

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, 2017
(With Comparative Totals at September 30, 2016)
(\$000s)**

	2017	2016
ASSETS		
Cash and cash equivalents	\$ 1,300,779	\$ 1,493,011
Receivables (net of allowances for doubtful accounts):		
Intergovernmental	4,347	7,143
Taxes	454,439	376,562
Accounts	213,917	205,200
Due from component units	8,937	24,596
Interfund	810,478	348,942
Inventories	14,969	11,631
Other current assets	5,959	3,154
Cash and cash equivalents (restricted)	955,489	885,217
Investments (restricted)	36,179	109,730
Total current assets	<u>3,805,493</u>	<u>3,465,186</u>
Long-term assets	99,125	104,852
Total assets	\$ 3,904,618	\$ 3,570,038
LIABILITIES		
Payables:		
Accounts	\$ 408,471	\$ 445,782
Compensation:		
Salaries and wages	131,175	116,014
Employee benefits	5,140	2,141
Payroll taxes	929	1,137
Other deductions	5,954	5,336
Interfund	21,469	21,725
Due to component units	13,766	16,874
Unearned revenue	66,559	61,587
Other	40,328	36,173
Accrued liabilities:		
Grant disallowances	-	2,946
Medicaid	156,691	152,279
Tax refunds	80,974	64,875
Other current liabilities	19,740	18,848
Total liabilities	951,196	945,717
DEFERRED INFLOWS OF RESOURCES		
Unavailable revenues		
Property taxes	127,668	93,083
Others	149,463	142,149
Total deferred inflows of resources	277,131	235,232
FUND BALANCES		
Nonspendable	14,969	11,631
Restricted	1,120,068	1,030,895
Committed	1,541,254	1,325,895
Assigned	-	20,668
Total fund balance	2,676,291	2,389,089
Total liabilities, deferred inflows of resources and fund balance	\$ 3,904,618	\$ 3,570,038

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, 2017
(With Comparative Totals for the Year Ended September 30, 2016)
(\$000s)**

	2017	2016
Revenues:		
Taxes	\$ 7,328,658	\$ 7,099,825
Fines and forfeits	176,351	202,314
Licenses and permits	127,546	123,029
Charges for services:		
Public	282,921	269,275
Intergovernmental	846	723
Miscellaneous:		
Public	381,097	370,958
Investment income	9,238	7,732
Total revenues	<u>8,306,657</u>	<u>8,073,856</u>
Expenditures:		
Governmental direction and support	945,270	957,151
Economic development and regulation	382,625	404,313
Public safety and justice	1,188,291	1,227,558
Public education system	2,078,134	1,947,968
Human support services	1,949,127	1,860,387
Public works	358,929	339,856
Public transportation	368,014	359,097
Debt service:		
Principal	256,575	228,793
Interest	388,128	362,860
Fiscal charges	7,572	3,588
Total expenditures	<u>7,922,665</u>	<u>7,691,571</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>383,992</u>	<u>382,285</u>
Other financing sources (uses):		
Debt issuance	2,260	2,600
Refunding debt issuance	1,168,615	95,575
Premium on sale of bonds	123,053	-
Payment to refunded bond escrow agent	(1,287,378)	(95,120)
Transfers in	98,487	80,503
Transfers out	(202,278)	(259,616)
Sale of capital assets	451	15,800
Total other financing uses	<u>(96,790)</u>	<u>(160,258)</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	<u>287,202</u>	<u>222,027</u>
Fund balance at October 1	<u>2,389,089</u>	<u>2,167,062</u>
Fund balance at September 30	<u>\$ 2,676,291</u>	<u>\$ 2,389,089</u>

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, 2017
(With Comparative Totals for the Year Ended September 30, 2016)
(\$000s)

Function and Subfunction	Personnel Services	Contractual Services	Supplies	Occupancy	Miscellaneous *	Totals	
						2017	2016
Governmental Direction and Support:							
Legislative	\$ 23,591	\$ 3,009	\$ 130	\$ 621	\$ 696	\$ 28,047	\$ 26,798
Executive	81,356	38,467	698	4,570	2,368	127,459	128,926
Finance	103,639	35,672	252	1	182,247	321,811	319,221
Personnel	12,477	578	27	23	6	13,111	12,905
Administrative	117,655	94,678	4,027	226,383	1,750	444,493	459,597
Elections	7,938	2,224	178	5	4	10,349	9,704
Total	346,656	174,628	5,312	231,603	187,071	945,270	957,151
Economic Development and Regulation:							
Community development	30,755	14,564	271	2,939	115,555	164,084	153,733
Economic regulation	82,172	21,957	675	5,646	8,314	118,764	156,519
Employment services	36,443	22,437	441	2,640	37,816	99,777	94,061
Total	149,370	58,958	1,387	11,225	161,685	382,625	404,313
Public Safety and Justice:							
Police	515,400	64,964	5,291	1,431	135,696	722,782	785,859
Fire	206,282	26,049	4,427	42	49,850	286,650	278,332
Corrections	104,435	40,086	9,305	1,456	2,488	157,770	143,745
Protection	8,717	2,772	225	25	291	12,030	11,310
Law	8,467	470	66	1	55	9,059	8,312
Total	843,301	134,341	19,314	2,955	188,380	1,188,291	1,227,558
Public Education System:							
Schools	646,657	85,760	9,135	31,757	853,655	1,626,964	1,521,258
Culture	155,348	32,387	1,209	9,509	252,717	451,170	426,710
Total	802,005	118,147	10,344	41,266	1,106,372	2,078,134	1,947,968
Human Support Services:							
Health and welfare	357,353	154,903	7,351	59,016	1,223,055	1,801,678	1,719,085
Human relations	6,627	5,843	138	5	25,906	38,519	37,454
Employment benefits	61,864	-	-	-	-	61,864	58,789
Recreation	39,258	6,146	960	18	684	47,066	45,059
Total	465,102	166,892	8,449	59,039	1,249,645	1,949,127	1,860,387
Public Works	187,352	126,472	1,428	5,822	37,855	358,929	339,856
Public Transportation	-	-	-	-	368,014	368,014	359,097
Debt Service	-	-	-	-	652,275	652,275	595,241
Net Financing Uses	-	-	-	-	96,790	96,790	160,258
Total expenditures and net uses	\$ 2,793,786	\$ 779,438	\$ 46,234	\$ 351,910	\$ 4,048,087	\$ 8,019,455	\$ 7,851,829

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 [\$141,802], Public Charter Schools [\$779,505], UDC [\$77,671], PAYGO-Capital [\$133,298], Housing Authority [\$54,624], Mass Transit Subsidies [\$368,014], Highway Transportation Fund [\$26,181], and Housing Production Trust Fund [\$42,732].

Payments for: Dept. of Behavioral Health [\$53,100], Dept. of Health Care Finance [\$747,268], Dept. of Human Services [\$200,301], Child & Family Services [\$78,108], Dept. of Youth Rehabilitation [\$34,491], Disability Services [\$99,651], State Education [\$90,619], Non-Public Tuition [\$63,071], Equipment Lease-Operating [\$27,445], Repayment of Loans and Interest [\$622,151], Fire and Emergency Service [\$12,139], Commission of Arts and Humanities [\$15,828], Employees' Compensation Fund [\$8,235], Business Improvement District Transfer [\$27,404], Department of the Environment [\$33,370], Office of Aging [\$23,744], Dept. of Health [\$16,031], Public Schools [\$16,793], School Modernization [\$13,523], Dental and Optical Insurance Payments [\$11,217], Planning & Econ Development [\$22,413], Office of Victims & Justice Grants [\$23,494], Dept. of Housing and Community Development [\$8,695], Office of the CFO [\$5,981], Dept. of Insurance, Securities & Banking [\$18,509], and Department of General Services [\$10,358].

Exhibit A-4

GENERAL FUND
SCHEDULE OF LOCAL SOURCE REVENUES
BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended September 30, 2017
(\$000s)

Source	Budget		Actual	Variance
	Original	Revised		
Taxes:				
Property:				
Real	\$ 2,416,384	\$ 2,481,932	\$ 2,427,742	\$ (54,190)
Personal	60,529	61,382	63,305	1,923
Public space rental	38,247	36,479	32,468	(4,011)
Total	2,515,160	2,579,793	2,523,515	(56,278)
Sales and use:				
General	1,298,136	1,386,849	1,368,496	(18,353)
Alcoholic beverages	6,618	6,576	6,641	65
Cigarette	29,398	30,146	29,530	(616)
Motor vehicles	49,589	46,500	45,915	(585)
Motor fuel tax	24,754	25,133	26,098	965
Total	1,408,495	1,495,204	1,476,680	(18,524)
Income and franchise:				
Individual income	1,931,926	1,892,121	1,958,277	66,156
Corporation franchise	291,959	399,434	389,218	(10,216)
Unincorporated business	133,135	170,234	165,027	(5,207)
Total	2,357,020	2,461,789	2,512,522	50,733
Gross receipts:				
Public utility	138,459	128,059	130,186	2,127
Toll telecommunication	57,722	48,731	47,059	(1,672)
Insurance companies	51,576	63,235	62,745	(490)
Health care providers	37,511	35,669	34,899	(770)
Health care related incomes	46,300	45,022	46,194	1,172
Total	331,568	320,716	321,083	367
Other:				
Deed recordation	178,830	219,993	218,734	(1,259)
Deed transfers	127,849	164,297	162,602	(1,695)
Inheritance and estate	29,519	40,578	41,215	637
Economic interests	15,800	23,616	21,336	(2,280)
Total	351,998	448,484	443,887	(4,597)
Total taxes	6,964,241	7,305,986	7,277,687	(28,299)
Licenses and Permits:				
Business licenses	56,496	55,064	55,714	650
Nonbusiness permits	33,578	33,836	36,835	2,999
Total	90,074	88,900	92,549	3,649
Fines and Forfeits	146,045	160,565	167,385	6,820
Charges for Services	80,512	75,507	81,371	5,864
Miscellaneous:				
Interest	130	2,380	5,369	2,989
Other	106,018	98,541	140,839	42,298
Total	106,148	100,921	146,208	45,287
Total Local Revenues	7,387,020	7,731,879	7,765,200	33,321
Transfers and Other sources:				
General obligation bonds	6,000	6,000	5,565	(435)
Fund balance released from restrictions	139,551	197,214	-	(197,214)
Interfund transfer	70,662	100,329	91,456	(8,873)
Total Transfers and Other Sources	216,213	303,543	97,021	(206,522)
Total Local Revenues and Sources	\$ 7,603,233	\$ 8,035,422	\$ 7,862,221	\$ (173,201)

See Accompanying Report of Independent Public Accountants.

GENERAL FUND
SCHEDULE OF BUDGETARY BASIS REVENUES AND EXPENDITURES BY SOURCE OF FUNDS
 Year Ended September 30, 2017
 (\$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 taxes	\$ 2,515,160	\$ 2,579,793	\$ 2,523,515	\$ (56,278)	\$ -	\$ -	\$ -	\$ -	\$ 2,515,160	\$ 2,579,793	\$ 2,523,515	\$ (56,278)
Sales and use taxes	1,408,495	1,495,204	1,476,680	(18,524)	-	-	-	-	1,408,495	1,495,204	1,476,680	(18,524)
Income and franchise taxes	2,357,020	2,461,789	2,512,522	50,733	-	-	-	-	2,357,020	2,461,789	2,512,522	50,733
Gross receipts and other taxes	683,566	769,200	764,970	(4,230)	-	-	-	-	683,566	769,200	764,970	(4,230)
Total taxes	6,964,241	7,305,986	7,277,687	(28,299)	-	-	-	-	6,964,241	7,305,986	7,277,687	(28,299)
Licenses and permits	90,074	88,900	92,549	3,649	-	-	-	-	90,074	88,900	92,549	3,649
Fines and forfeits	146,045	160,565	167,385	6,820	-	-	-	-	146,045	160,565	167,385	6,820
Charges for services	80,512	75,507	81,371	5,864	-	-	-	-	80,512	75,507	81,371	5,864
Miscellaneous	106,148	100,921	146,208	45,287	-	-	-	-	106,148	100,921	146,208	45,287
Other sources	-	-	-	-	609,942	592,050	548,367	(43,683)	609,942	592,050	548,367	(43,683)
Bond proceeds	6,000	6,000	5,565	(435)	-	-	-	-	6,000	6,000	5,565	(435)
Fund balance released from restrictions	139,551	197,214	-	(197,214)	-	-	-	-	139,551	197,214	-	(197,214)
Interfund transfer-from lottery and games	55,500	45,000	45,600	600	-	-	-	-	55,500	45,000	45,600	600
Interfund transfer-others	15,162	55,329	45,856	(9,473)	-	-	-	-	15,162	55,329	45,856	(9,473)
Total Revenues and Sources	7,603,233	8,035,422	7,862,221	(173,201)	609,942	592,050	548,367	(43,683)	8,213,175	8,627,472	8,410,588	(216,884)
Expenditures and Uses:												
Governmental direction and support	718,343	736,007	726,567	9,440	70,494	43,334	33,202	10,132	788,837	779,341	759,769	19,572
Economic development and regulation	284,712	268,644	265,923	2,721	208,309	206,109	173,779	32,330	493,021	474,753	439,702	35,051
Public safety and justice	1,154,200	1,159,570	1,148,235	11,335	48,666	44,754	39,793	4,961	1,202,866	1,204,324	1,188,028	16,296
Public education system	1,996,076	1,781,895	1,770,187	11,708	16,272	25,587	5,130	20,457	2,012,348	1,807,482	1,775,317	32,165
Public education AY18 expenditure	-	282,919	282,919	-	-	-	-	-	-	282,919	282,919	-
Human support services	1,898,831	1,900,427	1,881,475	18,952	39,274	36,153	32,945	3,208	1,938,105	1,936,580	1,914,420	22,160
Public works	579,004	589,769	582,640	7,129	164,260	173,637	148,621	25,016	743,264	763,406	731,261	32,145
Workforce investments	18,025	-	-	-	-	-	-	-	18,025	-	-	-
Wilson building	4,369	4,369	4,210	159	-	-	-	-	4,369	4,369	4,210	159
Repayment of loans and interest	619,100	616,832	616,832	-	5,319	5,319	5,319	-	624,419	622,151	622,151	-
Repayment of revenue bonds	7,835	7,835	7,825	10	-	-	-	-	7,835	7,835	7,825	10
Debt service - issuance costs	6,000	6,000	5,721	279	-	-	-	-	6,000	6,000	5,721	279
Interest expense on short-term borrowing	1,250	-	-	-	-	-	-	-	1,250	-	-	-
Settlements and judgments fund	21,292	21,292	21,292	-	-	-	-	-	21,292	21,292	21,292	-
Convention center transfer	122,286	141,614	141,614	-	-	187	187	-	122,286	141,801	141,801	-
Highway transportation fund	24,754	26,099	26,099	-	-	-	-	-	24,754	26,099	26,099	-
Operating lease-equipment	29,381	27,445	27,445	-	-	-	-	-	29,381	27,445	27,445	-
Pay-as-you-go capital fund	66,614	76,410	76,410	-	53,928	56,970	56,970	-	120,542	133,380	133,380	-
Schools modernization fund	13,523	13,523	13,523	-	-	-	-	-	13,523	13,523	13,523	-
D.C. retiree health contribution	31,000	31,000	31,000	-	-	-	-	-	31,000	31,000	31,000	-
Non-departmental	3,804	-	-	-	3,420	-	-	-	7,224	-	-	-
Total Expenditures and Uses	7,600,399	7,691,650	7,629,917	61,733	609,942	592,050	495,946	96,104	8,210,341	8,283,700	8,125,863	157,837
Excess of Revenues and Sources												
Over Expenditures and Uses	\$ 2,834	\$ 343,772	\$ 232,304	\$ (111,468)	\$ -	\$ -	\$ 52,421	\$ 52,421	\$ 2,834	\$ 343,772	\$ 284,725	\$ (59,047)

See Accompanying Report of Independent Public Accountants.

Exhibit A-6

GENERAL FUND
SCHEDULE OF BUDGETARY BASIS REVENUES AND EXPENDITURES
 Year Ended September 30, 2017
 (\$000s)

	Original Budget	Revisions	Revised Budget	Actual	Variance (Actual To Original Budget)
Revenues and Other Sources:					
Taxes:					
Property	\$ 2,515,160	\$ 64,633	\$ 2,579,793	\$ 2,523,515	\$ 8,355
Sales and use	1,408,495	86,709	1,495,204	1,476,680	68,185
Income and franchise	2,357,020	104,769	2,461,789	2,512,522	155,502
Other taxes	683,566	85,634	769,200	764,970	81,404
Total taxes	6,964,241	341,745	7,305,986	7,277,687	313,446
Licenses and permits	90,074	(1,174)	88,900	92,549	2,475
Fines and forfeits	146,045	14,520	160,565	167,385	21,340
Charges for services	80,512	(5,005)	75,507	81,371	859
Miscellaneous	106,148	(5,227)	100,921	146,208	40,060
Other	609,942	(17,892)	592,050	548,367	(61,575)
Bond proceeds	6,000	-	6,000	5,565	(435)
Fund balance released from restriction	139,551	57,663	197,214	-	(139,551)
Interfund transfer-from lottery and games	55,500	(10,500)	45,000	45,600	(9,900)
Interfund transfer-others	15,162	40,167	55,329	45,856	30,694
Total Revenues and Other Sources	8,213,175	414,297	8,627,472	8,410,588	197,413
Expenditures and Other Uses:					
Governmental direction and support	788,837	(9,496)	779,341	759,769	29,068
Economic development and regulation	493,021	(18,268)	474,753	439,702	53,319
Public safety and justice	1,202,866	1,458	1,204,324	1,188,028	14,838
Public education system	2,012,348	(204,866)	1,807,482	1,775,317	237,031
Public education AY18 expenditure	-	282,919	282,919	282,919	(282,919)
Human support services	1,938,105	(1,525)	1,936,580	1,914,420	23,685
Public works	743,264	20,142	763,406	731,261	12,003
Workforce investments	18,025	(18,025)	-	-	18,025
Wilson building	4,369	-	4,369	4,210	159
Repayment of loans and interest	624,419	(2,268)	622,151	622,151	2,268
Repayment of revenue bonds	7,835	-	7,835	7,825	10
Debt service - issuance costs	6,000	-	6,000	5,721	279
Interest expense on short-term borrowing	1,250	(1,250)	-	-	1,250
Settlements and judgments fund	21,292	-	21,292	21,292	-
Convention center transfer	122,286	19,515	141,801	141,801	(19,515)
Highway transportation fund	24,754	1,345	26,099	26,099	(1,345)
Operating lease-equipment	29,381	(1,936)	27,445	27,445	1,936
Pay-as-you-go capital fund	120,542	12,838	133,380	133,380	(12,838)
Schools modernization fund	13,523	-	13,523	13,523	-
D.C. retiree health contribution	31,000	-	31,000	31,000	-
Non-departmental	7,224	(7,224)	-	-	7,224
Total Expenditures and Other Uses	8,210,341	73,359	8,283,700	8,125,863	84,478
Excess of Revenues and Other Sources Over Expenditures and Other Uses	\$ 2,834	\$ 340,938	\$ 343,772	\$ 284,725	\$ 281,891

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 Project 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 Projects 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, 2017
(With Comparative Totals at September 30, 2016)
(\$000s)**

	Special Revenue Funds					Capital Projects Fund	Totals	
	Tax Increment Financing Program	Tobacco Settlement Financing Corporation	PILOT	Baseball Project	Debt Service Fund	Highway Trust	2017	2016
ASSETS								
Current Assets:								
Receivables (net of allowances for doubtful accounts):								
Taxes	\$ -	\$ -	\$ -	1,685	\$ -	2,318	4,003	3,845
Accounts	17	25,933	2,833	-	-	2,027	30,810	37,671
Due from other District entities	1,000	-	-	665	-	-	1,665	1,197
Interfund	6,117	-	3,510	5,749	-	-	15,376	7,785
Other current assets	-	15	-	-	-	-	15	20
Restricted cash and cash equivalents	44,590	11,613	56,276	47,319	-	58,801	218,599	259,184
Restricted investments	-	41,044	11,155	-	-	-	52,199	52,199
Total assets	\$ 51,724	\$ 78,605	\$ 73,774	\$ 55,418	\$ -	\$ 63,146	\$ 322,667	\$ 361,901
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE								
Current Liabilities:								
Payables:								
Accounts	\$ -	\$ -	\$ -	\$ -	\$ -	6,843	6,843	2,182
Compensation payable	-	-	-	-	-	111	111	74
Due to other funds	1,039	-	2,833	-	-	-	3,872	11,815
Due to other District entities	1,974	-	-	-	-	-	1,974	744
Other current liabilities	-	-	-	-	-	2,251	2,251	1,795
Accrued liabilities	-	2	-	102	-	6	110	167
Total liabilities	3,013	2	2,833	102	-	9,211	15,161	16,777
Deferred Inflows of Resources:								
Unavailable revenues	-	-	-	1,573	-	225	1,798	1,546
Fund Balances:								
Restricted	48,711	78,603	70,941	53,743	-	53,710	305,708	343,578
Total fund balances	48,711	78,603	70,941	53,743	-	53,710	305,708	343,578
Total liabilities, deferred inflows of resources and fund balances	\$ 51,724	\$ 78,605	\$ 73,774	\$ 55,418	\$ -	\$ 63,146	\$ 322,667	\$ 361,901

See Accompanying Report of Independent Public Accountants.

**NONMAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
For the Year Ended September 30, 2017
(With Comparative Totals for the Year Ended September 30, 2016)
(\$000s)**

	Special Revenue Funds					Capital Projects Fund	Totals	
	Tax Increment Financing Program	Tobacco Settlement Financing Corporation	PILOT	Baseball Project	Debt Service Fund	Highway Trust	2017	2016
Revenues:								
Property taxes	\$ 19,760	\$ -	\$ 25,826	\$ -	\$ -	\$ -	\$ 45,586	\$ 33,887
Sales and use taxes	32,102	-	-	17,764	-	-	49,866	50,383
Gross receipts taxes	-	-	-	41,529	-	-	41,529	43,155
Interest	76	2,307	852	38	-	21	3,294	2,855
Tobacco settlement revenue	-	34,318	-	-	-	-	34,318	39,767
Other	-	-	-	5,913	-	-	5,913	6,338
Total revenues	51,938	36,625	26,678	65,244	-	21	180,506	176,385
Expenditures:								
Governmental direction and support	25,949	240	26,305	1,512	-	-	54,006	70,805
Capital outlay	-	-	-	-	-	40,734	40,734	23,545
Bond principal payment	4,137	17,263	10,780	-	37,300	-	69,480	125,607
Interest	6,852	23,395	9,340	-	19,937	-	59,524	63,331
Fiscal charges	-	277	-	-	-	-	277	144
Total expenditures	36,938	41,175	46,425	1,512	57,237	40,734	224,021	283,432
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	15,000	(4,550)	(19,747)	63,732	(57,237)	(40,713)	(43,515)	(107,047)
Other Financing Sources (Uses):								
Transfers in	-	-	-	-	57,237	26,099	83,336	145,676
Transfers out	(18,936)	-	(1,518)	(57,237)	-	-	(77,691)	(132,159)
Total other financing sources (uses)	(18,936)	-	(1,518)	(57,237)	57,237	26,099	5,645	13,517
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(3,936)	(4,550)	(21,265)	6,495	-	(14,614)	(37,870)	(93,530)
Fund Balances at October 1	52,647	83,153	92,206	47,248	-	68,324	343,578	437,108
Fund Balances at September 30	\$ 48,711	\$ 78,603	\$ 70,941	\$ 53,743	\$ -	\$ 53,710	\$ 305,708	\$ 343,578

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, firefighters 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. Six board members include one active and one retired representatives each, from the police officers, firefighters, and teachers. The District's Chief Financial Officer or his designee serves as a non-voting, ex-officio member. The administrative costs of the board are accounted for in the funds.

The **Other Postemployment Benefits (OPEB) 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, 2017
(With Comparative Totals at September 30, 2016)
(\$000s)

	Retirement Funds			Totals	
	Police & Firefighters	Teachers	Other Postemployment Benefits (OPEB) Fund	2017	2016
ASSETS					
Current Assets:					
Cash and cash equivalents	\$ 64,541	\$ 23,675	\$ 82,058	\$ 170,274	\$ 88,512
Investments	5,628,706	2,046,711	1,299,091	8,974,508	7,902,524
Receivables:					
Due from federal government	1,161	427	-	1,588	2,884
Benefit contributions	4,961	5,237	-	10,198	4,855
Other current assets	38,058	13,840	3,606	55,504	23,397
Total assets	5,737,427	2,089,890	1,384,755	9,212,072	8,022,172
LIABILITIES					
Current Liabilities:					
Accounts payable	4,415	1,626	18,473	24,514	36,408
Other current liabilities	48,570	17,665	-	66,235	11,743
Total liabilities	52,985	19,291	18,473	90,749	48,151
NET POSITION					
Net Position					
Held in trust for pension and OPEB benefits	\$ 5,684,442	\$ 2,070,599	\$ 1,366,282	\$ 9,121,323	\$ 7,974,021

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, 2017
(With Comparative Totals for the Year Ended September 30, 2016)

	Retirement Funds			Other Postemployment Benefits (OPEB) Fund	Totals	
	Police & Firefighters	Teachers			2017	2016
Additions:						
Benefit contributions:						
Employer	\$ 145,631	\$ 56,781	\$ 31,000	\$ 233,412	\$ 209,584	
Plan members	33,424	34,364	521	68,309	66,806	
Investment income:						
From investment activities						
Net increase in fair value of investments	637,888	233,210	141,292	1,012,390	605,477	
Other loss	-	-	(1,288)	(1,288)	3,435	
Interest and dividends	29,335	10,724	13,972	54,031	80,177	
Less - investment expenses	(11,913)	(4,380)	(3,460)	(19,753)	(19,874)	
Net gain from investing activities	655,310	239,554	150,516	1,045,380	669,215	
Other Income	2,468	907	-	3,375	3,843	
Total additions	836,833	331,606	182,037	1,350,476	949,448	
Deductions:						
Benefit payments	94,184	78,235	12,892	185,311	166,658	
Administrative expenses	12,838	4,721	304	17,863	17,956	
Total deductions	107,022	82,956	13,196	203,174	184,614	
Change in net position	729,811	248,650	168,841	1,147,302	764,834	
Net position held in trust for pension and OPEB benefits:						
October 1	4,954,631	1,821,949	1,197,441	7,974,021	7,209,187	
September 30	\$ 5,684,442	\$ 2,070,599	\$ 1,366,282	\$ 9,121,323	\$ 7,974,021	

See Accompanying Report of Independent Public Accountants.

Exhibit C-3

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
For the Year Ended September 30, 2017
(\$000s)

	Balance October 1, 2016	Additions	Deductions	Balance September 30, 2017
ASSETS				
Cash and cash equivalents	\$ 61,225	\$ 62,046	\$ 54,280	\$ 68,991
Other receivables	28,476	24,751	20,748	32,479
Total assets	\$ 89,701	\$ 86,797	\$ 75,028	\$ 101,470
LIABILITIES				
Accounts payable	\$ 741	\$ 1,548	\$ 687	\$ 1,602
Other current liabilities	88,960	43,875	32,967	99,868
Total liabilities	\$ 89,701	\$ 45,423	\$ 33,654	\$ 101,470

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, 2017
(\$000s)**

	Budget		Actual	Variance
	Original	Revised		
Governmental direction and support:				
Council of the District of Columbia	\$ 24,002	\$ 22,329	\$ 22,329	\$ -
Office of the D.C. auditor	5,202	5,156	4,669	487
Statehood initiative agency	234	239	239	-
Advisory neighborhood commissions	959	1,005	851	154
Office of the mayor	12,679	13,575	13,478	97
Mayor's office of legal counsel	1,642	1,335	1,322	13
Office of senior advisor	2,200	2,200	2,123	77
Office of the secretary	3,749	3,698	3,689	9
Office of the inspector general	18,723	17,105	15,890	1,215
Captive insurance agency	2,309	1,948	1,869	79
City administrator	7,399	8,337	8,112	225
D.C. department of human resources	8,907	10,162	10,065	97
Office of finance & resource management	23,787	23,495	23,450	45
Department of general services	321,717	337,122	333,818	3,304
Office of contracting and procurement	23,821	23,211	23,036	175
Contract appeals board	1,492	1,492	1,453	39
Office of the chief financial officer	169,004	143,157	139,958	3,199
Office of the attorney general for the District of Columbia	88,694	86,158	78,863	7,295
Office of risk management	3,973	3,973	3,893	80
Office of disability rights	1,625	1,468	1,405	63
Uniform law commission	50	50	47	3
Office of the chief technology officer	77,804	75,937	72,531	3,406
Board of elections	7,623	9,084	9,013	71
Office of campaign finance	2,833	2,833	2,688	145
Public employee relations board	1,318	1,318	1,279	39
Office of employee appeals	1,815	1,815	1,767	48
Metropolitan washington council of governments	495	495	495	-
Deputy mayor for greater economic opportunity	2,946	3,061	2,671	390
D.C. board of ethics and accountability	2,060	2,260	2,166	94
Section 103 judgments	-	4,346	4,346	-
Total governmental direction and support	819,062	808,364	787,515	20,849
Economic development and regulation:				
Deputy mayor for planning & economic development	36,532	39,121	34,498	4,623
Department of small and local business development	11,736	11,124	10,987	137
Office of planning	10,094	10,464	10,138	326
Office of zoning	2,915	3,080	3,050	30
Department of housing and community development	69,720	65,588	62,867	2,721
Office of film, television and entertainment	11,964	16,271	15,559	712
Department of employment services	143,226	130,030	125,040	4,990
Real property tax appeals commission	1,703	1,663	1,640	23
Department of consumer & regulatory affairs	55,506	55,107	50,830	4,277
Alcoholic beverage regulation administration	8,268	8,268	7,247	1,021
Commission on arts & humanities	21,947	20,855	20,604	251
Housing authority subsidy	69,948	54,625	54,623	2
Business improvement districts transfer	37,000	40,500	27,404	13,096
Housing production trust fund subsidy	55,054	42,732	42,732	-
Office of the tenant advocate	2,983	3,115	3,075	40
Public service commission	13,889	13,887	13,330	557
Department of insurance, securities and banking	26,279	26,037	19,813	6,224
Office of people's counsel	7,497	8,058	7,901	157
Total economic development and regulation	586,261	550,525	511,338	39,187
Public safety and justice:				
Metropolitan police department	527,563	525,909	515,962	9,947
Fire and emergency medical services	253,887	256,183	253,240	2,943
Police officers' & firefighters' retirement system	146,456	146,456	145,627	829
Office of administrative hearings	8,986	9,283	9,210	73
Criminal justice coordinating council	2,630	3,008	2,936	72
Corrections information council	497	499	453	46
Department of corrections	146,572	155,381	154,955	426
Office of the chief medical examiner	11,423	11,534	11,316	218
D.C. national guard	13,303	13,181	12,575	606
Homeland security and emergency management agency	136,498	98,204	97,998	206
Commission on judicial disabilities and tenure	310	310	306	4
Judicial nomination commission	275	266	266	-
Office of police complaints	2,449	2,449	2,276	173
Office of unified communications	49,736	45,124	44,604	520
Office of justice grant administration	38,631	34,246	33,681	565
Section 103 judgments - public safety and justice	-	340	340	-
D.C. sentencing and criminal code revision commission	1,087	1,087	948	139
Office of the deputy mayor for public safety and justice	1,275	1,773	1,679	94
Department of forensic sciences	23,255	21,631	20,889	742
Criminal code reform commission	701	701	659	42
Total public safety and justice	1,365,534	1,327,565	1,309,920	17,645

Exhibit D-1

FINANCIAL REPORTING ENTITY
SCHEDULE OF BUDGETARY BASIS EXPENDITURES
Year Ended September 30, 2017
(\$000s)

	Budget		Actual	Variance
	Original	Revised		
Public education system:				
District of Columbia public schools	\$ 804,158	\$ 827,079	\$ 815,780	\$ 11,299
AY18 public school advance appropriations	-	-	-	-
Public charter schools	723,717	496,750	496,750	-
AY18 public charter school advance appropriations	-	282,919	282,919	-
Teachers' retirement fund	56,781	56,781	56,618	163
University of the District of Columbia subsidy	76,680	77,671	77,671	-
Office of the state superintendent of education	457,504	430,154	358,369	71,785
D.C. state board of education	1,498	1,498	1,267	231
D.C. public library	60,258	58,501	57,529	972
D.C. public charter school board	8,014	8,735	721	8,014
Special education transportation	94,314	92,064	89,300	2,764
Non-public tuition	74,461	64,752	64,752	-
Office of the deputy mayor for education	3,743	3,504	3,504	-
Section 103 - public education system	-	5,482	5,482	-
Total public education system	2,361,128	2,405,890	2,310,662	95,228
Human support services:				
Department of human services	500,810	520,671	508,409	12,262
Department of health	228,130	231,297	208,453	22,844
Department of parks and recreation	48,563	47,651	47,072	579
D.C. office on aging	39,032	40,628	39,938	690
Unemployment compensation fund	6,887	6,787	5,326	1,461
Employees' compensation fund	21,521	25,538	25,538	-
Office of human rights	4,380	4,340	4,331	9
Office on latino affairs	2,812	3,244	3,058	186
Children investment trust	4,920	4,920	4,920	-
D.C. health benefit exchange subsidy	-	-	-	-
Child and family services agency	231,571	222,721	222,129	592
Department of behavioral health	255,015	259,266	255,290	3,976
Office on asian and pacific islander affairs	855	819	803	16
Office of veterans affairs	413	408	404	4
Department of youth rehabilitation services	101,529	91,788	90,342	1,446
Department on disability services	166,557	165,672	164,661	1,011
Department of health care finance	2,982,029	2,962,786	2,958,961	3,825
Deputy mayor for health and human services	2,295	2,420	2,242	178
Not-for-profit hospital corporation subsidy	2,000	2,000	2,000	-
Section 103 - human support services	-	2,600	2,600	-
Total human support services	4,599,319	4,595,556	4,546,477	49,079
Public works:				
Department of public works	145,057	150,980	145,320	5,660
Department of transportation	111,518	108,690	99,923	8,767
Taxi cab commission	11,910	13,508	12,494	1,014
Department of motor vehicles	40,063	39,573	36,938	2,635
Washington metro area transit commission	139	139	139	-
Mass transit subsidies	367,171	368,014	368,014	-
D.C. department of the environment	107,038	114,788	100,244	14,544
Total public works	782,896	795,692	763,072	32,620
Other:				
Repayment of loans and interest	642,681	640,413	640,283	130
Debt service - issuance costs	6,000	6,000	5,721	279
Interest expense on short-term borrowing	1,250	-	-	-
Settlements and judgments fund	21,292	21,292	21,292	-
Inaugural expenses	-	27,300	27,300	-
Wilson building	4,369	4,369	4,210	159
Schools modernization fund	13,523	13,523	13,523	-
D.C. retiree health contribution	31,000	31,000	31,000	-
Repayment of revenue bonds	7,835	7,835	7,825	10
Convention center transfer	122,286	141,801	141,801	-
Highway transportation fund	24,754	26,099	26,099	-
Emergency planning and security fund	34,895	17,112	17,112	-
Workforce investments	18,025	-	-	-
Operating lease-equipment	29,381	27,445	27,445	-
Pay-as-you-go capital fund	120,542	133,380	133,380	-
Non-departmental	7,224	-	-	-
Total other	1,085,057	1,097,569	1,096,991	578
Total	\$ 11,599,257	\$ 11,581,161	\$ 11,325,975	\$ 255,186

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, 2017
 (\$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	\$ 24,002	\$ 22,289	\$ 22,289	\$ -	\$ -	\$ -	\$ -	\$ -
Office of the D.C. auditor	5,202	5,156	4,669	487	-	-	-	-
Statehood initiative agency	234	239	239	-	-	-	-	-
Advisory neighborhood commissions	959	1,005	851	154	-	-	-	-
Office of the mayor	9,144	9,785	9,736	49	3,535	3,790	3,742	48
Mayor's office of legal counsel	1,642	1,335	1,322	13	-	-	-	-
Office of senior advisor	2,200	2,200	2,123	77	-	-	-	-
Office of the secretary	2,649	2,674	2,666	8	-	-	-	-
Office of the inspector general	16,154	14,073	13,807	266	2,569	3,032	2,083	949
Captive insurance agency	2,072	1,870	1,869	1	-	-	-	-
City administrator	7,069	7,069	6,894	175	-	-	-	-
D.C. department of human resources	8,428	9,683	9,654	29	-	-	-	-
Office of finance & resource management	23,380	23,275	23,230	45	-	-	-	-
Department of general services	314,156	330,738	327,877	2,861	-	-	-	-
Office of contracting and procurement	23,446	22,836	22,664	172	-	-	-	-
Contract appeals board	1,492	1,492	1,453	39	-	-	-	-
Office of the chief financial officer	124,986	124,933	124,908	25	525	525	362	163
Office of the attorney general for the District of Columbia	61,459	60,459	56,616	3,843	22,570	18,506	18,393	113
Office of risk management	3,973	3,973	3,893	80	-	-	-	-
Office of disability rights	1,103	1,104	1,041	63	522	364	364	-
Uniform law commission	50	50	47	3	-	-	-	-
Office of the chief technology officer	65,603	66,058	65,740	318	48	43	43	-
Board of elections	7,623	7,733	7,662	71	-	1,351	1,351	-
Office of campaign finance	2,833	2,833	2,688	145	-	-	-	-
Public employee relations board	1,318	1,318	1,279	39	-	-	-	-
Office of employee appeals	1,815	1,815	1,767	48	-	-	-	-
Metropolitan washington council of governments	495	495	495	-	-	-	-	-
Deputy mayor for greater economic opportunity	2,946	3,061	2,671	390	-	-	-	-
D.C. board of ethics and accountability	1,910	2,110	2,071	39	-	-	-	-
Section 103 judgments	-	4,346	4,346	-	-	-	-	-
Total governmental direction and support	718,343	736,007	726,567	9,440	29,769	27,611	26,338	1,273
Economic development and regulation:								
Deputy mayor for planning & economic development	13,801	16,931	16,461	470	1,756	3,134	3,134	-
Department of small and local business development	11,157	10,687	10,554	133	579	437	433	4
Office of planning	9,459	9,382	9,106	276	525	571	571	-
Office of zoning	2,915	3,080	3,050	30	-	-	-	-
Department of housing and community development	10,084	19,178	19,173	5	53,754	41,360	38,811	2,549
Office of film, television and entertainment	1,625	4,182	4,181	1	-	-	-	-
Department of employment services	63,770	62,265	61,079	1,186	35,350	28,213	26,727	1,486
Real property tax appeals commission	1,703	1,663	1,640	23	-	-	-	-
Department of consumer & regulatory affairs	19,988	19,499	19,317	182	-	-	-	-
Alcoholic beverage regulation administration	1,170	1,170	1,048	122	-	-	-	-
Commission on arts & humanities	21,055	20,135	19,884	251	692	720	720	-
Housing authority subsidy	69,948	54,625	54,623	2	-	-	-	-
Business improvement districts transfer	-	-	-	-	-	-	-	-
Housing production trust fund subsidy	55,054	42,732	42,732	-	-	-	-	-
Office of the tenant advocate	2,983	3,115	3,075	40	-	-	-	-
Public service commission	-	-	-	-	551	551	475	76
Department of insurance, securities and banking	-	-	-	-	-	145	145	-
Office of people's counsel	-	-	-	-	-	-	-	-
Total economic development and regulation	284,712	268,644	265,923	2,721	93,207	75,131	71,016	4,115
Public safety and justice:								
Metropolitan police department	516,470	513,272	507,188	6,084	3,229	4,451	4,450	1
Fire and emergency medical services	249,840	251,115	248,566	2,549	3,022	4,353	4,353	-
Police officers' & firefighters' retirement system	146,456	146,456	145,627	829	-	-	-	-
Office of administrative hearings	8,926	9,133	9,060	73	60	150	150	-
Criminal justice coordinating council	630	630	558	72	2,000	2,378	2,378	-
Corrections information council	497	497	451	46	-	-	-	-
Department of corrections	126,404	135,222	135,051	171	-	-	(32)	32
Office of the chief medical examiner	11,423	11,534	11,316	218	-	-	-	-
D.C. national guard	5,140	5,140	5,088	52	8,163	8,041	7,487	554
Homeland security and emergency management agency	4,667	4,667	4,665	2	131,831	93,537	93,333	204
Commission on judicial disabilities and tenure	-	-	-	-	310	310	306	4
Judicial nomination commission	-	-	-	-	275	266	266	-
Office of police complaints	2,449	2,449	2,276	173	-	-	-	-
Office of unified communications	31,925	31,420	31,399	21	-	-	-	-
Office of justice grant administration	23,431	23,086	22,831	255	13,402	8,848	8,726	122
Section 103 judgments - public safety and justice	-	340	340	-	-	-	-	-
D.C. sentencing and criminal code revision commission	1,087	1,087	948	139	-	-	-	-
Office of the deputy mayor for public safety and justice	1,275	1,773	1,683	90	-	-	(4)	4
Department of forensic sciences	22,879	21,048	20,529	519	376	583	360	223
Criminal code reform commission	701	701	659	42	-	-	-	-
Total public safety and justice	1,154,200	1,159,570	1,148,235	11,335	162,668	122,917	121,773	1,144

Exhibit D-2

FINANCIAL REPORTING ENTITY
SCHEDULE OF BUDGETARY BASIS OPERATIONS BY SOURCE OF FUNDS
 Year Ended September 30, 2017
 (\$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	\$ -	\$ 40	\$ 40	\$ -	\$ -	\$ -	\$ -	\$ -
Office of the D.C. auditor	-	-	-	-	-	-	-	-
Statehood initiative agency	-	-	-	-	-	-	-	-
Advisory neighborhood commissions	-	-	-	-	-	-	-	-
Office of the mayor	-	-	-	-	-	-	-	-
Mayor's office of legal counsel	-	-	-	-	-	-	-	-
Office of senior advisor	-	-	-	-	-	-	-	-
Office of the secretary	-	-	-	-	1,100	1,024	1,023	1
Office of the inspector general	-	-	-	-	-	-	-	-
Captive insurance agency	-	-	-	-	237	78	-	78
City administrator	-	888	888	-	330	380	330	50
D.C. department of human resources	-	-	-	-	479	479	411	68
Office of finance & resource management	-	-	-	-	407	220	220	-
Department of general services	-	-	-	-	7,561	6,384	5,941	443
Office of contracting and procurement	-	-	-	-	375	375	372	3
Contract appeals board	-	-	-	-	-	-	-	-
Office of the chief financial officer	-	-	-	-	43,493	17,699	14,688	3,011
Office of the attorney general for the District of Columbia	456	484	480	4	4,209	6,709	3,374	3,335
Office of risk management	-	-	-	-	-	-	-	-
Office of disability rights	-	-	-	-	-	-	-	-
Uniform law commission	-	-	-	-	-	-	-	-
Office of the chief technology officer	-	-	-	-	12,153	9,836	6,748	3,088
Board of elections	-	-	-	-	-	-	-	-
Office of campaign finance	-	-	-	-	-	-	-	-
Public employee relations board	-	-	-	-	-	-	-	-
Office of employee appeals	-	-	-	-	-	-	-	-
Metropolitan washington council of governments	-	-	-	-	-	-	-	-
Deputy mayor for greater economic opportunity	-	-	-	-	-	-	-	-
D.C. board of ethics and accountability	-	-	-	-	150	150	95	55
Section 103 judgments	-	-	-	-	-	-	-	-
Total governmental direction and support	456	1,412	1,408	4	70,494	43,334	33,202	10,132
Economic development and regulation:								
Deputy mayor for planning & economic development	-	-	-	-	20,975	19,056	14,903	4,153
Department of small and local business development	-	-	-	-	-	-	-	-
Office of planning	10	336	336	-	100	175	125	50
Office of zoning	-	-	-	-	-	-	-	-
Department of housing and community development	-	22	14	8	5,882	5,028	4,869	159
Office of film, television and entertainment	-	-	-	-	10,339	12,089	11,378	711
Department of employment services	1	261	260	1	44,105	39,291	36,974	2,317
Real property tax appeals commission	-	-	-	-	-	-	-	-
Department of consumer & regulatory affairs	-	-	-	-	35,518	35,608	31,513	4,095
Alcoholic beverage regulation administration	-	-	-	-	7,098	7,098	6,199	899
Commission on arts & humanities	-	-	-	-	200	-	-	-
Housing authority subsidy	-	-	-	-	-	-	-	-
Business improvement districts transfer	-	-	-	-	37,000	40,500	27,404	13,096
Housing production trust fund subsidy	-	-	-	-	-	-	-	-
Office of the tenant advocate	-	-	-	-	-	-	-	-
Public service commission	22	22	10	12	13,316	13,314	12,845	469
Department of insurance, securities and banking	-	-	-	-	26,279	25,892	19,668	6,224
Office of people's counsel	-	-	-	-	7,497	8,058	7,901	157
Total economic development and regulation	33	641	620	21	208,309	206,109	173,779	32,330
Public safety and justice:								
Metropolitan police department	-	322	117	205	7,864	7,864	4,207	3,657
Fire and emergency medical services	-	-	-	-	1,025	715	321	394
Police officers' & firefighters' retirement system	-	-	-	-	-	-	-	-
Office of administrative hearings	-	-	-	-	-	-	-	-
Criminal justice coordinating council	-	-	-	-	-	-	-	-
Corrections information council	-	2	2	-	-	-	-	-
Department of corrections	-	-	-	-	20,168	20,159	19,936	223
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	-	-	-	-	-	-	-	-
Office of unified communications	-	-	-	-	17,811	13,704	13,205	499
Office of justice grant administration	-	-	-	-	1,798	2,312	2,124	188
Section 103 judgments - public safety and justice	-	-	-	-	-	-	-	-
D.C. sentencing and criminal code revision commission	-	-	-	-	-	-	-	-
Office of the deputy mayor for public safety and justice	-	-	-	-	-	-	-	-
Department of forensic sciences	-	-	-	-	-	-	-	-
Criminal code reform commission	-	-	-	-	-	-	-	-
Total public safety and justice	-	324	119	205	48,666	44,754	39,793	4,961

Exhibit D-2

FINANCIAL REPORTING ENTITY
SCHEDULE OF BUDGETARY BASIS OPERATIONS BY SOURCE OF FUNDS
 Year Ended September 30, 2017
 (\$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	\$ 756,389	\$ 777,582	\$ 777,577	\$ 5	\$ 41,648	\$ 31,922	\$ 31,904	\$ 18
AY18 public school advance appropriations	-	-	-	-	-	-	-	-
Public charter schools	723,717	496,750	496,750	-	-	-	-	-
AY18 public charter school advance appropriations	-	282,919	282,919	-	-	-	-	-
Teachers' retirement fund	56,781	56,781	56,618	163	-	-	-	-
University of the District of Columbia subsidy	76,680	77,671	77,671	-	-	-	-	-
Office of the state superintendent of education	150,487	148,676	140,658	8,018	305,970	279,301	216,337	62,964
D.C. state board of education	1,480	1,480	1,267	213	-	-	-	-
D.C. public library	58,024	56,432	55,887	545	924	940	940	-
D.C. public charter school board	-	721	721	-	-	-	-	-
Special education transportation	94,314	92,064	89,300	2,764	-	-	-	-
Non-public tuition	74,461	64,752	64,752	-	-	-	-	-
Office of the deputy mayor for education	3,743	3,504	3,504	-	-	-	-	-
Section 103 - public education system	-	5,482	5,482	-	-	-	-	-
Total public education system	1,996,076	2,064,814	2,053,106	11,708	348,542	312,163	249,181	62,982
Human support services:								
Department of human services	298,901	303,669	293,589	10,080	199,434	214,855	212,808	2,047
Department of health	76,857	74,266	72,862	1,404	133,205	138,563	119,554	19,009
Department of parks and recreation	45,963	44,662	44,083	579	-	-	-	-
D.C. office on aging	30,263	31,724	31,426	298	8,769	8,904	8,512	392
Unemployment compensation fund	6,887	6,787	5,326	1,461	-	-	-	-
Employees' compensation fund	21,521	25,538	25,538	-	-	-	-	-
Office of human rights	4,058	4,044	4,035	9	322	247	247	-
Office on latino affairs	2,812	3,244	3,058	186	-	-	-	-
Children investment trust	4,920	4,920	4,920	-	-	-	-	-
Child and family services agency	166,553	163,970	163,432	538	63,778	57,496	57,462	34
Department of behavioral health	226,758	232,237	231,904	333	23,443	23,311	20,284	3,027
Office on asian and pacific islander affairs	855	819	803	16	-	-	-	-
Office of veterans affairs	408	395	394	1	-	-	-	-
Department of youth rehabilitation services	101,529	91,786	90,344	1,442	-	-	-	-
Department on disability services	118,738	115,792	115,430	362	40,646	43,246	42,681	565
Department of health care finance	787,513	789,554	787,489	2,065	2,191,023	2,171,579	2,169,926	1,653
Deputy mayor for health and human services	2,295	2,420	2,242	178	-	-	-	-
Not-for-profit hospital corporation subsidy	2,000	2,000	2,000	-	-	-	-	-
Section 103 - human support services	-	2,600	2,600	-	-	-	-	-
Total human support services	1,898,831	1,900,427	1,881,475	18,952	2,660,620	2,658,201	2,631,474	26,727
Public works:								
Department of public works	137,496	140,419	139,847	572	-	-	-	-
Department of transportation	75,405	75,345	70,155	5,190	11,695	9,020	9,020	-
Taxi cab commission	4,068	4,038	4,000	38	-	-	-	-
Department of motor vehicles	30,199	29,709	28,518	1,191	-	-	-	-
Washington metro area transit commission	139	139	139	-	-	-	-	-
Mass transit subsidies	313,571	321,330	321,330	-	-	-	-	-
D.C. department of the environment	18,126	18,789	18,651	138	27,937	23,085	22,610	475
Total public works	579,004	589,769	582,640	7,129	39,632	32,105	31,630	475
Other:								
Repayment of loans and interest	619,100	616,832	616,832	-	18,262	18,262	18,132	130
Debt service - issuance costs	6,000	6,000	5,721	279	-	-	-	-
Interest expense on short-term borrowing	1,250	-	-	-	-	-	-	-
Settlements and judgments fund	21,292	21,292	21,292	-	-	-	-	-
Inaugural expenses	-	-	-	-	-	27,300	27,300	-
Wilson building	4,369	4,369	4,210	159	-	-	-	-
Schools modernization fund	13,523	13,523	13,523	-	-	-	-	-
D.C. retiree health contribution	31,000	31,000	31,000	-	-	-	-	-
Repayment of revenue bonds	7,835	7,835	7,825	10	-	-	-	-
Convention center transfer	122,286	141,614	141,614	-	-	-	-	-
Highway transportation fund	24,754	26,099	26,099	-	-	-	-	-
Emergency planning and security fund	-	-	-	-	34,895	17,112	17,112	-
Workforce investments	18,025	-	-	-	-	-	-	-
Operating lease-equipment	29,381	27,445	27,445	-	-	-	-	-
Emergency and contingency reserve funds	-	-	-	-	-	-	-	-
Pay-as-you-go capital fund	66,614	76,410	76,410	-	-	-	-	-
Non-departmental	3,804	-	-	-	-	-	-	-
Total other	969,233	972,419	971,971	448	53,157	62,674	62,544	130
Total	\$ 7,600,399	\$ 7,691,650	\$ 7,629,917	\$ 61,733	\$ 3,387,595	\$ 3,290,802	\$ 3,193,956	\$ 96,846

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, 2017
 (\$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	\$ 220	\$ 2,915	\$ 2,906	\$ 9	\$ 5,901	\$ 14,660	\$ 3,393	\$ 11,267
AY18 public school advance appropriations	-	-	-	-	-	-	-	-
Public charter schools	-	-	-	-	-	-	-	-
AY18 public charter school advance appropriations	-	-	-	-	-	-	-	-
Teachers' retirement fund	-	-	-	-	-	-	-	-
University of the District of Columbia subsidy	-	-	-	-	-	-	-	-
Office of the state superintendent of education	-	393	339	54	1,047	1,784	1,035	749
D.C. state board of education	18	18	-	18	-	-	-	-
D.C. public library	-	-	-	-	1,310	1,129	702	427
D.C. public charter school board	-	-	-	-	8,014	8,014	-	8,014
Special education transportation	-	-	-	-	-	-	-	-
Non-public tuition	-	-	-	-	-	-	-	-
Office of the deputy mayor for education	-	-	-	-	-	-	-	-
Section 103 - public education system	-	-	-	-	-	-	-	-
Total public education system	238	3,326	3,245	81	16,272	25,587	5,130	20,457
Human support services:								
Department of human services	-	-	-	-	2,475	2,147	2,012	135
Department of health	-	281	251	30	18,068	18,187	15,786	2,401
Department of parks and recreation	-	-	-	-	2,600	2,989	2,989	-
D.C. office on aging	-	-	-	-	-	-	-	-
Unemployment compensation fund	-	-	-	-	-	-	-	-
Employees' compensation fund	-	-	-	-	-	-	-	-
Office of human rights	-	49	49	-	-	-	-	-
Office on latino affairs	-	-	-	-	-	-	-	-
Children investment trust	-	-	-	-	-	-	-	-
Child and family services agency	40	55	35	20	1,200	1,200	1,200	-
Department of behavioral health	544	378	240	138	4,270	3,340	2,862	478
Office on asian and pacific islander affairs	-	-	-	-	-	-	-	-
Office of veterans affairs	-	-	-	-	5	13	10	3
Department of youth rehabilitation services	-	2	(2)	4	-	-	-	-
Department on disability services	10	10	10	-	7,163	6,624	6,540	84
Department of health care finance	-	-	-	-	3,493	1,653	1,546	107
Deputy mayor for health and human services	-	-	-	-	-	-	-	-
Not-for-profit hospital corporation subsidy	-	-	-	-	-	-	-	-
Section 103 - human support services	-	-	-	-	-	-	-	-
Total human support services	594	775	583	192	39,274	36,153	32,945	3,208
Public works:								
Department of public works	-	-	-	-	7,561	10,561	5,473	5,088
Department of transportation	-	-	-	-	24,418	24,325	20,748	3,577
Taxi cab commission	-	-	-	-	7,842	9,470	8,494	976
Department of motor vehicles	-	-	-	-	9,864	9,864	8,420	1,444
Washington metro area transit commission	-	-	-	-	-	-	-	-
Mass transit subsidies	-	-	-	-	53,600	46,684	46,684	-
D.C. department of the environment	-	181	181	-	60,975	72,733	58,802	13,931
Total public works	-	181	181	-	164,260	173,637	148,621	25,016
Other:								
Repayment of loans and interest	-	-	-	-	5,319	5,319	5,319	-
Debt service - issuance costs	-	-	-	-	-	-	-	-
Interest expense on short-term borrowing	-	-	-	-	-	-	-	-
Settlements and judgments fund	-	-	-	-	-	-	-	-
Wilson building	-	-	-	-	-	-	-	-
Inaugural expenses	-	-	-	-	-	-	-	-
Schools modernization fund	-	-	-	-	-	-	-	-
D.C. retiree health contribution	-	-	-	-	-	-	-	-
Repayment of revenue bonds	-	-	-	-	-	-	-	-
Convention center transfer	-	-	-	-	-	187	187	-
Highway transportation fund	-	-	-	-	-	-	-	-
Emergency planning and security fund	-	-	-	-	-	-	-	-
Workforce investments	-	-	-	-	-	-	-	-
Operating lease-equipment	-	-	-	-	-	-	-	-
Emergency and contingency reserve funds	-	-	-	-	-	-	-	-
Pay-as-you-go capital fund	-	-	-	-	53,928	56,970	56,970	-
Non-departmental	-	-	-	-	3,420	-	-	-
Total other	-	-	-	-	62,667	62,476	62,476	-
Total	\$ 1,321	\$ 6,659	\$ 6,156	\$ 503	\$ 609,942	\$ 592,050	\$ 495,946	\$ 96,104

See Accompanying Report of Independent Public Accountants.

Exhibit D-3

**FINANCIAL REPORTING ENTITY
SCHEDULE OF BUDGET REVISIONS
Year Ended September 30, 2017
(\$000s)**

	Local Source			Federal Resources		
	Original Budget	Revisions	Revised Budget	Original Budget	Revisions	Revised Budget
Revenues and Sources:						
Taxes:						
Property taxes	\$ 2,515,160	\$ 64,633	\$ 2,579,793	\$ -	\$ -	-
Sales and use taxes	1,408,495	86,709	1,495,204	-	-	-
Income taxes	2,357,020	104,769	2,461,789	-	-	-
Other taxes	683,566	85,634	769,200	-	-	-
Total taxes	6,964,241	341,745	7,305,986	-	-	-
Licenses and permits	90,074	(1,174)	88,900	-	-	-
Fines and forfeits	146,045	14,520	160,565	-	-	-
Charges for services	80,512	(5,005)	75,507	-	-	-
Miscellaneous	106,148	(5,227)	100,921	-	-	-
Other	-	-	-	-	-	-
Federal contributions	-	-	-	122,930	(32,550)	90,380
Operating grant	-	-	-	3,264,665	(76,155)	3,188,510
Bond proceeds	6,000	-	6,000	-	-	-
Fund balance released from restrictions	139,551	57,663	197,214	-	11,912	11,912
Transfer in from lottery board	55,500	(10,500)	45,000	-	-	-
Transfer in-others	15,162	40,167	55,329	-	-	-
Total revenues and sources	7,603,233	432,189	8,035,422	3,387,595	(96,793)	3,290,802
Expenditures and Uses:						
Governmental direction and support	718,343	17,664	736,007	29,769	(2,158)	27,611
Economic development and regulation	284,712	(16,068)	268,644	93,207	(18,076)	75,131
Public safety and justice	1,154,200	5,370	1,159,570	162,668	(39,751)	122,917
Public education system	1,996,076	(214,181)	1,781,895	348,542	(36,379)	312,163
Public education AY18 expenditure	-	282,919	282,919	-	-	-
Human support services	1,898,831	1,596	1,900,427	2,660,620	(2,419)	2,658,201
Public works	579,004	10,765	589,769	39,632	(7,527)	32,105
Repayment of loans and interest	619,100	(2,268)	616,832	18,262	-	18,262
Debt service - issuance costs	6,000	-	6,000	-	-	-
Interest expense on short-term borrowing	1,250	(1,250)	-	-	-	-
Settlements and judgments fund	21,292	-	21,292	-	-	-
Inaugural expenses	-	-	-	-	27,300	27,300
Wilson building	4,369	-	4,369	-	-	-
Schools modernization fund	13,523	-	13,523	-	-	-
D.C. retiree health contribution	31,000	-	31,000	-	-	-
Repayment of revenue bonds	7,835	-	7,835	-	-	-
Convention center transfer	122,286	19,328	141,614	-	-	-
Highway transportation fund	24,754	1,345	26,099	-	-	-
Emergency planning and security fund	-	-	-	34,895	(17,783)	17,112
Workforce investments	18,025	(18,025)	-	-	-	-
Operating lease-equipment	29,381	(1,936)	27,445	-	-	-
Pay-as-you-go capital fund	66,614	9,796	76,410	-	-	-
Non-departmental	3,804	(3,804)	-	-	-	-
Total expenditures and uses	7,600,399	91,251	7,691,650	3,387,595	(96,793)	3,290,802
Excess of Revenues and Sources Over Expenditures and Uses	\$ 2,834	\$ 340,938	\$ 343,772	\$ -	\$ -	-

See Accompanying Report of Independent Public Accountants.

Exhibit D-3

FINANCIAL REPORTING ENTITY
SCHEDULE OF BUDGET REVISIONS
Year Ended September 30, 2017
(\$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	-	-	-	609,942	(17,892)	592,050
Federal contributions	-	-	-	-	-	-
Operating grant	1,321	5,338	6,659	-	-	-
Bond proceeds	-	-	-	-	-	-
Fund balance released from restrictions	-	-	-	-	-	-
Transfer in from lottery board	-	-	-	-	-	-
Transfer in-others	-	-	-	-	-	-
Total revenues and sources	1,321	5,338	6,659	609,942	(17,892)	592,050
Expenditures and Uses:						
Governmental direction and support	456	956	1,412	70,494	(27,160)	43,334
Economic development and regulation	33	608	641	208,309	(2,200)	206,109
Public safety and justice	-	324	324	48,666	(3,912)	44,754
Public education system	238	3,088	3,326	16,272	9,315	25,587
Public education AY18 expenditure	-	-	-	-	-	-
Human support services	594	181	775	39,274	(3,121)	36,153
Public works	-	181	181	164,260	9,377	173,637
Repayment of loans and interest	-	-	-	5,319	-	5,319
Debt service - issuance costs	-	-	-	-	-	-
Interest expense on short-term borrowing	-	-	-	-	-	-
Settlements and judgments fund	-	-	-	-	-	-
Section 103 - financing and other funds	-	-	-	-	-	-
Inaugural expenses	-	-	-	-	-	-
Schools modernization fund	-	-	-	-	-	-
D.C. retiree health contribution	-	-	-	-	-	-
Repayment of revenue bonds	-	-	-	-	-	-
Convention center transfer	-	-	-	-	187	187
Highway transportation fund	-	-	-	-	-	-
Emergency planning and security fund	-	-	-	-	-	-
Workforce investments	-	-	-	-	-	-
Operating lease-equipment	-	-	-	-	-	-
Emergency and contingency reserve funds	-	-	-	-	-	-
Pay-as-you-go capital fund	-	-	-	53,928	3,042	56,970
Non-departmental	-	-	-	3,420	(3,420)	-
Total expenditures and uses	1,321	5,338	6,659	609,942	(17,892)	592,050
Excess of Revenues and Sources Over Expenditures and Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

See Accompanying Report of Independent Public Accountants.