

CAFR



2012

VINCENT C. GRAY • MAYOR

NATWAR M. GANDHI • CHIEF FINANCIAL OFFICER



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

STATISTICAL SECTION



Statistical Section

(Unaudited)

This section contains statistical tables that reflect information on financial trends, revenue capacity, debt capacity, demographics and the economy, and other data regarding the District's operations. These tables differ from the financial statements because they usually cover more than two fiscal years and may present non-accounting data.

The Statistical Section is divided into 5 sections as follows:

<u>Section</u>	<u>Page</u>
1. Financial Trends	167
2. Revenue Capacity.....	175
3. Debt Capacity	181
4. Demographic and Economic Information	187
5. Operating Information	189



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1. Financial Trends

These schedules contain trend information, which may be used to better understand how the District's financial performance and well-being have changed over time.

Net Assets By Component Last Ten Fiscal Years (accrual basis of accounting, dollars in thousands)		Exhibit S-1A									
NET ASSETS		2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Governmental activities											
Invested in capital assets, net of related debt	\$	518,223	\$ 774,533	\$ 1,069,731	\$ 958,597	\$ 1,197,275	\$ 1,794,279	\$ 2,155,206	\$ 2,437,385	\$ 2,534,538	\$ 2,872,272
Restricted		870,284	807,839	930,021	987,650	1,269,708	1,156,213	852,061	1,117,560	963,694	1,057,582
Unrestricted		(593,786)	(370,474)	(249,088)	167,779	92,345	(404,959)	(505,804)	(739,720)	(527,647)	(601,284)
Total governmental activities net assets		794,721	1,211,898	1,750,664	2,114,026	2,559,328	2,545,533	2,501,463	2,815,225	2,970,585	3,328,570
Business-type activities											
Invested in capital assets, net of related debt		1,354	17,927	16,183	17,505	17,211	16,747	16,012	4,827	478	480
Restricted		262,148	288,224	322,893	347,938	375,148	374,282	304,773	233,296	226,229	229,930
Unrestricted		37,442	34,829	34,968	29,000	25,980	24,773	25,864	8,628	3,501	3,607
Total business-type activities net assets		300,944	340,980	374,044	394,443	418,339	415,802	346,649	246,751	230,208	234,017
Primary government											
Invested in capital assets, net of related debt		519,577	792,460	1,085,914	976,102	1,214,486	1,811,026	2,171,218	2,442,212	2,535,016	2,872,752
Restricted		1,132,432	1,096,063	1,252,914	1,335,588	1,644,856	1,530,495	1,156,834	1,350,856	1,189,923	1,287,512
Unrestricted		(556,344)	(335,645)	(214,120)	196,779	118,325	(380,186)	(479,940)	(731,092)	(524,146)	(597,677)
Total primary government net assets	\$	1,095,665	\$ 1,552,878	\$ 2,124,708	\$ 2,508,469	\$ 2,977,667	\$ 2,961,335	\$ 2,848,112	\$ 3,061,976	\$ 3,200,793	\$ 3,562,587

* Due to the District's policy change on the recognition of personal property tax revenues, FY2010 information has been adjusted
Source: Information was extracted from Exhibit I-a, Statement of Net Assets, Page 44.

Changes in Net Assets

Last Ten Fiscal Years

(accrual basis of accounting, dollars in thousands)

Exhibit S-1B

*

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Governmental activities										
Expenses										
Governmental direction and support	\$ 525,072	\$ 554,614	\$ 641,964	\$ 574,097	\$ 787,392	\$ 834,694	\$ 878,219	\$ 871,240	\$ 783,557	\$ 987,978
Economic development and regulation	252,716	253,311	283,186	391,203	509,874	499,644	470,567	374,149	370,592	353,618
Public safety and justice	936,797	1,007,755	1,036,120	1,124,896	1,264,715	1,384,517	1,407,166	1,563,505	1,521,863	1,490,423
Public education system	1,168,545	1,301,807	1,374,538	1,486,112	1,589,652	1,787,635	1,937,238	1,989,518	2,086,722	2,113,955
Human support services	2,572,881	2,537,195	2,663,556	2,967,372	2,992,805	3,285,325	3,598,570	3,677,405	3,889,812	3,925,613
Public works	312,704	313,580	307,247	351,917	481,702	586,649	553,233	497,027	489,304	587,002
Public transportation	272,726	162,602	167,783	187,615	198,484	214,905	230,499	243,668	257,703	221,339
Interest on long-term debt	178,301	189,697	201,882	269,725	281,918	293,339	336,536	324,319	356,164	397,216
Total governmental activities expenses	6,219,742	6,320,561	6,676,276	7,352,937	8,106,542	8,886,708	9,412,028	9,540,831	9,755,717	10,077,144
Program revenues										
Charges for services, fees, fines & forfeitures:										
Economic development and regulation	75,540	83,866	92,198	94,487	102,230	111,105	105,148	112,074	126,407	134,410
Public works	129,251	134,875	132,533	146,628	151,957	206,771	196,119	219,005	228,287	191,960
Others	118,370	81,369	102,431	84,298	80,790	61,273	98,211	118,943	135,407	211,033
Operating grants & contributions	1,833,060	2,060,973	2,098,723	2,155,035	2,309,495	2,178,275	2,813,568	3,321,671	3,343,747	3,190,038
Capital grants & contributions	176,449	151,334	112,704	119,715	130,557	175,841	180,602	259,277	172,964	261,411
Total governmental activities program revenues	2,332,670	2,512,417	2,538,589	2,600,163	2,775,029	2,733,265	3,393,648	4,030,970	4,006,812	3,988,852
Net expenses	(3,887,072)	(3,808,144)	(4,137,687)	(4,752,774)	(5,331,513)	(6,153,443)	(6,018,380)	(5,509,861)	(5,748,905)	(6,088,292)
General revenues										
Taxes:										
Property taxes	899,665	1,017,653	1,150,672	1,272,998	1,545,325	1,787,365	1,951,345	1,881,733	1,803,691	1,945,071
Sales and use taxes	779,920	828,391	957,394	1,004,471	1,056,780	1,101,859	1,052,011	1,081,005	1,121,257	1,218,576
Income and franchise taxes	1,167,452	1,299,009	1,472,432	1,591,483	1,736,361	1,755,894	1,478,068	1,434,131	1,656,283	1,956,590
Gross receipts taxes	261,643	271,897	295,819	278,453	302,768	302,873	315,976	295,531	279,002	319,036
Other taxes	273,191	379,521	377,213	390,542	498,198	413,401	261,909	264,959	403,199	404,066
Grants and contributions - unrestricted	25,070	24,543	-	-	-	-	-	-	-	-
Investment earnings	13,341	16,211	39,811	73,207	124,420	95,847	28,242	19,156	6,122	21,944
Miscellaneous	325,529	314,596	311,662	431,182	456,425	458,469	530,847	447,368	563,400	514,590
Special items	-	-	-	-	(8,838)	153,640	287,137	266,942	-	-
Transfers	37,574	73,500	71,450	73,800	65,376	70,300	68,775	96,624	71,311	66,404
Total governmental activities general revenues	3,783,385	4,225,321	4,676,453	5,116,136	5,776,815	6,139,648	5,974,310	5,787,449	5,904,265	6,446,277
Change in net assets --- governmental activities	\$ (103,687)	\$ 417,177	\$ 538,766	\$ 363,362	\$ 445,302	\$ (13,795)	\$ (44,070)	\$ 277,588	\$ 155,360	\$ 357,985

* Due to the District's policy change on the recognition of personal property tax revenues, FY2010 information has been adjusted
Source: Information was extracted from Exhibit 1-b, Statement of Activities, Page 45.

Statistical Section

Changes in Net Assets Last Ten Fiscal Years (accrual basis of accounting, dollars in thousands)										Exhibit S-1B (Continued)	
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	
Business activities											
Expenses											
Lottery and games	\$ 166,185	\$ 167,938	\$ 164,066	\$ 193,907	\$ 192,336	\$ 182,981	\$ 176,625	\$ 163,393	\$ 169,526	\$ 183,185	
Unemployment compensation	165,045	113,888	92,728	102,749	99,920	150,237	370,775	480,976	408,997	344,913	
Nursing home services	34,687	33,023	35,066	35,434	37,556	40,837	44,601	18,817	4,555	-	
Total business-type activities expenses	365,917	314,849	291,860	332,090	329,812	374,055	592,001	663,186	583,078	528,098	
Program revenues											
Charges for services, fees, fines & forfeitures:											
Lottery and games	237,890	241,133	234,931	266,391	256,824	252,721	245,370	230,159	231,749	249,675	
Nursing home services	34,124	30,907	32,184	29,154	31,849	37,435	43,424	19,991	4,135	-	
Operating grants & contributions	55,356	26,588	16,707	14,825	18,358	21,191	36,985	36,998	34,968	27,945	
Capital grants & contributions	-	15,464	-	-	-	-	-	-	-	-	
Total business-type activities program revenues	327,370	314,092	283,822	310,370	307,031	311,347	325,779	287,148	270,852	277,620	
Net expenses	(38,547)	(757)	(8,038)	(21,720)	(22,781)	(62,708)	(266,222)	(376,038)	(312,226)	(250,478)	
General revenues											
Taxes:											
Other taxes	82,626	97,196	92,985	95,888	90,117	92,733	94,622	129,471	128,875	133,618	
Investment earnings	19,332	16,847	18,887	19,321	20,841	21,317	19,061	13,584	11,764	8,517	
Miscellaneous	261,00	250,00	680	710	1,095	16,355	152,161	229,709	226,355	178,556	
Transfers	(37,574)	(73,500)	(71,450)	(73,800)	(65,376)	(70,300)	(68,775)	(96,624)	(71,311)	(66,404)	
Total business-type activities general revenues	64,645	40,793	41,102	42,119	46,677	60,105	197,069	276,140	295,683	254,287	
Change in net assets --- business-type activities	\$ 26,098	\$ 40,036	\$ 33,064	\$ 20,399	\$ 23,896	\$ (2,603)	\$ (69,153)	\$ (99,898)	\$ (16,543)	\$ 3,809	
Total primary government											
Expenses	\$ 6,585,659	\$ 6,635,410	\$ 6,968,136	\$ 7,685,027	\$ 8,436,354	\$ 9,260,763	\$ 10,004,029	\$ 10,204,017	\$ 10,338,795	\$ 10,605,242	
Program revenues	2,660,040	2,820,257	2,822,411	2,910,533	3,082,060	3,044,612	3,719,427	4,318,118	4,277,664	4,266,472	
Net (expenses)/revenues	(3,925,619)	(3,815,153)	(4,145,725)	(4,774,494)	(5,354,294)	(6,216,151)	(6,284,602)	(5,885,899)	(6,061,131)	(6,338,770)	
General revenues	3,848,030	4,272,366	4,717,555	5,158,255	5,823,492	6,199,753	6,171,379	6,063,589	6,199,948	6,700,564	
Change in net assets --- primary government	\$ (77,589)	\$ 457,213	\$ 571,830	\$ 383,761	\$ 469,198	\$ (16,398)	\$ (113,223)	\$ 177,690	\$ 138,817	\$ 361,794	

* Due to the District's policy change on the recognition of personal property tax revenues, FY2010 information has been adjusted
Source: Information was extracted from Exhibit 1-b, Statement of Activities, Page 45.

Fund Balances, Governmental Funds

Last Ten Fiscal Years

(modified accrual basis of accounting, dollars in thousands)

Exhibit S-1C

	2003	2004	2005	2006	2007	2008	2009	2010
General Fund								
Reserved	\$ 568,243	\$ 607,903	\$ 1,110,770	\$ 1,045,560	\$ 1,135,459	\$ 957,977	\$ 703,694	\$ 836,181
Unreserved	329,114	607,112	473,913	389,582	358,541	286,745	216,789	94,588
Total general fund	\$ 897,357	\$ 1,215,015	\$ 1,584,683	\$ 1,435,142	\$ 1,494,000	\$ 1,244,722	\$ 920,483	\$ 930,769
All other governmental funds								
Reserved, reported in:								
Special revenue funds	\$ 249,434	\$ 239,291	\$ 249,911	\$ 321,878	\$ 460,556	\$ 465,229	\$ 507,678	\$ 555,476
Capital project funds	52,607	43,914	86,530	732,602	835,024	629,805	417,212	137,922
Unreserved, reported in:								
Capital project funds	(169,287)	(273,432)	(312,161)	-	-	-	-	-
Total all other governmental funds	\$ 132,754	\$ 9,773	\$ 24,280	\$ 1,054,480	\$ 1,295,580	\$ 1,095,034	\$ 924,890	\$ 693,398

	2011	2012
General Fund		
Nonspendable	\$ 18,465	\$ 20,357
Restricted	756,650	856,277
Committed	256,287	595,008
Assigned	73,492	34,879
Unassigned	-	-
Total general fund	\$ 1,104,894	\$ 1,506,521

All other governmental funds		
Nonspendable	\$ -	\$ -
Restricted	621,740	541,642
Committed	-	-
Assigned	-	-
Unassigned	-	(116,269)
Total all other governmental funds	\$ 621,740	\$ 425,373

* Due to the District's policy change on the recognition of personal property tax revenues, FY2010 information has been adjusted. In FY2011, the District implemented GASB Statement #54; presentation is not comparable to prior years.
Source: Information was extracted from Exhibit 2-a, Balance Sheet - Governmental Funds, Page 46.

Changes in Fund Balances, Governmental Funds

Last Ten Fiscal Years

(modified accrual basis of accounting, dollars in thousands)

Exhibit S-1D

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
REVENUES										
Taxes	\$ 3,384,093	\$ 3,806,906	\$ 4,251,191	\$ 4,472,845	\$ 5,146,007	\$ 5,333,118	\$ 5,042,487	\$ 4,956,910	\$ 5,260,486	\$ 5,833,054
Fines and forfeits	90,238	102,828	111,146	112,919	101,971	99,452	106,169	128,473	129,448	185,771
Licenses and permits	62,189	62,968	82,093	81,222	89,072	94,988	91,230	86,951	102,769	99,300
Charges for services	170,736	134,314	133,923	131,273	143,934	184,709	202,079	234,598	257,884	252,332
Investment earnings	13,341	16,211	39,811	73,206	124,420	95,847	28,242	19,156	5,789	21,728
Miscellaneous	320,460	305,039	311,573	489,067	444,262	457,747	524,046	447,365	549,006	514,694
Federal contributions	380,100	393,928	382,966	362,075	382,966	433,206	573,446	670,186	617,845	554,979
Operating grants	1,555,404	1,842,922	1,828,461	1,912,675	1,999,090	1,920,910	2,420,724	2,910,762	2,898,866	2,896,470
Total revenues	5,976,561	6,665,116	7,141,164	7,635,282	8,489,718	8,619,977	8,988,423	9,454,401	9,822,093	10,358,328
EXPENDITURES										
Governmental direction and support	415,591	483,185	590,344	611,620	651,974	695,175	672,463	657,935	698,117	787,331
Economic development and regulation	224,811	236,220	267,335	348,091	444,508	461,707	405,140	388,424	351,814	318,266
Public safety and justice	907,670	984,062	1,034,456	1,133,800	1,241,684	1,369,907	1,381,873	1,546,473	1,517,640	1,469,727
Public education system	1,155,297	1,284,448	1,340,767	1,439,510	1,541,194	1,716,701	1,850,200	1,904,023	1,943,438	1,980,384
Human support services	2,445,336	2,563,646	2,637,848	2,952,637	2,975,821	3,222,979	3,485,267	3,669,367	3,823,317	3,881,043
Public works	164,753	164,231	175,300	184,200	329,942	416,982	388,713	318,590	265,750	342,215
Public transportation	272,726	162,602	167,783	187,615	198,484	214,905	230,499	243,668	257,703	221,339
Debt service:										
Principal	149,792	152,086	183,845	205,654	232,389	251,998	277,523	209,746	211,696	217,645
Interest and other charges	178,301	189,697	202,387	225,195	258,769	287,354	292,484	300,123	333,872	375,461
Fiscal charges	15,338	13,721	9,277	31,958	15,095	25,330	19,659	64,532	14,296	15,447
Total debt service	343,431	355,504	395,509	462,807	506,253	564,682	589,666	574,401	559,864	608,553
Subtotal expenditures	5,929,615	6,233,898	6,629,342	7,320,280	7,889,860	8,663,038	9,003,821	9,302,881	9,417,643	9,608,858
Capital outlay	762,145	666,649	615,089	901,204	1,024,541	1,390,415	1,130,971	1,359,488	1,189,356	1,152,943
Total expenditures	6,691,760	6,900,547	7,244,431	8,221,484	8,914,401	10,053,453	10,134,792	10,662,369	10,606,999	10,761,801
Excess (deficiency) of revenues over (under) expenditures	(715,199)	(235,431)	(103,267)	(586,202)	(424,683)	(1,433,476)	(1,146,369)	(1,207,968)	(784,906)	(403,473)
OTHER FINANCING SOURCES (USES)										
Debt issuance	856,703	325,726	386,370	1,342,612	610,580	664,105	491,645	750,298	745,025	439,370
Refunding debt issuance	163,170	-	-	116,475	251,155	675,895	580,140	835,010	63,860	608,210
Premium on sale of bonds	-	-	14,478	39,944	16,063	36,282	50,198	89,505	24,711	124,679
Payment to escrow agent	(234,179)	-	-	(136,137)	(264,334)	(675,385)	(607,640)	(855,011)	(63,335)	(679,843)
Other sources	-	9,557	89	-	-	-	-	-	-	-
Proceeds from capital lease	-	503	19	-	-	-	-	-	-	-
Equipment financing program	17,094	20,822	15,036	30,167	42,471	36,479	62,068	34,162	45,801	49,463
Transfers in	77,119	109,717	193,439	685,206	694,229	477,829	447,639	429,033	302,059	353,087
Transfers out	(34,476)	(36,217)	(121,989)	(611,406)	(628,853)	(407,529)	(378,864)	(332,409)	(230,748)	(286,683)
Sale of capital assets	-	-	-	-	12,168	726	6,800	-	-	450
Total other financing sources	845,431	430,108	487,442	1,466,861	733,479	808,402	651,986	950,588	887,373	608,733
Special items	-	-	-	-	(8,838)	175,250	-	-	-	-
Net change in fund balances	\$ 130,232	\$ 194,677	\$ 384,175	\$ 880,659	\$ 299,958	\$ (449,824)	\$ (494,383)	\$ (257,380)	\$ 102,467	\$ 205,260
Total capital expenditures										
Debt service as a percentage of noncapital expenditures	\$ 811,674	\$ 690,609	\$ 648,795	\$ 771,069	\$ 857,739	\$ 1,402,291	\$ 1,222,453	\$ 1,455,655	\$ 936,823	\$ 999,605
	5.58%	5.50%	5.86%	5.78%	6.10%	6.23%	6.40%	5.54%	5.64%	6.08%

* Due to the District's policy change on the recognition of personal property tax revenues, FY2010 information has been adjusted.

Source: Information was extracted from Exhibit 2-b, Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds, Page 47.

Tax Revenues by Source, Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting, dollars in thousands)

Exhibit S-1E

Fiscal Year	Property Tax			Sales and Use	Income and Franchise	Gross Receipts	Other Taxes	Total
	Real	Personal	Rental					
2003	\$ 822,845	\$ 67,294	\$ 11,749	\$ 779,920	\$ 1,167,452	\$ 261,643	\$ 273,191	\$ 3,384,094
2004	947,690	63,558	16,840	828,391	1,299,009	271,897	379,521	3,806,906
2005	1,058,100	72,068	18,165	957,394	1,472,432	295,819	377,213	4,251,191
2006	1,163,598	55,548	22,336	970,885	1,591,483	278,453	390,542	4,472,845
2007	1,452,267	67,394	32,239	1,056,780	1,736,361	302,768	498,198	5,146,007
2008	1,666,315	59,690	33,086	1,101,859	1,755,894	302,873	413,401	5,333,118
2009	1,832,748	69,163	32,612	1,052,011	1,478,068	315,976	261,909	5,042,487
2010	1,790,519	56,501 *	34,264 **	1,081,005	1,434,131	295,531	264,959	4,956,910
2011	1,715,069	52,696	32,980	1,121,257	1,656,283	279,002	403,199	5,260,486
2012	1,843,918	55,734	35,134	1,218,576	1,956,590	319,036	404,066	5,833,054

* Due to the District's Policy change on the recognition of personal property tax revenues, FY2010 Information has been adjusted

** Corrected to reflect proper classification

Source: Information was extracted from Exhibit 2-b, Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds, Page 47.