
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, 2012
(With Comparative Totals at September 30, 2011)
(\$000s)**

	<u>2012</u>	<u>2011</u>
ASSETS		
Cash and cash equivalents (unrestricted)	\$ 981,411	\$ 687,877
Receivables (net of allowances for uncollectibles):		
Intergovernmental	24	5,486
Taxes	419,683	356,993
Accounts	194,599	174,113
Due from component units	33,616	53,790
Interfund	187,901	190,707
Inventories	12,195	10,510
Other current assets	1,029	5,222
Cash and cash equivalents (restricted)	339,103	322,583
Investments (restricted)	388,255	345,327
Total current assets	<u>2,557,816</u>	<u>2,152,608</u>
Long term assets	<u>13,646</u>	<u>13,646</u>
Total assets	\$ <u>2,571,462</u>	\$ <u>2,166,254</u>
LIABILITIES AND FUND BALANCE		
Liabilities:		
Payables:		
Accounts	\$ 390,221	\$ 405,922
Compensation:		
Salaries and wages	148,530	146,249
Employee benefits	403	596
Payroll taxes	50	1,124
Other deductions	3,701	4,128
Interfund	17,011	35,893
Due to component units	13,288	15,194
Deferred revenue:		
Property taxes	89,833	79,548
Other	120,953	126,995
Accrued liabilities:		
Claims and judgments	-	60
Grant disallowances	4,545	5,940
Medicaid	174,769	156,219
Tax refunds	91,608	75,867
Other current liabilities	<u>10,029</u>	<u>7,625</u>
Total liabilities	<u>1,064,941</u>	<u>1,061,360</u>
Fund Balance:		
Nonspendable	20,357	18,465
Restricted	856,277	756,650
Committed	595,008	256,287
Assigned	<u>34,879</u>	<u>73,492</u>
Total fund balance	<u>1,506,521</u>	<u>1,104,894</u>
Total liabilities and fund balance	\$ <u>2,571,462</u>	\$ <u>2,166,254</u>

See Accompanying Independent Auditors' Report.

Exhibit A-2

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Year Ended September 30, 2012
(With Comparative Totals for the Year Ended September 30, 2011)
(\$000s)

	2012	2011
Revenues:		
Taxes	\$ 5,686,168	\$ 5,090,076
Fines and forfeits	185,771	129,448
Licenses and permits	99,300	102,769
Charges for services:		
Public	244,755	214,552
Intergovernmental	1,666	22,192
Miscellaneous:		
Public	356,643	433,015
Investment income	10,165	3,194
Total revenues	<u>6,584,468</u>	<u>5,995,246</u>
Expenditures:		
Governmental direction and support	694,011	620,426
Economic development and regulation	194,458	220,878
Public safety and justice	954,077	993,978
Public education system	1,571,264	1,507,747
Human support services	1,727,072	1,572,717
Public works	311,968	226,783
Public transportation	221,339	257,703
Debt service:		
Principal	177,175	179,097
Interest	287,819	266,272
Fiscal charges	14,349	14,296
Total expenditures	<u>6,153,532</u>	<u>5,859,897</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>430,936</u>	<u>135,349</u>
Other Financing Sources (Uses):		
Debt issuance	2,737	7,915
Refunding debt issuance	555,845	63,860
Premium on sale of bonds	66,836	6,188
Payment to refunded bond escrow agent	(622,363)	(63,335)
Equipment financing program	-	75
Transfers in	92,391	147,572
Transfers out	(124,755)	(123,499)
Total other financing sources (uses)	<u>(29,309)</u>	<u>38,776</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	<u>401,627</u>	<u>174,125</u>
Fund Balance at October 1,	<u>1,104,894</u>	<u>930,769</u>
Fund Balance at September 30	<u>\$ 1,506,521</u>	<u>\$ 1,104,894</u>

See Accompanying Independent Auditors' Report.

Exhibit A-3

GENERAL FUND
SCHEDULE OF EXPENDITURES AND NET FINANCING (SOURCES) USES
FUNCTION AND OBJECT - GAAP BASIS
For the Year Ended September 30, 2012
(With Comparative Totals for the Year Ended September 30, 2011)
(\$000s)

Function and Subfunction	Personnel Services	Contractual Services	Supplies	Occupancy	Miscel- laneous *	Totals	
						2012	2011
Governmental Direction and Support:							
Legislative	\$ 19,539	\$ 1,704	\$ 129	\$ 589	\$ 686	\$ 22,647	\$ 22,534
Executive	70,719	35,916	412	3,914	1,126	112,087	108,465
Finance	77,453	30,702	365	26	151,544	260,090	256,985
Personnel	9,409	1,535	41	18	114	11,117	10,169
Administrative	82,009	84,978	1,886	109,561	2,963	281,397	216,312
Elections	4,681	1,711	173	21	87	6,673	5,961
Total	263,810	156,546	3,006	114,129	156,520	694,011	620,426
Economic Development and Regulation:							
Community development	20,548	12,426	215	766	38,077	72,032	96,012
Economic regulation	49,080	8,082	323	4,923	4,101	66,509	65,009
Employment services	18,995	8,275	135	2,683	25,829	55,917	59,857
Total	88,623	28,783	673	8,372	68,007	194,458	220,878
Public Safety and Justice:							
Police	434,569	51,422	4,626	1,314	130,466	622,397	607,948
Fire	169,884	7,312	5,136	70	8,236	190,638	229,093
Corrections	64,605	52,237	5,582	2,807	1,222	126,453	143,223
Protection	5,702	1,382	85	6	266	7,441	7,004
Law	6,722	275	65	-	86	7,148	6,710
Total	681,482	112,628	15,494	4,197	140,276	954,077	993,978
Public Education System:							
Schools	496,633	79,458	7,470	40,423	530,312	1,154,296	1,066,398
Culture	123,337	32,465	1,408	9,089	250,669	416,968	441,349
Total	619,970	111,923	8,878	49,512	780,981	1,571,264	1,507,747
Human Support Services:							
Health and welfare	260,899	104,622	9,332	46,532	1,101,103	1,522,488	1,376,268
Human relations	4,301	2,728	35	54	14,413	21,531	21,304
Employment benefits	-	-	-	-	149,991	149,991	139,826
Recreation	28,307	3,204	949	-	602	33,062	35,319
Total	293,507	110,554	10,316	46,586	1,266,109	1,727,072	1,572,717
Public Works	146,030	81,684	1,736	18,905	63,613	311,968	226,783
Public Transportation	-	-	-	-	221,339	221,339	257,703
Debt Service	-	-	-	-	479,343	479,343	459,665
Net Financing Uses (Sources)	-	-	-	-	29,309	29,309	(38,776)
Total expenditures and net sources	\$ 2,093,422	\$ 602,118	\$ 40,103	\$ 241,701	\$ 3,205,497	\$ 6,182,841	\$ 5,821,121

See Accompanying Independent Auditors' Report.

*Miscellaneous column includes transfers, subsidies and other payments totaling \$3,196,515.

Transfers to: Convention Center [\$101,026], Public Charter Schools [\$508,115], UDC [\$67,362], PAYGO-Capital [\$134,871], Police & Fire Retirement System [\$116,700], Mass Transit Subsidies [\$221,339]

Payments for: Dept. of Health [\$22,318], Dept. of Mental Health [\$19,081], Dept. of Health Care Finance [\$701,683], Dept. of Human Services [\$135,313], Child & Family Services [\$109,017], District Retiree Health Contribution [\$109,800], Disability Services [\$37,983], State Education [\$58,184], Non-Public Tuition [\$117,334], Baseball Transfer Dedicated Tax [\$52,587], Dept. of Employment Services [\$25,829], Equipment Lease-Capital [\$49,791], BID [\$22,303], Housing Production Trust Fund [\$39,012], Certificate of Participation [\$32,233], Repayment of Interest on ST Borrowing [\$54,494], Repayment of Loans & Interest [\$422,342], Dept. of the Environment [\$37,798]

Exhibit A-4

GENERAL FUND
SCHEDULE OF LOCAL SOURCE REVENUES
BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended September 30, 2012
(\$000s)

Source	Budget		Actual	Variance Positive (Negative)
	Original	Revised		
Taxes:				
Property:				
Real	\$ 1,803,660	\$ 1,838,290	\$ 1,822,014	\$ (16,276)
Personal	52,642	53,154	55,734	2,580
Public space rental	33,456	32,604	32,506	(98)
Total	1,889,758	1,924,048	1,910,254	(13,794)
Sales and use:				
General	1,089,553	1,045,942	1,111,044	65,102
Alcoholic beverages	10,917	5,517	5,166	(351)
Cigarette	37,376	37,068	35,603	(1,465)
Motor vehicles	36,439	38,000	43,986	5,986
Motor fuel tax	20,640	24,000	22,778	(1,222)
Total	1,194,925	1,150,527	1,218,577	68,050
Income and franchise:				
Individual income	1,396,714	1,446,449	1,490,694	44,245
Corporation franchise	245,098	237,534	302,924	65,390
Unincorporated business	132,268	150,404	162,972	12,568
Total	1,774,080	1,834,387	1,956,590	122,203
Gross receipts:				
Public utility	150,453	149,745	131,260	(18,485)
Toll telecommunication	62,873	60,820	58,604	(2,216)
Insurance companies	75,024	76,014	86,994	10,980
Health care providers	12,000	12,000	13,321	1,321
Baseball gross receipts	22,800	25,000	40,418	15,418
Health care related incomes	22,194	22,562	21,768	(794)
Total	345,344	346,141	352,365	6,224
Other:				
Deed recordation	147,712	156,889	159,283	2,394
Deed transfers	130,958	129,189	120,051	(9,138)
Inheritance and estate	35,000	50,000	102,996	52,996
Economic interests	10,000	25,000	21,735	(3,265)
Total	323,670	361,078	404,065	42,987
Total taxes	5,527,777	5,616,181	5,841,851	225,670
Licenses and Permits:				
Business licenses	34,750	37,567	41,969	4,402
Nonbusiness permits	28,607	36,529	35,748	(781)
Total	63,357	74,096	77,717	3,621
Fines and Forfeits	138,236	154,396	181,603	27,207
Charges for Services	47,987	61,029	73,795	12,766
Miscellaneous:				
Interest	6,000	2,000	17	(1,983)
Other	148,757	124,240	122,980	(1,260)
Total	154,757	126,240	122,997	(3,243)
Total Local Revenues	5,932,114	6,031,942	6,297,963	266,021
Transfers and Other sources:				
General obligation bonds	6,000	6,000	3,142	(2,858)
Fund balance released from restrictions	31,946	57,932	-	(57,932)
Interfund transfer	74,333	100,330	91,807	(8,523)
Total Transfers and Other Sources	112,279	164,262	94,949	(69,313)
Total Local Revenues and Sources	\$ 6,044,393	\$ 6,196,204	\$ 6,392,912	\$ 196,708

See Accompanying Independent Auditors' Report.

Exhibit A-5

GENERAL FUND
SCHEDULE OF BUDGETARY BASIS REVENUES AND EXPENDITURES BY SOURCE OF FUNDS
 Year Ended September 30, 2012
 (\$000s)

Revenues and Sources:	Local Source			Other Source			Totals		
	Original Budget	Revised Budget	Actual	Variance	Original Budget	Revised Budget	Actual	Variance	Variance
Taxes									
Property	\$ 1,889,758	\$ 1,924,048	\$ 1,910,254	\$ (13,794)	\$ -	\$ -	\$ -	\$ -	\$ (13,794)
Sales and uses	1,194,925	1,150,527	1,218,577	68,050	-	-	-	-	68,050
Income and franchise	1,774,080	1,834,387	1,956,590	122,203	-	-	-	-	122,203
Gross receipts and other taxes	669,014	707,219	756,430	49,211	-	-	-	-	49,211
Total taxes	5,527,777	5,616,181	5,841,851	225,670	-	-	-	-	225,670
Licenses and permits	63,357	74,096	77,717	3,621	-	-	-	-	3,621
Fines and forfeits	138,236	154,396	181,603	27,207	-	-	-	-	27,207
Charges for services	47,987	61,029	73,795	12,766	-	-	-	-	12,766
Miscellaneous	154,757	126,240	122,997	(3,243)	-	-	-	-	(3,243)
Other	-	-	-	-	410,079	392,442	421,590	29,148	29,148
General obligation bonds	6,000	6,000	3,142	(2,858)	-	-	-	-	(2,858)
Fund balance released from restrictions	31,946	57,932	-	(57,932)	11,798	11,798	5,769	(6,029)	5,769
Interfund transfer-from lottery and games	68,500	63,257	66,404	3,147	-	-	-	-	3,147
Interfund transfer-others	5,833	37,073	25,403	(11,670)	-	-	-	-	(11,670)
Total Revenues and Sources	6,044,393	6,196,204	6,392,912	196,708	421,877	404,240	427,359	23,119	219,827
Expenditures and Uses:									
Governmental direction and support	492,109	506,793	497,727	9,066	43,996	26,727	22,804	3,923	12,989
Economic development and regulation	132,791	129,099	123,759	6,150	128,073	132,823	111,590	21,233	27,383
Public safety and justice	926,654	917,097	914,121	2,976	47,180	40,988	34,844	6,144	9,120
Public education system	1,534,237	1,432,932	1,427,606	5,326	23,488	20,546	1,987	18,559	23,885
Public education AY13 expenditure	-	137,743	137,743	-	-	-	-	-	-
Human support services	1,553,150	1,605,798	1,588,630	17,168	23,995	25,748	21,558	4,190	21,358
Public works	452,195	463,077	458,477	4,600	78,321	89,228	76,609	12,619	17,219
Wilson building	3,968	3,968	3,458	510	-	-	-	-	510
Repay bonds and interest	438,072	410,253	409,855	398	4,372	4,372	4,372	-	398
Repay revenue bonds and interest	6,691	5,574	5,574	-	-	-	-	-	-
Bond fiscal charge	6,000	6,000	4,348	1,652	-	-	-	-	1,652
Interest on short term borrowing	4,500	2,572	2,572	-	-	-	-	-	-
Certificates of participation	32,534	32,278	32,233	45	-	-	-	-	45
Settlements and judgments fund	21,477	24,337	24,337	-	-	-	-	-	-
Baseball tax transfer	45,545	55,231	55,231	-	-	-	-	-	-
Convention center transfer	100,718	101,093	101,093	-	-	-	-	-	-
Highway trust transfer	20,640	23,020	22,778	242	16,654	16,654	16,654	-	242
TIF and pilot transfer	65,466	54,494	54,494	-	-	-	-	-	-
Equipment lease operating	53,617	49,804	49,791	13	-	-	-	-	13
Emergency and contingency reserve	3,000	-	-	-	-	-	-	-	-
Pay-go capital	-	33,730	33,730	-	37,448	47,148	47,148	-	-
Schools modernization fund	8,621	8,621	8,621	-	-	-	-	-	-
District retiree health contribution	109,800	109,800	109,800	-	-	-	-	-	-
Non-departmental agency	4,000	2,500	-	2,500	18,350	6	-	6	2,506
Total Expenditures and Uses	6,015,785	6,116,624	6,065,978	50,646	421,877	404,240	337,566	66,674	117,320
Excess of Revenues and Sources Over Expenditures and Uses	\$ 28,608	\$ 79,580	\$ 326,934	\$ 247,354	\$ -	\$ -	\$ 89,793	\$ 89,793	\$ 337,147

See Accompanying Independent Auditors' Report.

Exhibit A-6

GENERAL FUND
SCHEDULE OF BUDGETARY BASIS REVENUES AND EXPENDITURES
Year Ended September 30, 2012
(\$000s)

	Original Budget	Revisions	Revised Budget	Actual	Variance (Actual To Original Budget)
Revenues and Sources:					
Taxes:					
Property	\$ 1,889,758	\$ 34,290	\$ 1,924,048	\$ 1,910,254	\$ 20,496
Sales and use	1,194,925	(44,398)	1,150,527	1,218,577	23,652
Income and franchise	1,774,080	60,307	1,834,387	1,956,590	182,510
Other taxes	669,014	38,205	707,219	756,430	87,416
Total taxes	5,527,777	88,404	5,616,181	5,841,851	314,074
Licenses and permits	63,357	10,739	74,096	77,717	14,360
Fines and forfeits	138,236	16,160	154,396	181,603	43,367
Charges for services	47,987	13,042	61,029	73,795	25,808
Miscellaneous	154,757	(28,517)	126,240	122,997	(31,760)
Other	410,079	(17,637)	392,442	421,590	11,511
General obligation bonds	6,000	-	6,000	3,142	(2,858)
Fund balance released from restriction	43,744	25,986	69,730	5,769	(37,975)
Interfund transfer-from lottery and games	68,500	(5,243)	63,257	66,404	(2,096)
Interfund transfer-others	5,833	31,240	37,073	25,403	19,570
Total Revenues and Sources	6,466,270	134,174	6,600,444	6,820,271	354,001
Expenditures and Uses:					
Governmental direction and support	536,105	(2,585)	533,520	520,531	15,574
Economic development and regulation	260,864	1,868	262,732	235,349	25,515
Public safety and justice	973,834	(15,749)	958,085	948,965	24,869
Public education system	1,557,725	(104,247)	1,453,478	1,429,593	128,132
Public education AY13 expenditure	-	137,743	137,743	137,743	(137,743)
Human support services	1,577,145	54,401	1,631,546	1,610,188	(33,043)
Public works	530,516	21,789	552,305	535,086	(4,570)
Wilson building	3,968	-	3,968	3,458	510
Repay bonds and interest	442,444	(27,819)	414,625	414,227	28,217
Repay revenue bonds and interest	6,691	(1,117)	5,574	5,574	1,117
Bond fiscal charge	6,000	-	6,000	4,348	1,652
Interest on short term borrowing	4,500	(1,928)	2,572	2,572	1,928
Certificates of participation	32,534	(256)	32,278	32,233	301
Settlements and judgments fund	21,477	2,860	24,337	24,337	(2,860)
Baseball tax transfer	45,545	9,686	55,231	55,231	(9,686)
Convention center transfer	100,718	375	101,093	101,093	(375)
Highway trust transfer	37,294	2,380	39,674	39,432	(2,138)
TIF and pilot transfer	65,466	(10,972)	54,494	54,494	10,972
Equipment lease operating	53,617	(3,813)	49,804	49,791	3,826
Emergency and contingency reserve	3,000	(3,000)	-	-	3,000
Pay-go capital	37,448	43,430	80,878	80,878	(43,430)
Schools modernization fund	8,621	-	8,621	8,621	-
District retiree health contribution	109,800	-	109,800	109,800	-
Non-departmental agency	22,350	(19,844)	2,506	-	22,350
Total Expenditures and Uses	6,437,662	83,202	6,520,864	6,403,544	34,118
Excess of Revenues and Sources Over Expenditures and Uses					
	\$ 28,608	\$ 50,972	\$ 79,580	\$ 416,727	\$ 388,119

See Accompanying Independent Auditors' Report.



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NONMAJOR GOVERNMENTAL FUNDS
(Combining Statements)

Special Revenue Funds

The **Tax Increment Financing (TIF) Program Fund** is used to account for activities relating to various TIF development initiatives. These activities support new economic development projects.

The **Tobacco Settlement Financing Corporation (TSFC) Fund** is used to account for the tobacco litigation settlement activities of the District of Columbia.

The **PILOT Special Revenue Fund** is used to account for the proceeds of pilot revenue to finance the development costs associated with various District development projects.

The **Baseball Special Revenue Fund** is used to account for the proceeds of baseball related revenue sources that are legally restricted to expenditures for baseball project purposes.

Debt Service Fund

The **Debt Service Fund** is used to account for the payment of ballpark revenue bonds.

Capital Project Fund

The **Highway Trust Fund** is used to account for the motor vehicle fuel taxes and other fees collected and used by the District for highway projects.

Exhibit B-1

**NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
September 30, 2012
(With Comparative Totals at September 30, 2011)
(\$000s)**

	Special Revenue Funds					Capital Project		Totals
	Tax	Tobacco	PILOT	Debt Service	Highway	Trust		
	Increment Financing Program	Settlement Financing Corporation	Special Revenue	Baseball Project	Fund			
ASSETS								
Current Assets:								
Receivables (net of allowances for uncollectibles):								
Taxes	\$ -	\$ -	\$ -	\$ 1,741	\$ -	\$ 1,885	\$ 3,626	\$ 2,539
Accounts	17	28,185	-	-	-	-	28,202	30,056
Due from other District entities	-	-	-	666	-	-	666	666
Interfund	6,292	-	1,155	2,659	-	171	10,277	13,528
Restricted cash and cash equivalents	42,033	55,243	43,988	78,410	-	55,639	275,313	337,388
Total assets	\$ 48,342	\$ 83,428	\$ 45,143	\$ 83,476	\$ -	\$ 57,695	\$ 318,084	\$ 384,177
LIABILITIES AND FUND BALANCE								
Current Liabilities:								
Payables:								
Accounts	\$ 1,889	\$ -	\$ -	\$ 294	\$ -	\$ 7,784	9,967	\$ 7,815
Compensation payable	-	-	-	-	-	143	143	124
Deferred revenue	-	-	-	411	-	158	569	925
Due to other funds	-	-	-	10,636	-	5,141	15,777	15,488
Due to other District entities	-	-	-	5,000	-	-	5,000	-
Accrued liabilities	-	285	-	1	-	-	286	101
Total liabilities	1,889	285	-	16,342	-	13,226	31,742	24,453
Fund Balance:								
Restricted	46,453	83,143	45,143	67,134	-	44,469	286,342	359,724
Total fund balances	46,453	83,143	45,143	67,134	-	44,469	286,342	359,724
Total liabilities and fund balances	\$ 48,342	\$ 83,428	\$ 45,143	\$ 83,476	\$ -	\$ 57,695	\$ 318,084	\$ 384,177

See Accompanying Independent Auditors' Report.

Exhibit B-2

NONMAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
For the Year Ended September 30, 2012
(With Comparative Totals for the Year Ended September 30, 2011)
(\$000s)

	Special Revenue Funds					Capital		Totals
	Tax Increment Financing Program	Tobacco Settlement Financing Corporation	PILOT Special Revenue	Baseball Project	Debt Service Fund	Project Highway Trust		
Revenues:								
Property taxes	\$ 18,576	\$ -	\$ 13,669	\$ -	\$ -	\$ -	\$ 32,245	\$ 30,560
Sales and use taxes	22,249	-	-	12,592	-	-	34,841	54,891
Gross receipts taxes	-	-	-	42,638	-	-	42,638	44,582
Interest	-	2,284	19	74	-	15	2,392	2,480
Tobacco settlement revenue	-	38,325	-	-	-	-	38,325	37,211
Other	2	-	14,437	5,000	-	-	19,439	32,589
Total revenues	40,827	40,609	28,125	60,304	-	15	169,880	202,313
Expenditures:								
Governmental direction and support	48,492	416	2,633	6,214	-	-	57,755	36,002
Capital outlay	-	-	-	-	-	38,829	38,829	34,240
Bond principal payment	8,034	13,070	14,451	-	4,915	-	40,470	32,599
Interest	6,452	28,880	5,804	-	26,349	-	67,485	67,600
Fiscal charges	1,098	-	-	-	-	-	1,098	-
Other	-	-	-	-	-	-	-	8,715
Total expenditures	64,076	42,366	22,888	6,214	31,264	38,829	205,637	179,156
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(23,249)	(1,757)	5,237	54,090	(31,264)	(38,814)	(35,757)	23,157
Other Financing Sources (Uses):								
Bond issuance	38,650	-	-	-	-	-	38,650	-
Refunding debt issuance	52,365	-	-	-	-	-	52,365	-
Premium on sale of bonds	5,677	-	-	-	-	-	5,677	-
Payment to refunded bond escrow agent:	(57,480)	-	-	-	-	-	(57,480)	-
Transfers in	2,595	-	-	-	31,264	39,432	73,291	87,302
Transfers out	(3,551)	-	(104,677)	(41,900)	-	-	(150,128)	(79,357)
Total other financing sources (uses)	38,256	-	(104,677)	(41,900)	31,264	39,432	(37,625)	7,945
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES								
Fund Balances at October 1	15,007	(1,757)	(99,440)	12,190	-	618	(73,382)	31,102
Fund Balances at September 30	31,446	84,900	144,583	54,944	-	43,851	359,724	328,622
Fund Balances at September 30	\$ 46,453	\$ 83,143	\$ 45,143	\$ 67,134	\$ -	\$ 44,469	\$ 286,342	\$ 359,724

See Accompanying Independent Auditors' Report.



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FIDUCIARY FUNDS (Combining Statements)

The Fiduciary Funds are used to account for assets held by the District in a trustee or agency capacity. These assets cannot be used to support the District's programs.

The **Pension Trust Funds** are used to account for the accumulation of resources to be used for retirement annuity payments at appropriate amounts and times in the future for police officers, fire fighters and public school teachers of the District. Resources are contributed by employees and by the District and federal government at amounts determined by an annual actuarial study. The funds are administered by a thirteen member Retirement Board. Three of these members are appointed by the Mayor and three by the Council. The other members include one each active and retired police officers, fire fighters, and teachers. The administrative costs of the board are accounted for in the funds.

The **Other Post Employment Benefit (OPEB) Trust Fund** is used to account for the receipt of monies for post-employment healthcare and life insurance benefits provided under the Post-Retirement Health and Life Insurance Benefit Plan. Annual District contributions are actuarially determined and paid accordingly. No employee contributions are required prior to retirement to fund the OPEB plan; however, retirees make contributions as required by the associated substantive plan.

The **Agency Funds** are used to account for refundable deposits required of various licensees, monies held in escrow as an agent for individuals, private organizations or other governments.

Exhibit C-1

PENSION TRUST FUNDS
COMBINING STATEMENT OF FIDUCIARY NET ASSETS
September 30, 2012
(With Comparative Totals at September 30, 2011)
(\$000s)

	Pension Trust Funds		Other Postemployment Benefits (OPEB)	Totals	
	Police & Fire	Teachers	Trust Fund	2012	2011
ASSETS					
Current Assets:					
Cash and cash equivalents - restricted	\$ 54,888	\$ 19,628	\$ 129,303	\$ 203,819	\$ 246,025
Investments - restricted	3,666,044	1,498,968	567,635	5,732,647	4,906,883
Collateral from securities lending transaction	68,602	28,050	-	96,652	416,288
Receivables:					
Due from federal government	1,124	482	-	1,606	1,051
Benefit contribution	1,731	1,601	-	3,332	3,312
Accounts receivable - foreign exchanges	-	-	42,010	42,010	-
Due from other funds	-	-	-	-	3,000
Other current assets	102,458	41,892	5,309	149,659	146,966
Capital assets	2	1	-	3	9
Total assets	3,894,849	1,590,622	744,257	6,229,728	5,723,534
LIABILITIES					
Current Liabilities:					
Accounts payable	1,835	769	8,903	11,507	4,308
Accounts payable - foreign currency purchased	-	-	42,010	42,010	-
Securities lending	69,415	28,382	-	97,797	419,096
Due to other funds	1,438	616	-	2,054	2,573
Other current liabilities	140,307	57,369	-	197,676	317,892
Total liabilities	212,995	87,136	50,913	351,044	743,869
NET ASSETS					
Net Assets					
Held in trust for pension and OPEB benefits	\$ 3,681,854	\$ 1,503,486	\$ 693,344	\$ 5,878,684	\$ 4,979,665

See Accompanying Independent Auditors' Report.

Exhibit C-2

PENSION TRUST FUNDS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
For the Year Ended September 30, 2012
(With Comparative Totals for the Year Ended September 30, 2011)
(\$000s)

	Pension Trust Funds		Other Postemployment Benefit Trust Fund (OPEB)	Totals	
	Police & Fire	Teachers		2012	2011
Additions:					
Benefit contributions:					
Employer	\$ 116,700	\$ -	\$ 109,800	\$ 226,500	\$ 221,400
Plan members	30,398	28,639	281	59,318	58,478
Investment income:					
<i>From investment activities</i>					
Net appreciation in fair value of investments	406,677	170,932	69,120	646,729	38,506
Other revenue	1,584	672	-	2,256	2,051
Interest and dividends	51,422	21,316	10,263	83,001	95,317
Less - investment expenses	(6,315)	(2,707)	(3,429)	(12,451)	(12,115)
Net income from investing activities	453,368	190,213	75,954	719,535	123,759
<i>From securities lending activities</i>					
Securities lending income	1,498	630	-	2,128	2,734
Less: securities lending expenses	(401)	(169)	-	(570)	(868)
Net income from securities lending activities	1,097	461	-	1,558	1,866
Total net investment income	454,465	190,674	75,954	721,093	125,625
Total additions	601,563	219,313	186,035	1,006,911	405,503
Deductions:					
Benefit payments	40,458	53,659	3,944	98,061	83,419
Administrative expenses	6,718	2,880	233	9,831	9,885
Total deductions	47,176	56,539	4,177	107,892	93,304
Change in net assets	554,387	162,774	181,858	899,019	312,199
Net assets held in trust for pension and OPEB benefits:					
October 1	3,127,467	1,340,712	511,486	4,979,665	4,667,466
September 30	\$ 3,681,854	\$ 1,503,486	\$ 693,344	\$ 5,878,684	\$ 4,979,665

See Accompanying Independent Auditors' Report.

Exhibit C-3

SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
For the Year Ended September 30, 2012
(\$000s)

	Balance October 1 2011	Additions	Deductions	Balance September 30 2012
ASSETS				
Cash and cash equivalents - restricted	\$ 85,743	\$ 12,643	\$ 44,747	\$ 53,639
Due from other funds	52	35	52	35
Other receivables	22,236	513	13,744	9,005
Total assets	\$ 108,031	\$ 13,191	\$ 58,543	\$ 62,679
LIABILITIES				
Accounts payable	\$ 7,609	\$ 1,816	\$ 8,547	\$ 878
Due to component units	-	352	12	340
Due to other funds	57	159	56	160
Other current liabilities	100,365	4,236	43,300	61,301
Total liabilities	\$ 108,031	\$ 6,563	\$ 51,915	\$ 62,679

See Accompanying Independent Auditors' Report.

SUPPORTING SCHEDULES

Supporting schedules are financial presentations used to aggregate and present in greater detail information contained in the financial statements and to present additional information not disclosed in the basic financial statements.

Exhibit D-1

FINANCIAL REPORTING ENTITY
SCHEDULE OF BUDGETARY BASIS EXPENDITURES
 Year Ended September 30, 2012
 (\$000s)

	Budget		Actual	Variance
	Original	Revised		
Governmental direction and support:				
Council of the district of columbia	\$ 19,026	\$ 18,542	\$ 18,542	\$ -
Office of the d.c. auditor	3,686	3,686	3,361	325
Advisory neighborhood commissions	889	889	744	145
Office of the mayor	12,353	12,908	12,060	848
Office of the secretary	2,905	3,823	3,783	40
Office of the inspector general	15,393	15,091	13,976	1,115
Medical liability captive	3,182	775	177	598
City administrator / deputy mayor	3,283	3,058	2,847	211
DC office of personnel	7,547	8,831	8,660	171
Office of finance & resource mgmt	19,294	19,218	16,536	2,682
Department of general services	211,932	215,278	213,152	2,126
Office of contracting & procurement	8,698	11,541	11,222	319
Contract appeals board	796	846	835	11
Office of the chief financial officer	119,574	104,922	104,875	47
Office of the attorney general	78,042	75,092	72,703	2,389
Office of risk management	2,728	2,378	2,196	182
Office of disability rights	1,616	1,558	1,529	29
Office of chief technology officer	46,077	47,275	45,311	1,964
Board of elections and ethics	4,418	10,616	5,882	4,734
Office of campaign finance	1,407	1,423	1,394	29
Public employee relations board	951	1,151	1,114	37
Office of employee appeals	1,360	1,368	1,343	25
Metropolitan wash council of governments	396	396	396	-
District of columbia office of open government	350	200	87	113
Section 103	-	4,896	4,896	-
Total governmental direction and support	565,903	565,761	547,621	18,140
Economic development and regulation:				
Business services and economic development	16,219	23,790	17,748	6,042
Office of local business development	5,213	5,168	5,041	127
Office of municipal planning	6,726	7,800	7,179	621
Office of zoning	2,544	2,544	2,521	23
Dept of housing and community development	99,953	62,419	55,882	6,537
Office of motion picture and television development	726	761	720	41
Department of employment services	124,767	97,015	87,577	9,438
Board of real property assess & appeals	1,631	1,132	887	245
Dept of consumer and regulatory affairs	26,031	25,825	24,507	1,318
Alcoholic beverage regulation administration	5,964	5,998	4,887	1,111
Office of cable tv	8,525	6,325	5,605	720
Commission on arts & humanities	4,798	4,906	4,714	192
Housing authority subsidy	4,000	4,000	4,000	-
Business improvement districts transfer	23,000	23,000	22,303	697
Housing production trust fund subsidy	35,109	39,012	39,012	-
Office of tenant advocate	1,924	2,112	1,949	163
Public service commission	10,376	10,561	9,809	752
Insurance regulation	17,042	19,263	14,569	4,694
Office of people's counsel	5,447	5,447	4,986	461
Total economic development and regulation	399,995	347,078	313,896	33,182
Public safety and justice:				
Metropolitan police department	457,207	454,288	453,924	364
Fire and emergency medical services	195,422	192,725	192,194	531
Police and firefighter retirement system	116,700	116,700	116,700	-
Office of administrative hearings	7,637	7,640	7,226	414
Criminal justice coordinating council	1,995	3,149	1,765	1,384
Department of corrections	135,949	127,859	126,114	1,745
Chief medical officer	7,569	7,419	7,348	71
Forensic health & science lab	1,551	1,401	1,400	1
DC national guard	6,639	5,620	5,582	38
Emergency management agency	137,448	118,578	114,621	3,957
Commission on judicial disabilities and tenure	295	333	303	30
Judicial nomination commission	205	249	232	17
Citizen complaint review board	2,051	1,927	1,909	18
Office of unified communications	39,844	38,924	34,812	4,112
Office of victim services	-	-	(40)	40
Office of justice grant administration	-	-	(402)	402
Advisory commission on sentencing	888	888	888	-
Office of deputy mayor for public safety and justice	22,506	22,500	18,942	3,558
Total public safety and justice	1,133,906	1,100,200	1,083,518	16,682

(Continued)

Exhibit D-1

FINANCIAL REPORTING ENTITY
SCHEDULE OF BUDGETARY BASIS EXPENDITURES
Year Ended September 30, 2012
(\$000s)

	Budget		Actual	Variance
	Original	Revised		
Public education system:				
District of Columbia public schools	673,809	716,417	685,979	30,438
AY13 public school advance appropriations		4,434	4,434	-
Public charter schools	483,667	374,805	374,804	1
AY13 public charter school advance appropriations		133,309	133,309	-
Teachers' retirement system	3,000	3,000	3,000	-
University of the district of Columbia	64,181	67,362	67,362	-
State education office	356,531	374,861	357,832	17,029
DC public library	35,997	37,063	36,972	91
DC public charter school board	3,490	3,490	1,065	2,425
Special education training	88,760	93,067	93,059	8
Non-public tuition	150,237	120,303	119,622	681
Department of education	1,912	1,857	1,677	180
Total public education system	1,861,584	1,929,968	1,879,115	50,853
Human support services:				
Department of human services	332,962	331,447	309,960	21,487
Department of health	240,352	254,403	244,455	9,948
Department of parks and recreation	33,573	33,903	33,212	691
DC office on aging	24,194	24,649	23,139	1,510
Unemployment compensation fund	6,512	12,212	12,203	9
Disability compensation fund	19,658	27,988	27,988	-
Office of human rights	2,379	2,590	2,585	5
Office on latino affairs	2,666	2,666	2,643	23
Children investment trust	3,000	3,989	3,989	-
Child and family services	253,745	237,873	233,549	4,324
Dept of mental health	168,522	172,480	171,163	1,317
Asian and pacific islander affairs	768	768	762	6
Office of veteran affairs	373	376	347	29
Department of youth rehab services	106,899	108,787	108,132	655
Department on disability services	91,951	92,734	92,026	708
Department of health care finance	2,197,245	2,269,004	2,253,569	15,435
Deputy mayor for health and human services	698	628	622	6
Not-for-profit hospital corp	-	7,700	7,700	-
Total human support services	3,485,497	3,584,197	3,528,044	56,153
Public works:				
Department of public works	103,081	108,903	106,874	2,029
Department of transportation	128,121	130,767	128,793	1,974
Taxi cab commission	1,580	2,626	2,452	174
Department of motor vehicles	33,066	40,276	35,957	4,319
Washington metro area transit commission	126	126	126	-
Mass transit subsidies	218,088	225,626	221,339	4,287
District depart of environment	84,889	77,449	69,792	7,657
Total public works	568,951	585,773	565,333	20,440
Other:				
Repayment of loans and interest	442,444	434,902	434,384	518
Bond fiscal charges paid from bond proceeds	6,000	6,000	4,348	1,652
Repayment of interest on short-term borrowing	4,500	2,572	2,572	-
Settlements and judgments fund	21,477	24,337	24,337	-
Wilson building	3,968	3,968	3,458	510
Schools modernization fund	8,621	8,621	8,621	-
District retiree health contribution	109,800	109,800	109,800	-
Repayment of revenue bonds	6,691	5,574	5,574	-
Certificate of participation	32,534	32,278	32,233	45
Convention center transfer dedicated taxes	100,718	101,093	101,093	-
Highway trust fund transfer	37,294	39,674	39,432	242
Baseball dedicated tax transfer	45,545	55,231	55,231	-
TIF and pilot transfer	65,466	54,494	54,494	-
Emergency planning and security costs	14,900	11,072	9,609	1,463
Equipment lease operating	53,617	49,804	49,791	13
Emergency and contingency reserve funds	3,000	-	-	-
Pay-go capital	37,448	80,878	80,878	-
Non-departmental	22,350	2,506	-	2,506
DC retirement board	30,338	30,338	-	30,338
Housing finance agency	8,884	8,884	-	8,884
Total other	1,055,595	1,062,026	1,015,855	46,171
Total	\$ 9,071,431	\$ 9,175,003	\$ 8,933,382	\$ 241,621

See Accompanying Independent Auditors' Report.

Exhibit D-2

FINANCIAL REPORTING ENTITY
SCHEDULE OF BUDGETARY BASIS OPERATIONS BY SOURCE OF FUNDS
Year Ended September 30, 2012
(\$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	\$ 19,026	\$ 18,542	\$ 18,542	\$ -	\$ -	\$ -	\$ -	\$ -
Office of the d.c. auditor	3,686	3,686	3,361	325	-	-	-	-
Advisory neighborhood commissions	889	889	744	145	-	-	-	-
Office of the mayor	8,259	8,170	7,998	172	4,093	4,725	4,050	675
Office of the secretary	2,206	2,890	2,890	-	-	-	-	-
Office of the inspector general	13,048	13,048	11,932	1,116	2,346	2,044	2,044	-
Medical liability captive	2,584	177	177	-	-	-	-	-
City administrator / deputy mayor	3,283	3,058	2,847	211	-	-	-	-
DC office of personnel	7,270	8,554	8,392	162	-	-	-	-
Office of finance & resource mgmt	19,068	19,068	16,536	2,532	-	-	-	-
Department of general services	205,426	210,566	208,936	1,630	-	-	-	-
Office of contracting & procurement	8,698	11,541	11,222	319	-	-	-	-
Contract appeals board	796	846	835	11	-	-	-	-
Office of the chief financial officer	94,642	95,053	95,011	42	-	563	563	-
Office of the attorney general	56,661	56,531	54,970	1,561	19,613	16,837	16,837	-
Office of risk management	2,728	2,378	2,196	182	-	-	-	-
Office of disability rights	952	952	924	28	664	606	606	-
Office of chief technology officer	34,249	35,913	35,799	114	2,788	2,322	2,268	54
Board of elections and ethics	4,268	5,591	5,278	313	150	5,025	604	4,421
Office of campaign finance	1,313	1,329	1,301	28	-	-	-	-
Public employee relations board	951	1,151	1,114	37	-	-	-	-
Office of employee appeals	1,360	1,368	1,343	25	-	-	-	-
Metropolitan wash council of governments	396	396	396	-	-	-	-	-
District of columbia office of open government	350	200	87	113	-	-	-	-
Section 103	-	4,896	4,896	-	-	-	-	-
Total governmental direction and support	492,109	506,793	497,727	9,066	29,654	32,122	26,972	5,150
Economic development and regulation:								
Business services and economic development	8,239	9,711	9,687	24	3,000	2,098	1,959	139
Office of local business development	4,852	4,919	4,792	127	361	250	249	1
Office of municipal planning	6,246	6,730	6,111	619	450	741	739	2
Office of zoning	2,544	2,544	2,521	23	-	-	-	-
Dept of housing and community development	12,221	12,363	8,153	4,210	79,934	42,226	41,652	574
Office of motion picture and television development	671	671	637	34	-	-	-	-
Department of employment services	40,654	31,953	31,387	566	54,052	35,001	31,691	3,310
Board of real property assess & appeals	1,631	1,132	887	245	-	-	-	-
Dept of consumer and regulatory affairs	10,041	9,969	9,935	34	-	-	-	-
Alcoholic beverage regulation administration	739	773	761	12	-	-	-	-
Office of cable tv	-	-	-	-	-	-	-	-
Commission on arts & humanities	3,920	4,020	3,927	93	779	787	787	-
Housing authority subsidy	4,000	4,000	4,000	-	-	-	-	-
Business improvement districts transfer	-	-	-	-	-	-	-	-
Housing production trust fund subsidy	35,109	39,012	39,012	-	-	-	-	-
Office of tenant advocate	1,924	2,112	1,949	163	-	-	-	-
Public service commission	-	-	-	-	475	590	562	28
Insurance regulation	-	-	-	-	-	2,127	476	1,651
Office of people's counsel	-	-	-	-	-	-	-	-
Total economic development and regulation	132,791	129,909	123,759	6,150	139,051	83,820	78,115	5,705
Public safety and justice:								
Metropolitan police department	442,071	443,421	443,372	49	5,683	5,606	5,520	86
Fire and emergency medical services	193,902	189,377	188,903	474	-	1,828	1,825	3
Police and firefighter retirement system	116,700	116,700	116,700	-	-	-	-	-
Office of administrative hearings	7,637	7,562	7,148	414	-	78	78	-
Criminal justice coordinating council	195	195	187	8	1,800	2,954	1,578	1,376
Department of corrections	115,294	108,819	108,219	600	359	521	426	95
Chief medical officer	7,569	7,419	7,348	71	-	-	-	-
Forensic health & science lab	1,551	1,401	1,400	1	-	-	-	-
DC national guard	2,270	2,299	2,286	13	4,369	3,322	3,296	26
Emergency management agency	1,829	1,848	1,846	2	135,619	116,730	112,775	3,955
Commission on judicial disabilities and tenure	-	-	-	-	295	333	303	30
Judicial nomination commission	-	-	-	-	205	249	232	17
Citizen complaint review board	2,051	1,926	1,909	17	-	-	-	-
Office of unified communications	26,536	26,586	26,195	391	-	-	-	-
Office of victim services	-	-	-	-	-	-	(40)	40
Office of justice grant administration	-	-	-	-	-	-	(402)	402
Advisory commission on sentencing	888	888	888	-	-	-	-	-
Office of deputy mayor for public safety and justice	8,161	8,656	7,720	936	10,462	10,061	8,839	1,222
Total public safety and justice	926,654	917,097	914,121	2,976	158,792	141,682	134,430	7,252

Exhibit D-2

FINANCIAL REPORTING ENTITY
SCHEDULE OF BUDGETARY BASIS OPERATIONS BY SOURCE OF FUNDS
Year Ended September 30, 2012
(\$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	-	-	-	-	-	-	-	-
Advisory neighborhood commissions	-	-	-	-	-	-	-	-
Office of the mayor	-	12	12	-	-	-	-	-
Office of the secretary	-	7	6	1	699	926	887	39
Office of the inspector general	-	-	-	-	-	-	-	-
Medical liability captive	-	-	-	-	598	598	-	598
City administrator / deputy mayor	-	-	-	-	-	-	-	-
DC office of personnel	-	-	-	-	277	277	268	9
Office of finance & resource mgmt	-	-	-	-	226	150	-	150
Department of general services	-	-	-	-	6,506	4,711	4,215	496
Office of contracting & procurement	-	-	-	-	-	-	-	-
Contract appeals board	-	-	-	-	-	-	-	-
Office of the chief financial officer	-	-	-	-	24,932	9,307	9,301	6
Office of the attorney general	144	100	100	-	1,624	1,624	795	829
Office of risk management	-	-	-	-	-	-	-	-
Office of disability rights	-	-	-	-	-	-	-	-
Office of chief technology officer	-	-	-	-	9,040	9,040	7,244	1,796
Board of elections and ethics	-	-	-	-	-	-	-	-
Office of campaign finance	-	-	-	-	94	94	94	-
Public employee relations board	-	-	-	-	-	-	-	-
Office of employee appeals	-	-	-	-	-	-	-	-
Metropolitan wash council of governments	-	-	-	-	-	-	-	-
District of columbia office of open government	-	-	-	-	-	-	-	-
Section 103	-	-	-	-	-	-	-	-
Total governmental direction and support	144	119	118	1	43,996	26,727	22,804	3,923
Economic development and regulation:								
Business services and economic development	-	-	-	-	4,979	11,979	6,102	5,877
Office of local business development	-	-	-	-	-	-	-	-
Office of municipal planning	-	250	250	-	30	80	79	1
Office of zoning	-	-	-	-	-	-	-	-
Dept of housing and community development	-	32	18	14	7,798	7,798	6,058	1,740
Office of motion picture and television development	-	-	-	-	55	90	83	7
Department of employment services	80	80	-	80	29,981	29,981	24,498	5,483
Board of real property assess & appeals	-	-	-	-	-	-	-	-
Dept of consumer and regulatory affairs	-	-	-	-	15,990	15,855	14,572	1,283
Alcoholic beverage regulation administration	-	-	-	-	5,225	5,225	4,127	1,098
Office of cable tv	-	-	-	-	8,525	6,325	5,605	720
Commission on arts & humanities	-	-	-	-	100	100	-	100
Housing authority subsidy	-	-	-	-	-	-	-	-
Business improvement districts transfer	-	-	-	-	23,000	23,000	22,303	697
Housing production trust fund subsidy	-	-	-	-	-	-	-	-
Office of tenant advocate	-	-	-	-	-	-	-	-
Public service commission	-	10	10	-	9,901	9,961	9,238	723
Insurance regulation	-	154	154	-	17,042	16,982	13,939	3,043
Office of people's counsel	-	-	-	-	5,447	5,447	4,986	461
Total economic development and regulation	80	526	432	94	128,073	132,823	111,590	21,233
Public safety and justice:								
Metropolitan police department	-	123	123	-	9,452	5,138	4,910	228
Fire and emergency medical services	-	-	-	-	1,520	1,520	1,465	55
Police and firefighter retirement system	-	-	-	-	-	-	-	-
Office of administrative hearings	-	-	-	-	-	-	-	-
Criminal justice coordinating council	-	-	-	-	-	-	-	-
Department of corrections	-	-	-	-	20,297	18,519	17,469	1,050
Chief medical officer	-	-	-	-	-	-	-	-
Forensic health & science lab	-	-	-	-	-	-	-	-
DC national guard	-	-	-	-	-	-	-	-
Emergency management agency	-	-	-	-	-	-	-	-
Commission on judicial disabilities and tenure	-	-	-	-	-	-	-	-
Judicial nomination commission	-	-	-	-	-	-	-	-
Citizen complaint review board	-	1	-	1	-	-	-	-
Office of unified communications	1,280	309	-	309	12,028	12,028	8,617	3,411
Office of victim services	-	-	-	-	-	-	-	-
Office of justice grant administration	-	-	-	-	-	-	-	-
Advisory commission on sentencing	-	-	-	-	-	-	-	-
Office of deputy mayor for public safety and justice	-	-	-	-	3,883	3,783	2,383	1,400
Total public safety and justice	1,280	433	123	310	47,180	40,988	34,844	6,144

Exhibit D-2

FINANCIAL REPORTING ENTITY
SCHEDULE OF BUDGETARY BASIS OPERATIONS BY SOURCE OF FUNDS
Year Ended September 30, 2012
(\$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	611,817	634,821	634,445	376	29,045	30,167	27,073	3,094
AY13 public school advance appropriations	-	4,434	4,434	-	-	-	-	-
Public charter schools	483,667	374,805	374,804	1	-	-	-	-
AY13 public charter school advance appropriations	-	133,309	133,309	-	-	-	-	-
Teacher's retirement system	3,000	3,000	3,000	-	-	-	-	-
University of the district of Columbia	64,181	67,362	67,362	-	-	-	-	-
State education office	95,122	101,293	97,263	4,030	252,599	267,223	260,246	6,977
DC public library	34,465	35,348	35,309	39	948	1,294	1,294	-
DC public charter school board	1,076	1,076	1,065	11	-	-	-	-
Special education tran	88,760	93,067	93,059	8	-	-	-	-
Non-public tuition	150,237	120,303	119,622	681	-	-	-	-
Department of education	1,912	1,857	1,677	180	-	-	-	-
Total public education system	1,534,237	1,570,675	1,565,349	5,326	282,592	298,684	288,613	10,071
Human support services:								
Department of human services	164,426	182,255	178,404	3,851	167,461	148,397	131,364	17,033
Department of health	90,672	91,736	89,864	1,872	141,706	154,784	148,120	6,664
Department of parks and recreation	32,174	32,231	31,739	492	-	177	177	-
DC office on aging	16,068	17,228	16,719	509	8,126	7,420	6,419	1,001
Unemployment compensation fund	6,512	12,212	12,203	9	-	-	-	-
Disability compensation fund	19,658	27,988	27,988	-	-	-	-	-
Office of human rights	2,148	2,172	2,169	3	231	416	416	-
Office on latino affairs	2,666	2,666	2,643	23	-	-	-	-
Children investment trust	3,000	3,989	3,989	-	-	-	-	-
Child and family services	191,596	177,783	174,538	3,245	61,382	59,749	58,767	982
Dept of mental health	157,512	159,048	158,714	334	6,806	7,952	7,479	473
Asian and pacific islander affairs	768	768	762	6	-	-	-	-
Office of veteran affairs	373	373	347	26	-	-	-	-
Depart of youth rehab services	106,899	106,069	105,431	638	-	2,718	2,702	16
Department on disability services	53,344	55,434	55,099	335	31,707	28,800	28,799	1
Department of health care finance	704,636	725,518	719,699	5,819	1,490,585	1,541,462	1,533,135	8,327
Deputy mayor for health and human services	698	628	622	6	-	-	-	-
Not-for-profit hospital corp	-	7,700	7,700	-	-	-	-	-
Total human support services	1,553,150	1,605,798	1,588,630	17,168	1,908,004	1,951,875	1,917,378	34,497
Public works:								
Department of public works	97,219	101,640	101,638	2	-	-	-	-
Department of transportation	119,379	119,657	119,485	172	4,127	3,423	3,377	46
Taxi cab commission	1,069	2,065	2,038	27	-	-	-	-
Department of motor vehicles	24,786	28,632	28,522	110	-	3,365	470	2,895
Washington metro area transit commission	126	126	126	-	-	-	-	-
Mass transit subsidies	193,459	194,541	190,254	4,287	-	-	-	-
District depart. of environment	16,157	16,416	16,414	2	34,158	26,495	26,215	280
Total public works	452,195	463,077	458,477	4,600	38,285	33,283	30,062	3,221
Other:								
Repayment of loans and interest	438,072	410,253	409,855	398	-	20,277	20,157	120
Bond fiscal charges paid from bond proceeds	6,000	6,000	4,348	1,652	-	-	-	-
Repayment of interest on short-term borrowing	4,500	2,572	2,572	-	-	-	-	-
Settlements and judgments fund	21,477	24,337	24,337	-	-	-	-	-
Wilson building	3,968	3,968	3,458	510	-	-	-	-
Schools modernization fund	8,621	8,621	8,621	-	-	-	-	-
District retiree health contribution	109,800	109,800	109,800	-	-	-	-	-
Repayment of revenue bonds	6,691	5,574	5,574	-	-	-	-	-
Certificate of participation	32,534	32,278	32,233	45	-	-	-	-
Convention center transfer-dedicated taxes	100,718	101,093	101,093	-	-	-	-	-
Highway trust fund transfer	20,640	23,020	22,778	242	-	-	-	-
Baseball dedicated tax transfer	45,545	55,231	55,231	-	-	-	-	-
TIF and pilot transfer	65,466	54,494	54,494	-	-	-	-	-
Emergency planning and security costs	-	-	-	-	14,900	11,072	9,609	1,463
Equipment lease operating	53,617	49,804	49,791	13	-	-	-	-
Emergency and contingency reserve funds	3,000	-	-	-	-	-	-	-
Pay-go capital	-	33,730	33,730	-	-	-	-	-
Non-departmental	4,000	2,500	-	2,500	-	-	-	-
DC retirement board	-	-	-	-	-	-	-	-
Housing finance agency	-	-	-	-	-	-	-	-
Total other	924,649	923,275	917,915	5,360	14,900	31,349	29,766	1,583
Total	\$ 6,015,785	\$ 6,116,624	\$ 6,065,978	\$ 50,646	\$ 2,571,278	\$ 2,572,815	\$ 2,505,336	\$ 67,479

See Accompanying Independent Auditors' Report.

Exhibit D-2

FINANCIAL REPORTING ENTITY
SCHEDULE OF BUDGETARY BASIS OPERATIONS BY SOURCE OF FUNDS
Year Ended September 30, 2012
(\$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	21,267	39,749	22,898	16,851	11,680	11,680	1,563	10,117
AY13 public school advance appropriations	-	-	-	-	-	-	-	-
Public charter schools	-	-	-	-	-	-	-	-
AY13 public charter school advance appropriations	-	-	-	-	-	-	-	-
Teacher's retirement system	-	-	-	-	-	-	-	-
University of the district of Columbia	-	-	-	-	-	-	-	-
State education office	-	114	107	7	8,810	6,231	216	6,015
DC public library	-	200	161	39	584	221	208	13
DC public charter school board	-	-	-	-	2,414	2,414	-	2,414
Special education tran	-	-	-	-	-	-	-	-
Non-public tuition	-	-	-	-	-	-	-	-
Department of education	-	-	-	-	-	-	-	-
Total public education system	21,267	40,063	23,166	16,897	23,488	20,546	1,987	18,559
Human support services:								
Department of human services	-	20	20	-	1,075	775	173	602
Department of health	214	122	122	-	7,761	7,761	6,349	1,412
Department of parks and recreation	-	96	64	32	1,399	1,399	1,231	168
DC office on aging	-	-	-	-	-	-	-	-
Unemployment compensation fund	-	-	-	-	-	-	-	-
Disability compensation fund	-	-	-	-	-	-	-	-
Office of human rights	-	3	-	3	-	-	-	-
Office of latino affairs	-	-	-	-	-	-	-	-
Children investment trust	-	-	-	-	-	-	-	-
Child and family services	17	141	45	96	750	200	200	-
Dept of mental health	117	394	227	167	4,086	5,086	4,743	343
Asian and pacific islander affairs	-	-	-	-	-	-	-	-
Office of veteran affairs	-	-	-	-	-	3	-	3
Depart of youth rehab services	-	-	-	-	-	-	-	-
Department on disability services	-	-	-	-	6,900	8,500	8,128	372
Department of health care finance	-	-	-	-	2,024	2,024	734	1,290
Deputy mayor for health and human services	-	-	-	-	-	-	-	-
Not-for-profit hospital corp	-	-	-	-	-	-	-	-
Total human support services	348	776	478	298	23,995	25,748	21,558	4,190
Public works:								
Department of public works	-	-	-	-	5,862	7,262	5,236	2,026
Department of transportation	-	71	71	-	4,615	7,615	5,859	1,756
Taxi cab commission	-	-	-	-	511	561	414	147
Department of motor vehicles	-	-	-	-	8,280	8,280	6,965	1,315
Washington metro area transit commission	-	-	-	-	-	-	-	-
Mass transit subsidies	-	-	-	-	24,629	31,086	31,085	1
District depart. of environment	150	114	114	-	34,424	34,424	27,050	7,374
Total public works	150	185	185	-	78,321	89,228	76,609	12,619
Other:								
Repayment of loans and interest	-	-	-	-	4,372	4,372	4,372	-
Bond fiscal charges paid from bond proceeds	-	-	-	-	-	-	-	-
Repayment of interest on short-term borrowing	-	-	-	-	-	-	-	-
Settlements and judgments fund	-	-	-	-	-	-	-	-
Wilson building	-	-	-	-	-	-	-	-
Schools modernization fund	-	-	-	-	-	-	-	-
District retiree health contribution	-	-	-	-	-	-	-	-
Repayment of revenue bonds	-	-	-	-	-	-	-	-
Certificate of participation	-	-	-	-	-	-	-	-
Convention center transfer-dedicated taxes	-	-	-	-	-	-	-	-
Highway trust fund transfer	-	-	-	-	16,654	16,654	16,654	-
Baseball dedicated tax transfer	-	-	-	-	-	-	-	-
TIF and pilot transfer	-	-	-	-	-	-	-	-
Emergency planning and security costs	-	-	-	-	-	-	-	-
Equipment lease operating	-	-	-	-	-	-	-	-
Emergency and contingency reserve funds	-	-	-	-	-	-	-	-
Pay-go capital	-	-	-	-	37,448	47,148	47,148	-
Non-departmental	-	-	-	-	18,350	6	-	6
DC retirement board	-	-	-	-	30,338	30,338	-	30,338
Housing finance agency	-	-	-	-	8,884	8,884	-	8,884
Total other	-	-	-	-	116,046	107,402	68,174	39,228
Total	\$ 23,269	\$ 42,102	\$ 24,502	\$ 17,600	\$ 461,099	\$ 443,462	\$ 337,566	\$ 105,896

See Accompanying Independent Auditors' Report.

Exhibit D-3

**FINANCIAL REPORTING ENTITY
SCHEDULE OF BUDGET REVISIONS
Year Ended September 30, 2012
(\$000s)**

	Local Source			Federal Resources		
	Original Budget	Repro- gramming	Revised Budget	Original Budget	Repro- gramming	Revised Budget
Revenues and Sources:						
Taxes:						
Property taxes	\$ 1,889,758	\$ 34,290	\$ 1,924,048	\$ -	\$ -	\$ -
Sales and use taxes	1,194,925	(44,398)	1,150,527	-	-	-
Income taxes	1,774,080	60,307	1,834,387	-	-	-
Other taxes	669,014	38,205	707,219	-	-	-
Total taxes	5,527,777	88,404	5,616,181	-	-	-
Licenses and permits	63,357	10,739	74,096	-	-	-
Fines and forfeits	138,236	16,160	154,396	-	-	-
Charges for services	47,987	13,042	61,029	-	-	-
Miscellaneous	154,757	(28,517)	126,240	-	-	-
Other	-	-	-	-	-	-
Federal contributions	-	-	-	92,575	20,414	112,989
Operating grant	-	-	-	2,478,703	(41,640)	2,437,063
General obligation bonds	6,000	-	6,000	-	-	-
Fund balance released from restrictions	31,946	25,986	57,932	-	22,763	22,763
Transfer in from Lottery Board	68,500	(5,243)	63,257	-	-	-
Transfer in-others	5,833	31,240	37,073	-	-	-
Total revenues and sources	6,044,393	151,811	6,196,204	2,571,278	1,537	2,572,815
Expenditures and Uses:						
Governmental direction and support	492,109	14,684	506,793	29,654	2,468	32,122
Economic development and regulation	132,791	(2,882)	129,909	139,051	(55,231)	83,820
Public safety and justice	926,654	(9,557)	917,097	158,792	(17,110)	141,682
Public education system	1,534,237	(101,305)	1,432,932	282,592	16,092	298,684
Public education AY13 expenditure	-	137,743	137,743	-	-	-
Human support services	1,553,150	52,648	1,605,798	1,908,004	43,871	1,951,875
Public works	452,195	10,882	463,077	38,285	(5,002)	33,283
Repayment of loans and interest	438,072	(27,819)	410,253	-	20,277	20,277
Bond fiscal charges paid from bond proceeds	6,000	-	6,000	-	-	-
Repayment of interest on short-term borrowing	4,500	(1,928)	2,572	-	-	-
Settlements and judgments fund	21,477	2,860	24,337	-	-	-
Wilson building	3,968	-	3,968	-	-	-
Schools modernization fund	8,621	-	8,621	-	-	-
District retiree health contribution	109,800	-	109,800	-	-	-
Repayment of revenue bonds	6,691	(1,117)	5,574	-	-	-
Certificate of participation	32,534	(256)	32,278	-	-	-
Convention center transfer-dedicated taxes	100,718	375	101,093	-	-	-
Highway trust fund transfer	20,640	2,380	23,020	-	-	-
Baseball dedicated tax transfer	45,545	9,686	55,231	-	-	-
TIF and pilot transfer	65,466	(10,972)	54,494	-	-	-
Emergency planning and security costs	-	-	-	14,900	(3,828)	11,072
Equipment lease operating	53,617	(3,813)	49,804	-	-	-
Emergency and contingency reserve funds	3,000	(3,000)	-	-	-	-
Pay-go capital	-	33,730	33,730	-	-	-
Non-departmental	4,000	(1,500)	2,500	-	-	-
DC retirement board	-	-	-	-	-	-
Housing finance agency	-	-	-	-	-	-
Total expenditures and uses	6,015,785	100,839	6,116,624	2,571,278	1,537	2,572,815
Excess of Revenues and Sources Over Expenditures and Uses	\$ 28,608	\$ 50,972	\$ 79,580	\$ -	\$ -	\$ -

See Accompanying Independent Auditors' Report.

Exhibit D-3

**FINANCIAL REPORTING ENTITY
SCHEDULE OF BUDGET REVISIONS
Year Ended September 30, 2012
(\$000s)**

	Private Grant and Contributions			Other Sources		
	Original Budget	Repro- gramming	Revised Budget	Original Budget	Repro- gramming	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	-	-	-	449,301	(17,637)	431,664
Federal contributions	-	-	-	-	-	-
Operating grant	23,269	16,290	39,559	-	-	-
General obligation bonds	-	-	-	-	-	-
Fund balance released from restrictions	-	2,543	2,543	11,798	-	11,798
Transfer in from Lottery Board	-	-	-	-	-	-
Transfer in-others	-	-	-	-	-	-
Total revenues and sources	23,269	18,833	42,102	461,099	(17,637)	443,462
Expenditures and Uses:						
Governmental direction and support	144	(25)	119	43,996	(17,269)	26,727
Economic development and regulation	80	446	526	128,073	4,750	132,823
Public safety and justice	1,280	(847)	433	47,180	(6,192)	40,988
Public education system	21,267	18,796	40,063	23,488	(2,942)	20,546
Public education FY13 expenditure	-	-	-	-	-	-
Human support services	348	428	776	23,995	1,753	25,748
Public works	150	35	185	78,321	10,907	89,228
Repayment of loans and interest	-	-	-	4,372	-	4,372
Bond fiscal charges paid from bond proceeds	-	-	-	-	-	-
Repayment of interest on short-term borrowing	-	-	-	-	-	-
Settlements and judgments fund	-	-	-	-	-	-
Wilson building	-	-	-	-	-	-
Schools modernization fund	-	-	-	-	-	-
District retiree health contribution	-	-	-	-	-	-
Repayment of revenue bonds	-	-	-	-	-	-
Certificate of participation	-	-	-	-	-	-
Convention center transfer-dedicated taxes	-	-	-	-	-	-
Highway trust fund transfer	-	-	-	16,654	-	16,654
Baseball dedicated tax transfer	-	-	-	-	-	-
TIF and pilot transfer	-	-	-	-	-	-
Emergency planning and security costs	-	-	-	-	-	-
Equipment lease operating	-	-	-	-	-	-
Emergency and contingency reserve funds	-	-	-	-	-	-
Pay-go capital	-	-	-	37,448	9,700	47,148
Non-departmental	-	-	-	18,350	(18,344)	6
DC retirement board	-	-	-	30,338	-	30,338
Housing finance agency	-	-	-	8,884	-	8,884
Total expenditures and uses	23,269	18,833	42,102	461,099	(17,637)	443,462
Excess of Revenues and Sources Over Expenditures and Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -