

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, 2016
(With Comparative Totals at September 30, 2015)
(\$000s)**

	2016	2015
ASSETS		
Cash and cash equivalents	\$ 1,493,011	\$ 1,729,830
Receivables (net of allowances for uncollectibles):		
Intergovernmental	7,143	3,744
Taxes	376,562	321,475
Accounts	205,200	143,209
Due from component units	24,596	16,695
Interfund	348,942	276,005
Inventories	11,631	12,734
Other current assets	3,154	2,330
Cash and cash equivalents (restricted)	885,217	763,806
Investments (restricted)	109,730	78,880
Total current assets	<u>3,465,186</u>	<u>3,348,708</u>
Long-term assets	104,852	110,818
Total assets	\$ 3,570,038	\$ 3,459,526
LIABILITIES		
Liabilities:		
Payables:		
Accounts	\$ 445,782	\$ 452,647
Compensation:		
Salaries and wages	116,014	168,205
Employee benefits	2,141	2,282
Payroll taxes	1,137	1,703
Other deductions	5,336	5,660
Interfund	21,725	15,570
Due to component units	16,874	13,463
Unearned revenue	61,587	63,985
Other	36,173	35,770
Accrued liabilities:		
Grant disallowances	2,946	7,445
Medicaid	152,279	219,672
Tax refunds	64,875	89,528
Other current liabilities	18,848	17,215
Total liabilities	945,717	1,093,145
DEFERRED INFLOWS OF RESOURCES		
Unavailable revenues		
Property taxes	93,083	92,357
Others	142,149	106,962
Total deferred inflows of resources	235,232	199,319
FUND BALANCE		
Nonspendable	11,631	12,734
Restricted	1,030,895	1,026,396
Committed	1,325,895	1,047,105
Assigned	20,668	80,827
Total fund balance	2,389,089	2,167,062
Total liabilities, deferred inflows of resources and fund balance	\$ 3,570,038	\$ 3,459,526

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, 2016
(With Comparative Totals for the Year Ended September 30, 2015)
(\$000s)

	2016	2015
Revenues:		
Taxes	\$ 7,099,825	\$ 6,789,197
Fines and forfeits	202,314	129,283
Licenses and permits	123,029	119,658
Charges for services:		
Public	269,275	285,243
Intergovernmental	723	788
Miscellaneous:		
Public	370,958	335,342
Investment income	7,732	1,814
Total revenues	<u>8,073,856</u>	<u>7,661,325</u>
Expenditures:		
Governmental direction and support	957,151	870,067
Economic development and regulation	404,313	309,346
Public safety and justice	1,227,558	1,044,356
Public education system	1,947,968	1,866,863
Human support services	1,860,387	1,954,001
Public works	339,856	328,787
Public transportation	359,097	335,703
Debt service:		
Principal	228,793	259,142
Interest	362,860	337,326
Fiscal charges	3,588	7,260
Total expenditures	<u>7,691,571</u>	<u>7,312,851</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>382,285</u>	<u>348,474</u>
Other financing sources (uses):		
Debt issuance	2,600	4,894
Refunding debt issuance	95,575	231,255
Premium on sale of bonds	-	27,099
Payment to refunded bond escrow agent	(95,120)	(256,765)
Transfers in	80,503	114,901
Transfers out	(259,616)	(176,455)
Sale of capital assets	15,800	-
Total other financing uses	<u>(160,258)</u>	<u>(55,071)</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	<u>222,027</u>	<u>293,403</u>
Fund balance at October 1	<u>2,167,062</u>	<u>1,873,659</u>
Fund balance at September 30	<u>\$ 2,389,089</u>	<u>\$ 2,167,062</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, 2016
(With Comparative Totals for the Year Ended September 30, 2015)
(\$000s)

Function and Subfunction	Personnel Services	Contractual Services	Supplies	Occupancy	Miscellaneous *	Totals	
						2016	2015
Governmental Direction and Support:							
Legislative	\$ 22,164	\$ 3,191	\$ 83	\$ 686	\$ 674	\$ 26,798	\$ 46,034
Executive	73,925	48,601	537	4,035	1,828	128,926	125,517
Finance	98,260	38,344	326	1	182,290	319,221	293,481
Personnel	12,355	505	11	25	9	12,905	11,747
Administrative	111,061	129,008	5,067	212,287	2,174	459,597	383,363
Elections	7,207	2,230	200	12	55	9,704	9,925
Total	324,972	221,879	6,224	217,046	187,030	957,151	870,067
Economic Development and Regulation:							
Community development	28,319	15,709	399	2,000	107,306	153,733	131,381
Economic regulation	72,398	35,481	432	4,337	43,871	156,519	95,356
Employment services	34,189	21,658	1,049	1,939	35,226	94,061	82,609
Total	134,906	72,848	1,880	8,276	186,403	404,313	309,346
Public Safety and Justice:							
Police	542,436	67,589	5,296	2,229	168,309	785,859	642,846
Fire	203,705	20,177	4,951	30	49,469	278,332	245,634
Corrections	84,799	47,582	6,338	2,863	2,163	143,745	137,622
Protection	7,354	3,070	318	184	384	11,310	10,130
Law	7,593	646	23	6	44	8,312	8,124
Total	845,887	139,064	16,926	5,312	220,369	1,227,558	1,044,356
Public Education System:							
Schools	591,775	86,617	11,394	31,862	799,610	1,521,258	1,418,461
Culture	149,656	32,335	758	9,596	234,365	426,710	448,402
Total	741,431	118,952	12,152	41,458	1,033,975	1,947,968	1,866,863
Human Support Services:							
Health and welfare	347,909	145,282	8,863	56,801	1,160,230	1,719,085	1,760,129
Human relations	7,111	5,014	119	15	25,195	37,454	37,431
Employment benefits	58,789	-	-	-	-	58,789	116,351
Recreation	38,405	4,228	978	30	1,418	45,059	40,090
Total	452,214	154,524	9,960	56,846	1,186,843	1,860,387	1,954,001
Public Works	185,609	118,812	3,498	7,555	24,382	339,856	328,787
Public Transportation	-	-	-	-	359,097	359,097	335,703
Debt Service	-	-	-	-	595,241	595,241	603,728
Net Financing Uses	-	-	-	-	160,258	160,258	55,071
Total expenditures and net uses	\$ 2,685,019	\$ 826,079	\$ 50,640	\$ 336,493	\$ 3,953,598	\$ 7,851,829	\$ 7,367,922

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 [\$131,916], Public Charter Schools [\$738,563], UDC [\$71,942], PAYGO-Capital [\$144,076], Housing Authority [\$55,696], Mass Transit Subsidies [\$359,097], Highway Transportation Fund [\$25,332], Housing Production Trust Fund [\$90,179]

Payments for: Dept. of Mental Health [\$55,177], Dept. of Health Care Finance [\$704,058], Dept. of Human Services [\$189,674], Child & Family Services [\$79,027], Dept. of Youth Rehabilitation [\$41,122], Disability Services [\$96,473], State Education [\$92,265], Non-Public Tuition [\$64,539], Dept. of Employment Services [\$35,535], Equipment Lease-Capital [\$38,914], Repayment of Loans and Interest [\$560,211], Fire and Emergency Service [\$11,502], Section 103 Judgments - Finance and Other FDS [\$43,183], Business Improvement District Transfer [\$28,507], Department of the Environment [\$16,814], Office of Aging [\$23,410], Dept. of Health [\$18,980], Public Schools [\$16,088], School Modernization [\$14,276], Teachers' Retirement [\$44,359], Police/Firefighters Retirement [\$135,577], Cable and Television [\$21,890], Planning & Econ Development [\$20,814], Office of Victims & Justice Grants [\$19,417], OPEB Contribution [\$29,000]

Exhibit A-4

**GENERAL FUND
SCHEDULE OF LOCAL SOURCE REVENUES
BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended September 30, 2016
(\$000s)**

Source	Budget		Actual	Variance
	Original	Revised		
Taxes:				
Property:				
Real	\$ 2,272,461	\$ 2,310,764	\$ 2,323,616	\$ 12,852
Personal	56,527	58,370	59,101	731
Public space rental	34,030	37,242	40,386	3,144
Total	2,363,018	2,406,376	2,423,103	16,727
Sales and use:				
General	1,257,202	1,243,344	1,292,214	48,870
Alcoholic beverages	6,801	6,369	6,468	99
Cigarette	33,124	30,623	30,451	(172)
Motor vehicles	50,474	47,725	45,997	(1,728)
Motor fuel tax	22,504	25,004	25,332	328
Total	1,370,105	1,353,065	1,400,462	47,397
Income and franchise:				
Individual income	1,864,316	1,856,982	1,907,862	50,880
Corporation franchise	297,458	291,487	387,081	95,594
Unincorporated business	145,614	133,159	169,387	36,228
Total	2,307,388	2,281,628	2,464,330	182,702
Gross receipts:				
Public utility	144,608	137,814	127,462	(10,352)
Toll telecommunication	50,288	55,771	48,644	(7,127)
Insurance companies	125,190	102,642	60,312	(42,330)
Health care providers	15,117	14,591	38,680	24,089
Health care related incomes	5,519	22,578	45,083	22,505
Total	340,722	333,396	320,181	(13,215)
Other:				
Deed recordation	189,742	170,584	219,236	48,652
Deed transfers	136,707	122,143	149,555	27,412
Inheritance and estate	32,123	34,521	53,967	19,446
Economic interests	16,789	16,789	19,450	2,661
Total	375,361	344,037	442,208	98,171
Total taxes	6,756,594	6,718,502	7,050,284	331,782
Licenses and Permits:				
Business licenses	45,300	53,406	56,335	2,929
Nonbusiness permits	32,367	32,554	34,097	1,543
Total	77,667	85,960	90,432	4,472
Fines and Forfeits	136,616	151,536	197,439	45,903
Charges for Services	75,429	78,365	80,251	1,886
Miscellaneous:				
Interest	130	130	2,334	2,204
Other	95,245	106,091	138,552	32,461
Total	95,375	106,221	140,886	34,665
Total Local Revenues	7,141,681	7,140,584	7,559,292	418,708
Transfers and Other sources:				
General obligation bonds	6,000	6,000	2,600	(3,400)
Fund balance released from restrictions	121,079	339,018	-	(339,018)
Interfund transfer	128,910	135,492	80,503	(54,989)
Total Transfers and Other Sources	255,989	480,510	83,103	(397,407)
Total Local Revenues and Sources	\$ 7,397,670	\$ 7,621,094	\$ 7,642,395	\$ 21,301

See Accompanying Report of Independent Public Accountants.

GENERAL FUND
SCHEDULE OF BUDGETARY BASIS REVENUES AND EXPENDITURES BY SOURCE OF FUNDS
Year Ended September 30, 2016
(\$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	\$ 2,363,018	\$ 2,406,376	\$ 2,423,103	\$ 16,727	\$ -	\$ -	\$ -	\$ -	\$ 2,363,018	\$ 2,406,376	\$ 2,423,103	\$ 16,727
Sales and use taxes	1,370,105	1,353,065	1,400,462	47,397	-	-	-	-	1,370,105	1,353,065	1,400,462	47,397
Income and franchise taxes	2,307,388	2,281,628	2,464,330	182,702	-	-	-	-	2,307,388	2,281,628	2,464,330	182,702
Gross receipts and other taxes	716,083	677,433	762,389	84,956	-	-	-	-	716,083	677,433	762,389	84,956
Total taxes	6,756,594	6,718,502	7,050,284	331,782	-	-	-	-	6,756,594	6,718,502	7,050,284	331,782
Licenses and permits	77,667	85,960	90,432	4,472	-	-	-	-	77,667	85,960	90,432	4,472
Fines and forfeitures	136,616	151,536	197,439	45,903	-	-	-	-	136,616	151,536	197,439	45,903
Charges for services	75,429	78,365	80,251	1,886	-	-	-	-	75,429	78,365	80,251	1,886
Miscellaneous	95,375	106,221	140,886	34,665	-	-	-	-	95,375	106,221	140,886	34,665
Other sources	-	-	-	-	587,345	463,547	533,557	70,010	587,345	463,547	533,557	70,010
Bond proceeds	6,000	6,000	2,600	(3,400)	-	-	-	-	6,000	6,000	2,600	(3,400)
Fund balance released from restrictions	121,079	339,018	-	(339,018)	-	63,812	63,812	-	121,079	402,830	63,812	(339,018)
Interfund transfer-from lottery and games	62,500	55,000	53,287	(1,713)	-	-	-	-	62,500	55,000	53,287	(1,713)
Interfund transfer-others	66,410	80,492	27,216	(53,276)	-	-	-	-	66,410	80,492	27,216	(53,276)
Total Revenues and Sources	7,397,670	7,621,094	7,642,395	21,301	587,345	527,359	597,369	70,010	7,985,015	8,148,453	8,239,764	91,311
Expenditures and Uses:												
Governmental direction and support	687,152	732,330	724,729	7,601	69,646	42,735	36,460	6,275	756,798	775,065	761,189	13,876
Economic development and regulation	259,321	306,223	302,487	3,736	180,711	187,584	167,851	19,733	440,032	493,807	470,338	23,469
Public safety and justice	1,101,510	1,192,317	1,188,690	3,627	56,675	38,776	38,604	172	1,158,185	1,231,093	1,227,294	3,799
Public education system	1,891,784	1,667,222	1,661,886	5,336	16,669	17,401	6,999	10,402	1,908,453	1,684,623	1,668,885	15,738
Public education AY17 expenditure	-	264,257	264,257	-	-	-	-	-	-	264,257	264,257	-
Human support services	1,879,428	1,843,567	1,828,429	15,138	34,320	34,050	27,302	6,748	1,913,748	1,877,617	1,855,731	21,886
Public works	581,232	575,589	574,483	1,106	154,661	134,634	123,734	10,900	735,893	710,223	698,217	12,006
Workforce investments	17,815	-	-	-	-	-	-	-	17,815	-	-	-
Wilson building	4,745	4,503	4,289	214	-	-	-	-	4,745	4,503	4,289	214
Repayment of loans and interest	591,627	555,097	555,097	-	5,114	5,114	5,114	-	596,741	560,211	560,211	-
Repayment of revenue bonds	7,832	7,822	7,822	-	-	-	-	-	7,832	7,822	7,822	-
Debt service - issuance costs	6,000	6,000	2,945	3,055	-	-	-	-	6,000	6,000	2,945	3,055
Interest expense on short-term borrowing	3,750	922	922	-	-	-	-	-	3,750	922	922	-
Settlements and judgments fund	21,292	33,292	32,953	339	-	-	-	-	21,292	33,292	32,953	339
Convention center transfer	125,054	132,304	131,916	388	-	-	-	-	125,054	132,304	131,916	388
Highway transportation fund	22,504	25,332	25,332	-	-	-	-	-	22,504	25,332	25,332	-
Operating lease-equipment	48,413	38,914	38,914	-	-	-	-	-	48,413	38,914	38,914	-
Pay-as-you-go capital fund	21,449	88,043	88,043	-	51,017	56,062	56,062	-	72,466	144,105	144,105	-
Schools modernization fund	14,276	14,276	14,276	-	-	-	-	-	14,276	14,276	14,276	-
D.C. retiree health contribution	95,400	29,000	29,000	-	-	-	-	-	95,400	29,000	29,000	-
Non-departmental	2,754	-	-	-	18,532	11,003	-	11,003	21,286	11,003	-	11,003
Total Expenditures and Uses	7,383,338	7,517,010	7,476,470	40,540	587,345	527,359	462,126	65,233	7,970,683	8,044,369	7,938,596	105,773
Excess of Revenues and Sources Over Expenditures and Uses	\$ 14,332	\$ 104,084	\$ 165,925	\$ 61,841	\$ -	\$ -	\$ 135,243	\$ 135,243	\$ 14,332	\$ 104,084	\$ 301,168	\$ 197,084

See Accompanying Report of Independent Public Accountants.

Exhibit A-6

GENERAL FUND
SCHEDULE OF BUDGETARY BASIS REVENUES AND EXPENDITURES
Year Ended September 30, 2016
(\$000s)

	Original Budget	Revisions	Revised Budget	Actual	Variance (Actual To Original Budget)
Revenues and Sources:					
Taxes:					
Property	\$ 2,363,018	\$ 43,358	\$ 2,406,376	\$ 2,423,103	\$ 60,085
Sales and use	1,370,105	(17,040)	1,353,065	1,400,462	30,357
Income and franchise	2,307,388	(25,760)	2,281,628	2,464,330	156,942
Other taxes	716,083	(38,650)	677,433	762,389	46,306
Total taxes	6,756,594	(38,092)	6,718,502	7,050,284	293,690
Licenses and permits	77,667	8,293	85,960	90,432	12,765
Fines and forfeits	136,616	14,920	151,536	197,439	60,823
Charges for services	75,429	2,936	78,365	80,251	4,822
Miscellaneous	95,375	10,846	106,221	140,886	45,511
Other	587,345	(123,798)	463,547	533,557	(53,788)
Bond proceeds	6,000	-	6,000	2,600	(3,400)
Fund balance released from restriction	121,079	281,751	402,830	63,812	(57,267)
Interfund transfer-from lottery and games	62,500	(7,500)	55,000	53,287	(9,213)
Interfund transfer-others	66,410	14,082	80,492	27,216	(39,194)
Total Revenues and Sources	7,985,015	163,438	8,148,453	8,239,764	254,749
Expenditures and Uses:					
Governmental direction and support	756,798	18,267	775,065	761,189	(4,391)
Economic development and regulation	440,032	53,775	493,807	470,338	(30,306)
Public safety and justice	1,158,185	72,908	1,231,093	1,227,294	(69,109)
Public education system	1,908,453	(223,830)	1,684,623	1,668,885	239,568
Public education AY17 expenditure	-	264,257	264,257	264,257	(264,257)
Human support services	1,913,748	(36,131)	1,877,617	1,855,731	58,017
Public works	735,893	(25,670)	710,223	698,217	37,676
Workforce investments	17,815	(17,815)	-	-	17,815
Wilson building	4,745	(242)	4,503	4,289	456
Repayment of loans and interest	596,741	(36,530)	560,211	560,211	36,530
Repayment of revenue bonds	7,832	(10)	7,822	7,822	10
Debt service - issuance costs	6,000	-	6,000	2,945	3,055
Interest expense on short-term borrowing	3,750	(2,828)	922	922	2,828
Settlements and judgments fund	21,292	12,000	33,292	32,953	(11,661)
Convention center transfer	125,054	7,250	132,304	131,916	(6,862)
Highway transportation fund	22,504	2,828	25,332	25,332	(2,828)
Operating lease-equipment	48,413	(9,499)	38,914	38,914	9,499
Pay-as-you-go capital fund	72,466	71,639	144,105	144,105	(71,639)
Schools modernization fund	14,276	-	14,276	14,276	-
D.C. retiree health contribution	95,400	(66,400)	29,000	29,000	66,400
Non-departmental	21,286	(10,283)	11,003	-	21,286
Total Expenditures and Uses	7,970,683	73,686	8,044,369	7,938,596	32,087
Excess of Revenues and Sources Over Expenditures and Uses	\$ 14,332	\$ 89,752	\$ 104,084	\$ 301,168	\$ 286,836

See Accompanying Report of Independent Public Accountants.



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NONMAJOR GOVERNMENTAL FUNDS

(Combining Statements)

Special Revenue Funds

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

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

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

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

Debt Service Fund

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

Capital Project Fund

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

Exhibit B-1

**NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
September 30, 2016
(With Comparative Totals at September 30, 2015)
(\$000s)**

	Special Revenue Funds					Capital Project Fund	Totals	
	Tax Increment Financing Program	Tobacco Settlement Financing Corporation	PILOT Special Revenue	Baseball Project	Debt Service Fund	Highway Trust	2016	2015
ASSETS								
Current Assets:								
Receivables (net of allowances for uncollectibles):								
Taxes	\$ -	\$ -	\$ -	1,560	\$ -	2,285	3,845	3,522
Accounts	17	30,013	6,071	-	-	1,570	37,671	30,557
Due from other District entities	532	-	-	665	-	-	1,197	665
Interfund	2,168	-	863	4,754	-	-	7,785	8,717
Other current assets	-	20	-	-	-	-	20	30
Restricted cash and cash equivalents	60,089	53,141	76,517	41,870	-	68,611	300,228	411,102
Restricted investments	-	-	11,155	-	-	-	11,155	11,155
Total assets	\$ 62,806	\$ 83,174	\$ 94,606	\$ 48,849	\$ -	\$ 72,466	\$ 361,901	\$ 465,748
LIABILITIES, DEFERRED INFLOW OF RESOURCES AND FUND BALANCE								
Current Liabilities:								
Payables:								
Accounts	\$ -	\$ -	\$ -	\$ -	\$ -	2,182	2,182	5,157
Compensation payable	-	-	-	-	-	74	74	158
Due to other funds	9,415	-	2,400	-	-	-	11,815	19,524
Due to other District entities	744	-	-	-	-	-	744	1,491
Other current liabilities	-	-	-	-	-	1,795	1,795	646
Accrued liabilities	-	21	-	145	-	1	167	421
Total liabilities	10,159	21	2,400	145	-	4,052	16,777	27,397
Deferred Inflows of Resources:								
Unavailable revenues	-	-	-	1,456	-	90	1,546	1,243
Fund Balance:								
Restricted	52,647	83,153	92,206	47,248	-	68,324	343,578	437,108
Total fund balances	52,647	83,153	92,206	47,248	-	68,324	343,578	437,108
Total liabilities, deferred inflows of resources and fund balances	\$ 62,806	\$ 83,174	\$ 94,606	\$ 48,849	\$ -	\$ 72,466	\$ 361,901	\$ 465,748

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, 2016
(With Comparative Totals for the Year Ended September 30, 2015)
(\$000s)**

	Special Revenue Funds					Capital Project Fund	Totals	
	Tax Increment Financing Program	Tobacco Settlement Financing Corporation	PILOT Special Revenue	Baseball Project	Debt Service Fund	Highway Trust	2016	2015
Revenues:								
Property taxes	\$ 17,086	\$ -	\$ 16,801	\$ -	\$ -	\$ -	\$ 33,887	\$ 40,180
Sales and use taxes	33,963	-	-	16,420	-	-	50,383	52,459
Gross receipts taxes	-	-	-	43,155	-	-	43,155	46,304
Interest	-	2,061	764	9	-	21	2,855	3,375
Tobacco settlement revenue	-	39,767	-	-	-	-	39,767	36,731
Other	532	-	-	5,806	-	-	6,338	7,487
Total revenues	51,581	41,828	17,565	65,390	-	21	176,385	186,536
Expenditures:								
Governmental direction and support	39,581	185	29,133	1,906	-	-	70,805	114,343
Capital outlay	-	-	-	-	-	23,545	23,545	35,437
Bond principal payment	4,073	15,430	10,049	-	96,055	-	125,607	35,144
Interest	6,839	24,369	7,835	-	24,288	-	63,331	60,730
Fiscal charges	-	-	144	-	-	-	144	1,051
Total expenditures	50,493	39,984	47,161	1,906	120,343	23,545	283,432	246,705
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	1,088	1,844	(29,596)	63,484	(120,343)	(23,524)	(107,047)	(60,169)
Other Financing Sources (Uses):								
Bond issuance	-	-	-	-	-	-	-	154,897
Transfers in	-	-	-	-	120,343	25,333	145,676	87,491
Transfers out	(9,416)	-	(2,400)	(120,343)	-	-	(132,159)	(56,103)
Total other financing sources (uses)	(9,416)	-	(2,400)	(120,343)	120,343	25,333	13,517	186,285
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(8,328)	1,844	(31,996)	(56,859)	-	1,809	(93,530)	126,116
Fund Balances at October 1	60,975	81,309	124,202	104,107	-	66,515	437,108	310,992
Fund Balances at September 30	\$ 52,647	\$ 83,153	\$ 92,206	\$ 47,248	\$ -	\$ 68,324	\$ 343,578	\$ 437,108

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 Post Employment 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, 2016
 (With Comparative Totals at September 30, 2015)
 (\$000s)

	Pension Trust Funds			Totals	
	Police & Firefighters	Teachers	Other Postemployment Benefits (OPEB) Fund	2016	2015
ASSETS					
Current Assets:					
Cash and cash equivalents	\$ 37,487	\$ 13,993	\$ 37,032	\$ 88,512	\$ 121,151
Investments	4,920,614	1,807,998	1,173,912	7,902,524	7,101,688
Receivables:					
Due from federal government	2,107	777	-	2,884	900
Benefit contributions	2,375	2,480	-	4,855	4,479
Other current assets	4,758	1,748	16,891	23,397	24,960
Total assets	4,967,341	1,826,996	1,227,835	8,022,172	7,253,178
LIABILITIES					
Current Liabilities:					
Accounts payable	4,122	1,892	30,394	36,408	33,668
Due to other funds	1,365	501	-	1,866	1,456
Other current liabilities	7,223	2,654	-	9,877	8,867
Total liabilities	12,710	5,047	30,394	48,151	43,991
NET POSITION					
Net Position					
Held in trust for pension and OPEB benefits	\$ 4,954,631	\$ 1,821,949	\$ 1,197,441	\$ 7,974,021	\$ 7,209,187

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, 2016
(With Comparative Totals for the Year Ended September 30, 2015)

	Pension Trust Funds			Totals	
	Police & Firefighters	Teachers	Other Postemployment Benefits (OPEB) Fund	2016	2015
Additions:					
Benefit contributions:					
Employer	\$ 136,115	\$ 44,469	\$ 29,000	\$ 209,584	\$ 234,343
Plan members	32,785	33,591	430	66,806	65,711
Investment income:					
<i>From investment activities</i>					
Net increase/(decrease) in fair value of investments	371,288	147,820	86,369	605,477	(358,798)
Other revenue	-	-	3,435	3,435	304
Interest and dividends	54,220	8,245	17,712	80,177	56,642
Less - investment expenses	(10,351)	(3,803)	(5,720)	(19,874)	(17,660)
Net gain/(loss) from investing activities	415,157	152,262	101,796	669,215	(319,512)
<i>From securities lending activities</i>					
Securities lending income	-	-	-	-	87
Less: securities lending expenses	-	-	-	-	(19)
Net income from securities lending activities	-	-	-	-	68
Net investment gain/(loss)	415,157	152,262	101,796	669,215	(319,444)
Other Income	2,810	1,033	-	3,843	1,397
Total additions	586,867	231,355	131,226	949,448	(17,993)
Deductions:					
Benefit payments	81,316	75,298	10,044	166,658	141,422
Administrative expenses	12,918	4,746	292	17,956	16,847
Total deductions	94,234	80,044	10,336	184,614	158,269
Change in net position	492,633	151,311	120,890	764,834	(176,262)
Net position held in trust for pension and OPEB benefits:					
October 1	4,461,998	1,670,638	1,076,551	7,209,187	7,385,449
September 30	\$ 4,954,631	\$ 1,821,949	\$ 1,197,441	\$ 7,974,021	\$ 7,209,187

See Accompanying Report of Independent Public Accountants.

Exhibit C-3

SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
For the Year Ended September 30, 2016
(\$000s)

	Balance October 1, 2015	Additions	Deductions	Balance September 30, 2016
ASSETS				
Cash and cash equivalents	\$ 62,121	\$ 14,364	\$ 15,260	\$ 61,225
Other receivables	24,080	4,450	54	28,476
Total assets	\$ 86,201	\$ 18,814	\$ 15,314	\$ 89,701
LIABILITIES				
Accounts payable	\$ 373	\$ 382	\$ 14	\$ 741
Due to component units	314	35	-	349
Due to other funds	139	12	-	151
Other current liabilities	85,375	7,941	4,856	88,460
Total liabilities	\$ 86,201	\$ 8,370	\$ 4,870	\$ 89,701

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, 2016
(\$000s)

	Budget		Actual	Variance
	Original	Revised		
Governmental direction and support:				
Council of the District of Columbia	\$ 22,321	\$ 21,276	\$ 21,276	\$ -
Office of the D.C. auditor	4,663	4,709	4,549	160
Statehood Initiative Agency	230	290	290	-
Advisory neighborhood commissions	927	927	788	139
Office of the mayor	11,111	11,208	11,043	165
Mayor's office of legal counsel	1,596	1,096	1,092	4
Office of senior advisor	1,894	1,894	1,877	17
Office of the secretary	3,463	3,477	3,467	10
Office of the inspector general	17,215	16,088	14,683	1,405
Captive insurance agency	1,489	2,018	2,017	1
City administrator	6,420	6,950	5,900	1,050
D.C. department of human resources	8,627	10,033	9,968	65
Office of finance & resource mgmt	21,873	21,523	21,038	485
Department of general services	324,253	325,831	323,806	2,025
Office of contracting and procurement	21,343	58,793	58,635	158
Contract appeals board	1,449	1,449	1,378	71
Office of the chief financial officer	162,865	137,144	136,916	228
Office of the attorney general for the District of Columbia	81,558	76,721	73,363	3,358
Office of risk management	2,923	3,299	3,221	78
Office of disability rights	1,606	1,588	1,501	87
Uniform law commission	50	50	48	2
Office of the chief technology officer	72,531	70,174	64,531	5,643
Board of elections	7,390	9,772	9,379	393
Office of campaign finance	2,704	2,704	2,590	114
Public employee relations board	1,274	1,274	1,251	23
Office of employee appeals	1,745	1,745	1,684	61
Metropolitan wash council of governments	472	472	472	-
Deputy mayor for greater economic opportunity	698	673	672	1
D.C. board of ethics and accountability	1,774	1,804	1,789	15
Section 103 judgments	-	9,000	9,000	-
Total governmental direction and support	786,464	803,982	788,224	15,758
Economic development and regulation:				
Deputy mayor for planning & economic development	38,971	43,658	32,634	11,024
Department of small and local business development	10,338	9,666	9,432	234
Office of planning	10,312	10,438	9,928	510
Office of zoning	2,606	2,830	2,817	13
Dept. of housing and community development	61,722	68,812	61,793	7,019
Office of film, television and entertainment	13,601	12,152	9,436	2,716
Department of employment services	146,695	123,598	119,530	4,068
Real property tax appeals commission	1,636	1,676	1,643	33
Dept. of consumer & regulatory affairs	44,011	49,922	48,385	1,537
Alcoholic beverage regulation administration	8,142	8,142	7,272	870
Commission on arts & humanities	15,880	15,428	15,135	293
Housing authority subsidy	59,425	55,695	55,695	-
Business improvement districts transfer	28,000	29,200	28,507	693
Housing production trust fund subsidy	50,179	90,179	90,179	-
Office of the tenant advocate	2,788	2,800	2,738	62
Public service commission	13,186	15,042	13,868	1,174
Dept. of insurance, securities and banking	25,610	21,361	20,565	796
Office of people's counsel	7,648	9,822	9,683	139
Section 103 judgments	-	938	938	-
Total economic development and regulation	540,750	571,359	540,178	31,181
Public safety and justice:				
Metropolitan police department	516,837	507,957	506,869	1,088
Fire and emergency medical services	231,798	241,251	240,584	667
Police officers' & firefighters' retirement system	136,115	136,115	135,577	538
Office of administrative hearings	8,865	8,771	8,382	389
Criminal justice coordinating council	3,067	4,091	3,108	983
Corrections information council	482	486	441	45
Department of corrections	150,733	141,153	140,998	155
Office of the chief medical examiner	10,828	10,900	10,849	51
D.C. national guard	13,316	13,282	12,294	988
Homeland security and emergency management agency	132,744	60,979	60,739	240
Commission on judicial disabilities and tenure	295	314	290	24
Judicial nomination commission	270	368	251	117
Office of police complaints	2,292	2,292	2,110	182
Office of unified communications	45,168	43,950	43,577	373
Office of justice grant administration	30,363	28,692	28,219	473
Section 103 judgments - public safety and justice	-	89,938	89,938	-
D.C. sentencing and criminal code revision commission	1,610	1,610	1,498	112
Office of the deputy mayor for public safety and justice	846	846	575	271
Department of forensic sciences	22,960	21,142	21,107	35
Total public safety and justice	1,308,589	1,314,137	1,307,406	6,731

Exhibit D-1

FINANCIAL REPORTING ENTITY
 SCHEDULE OF BUDGETARY BASIS EXPENDITURES
 Year Ended September 30, 2016
 (\$000s)

	Budget		Actual	Variance
	Original	Revised		
Public education system:				
District of Columbia public schools	780,860	769,540	767,503	2,037
AY17 public school advance appropriations	-	11,113	11,113	-
Public charter schools	677,744	485,705	485,700	5
AY17 public charter school advance appropriations	-	253,144	253,144	-
Teachers' retirement fund	44,469	44,469	44,359	110
University of the District of Columbia subsidy	70,942	71,942	71,942	-
Office of the state superintendent of education	415,918	404,913	348,729	56,184
D.C. state board of education	1,182	1,182	1,017	165
D.C. public library	57,386	56,869	56,476	393
D.C. public charter school board	8,000	8,000	-	8,000
Special education transportation	93,805	86,571	85,649	922
Non-public tuition	74,415	66,415	66,092	323
Office of the deputy mayor for education	3,571	3,285	3,285	-
Total public education system	2,228,292	2,263,148	2,195,009	68,139
Human support services:				
Department of human services	460,150	469,739	467,030	2,709
Department of health	211,644	222,142	206,124	16,018
Department of parks and recreation	44,226	46,980	45,037	1,943
D.C. office on aging	39,184	39,026	38,641	385
Unemployment compensation fund	6,887	4,587	4,508	79
Employees' compensation fund	20,221	25,281	25,281	-
Office of human rights	4,008	4,122	4,115	7
Office on latino affairs	2,782	2,782	2,709	73
Children investment trust	5,510	7,510	7,510	-
D.C. health benefit exchange subsidy	29,614	-	-	-
Child and family services agency	233,813	220,090	216,298	3,792
Department of behavioral health	252,532	256,385	256,053	332
Office on asian and pacific islander affairs	835	749	749	-
Office of veterans affairs	419	379	353	26
Department of youth rehabilitation services	105,676	99,676	98,823	853
Department on disability services	162,374	159,257	158,767	490
Department of health care finance	2,921,127	2,840,417	2,834,778	5,639
Deputy mayor for health and human services	1,391	1,698	1,569	129
Not-for-profit hospital corporation subsidy	-	10,000	10,000	-
Total human support services	4,502,393	4,410,820	4,378,345	32,475
Public works:				
Department of public works	133,355	136,295	134,558	1,737
Department of transportation	113,676	102,000	101,602	398
Taxi cab commission	8,399	10,634	10,261	373
Department of motor vehicles	38,105	37,192	34,971	2,221
Washington metro area transit commission	127	127	127	-
Mass transit subsidies	372,213	359,097	359,097	-
D.C. department of the environment	104,542	92,556	83,213	9,343
Total public works	770,417	737,901	723,829	14,072
Other:				
Repayment of loans and interest	615,003	578,572	578,572	-
Debt service - issuance costs	6,000	6,000	2,945	3,055
Interest expense on short-term borrowing	3,750	922	922	-
Settlements and judgments fund	21,292	33,292	32,953	339
Wilson building	4,745	4,503	4,289	214
Schools modernization fund	14,276	14,276	14,276	-
D.C. retiree health contribution	95,400	29,000	29,000	-
Repayment of revenue bonds	7,832	7,822	7,822	-
Convention center transfer	125,054	132,304	131,916	388
Highway transportation fund	22,504	25,332	25,332	-
Emergency planning and security fund	13,000	29,229	14,281	14,948
Workforce investments	17,815	-	-	-
Operating lease-equipment	48,413	38,914	38,914	-
Pay-as-you-go capital fund	72,466	144,105	144,105	-
Non-departmental	21,286	11,003	-	11,003
Total other	1,088,836	1,055,274	1,025,327	29,947
Total	\$ 11,225,741	\$ 11,156,621	\$ 10,958,318	\$ 198,303

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, 2016
 (\$000s)

	Local Source				Federal Source			
	Original Budget	Revised Budget	Actual	Variance	Original Budget	Revised Budget	Actual	Variance
Governmental direction and support:								
Council of the District of Columbia	\$ 22,321	\$ 21,174	\$ 21,174	\$ -	\$ -	\$ -	\$ -	\$ -
Office of the D.C. auditor	4,663	4,709	4,549	160	-	-	-	-
Statehood Initiative Agency	230	290	290	-	-	-	-	-
Advisory neighborhood commissions	927	927	788	139	-	-	-	-
Office of the mayor	7,825	7,970	7,891	79	3,286	3,238	3,152	86
Mayor's office of legal counsel	1,596	1,096	1,092	4	-	-	-	-
Office of senior advisor	1,894	1,894	1,877	17	-	-	-	-
Office of the secretary	1,963	2,565	2,555	10	-	-	-	-
Office of the inspector general	14,595	13,334	12,591	743	2,620	2,754	2,092	662
Captive insurance agency	1,422	2,008	2,007	1	-	-	-	-
City administrator	6,129	5,924	5,555	369	-	-	-	-
D.C. department of human resources	8,175	9,440	9,381	59	-	-	-	-
Office of finance & resource management	21,572	21,222	20,800	422	-	-	-	-
Department of general services	317,877	320,039	318,410	1,629	-	-	-	-
Office of contracting and procurement	20,968	58,418	58,338	80	-	-	-	-
Contract appeals board	1,449	1,449	1,378	71	-	-	-	-
Office of the chief financial officer	118,144	118,144	118,045	99	525	525	396	129
Office of the attorney general for the District of Columbia	57,124	56,473	53,937	2,536	22,177	17,991	17,991	-
Office of risk management	2,923	3,299	3,221	78	-	-	-	-
Office of disability rights	1,070	1,070	983	87	536	518	518	-
Uniform law commission	50	50	48	2	-	-	-	-
Office of the chief technology officer	58,268	55,893	55,353	540	114	303	178	125
Board of elections	7,390	7,390	7,114	276	-	2,372	2,255	117
Office of campaign finance	2,704	2,704	2,590	114	-	-	-	-
Public employee relations board	1,274	1,274	1,251	23	-	-	-	-
Office of employee appeals	1,745	1,745	1,684	61	-	-	-	-
Metropolitan wash council of governments	472	472	472	-	-	-	-	-
Deputy mayor for greater economic opportunity	698	673	672	1	-	-	-	-
D.C. board of ethics and accountability	1,684	1,684	1,683	1	-	-	-	-
Section 103 judgments	-	9,000	9,000	-	-	-	-	-
Total governmental direction and support	687,152	732,330	724,729	7,601	29,258	27,701	26,582	1,119
Economic development and regulation:								
Deputy mayor for planning & economic development	17,550	17,423	17,171	252	2,594	508	470	38
Department of small and local business development	9,642	9,342	9,122	220	696	324	310	14
Office of planning	9,362	9,613	9,116	497	525	507	507	-
Office of zoning	2,606	2,830	2,817	13	-	-	-	-
Dept. of housing and community development	12,619	21,184	20,853	331	47,057	45,558	39,311	6,247
Office of film, television and entertainment	3,405	1,356	1,342	14	-	-	-	-
Department of employment services	59,191	60,067	58,145	1,922	48,379	28,000	26,801	1,199
Real property tax appeals commission	1,636	1,676	1,643	33	-	-	-	-
Dept. of consumer & regulatory affairs	15,052	17,321	17,222	99	-	-	-	-
Alcoholic beverage regulation administration	1,170	1,170	1,170	-	-	-	-	-
Commission on arts & humanities	14,696	14,629	14,336	293	684	692	692	-
Housing authority subsidy	59,425	55,695	55,695	-	-	-	-	-
Housing production trust fund subsidy	50,179	90,179	90,179	-	-	-	-	-
Office of the tenant advocate	2,788	2,800	2,738	62	-	-	-	-
Public service commission	-	-	-	-	435	589	408	181
Dept. of insurance, securities and banking	-	-	-	-	-	984	984	-
Section 103 - economic development & regulation	-	938	938	-	-	-	-	-
Total economic development and regulation	259,321	306,223	302,487	3,736	100,370	77,162	69,483	7,679
Public safety and justice:								
Metropolitan police department	505,837	497,141	496,864	277	3,066	5,187	4,581	606
Fire and emergency medical services	230,278	239,670	239,097	573	-	1,008	915	93
Police officers' & firefighters' retirement system	136,115	136,115	135,577	538	-	-	-	-
Office of administrative hearings	8,805	8,701	8,312	389	60	70	70	-
Criminal justice coordinating council	1,167	1,092	896	196	1,900	2,986	2,199	787
Corrections information council	482	482	441	41	-	-	-	-
Department of corrections	122,176	123,176	123,167	9	-	-	-	-
Office of the chief medical examiner	10,828	10,900	10,849	51	-	-	-	-
D.C. national guard	5,026	5,026	4,651	375	8,290	8,256	7,643	613
Homeland security and emergency management agency	4,552	4,552	4,550	2	128,192	56,427	56,189	238
Commission on judicial disabilities and tenure	-	-	-	-	295	314	290	24
Judicial nomination commission	-	-	-	-	270	368	251	117
Office of police complaints	2,292	2,292	2,110	182	-	-	-	-
Office of unified communications	28,197	29,097	28,750	347	-	-	-	-
Office of justice grant administration	20,799	20,779	20,442	337	7,871	7,681	7,545	136
Section 103 judgments - public safety and justice	-	89,938	89,938	-	-	-	-	-
D.C. sentencing and criminal code revision commission	1,610	1,610	1,498	112	-	-	-	-
Office of the deputy mayor for public safety and justice	846	846	683	163	-	-	(108)	108
Department of forensic sciences	22,500	20,900	20,865	35	460	242	242	-
Total public safety and justice	1,101,510	1,192,317	1,188,690	3,627	150,404	82,539	79,817	2,722

Exhibit D-2

FINANCIAL REPORTING ENTITY
SCHEDULE OF BUDGETARY BASIS OPERATIONS BY SOURCE OF FUNDS
Year Ended September 30, 2016
(\$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	\$ -	\$ 102	\$ 102	\$ -	\$ -	\$ -	\$ -	\$ -
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	-	-	-	-	1,500	912	912	-
Office of the inspector general	-	-	-	-	-	-	-	-
Captive insurance agency	-	-	-	-	67	10	10	-
City administrator	-	696	15	681	291	330	330	-
D.C. department of human resources	-	-	-	-	452	593	587	6
Office of finance & resource management	-	-	-	-	301	301	238	63
Department of general services	-	-	-	-	6,376	5,792	5,396	396
Office of contracting and procurement	-	-	-	-	375	375	297	78
Contract appeals board	-	-	-	-	-	-	-	-
Office of the chief financial officer	-	-	-	-	44,196	18,475	18,475	-
Office of the attorney general for the District of Columbia	408	408	326	82	1,849	1,849	1,109	740
Office of risk management	-	-	-	-	-	-	-	-
Office of disability rights	-	-	-	-	-	-	-	-
Uniform law commission	-	-	-	-	-	-	-	-
Office of the chief technology officer	-	-	-	-	14,149	13,978	9,000	4,978
Board of elections	-	10	10	-	-	-	-	-
Deputy mayor for greater economic opportunity	-	-	-	-	-	-	-	-
D.C. board of ethics and accountability	-	-	-	-	90	120	106	14
Section 103 judgments	-	-	-	-	-	-	-	-
Total governmental direction and support	408	1,216	453	763	69,646	42,735	36,460	6,275
Economic development and regulation:								
Deputy mayor for planning & economic development	-	-	-	-	18,827	25,727	14,993	10,734
Department of small and local business development	-	-	-	-	-	-	-	-
Office of planning	325	218	218	-	100	100	87	13
Office of zoning	-	-	-	-	-	-	-	-
Dept. of housing and community development	-	24	2	22	2,046	2,046	1,627	419
Office of motion picture and television development	-	-	-	-	10,196	10,796	8,094	2,702
Department of employment services	1	126	125	1	39,124	35,405	34,459	946
Real property tax appeals commission	-	-	-	-	-	-	-	-
Dept. of consumer & regulatory affairs	-	-	-	-	28,959	32,601	31,163	1,438
Alcoholic beverage regulation administration	-	-	-	-	6,972	6,972	6,102	870
Commission on arts & humanities	-	-	-	-	500	107	107	-
Housing authority subsidy	-	-	-	-	-	-	-	-
Business improvement districts transfer	-	-	-	-	28,000	29,200	28,507	693
Housing production trust fund subsidy	-	-	-	-	-	-	-	-
Office of the tenant advocate	-	-	-	-	-	-	-	-
Public service commission	22	22	12	10	12,729	14,431	13,448	983
Dept. of insurance, securities and banking	-	-	-	-	25,610	20,377	19,581	796
Office of people's counsel	-	-	-	-	7,648	9,822	9,683	139
Section 103 - economic development & regulation	-	-	-	-	-	-	-	-
Total economic development and regulation	348	390	357	33	180,711	187,584	167,851	19,733
Public safety and justice:								
Metropolitan police department	-	487	282	205	7,934	5,142	5,142	-
Fire and emergency medical services	-	1	-	1	1,520	572	572	-
Police officers' & firefighters' retirement system	-	-	-	-	-	-	-	-
Office of administrative hearings	-	-	-	-	-	-	-	-
Criminal justice coordinating council	-	13	13	-	-	-	-	-
Corrections information council	-	4	-	4	-	-	-	-
Department of corrections	-	-	-	-	28,557	17,977	17,831	146
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	-	-	-	-	16,971	14,853	14,827	26
Office of justice grant administration	-	-	-	-	1,693	232	232	-
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	-	-	-	-	-	-	-	-
Total public safety and justice	-	505	295	210	56,675	38,776	38,604	172

Exhibit D-2

FINANCIAL REPORTING ENTITY
SCHEDULE OF BUDGETARY BASIS OPERATIONS BY SOURCE OF FUNDS
 Year Ended September 30, 2016
 (\$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	727,492	717,715	717,674	41	46,230	41,351	41,096	255
AY17 public school advance appropriations	-	11,113	11,113	-	-	-	-	-
Public charter schools	677,744	485,705	485,700	5	-	-	-	-
AY17 public charter school advance appropriations	-	253,144	253,144	-	-	-	-	-
Teachers' retirement fund	44,469	44,469	44,359	110	-	-	-	-
University of the District of Columbia subsidy	70,942	71,942	71,942	-	-	-	-	-
Office of the state superintendent of education	142,265	134,562	131,094	3,468	272,558	269,037	217,034	52,003
D.C. state board of education	1,154	1,154	1,017	137	-	-	-	-
D.C. public library	55,927	55,404	55,074	330	919	925	924	1
D.C. public charter school board	-	-	-	-	-	-	-	-
Special education transportation	93,805	86,571	85,649	922	-	-	-	-
Non-public tuition	74,415	66,415	66,092	323	-	-	-	-
Office of the deputy mayor for education	3,571	3,285	3,285	-	-	-	-	-
Total public education system	1,891,784	1,931,479	1,926,143	5,336	319,707	311,313	259,054	52,259
Human support services:								
Department of human services	270,601	269,317	268,511	806	186,349	198,584	197,652	932
Department of health	78,870	78,586	74,485	4,101	119,619	128,468	120,456	8,012
Department of parks and recreation	41,685	42,908	42,537	371	-	-	(71)	71
D.C. office on aging	31,369	31,269	31,011	258	7,815	7,756	7,629	127
Unemployment compensation fund	6,887	4,587	4,508	79	-	-	-	-
Employees' compensation fund	20,221	25,281	25,281	-	-	-	-	-
Office of human rights	3,741	3,741	3,734	7	267	381	381	-
Office on latino affairs	2,782	2,782	2,709	73	-	-	-	-
Children investment trust	5,510	7,510	7,510	-	-	-	-	-
D.C. health benefit exchange subsidy	29,614	-	-	-	-	-	-	-
Child and family services agency	163,995	159,145	155,353	3,792	68,559	59,716	59,716	-
Department of behavioral health	226,856	228,435	228,301	134	20,881	24,740	24,669	71
Office on asian and pacific islander affairs	835	749	749	-	-	-	-	-
Office of veterans affairs	414	374	353	21	-	-	-	-
Department of youth rehabilitation services	105,676	99,676	98,823	853	-	-	-	-
Department on disability services	117,625	113,955	113,829	126	37,376	38,659	38,311	348
Department of health care finance	771,356	763,554	759,166	4,388	2,147,166	2,074,533	2,073,505	1,028
Deputy mayor for health and human services	1,391	1,698	1,569	129	-	-	-	-
Not-for-profit hospital corporation subsidy	-	10,000	10,000	-	-	-	-	-
Total human support services	1,879,428	1,843,567	1,828,429	15,138	2,588,032	2,532,837	2,522,248	10,589
Public works:								
Department of public works	125,680	129,254	128,867	387	-	-	-	-
Department of transportation	85,025	82,066	81,680	386	7,945	3,647	3,635	12
Taxi cab commission	1,100	1,921	1,888	33	-	-	-	-
Department of motor vehicles	28,091	26,891	26,761	130	-	287	253	34
Washington metro area transit commission	127	127	127	-	-	-	-	-
Mass transit subsidies	324,053	317,298	317,298	-	-	-	-	-
D.C. department of the environment	17,156	18,032	17,862	170	26,579	23,744	21,724	2,020
Total public works	581,232	575,589	574,483	1,106	34,524	27,678	25,612	2,066
Other:								
Repayment of loans and interest	591,627	555,097	555,097	-	18,262	18,361	18,361	-
Debt service - issuance costs	6,000	6,000	2,945	3,055	-	-	-	-
Interest expense on short-term borrowing	3,750	922	922	-	-	-	-	-
Settlements and judgments fund	21,292	33,292	32,953	339	-	-	-	-
Wilson building	4,745	4,503	4,289	214	-	-	-	-
Schools modernization fund	14,276	14,276	14,276	-	-	-	-	-
D.C. retiree health contribution	95,400	29,000	29,000	-	-	-	-	-
Repayment of revenue bonds	7,832	7,822	7,822	-	-	-	-	-
Convention center transfer	125,054	132,304	131,916	388	-	-	-	-
Highway transportation fund	22,504	25,332	25,332	-	-	-	-	-
Emergency planning and security fund	-	-	-	-	13,000	29,229	14,281	14,948
Workforce investments	17,815	-	-	-	-	-	-	-
Operating lease-equipment	48,413	38,914	38,914	-	-	-	-	-
Pay-as-you-go capital fund	21,449	88,043	88,043	-	-	-	-	-
Non-departmental	2,754	-	-	-	-	-	-	-
Total other	982,911	935,505	931,509	3,996	31,262	47,590	32,642	14,948
Total	\$ 7,383,338	\$ 7,517,010	\$ 7,476,470	\$ 40,540	\$ 3,253,557	\$ 3,106,820	\$ 3,015,438	\$ 91,382

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, 2016
 (\$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	-	2,797	2,753	44	7,138	7,677	5,980	1,697
AY16 public school advance appropriations	-	-	-	-	-	-	-	-
Public charter schools	-	-	-	-	-	-	-	-
AY16 public charter school advance appropriations	-	-	-	-	-	-	-	-
Teachers' retirement fund	-	-	-	-	-	-	-	-
University of the District of Columbia subsidy	-	-	-	-	-	-	-	-
Office of the state superintendent of education	104	130	60	70	991	1,184	541	643
D.C. state board of education	28	28	-	28	-	-	-	-
D.C. public library	-	-	-	-	540	540	478	62
D.C. public charter school board	-	-	-	-	8,000	8,000	-	8,000
Special education transportation	-	-	-	-	-	-	-	-
Non-public tuition	-	-	-	-	-	-	-	-
Office of the deputy mayor for education	-	-	-	-	-	-	-	-
Total public education system	132	2,955	2,813	142	16,669	17,401	6,999	10,402
Human support services:								
Department of human services	-	-	-	-	3,200	1,838	867	971
Department of health	-	-	-	-	13,155	15,088	11,183	3,905
Department of parks and recreation	-	110	110	-	2,541	3,962	2,461	1,501
D.C. office on aging	-	1	1	-	-	-	-	-
Unemployment compensation fund	-	-	-	-	-	-	-	-
Employees' compensation fund	-	-	-	-	-	-	-	-
Office of human rights	-	-	-	-	-	-	-	-
Office on latino affairs	-	-	-	-	-	-	-	-
Children investment trust	-	-	-	-	-	-	-	-
D.C. health benefit exchange subsidy	-	-	-	-	-	-	-	-
Child and family services agency	59	29	29	-	1,200	1,200	1,200	-
Department of behavioral health	544	216	216	-	4,251	2,994	2,867	127
Office on asian and pacific islander affairs	-	-	-	-	-	-	-	-
Office of veterans affairs	-	-	-	-	5	5	-	5
Department of youth rehabilitation services	-	-	-	-	-	-	-	-
Department on disability services	10	10	10	-	7,363	6,633	6,617	16
Department of health care finance	-	-	-	-	2,605	2,330	2,107	223
Deputy mayor for health and human services	-	-	-	-	-	-	-	-
Not-for-profit hospital corporation subsidy	-	-	-	-	-	-	-	-
Total human support services	613	366	366	-	34,320	34,050	27,302	6,748
Public works:								
Department of public works	-	-	-	-	7,675	7,041	5,691	1,350
Department of transportation	-	-	-	-	20,706	16,287	16,287	-
Taxi cab commission	-	-	-	-	7,299	8,713	8,373	340
Department of motor vehicles	-	-	-	-	10,014	10,014	7,957	2,057
Washington metro area transit commission	-	-	-	-	-	-	-	-
Mass transit subsidies	-	-	-	-	48,160	41,799	41,799	-
D.C. department of the environment	-	-	-	-	60,807	50,780	43,627	7,153
Total public works	-	-	-	-	154,661	134,634	123,734	10,900
Other:								
Repayment of loans and interest	-	-	-	-	5,114	5,114	5,114	-
Debt service - issuance costs	-	-	-	-	-	-	-	-
Interest expense on short-term borrowing	-	-	-	-	-	-	-	-
Settlements and judgments fund	-	-	-	-	-	-	-	-
Wilson building	-	-	-	-	-	-	-	-
Schools modernization fund	-	-	-	-	-	-	-	-
D.C. retiree health contribution	-	-	-	-	-	-	-	-
Repayment of revenue bonds	-	-	-	-	-	-	-	-
Convention center transfer	-	-	-	-	-	-	-	-
Highway transportation fund	-	-	-	-	-	-	-	-
Emergency planning and security fund	-	-	-	-	-	-	-	-
Workforce investments	-	-	-	-	-	-	-	-
Operating lease-equipment	-	-	-	-	-	-	-	-
Pay-as-you-go capital fund	-	-	-	-	51,017	56,062	56,062	-
Non-departmental	-	-	-	-	18,532	11,003	-	11,003
Total other	-	-	-	-	74,663	72,179	61,176	11,003
Total	\$ 1,501	\$ 5,432	\$ 4,284	\$ 1,148	\$ 587,345	\$ 527,359	\$ 462,126	\$ 65,233

See Accompanying Report of Independent Public Accountants.

Exhibit D-3

FINANCIAL REPORTING ENTITY
 SCHEDULE OF BUDGET REVISIONS
 Year Ended September 30, 2016
 (\$000s)

	Local Source			Federal Resources		
	Original Budget	Revisions	Revised Budget	Original Budget	Revisions	Revised Budget
Revenues and Sources:						
Taxes:						
Property taxes	\$ 2,363,018	\$ 43,358	\$ 2,406,376	\$ -	\$ -	-
Sales and use taxes	1,370,105	(17,040)	1,353,065	-	-	-
Income taxes	2,307,388	(25,760)	2,281,628	-	-	-
Other taxes	716,083	(38,650)	677,433	-	-	-
Total taxes	6,756,594	(38,092)	6,718,502	-	-	-
Licenses and permits	77,667	8,293	85,960	-	-	-
Fines and forfeits	136,616	14,920	151,536	-	-	-
Charges for services	75,429	2,936	78,365	-	-	-
Miscellaneous	95,375	10,846	106,221	-	-	-
Other	-	-	-	-	-	-
Federal contributions	-	-	-	95,900	(11,494)	84,406
Operating grant	-	-	-	3,157,657	(138,106)	3,019,551
Bond proceeds	6,000	-	6,000	-	-	-
Fund balance released from restrictions	121,079	217,939	339,018	-	2,863	2,863
Transfer in from lottery board	62,500	(7,500)	55,000	-	-	-
Transfer in-others	66,410	14,082	80,492	-	-	-
Total revenues and sources	7,397,670	223,424	7,621,094	3,253,557	(146,737)	3,106,820
Expenditures and Uses:						
Governmental direction and support	687,152	45,178	732,330	29,258	(1,557)	27,701
Economic development and regulation	259,321	46,902	306,223	100,370	(23,208)	77,162
Public safety and justice	1,101,510	90,807	1,192,317	150,404	(67,865)	82,539
Public education system	1,891,784	(224,562)	1,667,222	319,707	(8,394)	311,313
Public education AY17 expenditure	-	264,257	264,257	-	-	-
Human support services	1,879,428	(35,861)	1,843,567	2,588,032	(55,195)	2,532,837
Public works	581,232	(5,643)	575,589	34,524	(6,846)	27,678
Repayment of loans and interest	591,627	(36,530)	555,097	18,262	99	18,361
Debt service - issuance costs	6,000	-	6,000	-	-	-
Interest expense on short-term borrowing	3,750	(2,828)	922	-	-	-
Settlements and judgments fund	21,292	12,000	33,292	-	-	-
Wilson building	4,745	(242)	4,503	-	-	-
Schools modernization fund	14,276	-	14,276	-	-	-
D.C. retiree health contribution	95,400	(66,400)	29,000	-	-	-
Repayment of revenue bonds	7,832	(10)	7,822	-	-	-
Convention center transfer	125,054	7,250	132,304	-	-	-
Highway transportation fund	22,504	2,828	25,332	-	-	-
Emergency planning and security fund	-	-	-	13,000	16,229	29,229
Workforce investments	17,815	(17,815)	-	-	-	-
Operating lease-equipment	48,413	(9,499)	38,914	-	-	-
Pay-as-you-go capital fund	21,449	66,594	88,043	-	-	-
Non-departmental	2,754	(2,754)	-	-	-	-
Total expenditures and uses	7,383,338	133,672	7,517,010	3,253,557	(146,737)	3,106,820
Excess of Revenues and Sources Over Expenditures and Uses	\$ 14,332	\$ 89,752	\$ 104,084	\$ -	\$ -	-

See Accompanying Report of Independent Public Accountants.

Exhibit D-3

FINANCIAL REPORTING ENTITY
SCHEDULE OF BUDGET REVISIONS
Year Ended September 30, 2016
(\$000s)

	Private Grant and Contributions			Other Sources		
	Original Budget	Revisions	Revised Budget	Original Budget	Revisions	Revised Budget
Revenues and Sources:						
Taxes:						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Income taxes	-	-	-	-	-	-
Income taxes	-	-	-	-	-	-
Other taxes	-	-	-	-	-	-
Total taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Other	-	-	-	587,345	(123,798)	463,547
Federal contributions	-	-	-	-	-	-
Operating grant	1,501	3,931	5,432	-	-	-
Bond proceeds	-	-	-	-	-	-
Fund balance released from restrictions	-	-	-	-	63,812	63,812
Transfer in from lottery board	-	-	-	-	-	-
Transfer in-others	-	-	-	-	-	-
Total revenues and sources	1,501	3,931	5,432	587,345	(59,986)	527,359
Expenditures and Uses:						
Governmental direction and support	408	808	1,216	69,646	(26,911)	42,735
Economic development and regulation	348	42	390	180,711	6,873	187,584
Public safety and justice	-	505	505	56,675	(17,899)	38,776
Public education system	132	2,823	2,955	16,669	732	17,401
Public education AY16 expenditure	-	-	-	-	-	-
Human support services	613	(247)	366	34,320	(270)	34,050
Public works	-	-	-	154,661	(20,027)	134,634
Repayment of loans and interest	-	-	-	5,114	-	5,114
Debt service - issuance costs	-	-	-	-	-	-
Interest expense on short-term borrowing	-	-	-	-	-	-
Settlements and judgments fund	-	-	-	-	-	-
Section 103 - financing and other funds	-	-	-	-	-	-
Schools modernization fund	-	-	-	-	-	-
D.C. retiree health contribution	-	-	-	-	-	-
Repayment of revenue bonds	-	-	-	-	-	-
Convention center transfer	-	-	-	-	-	-
Highway transportation fund	-	-	-	-	-	-
Emergency planning and security fund	-	-	-	-	-	-
Workforce investments	-	-	-	-	-	-
Operating lease-equipment	-	-	-	-	-	-
Emergency and contingency reserve funds	-	-	-	-	-	-
Pay-as-you-go capital fund	-	-	-	51,017	5,045	56,062
Non-departmental	-	-	-	18,532	(7,529)	11,003
Total expenditures and uses	1,501	3,931	5,432	587,345	(59,986)	527,359
Excess of Revenues and Sources Over Expenditures and Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

See Accompanying Report of Independent Public Accountants.