of loans and interest	-	-	-	4,728	-	4,728
Bond fiscal charges paid from bond proceeds	-	-	-	-	-	-
Repayment of interest on short-term borrowing	-	-	-	-	-	-
Settlements and judgments fund	-	-	-	-	-	-
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	-	-	-	18,526	-	18,526
TIF and pilot transfer	-	-	-	-	-	-
Emergency planning and security fund	-	-	-	-	-	-
Workforce investments	-	-	-	-	-	-
Operating lease-equipment	-	-	-	-	-	-
Emergency and contingency reserve funds	-	-	-	-	-	-
Pay-go capital	-	-	-	25,587	7,796	33,383
Non-departmental	-	-	-	7,702	(6,010)	1,692
DC retirement board	-	-	-	30,338	-	30,338
Housing finance agency	-	-	-	9,689	-	9,689
Total expenditures and uses	6,862	1,506	8,368	556,419	(38,885)	517,534
Excess of Revenues and Sources Over Expenditures and Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



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