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, 2015
(With Comparative Totals at September 30, 2014)
($000s)

	2015	2014
ASSETS		
Cash and cash equivalents	$ 1,729,830	$ 1,117,260
Receivables (net of allowances for uncollectibles):		
Intergovernmental	3,744	65
Taxes	321,475	483,468
Accounts	143,209	139,519
Due from component units	16,695	37,037
Interfund	276,005	265,950
Inventories	12,734	25,668
Other current assets	2,330	4,357
Cash and cash equivalents (restricted)	763,806	789,340
Investments (restricted)	78,880	81,338
Total current assets	3,348,708	2,944,002
Long term assets	110,818	171,974
Total assets	**$ 3,459,526**	**$ 3,115,976**
LIABILITIES		
Liabilities:		
Payables:		
Accounts	$ 452,647	$ 444,084
Compensation:		
Salaries and wages	168,205	184,069
Employee benefits	2,282	2,694
Payroll taxes	1,703	621
Other deductions	5,660	4,812
Interfund	15,570	14,387
Due to component units	13,463	14,528
Unearned revenue	63,985	59,090
Other	35,770	34,872
Accrued liabilities:		
Grant disallowances	7,445	7,445
Medicaid	219,672	180,291
Tax refunds	89,528	114,895
Other current liabilities	17,215	18,966
Total liabilities	**1,093,145**	**1,080,754**
DEFERRED INFLOW OF RESOURCES		
Unavailable revenues		
Property taxes	92,357	44,549
Others	106,962	117,014
Total deferred inflow of resources	**199,319**	**161,563**
FUND BALANCE		
Nonspendable	12,734	25,668
Restricted	1,026,396	983,011
Committed	1,047,105	744,649
Assigned	80,827	120,331
Total fund balance	**2,167,062**	**1,873,659**
Total liabilities, deferred inflow of resources and fund balance	**$ 3,459,526**	**$ 3,115,976**

See Accompanying Report of Independent Public Accountants.

Exhibit A-2

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Year Ended September 30, 2015
(With Comparative Totals for the Year Ended September 30, 2014)
($000s)

	2015	2014
Revenues:		
Taxes	$ 6,789,197	$ 6,166,471
Fines and forfeits	129,283	143,124
Licenses and permits	119,658	102,242
Charges for services:		
Public	285,243	251,115
Intergovernmental	788	1,961
Miscellaneous:		
Public	335,342	427,164
Investment income	1,814	3,323
Total revenues	7,661,325	7,095,400
Expenditures:		
Governmental direction and support	870,067	841,765
Economic development and regulation	309,346	288,002
Public safety and justice	1,044,356	1,049,808
Public education system	1,866,863	1,752,794
Human support services	1,954,001	1,822,322
Public works	328,787	303,514
Public transportation	335,703	309,436
Debt service:		
Principal	259,142	239,888
Interest	337,326	336,385
Fiscal charges	7,260	4,894
Total expenditures	7,312,851	6,948,808
EXCESS OF REVENUES OVER EXPENDITURES	348,474	146,592
Other Financing Sources (Uses):		
Debt issuance	4,894	4,775
Refunding debt issuance	231,255	475,305
Premium on sale of bonds	27,099	28,134
Payment to refunded bond escrow agent	(256,765)	(503,439)
Transfers in	114,901	125,193
Transfers out	(176,455)	(152,879)
Sale of capital assets	-	1,050
Total other financing uses	(55,071)	(21,861)
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	**293,403**	**124,731**
Fund Balance at October 1,	**1,873,659**	**1,748,928**
Fund Balance at September 30	**$ 2,167,062**	**$ 1,873,659**

See Accompanying Report of Independent Public Accountants.

Exhibit A-3

GENERAL FUND
SCHEDULE OF EXPENDITURES AND NET FINANCING (SOURCES) USES
FUNCTION AND OBJECT - GAAP BASIS
For the Year Ended September 30, 2015
(With Comparative Totals for the Year Ended September 30, 2014)
($000s)

Function and Subfunction	Personnel Services	Contractual Services	Supplies	Occupancy	Miscel-laneous *	Totals 2015	Totals 2014
Governmental Direction and Support:							
Legislative	$ 20,046	$ 3,433	$ 109	$ 595	$ 21,851	$ 46,034	$ 24,369
Executive	83,889	34,268	418	4,829	2,113	125,517	117,890
Finance	92,080	35,150	268	-	165,983	293,481	343,271
Personnel	11,110	601	6	16	14	11,747	11,526
Administrative	101,929	84,212	4,364	190,284	2,574	383,363	335,140
Elections	7,005	2,668	213	12	27	9,925	9,569
Total	316,059	160,332	5,378	195,736	192,562	870,067	841,765
Economic Development and Regulation:							
Community development	27,012	18,747	293	632	84,697	131,381	134,506
Economic regulation	65,508	20,093	433	5,287	4,035	95,356	86,002
Employment services	29,088	12,028	622	1,565	39,306	82,609	67,494
Total	121,608	50,868	1,348	7,484	128,038	309,346	288,002
Public Safety and Justice:							
Police	562,050	55,500	4,480	1,517	19,299	642,846	681,340
Fire	220,511	9,545	3,701	16	11,861	245,634	216,461
Corrections	76,448	50,773	5,360	2,796	2,245	137,622	136,720
Protection	7,029	1,871	376	21	833	10,130	8,045
Law	7,161	628	95	5	235	8,124	7,183
Judicial	-	-	-	-	-	-	59
Total	873,199	118,317	14,012	4,355	34,473	1,044,356	1,049,808
Public Education System:							
Schools	613,651	86,306	10,453	30,499	677,552	1,418,461	1,325,684
Culture	144,331	34,169	1,937	8,152	259,813	448,402	427,110
Total	757,982	120,475	12,390	38,651	937,365	1,866,863	1,752,794
Human Support Services:							
Health and welfare	312,100	148,692	10,545	55,059	1,233,733	1,760,129	1,637,597
Human relations	6,447	6,250	110	2	24,622	37,431	33,291
Employment benefits	116,351	-	-	-	-	116,351	114,550
Recreation	34,198	4,319	999	20	554	40,090	36,884
Total	469,096	159,261	11,654	55,081	1,258,909	1,954,001	1,822,322
Public Works	175,474	110,733	15,055	9,218	18,307	328,787	303,514
Public Transportation	-	-	-	-	335,703	335,703	309,436
Debt Service	-	-	-	-	603,728	603,728	581,167
Net Financing Uses	-	-	-	-	55,071	55,071	21,861
Total expenditures and net uses	$ 2,713,418	$ 719,986	$ 59,837	$ 310,525	$ 3,564,156	$ 7,367,922	$ 6,970,669

See Accompanying Report of Independent Public Accountants.

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

Transfers to: Convention Center [$120,448], Public Charter Schools [$660,918], UDC [$73,458], PAYGO-Capital [$136,245], Housing Authority [$37,699], Mass Transit Subsidies [$335,703], Highway Transportation Fund [$40,210]

Payments for: Dept. of Mental Health [$47,834], Dept. of Health Care Finance [$798,254], Dept. of Human Services [$167,444], Child & Family Services [$91,198], Dept. of Youth Rehabilitation [$43,545], Disability Services [$94,588], State Education [$96,246], Non-Public Tuition [$72,603], Dept. of Employment Services [$39,306], Equipment Lease-Capital [$43,778], Repayment of Loans and Interest [$568,132], Fire and Emergency Service [$11,867], Section 103 Judgements – Finance and Other FDS [$21,100], Business Improvement District Transfer [$25,137], Department of the Environment [$20,685]

Exhibit A-4

GENERAL FUND
SCHEDULE OF LOCAL SOURCE REVENUES
BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended September 30, 2015
($000s)

Source	Budget Original	Budget Revised	Actual	Variance Positive (Negative)
Taxes:				
Property:				
Real	$ 2,130,475	$ 2,152,357	$ 2,154,320	$ 1,963
Personal	56,974	55,967	57,225	1,258
Public space rental	34,339	33,363	36,122	2,759
Total	2,221,788	2,241,687	2,247,667	5,980
Sales and use:				
General	1,201,667	1,281,833	1,262,837	(18,996)
Alcoholic beverages	6,381	6,529	6,244	(285)
Cigarette	32,832	32,973	31,492	(1,481)
Motor vehicles	48,898	49,243	46,607	(2,636)
Motor fuel tax	22,167	22,731	25,256	2,525
Total	1,311,945	1,393,309	1,372,436	(20,873)
Income and franchise:				
Individual income	1,744,151	1,830,105	1,868,037	37,932
Corporation franchise	321,094	308,692	308,027	(665)
Unincorporated business	168,761	151,640	139,778	(11,862)
Total	2,234,006	2,290,437	2,315,842	25,405
Gross receipts:				
Public utility	141,857	137,718	137,171	(547)
Toll telecommunication	57,822	50,358	53,524	3,166
Insurance companies	120,631	124,573	104,507	(20,066)
Health care providers	15,117	15,117	12,854	(2,263)
Health care related incomes	5,519	5,519	5,032	(487)
Total	340,946	333,285	313,088	(20,197)
Other:				
Deed recordation	166,576	197,401	225,267	27,866
Deed transfers	114,740	154,564	170,315	15,751
Inheritance and estate	39,700	45,123	48,274	3,151
Economic interests	10,351	23,926	24,412	486
Total	331,367	421,014	468,268	47,254
Total taxes	6,440,052	6,679,732	6,717,301	37,569
Licenses and Permits:				
Business licenses	40,957	46,430	54,845	8,415
Nonbusiness permits	33,199	32,342	33,943	1,601
Total	74,156	78,772	88,788	10,016
Fines and Forfeits	226,228	127,910	117,199	(10,711)
Charges for Services	68,774	77,238	94,399	17,161
Miscellaneous:				
Interest	122	130	(566)	(696)
Other	83,717	118,417	116,737	(1,680)
Total	83,839	118,547	116,171	(2,376)
Total Local Revenues	**6,893,049**	**7,082,199**	**7,133,858**	**51,659**
Transfers and Other sources:				
General obligation bonds	6,000	6,000	4,894	(1,106)
Fund balance released from restrictions	120,291	208,121	-	(208,121)
Interfund transfer	91,815	124,319	113,169	(11,150)
Total Transfers and Other Sources	**218,106**	**338,440**	**118,063**	**(220,377)**
Total Local Revenues and Sources	**$ 7,111,155**	**$ 7,420,639**	**$ 7,251,921**	**$ (168,718)**

See Accompanying Report of Independent Public Accountants.

Exhibit A-5

GENERAL FUND
SCHEDULE OF BUDGETARY BASIS REVENUES AND EXPENDITURES BY SOURCE OF FUNDS
Year Ended September 30, 2015
($000s)

	Local Source				Other Source				Totals			
	Original Budget	Revised Budget	Actual	Variance	Original Budget	Revised Budget	Actual	Variance	Original Budget	Revised Budget	Actual	Variance
Revenues and Sources:												
Taxes												
Property	$ 2,221,788	$ 2,241,687	$ 2,247,667	$ 5,980	$ -	$ -	$ -	$ -	$ 2,221,788	$ 2,241,687	$ 2,247,667	$ 5,980
Sales and uses	1,311,945	1,393,309	1,372,436	(20,873)	-	-	-	-	1,311,945	1,393,309	1,372,436	(20,873)
Income and franchise	2,234,006	2,290,437	2,315,842	25,405	-	-	-	-	2,234,006	2,290,437	2,315,842	25,405
Gross receipts and other taxes	672,313	754,299	781,356	27,057	-	-	-	-	672,313	754,299	781,356	27,057
Total taxes	6,440,052	6,679,732	6,717,301	37,569	-	-	-	-	6,440,052	6,679,732	6,717,301	37,569
Licenses and permits	74,156	78,772	88,788	10,016	-	-	-	-	74,156	78,772	88,788	10,016
Fines and forfeits	226,228	127,910	117,199	(10,711)	-	-	-	-	226,228	127,910	117,199	(10,711)
Charges for services	68,774	77,238	94,399	17,161	-	-	-	-	68,774	77,238	94,399	17,161
Miscellaneous	83,839	118,547	116,171	(2,376)	-	-	-	-	83,839	118,547	116,171	(2,376)
Other	-	-	-	-	585,045	480,197	524,826	44,629	585,045	480,197	524,826	44,629
Bond proceeds	6,000	6,000	4,894	(1,106)	-	-	-	-	6,000	6,000	4,894	(1,106)
Fund balance released from restrictions	120,291	208,121	-	(208,121)	-	60,410	60,410	-	120,291	268,531	60,410	(208,121)
Interfund transfer-from lottery and games	66,000	54,967	55,586	619	-	-	-	-	66,000	54,967	55,586	619
Interfund transfer-others	25,815	69,352	57,583	(11,769)	-	-	-	-	25,815	69,352	57,583	(11,769)
Total Revenues and Sources	7,111,155	7,420,639	7,251,921	(168,718)	585,045	540,607	585,236	44,629	7,696,200	7,961,246	7,837,157	(124,089)
Expenditures and Uses:												
Governmental direction and support	664,483	659,328	642,724	16,604	68,131	41,096	32,153	8,943	732,614	700,424	674,877	25,547
Economic development and regulation	197,104	189,244	178,676	10,568	176,540	169,950	141,404	28,546	373,644	359,194	320,080	39,114
Public safety and justice	1,006,277	1,021,690	1,007,241	14,449	53,787	40,954	38,157	2,797	1,060,064	1,062,644	1,045,398	17,246
Public education system	1,863,877	1,637,058	1,630,293	6,765	15,273	15,530	7,756	7,774	1,879,150	1,652,588	1,638,049	14,539
Public education AY16 expenditure	-	215,081	215,081	-	-	-	-	-	-	215,081	215,081	-
Human support services	1,861,788	1,858,110	1,832,066	26,044	31,988	29,155	25,421	3,734	1,893,776	1,887,265	1,857,487	29,778
Public works	533,844	542,232	538,685	3,547	154,500	136,237	114,359	21,878	688,344	678,469	653,044	25,425
Workforce investments	42,052	98	-	98	-	-	-	-	42,052	98	-	98
Wilson building	4,469	4,469	4,336	133	-	-	-	-	4,469	4,469	4,336	133
Repayment of loans and interest	570,776	538,213	538,213	-	29,918	29,918	29,918	-	600,694	568,131	568,131	-
Repayment of revenue bonds	7,839	7,829	7,829	-	-	-	-	-	7,839	7,829	7,829	-
Debt service - issuance costs	6,000	6,000	5,638	362	-	-	-	-	6,000	6,000	5,638	362
Interest expense on short-term borrowing	2,500	723	723	-	-	-	-	-	2,500	723	723	-
Certificates of participation	22,670	-	-	-	-	-	-	-	22,670	-	-	-
Settlements and judgments fund	21,292	21,292	17,222	4,070	-	-	-	-	21,292	21,292	17,222	4,070
Section 103 - financing and other funds	-	-	-	-	-	21,100	21,100	-	-	21,100	21,100	-
Convention center transfer	115,719	121,000	120,448	552	-	-	-	-	115,719	121,000	120,448	552
Highway transportation fund	22,167	27,392	25,256	2,136	15,518	15,518	14,954	564	37,685	42,910	40,210	2,700
TIF and PILOT transfer	-	9,907	-	9,907	-	-	-	-	-	9,907	-	9,907
Operating lease-equipment	51,548	43,778	43,778	-	-	-	-	-	51,548	43,778	43,778	-
Emergency and contingency reserve funds	-	61,067	-	61,067	-	-	-	-	-	61,067	-	61,067
Pay-as-you-go capital fund	5,200	98,238	98,238	-	23,737	38,007	38,007	-	28,937	136,245	136,245	-
Schools modernization fund	11,412	11,412	11,412	-	-	-	-	-	11,412	11,412	11,412	-
D.C. retiree health contribution	91,400	91,400	91,400	-	-	-	-	-	91,400	91,400	91,400	-
Non-departmental	3,000	21	-	21	15,653	3,142	-	3,142	18,653	3,163	-	3,163
Total Expenditures and Uses	7,105,417	7,165,582	7,009,259	156,323	585,045	540,607	463,229	77,378	7,690,462	7,706,189	7,472,488	233,701
Excess of Revenues and Sources Over Expenditures and Uses	$ 5,738	$ 255,057	$ 242,662	$ (12,395)	$ -	$ -	$ 122,007	$ 122,007	$ 5,738	$ 255,057	$ 364,669	$ 109,612

See Accompanying Report of Independent Public Accountants.

Exhibit A-6

GENERAL FUND
SCHEDULE OF BUDGETARY BASIS REVENUES AND EXPENDITURES
Year Ended September 30, 2015
($000s)

	Original Budget	Revisions	Revised Budget	Actual	Variance (Actual To Original Budget)
Revenues and Sources:					
Taxes:					
Property	$ 2,221,788	$ 19,899	$ 2,241,687	$ 2,247,667	$ 25,879
Sales and use	1,311,945	81,364	1,393,309	1,372,436	60,491
Income and franchise	2,234,006	56,431	2,290,437	2,315,842	81,836
Other taxes	672,313	81,986	754,299	781,356	109,043
Total taxes	6,440,052	239,680	6,679,732	6,717,301	277,249
Licenses and permits	74,156	4,616	78,772	88,788	14,632
Fines and forfeits	226,228	(98,318)	127,910	117,199	(109,029)
Charges for services	68,774	8,464	77,238	94,399	25,625
Miscellaneous	83,839	34,708	118,547	116,171	32,332
Other	585,045	(104,848)	480,197	524,826	(60,219)
Bond proceeds	6,000	-	6,000	4,894	(1,106)
Fund balance released from restriction	120,291	148,240	268,531	60,410	(59,881)
Interfund transfer-from lottery and games	66,000	(11,033)	54,967	55,586	(10,414)
Interfund transfer-others	25,815	43,537	69,352	57,583	31,768
Total Revenues and Sources	7,696,200	265,046	7,961,246	7,837,157	140,957
Expenditures and Uses:					
Governmental direction and support	732,614	(32,190)	700,424	674,877	57,737
Economic development and regulation	373,644	(14,450)	359,194	320,080	53,564
Public safety and justice	1,060,064	2,580	1,062,644	1,045,398	14,666
Public education system	1,879,150	(226,562)	1,652,588	1,638,049	241,101
Public education AY16 expenditure	-	215,081	215,081	215,081	(215,081)
Human support services	1,893,776	(6,511)	1,887,265	1,857,487	36,289
Public works	688,344	(9,875)	678,469	653,044	35,300
Workforce investments	42,052	(41,954)	98	-	42,052
Wilson building	4,469	-	4,469	4,336	133
Repayment of loans and interest	600,694	(32,563)	568,131	568,131	32,563
Repayment of revenue bonds	7,839	(10)	7,829	7,829	10
Debt service - issuance costs	6,000	-	6,000	5,638	362
Interest expense on short-term borrowing	2,500	(1,777)	723	723	1,777
Certificates of participation	22,670	(22,670)	-	-	22,670
Settlements and judgments fund	21,292	-	21,292	17,222	4,070
Section 103 - financing and other funds	-	21,100	21,100	21,100	(21,100)
Convention center transfer	115,719	5,281	121,000	120,448	(4,729)
Highway transportation fund	37,685	5,225	42,910	40,210	(2,525)
TIF and PILOT transfer	-	9,907	9,907	-	-
Operating lease-equipment	51,548	(7,770)	43,778	43,778	7,770
Emergency and contingency reserve funds	-	61,067	61,067	-	-
Pay-as-you-go capital fund	28,937	107,308	136,245	136,245	(107,308)
Schools modernization fund	11,412	-	11,412	11,412	-
D.C. retiree health contribution	91,400	-	91,400	91,400	-
Non-departmental	18,653	(15,490)	3,163	-	18,653
Total Expenditures and Uses	7,690,462	15,727	7,706,189	7,472,488	217,974
Excess of Revenues and Sources Over Expenditures and Uses	$ 5,738	$ 249,319	$ 255,057	$ 364,669	$ 358,931

See Accompanying Report of Independent Public Accountants.

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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, 2015
(With Comparative Totals at September 30, 2014)
($000s)

	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	2015	2014
ASSETS								
Current Assets:								
Receivables (net of allowances for uncollectibles):								
Taxes	$ -	$ -	$ -	$ 1,242	$ -	$ 2,280	$ 3,522	$ 2,876
Accounts	17	27,631	-	-	-	2,909	30,557	31,545
Due from other District entities	-	-	-	665	-	-	665	665
Interfund	3,189	-	999	4,529	-	-	8,717	9,744
Other current assets	-	30	-	-	-	-	30	34
Restricted cash and cash equivalents	59,260	53,755	113,074	117,096	-	67,917	411,102	282,230
Restricted investments	-	-	11,155	-	-	-	11,155	11,154
Total assets	$ 62,466	$ 81,416	$ 125,228	$ 123,532	$ -	$ 73,106	$ 465,748	$ 338,248
LIABILITIES, DEFERRED INFLOW OF RESOURCES AND FUND BALANCE								
Current Liabilities:								
Payables:								
Accounts	$ -	$ -	$ -	$ -	$ -	$ 5,157	$ 5,157	$ 6,327
Compensation payable	-	-	-	-	-	158	158	153
Due to other funds	-	-	1,026	17,934	-	564	19,524	17,934
Due to other District entities	1,491	-	-	-	-	-	1,491	1,384
Other current liabilities	-	-	-	1	-	645	646	185
Accrued liabilities	-	107	-	314	-	-	421	537
Total liabilities	1,491	107	1,026	18,249	-	6,524	27,397	26,520
Deferred Inflow of Resources:								
Unavailable revenues	-	-	-	1,176	-	67	1,243	736
Fund Balance:								
Restricted	60,975	81,309	124,202	104,107	-	66,515	437,108	310,992
Total fund balances	60,975	81,309	124,202	104,107	-	66,515	437,108	310,992
Total liabilities, deferred inflow of resources and fund balances	$ 62,466	$ 81,416	$ 125,228	$ 123,532	$ -	$ 73,106	$ 465,748	$ 338,248

See Accompanying Report of Independent Public Accountants.

Exhibit B-2

NONMAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
For the Year Ended September 30, 2015
(With Comparative Totals for the Year Ended September 30, 2014)
($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	2015	2014
Revenues:								
Property taxes	$ 21,383	$ -	$ 18,797	$ -	$ -	$ -	$ 40,180	$ 30,135
Sales and use taxes	37,555	-	-	14,904	-	-	52,459	37,558
Gross receipts taxes	-	-	-	46,304	-	-	46,304	44,908
Interest	2	2,406	921	12	-	34	3,375	3,018
Tobacco settlement revenue	-	36,731	-	-	-	-	36,731	37,787
Other	-	-	-	7,487	-	-	7,487	22,655
Total revenues	58,940	39,137	19,718	68,707	-	34	186,536	176,061
Expenditures:								
Governmental direction and support	24,004	196	86,616	3,527	-	-	114,343	45,929
Capital outlay	-	-	-	-	-	35,437	35,437	26,632
Bond principal payment	3,914	14,890	9,280	-	7,060	-	35,144	60,150
Interest	6,785	25,300	3,424	-	25,221	-	60,730	62,156
Fiscal charges	-	-	1,051	-	-	-	1,051	1
Total expenditures	34,703	40,386	100,371	3,527	32,281	35,437	246,705	194,868
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	24,237	(1,249)	(80,653)	65,180	(32,281)	(35,403)	(60,169)	(18,807)
Other Financing Sources (Uses):								
Bond issuance	-	-	154,897	-	-	-	154,897	-
Transfers in	-	-	15,000	-	32,281	40,210	87,491	107,719
Transfers out	(22,796)	-	(1,026)	(32,281)	-	-	(56,103)	(83,257)
Total other financing sources (uses)	(22,796)	-	168,871	(32,281)	32,281	40,210	186,285	24,462
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	1,441	(1,249)	88,218	32,899	-	4,807	126,116	5,655
Fund Balances at October 1	59,534	82,558	35,984	71,208	-	61,708	310,992	305,337
Fund Balances at September 30	$ 60,975	$ 81,309	$ 124,202	$ 104,107	$ -	$ 66,515	$ 437,108	$ 310,992

See Accompanying Report of Independent Public Accountants.

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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 six members include one active and one retired representatives each, from the police officers, firefighters, 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, 2015
(With Comparative Totals at September 30, 2014)
($000s)

	Pension Trust Funds		Other Postemployment Benefits (OPEB)	Totals	
	Police & Fire	Teachers	Trust Fund	2015	2014
ASSETS					
Current Assets:					
Cash and cash equivalents	$ 57,140	$ 18,352	$ 45,659	$ 121,151	$ 151,788
Investments	4,405,127	1,650,974	1,045,587	7,101,688	7,217,740
Collateral from securities lending transactions	-	-	-	-	24,982
Receivables:					
Due from federal government	652	248	-	900	1,402
Benefit contributions	2,226	2,253	-	4,479	4,749
Other current assets	6,361	2,384	16,215	24,960	172,146
Total assets	**4,471,506**	**1,674,211**	**1,107,461**	**7,253,178**	**7,572,807**
LIABILITIES					
Current Liabilities:					
Accounts payable	2,003	755	30,910	33,668	42,883
Securities lending	-	-	-	-	25,336
Due to other funds	1,055	401	-	1,456	1,476
Other current liabilities	6,450	2,417	-	8,867	117,663
Total liabilities	**9,508**	**3,573**	**30,910**	**43,991**	**187,358**
NET POSITION					
Net Position					
Held in trust for pension and OPEB benefits	**$ 4,461,998**	**$ 1,670,638**	**$ 1,076,551**	**$ 7,209,187**	**$ 7,385,449**

See Accompanying Report of Independent Public Accountants.

Exhibit C-2

PENSION TRUST FUNDS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
For the Year Ended September 30, 2015
(With Comparative Totals for the Year Ended September 30, 2014)
($000s)

	Pension Trust Funds		Other Postemployment Benefit Trust	Totals	
	Police & Fire	Teachers	Fund (OPEB)	2015	2014
Additions:					
Benefit contributions:					
Employer	$ 103,430	$ 39,513	$ 91,400	$ 234,343	$ 229,002
Plan members	33,679	31,621	411	65,711	61,875
Investment income:					
From investment activities					
Net increase/(decrease) in fair value of investments	(205,187)	(76,764)	(76,847)	(358,798)	413,431
Other revenue	-	-	304	304	239
Interest and dividends	26,733	7,476	22,433	56,642	147,756
Less - investment expenses	(8,878)	(3,378)	(5,404)	(17,660)	(18,995)
Net gain/(loss) from investing activities	(187,332)	(72,666)	(59,514)	(319,512)	542,431
From securities lending activities					
Securities lending income	63	24	-	87	369
Less: securities lending expenses	(14)	(5)	-	(19)	(87)
Net income from securities lending activities	49	19	-	68	282
Net investment gain/(loss)	(187,283)	(72,647)	(59,514)	(319,444)	542,713
Other Income	1,012	385	-	1,397	1,864
Total additions	(49,162)	(1,128)	32,297	(17,993)	835,454
Deductions:					
Benefit payments	65,030	69,652	6,740	141,422	124,772
Administrative expenses	11,939	4,543	365	16,847	13,880
Total deductions	76,969	74,195	7,105	158,269	138,652
Change in net position	(126,131)	(75,323)	25,192	(176,262)	696,802
Net position held in trust for pension and OPEB benefits:					
October 1	4,588,129	1,745,961	1,051,359	7,385,449	6,688,647
September 30	$ 4,461,998	$ 1,670,638	$ 1,076,551	$ 7,209,187	$ 7,385,449

See Accompanying Report of Independent Public Accountants.

Exhibit C-3

SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
For the Year Ended September 30, 2015
($000s)

	Balance October 1 2014	Additions	Deductions	Balance September 30 2015
ASSETS				
Cash and cash equivalents	$ 80,996	$ 87,548	$ 106,423	$ 62,121
Other receivables	4,998	20,552	1,470	24,080
Total assets	$ 85,994	$ 108,100	$ 107,893	$ 86,201
LIABILITIES				
Accounts payable	$ 897	$ 4,750	$ 5,274	$ 373
Due to component units	248	66	-	314
Due to other funds	111	28	-	139
Other current liabilities	84,738	13,856	13,219	85,375
Total liabilities	$ 85,994	$ 18,700	$ 18,493	$ 86,201

See Accompanying Report of Independent Public Accountants.

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, 2015
($000s)

	Budget			
	Original	Revised	Actual	Variance
Governmental direction and support:				
Council of the district of columbia	$ 22,505	$ 19,511	$ 19,511	$ -
Office of the d.c. auditor	4,241	4,673	4,460	213
Statehood Initiative Agency	226	137	137	-
Advisory neighborhood commissions	924	924	825	99
Office of the mayor	12,317	13,401	13,340	61
Office of the secretary	3,915	4,631	4,279	352
Office of the inspector general	16,920	16,442	16,103	339
Captive insurance agency	1,600	2,211	2,211	-
City administrator	3,714	4,310	4,310	-
D.C. department of human resources	8,677	9,274	8,912	362
Office of finance & resource mgmt	21,709	21,395	19,190	2,205
Department of general services	307,185	302,570	292,066	10,504
Office of contracting and procurement	17,645	16,647	16,427	220
Contract appeals board	1,426	1,297	1,201	96
Office of the chief financial officer	158,729	130,436	128,909	1,527
Office of the attorney general for the district of columbia	89,424	86,935	83,605	3,330
Office of risk management	3,124	3,578	3,380	198
Office of disability rights	1,579	1,530	1,467	63
Uniform law commission	50	50	41	9
Office of the chief technology officer	70,116	70,310	64,673	5,637
Board of elections	7,240	11,373	7,691	3,682
Office of campaign finance	2,798	2,465	2,439	26
Public employee relations board	1,253	1,347	1,311	36
Office of employee appeals	1,570	1,570	1,525	45
Metropolitan wash council of governments	450	450	450	-
D.C. board of ethics and accountability	1,498	1,528	1,456	72
Total governmental direction and support	**760,835**	**728,995**	**699,919**	**29,076**
Economic development and regulation:				
Deputy mayor for planning & economic development	42,937	44,274	34,039	10,235
Department of small and local business development	9,446	9,305	9,006	299
Office of planning	9,949	10,108	9,947	161
Office of zoning	2,705	2,704	2,625	79
Dept. of housing and community development	62,979	48,222	42,570	5,652
Office of motion picture and television development	3,700	926	866	60
Department of employment services	150,765	125,566	113,744	11,822
Real property tax appeals commission	1,749	1,749	1,680	69
Dept. of consumer & regulatory affairs	47,701	43,534	41,623	1,911
Alcoholic beverage regulation administration	7,446	6,446	6,189	257
Office of cable tv	9,444	6,882	6,881	1
Commission on arts & humanities	16,461	15,176	14,412	764
Housing authority subsidy	45,963	37,763	37,699	64
Business improvement districts transfer	25,000	29,950	25,137	4,813
Office of the tenant advocate	2,488	2,291	2,191	100
Public service commission	12,548	13,376	13,222	154
Dept. of insurance, securities and banking	22,118	23,308	18,416	4,892
Office of people's counsel	6,911	6,537	6,405	132
Total economic development and regulation	**480,310**	**428,117**	**386,652**	**41,465**
Public safety and justice:				
Metropolitan police department	488,880	491,932	485,308	6,624
Fire and emergency medical services	204,721	219,373	219,215	158
Police officers' & fire fighters' retirement system	111,330	111,330	103,430	7,900
Office of administrative hearings	8,763	8,360	8,224	136
Criminal justice coordinating council	2,426	3,726	2,676	1,050
Department of corrections	151,409	137,253	136,250	1,003
Office of the chief medical examiner	9,519	9,458	9,245	213
D.C. national guard	12,705	12,398	10,911	1,487
Homeland security and emergency management agency	109,552	75,100	74,971	129
Commission on judicial disabilities and tenure	295	322	307	15
Judicial nomination commission	270	300	202	98
Office of police complaints	2,241	2,242	2,134	108
Office of unified communications	43,481	41,235	40,923	312
D.C. sentencing and criminal code revision commission	1,401	1,466	1,412	54
Office of the deputy mayor for public safety and justice	30,057	27,798	26,302	1,496
Department of forensic sciences	15,231	15,725	15,610	115
Total public safety and justice	**1,192,281**	**1,158,018**	**1,137,120**	**20,898**

(Continued)

Exhibit D-1

FINANCIAL REPORTING ENTITY
SCHEDULE OF BUDGETARY BASIS EXPENDITURES
Year Ended September 30, 2015
($000s)

	Budget			
	Original	Revised	Actual	Variance
Public education system:				
District of columbia public schools	763,147	759,553	754,931	4,622
AY16 public school advance appropriations	-	12,697	12,697	-
Public charter schools	675,408	458,690	458,690	-
AY16 public charter school advance appropriations	-	202,384	202,384	-
Teachers' retirement fund	39,513	39,513	39,443	70
University of the district of columbia subsidy	72,458	73,458	73,458	-
Office of the state superintendent of education	397,730	422,031	365,986	56,045
D.C. state board of education	1,152	1,142	990	152
D.C. public library	57,728	58,043	57,422	621
D.C. public charter school board	6,741	6,741	-	6,741
Special education transportation	93,562	87,957	86,222	1,735
Non-public tuition	74,340	74,340	74,340	-
Office of the deputy mayor for education	6,917	3,061	2,850	211
Total public education system	**2,188,696**	**2,199,610**	**2,129,413**	**70,197**
Human support services:				
Department of human services	408,724	390,254	386,217	4,037
Department of health	223,215	215,003	203,293	11,710
Department of parks and recreation	43,297	41,851	40,107	1,744
D.C. office on aging	40,710	40,139	39,432	707
Unemployment compensation fund	6,887	5,087	5,065	22
Employees' compensation fund	20,221	19,886	19,886	-
Office of human rights	3,405	3,420	3,420	-
Office on latino affairs	2,769	2,759	2,670	89
Children investment trust	3,000	7,000	7,000	-
D.C. health benefit exchange subsidy	28,751	-	-	-
Child and family services agency	235,174	231,753	228,683	3,070
Department of behavioral health	257,956	264,098	255,871	8,227
Office on asian and pacific islander affairs	943	971	946	25
Office of veterans affairs	416	434	323	111
Department of youth rehabilitation services	105,899	98,104	94,967	3,137
Department on disability services	158,000	157,299	156,205	1,094
Department of health care finance	2,835,081	2,697,521	2,664,592	32,929
Deputy mayor for health and human services	1,172	1,312	1,261	51
Not-for-profit hospital corporation subsidy	-	7,000	7,000	-
Total human support services	**4,375,620**	**4,183,891**	**4,116,938**	**66,953**
Public works:				
Department of public works	128,109	133,602	130,681	2,921
Department of transportation	106,766	95,553	91,506	4,047
Taxi cab commission	8,270	9,020	7,288	1,732
Department of motor vehicles	38,848	36,712	35,196	1,516
Washington metro area transit commission	127	127	127	-
Mass transit subsidies	330,520	337,152	335,702	1,450
D.C. department of the environment	104,691	92,608	78,443	14,165
Total public works	**717,331**	**704,774**	**678,943**	**25,831**
Other:				
Repayment of loans and interest	600,694	586,571	586,571	-
Debt service - issuance costs	6,000	6,000	5,638	362
Interest expense on short-term borrowing	2,500	723	723	-
Settlements and judgments fund	21,292	21,292	17,222	4,070
Section 103 - financing and other funds	-	21,100	21,100	-
Wilson building	4,469	4,469	4,336	133
Schools modernization fund	11,412	11,412	11,412	-
D.C. retiree health contribution	91,400	91,400	91,400	-
Repayment of revenue bonds	7,839	7,829	7,829	-
Certificates of participation	22,670	-	-	-
Convention center transfer	115,719	121,000	120,448	552
Highway transportation fund	37,685	42,910	40,210	2,700
TIF and PILOT transfer	-	9,907	-	9,907
Emergency planning and security fund	12,500	34,632	19,009	15,623
Workforce investments	42,052	98	-	98
Operating lease-equipment	51,548	43,778	43,778	-
Emergency and contingency reserve funds	-	61,067	-	61,067
Pay-as-you-go capital fund	28,937	136,245	136,245	-
Non-departmental	18,653	3,163	-	3,163
Total other	**1,075,370**	**1,203,596**	**1,105,921**	**97,675**
Total	**$ 10,790,443**	**$ 10,607,001**	**$ 10,254,906**	**$ 352,095**

See Accompanying Report of Independent Public Accountants.

Exhibit D-2

FINANCIAL REPORTING ENTITY
SCHEDULE OF BUDGETARY BASIS OPERATIONS BY SOURCE OF FUNDS
Year Ended September 30, 2015
($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	$ 22,505	$ 19,511	$ 19,511	$ -	$ -	$ -	$ -	$ -
Office of the d.c. auditor	4,241	4,673	4,460	213	-	-	-	-
Statehood Initiative Agency	226	137	137	-	-	-	-	-
Advisory neighborhood commissions	924	924	825	99	-	-	-	-
Office of the mayor	9,322	10,058	10,021	37	2,995	3,314	3,314	-
Office of the secretary	2,915	3,341	3,151	190	-	-	-	-
Office of the inspector general	14,348	14,348	14,009	339	2,572	2,094	2,094	-
Captive insurance agency	1,545	2,211	2,211	-	-	-	-	-
City administrator	3,714	3,980	3,980	-	-	-	-	-
D.C. department of human resources	8,385	8,683	8,497	186	-	-	-	-
Office of finance & resource mgmt	21,203	21,203	18,999	2,204	-	-	-	-
Department of general services	300,860	295,645	286,950	8,695	-	-	-	-
Office of contracting and procurement	17,270	16,343	16,123	220	-	-	-	-
Contract appeals board	1,426	1,297	1,201	96	-	-	-	-
Office of the chief financial officer	114,378	113,856	113,840	16	525	421	421	-
Office of the attorney general for the district of columbia	65,987	66,754	64,039	2,715	21,202	17,946	17,925	21
Office of risk management	3,124	3,578	3,380	198	-	-	-	-
Office of disability rights	1,043	1,043	980	63	536	487	487	-
Uniform law commission	50	50	41	9	-	-	-	-
Office of the chief technology officer	56,268	56,692	55,750	942	-	207	207	-
Board of elections	7,240	7,731	7,485	246	-	3,642	206	3,436
Office of campaign finance	2,798	2,465	2,439	26	-	-	-	-
Public employee relations board	1,253	1,347	1,311	36	-	-	-	-
Office of employee appeals	1,570	1,570	1,525	45	-	-	-	-
Metropolitan wash council of governments	450	450	450	-	-	-	-	-
D.C. board of ethics and accountability	1,438	1,438	1,409	29	-	-	-	-
Total governmental direction and support	**664,483**	**659,328**	**642,724**	**16,604**	**27,830**	**28,111**	**24,654**	**3,457**
Economic development and regulation:								
Deputy mayor for planning & economic development	21,049	20,912	20,186	726	1,800	2,274	450	1,824
Department of small and local business development	8,985	8,807	8,524	283	461	498	482	16
Office of planning	9,359	9,450	9,329	121	509	518	518	-
Office of zoning	2,705	2,704	2,625	79	-	-	-	-
Dept. of housing and community development	15,125	15,306	10,472	4,834	41,354	29,297	29,048	249
Office of motion picture and television development	3,605	834	782	52	-	-	-	-
Department of employment services	54,903	59,582	56,819	2,763	61,414	33,973	33,901	72
Real property tax appeals commission	1,749	1,749	1,680	69	-	-	-	-
Dept. of consumer & regulatory affairs	14,400	14,273	13,804	469	-	-	-	-
Alcoholic beverage regulation administration	1,170	1,170	925	245	-	-	-	-
Office of cable tv	-	-	-	-	-	-	-	-
Commission on arts & humanities	15,603	14,403	13,640	763	658	685	684	1
Housing authority subsidy	45,963	37,763	37,699	64	-	-	-	-
Business improvement districts transfer	-	-	-	-	-	-	-	-
Office of the tenant advocate	2,488	2,291	2,191	100	-	-	-	-
Public service commission	-	-	-	-	367	489	443	46
Dept. of insurance, securities and banking	-	-	-	-	-	792	792	-
Office of people's counsel	-	-	-	-	-	-	-	-
Total economic development and regulation	**197,104**	**189,244**	**178,676**	**10,568**	**106,563**	**68,526**	**66,318**	**2,208**
Public safety and justice:								
Metropolitan police department	477,500	482,001	478,360	3,641	4,010	2,279	1,572	707
Fire and emergency medical services	201,563	216,825	216,672	153	1,638	1,977	1,972	5
Police officers' & fire fighters' retirement system	111,330	111,330	103,430	7,900	-	-	-	-
Office of administrative hearings	8,703	8,260	8,124	136	60	100	100	-
Criminal justice coordinating council	526	526	515	11	1,900	3,185	2,159	1,026
Department of corrections	123,149	118,496	117,540	956	-	349	348	1
Office of the chief medical examiner	9,519	9,458	9,245	213	-	-	-	-
D.C. national guard	5,066	4,806	4,273	533	7,639	7,592	6,638	954
Homeland security and emergency management agency	2,085	3,735	3,725	10	107,467	71,365	71,246	119
Commission on judicial disabilities and tenure	-	-	-	-	295	322	307	15
Judicial nomination commission	-	-	-	-	270	300	202	98
Office of police complaints	2,241	2,241	2,133	108	-	-	-	-
Office of unified communications	28,250	27,353	27,090	263	-	-	-	-
D.C. sentencing and criminal code revision commission	1,401	1,466	1,412	54	-	-	-	-
Office of the deputy mayor for public safety and justice	20,472	19,916	19,517	399	8,179	7,154	6,653	501
Department of forensic sciences	14,472	15,277	15,205	72	759	416	373	43
Total public safety and justice	**1,006,277**	**1,021,690**	**1,007,241**	**14,449**	**132,217**	**95,039**	**91,570**	**3,469**

Exhibit D-2

FINANCIAL REPORTING ENTITY
SCHEDULE OF BUDGETARY BASIS OPERATIONS BY SOURCE OF FUNDS
Year Ended September 30, 2015
($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	-	-	-	-	-	-	-	-
Statehood Initiative Agency	-	-	-	-	-	-	-	-
Advisory neighborhood commissions	-	-	-	-	-	-	-	-
Office of the mayor	-	29	5	24	-	-	-	-
Office of the secretary	-	40	40	-	1,000	1,250	1,088	162
Office of the inspector general	-	-	-	-	-	-	-	-
Captive insurance agency	-	-	-	-	55	-	-	-
City administrator	-	-	-	-	-	330	330	-
D.C. department of human resources	-	-	-	-	292	591	415	176
Office of finance & resource mgmt	-	-	-	-	506	192	191	1
Department of general services	-	-	-	-	6,325	6,925	5,116	1,809
Office of contracting and procurement	-	-	-	-	375	304	304	-
Contract appeals board	-	-	-	-	-	-	-	-
Office of the chief financial officer	-	-	-	-	43,826	16,159	14,648	1,511
Office of the attorney general for the district of columbia	391	391	343	48	1,844	1,844	1,298	546
Office of risk management	-	-	-	-	-	-	-	-
Office of disability rights	-	-	-	-	-	-	-	-
Uniform law commission	-	-	-	-	-	-	-	-
Office of the chief technology officer	-	-	-	-	13,848	13,411	8,716	4,695
Board of elections	-	-	-	-	-	-	-	-
Office of campaign finance	-	-	-	-	-	-	-	-
Public employee relations board	-	-	-	-	-	-	-	-
Office of employee appeals	-	-	-	-	-	-	-	-
Metropolitan wash council of governments	-	-	-	-	-	-	-	-
D.C. board of ethics and accountability	-	-	-	-	60	90	47	43
Total governmental direction and support	**391**	**460**	**388**	**72**	**68,131**	**41,096**	**32,153**	**8,943**
Economic development and regulation:								
Deputy mayor for planning & economic development	-	-	-	-	20,088	21,088	13,403	7,685
Department of small and local business development	-	-	-	-	-	-	-	-
Office of planning	1	10	10	-	80	130	90	40
Office of zoning	-	-	-	-	-	-	-	-
Dept. of housing and community development	-	24	-	24	6,500	3,595	3,050	545
Office of motion picture and television development	-	-	-	-	95	92	84	8
Department of employment services	80	341	229	112	34,368	31,670	22,795	8,875
Real property tax appeals commission	-	-	-	-	-	-	-	-
Dept. of consumer & regulatory affairs	-	-	-	-	33,301	29,261	27,819	1,442
Alcoholic beverage regulation administration	-	-	-	-	6,276	5,276	5,264	12
Office of cable tv	-	-	-	-	9,444	6,882	6,881	1
Commission on arts & humanities	-	-	-	-	200	88	88	-
Housing authority subsidy	-	-	-	-	-	-	-	-
Business improvement districts transfer	-	-	-	-	25,000	29,950	25,137	4,813
Office of the tenant advocate	-	-	-	-	-	-	-	-
Public service commission	22	22	15	7	12,159	12,865	12,764	101
Dept. of insurance, securities and banking	-	-	-	-	22,118	22,516	17,624	4,892
Office of people's counsel	-	-	-	-	6,911	6,537	6,405	132
Total economic development and regulation	**103**	**397**	**254**	**143**	**176,540**	**169,950**	**141,404**	**28,546**
Public safety and justice:								
Metropolitan police department	-	282	116	166	7,370	7,370	5,260	2,110
Fire and emergency medical services	-	-	-	-	1,520	571	571	-
Police officers' & fire fighters' retirement system	-	-	-	-	-	-	-	-
Office of administrative hearings	-	-	-	-	-	-	-	-
Criminal justice coordinating council	-	15	2	13	-	-	-	-
Department of corrections	-	-	-	-	28,260	18,408	18,362	46
Office of the chief medical examiner	-	-	-	-	-	-	-	-
D.C. national guard	-	-	-	-	-	-	-	-
Homeland security and emergency management agency	-	-	-	-	-	-	-	-
Commission on judicial disabilities and tenure	-	-	-	-	-	-	-	-
Judicial nomination commission	-	-	-	-	-	-	-	-
Office of police complaints	-	1	1	-	-	-	-	-
Office of unified communications	-	-	-	-	15,231	13,882	13,833	49
D.C. sentencing and criminal code revision commission	-	-	-	-	-	-	-	-
Office of the deputy mayor for public safety and justice	-	5	1	4	1,406	723	131	592
Department of forensic sciences	-	32	32	-	-	-	-	-
Total public safety and justice	**-**	**335**	**152**	**183**	**53,787**	**40,954**	**38,157**	**2,797**

Exhibit D-2

FINANCIAL REPORTING ENTITY
SCHEDULE OF BUDGETARY BASIS OPERATIONS BY SOURCE OF FUNDS
Year Ended September 30, 2015
($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	702,145	695,398	695,390	8	53,458	55,635	51,520	4,115
AY16 public school advance appropriations	-	12,697	12,697	-	-	-	-	-
Public charter schools	675,408	458,690	458,690	-	-	-	-	-
AY16 public charter school advance appropriations	-	202,384	202,384	-	-	-	-	-
Teachers' retirement fund	39,513	39,513	39,443	70	-	-	-	-
University of the district of columbia subsidy	72,458	73,458	73,458	-	-	-	-	-
Office of the state superintendent of education	142,097	146,707	142,704	4,003	255,068	274,201	222,814	51,387
D.C. state board of education	1,152	1,142	990	152	-	-	-	-
D.C. public library	56,285	56,792	56,206	586	903	934	934	-
D.C. public charter school board	-	-	-	-	-	-	-	-
Special education transportation	93,562	87,957	86,222	1,735	-	-	-	-
Non-public tuition	74,340	74,340	74,340	-	-	-	-	-
Office of the deputy mayor for education	6,917	3,061	2,850	211	-	-	-	-
Total public education system	**1,863,877**	**1,852,139**	**1,845,374**	**6,765**	**309,429**	**330,770**	**275,268**	**55,502**
Human support services:								
Department of human services	236,547	235,628	233,116	2,512	170,977	153,627	153,002	625
Department of health	79,603	78,149	77,647	502	131,219	124,282	114,019	10,263
Department of parks and recreation	40,877	39,238	38,994	244	-	150	71	79
D.C. office on aging	32,974	32,334	31,633	701	7,736	7,805	7,799	6
Unemployment compensation fund	6,887	5,087	5,065	22	-	-	-	-
Employees' compensation fund	20,221	19,886	19,886	-	-	-	-	-
Office of human rights	3,138	3,134	3,134	-	267	286	286	-
Office on latino affairs	2,769	2,759	2,670	89	-	-	-	-
Children investment trust	3,000	7,000	7,000	-	-	-	-	-
D.C. health benefit exchange subsidy	28,751	-	-	-	-	-	-	-
Child and family services agency	168,378	167,791	164,796	2,995	65,555	62,739	62,664	75
Department of behavioral health	231,857	235,478	227,869	7,609	22,039	24,970	24,716	254
Office on asian and pacific islander affairs	943	971	946	25	-	-	-	-
Office of veterans affairs	411	429	323	106	-	-	-	-
Department of youth rehabilitation services	105,899	98,104	94,967	3,137	-	-	-	-
Department on disability services	115,930	114,746	113,724	1,022	34,510	37,371	37,371	-
Department of health care finance	782,431	809,064	802,035	7,029	2,049,018	1,885,163	1,859,296	25,867
Deputy mayor for health and human services	1,172	1,312	1,261	51	-	-	-	-
Not-for-profit hospital corporation subsidy	-	7,000	7,000	-	-	-	-	-
Total human support services	**1,861,788**	**1,858,110**	**1,832,066**	**26,044**	**2,481,321**	**2,296,393**	**2,259,224**	**37,169**
Public works:								
Department of public works	120,659	125,054	124,804	250	-	-	-	-
Department of transportation	80,786	76,645	75,050	1,595	3,610	5,198	5,198	-
Taxi cab commission	1,000	1,000	963	37	-	-	-	-
Department of motor vehicles	28,732	26,101	26,049	52	-	495	487	8
Washington metro area transit commission	127	127	127	-	-	-	-	-
Mass transit subsidies	284,003	294,415	292,965	1,450	-	-	-	-
D.C. department of the environment	18,537	18,890	18,727	163	24,382	20,507	20,109	398
Total public works	**533,844**	**542,232**	**538,685**	**3,547**	**27,992**	**26,200**	**25,794**	**406**
Other:								
Repayment of loans and interest	570,776	538,213	538,213	-	-	18,440	18,440	-
Debt service - issuance costs	6,000	6,000	5,638	362	-	-	-	-
Interest expense on short-term borrowing	2,500	723	723	-	-	-	-	-
Settlements and judgments fund	21,292	21,292	17,222	4,070	-	-	-	-
Section 103 - financing and other funds	-	-	-	-	-	-	-	-
Wilson building	4,469	4,469	4,336	133	-	-	-	-
Schools modernization fund	11,412	11,412	11,412	-	-	-	-	-
D.C. retiree health contribution	91,400	91,400	91,400	-	-	-	-	-
Repayment of revenue bonds	7,839	7,829	7,829	-	-	-	-	-
Certificates of participation	22,670	-	-	-	-	-	-	-
Convention center transfer	115,719	121,000	120,448	552	-	-	-	-
Highway transportation fund	22,167	27,392	25,256	2,136	-	-	-	-
TIF and PILOT transfer	-	9,907	-	9,907	-	-	-	-
Emergency planning and security fund	-	-	-	-	12,500	34,632	19,009	15,623
Workforce investments	42,052	98	-	98	-	-	-	-
Operating lease-equipment	51,548	43,778	43,778	-	-	-	-	-
Emergency and contingency reserve funds	-	61,067	-	61,067	-	-	-	-
Pay-as-you-go capital fund	5,200	98,238	98,238	-	-	-	-	-
Non-departmental	3,000	21	-	21	-	-	-	-
Total other	**978,044**	**1,042,839**	**964,493**	**78,346**	**12,500**	**53,072**	**37,449**	**15,623**
Total	**$ 7,105,417**	**$ 7,165,582**	**$ 7,009,259**	**$ 156,323**	**$ 3,097,852**	**$ 2,898,111**	**$ 2,780,277**	**$ 117,834**

See Accompanying Report of Independent Public Accountants.

Exhibit D-2

FINANCIAL REPORTING ENTITY
SCHEDULE OF BUDGETARY BASIS OPERATIONS BY SOURCE OF FUNDS
Year Ended September 30, 2015
($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	-	1,171	1,015	156	7,544	7,349	7,006	343
AY16 public school advance appropriations	-	-	-	-	-	-	-	-
Public charter schools	-	-	-	-	-	-	-	-
AY16 public charter school advance appropriations	-	-	-	-	-	-	-	-
Teachers' retirement fund	-	-	-	-	-	-	-	-
University of the district of columbia subsidy	-	-	-	-	-	-	-	-
Office of the state superintendent of education	117	-	-	-	448	1,123	468	655
D.C. state board of education	-	-	-	-	-	-	-	-
D.C. public library	-	-	-	-	540	317	282	35
D.C. public charter school board	-	-	-	-	6,741	6,741	-	6,741
Special education transportation	-	-	-	-	-	-	-	-
Non-public tuition	-	-	-	-	-	-	-	-
Office of the deputy mayor for education	-	-	-	-	-	-	-	-
Total public education system	**117**	**1,171**	**1,015**	**156**	**15,273**	**15,530**	**7,756**	**7,774**
Human support services:								
Department of human services	-	-	-	-	1,200	999	99	900
Department of health	-	25	19	6	12,393	12,547	11,608	939
Department of parks and recreation	-	43	43	-	2,420	2,420	999	1,421
D.C. office on aging	-	-	-	-	-	-	-	-
Unemployment compensation fund	-	-	-	-	-	-	-	-
Employees' compensation fund	-	-	-	-	-	-	-	-
Office of human rights	-	-	-	-	-	-	-	-
Office on latino affairs	-	-	-	-	-	-	-	-
Children investment trust	-	-	-	-	-	-	-	-
D.C. health benefit exchange subsidy	-	-	-	-	-	-	-	-
Child and family services agency	41	23	23	-	1,200	1,200	1,200	-
Department of behavioral health	472	132	132	-	3,588	3,518	3,154	364
Office on asian and pacific islander affairs	-	-	-	-	-	-	-	-
Office of veterans affairs	-	-	-	-	5	5	-	5
Department of youth rehabilitation services	-	-	-	-	-	-	-	-
Department on disability services	10	10	10	-	7,550	5,172	5,100	72
Department of health care finance	-	-	-	-	3,632	3,294	3,261	33
Deputy mayor for health and human services	-	-	-	-	-	-	-	-
Not-for-profit hospital corporation subsidy	-	-	-	-	-	-	-	-
Total human support services	**523**	**233**	**227**	**6**	**31,988**	**29,155**	**25,421**	**3,734**
Public works:								
Department of public works	-	-	-	-	7,450	8,548	5,877	2,671
Department of transportation	-	-	-	-	22,370	13,710	11,258	2,452
Taxi cab commission	-	-	-	-	7,270	8,020	6,325	1,695
Department of motor vehicles	-	-	-	-	10,116	10,116	8,660	1,456
Washington metro area transit commission	-	-	-	-	-	-	-	-
Mass transit subsidies	-	-	-	-	46,517	42,737	42,737	-
D.C. department of the environment	995	105	105	-	60,777	53,106	39,502	13,604
Total public works	**995**	**105**	**105**	**-**	**154,500**	**136,237**	**114,359**	**21,878**
Other:								
Repayment of loans and interest	-	-	-	-	29,918	29,918	29,918	-
Debt service - issuance costs	-	-	-	-	-	-	-	-
Interest expense on short-term borrowing	-	-	-	-	-	-	-	-
Settlements and judgments fund	-	-	-	-	-	-	-	-
Section 103 - financing and other funds	-	-	-	-	-	21,100	21,100	-
Wilson building	-	-	-	-	-	-	-	-
Schools modernization fund	-	-	-	-	-	-	-	-
D.C. retiree health contribution	-	-	-	-	-	-	-	-
Repayment of revenue bonds	-	-	-	-	-	-	-	-
Certificates of participation	-	-	-	-	-	-	-	-
Convention center transfer	-	-	-	-	-	-	-	-
Highway transportation fund	-	-	-	-	15,518	15,518	14,954	564
TIF and PILOT transfer	-	-	-	-	-	-	-	-
Emergency planning and security fund	-	-	-	-	-	-	-	-
Workforce investments	-	-	-	-	-	-	-	-
Operating lease-equipment	-	-	-	-	-	-	-	-
Emergency and contingency reserve funds	-	-	-	-	-	-	-	-
Pay-as-you-go capital fund	-	-	-	-	23,737	38,007	38,007	-
Non-departmental	-	-	-	-	15,653	3,142	-	3,142
Total other	**-**	**-**	**-**	**-**	**84,826**	**107,685**	**103,979**	**3,706**
Total	**$ 2,129**	**$ 2,701**	**$ 2,141**	**$ 560**	**$ 585,045**	**$ 540,607**	**$ 463,229**	**$ 77,378**

See Accompanying Report of Independent Public Accountants.

Exhibit D-3

FINANCIAL REPORTING ENTITY
SCHEDULE OF BUDGET REVISIONS
Year Ended September 30, 2015
($000s)

	Local Source			Federal Resources		
	Original Budget	Revisions	Revised Budget	Original Budget	Revisions	Revised Budget
Revenues and Sources:						
Taxes:						
Property taxes	$ 2,221,788	$ 19,899	$ 2,241,687	$ -	$ -	$ -
Sales and use taxes	1,311,945	81,364	1,393,309	-	-	-
Income taxes	2,234,006	56,431	2,290,437	-	-	-
Other taxes	672,313	81,986	754,299	-	-	-
Total taxes	6,440,052	239,680	6,679,732	-	-	-
Licenses and permits	74,156	4,616	78,772	-	-	-
Fines and forfeits	226,228	(98,318)	127,910	-	-	-
Charges for services	68,774	8,464	77,238	-	-	-
Miscellaneous	83,839	34,708	118,547	-	-	-
Other	-	-	-	-	-	-
Federal contributions	-	-	-	80,400	11,790	92,190
Operating grant	-	-	-	3,017,452	(220,247)	2,797,205
Bond proceeds	6,000	-	6,000	-	-	-
Fund balance released from restrictions	120,291	87,830	208,121	-	8,716	8,716
Transfer in from lottery board	66,000	(11,033)	54,967	-	-	-
Transfer in-others	25,815	43,537	69,352	-	-	-
Total revenues and sources	**7,111,155**	**309,484**	**7,420,639**	**3,097,852**	**(199,741)**	**2,898,111**
Expenditures and Uses:						
Governmental direction and support	664,483	(5,155)	659,328	27,830	281	28,111
Economic development and regulation	197,104	(7,860)	189,244	106,563	(38,037)	68,526
Public safety and justice	1,006,277	15,413	1,021,690	132,217	(37,178)	95,039
Public education system	1,863,877	(226,819)	1,637,058	309,429	21,341	330,770
Public education AY16 expenditure	-	215,081	215,081	-	-	-
Human support services	1,861,788	(3,678)	1,858,110	2,481,321	(184,928)	2,296,393
Public works	533,844	8,388	542,232	27,992	(1,792)	26,200
Repayment of loans and interest	570,776	(32,563)	538,213	-	18,440	18,440
Debt service - issuance costs	6,000	-	6,000	-	-	-
Interest expense on short-term borrowing	2,500	(1,777)	723	-	-	-
Settlements and judgments fund	21,292	-	21,292	-	-	-
Section 103 - financing and other funds	-	-	-	-	-	-
Wilson building	4,469	-	4,469	-	-	-
Schools modernization fund	11,412	-	11,412	-	-	-
D.C. retiree health contribution	91,400	-	91,400	-	-	-
Repayment of revenue bonds	7,839	(10)	7,829	-	-	-
Certificates of participation	22,670	(22,670)	-	-	-	-
Convention center transfer	115,719	5,281	121,000	-	-	-
Highway transportation fund	22,167	5,225	27,392	-	-	-
TIF and PILOT transfer	-	9,907	9,907	-	-	-
Emergency planning and security fund	-	-	-	12,500	22,132	34,632
Workforce investments	42,052	(41,954)	98	-	-	-
Operating lease-equipment	51,548	(7,770)	43,778	-	-	-
Emergency and contingency reserve funds	-	61,067	61,067	-	-	-
Pay-as-you-go capital fund	5,200	93,038	98,238	-	-	-
Non-departmental	3,000	(2,979)	21	-	-	-
Total expenditures and uses	**7,105,417**	**60,165**	**7,165,582**	**3,097,852**	**(199,741)**	**2,898,111**
Excess of Revenues and Sources Over Expenditures and Uses	**$ 5,738**	**$ 249,319**	**$ 255,057**	**$ -**	**$ -**	**$ -**

See Accompanying Report of Independent Public Accountants.

Exhibit D-3

FINANCIAL REPORTING ENTITY
SCHEDULE OF BUDGET REVISIONS
Year Ended September 30, 2015
($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	-	-	-	585,045	(104,848)	480,197
Federal contributions	-	-	-	-	-	-
Operating grant	2,129	572	2,701	-	-	-
Bond proceeds	-	-	-	-	-	-
Fund balance released from restrictions	-	-		-	60,410	60,410
Transfer in from lottery board	-	-	-	-	-	-
Transfer in-others	-	-	-	-	-	-
Total revenues and sources	**2,129**	**572**	**2,701**	**585,045**	**(44,438)**	**540,607**
Expenditures and Uses:						
Governmental direction and support	391	69	460	68,131	(27,035)	41,096
Economic development and regulation	103	294	397	176,540	(6,590)	169,950
Public safety and justice	-	335	335	53,787	(12,833)	40,954
Public education system	117	1,054	1,171	15,273	257	15,530
Public education AY16 expenditure	-	-	-	-	-	-
Human support services	523	(290)	233	31,988	(2,833)	29,155
Public works	995	(890)	105	154,500	(18,263)	136,237
Repayment of loans and interest	-	-	-	29,918	-	29,918
Debt service - issuance costs	-	-	-	-	-	-
Interest expense on short-term borrowing	-	-	-	-	-	-
Settlements and judgments fund	-	-	-	-	-	-
Section 103 - financing and other funds	-	-	-	-	21,100	21,100
Wilson building	-	-	-	-	-	-
Schools modernization fund	-	-	-	-	-	-
D.C. retiree health contribution	-	-	-	-	-	-
Repayment of revenue bonds	-	-	-	-	-	-
Certificates of participation	-	-	-	-	-	-
Convention center transfer	-	-	-	-	-	-
Highway transportation fund	-	-	-	15,518	-	15,518
TIF and PILOT transfer	-	-	-	-	-	-
Emergency planning and security fund	-	-	-	-	-	-
Workforce investments	-	-	-	-	-	-
Operating lease-equipment	-	-	-	-	-	-
Emergency and contingency reserve funds	-	-	-	-	-	-
Pay-as-you-go capital fund	-	-	-	23,737	14,270	38,007
Non-departmental	-	-	-	15,653	(12,511)	3,142
Total expenditures and uses	**2,129**	**572**	**2,701**	**585,045**	**(44,438)**	**540,607**
Excess of Revenues and Sources Over Expenditures and Uses	$ -	$ -	$ -	$ -	$ -	$ -

See Accompanying Report of Independent Public Accountants.

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