
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

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, 2011
(With Comparative Totals at September 30, 2010)
(\$000s)**

	<u>2011</u>	<u>2010 Adjusted</u>
ASSETS		
Cash and cash equivalents (unrestricted)	\$ 687,877	\$ 76,455
Receivables (net of allowances for uncollectibles):		
Intergovernmental	5,486	25,910
Taxes	356,993	355,860
Accounts	174,113	99,531
Due from component units	53,790	59,873
Interfund	190,707	593,501
Inventories	10,510	9,614
Other current assets	5,222	2,005
Cash and cash equivalents (restricted)	322,583	311,945
Investments (restricted)	345,327	319,945
Total current assets	<u>2,152,608</u>	<u>1,854,639</u>
Long term assets	<u>13,646</u>	<u>22,030</u>
Total assets	\$ <u>2,166,254</u>	\$ <u>1,876,669</u>
LIABILITIES AND FUND BALANCE		
Liabilities:		
Payables:		
Accounts	\$ 405,922	\$ 403,254
Compensation:		
Salaries and wages	146,249	129,402
Employee benefits	596	902
Payroll taxes	1,124	384
Other deductions	4,128	2,874
Interfund	35,893	24,051
Due to component units	15,194	12,050
Deferred revenue:		
Property taxes	79,548	76,602
Other	126,995	73,632
Accrued liabilities:		
Claims and judgments	60	94
Grant disallowances	5,940	4,347
Medicaid	156,219	147,791
Tax refunds	75,867	62,426
Other current liabilities	<u>7,625</u>	<u>8,091</u>
Total liabilities	<u>1,061,360</u>	<u>945,900</u>
Fund Balance:		
Nonspendable	18,465	13,634
Restricted	756,650	781,698
Committed	256,287	135,437
Assigned	<u>73,492</u>	<u>-</u>
Total fund balance	<u>1,104,894</u>	<u>930,769</u>
Total liabilities and fund balance	\$ <u>2,166,254</u>	\$ <u>1,876,669</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, 2011
(With Comparative Totals for the Year Ended September 30, 2010)
(\$000s)

	<u>2011</u>	<u>2010 Adjusted</u>
Revenues:		
Taxes	\$ 5,090,076	\$ 4,867,113
Fines and forfeits	129,448	128,473
Licenses and permits	102,769	86,946
Charges for services:		
Public	214,552	205,247
Intergovernmental	22,192	18,207
Miscellaneous:		
Public	433,015	356,122
Investment income	3,194	2,325
Total revenues	<u>5,995,246</u>	<u>5,664,433</u>
Expenditures:		
Governmental direction and support	620,426	579,457
Economic development and regulation	220,878	247,355
Public safety and justice	993,978	1,018,335
Public education system	1,507,747	1,400,832
Human support services	1,572,717	1,564,143
Public works	226,783	276,990
Public transportation	257,703	243,668
Debt service:		
Principal	179,097	175,019
Interest	266,272	233,536
Fiscal charges	14,296	64,532
Total expenditures	<u>5,859,897</u>	<u>5,803,867</u>
DEFICIENCY OF REVENUES UNDER EXPENDITURES	<u>135,349</u>	<u>(139,434)</u>
Other Financing Sources (Uses):		
Debt issuance	7,915	21,269
Refunding debt issuance	63,860	835,010
Premium on sale of bonds	6,188	74,840
Payment to refunded bond escrow agent	(63,335)	(855,011)
Equipment financing program	75	-
Transfers in	147,572	125,002
Transfers out	(123,499)	(87,564)
Total other financing sources	<u>38,776</u>	<u>113,546</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>174,125</u>	<u>(25,888)</u>
Fund Balance at October 1, as adjusted	<u>930,769</u>	<u>956,657</u>
Fund Balance at September 30	<u>\$ 1,104,894</u>	<u>\$ 930,769</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, 2011
(With Comparative Totals for the Year Ended September 30, 2010)
(\$000s)

Function and Subfunction	Personnel Services	Contractual Services	Supplies	Occupancy	Miscellaneous *	Totals	
						2011	2010
Governmental Direction and Support:							
Legislative	\$ 19,697	\$ 1,478	\$ 142	\$ 450	\$ 767	\$ 22,534	\$ 23,545
Executive	69,377	32,375	318	4,795	1,600	108,465	138,712
Finance	76,552	29,563	450	41	150,379	256,985	293,411
Personnel	8,598	1,516	33	9	13	10,169	29,168
Administrative	53,935	43,019	398	111,378	7,582	216,312	87,989
Elections	4,326	1,452	115	-	68	5,961	6,632
Total	<u>232,485</u>	<u>109,403</u>	<u>1,456</u>	<u>116,673</u>	<u>160,409</u>	<u>620,426</u>	<u>579,457</u>
Economic Development and Regulation:							
Community development	19,443	10,152	112	1,003	65,302	96,012	92,345
Economic regulation	46,592	8,025	239	6,084	4,069	65,009	76,386
Employment services	20,830	5,875	135	4,646	28,371	59,857	78,624
Total	<u>86,865</u>	<u>24,052</u>	<u>486</u>	<u>11,733</u>	<u>97,742</u>	<u>220,878</u>	<u>247,355</u>
Public Safety and Justice:							
Police	446,932	47,006	2,297	1,653	110,060	607,948	617,020
Fire	173,465	8,036	4,396	151	43,045	229,093	231,625
Corrections	68,468	57,435	5,508	2,759	9,053	143,223	151,931
Protection	6,029	440	32	297	206	7,004	10,758
Law	6,245	344	80	10	31	6,710	7,001
Total	<u>701,139</u>	<u>113,261</u>	<u>12,313</u>	<u>4,870</u>	<u>162,395</u>	<u>993,978</u>	<u>1,018,335</u>
Public Education System:							
Schools	463,300	93,681	8,803	38,101	462,513	1,066,398	935,538
Culture	121,354	27,168	936	8,463	283,428	441,349	465,294
Total	<u>584,654</u>	<u>120,849</u>	<u>9,739</u>	<u>46,564</u>	<u>745,941</u>	<u>1,507,747</u>	<u>1,400,832</u>
Human Support Services:							
Health and welfare	253,646	104,074	8,367	46,794	963,387	1,376,268	1,346,903
Human relations	4,410	2,800	183	7	13,904	21,304	22,572
Employment benefits	-	-	-	-	139,826	139,826	146,240
Recreation	29,435	4,241	1,343	55	245	35,319	48,428
Total	<u>287,491</u>	<u>111,115</u>	<u>9,893</u>	<u>46,856</u>	<u>1,117,362</u>	<u>1,572,717</u>	<u>1,564,143</u>
Public Works	<u>125,025</u>	<u>77,653</u>	<u>2,935</u>	<u>20,227</u>	<u>943</u>	<u>226,783</u>	<u>276,990</u>
Public Transportation	-	-	-	-	<u>257,703</u>	<u>257,703</u>	<u>243,668</u>
Debt Service	-	-	-	-	<u>459,665</u>	<u>459,665</u>	<u>473,087</u>
Net Financing Sources	-	-	-	-	<u>(38,776)</u>	<u>(38,776)</u>	<u>(23,749)</u>
Total expenditures and net sources	<u>\$ 2,017,659</u>	<u>\$ 556,333</u>	<u>\$ 36,822</u>	<u>\$ 246,923</u>	<u>\$ 2,963,384</u>	<u>\$ 5,821,121</u>	<u>\$ 5,780,118</u>

See Accompanying Independent Auditors' Report.

*Miscellaneous column includes transfers, subsidies and other payments totaling \$2,963,268.

Transfers to: Convention Center [\$97,996], Public Charter Schools [\$440,368], UDC [\$63,921], PAYGO-Capital [\$69,137], Police & Fire Retirement System [\$127,200], Teachers Retirement System [\$3,000], Mass Transit Subsidies [\$257,703], Housing Authority Subsidy [\$22,823],

Payments for: Dept. of Health [\$36,257], Dept. of Mental Health [\$18,144], Dept. of Health Care Finance [\$591,967], Dept. of Human Services [\$101,583], Child & Family Services [\$124,287], Dept. of Youth Rehabilitation [\$49,574], Disability Services [\$35,911], DC Public Schools [\$15,744], Dept. of Corrections [\$8,596], State Education [\$86,225], Non-Public Tuition [\$134,432], Dept. of Employment Services [\$80,755], Equipment Lease-Capital [\$48,210], BID [\$20,788], Economic Development [\$17,950], Dept. of Housing & Community Development [\$27,011], Repayment of Loan & Interest [\$404,828], Attorney General [\$15,318], Unified Communications [\$14,284], Dept. of the Environment [\$49,256]

Exhibit A-4

GENERAL FUND
SCHEDULE OF LOCAL SOURCE REVENUES
BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended September 30, 2011
(\$000s)

Source	Budget		Actual	Variance Positive (Negative)
	Original	Revised		
Taxes:				
Property:				
Real	\$ 1,596,601	\$ 1,681,000	\$ 1,700,550	\$ 19,550
Personal	57,185	52,188	52,696	508
Total	<u>1,653,786</u>	<u>1,733,188</u>	<u>1,753,246</u>	<u>20,058</u>
Sales and use:				
General	1,009,010	1,014,680	995,526	(19,154)
Alcoholic beverages	5,474	5,605	5,630	25
Cigarette	29,269	32,392	34,405	2,013
Motor vehicles	28,914	35,725	42,564	6,839
Motor fuel tax	23,949	21,500	30,001	8,501
Total	<u>1,096,616</u>	<u>1,109,902</u>	<u>1,108,126</u>	<u>(1,776)</u>
Income and franchise:				
Individual income	1,202,991	1,215,277	1,296,598	81,321
Corporation franchise	239,544	222,276	216,280	(5,996)
Unincorporated business	126,348	121,648	143,404	21,756
Total	<u>1,568,883</u>	<u>1,559,201</u>	<u>1,656,282</u>	<u>97,081</u>
Gross receipts:				
Public utility	148,326	150,184	140,848	(9,336)
Toll telecommunication	63,035	62,853	60,820	(2,033)
Insurance companies	55,611	46,951	44,637	(2,314)
Health care providers	11,000	12,000	13,439	1,439
Baseball gross receipts	21,462	22,450	18,451	(3,999)
Health care related incomes	18,079	17,144	15,262	(1,882)
Total	<u>317,513</u>	<u>311,582</u>	<u>293,457</u>	<u>(18,125)</u>
Other:				
Deed recordation	99,372	146,977	158,387	11,410
Deed transfers	86,637	130,306	131,535	1,229
Inheritance and estate	32,000	53,000	87,230	34,230
Economic interests	15,000	10,000	14,905	4,905
Total	<u>233,009</u>	<u>340,283</u>	<u>392,057</u>	<u>51,774</u>
Total taxes	<u>4,869,807</u>	<u>5,054,156</u>	<u>5,203,168</u>	<u>149,012</u>
Licenses and Permits:				
Business licenses	35,098	35,647	40,455	4,808
Nonbusiness permits	29,178	24,301	35,565	11,264
Total	<u>64,276</u>	<u>59,948</u>	<u>76,020</u>	<u>16,072</u>
Fines and Forfeits	<u>166,425</u>	<u>131,261</u>	<u>126,251</u>	<u>(5,010)</u>
Charges for Services	<u>43,587</u>	<u>51,505</u>	<u>75,540</u>	<u>24,035</u>
Miscellaneous:				
Interest	12,000	2,000	425	(1,575)
Other	161,813	140,559	144,676	4,117
Total	<u>173,813</u>	<u>142,559</u>	<u>145,101</u>	<u>2,542</u>
Total local revenues	<u>5,317,908</u>	<u>5,439,429</u>	<u>5,626,080</u>	<u>186,651</u>
Transfers and Other sources:				
General obligation bonds	15,000	15,000	6,320	(8,680)
Fund balance released from restrictions	34,914	35,990	42,229	6,239
Interfund transfer	258,050	246,879	141,417	(105,462)
Total transfers and other sources	<u>307,964</u>	<u>297,869</u>	<u>189,966</u>	<u>(107,903)</u>
Total Local Revenues and Sources	<u>\$ 5,625,872</u>	<u>\$ 5,737,298</u>	<u>\$ 5,816,046</u>	<u>\$ 78,748</u>

See Accompanying Independent Auditors' Report.

GENERAL FUND
 SCHEDULE OF BUDGETARY BASIS REVENUES AND EXPENDITURES BY SOURCE OF FUNDS
 Year Ended September 30, 2011
 (\$000s)

	Local Source			Other Source			Totals		
	Original Budget	Revised Budget	Variance	Original Budget	Revised Budget	Variance	Original Budget	Revised Budget	Variance
Revenues and Sources:									
Taxes									
Property	\$ 1,653,786	\$ 1,733,188	\$ 20,058	\$ -	\$ -	\$ -	\$ 1,653,786	\$ 1,733,188	\$ 20,058
Sales and uses	1,096,616	1,109,902	(1,776)	-	-	-	1,096,616	1,109,902	(1,776)
Income and franchise	1,568,883	1,559,201	97,081	-	-	-	1,568,883	1,559,201	97,081
Gross receipts and other taxes	4,869,807	5,054,156	149,012	-	-	-	4,869,807	5,054,156	149,012
Total taxes	8,129,092	8,406,347	277,255	-	-	-	8,129,092	8,406,347	277,255
Licenses and permits	64,276	59,948	16,072	-	-	-	64,276	59,948	16,072
Fines and forfeits	166,425	131,261	(5,010)	-	-	-	166,425	131,261	(5,010)
Charges for services	43,587	51,505	24,035	-	-	-	43,587	51,505	24,035
Miscellaneous	173,813	142,559	2,542	-	-	-	173,813	142,559	2,542
Other	-	-	-	410,456	411,276	65,308	410,456	411,276	65,308
General obligation bonds	15,000	15,000	(8,680)	-	-	-	15,000	15,000	(8,680)
Fund balance released from restrictions	34,914	35,990	6,239	79,790	69,540	(55,964)	114,704	105,530	(49,725)
Interfund transfer-from lottery and games	68,500	63,257	(1,082)	-	-	-	68,500	63,257	(1,082)
Interfund transfer-others	189,550	183,622	(104,380)	-	-	-	189,550	183,622	(104,380)
Total Revenues and Sources	5,625,872	5,737,298	78,748	490,246	480,816	9,344	6,116,118	6,218,114	88,092
Expenditures and Uses:									
Governmental direction and support	399,967	403,187	9,208	64,079	52,420	46,448	464,046	455,607	15,180
Economic development and regulation	121,594	147,774	4,873	135,289	135,735	112,498	256,883	283,509	28,110
Public safety and justice	890,748	926,885	4,051	85,449	83,266	70,952	976,197	1,010,151	16,365
Public education system	1,466,490	1,384,042	18,315	19,354	10,712	5,352	1,485,844	1,394,754	23,675
Public education A Y12 expenditure	-	126,560	-	-	-	-	-	126,560	-
Human support services	1,421,151	1,462,023	24,161	31,980	38,511	28,777	1,453,131	1,500,534	33,895
Public works	403,822	405,756	2,344	136,847	141,952	135,425	540,669	547,708	8,871
Wilson building	3,598	3,598	32	-	-	-	3,598	3,598	32
Repay bonds and interest	406,705	401,863	4,204	4,204	4,204	-	410,909	406,067	1,299
Repay revenue bonds and interest	7,574	7,574	2,792	-	-	-	7,574	7,574	2,792
Bond fiscal charge	15,000	15,000	5,885	-	-	-	15,000	15,000	5,885
Interest on short term borrowing	3,000	3,000	2,841	-	-	-	3,000	3,000	159
Certificates of participation	33,045	33,045	801	-	-	-	33,045	33,045	801
Settlements and judgments fund	21,477	21,477	-	-	-	-	21,477	21,477	-
Baseball tax transfer	29,582	30,336	-	-	-	-	29,582	30,336	-
Convention center transfer	101,696	96,844	-	-	-	-	101,696	96,844	-
Highway trust transfer	37,678	31,273	1,272	-	-	-	37,678	31,273	1,272
TIF and pilot transfer	61,304	58,254	-	-	-	-	61,304	58,254	-
Equipment lease operating	49,804	48,819	572	-	-	-	49,804	48,819	572
Emergency and contingency reserve	3,000	3,000	3,000	-	-	-	3,000	3,000	3,000
Pay-go capital	18,683	18,683	-	12,071	13,043	13,043	12,071	31,726	-
Schools modernization fund	8,613	8,613	-	-	-	-	8,613	8,613	-
District retiree health contribution	98,700	98,700	4,500	-	-	-	98,700	98,700	4,500
Cash reserve	40,000	161	161	-	-	-	40,000	161	161
Non-departmental agency	-	-	-	973	973	-	973	973	-
Total Expenditures and Uses	5,624,548	5,736,467	86,655	490,246	480,816	416,699	6,114,794	6,217,283	102,489
Excess of Revenues and Sources Over Expenditures and Uses	\$ 1,324	\$ 831	\$ 166,234	\$ -	\$ -	\$ 73,461	\$ 1,324	\$ 831	\$ 238,864

See Accompanying Independent Auditors' Report.

Exhibit A-6

GENERAL FUND
SCHEDULE OF BUDGETARY BASIS REVENUES AND EXPENDITURES
Year Ended September 30, 2011
(\$000s)

	Original Budget	Revisions	Revised Budget	Actual	Variance (Actual To Original Budget)
Revenues and Sources:					
Taxes:					
Property	\$ 1,653,786	\$ 79,402	\$ 1,733,188	\$ 1,753,246	\$ 99,460
Sales and use	1,096,616	13,286	1,109,902	1,108,126	11,510
Income and franchise	1,568,883	(9,682)	1,559,201	1,656,282	87,399
Other taxes	550,522	101,343	651,865	685,514	134,992
Total taxes	4,869,807	184,349	5,054,156	5,203,168	333,361
Licenses and permits	64,276	(4,328)	59,948	76,020	11,744
Fines and forfeits	166,425	(35,164)	131,261	126,251	(40,174)
Charges for services	43,587	7,918	51,505	75,540	31,953
Miscellaneous	173,813	(31,254)	142,559	145,101	(28,712)
Other	410,456	820	411,276	476,584	66,128
General obligation bonds	15,000	-	15,000	6,320	(8,680)
Fund balance released from restriction	114,704	(9,174)	105,530	55,805	(58,899)
Interfund transfer-from lottery and games	68,500	(5,243)	63,257	62,175	(6,325)
Interfund transfer-others	189,550	(5,928)	183,622	79,242	(110,308)
Total Revenues and Sources	6,116,118	101,996	6,218,114	6,306,206	190,088
Expenditures and Uses:					
Governmental direction and support	464,046	(8,439)	455,607	440,427	23,619
Economic development and regulation	256,883	26,626	283,509	255,399	1,484
Public safety and justice	976,197	33,954	1,010,151	993,786	(17,589)
Public education system	1,485,844	(91,090)	1,394,754	1,371,079	114,765
Public education AY12 expenditure	-	126,560	126,560	126,560	(126,560)
Human support services	1,453,131	47,403	1,500,534	1,466,639	(13,508)
Public works	540,669	7,039	547,708	538,837	1,832
Wilson building	3,598	-	3,598	3,566	32
Repay bonds and interest	410,909	(4,842)	406,067	404,768	6,141
Repay revenue bonds and interest	7,574	-	7,574	4,782	2,792
Bond fiscal charge	15,000	-	15,000	5,885	9,115
Interest on short term borrowing	3,000	-	3,000	2,841	159
Certificates of participation	33,045	-	33,045	32,244	801
Settlements and judgments fund	21,477	-	21,477	21,477	-
Baseball tax transfer	29,582	754	30,336	30,336	(754)
Convention center transfer	101,696	(4,852)	96,844	96,844	4,852
Highway trust transfer	37,678	(6,405)	31,273	30,001	7,677
TIF and pilot transfer	61,304	(3,050)	58,254	58,254	3,050
Equipment lease operating	49,804	(985)	48,819	48,247	1,557
Emergency and contingency reserve	3,000	-	3,000	-	3,000
Pay-go capital	12,071	19,655	31,726	31,726	(19,655)
Schools modernization fund	8,613	-	8,613	8,613	-
District retiree health contribution	98,700	-	98,700	94,200	4,500
Cash reserve	40,000	(39,839)	161	-	40,000
Non-departmental agency	973	-	973	-	973
Total Expenditures and Uses	6,114,794	102,489	6,217,283	6,066,511	48,283
Excess of Revenues and Sources Over Expenditures and Uses	\$ 1,324	\$ (493)	\$ 831	\$ 239,695	\$ 238,371

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 **Community Health Care Financing Fund** is used to reserve funding to construct health care facilities, a comprehensive assessment to improve the District's urgent and emergency care delivery system and to recommend investments in that system.

The **PILOT Special Revenue Fund** is used to account for the proceeds of revenue bonds 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, 2011

(With Comparative Totals at September 30, 2010)
(\$000s)

	Special Revenue Funds						Capital Project Fund		Totals
	Tax Increment Financing Program	Tobacco Settlement Financing Corporation	Community Health Care Financing	PILOT Special Revenue	Baseball Project	Debt Service Fund	Highway Trust	2011	
ASSETS									
Current Assets:									
Receivables (net of allowances for uncollectibles):									
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 2,537	\$ -	\$ 2	\$ 2,539	\$ -
Accounts	17	28,192	-	-	267	-	1,580	30,056	30,486
Due from other District entities	-	-	-	-	666	-	-	666	1,141
Interfund	10,883	-	-	-	2,643	-	2	13,528	8,967
Restricted cash and cash equivalents	22,435	56,809	-	144,583	63,320	-	50,241	337,388	327,668
Total assets	\$ 33,335	\$ 85,001	\$ -	\$ 144,583	\$ 69,433	\$ -	\$ 51,825	\$ 384,177	\$ 368,262
LIABILITIES AND FUND BALANCE									
Current Liabilities:									
Payables:									
Accounts	\$ 1,889	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,926	7,815	\$ 15,097
Compensation payable	-	-	-	-	-	-	124	124	166
Deferred revenue	-	-	-	-	200	-	725	925	1,432
Due to other funds	-	-	-	-	14,289	-	1,199	15,488	22,827
Accrued liabilities	-	101	-	-	-	-	-	101	118
Total liabilities	1,889	101	-	-	14,489	-	7,974	24,453	39,640
Fund Balance:									
Restricted	31,446	84,900	-	144,583	54,944	-	43,851	359,724	328,622
Total fund balances	31,446	84,900	-	144,583	54,944	-	43,851	359,724	328,622
Total liabilities and fund balances	\$ 33,335	\$ 85,001	\$ -	\$ 144,583	\$ 69,433	\$ -	\$ 51,825	\$ 384,177	\$ 368,262

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, 2011
(With Comparative Totals for the Year Ended September 30, 2010)**

	Special Revenue Funds										Capital		Totals	
	Tobacco		Community		PILOT		Baseball		Debt		Project Fund		2010	
	Tax Incremental Financing Program	Settlement Financing Corporation	Health Care Financing	Special Revenue	Special Revenue	Project	Service Fund	Highway Trust	2011	Adjusted	2010	Adjusted		
Revenues:														
Property taxes	\$ 13,569	\$ -	\$ -	\$ 16,991	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,560	\$ 11,145	\$ 32,972
Sales and use taxes	45,379	-	-	-	9,512	-	-	-	-	-	-	54,891	32,972	15,522
Gross receipts taxes	-	-	-	-	44,582	-	-	-	-	-	-	44,582	15,522	15,960
Interest	12	2,326	-	12	113	-	-	17	-	-	-	2,480	37,147	14,862
Tobacco settlement revenue	-	37,211	-	-	-	-	-	-	-	-	-	37,211	32,589	127,608
Other	1	-	-	10,462	4,500	-	-	17,626	-	-	-	202,313	127,608	127,608
Total revenues	58,961	39,537	-	27,465	58,707	-	-	17,643	-	-	-	202,313	127,608	127,608
Expenditures:														
Governmental direction and support	30,694	302	-	963	4,043	-	-	-	-	-	-	36,002	34,542	51,542
Capital outlay	-	-	-	-	-	-	-	34,240	-	-	-	34,240	34,727	66,587
Bond principal payment	4,323	9,490	-	14,246	-	4,540	-	-	-	-	-	32,599	66,587	9,857
Interest	5,385	29,456	-	6,311	-	26,448	-	-	-	-	-	67,600	197,255	197,255
Other	-	-	8,715	-	-	-	-	-	-	-	-	8,715	8,715	8,715
Total expenditures	40,402	39,248	8,715	21,520	4,043	30,988	-	34,240	-	-	-	179,156	197,255	197,255
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	18,559	289	(8,715)	5,945	54,664	(30,988)	-	(16,597)	-	-	-	23,157	(69,647)	(69,647)
Other Financing Sources (Uses):														
Bond issuance	-	-	-	-	-	-	-	-	-	-	-	-	29,000	1,344
Premium on sale of bonds	-	-	-	-	-	-	-	-	-	-	-	-	1,344	1,344
Transfers in	350	-	-	-	-	30,988	-	55,964	-	-	-	87,302	132,798	(95,377)
Transfers out	-	-	(34,080)	-	(45,277)	-	-	-	-	-	-	(79,357)	67,600	67,600
Total other financing sources (uses)	350	-	(34,080)	-	(45,277)	30,988	-	55,964	-	-	-	7,945	9,857	9,857
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES	18,909	289	(42,795)	5,945	9,387	-	-	39,367	-	-	-	31,102	(1,882)	(1,882)
Fund Balances at October 1	12,537	84,611	42,795	138,638	45,557	-	-	4,484	-	-	-	328,622	330,504	330,504
Fund Balances at September 30	\$ 31,446	\$ 84,900	\$ -	\$ 144,583	\$ 54,944	\$ -	\$ -	\$ 43,851	\$ -	\$ -	\$ -	\$ 359,724	\$ 328,622	\$ 328,622

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, 2011
(With Comparative Totals at September 30, 2010)
(\$000s)

	<u>Pension Trust Funds</u>		<u>Other</u>	<u>Totals</u>	
	<u>Police & Fire</u>	<u>Teachers</u>	<u>Postemployment Benefits (OPEB) Trust Fund</u>	<u>2011</u>	<u>2010</u>
ASSETS					
Current Assets:					
Cash and cash equivalents - restricted	\$ 104,912	\$ 44,847	\$ 96,266	\$ 246,025	\$ 317,268
Investments - restricted	3,146,575	1,345,088	415,220	4,906,883	4,506,084
Collateral from securities lending transaction	291,625	124,663	-	416,288	515,203
Receivables:					
Due from federal government	735	316	-	1,051	1,321
Benefit contribution	1,737	1,575	-	3,312	8,650
Due from other funds	-	3,000	-	3,000	-
Other current assets	102,454	43,796	716	146,966	219,913
Capital assets	6	3	-	9	16
Total assets	<u>3,648,044</u>	<u>1,563,288</u>	<u>512,202</u>	<u>5,723,534</u>	<u>5,568,455</u>
LIABILITIES					
Current Liabilities:					
Accounts payable	2,489	1,103	716	4,308	5,043
Securities lending	293,592	125,504	-	419,096	519,562
Due to other funds	1,801	772	-	2,573	1,882
Other current liabilities	222,695	95,197	-	317,892	374,502
Total liabilities	<u>520,577</u>	<u>222,576</u>	<u>716</u>	<u>743,869</u>	<u>900,989</u>
NET ASSETS					
Net Assets					
Held in trust for pension and OPEB benefits	<u>\$ 3,127,467</u>	<u>\$ 1,340,712</u>	<u>\$ 511,486</u>	<u>\$ 4,979,665</u>	<u>\$ 4,667,466</u>

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, 2011
(With Comparative Totals for the Year Ended September 30, 2010)
(\$000s)

	<u>Pension Trust Funds</u>		<u>Other Postemployment Benefit Trust Fund (OPEB)</u>	<u>Totals</u>	
	<u>Police & Fire</u>	<u>Teachers</u>		<u>2011</u>	<u>2010</u>
Additions:					
Benefit contributions:					
Employer	\$ 127,200	\$ -	\$ 94,200	\$ 221,400	\$ 223,000
Plan members	30,474	27,739	265	58,478	61,755
Investment income (loss):					
<i>From investment activities</i>					
Net appreciation (depreciation) in fair value of investments	28,101	20,320	(9,915)	38,506	251,413
Other revenue	1,435	616	-	2,051	2,250
Interest and dividends	61,249	26,916	7,152	95,317	185,687
Less - investment expenses	(8,460)	(3,655)	-	(12,115)	(13,479)
Net income (loss) from investing activities	<u>82,325</u>	<u>44,197</u>	<u>(2,763)</u>	<u>123,759</u>	<u>425,871</u>
<i>From securities lending activities</i>					
Securities lending income	1,587	1,147	-	2,734	3,238
Less: securities lending expenses	(504)	(364)	-	(868)	(1,193)
Net income from securities lending activities	<u>1,083</u>	<u>783</u>	<u>-</u>	<u>1,866</u>	<u>2,045</u>
Total net investment income (loss)	<u>83,408</u>	<u>44,980</u>	<u>(2,763)</u>	<u>125,625</u>	<u>427,916</u>
Total additions	<u>241,082</u>	<u>72,719</u>	<u>91,702</u>	<u>405,503</u>	<u>712,671</u>
Deductions:					
Benefit payments	32,679	46,592	4,148	83,419	74,212
Administrative expenses	6,678	2,885	322	9,885	9,514
Total deductions	<u>39,357</u>	<u>49,477</u>	<u>4,470</u>	<u>93,304</u>	<u>83,726</u>
Change in net assets	201,725	23,242	87,232	312,199	628,945
Net assets held in trust for pension and OPEB benefits:					
October 1	<u>2,925,742</u>	<u>1,317,470</u>	<u>424,254</u>	<u>4,667,466</u>	<u>4,038,521</u>
September 30	<u>\$ 3,127,467</u>	<u>\$ 1,340,712</u>	<u>\$ 511,486</u>	<u>\$ 4,979,665</u>	<u>\$ 4,667,466</u>

See Accompanying Independent Auditors' Report.

Exhibit C-3

SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
For the Year Ended September 30, 2011
(\$000s)

	Balance October 1 2010	Additions	Deductions	Balance September 30 2011
ASSETS				
Cash and cash equivalents - restricted	\$ 77,638	\$ 780,880	\$ 772,775	\$ 85,743
Due from other funds	2,292	88	2,328	52
Other receivables	18,077	873,469	869,310	22,236
Total assets	<u>\$ 98,007</u>	<u>\$ 1,654,437</u>	<u>\$ 1,644,413</u>	<u>\$ 108,031</u>
LIABILITIES				
Accounts payable	\$ 8,520	\$ 16,594	\$ 17,505	\$ 7,609
Due to other funds	-	249	192	57
Other current liabilities	89,487	2,008,507	1,997,629	100,365
Total liabilities	<u>\$ 98,007</u>	<u>\$ 2,025,350</u>	<u>\$ 2,015,326</u>	<u>\$ 108,031</u>

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, 2011
 (\$000s)

	Budget		Actual	Variance
	Original	Revised		
Governmental direction and support:				
Council of the district of columbia	\$ 19,225	\$ 18,265	\$ 18,265	\$ -
Office of the d.c. auditor	3,841	3,840	3,436	404
Advisory neighborhood commissions	889	889	833	56
Office of the mayor	12,849	11,856	11,507	349
Office of the secretary	2,728	3,047	2,871	176
Office of the inspector general	15,646	15,024	14,096	928
Medical liability captive	3,182	3,182	196	2,986
City administrator / deputy mayor	3,436	4,189	4,075	114
DC office of personnel	8,138	8,574	8,321	253
Office of finance & resource mgmt	18,628	18,357	17,874	483
Department of property management	23,873	21,289	19,599	1,690
Office of contracting & procurement	10,003	10,103	9,483	620
Contract appeals board	774	774	765	9
Office of the chief financial officer	121,617	105,198	105,152	46
Office of the attorney general	78,505	75,899	72,106	3,793
Office of risk management	771	807	722	85
Office of disability rights	1,450	1,285	1,199	86
Office of chief technology officer	33,881	42,601	41,400	1,201
Board of elections and ethics	4,235	11,656	6,428	5,228
Office of campaign finance	1,415	1,415	1,374	41
Public employee relations board	869	829	733	96
Office of employee appeals	1,287	1,212	1,116	96
Metropolitan wash council of governments	396	495	495	-
Municipal facilities: non-capital	121,004	125,222	123,627	1,595
Access to justice	2,951	2,951	2,951	-
District of columbia office of open government	263	-	-	-
Section 103	-	783	783	-
Total governmental direction and support	491,856	489,742	469,407	20,335
Economic development and regulation:				
Business services and economic development	20,456	24,100	19,094	5,006
Office of local business development	5,009	7,934	7,794	140
Office of municipal planning	6,422	6,481	6,126	355
Office of zoning	2,553	2,553	2,466	87
Dept of housing and community development	102,511	82,867	77,548	5,319
Office of motion picture and television development	593	746	645	101
Department of employment services	120,396	119,753	94,025	25,728
Board of real property assess & appeals	1,254	1,254	1,063	191
Dept of consumer and regulatory affairs	24,715	24,115	21,698	2,417
Alcoholic beverage regulation administration	4,843	4,843	4,526	317
Office of cable tv	7,295	7,295	6,957	338
Commission on arts & humanities	5,283	5,824	5,540	284
Housing authority subsidy	22,823	22,823	22,823	-
Business improvement districts transfer	23,000	23,000	20,788	2,212
Housing production trust fund subsidy	14,384	34,018	34,018	-
Office of tenant advocate	1,816	1,876	1,755	121
Public service commission	9,856	10,365	9,748	617
Insurance regulation	15,088	15,280	13,927	1,353
Office of people's counsel	5,170	5,170	4,960	210
Total economic development and regulation	393,467	400,297	355,501	44,796
Public safety and justice:				
Metropolitan police department	444,826	452,532	447,812	4,720
Fire and emergency medical services	196,615	193,815	193,438	377
Police and firefighter retirement system	127,200	127,200	127,200	-
Office of administrative hearings	6,928	6,928	6,710	218
Criminal justice coordinating council	1,992	3,282	2,187	1,095
Corrections information council	130	130	-	130
Department of corrections	134,340	144,979	142,735	2,244
Chief medical officer	7,378	7,378	7,154	224
Forensic health & science lab	1,601	4,857	1,792	3,065
DC national guard	6,581	5,146	5,008	138
Emergency management agency	198,845	174,040	114,632	59,408
Commission on judicial disabilities and tenure	294	326	273	53
Judicial nomination commission	205	264	188	76
Citizen complaint review board	2,058	2,058	1,770	288
Office of unified communications	45,558	46,969	40,472	6,497
Motor vehicle theft prevention commission	250	250	-	250
Office of victim services	12,744	9,966	7,653	2,313
Office of justice grant administration	12,413	11,263	8,619	2,644
Section 103 judgments	-	20,445	20,445	-
Advisory commission on sentencing	768	768	630	138
Office of deputy mayor for public safety and justice	375	375	296	79
Total public safety and justice	1,201,101	1,212,971	1,129,014	83,957

(Continued)

Exhibit D-1

FINANCIAL REPORTING ENTITY
SCHEDULE OF BUDGETARY BASIS EXPENDITURES
 Year Ended September 30, 2011
 (\$000s)

	Budget		Actual	Variance
	Original	Revised		
Public education system:				
District of Columbia public schools	603,655	673,956	655,389	18,567
AY12 public school advance appropriations	-	5,664	5,664	-
Public charter schools	427,839	319,629	319,472	157
AY12 public charter school advance appropriations	-	120,896	120,896	-
Teachers' retirement system	3,000	3,000	3,000	-
University of the district of Columbia	62,920	66,420	66,420	-
State education office	378,547	378,262	361,456	16,806
DC public library	37,039	37,555	37,340	215
Office of public education facilities modernization	27,641	27,892	26,935	957
DC public charter school board	3,490	1,321	1,304	17
Section 103 judgements	-	1,380	1,380	-
Special education training	93,604	96,779	95,973	806
Non-public tuition	158,017	145,819	135,240	10,579
Department of education	1,227	1,293	1,214	79
Total public education system	1,796,979	1,879,866	1,831,683	48,183
Human support services:				
Department of human services	300,529	325,933	304,460	21,473
Department of health	236,644	226,419	214,622	11,797
Department of parks and recreation	38,972	40,303	38,742	1,561
DC office on aging	23,165	24,834	23,901	933
Unemployment compensation fund	18,512	18,512	16,325	2,187
Disability compensation fund	38,168	29,301	29,301	-
Office of human rights	2,443	2,716	2,700	16
Office on latino affairs	2,664	2,604	2,531	73
Children investment trust	4,625	5,120	5,120	-
Child and family services	253,412	244,324	239,101	5,223
Section 103	-	11,200	11,200	-
Dept of mental health	173,394	173,844	170,485	3,359
Asian and Pacific Islander Affairs	776	785	782	3
Office of veteran affairs	379	379	366	13
Department of youth rehab services	90,568	101,231	99,585	1,646
Department on disability services	88,595	92,598	90,052	2,546
Department of health care finance	2,105,100	2,226,191	2,215,789	10,402
Total human support services	3,377,946	3,526,294	3,465,062	61,232
Public works:				
Department of public works	101,910	103,880	103,877	3
Department of transportation	96,819	103,418	102,872	546
Taxi cab commission	1,590	1,590	1,415	175
Department of motor vehicles	35,689	38,131	35,374	2,757
Washington metro area transit commission	123	123	123	-
Mass transit subsidies	257,703	257,703	257,703	-
District department of environment	97,612	76,173	70,433	5,740
School transit subsidies	6,058	6,058	6,007	51
Total public works	597,504	587,076	577,804	9,272
Other:				
Repayment of loans and interest	410,909	406,067	404,768	1,299
Bond fiscal chg paid from bond proceeds	15,000	15,000	5,885	9,115
Repayment of interest on short-term borrowing	3,000	3,000	2,841	159
Settlements and judgments fund	21,477	21,477	21,477	-
Wilson building	3,598	3,598	3,566	32
Schools modernization fund	8,613	8,613	8,613	-
District retiree health contribution	98,700	98,700	94,200	4,500
Repayment of revenue bonds	7,574	7,574	4,782	2,792
Certificate of participation	33,045	33,045	32,244	801
Convention center transfer dedicated taxes	101,696	96,844	96,844	-
Highway trust fund transfer	37,678	31,273	30,001	1,272
Baseball dedicated tax transfer	29,582	30,336	30,336	-
TIF and pilot transfer	61,304	58,254	58,254	-
Emergency planning and security costs	14,970	14,970	13,507	1,463
Cash reserve	40,000	161	-	161
Equipment lease operating	49,804	48,819	48,247	572
Emergency and contingency reserve funds	3,000	3,000	-	3,000
Pay-go capital	12,071	31,726	31,726	-
Non-departmental	973	973	-	973
DC retirement board	30,338	30,338	21,441	8,897
Housing finance agency	9,339	9,339	-	9,339
Total other	992,671	953,107	908,732	44,375
Total	\$ 8,851,524	\$ 9,049,353	\$ 8,737,203	\$ 312,150

See Accompanying Independent Auditors' Report.

Exhibit D-2

FINANCIAL REPORTING ENTITY
SCHEDULE OF BUDGETARY BASIS OPERATIONS BY SOURCE OF FUNDS
 Year Ended September 30, 2011
 (\$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	\$ 19,225	\$ 18,265	\$ 18,265	\$ -	\$ -	\$ -	\$ -	\$ -
Office of the d.c. auditor	3,840	3,840	3,436	404	-	-	-	-
Advisory neighborhood commissions	889	889	833	56	-	-	-	-
Office of the mayor	8,681	8,359	8,010	349	4,168	3,487	3,487	-
Office of the secretary	2,034	2,047	2,013	34	-	-	-	-
Office of the inspector general	13,329	13,329	12,401	928	2,318	1,696	1,696	-
Medical liability captive	2,500	2,500	196	2,304	-	-	-	-
City administrator / deputy mayor	3,436	4,126	4,012	114	-	-	-	-
DC office of personnel	7,865	8,301	8,135	166	-	-	-	-
Office of finance & resource mgmt	18,357	18,357	17,874	483	-	-	-	-
Department of property management	8,819	7,735	7,136	599	-	-	-	-
Office of contracting & procurement	8,753	8,753	8,294	459	-	-	-	-
Contract appeals board	774	774	765	9	-	-	-	-
Office of the chief financial officer	87,825	87,825	87,779	46	-	1,025	1,025	-
Office of the attorney general	50,220	50,220	48,936	1,284	20,053	17,459	17,452	7
Office of risk management	771	807	722	85	-	-	-	-
Office of disability rights	906	906	819	87	544	379	379	-
Office of chief technology officer	30,128	30,128	29,757	371	438	2,960	2,802	158
Board of elections and ethics	4,085	4,774	4,536	238	150	6,882	1,892	4,990
Office of campaign finance	1,325	1,325	1,325	-	-	-	-	-
Public employee relations board	869	829	733	96	-	-	-	-
Office of employee appeals	1,287	1,212	1,116	96	-	-	-	-
Metropolitan wash council of governments	396	495	495	-	-	-	-	-
Municipal facilities: non-capital	120,439	123,657	122,657	1,000	-	-	-	-
Access to justice	2,951	2,951	2,951	-	-	-	-	-
District of columbia office of open government	263	-	-	-	-	-	-	-
Section 103	-	783	783	-	-	-	-	-
Total governmental direction and support	399,967	403,187	393,979	9,208	27,671	33,888	28,733	5,155
Economic development and regulation:								
Business services and economic development	7,849	10,439	7,658	2,781	5,000	5,578	3,439	2,139
Office of local business development	4,653	7,676	7,536	140	356	258	258	-
Office of municipal planning	5,956	5,831	5,480	351	449	627	626	1
Office of zoning	2,553	2,553	2,466	87	-	-	-	-
Dept of housing and community development	10,538	10,772	10,772	-	83,635	63,647	60,087	3,560
Office of motion picture and television development	547	670	571	99	-	-	-	-
Department of employment services	38,159	38,860	38,148	712	45,911	44,567	34,114	10,453
Board of real property assess & appeals	1,254	1,254	1,063	191	-	-	-	-
Dept of consumer and regulatory affairs	7,871	7,871	7,624	247	-	-	-	-
Alcoholic beverage regulation administration	-	-	-	-	-	-	-	-
Office of cable tv	-	-	-	-	-	-	-	-
Commission on arts & humanities	4,362	4,362	4,182	180	751	816	816	-
Housing authority subsidy	22,823	22,823	22,823	-	-	-	-	-
Business improvement districts transfer	-	-	-	-	-	-	-	-
Housing production trust fund subsidy	14,384	34,018	34,018	-	-	-	-	-
Office of tenant advocate	645	645	560	85	-	-	-	-
Public service commission	-	-	-	-	402	911	509	402
Insurance regulation	-	-	-	-	-	119	115	4
Office of people's counsel	-	-	-	-	-	-	-	-
Total economic development and regulation	121,594	147,774	142,901	4,873	136,504	116,523	99,964	16,559
Public safety and justice:								
Metropolitan police department	407,416	415,116	415,020	96	5,529	5,379	5,183	196
Fire and emergency medical services	195,095	192,295	191,932	363	-	-	-	-
Police and firefighter retirement system	127,200	127,200	127,200	-	-	-	-	-
Office of administrative hearings	6,920	6,920	6,706	214	-	-	-	-
Criminal justice coordinating council	195	195	173	22	1,796	3,070	1,998	1,072
Corrections information council	130	130	-	130	-	-	-	-
Department of corrections	108,534	119,026	117,369	1,657	265	412	412	-
Chief medical officer	7,113	7,113	6,923	190	-	-	-	-
Forensic health & science lab	1,601	1,601	1,191	410	-	3,256	601	2,655
DC national guard	2,278	2,278	2,204	74	4,303	2,868	2,804	64
Emergency management agency	1,932	1,932	1,839	93	196,913	172,108	112,794	59,314
Commission on judicial disabilities and tenure	-	-	-	-	294	326	273	53
Judicial nomination commission	-	-	-	-	205	264	188	76
Citizen complaint review board	2,058	2,058	1,770	288	-	-	-	-
Office of unified communications	26,686	26,686	26,685	1	-	-	-	-
Motor vehicle theft prevention commission	-	-	-	-	-	-	-	-
Office of victim services	2,377	2,427	2,402	25	3,236	2,591	2,251	340
Office of justice grant administration	70	320	49	271	12,343	10,943	8,570	2,373
Section 103 judgments	-	20,445	20,445	-	-	-	-	-
Advisory commission on sentencing	768	768	630	138	-	-	-	-
Office of deputy mayor for public safety and justice	375	375	296	79	-	-	-	-
Total public safety and justice	890,748	926,885	922,834	4,051	224,884	201,217	135,074	66,143

Exhibit D-2

FINANCIAL REPORTING ENTITY
SCHEDULE OF BUDGETARY BASIS OPERATIONS BY SOURCE OF FUNDS
Year Ended September 30, 2011
(\$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	-	10	10	-	-	-	-	-
Office of the secretary	-	-	-	-	694	1,000	858	142
Office of the inspector general	-	-	-	-	-	-	-	-
Medical liability captive	-	-	-	-	682	682	-	682
City administrator / deputy mayor	-	63	63	-	-	-	-	-
DC office of personnel	-	-	-	-	273	273	186	87
Office of finance & resource mgmt	-	-	-	-	271	-	-	-
Department of property management	-	-	-	-	15,054	13,554	12,463	1,091
Office of contracting & procurement	-	-	-	-	1,250	1,350	1,189	161
Contract appeals board	-	-	-	-	-	-	-	-
Office of the chief financial officer	-	19	19	-	33,792	16,329	16,329	-
Office of the attorney general	139	126	126	-	8,093	8,093	5,592	2,501
Office of risk management	-	-	-	-	-	-	-	-
Office of disability rights	-	-	-	-	-	-	-	-
Office of chief technology officer	-	29	29	-	3,315	9,484	8,813	671
Board of elections and ethics	-	-	-	-	-	-	-	-
Office of campaign finance	-	-	-	-	90	90	49	41
Public employee relations board	-	-	-	-	-	-	-	-
Office of employee appeals	-	-	-	-	-	-	-	-
Metropolitan wash council of governments	-	-	-	-	-	-	-	-
Municipal facilities: non-capital	-	-	-	-	565	1,565	969	596
Access to justice	-	-	-	-	-	-	-	-
District of columbia office of open government	-	-	-	-	-	-	-	-
Section 103	-	-	-	-	-	-	-	-
Total governmental direction and support	139	247	247	-	64,079	52,420	46,448	5,972
Economic development and regulation:								
Business services and economic development	-	-	-	-	7,608	8,083	7,998	85
Office of local business development	-	-	-	-	-	-	-	-
Office of municipal planning	-	-	-	-	18	24	19	5
Office of zoning	-	-	-	-	-	-	-	-
Dept of housing and community development	-	111	79	32	8,337	8,337	6,610	1,727
Office of motion picture and television development	-	-	-	-	46	76	74	2
Department of employment services	80	80	-	80	36,246	36,246	21,763	14,483
Board of real property assess & appeals	-	-	-	-	-	-	-	-
Dept of consumer and regulatory affairs	-	-	-	-	16,844	16,244	14,074	2,170
Alcoholic beverage regulation administration	-	-	-	-	4,843	4,843	4,526	317
Office of cable tv	-	-	-	-	7,295	7,295	6,957	338
Commission on arts & humanities	-	-	-	-	170	646	542	104
Housing authority subsidy	-	-	-	-	-	-	-	-
Business improvement districts transfer	-	-	-	-	23,000	23,000	20,788	2,212
Housing production trust fund subsidy	-	-	-	-	-	-	-	-
Office of tenant advocate	-	-	-	-	1,171	1,231	1,195	36
Public service commission	-	-	-	-	9,453	9,453	9,239	214
Insurance regulation	-	74	59	15	15,088	15,087	13,753	1,334
Office of people's counsel	-	-	-	-	5,170	5,170	4,960	210
Total economic development and regulation	80	265	138	127	135,289	135,735	112,498	23,237
Public safety and justice:								
Metropolitan police department	20	176	138	38	31,861	31,861	27,472	4,389
Fire and emergency medical services	-	-	-	-	1,520	1,520	1,506	14
Police and firefighter retirement system	-	-	-	-	-	-	-	-
Office of administrative hearings	-	-	-	-	8	8	4	4
Criminal justice coordinating council	-	16	16	-	-	-	-	-
Corrections information council	-	-	-	-	-	-	-	-
Department of corrections	-	-	-	-	25,541	25,541	24,953	588
Chief medical officer	-	-	-	-	266	266	230	36
Forensic health & science lab	-	-	-	-	-	-	-	-
DC national guard	-	-	-	-	-	-	-	-
Emergency management agency	-	-	-	-	-	-	-	-
Commission on judicial disabilities and tenure	-	-	-	-	-	-	-	-
Judicial nomination commission	-	-	-	-	-	-	-	-
Citizen complaint review board	-	-	-	-	-	-	-	-
Office of unified communications	-	1,411	-	1,411	18,872	18,872	13,787	5,085
Motor vehicle theft prevention commission	-	-	-	-	250	250	-	250
Office of victim services	-	-	-	-	7,131	4,948	3,000	1,948
Office of justice grant administration	-	-	-	-	-	-	-	-
Section 103 judgments	-	-	-	-	-	-	-	-
Advisory commission on sentencing	-	-	-	-	-	-	-	-
Office of deputy mayor for public safety and justice	-	-	-	-	-	-	-	-
Total public safety and justice	20	1,603	154	1,449	85,449	83,266	70,952	12,314

Exhibit D-2

FINANCIAL REPORTING ENTITY
SCHEDULE OF BUDGETARY BASIS OPERATIONS BY SOURCE OF FUNDS
 Year Ended September 30, 2011
 (\$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	544,819	580,176	580,176	-	50,354	51,688	50,958	730
AY12 public school advance appropriations		5,664	5,664	-		-	-	-
Public charter schools	427,839	319,629	319,472	157	-	-	-	-
AY12 public charter school advance appropriations		120,896	120,896	-	-	-	-	-
Teacher's retirement system	3,000	3,000	3,000	-	-	-	-	-
University of the district of Columbia	62,920	66,420	66,420	-	-	-	-	-
State education office	112,374	106,605	100,916	5,689	255,849	267,808	260,243	7,565
DC public library	35,166	35,166	35,089	77	940	1,898	1,898	-
Office of public education facilities modernization	26,203	26,454	25,543	911	-	-	-	-
DC public charter school board	1,321	1,321	1,304	17	-	-	-	-
Section 103 judgements	-	1,380	1,380	-	-	-	-	-
Special education tran	93,604	96,779	95,973	806	-	-	-	-
Non-public tuition	158,017	145,819	135,240	10,579	-	-	-	-
Department of education	1,227	1,293	1,214	79	-	-	-	-
Total public education system	1,466,490	1,510,602	1,492,287	18,315	307,143	321,394	313,099	8,295
Human support services:								
Department of human services	140,175	140,175	136,000	4,175	158,204	181,181	166,293	14,888
Department of health	72,223	74,018	72,815	1,203	149,223	134,772	127,286	7,486
Department of parks and recreation	37,577	38,567	37,326	1,241	-	-	-	-
DC office on aging	16,165	16,679	16,623	56	6,999	8,115	7,238	877
Unemployment compensation fund	18,512	18,512	16,325	2,187	-	-	-	-
Disability compensation fund	38,169	29,301	29,301	-	-	-	-	-
Office of human rights	2,166	2,166	2,150	16	277	550	550	-
Office on latino affairs	2,664	2,604	2,531	73	-	-	-	-
Children investment trust	4,625	5,120	5,120	-	-	-	-	-
Child and family services	191,596	191,596	188,388	3,208	61,048	51,446	49,659	1,787
Section 103	-	11,200	11,200	-	-	-	-	-
Dept of mental health	162,687	162,687	160,971	1,716	6,002	5,435	5,210	225
Asian and pacific islander affairs	776	785	782	3	-	-	-	-
Office of veteran affairs	379	379	366	13	-	-	-	-
Depart of youth rehab services	90,311	98,711	97,064	1,647	258	2,521	2,520	1
Department on disability services	53,344	53,344	53,084	260	29,051	31,341	31,341	-
Department of health care finance	589,782	616,179	607,816	8,363	1,513,300	1,608,744	1,606,913	1,831
Total human support services	1,421,151	1,462,023	1,437,862	24,161	1,924,362	2,024,105	1,997,010	27,095
Public works:								
Department of public works	96,441	96,441	96,441	-	-	-	-	-
Department of transportation	17,940	17,940	17,937	3	3,800	5,352	5,295	57
Taxi cab commission	1,078	1,078	1,049	29	-	-	-	-
Department of motor vehicles	23,868	25,802	23,831	1,971	-	508	508	-
Washington metro area transit commission	123	123	123	-	-	-	-	-
Mass transit subsidies	245,703	245,703	245,703	-	-	-	-	-
District depart. of environment	12,611	12,611	12,321	290	52,742	33,094	32,751	343
School transit subsidies	6,058	6,058	6,007	51	-	-	-	-
Total public works	403,822	405,756	403,412	2,344	56,542	38,954	38,554	400
Other:								
Repayment of loans and interest	406,705	401,863	400,564	1,299	-	-	-	-
Bond fiscal chg paid from bond proceeds	15,000	15,000	5,885	9,115	-	-	-	-
Repayment of interest on short-term borrowing	3,000	3,000	2,841	159	-	-	-	-
Settlements and judgments fund	21,477	21,477	21,477	-	-	-	-	-
Wilson building	3,598	3,598	3,566	32	-	-	-	-
Schools modernization fund	8,613	8,613	8,613	-	-	-	-	-
District retiree health contribution	98,700	98,700	94,200	4,500	-	-	-	-
Repayment of revenue bonds	7,574	7,574	4,782	2,792	-	-	-	-
Certificate of participation	33,045	33,045	32,244	801	-	-	-	-
Convention center transfer-dedicated taxes	101,696	96,844	96,844	-	-	-	-	-
Highway trust fund transfer	37,678	31,273	30,001	1,272	-	-	-	-
Baseball dedicated tax transfer	29,582	30,336	30,336	-	-	-	-	-
TIF and pilot transfer	61,304	58,254	58,254	-	-	-	-	-
Emergency planning and security costs	-	-	-	-	14,970	14,970	13,507	1,463
Cash reserve	40,000	161	-	161	-	-	-	-
Equipment lease operating	49,804	48,819	48,247	572	-	-	-	-
Emergency and contingency reserve funds	3,000	3,000	-	3,000	-	-	-	-
Pay-go capital	-	18,683	18,683	-	-	-	-	-
Non-departmental	-	-	-	-	-	-	-	-
DC retirement board	-	-	-	-	-	-	-	-
Housing finance agency	-	-	-	-	-	-	-	-
Total other	920,776	880,240	856,537	23,703	14,970	14,970	13,507	1,463
Total	\$ 5,624,548	\$ 5,736,467	\$ 5,649,812	\$ 86,655	\$ 2,692,076	\$ 2,751,051	\$ 2,625,941	\$ 125,110

See Accompanying Independent Auditors' Report.

Exhibit D-2

FINANCIAL REPORTING ENTITY
SCHEDULE OF BUDGETARY BASIS OPERATIONS BY SOURCE OF FUNDS
 Year Ended September 30, 2011
 (\$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	3,992	37,102	20,898	16,204	4,490	4,990	3,356	1,634
AY12 public school advance appropriations	-	-	-	-	-	-	-	-
Public charter schools	-	-	-	-	-	-	-	-
AY12 public charter school advance appropriations	-	-	-	-	-	-	-	-
Teacher's retirement system	-	-	-	-	-	-	-	-
University of the District of Columbia	-	-	-	-	-	-	-	-
State education office	-	56	47	9	10,325	3,794	250	3,544
DC public library	-	-	-	-	932	490	354	136
Office of public education facilities modernization	-	-	-	-	1,438	1,438	1,392	46
DC public charter school board	-	-	-	-	2,169	-	-	-
Section 103 judgements	-	-	-	-	-	-	-	-
Special education tran	-	-	-	-	-	-	-	-
Non-public tuition	-	-	-	-	-	-	-	-
Department of education	-	-	-	-	-	-	-	-
Total public education system	3,992	37,158	20,945	16,213	19,354	10,712	5,352	5,360
Human support services:								
Department of human services	-	10	10	-	2,150	4,567	2,155	2,412
Department of health	319	750	735	15	14,879	16,879	13,787	3,092
Department of parks and recreation	-	341	341	-	1,395	1,395	1,075	320
DC office on aging	-	40	40	-	-	-	-	-
Unemployment compensation fund	-	-	-	-	-	-	-	-
Disability compensation fund	-	-	-	-	-	-	-	-
Office of human rights	-	-	-	-	-	-	-	-
Office on Latino Affairs	-	-	-	-	-	-	-	-
Children investment trust	-	-	-	-	-	-	-	-
Child and family services	17	281	54	227	750	1,000	1,000	-
Section 103	-	-	-	-	-	-	-	-
Dept of mental health	117	233	233	-	4,588	5,488	4,072	1,416
Asian and Pacific Islander Affairs	-	-	-	-	-	-	-	-
Office of veteran affairs	-	-	-	-	-	-	-	-
Department of youth rehab services	-	-	-	-	-	-	-	-
Department on disability services	-	-	-	-	6,200	7,914	5,628	2,286
Department of health care finance	-	-	-	-	2,018	1,268	1,060	208
Total human support services	453	1,655	1,413	242	31,980	38,511	28,777	9,734
Public works:								
Department of public works	-	-	-	-	5,470	7,440	7,436	4
Department of transportation	-	141	141	-	75,079	79,985	79,500	485
Taxi cab commission	-	-	-	-	511	511	365	146
Department of motor vehicles	-	-	-	-	11,821	11,821	11,035	786
Washington Metro Area Transit Commission	-	-	-	-	-	-	-	-
Mass transit subsidies	-	-	-	-	12,000	12,000	12,000	-
District Department of Environment	293	273	272	1	31,966	30,195	25,089	5,106
School transit subsidies	-	-	-	-	-	-	-	-
Total public works	293	414	413	1	136,847	141,952	135,425	6,527
Other:								
Repayment of loans and interest	-	-	-	-	4,204	4,204	4,204	-
Bond fiscal chg 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	-	-	-	-	-	-	-	-
Baseball dedicated tax transfer	-	-	-	-	-	-	-	-
TIF and pilot transfer	-	-	-	-	-	-	-	-
Emergency planning and security costs	-	-	-	-	-	-	-	-
Cash reserve	-	-	-	-	-	-	-	-
Equipment lease operating	-	-	-	-	-	-	-	-
Emergency and contingency reserve funds	-	-	-	-	-	-	-	-
Pay-go capital	-	-	-	-	12,071	13,043	13,043	-
Non-departmental	-	-	-	-	973	973	-	973
DC retirement board	-	-	-	-	30,338	30,338	21,441	8,897
Housing finance agency	-	-	-	-	-	9,339	-	9,339
Total other	-	-	-	-	56,925	57,897	38,688	19,209
Total	\$ 4,977	\$ 41,342	\$ 23,310	\$ 18,032	\$ 529,923	\$ 520,493	\$ 438,140	\$ 82,353

See Accompanying Independent Auditors' Report.

Exhibit D-3

FINANCIAL REPORTING ENTITY
SCHEDULE OF BUDGET REVISIONS
Year Ended September 30, 2011
(\$000s)

	Local Source			Federal Resources		
	Original Budget	Reprogramming	Revised Budget	Original Budget	Reprogramming	Revised Budget
Revenues and Sources:						
Taxes:						
Property taxes	\$ 1,653,786	\$ 79,402	\$ 1,733,188	\$ -	\$ -	\$ -
Sales and use taxes	1,096,616	13,286	1,109,902	-	-	-
Income taxes	1,568,883	(9,682)	1,559,201	-	-	-
Other taxes	550,522	101,343	651,865	-	-	-
Total taxes	4,869,807	184,349	5,054,156	-	-	-
Licenses and permits	64,276	(4,328)	59,948	-	-	-
Fines and forfeits	166,425	(35,164)	131,261	-	-	-
Charges for services	43,587	7,918	51,505	-	-	-
Miscellaneous	173,813	(31,254)	142,559	-	-	-
Other	-	-	-	-	-	-
Federal contributions	-	-	-	124,725	35,102	159,827
Operating grant	-	-	-	2,567,351	23,873	2,591,224
General obligation bonds	15,000	-	15,000	-	-	-
Fund balance released from restrictions	34,914	1,076	35,990	-	-	-
Transfer in from Lottery Board	68,500	(5,243)	63,257	-	-	-
Transfer in-others	189,550	(5,928)	183,622	-	-	-
Total revenues and sources	5,625,872	111,426	5,737,298	2,692,076	58,975	2,751,051
Expenditures and Uses:						
Governmental direction and support	399,967	3,220	403,187	27,671	6,217	33,888
Economic development and regulation	121,594	26,180	147,774	136,504	(19,981)	116,523
Public safety and justice	890,748	36,137	926,885	224,884	(23,667)	201,217
Public education system	1,466,490	(82,448)	1,384,042	307,143	14,251	321,394
Public education AY12 expenditure	-	126,560	126,560	-	-	-
Human support services	1,421,151	40,872	1,462,023	1,924,362	99,743	2,024,105
Public works	403,822	1,934	405,756	56,542	(17,588)	38,954
Repayment of loans and interest	406,705	(4,842)	401,863	-	-	-
Bond fiscal chg paid from bond proceeds	15,000	-	15,000	-	-	-
Repayment of interest on short-term borrowin	3,000	-	3,000	-	-	-
Settlements and judgments fund	21,477	-	21,477	-	-	-
Wilson building	3,598	-	3,598	-	-	-
Schools modernization fund	8,613	-	8,613	-	-	-
District retiree health contribution	98,700	-	98,700	-	-	-
Repayment of revenue bonds	7,574	-	7,574	-	-	-
Certificate of participation	33,045	-	33,045	-	-	-
Convention center transfer-dedicated taxes	101,696	(4,852)	96,844	-	-	-
Highway trust fund transfer	37,678	(6,405)	31,273	-	-	-
Baseball dedicated tax transfer	29,582	754	30,336	-	-	-
TIF and pilot transfer	61,304	(3,050)	58,254	-	-	-
Emergency planning and security costs	-	-	-	14,970	-	14,970
Cash reserve	40,000	(39,839)	161	-	-	-
Equipment lease operating	49,804	(985)	48,819	-	-	-
Emergency and contingency reserve funds	3,000	-	3,000	-	-	-
Pay-go capital	-	18,683	18,683	-	-	-
Non-departmental	-	-	-	-	-	-
DC retirement board	-	-	-	-	-	-
Housing finance agency	-	-	-	-	-	-
Total expenditures and uses	5,624,548	111,919	5,736,467	2,692,076	58,975	2,751,051
Excess of Revenues and Sources Over Expenditures and Uses						
	\$ <u>1,324</u>	\$ <u>(493)</u>	\$ <u>831</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>

See Accompanying Independent Auditors' Report.

Exhibit D-3

FINANCIAL REPORTING ENTITY
SCHEDULE OF BUDGET REVISIONS
Year Ended September 30, 2011
(\$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	-	-	-	450,133	820	450,953
Federal contributions	-	-	-	-	-	-
Operating grant	4,977	36,365	41,342	-	-	-
General obligation bonds	-	-	-	-	-	-
Fund balance released from restrictions	-	-	-	79,790	(10,250)	69,540
Transfer in from Lottery Board	-	-	-	-	-	-
Transfer in-others	-	-	-	-	-	-
Total revenues and sources	4,977	36,365	41,342	529,923	(9,430)	520,493
Expenditures and Uses:						
Governmental direction and support	139	108	247	64,079	(11,659)	52,420
Economic development and regulation	80	185	265	135,289	446	135,735
Public safety and justice	20	1,583	1,603	85,449	(2,183)	83,266
Public education system	3,992	33,166	37,158	19,354	(8,642)	10,712
Public education FY12 expenditure	-	-	-	-	-	-
Human support services	453	1,202	1,655	31,980	6,531	38,511
Public works	293	121	414	136,847	5,105	141,952
Repayment of loans and interest	-	-	-	4,204	-	4,204
Bond fiscal chg 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	-	-	-	-	-	-
Baseball dedicated tax transfer	-	-	-	-	-	-
TIF and pilot transfer	-	-	-	-	-	-
Emergency planning and security costs	-	-	-	-	-	-
Cash reserve	-	-	-	-	-	-
Equipment lease operating	-	-	-	-	-	-
Emergency and contingency reserve funds	-	-	-	-	-	-
Pay-go capital	-	-	-	12,071	972	13,043
Non-departmental	-	-	-	973	-	973
DC retirement board	-	-	-	30,338	-	30,338
Housing finance agency	-	-	-	9,339	-	9,339
Total expenditures and uses	4,977	36,365	41,342	529,923	(9,430)	520,493
Excess of Revenues and Sources Over Expenditures and Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -