Elected Officials Create Special Funds But "Sweep" Dollars for Other Purposes

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A report by the Office of the District of Columbia Auditor

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Executive Summary

Office of the District of Columbia Auditor

What ODCA Found

Despite language from the District of Columbia Home Rule Act of 1972 that Special Purpose Revenue Funds (Funds) are only to be established from "time to time" as "may be necessary for the efficient operation" of the District government, the District created 75 new Funds in the five-year scope of our audit. We also found that:

- Eighteen Funds were not created by statute, as required, but by the Office of the Chief Financial Officer (OCFO).
- Many Funds spent less than half of their revenue and carried a large and increasing balance. For example, 87 SPRFs spent less than 50 percent of the total revenues received from FY 2013 through FY 2017.
- There were 72 instances when SPRF revenue was transferred from non-lapsing Funds to the General Fund—referred to as sweeping funds—despite statutory requirements that the revenue be continually available for the specific uses and purposes required by each Fund's authorizing legislation. Sweeping totaled more than $142 million during the scope of our audit.
- The OCFO failed to disallow spending that was unrelated to Fund purpose in violation of the authorizing legislation for five of the 26 Funds we reviewed.
- More than half of the spending in our sample of 26 Funds was for personnel costs. That plus a lack of formal guidance on how to control personnel spending pose the risk that SPRFs can be billed for staff costs unrelated to the Fund's purpose.
- We found that 14 Funds continued to show revenue deposits long after the date given for their repeal. For example, the DGS's Rent Fund was repealed in 2011 but showed revenue in FY 2013 through FY 2016. We would expect not to see Fund activity years after its repeal. There were several reasons for this, including confusing statutory language and weak Agency Fiscal Officer monitoring.

Why ODCA Did This Audit

The District uses hundreds of Funds, whose expenditures are defined by statute for specified purposes, to account for specific revenue sources. Fund revenues are substantial. In FY 2017, for example, Funds contributed more than half a billion dollars ($548 million) to the District budget. The objective of this review was to determine if the District's Funds met their stated purpose during our scope.

What ODCA Recommends

- The D.C. Council should amend D.C. Code § 1-204.50 to require:
  - An explicit statement of the Fund's necessity for the efficient operation of the District government.
  - Language encompassing purpose, type, revenue source(s), allowable and unallowable uses of the Fund, whether personnel and/or administrative costs are permissible, and how the agency will measure the Fund's effectiveness.
  - A fixed time for the review of the Fund's performance and authorization for its continuation.
- The D.C. Council and the Mayor should determine whether each existing Fund continues to be necessary for the efficient operation of the District and repeal those that are not necessary.
- The OCFO should ask the D.C. Council for authorizing legislation for all SPRFs created administratively.
- The Office of the City Administrator should use performance data on Fund effectiveness and efficiency to annually report on whether fees or other revenue sources should be reduced or eliminated.

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Background

The District of Columbia's budget is composed of different sources of revenue, including property taxes, income taxes, and federal grants. Another such source is Special Purpose Revenues, which are "generated from fees, fines, special assessments, charges for services, and reimbursements that are set aside for a specific purpose for the District agency that collects the revenues to cover the cost of performing the related function."[1] Special Purpose Revenues are substantial; in fiscal year (FY) 2017, for example, Special Purpose Revenue contributed more than half a billion dollars ($548 million) to the District budget.[2]

The District uses hundreds of Special Purpose Revenue Funds (SPRF or Funds) to account for these specific revenue sources whose expenditures are defined by statute for specified purposes.[3] While these Funds are managed by dozens of agencies, it is only the Council of the District of Columbia (D.C. Council) that has the authority to create SPRFs. The District of Columbia Home Rule Act states "The Council may from time to time establish... special [purpose revenue] funds as may be necessary for the efficient operation of the government of the District."[4]

Congress has precluded the District from taxing non-D.C. residents, federal real estate, and some non-profit organizations and SPRFs provide an alternative mechanism to secure revenue from other sources outside the tax code. For example, the Anacostia River Clean Up and Protection Fund is funded by fees for disposable carryout bags, among other sources, and the Public Vehicles-for-Hire Consumer Fund is funded from passenger surcharges, among other sources. As a specific program or function is designed to pay for itself, the District's Comprehensive Financial Management Policy explains that SPRFs reduce the net cost of a function that otherwise would have to be financed from the government's general revenues.[5]

SPRFs generally are designed to support one program or function of a program. The District's Comprehensive Financial Management Policy, established by the Office of the Chief Financial Officer (OCFO) and subject to review by the D.C. Council and Mayor, states that any SPRF revenue generated by a District agency belongs to the District as a whole, unless otherwise required by law.[6]

1 Government of the District of Columbia, FY 2019 Proposed Budget and Financial Plan: Vol. 1, Executive Summary, page 207, available at https://cfo.dc.gov/sites/default/files/dc/sites/ocfo/publication/attachments/DCOCFO_FY19_Budget_vol_1.pdf.

2 Table 2-1 in Government of the District of Columbia, FY 2019 Proposed Budget and Financial Plan: Vol. 1, Executive Summary, at 2-8, available at https://cfo.dc.gov/sites/default/files/dc/sites/ocfo/publication/attachments/DCOCFO_FY19_Budget_vol_1.pdf.

3 Government of the District of Columbia, FY 2019 Proposed Budget and Financial Plan: Vol. 1, Executive Summary, page Appendix J-9, available at https://cfo.dc.gov/sites/default/files/dc/sites/ocfo/publication/attachments/DCOCFO_FY19_Budget_vol_1.pdf.

4 See D.C. Code § 1-204.50 (2018). Also, D.C. Code § 1-204.04(a) grants the Council legislative power and says that "[e]very act shall be published and codified upon becoming law as the Council may direct." (D.C. Code § 1-204.04(d)). With one exception, the Mayor does not have the authority to establish a Fund. That exception is in D.C. Code § 47-375(g) and relates to an Enterprise Fund. Specifically, D.C. Code § 47-375(g) authorizes the Mayor "to establish for accounting and financial reporting purposes a Water and Sewer Enterprise Fund in accordance with generally accepted accounting principles." This D.C. Code section does not authorize the Mayor to establish any other Funds.

5 Government of the District of Columbia, FY 2019 Proposed Budget and Financial Plan: Vol. 1, Executive Summary, page Appendix A-14, available at https://cfo.dc.gov/sites/default/files/dc/sites/ocfo/publication/attachments/DCOCFO_FY19_Budget_vol_1.pdf.

6 This policy is the first appendix in the Government of the District of Columbia, FY 2019 Proposed Budget and Financial Plan: Vol. 1, Executive Summary, page Appendix A-1, available at https://cfo.dc.gov/sites/default/files/dc/sites/ocfo/publication/attachments/DCOCFO_FY19_Budget_vol_1.pdf.

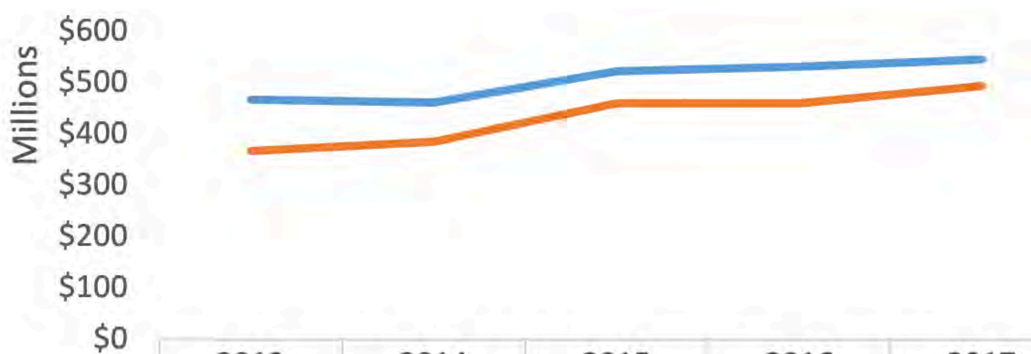
Types of Funds

A key difference among the District's SPRFs is what happens to the funds at the end of a fiscal year. SPRFs may be established as:

- **Lapsing**, in which any unspent revenue is transferred to the General Fund at the end of the fiscal year.
- **Non-lapsing**, in which the Fund's unspent revenue is continuously available for use in subsequent fiscal years.
- **Semi-lapsing**, in which there are legal requirements stipulating how much of the fund balance is retained by the specific Fund at the end of the fiscal year to be available for use in subsequent years and how much is transferred to the General Fund and/or other accounts.

From FY 2013 through FY 2017, the scope of this audit, SPRF revenue and expenditures have increased, as seen in Figure 1.

Figure 1: SPRF Revenue & Expenditures, FY 2013 to FY 2017



	2013	2014	2015	2016	2017
Revenue	469,143,019	463,735,243	524,826,811	533,556,533	548,366,686
Expenditures	369,623,076	387,515,276	463,230,333	462,126,549	495,944,712

Source: ODCA analysis of data from the District's System of Accounting and Reporting (SOAR)

How many SPRFs exist?

The OCFO could not provide one report that would capture all of the SPRFs that were active in FY 2013 through FY 2017. Instead, the OCFO provided two data reports: one showing fund balances and the second showing expenditures and revenues. ODCA analyzed and combined the two reports to determine that there were 362 Funds that the OCFO identified as active. Nevertheless, ODCA analysis revealed that 105 of these 362 Funds had no activity (84 Funds) or insignificant activity (21 Funds) during our scope.[7] The 84 Funds with no activity had no fund balance, no expenditures, and no revenues for all five years. Therefore, we concluded that there were 257 SPRFs that had activity (i.e. fund balance, expenditures, and/or revenue) during the five years covered by this review.

What constitutes an SPRF can be confusing based on statutory labels. Adding to the difficulty of determining the actual number of SPRFs was that some were statutorily created as special funds, while others were statutorily created as trust funds, enterprise funds, or special accounts. Yet, all these Fund types are included in the District's reporting of SPRFs. For example, in the data we received from the OCFO, as well as the SPRFs listed in the District's budget books, there were:

- **Trust Funds**, including Sustainable Energy Trust Fund, Energy Assistance Trust Fund, and Securities and Banking Regulatory Trust Fund.
- **Enterprise Funds and Accounts**, including Eastern Market Enterprise Fund, Recreation Enterprise Fund Account, and the Stormwater Permit Compliance Enterprise Fund.
- **Special Accounts**, including Occupations and Professions Licensure Special Account, Cable Television Special Account, and the Solid Waste Disposal Cost Recovery Special Account.

As discussed above, SPRFs must be created by the D.C. Council enacting a law, but our review of OCFO data reports revealed that some of the SPRFs were created administratively. Given the difficulties in determining an accurate number of SPRFs, this report will consider 257 to be the universe of SPRFs for our scope. This topic will be discussed in greater detail in the Audit Results section.

Management, public information, and oversight of SPRFs

The 257 Funds were administered by 58 District government agencies.[8] A full list of the number of SPRFs per agency is contained in Appendix A. Figure 2 on the following page shows that eight agencies each administered more than 10 Funds during our scope.

7 Insignificant activity was identified as revenue, expenditure, and fund balance activity of less than $1 or accounting corrections made to clean up errors.

8 This count includes paper agencies which are used to facilitate transfers and accounting between different funds, such as Paygo agencies, but are not actually operating District agencies.

Figure 2: District Agencies With More Than 10 SPRFs, FY 2013 to FY 2017

Agency	# of SPRFs
Department of Energy and Environment (DOEE)	24
Department of Health (DOH)	20
District of Columbia Public Library (DCPL)	19
District Department of Transportation (DDOT)	14
Office of the Chief Financial Officer (OCFO)	13
Department of Consumer and Regulatory Affairs (DCRA)	13
Department of Insurance, Securities, and Banking (DISB)	12
District of Columbia Public Schools (DCPS)	11

Source: ODCA analysis of SOAR data

The District's FY 2019 Proposed Budget and Financial Plan contained detailed information about each SPRF, including revenue, type (lapsing, repealed, non-lapsing, etc.), classification of non-lapsing Funds as either committed or restricted,[9] and recent year-end fund balances.

In past years, the OCFO's Office of Revenue Analysis has produced a District of Columbia Special-Purpose Revenue Funds Report. The last report, published in 2015, contains information about each Fund's authority to charge a fee, year enacted, purpose, and a description of the revenue source, among other things. The reports are available on the OCFO's website at https://cfo.dc.gov/node/215972.

In addition, some SPRFs are required to obtain an independent audit or to produce reports. For example, the Department of Human Services' Interim Disability Assistance Fund is required to annually report on the operation of the program for the previous calendar year.[10] DCRA is to report annually the financial condition of the Nuisance Abatement Fund, as well as of any other SPRFs or capital project funds used for nuisance abatement activities.[11] The Public Vehicles-for-Hire Consumer Service Fund's establishing statute requires ODCA to conduct an audit of the Fund at least once every three fiscal years.[12]

9 Per the FY 2019 Proposed Budget and Financial Plan: "For the non-lapsing funds, the "Classification" column indicates whether the fund balance is Committed or Restricted. This classification is based on Statement No. 54 of the Governmental Accounting Standards Board (GASB): "The restricted fund balance category includes amounts that can be spent only for the specific purposes stipulated by constitution, external resource providers, or through enabling legislation. The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority."" (pps. 3-42)

10 D.C. Code § 4-204.07(f).

11 D.C. Code § 42-3131.01(b)(1)(B)(4).

12 D.C. Code § 50-301.20(j). ODCA released an audit of this Fund on November 2, 2017, which can be found at http://dcauditor.org/report/audit-of-the-public-vehicles-for-hire-consumer-service-fund/.

Objectives, Scope, and Methodology

Objective

The objective of this review was to determine if the District's SPRFs met their stated purpose during our scope.

Scope

Our scope was FY 2013 through FY 2017. All references to the D.C. Code refer to the Code that was in effect during the scope. In some cases, changes to relevant Code sections have been made after our scope.

Methodology

To identify the number of Funds active during our scope and to understand the management of SPRFs we:

- Analyzed data reports.
- Conducted research and interviews.
- Identified and analyzed 32 non-lapsing Funds that had an amount transferred to the General Fund in FY 2017 and researched the Funds' statutory history, purpose, revenue source, oversight, and any relevant performance metrics contained in annual Performance Accountability Reports.
- Reviewed a sample of transactions from 26 Funds to determine if expenditures complied with the Fund purpose.
- Analyzed 16 repealed or partially repealed Funds that had activity during our scope.
- Reviewed seven SPRFs that were identified by OCFO as Restricted Funds and nevertheless had funds transferred.
- Analyzed five semi-lapsing Funds to determine if transfers complied with legal requirements.
- Examined the statutory authority of 77 unique Funds,[13] among other steps.

A detailed methodology can be found in Appendix B.

This report was drafted, reviewed, and approved in accordance with the standards outlined in ODCA's Policy and Procedure Manual.

13 Some Funds appeared in multiple samples.

Audit Results

In the five-year scope of our audit the District created a total of 75 new Funds despite Home Rule Act language that such Funds are only to be established from "time to time" as "may be necessary for the efficient operation" of the District government.

When Congress granted home rule to the District of Columbia the governing law included the authority that the D.C. Council can establish SPRFs from "time to time" when it is necessary for the "efficient operation" of the District government.[14] Although the statute does not define the phrase "from time to time," in common parlance, dictionary definitions, and publications on contract language, the phrase means "occasionally" and "more than once."[15] It does not mean multiple times every year. In addition, the Governmental Accounting Standards Board (GASB) states that "only the mininum number of funds consistent with legal and operating requirements should be established, however, because unnecessary funds result in inflexibility, undue complexity, and inefficient financial administration."[16]

According to OCFO data, 75 Funds were established during our five-year scope, as shown in Figure 3, ranging from nine created in FY 2017 to 27 created in FY 2016.

Figure 3: Number of Funds Added Each Year, FY 2013 to FY 2017

	FY 13	FY 14	FY 15	FY 16	FY 17	Total
# of Funds Added	17	9	13	27	9	75

Source: Date established per OCFO data reports

Not all of these Funds were initiated by the D.C. Council; the Mayor can submit legislation to establish an SPRF. For example, the Mayor requested the creation of the State Athletic Activities, Programs, and Office Fund in the FY 2014 Budget Support Act (BSA) of 2013, the Walter Reed Reinvestment Fund in 2015, and the Vision Zero Pedestrian and Bicycle Safety Fund in the FY 2016 BSA of 2015. Accordingly, the D.C. Council passed legislation to establish these three Funds. Each Fund created requires additional government operations, including annual revenue estimates, certifications, budgeting, monitoring, and reporting. On one recent occasion policymakers repealed a significant number of Funds. OCFO's 2015 SPRF report notes that then-Mayor Vincent Gray and the D.C. Council approved the

14 D.C. Code § 1-204.50

15 "Time to time" definitions by the following sources: Cambridge Dictionary: "sometimes, but not regularly"; Collins English Dictionary: "you do it occasionally but not regularly"; Adams On Contract Drafting: "on one or more occasions"; and Macmillan Dictionary: "some-times, but not often".

16 Governmental Accounting Standards Board, Statement No. 34 of the Governmental Accounting Standards Board, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments,* June 1999, page 300. https://www.gasb.org/jsp/GASB/Document_C/DocumentPage?cid=1176160029121&acceptedDisclaimer=true

repeal of dozens of SPRFs in the FY 2012 BSA of 2011.[17] While Funds were added during the scope of this review, there was not a similar effort to repeal and close-out Funds that were no longer necessary.

We found a great deal of inconsistency in the statutes that created SPRFs, including:

- **The statute does not always state whether a Fund is to be lapsing or non-lapsing.** While most Funds we examined were clearly identified to be lapsing or non-lapsing in their establishing statute, this was not always the case. For example, the establishing legislation for the Public-Private Partnership Administration Fund does not use the terms "lapsing" or "non-lapsing." It does, however, address whether the funds in the Fund shall remain in the Fund, in two different ways: that "The money deposited into the Fund, and any interest earned, shall not revert to the unrestricted fund balance of the General Fund of the District of Columbia at the end of the fiscal year, or at any other time"[18]; and "Subject to authorization in an approved budget and financial plan, any funds appropriated in the Fund shall be continually available without regard to fiscal year limitation."[19] Similarly, the Recorder of Deeds Automation and Infrastructure Improvement Fund's establishing legislation does not use the terms "lapsing" or "non-lapsing," but does address whether the funds in the Fund shall remain in the Fund.[20] In contrast, the establishing legislation for the Cable Television Special Account, states, "The Cable Television Special Account shall be nonlapsing [sic]."[21]
- **Administrative costs are either not addressed or addressed in different ways.** DCRA's Vending Regulation Fund's statute provides that the Fund "may be used to pay the costs of administering this chapter, including costs associated with the application for, and issuance and renewal of, a basic business license…, and the administration and enforcement of any rules issued under this chapter."[22] DOEE's Renewable Energy Development Fund statute is either more or less direct, depending on how you interpret the language provided: the Fund shall be used to fund the Solar for All Program and support the creation of new solar energy sources in the District[23] and "Otherwise administering the Fund."[24] In the case of the Foreclosure Mediation Fund, the statute is completely silent on the question of use of the Fund for administrative costs.[25] The topic of administrative costs also will be addressed in other sections of this report.

The law specifies that these Funds should be created only when "necessary" to improve the efficiency of government operations,[26] but it does not specify how the D.C. Council is to determine at the outset that creating a particular Fund will improve the efficiency of government operations nor whether it has done so after the fact. Also, a sunset provision would require agencies and the D.C. Council to reevaluate whether the Fund has improved the efficiency of government operations, justifying its extension, before the sunset date.

17 Office of Revenue Analysis, Office of the Chief Financial Officer, District of Columbia Special-Purpose Revenue Funds Report, Issued February 2015, page vii. https://cfo.dc.gov/sites/default/files/dc/sites/ocfo/publication/attachments/Special-Purpose%20Report%202015.pdf.
18 D.C. Code § 2-272.04(d)(1).
19 D.C. Code § 2-272.04(d)(2).
20 First D.C. Code § 42-1214 provides, "Revenues in the Fund shall remain available for expenditure without regard to fiscal year limitation." (D.C. Code § 42-1214 (a)). Later in the same statute, it says, "Appropriations from the Fund shall remain available until expended. Any revenue received, but not appropriated in a given fiscal year, shall be retained by the Fund." (D.C. Code § 42-1214 (e)).
21 D.C. Code § 34-1252.03(a).
22 D.C. Code § 37-131.07(b)(4).
23 D.C. Code § 34-1436(c).
24 D.C. Code § 34-1436(c)(1)(C).
25 D.C. Code § 42-815.03.
26 D.C. Code § 1-204.50.

The proliferation of SPRFs point to the need for a clear protocol, with a higher bar than exists today to establish a Fund. This higher bar should include an assessment of necessity for efficient operation of the government and consistent language on use of the Fund. Such a protocol would be consistent with the Government Finance Officers Association *Recommended Budget Practices*, that governments should "adopt policies that identify the manner in which fees and charges are set and the extent to which they cover the cost of the service provided."[27]

In addition, SPRFs are supposed to collect revenues to be used for a *specific purpose.* Some currently have enabling legislation that essentially says the money can be used for anything the agency does. For example, the Office of Cable TV, Film, Music, and Entertainment's Cable Television Special Account made up of revenues from the establishment, regulation, and operation of a cable system, including franchise-related fees, penalties, indemnities, insurance, bonds, and Public, Educational, and Government Access Channels (PEG) funding, can be used for anything concerning providing cable service in the District. It raises the question of why a separate special Fund is necessary since revenue collected could have been used the same way if it had gone directly into the agency's budget.

Recommendations:

1. The D.C. Council should amend D.C. Code § 1-204.50 to require: a) an explicit statement of the Fund's necessity for the efficient operation of the District government; b) language encompassing purpose, type, revenue source(s), allowable and unallowable uses of the Fund, whether personnel and/or administrative costs are permissible, and how the agency will measure the Fund's effectiveness; and, c) a fixed time for the review of the Fund's performance and authorization for its continuation.
2. The D.C. Council and the Executive should determine whether each existing Fund continues to be necessary for the efficient operation of the District and repeal those that are not necessary.

The OCFO created SPRFs without legal authority.

The District statute that addresses the creation of SPRFs is clear that the D.C. Council "may from time to time establish such additional special funds as may be necessary for the efficient operation of the government of the District."[28] Our research revealed no other provision authorizing any other entity to establish SPRFs. ODCA research on the 77 Funds in our samples found that 18 Funds (23 percent) were not created by statute, but by the OCFO, as detailed in Figure 4.

27 Government Finance Officers Association, *Recommended Budget Practices,* 1998, page 18 https://www.gfoa.org/sites/default/files/RecommendedBudgetPractices.pdf.
28 D.C. Code § 1-204.50.

Figure 4: Eighteen of 77 Funds in Our Sample Not Established by Statute

Agency Name	Fund Name Per OCFO	Fund Type Per OCFO
Department of Consumer and Regulatory Affairs	Fire Protection Special Revolving	cannot determine
Department of Corrections	Corrections Reimbursement -Juveniles	non-lapsing
Department of Energy and Environment	Fishing License	non-lapsing
Department of Health	ICF/ MR Fees and Fines (aka Intermediate Care Facilities for Persons with Intellectual Disabilities Fees)	non-lapsing
Department of Health	Radiation Protection	lapsing
Department of Health	Food Handlers Certification	cannot determine
Department of Health	Other Medical Licenses and Fees	cannot determine
Department of Health	Health Facility Fee (aka License Fees for Private Facilities)	cannot determine
Department of Health	D.C. General Collections	cannot determine
Department of Health Care Finance	Medicaid Collections-3rd Party Liability	non-lapsing
Department of Health Care Finance	Bill of Rights (Grievance and Appeals), (aka Health Benefit Plan Grievances and Appeals)	non-lapsing
Department of Health Care Finance	Medicaid Recovery Audit Contractor Program	non-lapsing
Department of Health Care Finance	D.C. General Collections	cannot determine
Department of Public Works	General "O" Type Revenue Sources (aka Special Events Reimbursement)	lapsing
District of Columbia Public Library	SLD E-Rate Reimbursement (aka Schools and Library Division E-Rate Reimbursement)	non-lapsing
Metropolitan Police Department	Asset Forfeiture	non-lapsing
Metropolitan Police Department	Photo Radar O/T Reimbursements	cannot determine
Office of the Chief Financial Officer	Unclaimed Property Contingency Fund	lapsing

Sources: FY 2019 Budget, OCFO 2015 SPRF report, ODCA review of D.C. Code

In some cases, the OCFO created these Funds to account for federal funds received and should have sought legislative authority from the D.C. Council. As explained in the District's Comprehensive Financial Management Policy: "In certain limited cases, Special Purpose Revenue fund accounts are necessary to support a particular program or activity. In such limited cases of need, the agency fund account must be created through the normal legislative process and adhere to requirements to be recommended by the CFO and adopted by the Mayor and District Council."[29]

The FY 2012 Budget Support Act of 2011 acknowledged that five of the 18 Funds were designated for accounting purposes by the Office of the Chief Financial Officer. It also effectively repealed these Funds by requiring deposits to go directly into the General Fund[30]. We note that all five Funds had continued revenue and expenditure activity during our scope, which was subsequent to the BSA.

The District's requirement that SPRFs be statutorily established is similar to other jurisdictions. For example, the Oregon Attorney General noted: "Unless there is a specific authorization for the establishment of a special revenue fund, the implication is that none was intended to be established."[31] Guam has a particularly clear, succinct statute regarding enabling legislation for special revenue fund appropriations:

> *Any bill containing an appropriation from a revolving or other special revenue fund for a purpose other than those purposes established by statute for the source of the revolving or other special revenue fund, shall cite the specific enabling statute of that fund from the Guam Code Annotated from which the appropriation is being funded, and shall contain a clear statement that the bill seeks to appropriate funds for a purpose that is not consistent with the stated statutory purposes of the fund source.*[32]

Clear language in an enabling District statute as to Fund purpose would eliminate any risk of confusion or contradictory interpretations of the permissible uses of the funds. The absence of such statutory language on a Fund's purpose, increases the risk of inappropriate Fund spending.

Recommendation:

3. The OCFO should ask the D.C. Council for authorizing legislation for all SPRFs created administratively.

Many Funds have spent less than half of their revenue and have carried a large and increasing fund balance.

We found that 87 SPRFs, or 37 percent of active Funds,[33] spent less than 50 percent of their total FY 2013 through FY 2017 revenues. For example, the OCFO's Recorder of Deeds Surcharge Fund spent only $2 million of $7.8 million (26 percent) in revenue collected. DCRA's Vending Regulation Fund spent almost $2 million of $4.4 million (44 percent) in revenue collected. Appendix C contains charts of spending compared to revenue by Fund type (non-

29 Government of the District of Columbia, *FY 2019 Proposed Budget and Financial Plan: Vol. 1, Executive Summary*, page Appendix A-15, available at https://cfo.dc.gov/sites/default/files/dc/sites/ocfo/publication/attachments/DCOCFO_FY19_Budget_vol_1.pdf.

30 This was the case for four of the five Funds.

31 Office of the Attorney General of the State of Oregon, Opinion No. OP-5743, dated April 4, 1985, page 4, citing ORS 294.311(30); 33 Op Atty Gen 27 (1986).

32 2 GCA § 2112.

33 22 repealed and inactive Funds were not included in this calculation. Therefore, we analyzed the spending compared to revenue of 235 Funds.

lapsing, lapsing, etc.).

Many of the 257 Funds also had an increasing fund balance during our scope, as seen in Appendix D. Specifically, 55 Funds had more than $1 million in their FY 2017 fund balance and 15 Funds had more than $5 million.

This significant percentage of Funds with low spending and high fund balances is problematic because there generally is no automatic mechanism to flag such Funds for review of whether the fees that provide the funds need to be adjusted. Our review of the statutory authority for 77 Funds found only one that required a regular assessment of the fees charged. The Public Vehicles-for-Hire Consumer Service Fund requires that the Department of For-Hire Vehicles conduct a yearly review of the passenger surcharge amount and adjust the surcharge based on revenue over needed spending.

This issue was raised in 2015 by the Public Service Commission (PSC) which objected to transferring funds out of two energy Funds. In a letter to the D.C. Council the PSC noted it had "previously expressed to the Council its concern that neither the SETF [Sustainable Energy Trust Fund] nor the EATF [Energy Assistance Trust Fund] has an adjustment mechanism that reduces the surcharge for the District's utilities customers when the funds are not needed or used for the purpose for which they are assessed." The Commission noted that when it creates a surcharge on its own authority the charges are monitored to ensure they serve the intended purpose and "Commission-imposed surcharges that are not needed for the purpose for which they are assessed are credited back to the utiities' customers." The full PSC letter is contained in Appendix E.

If SPRFs are not spending their revenue, those who pay into these Funds may not be benefitting from the programs and services that the Funds are intended to support. Likewise, those who pay into SPRFs may be over-charged if their fees are not being utilized.

Transparency of Fund activity also is lacking. While the OCFO's SPRF report and the District's budget contain detailed information regarding SPRFs, they do not include expenditure data for each Fund or spending compared to revenue. It is also worth noting that OCFO's SPRF report has not been published since 2015.

Another jurisdiction, Louisiana, sought to address the issue of transparency by specifying what information should be available to the public regarding Special Revenue Funds and this has taken a couple of years to accomplish. In two opinions in 2011 and 2012 for the Louisiana Legislative Auditor, the Louisiana Attorney General (AG) stated that each special revenue fund should include a comprehensive budget document with estimated fund balances, receipts and revenues, itemized recommended expenditures, and estimated year-end fund balances.[34] For example, the 2012 opinion required:

> *...a clearly presented side-by-side detailed comparison of such information for the current year, including the fund balances at the beginning of the year, year-to-date actual receipts and revenues received and estimates of all receipts and revenues to be received the remainder of the year; estimated and actual revenues itemized by source; year-to-date actual expenditures and estimates of all expenditures to be made the remainder of the year itemized by agency, department, function, and character; other financing sources and uses by source and use, both year-to-date actual and estimates for the remainder of the year; the year-to-date actual and estimated fund*

34 Office of the Attorney General of the State of Louisiana, Opinion No. 10-0232, dated June 20, 2011, p. 2.

balances as of the end of the fiscal year; and the percentage change for each item of information.[35]

While the OCFO has increased the amount of detailed information about SPRFs in recent budgets, if the information recommended by Louisiana were readily available in the District in an understandable form, it would be valuable to decision makers, agencies, and the public.

Recommendation:

4. The OCFO should include the following in its SPRF report: Fund expenditures, percent of revenue spent each year, and sweep amounts.

The "sweeping" of non-lapsing Funds has increased dramatically without adequate Fund performance information.

Most non-lapsing Funds have language in their establishing legislation similar to this: "The money deposited into the Fund, and any interest earned, *shall not revert to the unrestricted fund balance of the General Fund of the District of Columbia at the end of the fiscal year, or at any other time*…Subject to authorization in an approved budget and financial plan, any funds appropriated in the Fund shall be continually available without regard to fiscal year limitation (emphasis added)."[36] Despite this statutory requirement for non-lapsing Funds, during our scope there were 72 instances when SPRF revenue was transferred to the General Fund, rather than left in the SPRF so that it would be continually available for the specific uses and purposes required by its establishing legislation. This is referred to as "sweeping" funds and the 72 sweeps totaled more than $142 million. Once money is moved into the General Fund, it can be used for other purposes.[37]

While sweeping from non-lapsing Funds was done by statute as part of the annual budget process,[38] it contradicts the language of the Funds' establishing statute and can undermine Fund purpose. In its 2015 letter, the PSC underscored the contradiction between the original intent of certain energy Funds and actions to sweep from those Funds noting that monthly gas and electric bills reflected the surcharge for the Fund a fee determined "at the Council's direction."

The number and total yearly amounts of sweeps from non-lapsing Funds increased in each fiscal year from none in FY 2013 to $75 million in FY 2017, as shown in Figure 5.

35 Office of the Attorney General of the State of Louisiana, Opinion 12-0074, dated August 1, 2012, section (5)(C)(2)(a), p. 4.

36 This example is for the Office of City Administrator's Public-Private Partnership Administration Fund, D.C. Code § 27-272.04.

37 We did not include in the number of FY 2017 sweeps the sweep from the Soccer Stadium Financing Fund as it was included in the local fund balance reserves for future budget authority related to the soccer stadium, nor the sweep from DOH's Regulatory Enforcement Fund because OCFO identified this Fund as partially repealed and it is discussed in greater detail in our finding related to Fund repeals.

38 OCFO SOPs state that only Council and Mayor approvals can convert non-lapsing SPRF from its statutory purpose: "Upon approval of the Mayor and Council, revenue (or fund balance) that are dedicated–either Dedicated Taxes or Special Purpose Revenues–may be converted to Local revenue (or fund balance)." (page 10) and "Revenues may only be spent for the dedicated purpose specified in the law regarding that fund, unless legislation approved by the Council and signed by the Mayor frees up those revenues to be used for other purposes." (p. 25).

Figure 5: Number of Sweeps of Non-Lapsing Funds, FY 2013 to FY 2017

	FY 13	FY 14	FY 15	FY 16	FY 17
Total Amount of Non-Lapsing Fund Sweeps	None	$1,800,000	$34,960,207	$31,126,812	$74,949,723
Total Number of Non-Lapsing Funds Swept	None	1	18	21	32

Source: ODCA analysis of SOAR

Our review found that all 72 sweeps were in the amount approved by the D.C. Council and were deposited in the General Fund. Appendix F details the Funds and the amounts swept during our scope.

The practice of sweeping funds from SPRFs has dramatically increased in recent years and has become almost a routine part of the District's annual budget process. Based on interviews with the Office of the City Administrator (OCA) and the D.C. Council's Office of the Budget Director, the first step usually takes place during the Mayor's budget process. To identify possible sources of revenue for new spending initiatives, OCA asks agencies for spending plans and reviews SPRF fund balances and historic spending. Only Funds that the OCFO has identified as having a "committed" fund balance are generally considered for sweeping, as those with a "restricted" fund balance are not to be swept because of legal restrictions or other requirements, e.g. federal revenue sources.[39]

When we looked at whether any restricted Funds had been swept, we found that seven Funds designated as restricted were swept (six in FY 2015 and one in FY 2016). Five of the Funds swept in FY 2015 were changed to committed Funds in FY 2016. These changes resulted from the OCFO's effort to examine the classification of non-lapsing Funds. The OCFO did not change the classification of two restricted Funds swept, DISB's Foreclosure Mediation Fund (Temporary) and the Department of Corrections' Corrections Reimbursement–Juveniles Fund, to committed because, as the OCFO described those two Funds, they are "legally ambiguous" and similar to other committed Funds. Additionally, the OCFO believes that the Foreclosure Mediation Fund (Temporary) was related to a "one-time pot of money" that was being drawn down and reached a zero balance in 2018. Although sweeping from committed Funds conflicts with the Fund's purpose, it is not unlawful if done with legislation (e.g. BSA). Further, sweeping from a properly designated restricted Fund would both conflict with a Fund's purpose and its legal requirements.

The OCA may look at agency performance or SPRF spending compared to what was outlined in the current year budget. Then the Mayor's staff works with the agency and the OCFO to come up with a list of proposed SPRF funding transfers. This proposal is contained in the Budget Support Act that the Mayor submits to the D.C. Council.

39 According to the D.C. Comprehensive Financial Management Policy, Appendix A-15, the OCFO identifies a non-lapsing Fund balance as either restricted or committed to "isolate the portion of fund balance that is restricted by external entities or enabling legislation or committed through the actions of both the legislative and executive branches of the District." The District's FY 2019 Budget further explains that "This classification is based on Statement No. 54 of the Governmental Accounting Standards Board (GASB): "The restricted fund balance category includes amounts that can be spent only for the specific purposes stipulated by constitution, external resource providers, or through enabling legislation. The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority." Government of the District of Columbia, *FY 2019 Proposed Budget and Financial Plan: Vol. 1, Executive Summary*, page 208. available at https://cfo.dc.gov/sites/default/files/dc/sites/ocfo/publication/attachments/DCOCFO_FY19_Budget_vol_1.pdf.

Similarly, the D.C. Council looks for additional available revenue for its budget priorities, including SPRFs that appear to have money available and for which the agency has not specified an immediate intended use. The D.C. Council may change the sweep amount proposed by the Mayor or propose an additional non-lapsing Fund to be swept. For example, in FY 2017:

- The Mayor did not propose a sweep to the Office of Cable Television, Film, Music and Entertainment's Cable Franchise Fees Fund, but the D.C. Council approved a $5 million sweep.
- The Mayor did not propose a sweep to DDOE's Renewable Energy Development Fund, but the D.C. Council approved a $4 million sweep.
- The Mayor proposed a sweep of $1 million to the AWC & NCRC Development (ED Special Account), but the D.C. Council approved a $2.5 million sweep.

Fund performance information lacking

We found that for 26 of the 32 Funds swept in FY 2017 the agency did not have specific, relevant metrics for the program, purpose, or goal to be served by the SPRF. To see whether agencies reported information that would assist the Mayor and the D.C. Council with determining whether the SPRFs are necessary for efficient operation, we analyzed whether the agencies administering the 32 Funds swept had specific, relevant performance metrics in their FY 2017 Performance Accountability Report (PAR). Appendix G provides additional details regarding that analysis for these 32 SPRFs, as well as the Funds' statutory history and oversight.

Of the agencies that did not have specific FY 2017 performance metrics related to the Fund purpose, some provided information or produced other reports that contained information on activities related to Fund purpose:

- The Board of Ethics and Government Accountability did not have any metrics relating to its Lobbyist Fund, but its website contained periodic audit reports on lobbyist activities.
- The Department of For-Hire Vehicles did not have any metrics relating to its Public Vehicles-for-Hire Consumer Service Fund but included in its FY 2017 PAR an accomplishment entitled "Expanded Economic Opportunities with Grants." This is described as data on disabled, elderly, and low-income residents served, environmental rebates, and installing a charging station. This is data pertinent to its SPRF's intended use.
- The Department of Energy and Environment reports quarterly on the performance of programs or projects funded by the Renewable Energy Development Fund and at least annually on progress toward solar generation goals.[40]

In contrast, another Fund, which has been swept repeatedly, is of concern because it has not yet reached the goal that was set decades ago. The OCFO's Recorder of Deeds Automation Fund[41] was established in 1996, a time when the District was in the midst of a severe financial crisis. It established a surcharge of $5 per document for all documents accepted for recordation to cover the costs of updating the Recorder of Deeds' automated system, including the purchasing of computer hardware and software, maintenance of the new computer system, and training staff on the new system. The agency needed $2.5 million over five years to update its automated systems. In 2001, the statute was amended to allow the $5 surcharge for a 10-year period.[42] More than 20

40 D.C. Code § 34–1436(f).

41 This is the SPRF's current name. The 1996 statute, which became effective April 12, 2017, called the SPRF the Recorder of Deeds Automation and Infrastructure Improvement Fund.

42 This was repealed on August 16, 2008.

years later, OCFO's FY 2017-2021 strategic plan[43] reported a goal of having 60 percent of documents recorded electronically at the Recorder of Deeds. The Recorder of Deeds collected the surcharge four times as long as initially intended (20 years instead of 5) and the system is not yet fully automated. At the same time, $3 million was transferred from the Fund in FY 2015 and in FY 2016, and $931,891 was swept in FY 2017.

Lack of performance metrics to track the specific program, purpose, or goal to be served by the SPRF, makes it more difficult to measure the efficiency of the Fund and, as discussed above, there generally is no automatic mechanism to flag such Funds for review of whether the fees or other source of revenue should be adjusted.

Funds are established as non-lapsing to allow them to accumulate funds for projects that encompass more than a single fiscal year and this intention is undermined by sweeps. A case in point is the earlier transfer of funds from the Sustainable Energy Trust Fund (SETF) and Energy Assistance Trust Fund (EATF). Specifically, the PSC described how the SETF was established as a non-lapsing Fund to "alleviate some of the obstacles to multi-year programming at the SEU [Sustainable Energy Utility]." The Commission also noted that the "SETF and EATF surcharge revenues are being treated more like tax dollars and not for the statutory purposes they were intended." The full PSC letter is contained in Appendix E.

Recommendation:

5. The Office of the City Administrator should use performance data on Fund effectiveness and efficiency to annually report on whether fees or other revenue sources should be reduced or eliminated.

The OCFO allowed spending outside of Fund purpose.

SPRFs are established by statute for a specific purpose. This is echoed in OCFO's District-wide standard operating procedures (SOPs): "Revenues may only be spent for the dedicated purpose specified in the law regarding that fund, unless legislation approved by the Council and signed by the Mayor frees up those revenues to be used for other purposes."

The OCFO is responsible for "certifying and approving prior to payment of all bills, invoices, payrolls, and other evidences of claims, demands, or charges against the District government, and determining the regularity, legality, and correctness of such bills, invoices, payrolls, claims, demands, or charges."[44] Of the 26 Funds for which we reviewed expenditures, we found five for which the OCFO failed to disallow spending that was unrelated to Fund purpose in violation of the authorizing legislation.

- **DCRA's Basic Business License Fund** was to be used for "maintaining and upgrading the basic business licensing system, including copying fees, automation upgrades, personnel costs, and supplies" and "to reform and streamline the application and renewal process for licensing under this chapter."[45] We found spending unrelated to the business licensing system: costs related to DCRA's Build It In DC Conference, more than $327,000 for temporary staffing for other DCRA Divisions (i.e. abatement and vending), trash removal related to mobile vending (food trucks), and advertising for DCRA's Small Business Resource Center.

43 The OCFO had no performance measures/metrics during the scope of this audit.
44 D.C. Code § 1–204.24d.(16)
45 D.C. Code § 47-2851.13

- **DCRA's Corporate Recordation Fund** was to be used for "maintaining and upgrading the corporate filing system, including copying fees, automation upgrades, personnel costs, and supplies."[46] We found spending unrelated to the corporate filing system: all of DCRA's costs for OCFO cashier services for three years (even though cashier services are used by other Divisions), as well as at least $36,000 for personnel costs related to the Office of Asian Affairs, and temporary staffing for DCRA's Business Licensing Division.
- **DHCD's Home Purchase Assistance Fund** was to be used "to provide financial assistance [down payments or interim financing] to low and moderate income persons, and District of Columbia Government employees participating in the District of Columbia Employer-Assisted Housing Program, and families seeking to purchase homes in the District of Columbia, for the purposes of enabling them to purchase decent, safe, and sanitary homes in the District of Columbia."[47] We interpret this to mean that the permissible use for the funds is limited to money provided directly to homeowners solely for home purposes, not for ancillary or administrative costs to the agency to run this program. From our sample, we found instances of spending unrelated to home purchase financial assistance:
    - A $13,677 allocation of the FY 2015 single audit fees, architectural and engineering services for DHCD's Property Acquisition and Disposition Division.
    - A $55,770 allocation for bus and rail advertisements of the 6th annual Housing Expo.
    - A $276,720 allocation for the entire April rent payment of DHCD's headquarters office.
    - A $16,304 allocation for a portion of the purchase of six agency Toyota Corollas.

The DHCD Agency Fiscal Officer (AFO) provided multiple reasons for why the SPRF was used in this way:

- The Code did not expressly prohibit the use of the Fund for administrative costs.
- The Code set administrative spending limits for other DHCD Funds (Housing Production Trust Fund and the Unified Fund).
- During the budget process the Mayor and the D.C. Council had repeatedly approved personnel and administrative costs paid by this Fund.
- For each of the five years of audit during our scope, DHCD's independent auditors had not flagged the Fund's spending on administrative costs as improper.

We disagree with the DHCD AFO's reasoning. First, the statute is clear. It does not allow for administrative costs because it *only* allows for financial assistance for home purchases. Second, the fact that the statutes for other DHCD Funds not only expressly allow for administrative costs but set administrative spending limits means that if this Fund were to be used in this manner, its establishing legislation would have said so. For example, DHCD's Unified Fund statute clearly state that not more than 20 percent "may be used to pay project-delivery costs." In the case of Funds from other agencies, the Department of General Services (DGS) Eastern Market Enterprise Fund, the establishing statute provides for "all expenses related to the management and maintenance of the Eastern Market Square."[48] Similarly, the OCFO's Delinquent Debt Fund's statute provides for the "authorized activities of the Central Collection Unit, including its operating costs and expenses."[49] Third, a previous attempt to add administrative costs to the Fund in 1990 was unsuccessful. As a part of that attempt then-Mayor Marion Barry acknowledged that the "payment of administrative costs from the HPAP Fund is not permissible under current law."

46 D.C. Code § 29-102.13
47 D.C. Code § 42-2601, D.C. Code § 42-2603
48 D.C. Code § 37-103.
49 D.C. Code § 1-350.04.

- In the case of **DOH's Intermediate Care Facilities for Persons with Intellectual Disabilities Fees Fund**, also referred to as the ICF/MR Fees and Fines Fund, there was no statute that created an SPRF for the licensing fees paid by group homes and intermediate care facilities for persons with intellectual disabilities that the Mayor is authorized to collect by regulation, thus there are no statutorily defined uses. The OCFO's FY 2015 SPRF report, however, refers to this Fund as a non-lapsing, revolving Fund that supports the regulatory activities of the Intermediate Care Facilities Division (ICFD) of the DOH's Health Regulation and Licensing Administration.[50] From our sample, we found spending unrelated to these facilities: payments to the Washington Humane Society for DOH's Animal Services Program, as well as DOH's local portion of its annual MOU with the District's Fire and Emergency Medical Services (FEMS). The DOH AFO stated that it was his understanding that this Fund could be used to "support the needs of our Administration" and that if this is not appropriate, he would ensure it does not happen again. While there was no statute that expressly states the Fund's purpose and allowable expenditures, DOH did not have its own controls in place to ensure that spending related to the population to be served.
- Similarly, in the case of **DPW's Special Events Reimbursement Fund**, also known as the General "O" Type Revenue Sources Fund, a lack of clear statutory language contributed to confusion about the Fund's purpose. The D.C. Code states that the Mayor may adjust license fees to cover the costs to the District of providing police, fire, and other public services necessary to protect public health and safety in the context of special events. The statute, however, establishes *only* an MPD Overtime Reimbursement Fund to reimburse MPD for the cost of overtime to staff special events and provide security details to establishments that pay for extra police coverage.[51] Using this statutory authority, the OCFO created a Special Events Reimbursement Fund for DPW (as well as for FEMS) to reimburse DPW/FEMS for the costs they incur to prepare for and clean up after special events, such as street fairs or parades. Essentially, the OCFO created another Fund for a different purpose, without statutory authority. Further, an examination of the expenditures in our sample revealed that they were unrelated to special events: minivans purchased for the DC Lottery, and vehicle parts, usage, labor, and sublet for independent agencies (i.e., D.C. Housing Authority and UDC). DPW's AFO referred to the Fund as the General "O" Type Revenue Fund and explained that it had two separate revenue streams (special events and fleet services) and that expenditures were tracked separately in accordance with revenue.

In addition, we found that D.C. Public Schools (DCPS) spent funds from the **Student Residency Verification Fund** that did not relate to the purpose of enforcement activities concerning student residency and primary caregiver status verification. For example, in FY 2013 and FY 2014 the Fund was used to pay for costs related to school parking, janitorial services, supplies such as tablecloths, and the moving and installation of temporary trailers at schools. The Fund is longer managed by DCPS. The Office of the State Superintendent of Education (OSSE) assumed responsibility for the Fund in 2015 and after examining a sample of expenditures after that point in time, we did not find that OSSE spent on activities unrelated to the Fund purpose. Accordingly, we do not believe that a recommendation to OSSE is needed.

50 According to the 2015 OCFO SPRF report, the ICFD licenses group homes for persons with intellectual disabilities and certifies intermediate care facilities for persons with intellectual disabilities through annual inspections. Also, the ICFD also conducts investigations of unusual incidents, and identifies deficiencies that may affect state licensure or eligibility for federal reimbursement through the Medicaid program. An intermediate care facility for persons with intellectual disabilities is a licensed community residence that provides a home-like environment with necessary staff, programs, support services, and equipment for at least four but no more than eight individuals who require specialized living arrangements.

51 D.C. Code § 47-2826(e)(3).

While OCFO SOPs recognize that SPRF spending is to comply with Fund purpose, detailed procedures for enforcing that are missing. For example, the "Responsibility" section of the SPRF Accounting and Reporting SOPs does not state that agencies are responsible for ensuring that the expenditure complies with the Fund purpose, but only that "District agencies are responsible for preparing revenue estimates, and for expending Special Purpose Revenue based on a budget authority which is backed by certified revenue estimates, planned use of certified fund balance or combination of both." Further, in the "Internal controls" section, the OCFO notes: "SPR Fund is established by a legislation issued by the Council" and "Agencies along with OFOS monitor expenditures for the fiscal year to ensure that financial resources are not exceeded." A review of the entire OCFO SOPs reveals that there are no detailed procedures about monitoring for compliance with Fund purpose.

The OCFO, usually in the form of the agency AFO, is the final approver and the last control to ensure that spending complies with Fund purpose. The OCFO's establishing statute directs that one of its function is "Maintaining systems of accounting and internal control designed to provide—effective control over, and accountability for, all funds, property, and other assets of the District of Columbia."[52]

These examples, except for OSSE's management of the Student Residency Verification Fund, show that in addition to being out of compliance with legal requirements of some SPRFs, spending outside of Fund purpose also reduces the amount of funds available for specific goals of the Funds: affordable home ownership, modernizing the business license and corporate recordation processes, and regulating care facilities for vulnerable District residents.

For example, in the case of business licensing, ODCA released a report in February 2017, outlining the funding and implementation difficulties of the D.C. Business Center. We found that there was a shortage of funds budgeted for that project. Specifically, we found the "District's struggle to fully fund the project is puzzling because DCRA controls approximately $27 million a year in SPR funds from the collection of business-related licensing and permitting fees. And some of it is supposed to be spent on technology improvements." Therefore, that report recommended that "SPR funds collected for technology ought to be spent for technology."

The D.C. Council could further ensure that spending is efficient, effective, and compliant with Fund purpose if it routinely requests that agencies produce information on SPRF performance, as discussed above in Recommendation 1.

Recommendation:

6. The OCFO should strengthen its SOPs to include 1) requirements for monitoring SPRF compliance with purpose and allowable uses (research legislative intent of Funds, if necessary); 2) criteria for AFO SPRF expenditure final approval process; 3) direction to AFOs to regularly monitor SPRFs legal status and activity, ensure the revenue source is appropriate; and 4) procedures and timelines for the timely inactivation of Funds in the event they are repealed.

There were no District-wide policies for charging personnel costs to SPRFs.

Of the 26 Funds for which we reviewed expenditures, we found that 14 had personnel spending. For those 14 Funds,

52 D.C. Code § 1–204.24d.(7).

personnel spending comprised more than half the spending. Personnel spending was allowable under the Fund purpose for all but one of these 14 Funds, DHCD's Home Purchase Assistance Fund. This was discussed in detail in the previous finding. Many of the statutes did not provide limits on the amount of permissible personnel spending. A full list of the 26 Funds we reviewed, along with their purpose, and personnel spending is included as Appendix H.

When we asked agencies for the SOPs used to determine which staff members, and what percentage of their time, should be billed to the Fund, all but one replied that there were no formal policies. The one agency that had a formal policy, DHCD, charged its Home Purchase Assistance Fund a standard 5 percent of indirect administrative program activities. This, as discussed above, was not permissible pursuant to the Fund's authorizing legislation which allowed only for financial assistance to homebuyers. In 2016, though, DHCD discontinued its policy of charging 5 percent of indirect administrative program activity costs to the Fund as a result of a comprehensive review of the payroll cost allocation methodology. DHCD also did not bill any payroll to the Fund in 2016 or 2017.

We asked the other AFOs to describe the informal, internal processes used to make personnel cost determinations. These informal processes varied significantly among agencies. Several AFOs described a multi-step process with different levels of supervisory review. The OCFO representative, for example, included the need to justify and outline the duties to be performed for a manager staffing analysis. The DOEE AFO described a two-part process in which estimates of staff duties related to SPRF duties were made during the budget development process and then managers reviewed staff duties and time spent to determine if changes were to be made. Others did not describe a process that involved verifying the staff members' work and making changes if needed to the Fund's personnel spending allocation.

More than half of the SPRF spending in our sample was for personnel costs. That plus a lack of formal guidance on how to control personnel spending pose the risk that SPRFs can be billed for staff costs that are unrelated to Fund purpose.

Recommendation:

7. The OCA should establish SOPs for agencies to ensure that only personnel costs that are permissible and advance the Fund purpose are charged to the Fund.

Repeal of Funds has been handled inconsistently.

In the list of SPRFs that the OCFO provided, some Funds were identified as repealed or partially repealed. We found that 14 Funds continued to show revenue deposits long after the date given for their repeal. For example, the DGS's Rent Fund was repealed in 2011 but showed revenue in FY 2013 through FY 2016. We would expect not to see Fund activity years after its repeal. We identified several reasons why this happened:

Confusing statutory language led to different interpretations of D.C. Council action.

In the cases of DCRA's Fire Protection Special Revolving Fund and OSSE's GED Testing Fees, the AFOs did not agree that their Funds should have been classified as repealed by other OCFO divisions and argued that the D.C. Council changed Fund language. Our analysis determined that these two Funds were not technically repealed by statute, but that legislative changes were made to effectively phase out the Funds by having revenue go directly to the General Fund. This analysis, as well as our analysis of the 14 other Funds, is detailed in Appendix I and shows that the D.C. Council sought to repeal Funds using a multitude of methods (i.e. repealing the enabling legislation, changing the placement of funds through the Budget Support Act, etc.), which contributed to a lack of clarity about legal changes to the Funds.

Repealed Funds were repurposed for new fees/purposes.

In two other cases, the repealed Fund was used as a place to record different revenue because the repealed Fund was not promptly inactivated. OSSE repurposed its Pre-K Assistance Fund, which had been repealed in 2011, to record revenue associated with child care facility licensing fees. This was done because, while the statute that authorized the collection of these fees was enacted in 2008, the statute that created the Child Development Facilities Fund did not take effect until December 2017. So, for more than nine years, OSSE was required to collect fees, but an SPRF in which to deposit them was not established.

Similarly, DOH's AFO repurposed the Other Medical Licenses and Fees Fund, which was repealed in 2011, to record new fees and make expenditures pursuant to the Medical Marijuana law. The law created a new revenue source but provided no direction as to where the revenue should be deposited—in the General Fund or in a SPRF. The AFO explained that effective February 25, 2010, the Legalization of Marijuana for Medical Treatment Initiative of 1999 was amended,[53] but a new Fund was not established to record any revenue associated with this change, so the Other Medical Licenses and Fees Fund was used. The AFO could find no guidance prohibiting the repurposing of SPRFs. As discussed in previous sections of this Report, however, there should be statutory authority for every SPRF.

Weak AFO monitoring.

We identified cases in which the agency collecting the revenue was unaware of the repeal, a repealed Fund had been transferred to a new agency which did not act to close it, or an incorrect revenue code was selected. AFOs should have detected these activities by monitoring its SPRFs to ensure that all revenue codes were correct and to understand why repealed Funds were still collecting revenue and determine whether that was permissible.

The importance of strong AFO monitoring is highlighted by analyzing two DDOT Funds that promptly stopped showing revenue deposits after repeal. DDOT's AFO described to us a multi-step process to manage repealed Funds (communication with the relevant program, running monthly reports of Fund activity for monitoring, promptly correcting any transactions, and submitting requests to the OCFO division that can inactivate the Fund in SOAR). When the OCFO looks to implement Recommendation 6 that addresses the need for additions to the OCFO's SPRF SOPs, it can look to the good practices already in use, such as at DDOT, for guidance on what to include.

Lack of OCFO repeal procedures.

The OCFO's SOPs related to SPRF did not mention Fund repeal. This means that the SOPs did not specify who is responsible for requesting that a repealed Fund be inactivated; when such a request should be submitted; or clearly state that repurposing a Fund is impermissible.

It is important to note that we did not find an instance in which a Fund's fees were repealed but the District continued to collect that fee. It also is important to note that the revenue for each of the 14 Funds was transferred to the General Fund each year after repeal. This means that year-end reporting of Fund activity was accurate.

Incomplete or inconsistent language repealing a Fund creates unnecessary confusion for AFOs and agencies,

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53 D.C. Code § 48-904.01, eff. 7/27/10

resulting in additional work for OCFO staff. Repurposing repealed Funds for new purposes obscures the actual Fund name and purpose, increasing the risk of inaccurate Fund information, misleading expenditures, and inappropriate Fund spending. For example, the FY 2019 Proposed Budget still identifies the Other Medical Licenses and Fees Fund and does not reflect its use for Medical Marijuana fees.

In our research, we found that other jurisdictions also have struggled with the timely closing or inactivating of Funds. An audit in Denver found that approximately 130 Special Revenue Funds (SRFs) could have been closed because they had no activity:[54]

> *When determining why so many SRFs appear to remain open unnecessarily, we learned that the process for closing SRFs must be initiated by the managing agency. …However, agencies do not always reach out to BMO [Budget and Management Office] to have their SRFs closed and consequently many SRFs remain open without any activity. Although BMO does not have a formal procedure for regularly screening inactive funds to determine whether they need to be closed, they recently led an effort to identify and close inactive SRFs with unused funds in them. As a result of this exercise, 115 funds were closed.*[55]

Accordingly, the Denver auditors recommended that the BMO conduct a periodic review of all SRFs to identify inactive Funds and work with the agencies to determine whether the Funds should be closed.[56] Finally, they recommended that the BMO create a SRF checklist that documents the criteria used to decide why the SRF is approved, whether it is appropriated, why it is left open when it is inactive, and various approvals by the Denver City Council and the relevant agencies.[57] These steps may benefit the District and can be incorporated in the OCFO's implementation of Recommendation 6 to revise its SOPs to include procedures related to monitoring and deactivating repealed Funds on page 20.

Recommendation:

8. The D.C. Council should revise its legislative drafting manual to require using standard statutory language to repeal Funds.

Lack of clarity and consistency implementing the Delinquent Debt Fund's transfer requirement.

Our review of the five SPRFs identified by OCFO as semi-lapsing found one in which there was difficulty complying with legal transfer requirements. In the case of OCFO's Delinquent Debt Fund, there were different methods used to determine how much revenue to transfer to the General Fund.

The Delinquent Debt Fund is funded by all (with a couple of exceptions) delinquent debts[58] collected by OCFO's

54 Audit Report entitled "*Citywide Special Revenue Funds*," October 2017, Office of the Auditor, Audit Services Division, City and County of Denver, page 12.
55 Id. at page 13.
56 Id. at page 13.
57 Id. At page 14.
58 According to the 2015 OCFO SPRF report, "Delinquent debt" is defined as any financial obligation owed to a D.C. government agency that remains unpaid more than 90 days after it was due, except for tax debts or child-support debts." See D.C. Official Code § 1-350.01(2).

Central Collection Unit and all fees collected from debtors to cover actual costs or expenses associated with the collection of delinquent debt.[59] During the audit scope, the statute provided that all such collections (including any interest) remaining in the Fund from the year before "the then-current fiscal year" after all costs and expenses have been paid shall be transferred or reverted to the General Fund except for a 10 percent remainder, which shall be retained as a reserve operating balance. We found that the OCFO utilized two different methods for calculating the amount to be transferred, resulting in a $3 million variance, in which less revenue was actually transferred ($105 million) compared to $108 million which the OCFO said should have been.

The root cause of this variance was that the Code did not detail how revenue should be calculated, specifically, whether to include accrued revenue. Additionally, as quoted above, the Code was needlessly complex; between ODCA and the OCFO, three different methodologies were used to determine how much revenue to transfer. As this audit was underway, the D.C. Council changed the statute so that it no longer speaks to the 10 percent remainder: however, how to calculate the amount to transfer remains a complex methodology, and we believe that the OCFO should develop written procedures for complying with the new requirement.

Recommendation:

9. The OCFO should document a single methodology for calculating the amount of revenue to be transferred to the General Fund each year for the Delinquent Debt Fund and ensure that it is followed.

59 D.C. Code § 1-350.04, D.C. Code § 1-350.03.

Conclusion

The proliferation of Special Purpose Revenue Funds (Funds), and their use as a source of general fund revenue in recent years, violate the intent of the statute which authorizes elected officials to create such Funds to improve the efficiency of the District government. We found expenditures unrelated to the Fund purposes and administrative expenses in Funds for which that spending was not authorized. Additionally, we noted an absence of controls related to personnel spending. There also appears to be a misperception that Funds are needed for accounting purposes to track specific revenue and expenditures.

We thank the OCFO and City Administrator for their consideration of our recommendations. We are encouraged that the number and amount of sweeps proposed in the Mayor's FY 2020 Budget are lower and hope that trend continues. On the other hand, the FY 2020 Budget Support Act of 2019 proposes eight new Funds without consistently addressing how they are to improve the efficiency of the government. By detailing the frequency with which new Funds have been created and the magnitude of funding transferred from the Funds to meet other budget needs, we hope this report will encourage greater discipline on the part of elected officials to adhere to statutory requirements for Fund use.

Agency Comments

On March 18, 2019, we sent a draft copy of this report to the Office of the Chief Financial Officer (OCFO) and the Office of the City Administrator (OCA) for review and written comment. The OCFO responded with comments on April 15, 2019, and the OCA responded with comments on April 17, 2019. Agency comments are included here in their entirety, followed by ODCA's response.

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

Jeffrey S. DeWitt
Chief Financial Officer

April 15, 2019

Kathleen Patterson
District of Columbia Auditor
717 14th Street, NW, Suite 900
Washington, DC 20005

Dear Ms. Patterson:

In response to your letter dated March 18, 2019, attached are the OCFO's responses to the Office of the D.C. Auditor's draft white paper titled: *Mayor, D.C. Council Create Special Funds But "Sweep" Dollars for Other Purposes*. Please contact our office at (202) 727-2476 should you have any questions.

Regards,

Jeffrey S. DeWitt

Attachment

John A. Wilson Building * 1350 Pennsylvania Avenue, NW * Suite 203 * Washington, DC 20004
Phone: (202) 727-2476 * Fax: (202) 727-1643 * www.cfo.dc.gov

OCFO'S response to ODCA report: Mayor, D.C. Council Create Special Funds But "Sweep" Dollars for Other Purposes

Based on our review of the findings and recommendations, we provide the following in response to OCFO directed recommendations:

RECOMMENDATION #3:

The OCFO should ask the D.C. Council for authorizing legislation for all SPRF's created administratively.

OCFO Response:

The OCFO does not concur with this recommendation. The OCFO does not create SPRFs without Council's explicit or implicit authorization. The OCFO only erects SPRFs to carry out a directive in a provision Council has put into the Code, and it is inaccurate for ODCA to imply that OCFO creates SPRFs without Council authority.

Specifically, the OCFO established some SPRFs in SOAR to track revenues and expenditures when the D.C. Code (1) requires a specific purpose but (2) does not explicitly establish a fund. For example, § 50-263(8)(A) requires that "... 100% of the amount collected from the parking of vehicles where meters or devices are installed shall be used in accordance with this section to fund the general operations of the Washington Metropolitan Area Transit Authority..." The Code did not establish a fund to hold these revenues or track their spending, but the OCFO had to set up a fund in SOAR in order to carry out the purposes of the Code. Each of the 18 SPR funds identified in the Audit report, were created to account and report revenue sources authorized by the DC Council (See Exhibit A).

RECOMMENDATION #4:

The OCFO should include in its SPRF report Fund expenditures, percent spending per revenue, and sweep amounts. Based on this reporting, the OCFO should recommend to the D.C. Council which SPRFs, if any, should be repealed.

OCFO Response:

The OCFO does not concur with this recommendation. The determination on whether to repeal an SPRF is a Council function. The OCFO's annual proposed budget provides the Council and the Mayor, with SPRF details which can be used to determine whether to repeal an SPRF. There is an automatic adjustment mechanism: the budget process, which allows for the agencies and Council to review SPRFs each budget cycle and determine whether the funds should stay in any SPRF or revert to the General Fund. If SPRFs are not spending their revenue, the Mayor and/or Council determine to either retain the funds because they will be needed in the future or sweep the funds into the General Fund because they are no longer needed as part of the particular SPRF. Decision makers already have access to the information needed to make informed decision regarding SPRFs.

OCFO'S response to ODCA report: Mayor, D.C. Council Create Special Funds But "Sweep" Dollars for Other Purposes

RECOMMENDATION #6:

The OCFO should strengthen its SOPs to include: 1) requirements for monitoring SPRF compliance with purpose and allowable uses (research legislative intent of Funds, if necessary); 2) criteria for AFO SPRF expenditure final approval process; 3) direction to AFOs to regularly monitor SPRFs legal status and activity, ensure the revenue source is appropriate; and 4) procedures and timelines for the timely inactivation of Funds in the event they are repealed.

OCFO Response:

The OCFO concurs with this recommendation. Each cluster maintains internal policies and procedures to address the accounting for SPRF Funds. However, the Office of Financial Operations and Systems (OFOS) Policies and Procedures Division will work with the clusters, review the SPRF procedures, and update as necessary to ensure all procedures address: 1) requirements for monitoring SPRF compliance with purpose and allowable uses (research legislative intent of Funds, if necessary); 2) criteria for AFO SPRF expenditure final approval process; 3) direction to AFOs to regularly monitor SPRFs legal status and activity, ensure the revenue source is appropriate; and 4) procedures and timelines for the timely inactivation of Funds in the event they are repealed. This update will be completed by September 30, 2019.

RECOMMENDATION #9:

The OCFO should document a single methodology for calculating the amount of revenue to be transferred to the General Fund each year for the Delinquent Debt Fund and ensure that it is followed.

OCFO Response:

The OCFO concurs with this recommendation. The Office of Finance and Treasury's (OFT)'s calculation and transfer process are legislated within the Delinquent Debt Recovery Act and is required to be executed annually by October 31. Henceforth, in October of each year, OFOS and OFT will review each agency's annual reconciliation and agree on the transfer amount. A designated officer from OFOS and OFT will review the entries to record both the cash and revenue transfers prior to posting the records to the general ledger. OFT and OFOS will develop a final document outlining the single specific methodology no later than June 30, 2019.

EXHIBIT A

Of the 18 O-type funds identified in the audit report the following are created to account and report revenue sources authorized by the DC Council:

O-type Fund	Fund title	Authority to charge fee
6014	Fire Protection Special Revolving	D.C. Code §6-703.01
0603	Fishing License	D.C. Code §7-731/§8-103.03
0661	ICF/MR fees and fines	D.C. Code §7-731/§44-504
0633	Radiation Protection	D.C. Code §7-731[1] /DC Code 1502, 1504. DC 14-28,
0612	Food handlers certification[2]	D.C. Code §47-2827, DC LAW 14-28
0641	Other Medical Licenses and Fees	D.C Code §7-731[3]
0649	Health Facility Fee[4]	DCMR 22-3114, D.C. Code 7-731, DC LAW 14-28
0653	DC General Collection[5]	D.C Code §47-373[6]
0631	Medicaid Collections 3 RD Party Liability	D.C. Code §4-602, §4-802 and §4-803
0632	Bill of Rights (Grievance and appeals)	D.C. Code §44-301.09
0653	DC General Collection[7]	D.C Code §7-731[8]
6000	General O-type revenue sources[9]	D.C. Code §47-2826
1660	Automated traffic enforcement[10]	No Legislation passed
0613	Unclaimed Property Contingency Fund	D.C. Code §41-123

The following O-type funds were created to account, and report revenue sources resulted from **federal laws and regulations**:

O-type Fund	Fund title	Authority to Charge fee
0605	Corrections Reimbursement-Juveniles	IGA825-10
0633	Medicaid Recovery Audit Contractor	42 U.S.C section 1396a
6150	SLD E-rate Reimbursement	47 U.S.C Section 254
7278	Asset Forfeiture	Federal asset forfeiture program.[11]

[1] DC council in its FY 2011 BSA section 9072 modified the fund from non lapsing to lapsing acknowledging it was designated for accounting purposes.

[2] DC Council in its FY 2011 BSA section 9070 repealed the fund acknowledging that it was designated for accounting purposes.

[3] DC Council in its FY 2011 BSA section 9074 repealed the fund acknowledging that it was designated for accounting purposes.

[4] DC Council in its FY 2011 BSA section 9075 repealed the fund acknowledging that it was designated for accounting purposes.

[5] DC Council in its FY 2011 BSA section 9076 repealed the fund acknowledging that it was designated for accounting purposes.

[6] DC Council in its FY 2011 BSA section 9074 repealed the fund acknowledging that it was designated for accounting purposes.

[7] Same as footnote 5 above.

[8] DC Council in its FY 2011 BSA section 9074 repealed the fund acknowledging that it was designated for accounting purposes.

[9] DC council in its FY 2011 BSA section 9097 modified the fund from non lapsing to lapsing acknowledging it was designated for accounting purposes.

[10] DC Council in its FY 2011 BSA section 9044 repealed the fund acknowledging that it was designated for accounting purposes.

[11] DC law 20-278 (B20-048) was also introduced in FY 2015.

GOVERNMENT OF THE DISTRICT OF COLUMBIA
Office of the City Administrator

WE ARE WASHINGTON DC

April 17, 2019

Kathleen Patterson, District of Columbia Auditor
Office of the District of Columbia Auditor
717 14th Street, NW, Suite 900
Washington, DC 20005

Re: Office of the District of Columbia Auditor's draft audit report entitled *Mayor, DC Council Create Special Funds But "Sweep" Dollars for Other Purposes*

Dear Ms. Patterson:

Thank you for the opportunity to provide comments on the draft report, *Mayor, DC Council Create Special Funds But "Sweep" Dollars for Other Purposes*. Special purpose revenue (SPR) funds are an important revenue source for the District. Through the levy of fees, fines, special assessments, charges for services and reimbursements, the District is able to collect funds to help support critical programs and services. In the FY 2020 proposed budget, these SPR funds will account for approximately 7 percent of all locally-raised revenues to support District operations.

Yet, as the audit report points out, these funds can be difficult to manage because the revenues that come in are restricted to very specific purposes and revenues can come in much higher — or lower — than projected. In addition, some funds do not collect revenues on an annual basis, all of which can make managing a dynamic budget within an agency more challenging.

That is why, on occasion, the Executive will propose to use excess balances generated from the funds to help support other critical investments. As noted in your draft report, when preparing the budget for each year, the Executive reviews the SPR balances and agency spend plans. When the analysis shows that there will be excess funds available, these are often proposed to be utilized throughout the budget to support critical needs. In the FY 2020 proposed budget currently before the Council, the Executive identified approximately $8.9 million of excess funds from FY 2018 revenues collected that could be repurposed. This represents about 1.4 percent of the total SPR revenues collected in FY 2018.

John A. Wilson Building | 1350 Pennsylvania Ave., NW, Suite 513 | Washington, DC 20004

In many conversations with our partners in the Office of the Chief Financial Officer ("OCFO") and the Council we share many of the sentiments in the report about ensuring funds are transparent, do not collect more revenues than are needed, and do not create more funds than are necessary for operations. We look forward to continuing to work with our partners to address these needs.

Response to Recommendations

Recommendations in the report are for the Executive, Office of the Chief Financial Officer and Council. We are providing responses to the recommendations which are directed to the Executive and/or we believe should include the Executive.

ODCA Recommendation #2: The DC Council and Executive should determine whether each existing Fund continues to be necessary for the efficient operation of the District and repeal those that are not necessary.

Response to recommendation #2. We agree with this recommendation. As noted in the draft report, some funds are collecting insubstantial amounts of revenue. We look forward to working with OCFO and the Council to repeal those that are no longer necessary.

ODCA Recommendation #4. The OCFO should include in its SPRF report Fund expenditures, percent spending per revenue, and sweep amounts. Based on this reporting, the OCFO should recommend to the D.C. Council which SPRFs, if any, should be repealed

Response to recommendation #4. We ask that you modify this recommendation to include that the OCFO recommend *to the Executive* and D.C. Council which SPRF funds should be repealed.

ODCA Recommendation #5. The Office of the City Administrator should use performance data on Fund effectiveness and efficiency to annually report on whether fees or other revenue sources should be reduced or eliminated.

Response to recommendation #5. OCA uses data and evidence in its review of all agency spending—regardless of fund type—each year while preparing the proposed budget and financial plan. The executive submits a performance plan with each agency's proposed budget that includes both key performance indicators and workload measures to get at effectiveness and efficiency of spending.

ODCA Recommendation #7. The OCA should establish SOPs for agencies to ensure that only personnel costs that are permissible and advance the Fund purpose are charged to the Fund.

Response to recommendation #7. The legislation that creates the SPR fund determines what expenditures may be charged against it. We work with our partners in OCFO to ensure proper controls are in place to follow those parameters. In fact, many agencies perform an internal review of their charges to ensure proper allocation of expenditures and resources. In addition, the District's independent auditor tests for these types of issues when it conducts the Comprehensive Annual Financial Report.

Thank you again for providing the opportunity to review and comment on the draft report. If you have any questions, please do not hesitate to contact me, or have your staff contact Jennifer Reed, Director of the Office of Budget and Performance Management, at 202- 478-9206.

Sincerely,

Rashad M. Young
City Administrator

ODCA Response to Agency Comments

We appreciate the responses to the draft report provided by the Office of the City Administrator (OCA) and the Office of the Chief Financial Officer (OCFO) including the comment by City Administrator Rashad Young that, "we share many of the sentiments in the report about ensuring funds are transparent, do not collect more revenues than are needed, and do not create more funds than are necessary for operations."

The OCFO takes exception with our Recommendation 3 concerning the actions by the OCFO to create Special Funds without statutory authorization. The OCFO notes that Funds have been created in the financial system "to track revenues and expenditures" and argues that the Council gave "implicit authorization" to create Funds while conceding that "the Code did not establish a Fund to hold these revenues or track their spending." We stand by our recommendation that the OCFO seek explicit statutory authority for the creation of SPRFs consistent with the Code.

The OCFO also notes that some of the Funds created administratively were repealed in the FY2012 Budget Support Act of 2011 and we added a reference to this to our discussion on OCFO-created Funds on page 11. We also note that despite the repeal of some of the OCFO-created Funds in 2011 legislation, activity continued in some of the Funds during the scope of this audit which was FY2013 through FY2017.

Both the OCA and OCFO commented on Recommendation 4 and we have amended this recommendation consistent with a point made by the OCFO that the determination on whether to repeal an SPRF is a decision best left to the District's elected officials. We retain the more significant part of the recommendation, however, which asks the OCFO to add information on the percent of spending per revenue received and previous sweep amounts when issuing its reports on SPRFs so that elected officials have this additional information on which to base decisions on retaining Special Funds.

We appreciate the OCFO's concurrence with Recommendations 6 and 9.

Summary of Report Recommendations

Most of the recommendations in this report can be implemented without any additional costs to the agency/entity, and/or help to advance the goals of the Office of the Chief Financial Officer (OCFO), and the Office of the City Administrator (OCA), as seen below.

Recommendation	Is There a Cost to the Agency/ Entity to Implement?	Potential to Generate Revenue or Savings to the District?	Specific Agency/Entity or District-Wide Goal Advanced by Recommendation
1. The D.C. Council should amend D.C. Code § 1-204.50 to require: a) an explicit statement of the Fund's necessity for the efficient operation of the District government; b) language encompassing purpose, type, revenue source(s), allowable and unallowable uses of the Fund, whether personnel and/or administrative costs are permissible, and how the agency will measure the Fund's effectiveness; and, c) a fixed time for the review of the Fund's performance and authorization for its continuation.	No	No	N/A
2. The D.C. Council and the Executive should determine whether each existing Fund continues to be necessary for the efficient operation of the District and repeal those that are not necessary.	No	No	N/A

Recommendation	Is There a Cost to the Agency/ Entity to Implement?	Potential to Generate Revenue or Savings to the District?	Specific Agency/Entity or District-Wide Goal Advanced by Recommendation
3. The OCFO should ask the D.C. Council for authorizing legislation for all SPRFs created administratively.	No	No	OCFO Strategic Objective #1 Improve Customer Service: This strategic objective is intended to improve the quality, timeliness, and accuracy of services provided by the OCFO to the public, District agencies, and elected officials.[1]
4. The OCFO should include the following in its SPRF report: Fund expenditures, percent of revenue spent each year, and sweep amounts.	No	No	OCFO Strategic Objective #3 Improve Transparency and Quality of Information: This strategic objective works to ensure that information provided by the OCFO is accurate, timely, accessible, and easily understood.[2]
5. The Office of the City Administrator should use performance data on Fund effectiveness and efficiency to annually report on whether fees or other revenue sources should be reduced or eliminated.	No	No	OCA 2019 Strategic Objective #2: Advance efficient and effective DC government services by developing a priority driven budget process informed by scientific research and performance management practices.[3]

1 Office of the Chief Financial Officer, 2017-2021 Strategic Plan, page 7, available at https://cfo.dc.gov/sites/default/files/dc/sites/ocfo/publication/attachments/OCFO_Strategic%20Plan_2017-2021.pdf.

2 Ibid, page 8.

3 Office of the City Administrator, FY 2019 Performance Plan, page 1, available at https://oca.dc.gov/sites/default/files/dc/sites/oca/publication/attachments/OCA19.pdf.

Recommendation	Is There a Cost to the Agency/ Entity to Implement?	Potential to Generate Revenue or Savings to the District?	Specific Agency/Entity or District-Wide Goal Advanced by Recommendation
6. The OCFO should strengthen its SOPs to include 1) requirements for monitoring SPRF compliance with purpose and allowable uses (research legislative intent of Funds, if necessary); 2) criteria for AFO SPRF expenditure final approval process; 3) direction to AFOs to regularly monitor SPRFs legal status and activity, ensure the revenue source is appropriate; and 4) procedures and timelines for the timely inactivation of Funds in the event they are repealed.	No	No	OCFO Strategic Objective #2 Create a Culture of Continuous Improvement: This strategic objective seeks to create a culture and work environment that drives the effort to improve processes, be more efficient, and enhance the quality of work performed at all levels.[4]
7. The OCA should establish SOPs for agencies to ensure that only personnel costs that are permissible and advance the Fund purpose are charged to the Fund.	No	No	OCA 2019 Strategic Objective #1: Coordinate multi-agency projects, implement District-wide initiatives, and provide agencies with guidance and support to achieve progress on the Mayor's priorities.[5]
8. The D.C. Council should revise its legislative drafting manual to require using standard statutory language to repeal Funds.	No	No	N/A

4 Office of the Chief Financial Officer, 2017-2021 Strategic Plan, page 8.

5 Office of the City Administrator, FY 2019 Performance Plan, page 1.

Recommendation	Is There a Cost to the Agency/ Entity to Implement?	Potential to Generate Revenue or Savings to the District?	Specific Agency/Entity or District-Wide Goal Advanced by Recommendation
9. The OCFO should document a single methodology for calculating the amount of revenue to be transferred to the General Fund each year for the Delinquent Debt Fund and ensure that it is followed.	No	No	OCFO Strategic Objective #2 Create a Culture of Continuous Improvement: This strategic objective seeks to create a culture and work environment that drives the effort to improve processes, be more efficient, and enhance the quality of work performed at all levels.

Appendices

Appendix A

Number of Active Special Purpose Revenue Funds Per Agency, FY 2013–FY 2017

Appendix A: Number of Active Special Purpose Revenue Funds Per Agency, FY 2013–FY 2017

Agency/Non-Agency/Entity Name	# of Funds
Department of Energy and Environment	24
Department of Health	20
District of Columbia Public Library	19
District Department of Transportation	14
Pay Go - Capital	14
Department of Consumer and Regulatory Affairs	13
Office of the Chief Financial Officer	13
Department of Insurance, Securities and Banking	12
District of Columbia Public Schools	11
Department of Employment Services	7
Office of the State Superintendent of Education	7
Department of General Services	5
Department of Health Care Finance	5
Department of Public Works	5
Office of the Deputy Mayor for Planning and Economic Development	5
Metropolitan Police Department	5
Office of the Attorney General for the District of Columbia	5
Department of Corrections	4
Fire and Emergency Medical Services Department	4
Mass Transit Subsidies/Washington Metropolitan Area Transit Authority	4
Department of Behavioral Health	3
Department of Human Resources	3
Department of Human Services	3
Department of Motor Vehicles	3
Department on Disability Services	3
Public Service Commission	3
Office of the City Administrator / Deputy Mayor	2

Agency/Non-Agency/Entity Name	# of Funds
Department of For-Hire Vehicles	2
Department of Housing and Community Development	2
Office of the Deputy Mayor for Public Safety and Justice	2
Office of Cable TV, Film, Music, and Entertainment	2
Office of Contracting and Procurement	2
Office of Planning	2
Office of the Chief Technology Officer	2
Office of Unified Communications	2
Office of Victims Services and Justice Grants	2
D.C. Board of Ethics and Government Accountability	2
Alcoholic Beverage Regulation Administration	1
Business Improvements Districts Transfer	1
Child and Family Services Agency	1
Commission on the Arts and Humanities	1
Convention Center Transfer - Dedicated Taxes	1
Council of the District of Columbia	1
Department of Parks and Recreation	1
Department of Small and Local Business Development	1
Highway Transportation Fund - Transfers	1
Captive Insurance Agency	1
Motor Vehicle Theft Prevention Commission	1
Office of Cable TV	1
Office of Campaign Finance	1
Office of Finance and Resource Management	1
Office of Motion Picture and TV Development	1
Office of the People's Counsel	1
Office of the Secretary	1
Office of Veterans' Affairs	1
Office on Asian and Pacific Islander Affairs	1

Agency/Non-Agency/Entity Name	# of Funds
Repayment of Loans and Interest	**1**
Section 103 Judgements-Financing and Other	**1**
Total	**257**

Appendix B

ODCA Detailed Special Purpose Revenue Fund Report Methodology

Appendix B: ODCA Detailed Special Purpose Revenue Fund Report Methodology

- Analyzed OCFO SPRF reports.
- Analyzed OCFO SPRF-related policies and procedures.
- Analyzed OCFO data reports of SPRFs active/repealed/inactive.
- Analyzed OCFO-produced SOAR reports of SPRF activity (revenue and expenditures).
- Analyzed OCFO data reports of SPRF fund balances during our scope.
- Researched and analyzed statutes and other information related to the authority to create SPRFs and the distinctions between SPRFs and other types of accounts.
- Reconciled OCFO fund balance data report and SOAR SPRF activity report to create a population of 257 SPRFs that had revenue, a fund balance greater than $1, and/or expenditure activity during our scope.
- Compared a sample of the OCFO-produced data to SOAR data generated by ODCA's Agency Fiscal Officer.
- Analyzed budget books to count how many Funds were added and deleted.
- Analyzed the activity of the 16 SPRFs identified by OCFO as repealed or partially repealed and inquired to the appropriate AFO about Fund activity after the repeal date.
- Interviewed staff from the OCFO, agencies, the D.C. Council, and the Office of the City Administrator.

To determine whether SPRFs were used for their intended purposes, ODCA:

- Selected a sample of 26 Funds with expenditures during our scope, researched the Funds' legal requirements, and analyzed supporting documentation for a sample of expenditures/transactions.
- Inquired to the agency and the OCFO about certain specific expenditures/transactions.
- Obtained from CFOSolve Personnel and Non-Personnel Services spending for the 26 Funds and reviewed agency/OCFO SOPs and informal processes related to charging personnel costs to the Funds that had personnel costs.
- Compiled a chart of fund balance for all 257 SPRFs with revenue and expenditure activity during the scope.
- Calculated all Funds' actual spending by obtaining from SOAR revenue and actual expenditures (excluding SOAR Comp GL Acct 3590 expenditure type, i.e. sweeps) during the scope.

To determine whether SPRFs were used for their intended purposes by analyzing sweeps of semi-lapsing and non-lapsing Funds, ODCA:

- Analyzed all five Funds the OCFO labeled as semi-lapsing Funds to determine if legal requirements were met related to the amounts transferred from the Funds and location to which the funds were to be transferred.
- Identified and analyzed 32 non-lapsing Funds that had sweeps in FY 2017 and researched the Funds' statutory history, purpose, revenue source, oversight, and any relevant performance metrics contained in annual Performance Accountability Reports.

- For all non-lapsing Funds swept during scope, compared the actual amount swept with the sweep amounts proposed by the Mayor and the amounts approved by the D.C. Council.
- Determined if any restricted Funds were swept.
- Reviewed seven SPRFs that were identified by OCFO as Restricted Funds and were swept.
- Determined if the amounts swept from the non-lapsing and semi-lapsing Funds were deposited in the General Fund.
- Compiled chart of all non-lapsing Funds swept during our scope with information on years swept and amount swept.
- Interviewed OCFO, OCA, D.C. Council Budget Office, D.C. Council, and agency staff to obtain an understanding of how sweep amounts are determined.

Appendix C

Special Purpose Revenue Fund Spending Compared to Revenue, FY 2013–FY 2017

C1: Non-Lapsing Funds

C2: Semi-Lapsing Funds

C3: Lapsing Funds

Appendix C: Special Purpose Revenue Fund Spending Compared to Revenue, FY 2013 - FY 2017
Appendix C1: Non-Lapsing Funds*

			2013			2014			2015			2016			2017			FY 2013 - 2017		
Agency Name	Fund #	Fund Name per OCFO	Revenue	Expenditures	% Revenue Spent	Revenue	Expenditures	% Revenue Spent	Revenue	Expenditures	% Revenue Spent	Revenue	Expenditures	% Revenue Spent	Revenue	Expenditures	% Revenue Spent	Total Revenue	Total Expenditures	% Total Revenue Spent
Office of the Deputy Mayor for Public Safety and Justice	0621	Domestic Violence Shelter and Transitional Housing Fund	$10,366	$513,064	4950%	$0	$0	0%	$0	$0	0%	$0	$0	0%	$0	$0	0%	$10,366	$513,064	4950%
Department of Energy and Environment	0663	Clean Land Fund/ Brownfield Revitalization	$91,433	$759,368	831%	$297,209	$1,060,796	357%	$212,131	$1,415,273	667%	$131,301	$1,627,915	1240%	$338,440	$1,573,233	465%	$1,070,515	$6,436,585	601%
Department of Insurance, Securities and Banking	2911	Foreclosure Mediation Fund (Temporary)	$0	$0	0%	$897,671	$931,179	104%	$0	$1,252,709	N/A	$0	$1,201,913	N/A	$0	$954,721	N/A	$897,671	$4,340,522	484%
District of Columbia Public Schools	0634	E-Rate Education Fund	$6,822,723	$14,785,296	217%	$4,175,743	$6,279,166	150%	$3,068,979	$3,068,979	100%	$2,201,594	$2,201,594	100%	$2,821,367	$0	0%	$19,090,405	$26,335,035	138%
Department of Energy and Environment	0603	Fishing License	$81,112	$85,258	105%	$94,530	$64,585	68%	$93,682	$102,135	109%	$94,423	$118,471	125%	$96,705	$182,817	189%	$460,451	$553,267	120%
Department of Employment Services	0611	Workers' Compensation Administration Fund	$19,101,341	$12,322,616	65%	$15,767,624	$12,053,364	76%	$4,746,564	$12,810,033	270%	$1,105,874	$14,733,424	1332%	$15,052,699	$15,052,699	100%	$55,774,103	$66,972,136	120%
Department of Insurance, Securities and Banking	2100	HMO Assessment	$574,552	$881,306	153%	$1,006,359	$919,610	91%	$734,336	$870,111	118%	$906,763	$955,244	105%	$1,057,015	$998,181	94%	$4,279,026	$4,624,453	108%
Department On Disability Services	0616	Randolph Shepherd Unassigned Facilities	$2,054,102	$2,014,967	98%	$1,389,410	$1,900,341	137%	$1,185,958	$1,185,958	100%	$1,114,245	$1,099,597	99%	$1,158,303	$1,085,524	94%	$6,902,018	$7,286,387	106%
Department of Energy and Environment	6700	Sustainable Energy Trust Fund	$21,262,388	$21,747,174	102%	$21,110,998	$20,907,939	99%	$20,955,869	$21,516,126	103%	$20,483,782	$22,904,200	112%	$21,687,493	$22,907,997	106%	$105,500,531	$109,983,435	104%
Department of Energy and Environment	0602	Air Quality Construction Permits	$173,361	$76,824	44%	$30,863	$48,444	157%	$54,981	$90,824	165%	$35,212	$53,473	152%	$20,426	$58,647	287%	$314,843	$328,213	104%
Office of Unified Communications	1630	911 and 311 Assessments	$10,881,003	$10,354,959	95%	$11,027,469	$9,750,327	88%	$11,602,188	$13,832,818	119%	$12,429,502	$14,826,515	119%	$11,187,070	$10,687,735	96%	$57,127,233	$59,452,354	104%
District of Columbia Public Schools	0602	ROTC	$962,257	$1,906,196	198%	$917,370	$870,891	95%	$774,683	$827,078	107%	$865,305	$865,305	100%	$814,413	$0	0%	$4,334,028	$4,469,470	103%
Department of Health	0655	SHPDA Admission Fee	$479,487	$425,326	89%	$508,370	$490,085	96%	$456,291	$471,128	103%	$407,616	$515,770	127%	$387,709	$394,854	102%	$2,239,473	$2,297,163	103%
Department of Consumer and Regulatory Affairs	6013	Basic Business License Fund	$12,961,358	$7,472,728	58%	$10,233,582	$10,019,963	98%	$11,544,464	$16,410,579	142%	$13,180,407	$14,592,828	111%	$12,865,857	$13,611,800	106%	$60,785,669	$62,107,898	102%
Department of Insurance, Securities and Banking	2200	Insurance Assessment	$4,592,778	$5,814,041	127%	$5,560,149	$5,634,962	101%	$5,338,944	$4,838,696	91%	$5,711,176	$5,025,997	88%	$6,009,683	$6,470,059	108%	$27,212,730	$27,783,756	102%
Office of the People's Counsel	0631	Advocate For Consumers	$6,129,440	$5,168,748	84%	$6,559,727	$6,087,107	93%	$6,907,730	$6,405,152	93%	$7,630,103	$9,683,359	127%	$7,519,498	$7,900,848	105%	$34,746,498	$35,245,214	101%
Mass Transit Subsidies/ Washington Metropolitan Area Transit Authority	0601	Parking Meter WMATA	$31,060,843	$35,264,948	114%	$38,846,776	$37,562,851	97%	$38,454,849	$39,610,567	103%	$42,546,549	$38,714,668	91%	$42,907,195	$44,785,563	104%	$193,816,212	$195,938,597	101%
Department of Corrections	0601	Concession Income	$1,186,088	$1,186,088	100%	$995,131	$995,131	100%	$821,815	$821,815	100%	$927,134	$927,134	100%	$1,506,721	$1,506,721	100%	$5,436,888	$5,436,888	100%
Department of Energy and Environment	6201	Economy II, AKA, Verizon Economy II Program	$79,353	$79,353	100%	$24,837	$24,837	100%	$23,811	$23,811	100%	$25,970	$25,970	100%	$25,882	$25,882	100%	$179,854	$179,854	100%

Appendix C: Special Purpose Revenue Fund Spending Compared to Revenue, FY 2013 - FY 2017
Appendix C1: Non-Lapsing Funds*

			2013			2014			2015			2016			2017			FY 2013 - 2017		
Agency Name	Fund #	Fund Name per OCFO	Revenue	Expenditures	% Revenue Spent	Revenue	Expenditures	% Revenue Spent	Revenue	Expenditures	% Revenue Spent	Revenue	Expenditures	% Revenue Spent	Revenue	Expenditures	% Revenue Spent	Total Revenue	Total Expenditures	% Total Revenue Spent
Child and Family Services Agency	0601	H.U.M.N. - Human Res. - Es	$1,200,000	$1,200,000	100%	$1,200,000	$1,200,000	100%	$1,200,000	$1,200,000	100%	$1,200,000	$1,200,000	100%	$1,200,000	$1,200,000	100%	$6,000,000	$6,000,000	100%
District Department of Transportation	6030	Washington Metro Area Transit Authority Projects	$2,979,594	$2,979,594	100%	$0	$0	0%	$0	$0	0%	$0	$0	0%	$0	$0	0%	$2,979,594	$2,979,594	100%
Pay Go - Capital	6396	Center Leg Freeway - I395	$0	$0	0%	$0	$0	0%	$1,779,433	$1,779,433	100%	$0	$0	0%	$0	$0	0%	$1,779,433	$1,779,433	100%
Pay Go - Capital	6902	Performance Parking Program Fund	$0	$0	0%	$0	$0	0%	$2,255,469	$2,255,469	100%	$0	$0	0%	$0	$0	0%	$2,255,469	$2,255,469	100%
Pay Go - Capital	6903	Bicycle Sharing Fund	$0	$0	0%	$0	$0	0%	$1,541,000	$1,541,000	100%	$1,164,100	$1,164,100	100%	$0	$0	0%	$2,705,100	$2,705,100	100%
Pay Go - Capital	6904	Sustainable Transportation Fund	$0	$0	0%	$2,317,296	$2,317,296	100%	$5,297,923	$5,297,923	100%	$0	$0	0%	$0	$0	0%	$7,615,219	$7,615,219	100%
Department of Energy and Environment	0655	Stormwater In Lieu Fee	$0	$0	0%	$0	$0	0%	$133,819	$111,821	84%	$5,812	$21,998	378%	$8,034	$13,808	172%	$147,665	$147,627	100%
Public Service Commission	0631	Operating - Utility Assessment	$10,391,875	$9,688,912	93%	$11,607,362	$11,276,784	97%	$12,133,509	$12,758,838	105%	$12,573,393	$13,428,407	107%	$13,338,357	$12,845,460	96%	$60,044,496	$59,998,402	100%
Mass Transit Subsidies/ Washington Metropolitan Area Transit Authority	6030	Washington Metro Area Transit Authority Projects	$0	$0	0%	$4,077,794	$4,077,794	100%	$3,126,813	$3,126,813	100%	$3,140,431	$3,084,262	98%	$1,898,196	$1,898,196	100%	$12,243,233	$12,187,065	100%
Office of Victims Services and Justice Grants	0621	Domestic Violence Shelter and Transitional Housing Fund	$0	$0	0%	$0	$0	0%	$0	$0	0%	$0	$0	0%	$1,024,523	$1,000,000	98%	$1,024,523	$1,000,000	98%
Department of Energy and Environment	6900	Special Energy Assessment Fund	$1,700	$0	0%	$15,734	$15,309	97%	$30,745	$30,092	98%	$35,987	$35,543	99%	$125,470	$123,282	98%	$209,636	$204,226	97%
Department of Energy and Environment	0654	Storm Water Permit Review	$10,497,824	$6,808,476	65%	$13,849,305	$8,686,860	63%	$14,939,508	$8,417,335	56%	$6,633,331	$7,345,411	111%	$8,092,184	$20,543,014	254%	$54,012,152	$51,801,098	96%
Department of Corrections	0600	Corrections Trustee Reimbursement	$20,208,777	$18,412,402	91%	$23,583,585	$19,756,190	84%	$16,901,815	$17,479,170	103%	$15,826,433	$16,434,419	104%	$17,507,444	$17,844,948	102%	$94,028,055	$89,927,129	96%
Department of Health	0643	Board of Medicine	$10,274,251	$8,178,524	80%	$6,838,815	$8,586,772	126%	$9,277,186	$8,886,793	96%	$7,754,321	$8,161,139	105%	$10,981,642	$8,615,043	78%	$45,126,215	$42,428,272	94%
Department of Consumer and Regulatory Affairs	6010	OPLA - Special Account	$1,617,666	$1,834,824	113%	$4,541,199	$3,207,613	71%	$2,756,255	$2,718,959	99%	$5,433,615	$4,231,536	78%	$2,998,090	$3,987,687	133%	$17,346,825	$15,980,620	92%
Department of Energy and Environment	6800	Energy Assistance Trust Fund	$2,477,790	$1,995,128	81%	$2,575,464	$2,378,691	92%	$2,286,571	$2,072,300	91%	$2,045,237	$1,935,148	95%	$2,044,304	$2,128,430	104%	$11,429,366	$10,509,698	92%
Department On Disability Services	0611	Cost of Care-Non-Medicaid Clients	$3,270,025	$3,128,277	96%	$3,752,113	$2,479,529	66%	$3,726,413	$3,628,520	97%	$5,694,389	$5,413,257	95%	$5,416,032	$5,413,257	100%	$21,858,971	$20,062,840	92%
Department of Employment Services	0624	UI Administrative Assessment	$11,022,414	$7,085,007	64%	$10,046,182	$5,680,354	57%	$11,820,582	$5,512,679	47%	$11,643,803	$14,875,453	128%	$12,145,461	$18,713,906	154%	$56,678,440	$51,867,399	92%
Department of General Services	1460	Eastern Market Enterprise Fund	$930,366	$889,719	96%	$838,395	$857,834	102%	$837,519	$604,016	72%	$893,702	$867,845	97%	$941,795	$808,404	86%	$4,441,777	$4,027,819	91%
Alcoholic Beverage Regulation Admin.	6017	ABC - Import and Class License Fees	$7,022,479	$5,083,882	72%	$5,178,638	$5,045,176	97%	$4,930,448	$5,263,720	107%	$7,857,089	$6,102,398	78%	$5,724,789	$6,199,271	108%	$30,713,444	$27,694,448	90%
Department of Housing and Community Development	0610	DHCD Unified Fund	$4,237,407	$3,097,765	73%	$2,116,028	$2,046,060	97%	$2,148,140	$2,594,972	121%	$2,770,653	$1,626,809	59%	$1,999,771	$2,543,982	127%	$13,271,999	$11,909,587	90%

Appendix C: Special Purpose Revenue Fund Spending Compared to Revenue, FY 2013 - FY 2017
Appendix C1: Non-Lapsing Funds*

			2013			2014			2015			2016			2017			FY 2013 - 2017		
Agency Name	Fund #	Fund Name per OCFO	Revenue	Expenditures	% Revenue Spent	Revenue	Expenditures	% Revenue Spent	Revenue	Expenditures	% Revenue Spent	Revenue	Expenditures	% Revenue Spent	Revenue	Expenditures	% Revenue Spent	Total Revenue	Total Expenditures	% Total Revenue Spent
Department of Consumer and Regulatory Affairs	6006	Nuisance Abatement	$2,809,098	$2,271,853	81%	$4,405,726	$3,517,199	80%	$4,269,835	$3,626,108	85%	$5,935,343	$5,418,463	91%	$6,531,288	$6,527,272	100%	$23,951,290	$21,360,895	89%
Office of the Chief Technology Officer	0602	D.C. Net Services Support	$6,978,320	$4,614,884	66%	$8,397,504	$5,968,878	71%	$7,061,346	$7,517,246	106%	$7,988,829	$8,252,547	103%	$6,436,843	$6,518,290	101%	$36,862,843	$32,871,844	89%
District of Columbia Public Schools	0633	Afterschool Program - Copayment	$741,070	$729,065	98%	$887,216	$149,265	17%	$244,530	$1,314,212	537%	$493,250	$482,798	98%	$721,243	$0	0%	$3,087,309	$2,675,340	87%
Office of Unified Communications	1631	Prepaid Wireless 911 Charges	$569,672	$0	0%	$575,811	$0	0%	$630,588	$0	0%	$595,519	$0	0%	$573,072	$2,517,174	439%	$2,944,661	$2,517,174	85%
Department of Motor Vehicles	6258	Motor Vehicle Inspection Station	$6,030,431	$5,492,671	91%	$5,406,717	$3,313,628	61%	$5,486,524	$4,841,043	88%	$5,093,470	$4,596,778	90%	$5,759,351	$5,374,074	93%	$27,776,493	$23,618,193	85%
District Department of Transportation	6901	DDOT Enterprise Fund-Non Tax Revenues	$3,687,777	$814,188	22%	-$186,358	$508,335	-273%	$7,234,987	$2,884,786	40%	$7,516,235	$7,885,139	105%	$6,028,875	$8,469,042	140%	$24,281,516	$20,561,489	85%
Department of For-Hire Vehicles	2400	Public Vehicles For Hire Consumer Servic	$890,992	$913,910	103%	$6,432,845	$3,995,912	62%	$7,566,335	$6,226,178	82%	$8,700,279	$8,300,125	95%	$9,463,856	$8,492,233	90%	$33,054,307	$27,928,358	84%
District Department of Transportation	6140	Tree Fund	$346,121	$113,000	33%	$694,409	$29,506	4%	$838,692	$1,000,000	119%	$1,399,905	$337,755	24%	$572,734	$1,743,796	304%	$3,851,861	$3,224,057	84%
Department of Parks and Recreation	0602	Enterprise Fund Account	$2,316,052	$1,602,107	69%	$2,374,367	$2,374,367	100%	$2,673,917	$998,503	37%	$2,654,028	$2,461,018	93%	$2,772,584	$2,989,248	108%	$12,790,948	$10,425,242	82%
Department of Health Care Finance	0632	Bill of Rights-(Grievance and Appeals), AKA Health Benefit Plan Grievances and Appeals	$583,852	$419,982	72%	$566,550	$558,496	99%	$656,053	$638,731	97%	$871,257	$496,979	57%	$793,477	$686,519	87%	$3,471,190	$2,800,708	81%
Department of Public Works	6010	Super Can Program	$279,175	$112,000	40%	$78,097	$86,333	111%	$70,986	$70,986	100%	$114,239	$275,000	241%	$133,399	$0	0%	$675,897	$544,319	81%
Office of the Deputy Mayor for Planning and Economic Development	0632	AWC and NCRC Development (Ed Special Acct)	$6,605,931	$5,314,441	80%	$9,840,695	$13,920,496	141%	$9,427,020	$10,717,173	114%	$21,265,057	$8,831,025	42%	$9,113,359	$6,429,604	71%	$56,252,061	$45,212,740	80%
Department of Energy and Environment	0645	Pesticide Product Registration	$1,024,655	$867,598	85%	$1,948,650	$1,011,090	52%	$2,098,990	$1,522,941	73%	$2,184,826	$1,879,348	86%	$2,388,977	$2,408,831	101%	$9,646,098	$7,689,808	80%
Department of Consumer and Regulatory Affairs	6030	Green Building Fund	$1,689,157	$583,207	35%	$1,821,677	$1,143,290	63%	$1,917,286	$1,847,261	96%	$2,024,426	$1,833,534	91%	$1,896,147	$1,892,839	100%	$9,348,693	$7,300,132	78%
Department of Energy and Environment	0634	Soil Erosion/Sediment Control	$483,975	$477,980	99%	$1,511,241	$432,092	29%	$1,486,686	$558,408	38%	$1,280,946	$1,934,891	151%	$1,280,367	$1,304,152	102%	$6,043,216	$4,707,524	78%
Office of the Deputy Mayor for Planning and Economic Development	0419	H Street Retail Priority Area Grant Fund	$0	$521,035	N/A	$0	$817,633	N/A	$354,676	$936,531	264%	$10,183,303	$4,804,820	47%	$8,330,918	$7,614,812	91%	$18,868,897	$14,694,831	78%
Office of Planning	2001	Historic Landmark and Historic District Filing Fees	$77,312	$58,182	75%	$109,175	$80,281	74%	$140,734	$90,375	64%	$108,300	$87,128	80%	$99,620	$99,533	100%	$535,141	$415,499	78%
District Department of Transportation	6903	Bicycle Sharing Fund	$7,615,218	$0	0%	$6,721,424	$5,070,332	75%	$4,758,635	$6,851,604	144%	$5,576,291	$7,513,238	135%	$9,126,645	$6,736,233	74%	$33,798,213	$26,171,407	77%

Appendix C: Special Purpose Revenue Fund Spending Compared to Revenue, FY 2013 - FY 2017
Appendix C1: Non-Lapsing Funds*

			2013			2014			2015			2016			2017			FY 2013 - 2017		
Agency Name	Fund #	Fund Name per OCFO	Revenue	Expenditures	% Revenue Spent	Revenue	Expenditures	% Revenue Spent	Revenue	Expenditures	% Revenue Spent	Revenue	Expenditures	% Revenue Spent	Revenue	Expenditures	% Revenue Spent	Total Revenue	Total Expenditures	% Total Revenue Spent
Department of Energy and Environment	0670	Anacostia River Clean Up Fund	$1,322,751	$842,896	64%	$2,171,970	$1,135,439	52%	$1,869,892	$1,342,853	72%	$902,579	$1,147,758	127%	$2,550,483	$2,076,144	81%	$8,817,674	$6,545,092	74%
Department of Public Works	6082	Solid Waste Disposal Fee Fund	$5,888,785	$3,759,595	64%	$4,066,428	$3,393,108	83%	$4,800,559	$3,346,153	70%	$4,290,791	$3,440,057	80%	$4,469,226	$3,268,579	73%	$23,515,790	$17,207,492	73%
Office of the Deputy Mayor for Planning and Economic Development	0609	Industrial Revenue Bond Program	$5,379,684	$1,848,334	34%	$643,934	$2,486,066	386%	$2,541,924	$1,748,860	69%	$1,479,620	$1,357,283	92%	$1,394,080	$858,118	62%	$11,439,242	$8,298,661	73%
Department of Employment Services	0610	Workers' Compensation Special Fund	$1,324,528	$2,394,505	181%	$2,896,404	$3,133,681	108%	$6,478,912	$3,924,692	61%	$4,542,417	$3,911,462	86%	$6,892,039	$2,576,632	37%	$22,134,300	$15,940,972	72%
District of Columbia Public Library	6108	Copies and Printing	$131,119	$7,611	6%	$113,065	$132,985	118%	$179,572	$138,383	77%	$192,404	$130,000	68%	$186,401	$150,000	80%	$802,560	$558,979	70%
Department of Consumer and Regulatory Affairs	6040	Corporate Recordation Fund	$1,104,637	$1,386,962	126%	$2,279,583	$1,701,686	75%	$3,001,833	$2,109,216	70%	$4,358,470	$2,946,943	68%	$5,115,631	$2,759,435	54%	$15,860,154	$10,904,241	69%
Department of Energy and Environment	0646	Storm Water Fees	$152,818	$133,667	87%	$1,015,564	$685,138	67%	$1,222,966	$974,024	80%	$1,694,490	$690,766	41%	$1,989,524	$1,530,697	77%	$6,075,362	$4,014,292	66%
Office of the State Superintendent of Education	0619	State Athletic Acts Program and Office Fund	$58,209	$13,683	24%	$71,677	$4,950	7%	$111,793	$28,918	26%	$98,210	$143,207	146%	$96,229	$96,028	100%	$436,118	$286,785	66%
Department of Energy and Environment	6400	D.C. Municipal Aggregation Program	$225,713	$34,103	15%	$275,283	$61,825	22%	$105,242	$106,586	101%	$180,836	$248,274	137%	$150,874	$125,312	83%	$937,949	$576,100	61%
Department of Health	0632	Pharmacy Protection	$2,982,722	$1,052,502	35%	$1,709,762	$1,284,134	75%	$4,497,708	$1,554,983	35%	$1,199,973	$1,515,669	126%	$2,892,628	$2,563,871	89%	$13,282,793	$7,971,160	60%
D.C. Board of Ethics and Government Accountability	0602	Lobbyist Fund	$52,300	$0	0%	$61,785	$22,667	37%	$83,208	$30,000	36%	$89,249	$77,209	87%	$100,176	$95,069	95%	$386,717	$224,945	58%
Department of Housing and Community Development	0602	HPAP - Repay	$1,300,657	$497,868	38%	$1,846,391	$1,060,089	57%	$1,633,092	$454,715	28%	$1,445,086	$0	0%	$1,435,435	$2,324,774	162%	$7,660,661	$4,337,446	57%
Department of Consumer and Regulatory Affairs	6020	Board of Engineers Fund	$173,659	$136,514	79%	$948,185	$514,258	54%	$160,328	$94,025	59%	$1,050,320	$443,061	42%	$189,202	$236,829	125%	$2,521,694	$1,424,687	56%
Department of Behavioral Health	0640	DMH Medicare and 3rd Party Reimbursement	$265,907	$240,035	90%	$181,085	$103,557	57%	$152,789	$152,789	100%	$384,682	$216,253	56%	$508,838	$124,979	25%	$1,493,300	$837,613	56%
Office of the State Superintendent of Education	0618	Student Residency Verification Fund	$57,642	$0	0%	$46,492	$0	0%	$643,651	$198,415	31%	$522,265	$153,153	29%	$358,131	$560,528	157%	$1,628,181	$912,096	56%
District Department of Transportation	6910	Vision Zero Pedestrian and Bicycle Safety	$0	$0	0%	$0	$0	0%	$0	$0	0%	$500,065	$231,438	46%	$500,000	$319,161	64%	$1,000,065	$550,599	55%
Office of Cable TV, Film, Music, and Entertainment	0600	Special Purpose Revenue, AKA, Cable Franchise Fees	$0	$0	0%	$0	$0	0%	$0	$0	0%	$21,819,904	$8,001,727	37%	$13,471,179	$11,322,912	84%	$35,291,083	$19,324,640	55%
Commission on the Arts and Humanities	0600	Special Purpose Revenue	$329,545	$18,068	5%	$71,330	$0	0%	$1,010	$88,290	8742%	$0	$106,867	N/A	$0	$0	0%	$401,885	$213,225	53%
Metropolitan Police Department	7278	Asset Forfeiture	$418,982	$0	0%	$792,076	$74,032	9%	$385,950	$362,949	94%	$224,110	$224,080	100%	$675,587	$648,587	96%	$2,496,705	$1,309,648	52%

Appendix C: Special Purpose Revenue Fund Spending Compared to Revenue, FY 2013 - FY 2017
Appendix C1: Non-Lapsing Funds*

			2013			2014			2015			2016			2017			FY 2013 - 2017		
Agency Name	Fund #	Fund Name per OCFO	Revenue	Expenditures	% Revenue Spent	Revenue	Expenditures	% Revenue Spent	Revenue	Expenditures	% Revenue Spent	Revenue	Expenditures	% Revenue Spent	Revenue	Expenditures	% Revenue Spent	Total Revenue	Total Expenditures	% Total Revenue Spent
Office of Cable TV	0600	Special Purpose Revenue, AKA, Cable Franchise Fees	$8,500,962	$5,882,973	69%	$15,032,800	$5,684,474	38%	$12,751,295	$6,881,297	54%	$0	$0	0%	$0	$0	0%	$36,285,058	$18,448,744	51%
Department of Consumer and Regulatory Affairs	6008	Real Estate Guaranty and Education Fund	$1,974,781	$944,506	48%	$680,434	$609,035	90%	$2,698,192	$917,888	34%	$779,517	$656,970	84%	$2,497,673	$1,256,681	50%	$8,630,597	$4,385,081	51%
Shading below indicates Fund spent less than 50% of revenue																				
District of Columbia Public Library	6150	SLD E-Rate Reimbursement, AKA, Schools and Library Division E-Rate Reimbursement	$297,268	$21,552	7%	$67,833	$172,461	254%	$177,399	$143,211	81%	$828,061	$246,379	30%	$918,818	$524,172	57%	$2,289,378	$1,107,775	48%
Department of Health	0605	SHPDA Fees	$164,595	$164,595	100%	$1,207,684	$353,332	29%	$544,840	$315,208	58%	$1,145,965	$573,218	50%	$871,730	$487,076	56%	$3,934,814	$1,893,430	48%
Department of Human Services	0603	SSI Payback	$781,561	$343,333	44%	$646,076	$0	0%	$839,620	$0	0%	$871,340	$0	0%	$793,522	$1,500,000	189%	$3,932,118	$1,843,333	47%
Office of the Attorney General for the District of Columbia	0603	Child Support - TANF/AFDC Collections	$2,520,598	$712,454	28%	$2,471,618	$577,298	23%	$2,465,165	$1,298,155	53%	$2,220,767	$1,109,436	50%	$2,392,664	$1,868,541	78%	$12,070,812	$5,565,884	46%
Department of Health Care Finance	0634	Assessment Fund	$0	$0	0%	$0	$0	0%	$39,263	$39,263	100%	$115,135	$56,181	49%	$58,053	$0	0%	$212,451	$95,444	45%
Office of Veterans' Affairs	0600	Office of Veterans' Affairs Fund	$2,548	$0	0%	$3,172	$0	0%	$4,758	$0	0%	$6,110	$0	0%	$5,590	$9,896	177%	$22,178	$9,896	45%
Department of Consumer and Regulatory Affairs	6045	Vending Regulation Fund	$2,001	$0	0%	$876,959	$0	0%	$1,107,663	$0	0%	$1,198,809	$755,063	63%	$1,213,585	$1,170,418	96%	$4,399,018	$1,925,481	44%
Public Service Commission	0661	Allocation From PJM Settlement Fund	$66,651	$1,710	3%	$0	$1,238	N/A	$0	$5,468	N/A	$0	$20,000	N/A	$0	$0	0%	$66,651	$28,415	43%
Department of Corrections	0602	Welfare Account	$466,471	$17,969	4%	$330,180	$40,485	12%	$85,028	$61,284	72%	$93,605	$134,263	143%	$315,973	$285,533	90%	$1,291,257	$539,535	42%
Department of Health	0676	Communicable and Chronic Disease	$0	$0	0%	$0	$0	0%	$0	$0	0%	$0	$0	0%	$2,303,840	$844,402	37%	$2,303,840	$844,402	37%
D.C. Board of Ethics and Government Accountability	0601	Accountability Fund	$8,235	$0	0%	$51,700	$50	0%	$35,432	$16,627	47%	$22,635	$28,438	126%	$16,540	-$27	0%	$134,542	$45,088	34%
Office of Planning	2002	Reimbursables From Other Governments	$0	$0	0%	$0	$0	0%	$0	$0	0%	$0	$0	0%	$75,000	$25,000	33%	$75,000	$25,000	33%
Department of Corrections	0605	Corrections Reimbursement - Juveniles	$404,340	$0	0%	$555,266	$0	0%	$225,860	$0	0%	$610,966	$335,618	55%	$211,182	$298,967	142%	$2,007,614	$634,585	32%
Department of Health	0661	ICF/ MR Fees and Fines, AKA, Intermediate Care Facilities for Persons with Intellectual Disabilities Fees	$70,905	$0	0%	$102,472	$0	0%	$83,640	$30,000	36%	$142,503	$30,000	21%	$135,541	$84,939	63%	$535,060	$144,939	27%
Office of the Chief Financial Officer	0606	Recorder of Deeds Surcharge	$2,011,705	$359,381	18%	$1,445,793	$234,436	16%	$1,552,020	$170,004	11%	$1,311,628	$552,182	42%	$1,523,099	$754,386	50%	$7,844,245	$2,070,390	26%
District Department of Transportation	6645	Pedestrain and Bicycle Safety/ Enhancement	$356,523	$77,440	22%	$433,459	$43,801	10%	$402,346	$146,653	36%	$0	$0	0%	$0	$0	0%	$1,192,328	$267,894	22%

Appendix C: Special Purpose Revenue Fund Spending Compared to Revenue, FY 2013 - FY 2017
Appendix C1: Non-Lapsing Funds*

			2013			2014			2015			2016			2017			FY 2013 - 2017		
Agency Name	**Fund #**	**Fund Name per OCFO**	**Revenue**	**Expenditures**	**% Revenue Spent**	**Revenue**	**Expenditures**	**% Revenue Spent**	**Revenue**	**Expenditures**	**% Revenue Spent**	**Revenue**	**Expenditures**	**% Revenue Spent**	**Revenue**	**Expenditures**	**% Revenue Spent**	**Total Revenue**	**Total Expenditures**	**% Total Revenue Spent**
Office of Victims Services and Justice Grants	0620	Crime Victims Assistance Fund	$0	$0	0%	$0	$0	0%	$0	$0	0%	$422,018	$231,661	55%	$5,865,936	$1,123,804	19%	$6,287,954	$1,355,465	22%
Department of Insurance, Securities and Banking	2951	Loan Participation Fund	$0	$0	0%	$0	$0	0%	$4,355,378	$50,000	1%	$19,525	$1,585,000	8118%	$4,542,402	$0	0%	$8,917,305	$1,635,000	18%
Department of Energy and Environment	0662	Renewable Energy Development Fund	$5,290	$128	2%	$699,290	$90,543	13%	$6,336,439	$859,852	14%	$19,921,033	$2,881,292	14%	$15,883,168	$3,037,792	19%	$42,845,219	$6,869,607	16%
Department of Consumer and Regulatory Affairs	6009	R-E Appraisal Fee, AKA, Appraisal Education Fund	$48,539	$37,193	77%	$257,069	$76,082	30%	$38,975	$32,165	83%	$1,743,424	$134,506	8%	$35,400	$56	0%	$2,123,407	$280,000	13%
District of Columbia Public Schools	0640	DCPS Nonprofit School Food Service	$0	$0	0%	$0	$0	0%	$0	$0	0%	$12,485,211	$456,843	4%	$324,534	$1,165,880	359%	$12,809,745	$1,622,723	13%
Office of the Deputy Mayor for Public Safety and Justice	0620	Crime Victims Assistance Fund	$773,048	$246,749	32%	$1,011,257	$0	0%	$1,503,874	$131,032	9%	$0	$0	0%	$0	$0	0%	$3,288,179	$377,781	11%
Department of Energy and Environment	0650	Product Stewardship Fund	$0	$0	0%	$0	$0	0%	$0	$0	0%	$0	$0	0%	$124,000	$3,999	3%	$124,000	$3,999	3%
Captive Insurance Agency	1240	Captive Insurance Fund	$53,628	$0	0%	$62,807	$0	0%	$34,687	$0	0%	$106,681	$9,855	9%	$77,584	$0	0%	$335,386	$9,855	3%
District of Columbia Public Library	0104	Gifts-Donations	$0	$0	0%	$0	$0	0%	$0	$0	0%	$0	$0	0%	$0	$0	0%	$0	$0	0%
District of Columbia Public Library	0140	Restricted Gifts and Donation	$0	$0	0%	$0	$0	0%	$0	$0	0%	$0	$0	0%	$0	$0	0%	$0	$0	0%
Department of Energy and Environment	0609	Lust Trust Fund	$0	$30,772	N/A	$0	$0	0%	$0	$7,500	N/A	$0	$11,646	N/A	$0	$5,000	N/A	$0	$54,918	N/A
Council of the District of Columbia	0629	Council Reimbursement Fund	$0	$0	0%	$0	$0	0%	$0	$0	0%	$0	$0	0%	$2,865	$0	0%	$2,865	$0	0%
Office of the City Administrator/ Deputy Mayor	1243	Public-Private Partnership Administration Fund	$0	$0	0%	$0	$0	0%	$0	$0	0%	$0	$0	0%	$50,000	$0	0%	$50,000	$0	0%
Office of the Attorney General for the District of Columbia	0604	Child Support-Reimbursements and Fees	$35,534	$0	0%	$31,890	$0	0%	$32,998	$0	0%	$0	$0	0%	$0	$0	0%	$100,422	$0	0%
Office of the Attorney General for the District of Columbia	0605	Child Support - Interest Income	$7	$0	0%	$0	$0	0%	$0	$0	0%	$0	$0	0%	$0	$0	0%	$7	$0	0%
District of Columbia Public Library	1601	Albert Atwood Memorial Fund	$0	$0	0%	$0	$0	0%	$0	$0	0%	$5,740	$0	0%	$485	$0	0%	$6,224	$0	0%
District of Columbia Public Library	1602	Thomas J Brown Memorial Fund	$0	$0	0%	$0	$0	0%	$0	$0	0%	$5,183	$0	0%	$449	$0	0%	$5,632	$0	0%
District of Columbia Public Library	1603	Kathleen Dillon Fraze Memorial Trust Fund	$0	$0	0%	$0	$0	0%	$0	$0	0%	$4,046	$0	0%	$351	$0	0%	$4,397	$0	0%

Appendix C: Special Purpose Revenue Fund Spending Compared to Revenue, FY 2013 - FY 2017
Appendix C1: Non-Lapsing Funds*

			2013			2014			2015			2016			2017			FY 2013 - 2017		
Agency Name	**Fund #**	**Fund Name per OCFO**	**Revenue**	**Expenditures**	**% Revenue Spent**	**Revenue**	**Expenditures**	**% Revenue Spent**	**Revenue**	**Expenditures**	**% Revenue Spent**	**Revenue**	**Expenditures**	**% Revenue Spent**	**Revenue**	**Expenditures**	**% Revenue Spent**	**Total Revenue**	**Total Expenditures**	**% Total Revenue Spent**
District of Columbia Public Library	1604	Frederick Mcreynolds Trust Fund	$0	$0	0%	$0	$0	0%	$0	$0	0%	$674	$0	0%	$58	$0	0%	$732	$0	0%
District of Columbia Public Library	1605	Miner Trust Fund	$0	$0	0%	$0	$0	0%	$0	$0	0%	$2,704	$0	0%	$234	$0	0%	$2,939	$0	0%
District of Columbia Public Library	1606	Theodore W Noyes Trust Fund	$0	$0	0%	$0	$0	0%	$0	$0	0%	$17,762	$0	0%	$1,540	$0	0%	$19,302	$0	0%
District of Columbia Public Library	1607	Henry Pastor Memorial Trust Fund	$0	$0	0%	$0	$0	0%	$0	$0	0%	$155	$0	0%	$13	$0	0%	$169	$0	0%
District of Columbia Public Library	1608	Georgetown Peabody	$0	$0	0%	$0	$0	0%	$1,113,095	$0	0%	$97,787	$0	0%	$103,225	$0	0%	$1,314,107	$0	0%
District of Columbia Public Library	1609	Sophy Carr Stanton Memorial Trust Fund	$0	$0	0%	$0	$0	0%	$0	$0	0%	$17,668	$0	0%	$1,531	$0	0%	$19,199	$0	0%
District of Columbia Public Library	1610	Hattie M Strong Trust Fund	$0	$0	0%	$0	$0	0%	$0	$0	0%	$3,011	$0	0%	$261	$0	0%	$3,272	$0	0%
District of Columbia Public Library	1611	Womens Anthropological Society Trust-DCPL	$0	$0	0%	$0	$0	0%	$0	$0	0%	$23,788	$0	0%	$2,062	$0	0%	$25,850	$0	0%
District of Columbia Public Library	1612	Miscellaneous Trust Fund	$0	$0	0%	$0	$0	0%	$1,800	$0	0%	$297,256	$0	0%	$25,931	$0	0%	$324,987	$0	0%
District of Columbia Public Library	1613	Henrietta Winant Trust Fund	$0	$0	0%	$0	$0	0%	$0	$0	0%	$5,285	$0	0%	$458	$0	0%	$5,743	$0	0%
District of Columbia Public Library	1614	Marion F. Rockefeller Gift	$0	$0	0%	$0	$0	0%	$0	$0	0%	$399	$0	0%	$35	$0	0%	$434	$0	0%
Department of Employment Services	0618	Wage theft	$0	$0	0%	$0	$0	0%	$0	$0	0%	$29,850	$0	0%	$171,110	$0	0%	$200,960	$0	0%
Department of Employment Services	0619	D.C. Jobs Trust Fund	$0	$0	0%	$0	$0	0%	$0	$0	0%	$0	$0	0%	$60,280	$0	0%	$60,280	$0	0%
Office of the Deputy Mayor for Planning and Economic Development	0602	Soccer Stadium Financing Fund	$0	$0	0%	$0	$0	0%	$0	$0	0%	$15,022,169	$0	0%	$0	$0	0%	$15,022,169	$0	0%
Office of the Deputy Mayor for Planning and Economic Development	0630	Funds From AWC NEDCO EDFC, AKA, Economic Development Special Account Operating Funds	$0	$0	0%	$562,550	$0	0%	$0	$0	0%	$0	$0	0%	$0	$0	0%	$562,550	$0	0%
Department of Small and Local Business Development	0632	Small Business Capital Access Fund	$0	$0	0%	$0	$0	0%	$0	$0	0%	$0	$0	0%	$247,009	$0	0%	$247,009	$0	0%
Fire and Emergency Medical Services Department	1200	Automated External Defibrillator Registration Fee Fund	$0	$0	0%	$0	$0	0%	$2,710	$0	0%	$4,944	$0	0%	$100	$0	0%	$7,754	$0	0%

Appendix C: Special Purpose Revenue Fund Spending Compared to Revenue, FY 2013 - FY 2017
Appendix C1: Non-Lapsing Funds*

			2013			2014			2015			2016			2017			FY 2013 - 2017		
Agency Name	Fund #	Fund Name per OCFO	Revenue	Expenditures	% Revenue Spent	Revenue	Expenditures	% Revenue Spent	Revenue	Expenditures	% Revenue Spent	Revenue	Expenditures	% Revenue Spent	Revenue	Expenditures	% Revenue Spent	Total Revenue	Total Expenditures	% Total Revenue Spent
Office of the State Superintendent of Education	0610	Charter School Credit Enhancement Fund	$397,980	$0	0%	$151,170	$0	0%	$2,821,092	$0	0%	$9,995,049	$0	0%	$24,363	$0	0%	$13,389,654	$0	0%
Department of Health	0644	Spay and Neutering Fund	$0	$0	0%	$17,872	$0	0%	$2,156	$0	0%	$0	$0	0%	$16,606	$0	0%	$36,634	$0	0%
Department of Health	0662	Civic Monetary Penalties	$80,278	$0	0%	$423,054	$0	0%	$143,963	$0	0%	$111,186	$0	0%	$489,517	$0	0%	$1,247,998	$0	0%
Department of Health	0673	DOH - Regulatory Enforcement Fund	$78,264	$0	0%	$133,613	$0	0%	$150,132	$0	0%	$26,342	$0	0%	$28,275	$0	0%	$416,625	$0	0%
Department of Health Care Finance	0633	Medicaid Recovery Audit Contractor Program	$0	$0	0%	$0	$0	0%	$142	$0	0%	$0	$0	0%	$0	$0	0%	$142	$0	0%
District Department of Transportation	6904	Sustainable Transportation Fund	$2,317,296	$0	0%	-$2,317,296	$0	0%	-$5,297,923	$0	0%	$1	$0	0%	$0	$0	0%	-$5,297,922	$0	0%
District Department of Transportation	6909	Transportation Infrastructure Mitigation	$0	$0	0%	$39,815	$0	0%	$2,179,522	$0	0%	$912,084	$0	0%	$100,000	$0	0%	$3,231,421	$0	0%
Mass Transit Subsidies/ Washington Metropolitan Area Transit Authority	6031	D.C. Circulator Fund - NPS Mall Route	$0	$0	0%	$0	$0	0%	$0	$0	0%	$56,853	$0	0%	$356,667	$0	0%	$413,520	$0	0%
Mass Transit Subsidies/ Washington Metropolitan Area Transit Authority	6501	WMATA Operations Support Fund	$0	$0	0%	$0	$0	0%	$0	$0	0%	$35,777,018	$0	0%	$0	$0	0%	$35,777,018	$0	0%
Department of Energy and Environment	0647	Mold Assessment and Remediation Fund	$0	$0	0%	$0	$0	0%	$0	$0	0%	$7,487	$0	0%	$42,867	$0	0%	$50,354	$0	0%
Department of Energy and Environment	6500	Benchmarking Enforcement Fund	$0	$0	0%	$0	$0	0%	$0	$0	0%	$39,258	$0	0%	$54,462	$0	0%	$93,720	$0	0%
Department of Insurance, Securities and Banking	2910	Foreclosure Mediation Fund	$56,750	$0	0%	$17,900	$0	0%	$10,800	$0	0%	$12,350	$0	0%	$11,750	$0	0%	$109,550	$0	0%
Department of Insurance, Securities and Banking	2950	Capital Access Fund	$23,575	$0	0%	-$170,324	$0	0%	$58,746	$0	0%	$44,413	$0	0%	$14,999	$0	0%	-$28,590	$0	0%
District Department of Transportation	6902	Performance Parking Program Fund	$1,837,296	$127,890	7%	$0	$0	0%	-$2,255,469	$0	0%	$0	$0	0%	$0	$0	0%	-$418,173	$127,890	-31%

*** Several of these Funds carried a fund balance, which is not reflected in this chart, thus resulting in spending that exceeded 100% in "% Revenue Spent" column.**

**** These expenditures do not include sweeps. SPR Funds that were swept in one or more years are indicated by **. For sweep amounts and years swept, see Appendix F.**

Note: N/A denotes where a percentage of revenue spent was Not Applicable because there was no revenue in that year.

Appendix C: Special Purpose Revenue Fund Spending Compared to Revenue, FY 2013 - 2017
Appendix C2: Semi-Lapsing Funds*

			2013			2014			2015			2016			2017			FY 2013 - 2017		
Agency Name	Fund #	Fund Name per OCFO	Revenue	Expenditures	% Revenue Spent	Revenue	Expenditures	% Revenue Spent	Revenue	Expenditures	% Revenue Spent	Revenue	Expenditures	% Revenue Spent	Revenue	Expenditures	% Revenue Spent	Total Revenue	Total Expenditures	% Total Revenue Spent*
Shading below indicates Fund spent less than 50% of revenue																				
Department of Energy and Environment	0667	Wetlands Fund	$1,914,300	$50	0%	$1,000	$38,110	3811%	$23,945	$151,498	633%	$5,461	$409,676	7501%	$501,000	$294,870	59%	$2,445,706	$894,205	37%
Office of the Chief Financial Officer	6115	OFT Central Collection Unit (CCU) O Type	$26,258,600	$4,999,842	19%	$6,931,926	$4,689,128	68%	$14,469,500	$4,810,910	33%	$8,367,698	$5,530,417	66%	$13,134,928	$5,210,912	40%	$69,162,652	$25,241,208	36%
Department of Employment Services	0612	U. I. Interest/ Penalties	$1,650,822	$972,738	59%	$1,981,313	$562,346	28%	$2,135,663	$547,988	26%	$2,378,083	$938,326	39%	$2,904,714	$630,567	22%	$11,050,596	$3,651,965	33%
Office of the Attorney General	0616	Litigation Support	$0	$0	0%	$0	$0	0%	$0	$0	0%	$617,179	$0	0%	$4,113,365	$1,505,110	37%	$4,730,544	$1,505,110	32%
Office of the Attorney General	0615	Nuisance Abatement	$47,766	$0	0%	$13,375	$0	0%	$200	$0	0%	$700	$0	0%	$0	$0	0%	$62,041	$0	0%

*** Several of these Funds carried a fund balance, which is not reflected in this chart, thus resulting in spending that exceeded 100% in "% Revenue Spent" column.**

Appendix C: Special Purpose Revenue Fund Spending Compared to Revenue, FY 2013 - FY 2017
Appendix C3: Lapsing Funds

			2013			2014			2015			2016			2017			FY 2013 - 2017		
Agency Name	Fund #	Fund Name per OCFO	Revenue	Expenditures	% Revenue Spent	Revenue	Expenditures	% Revenue Spent	Revenue	Expenditures	% Revenue Spent	Revenue	Expenditures	% Revenue Spent	Revenue	Expenditures	% Revenue Spent	Total Revenue	Total Expenditures	% Total Revenue Spent
Department of General Services	1440	RFK and D.C. Armory Maintenance Fund	$2,054,572	$2,053,417	100%	$1,986,239	$2,116,034	107%	$2,899,226	$2,899,225	100%	$2,054,911	$2,054,911	100%	$2,055,456	$2,055,456	100%	$11,050,404	$11,179,044	101%
Department of Energy and Environment	6204	WASA Utility Discount Program	$77,395	$77,395	100%	$87,294	$87,282	100%	$61,431	$66,506	108%	$107,642	$107,644	100%	$124,823	$124,823	100%	$458,585	$463,650	101%
District of Columbia Public Schools	0604	Pepco	$14,213	$14,213	100%	$4,204	$4,204	100%	$0	$0	0%	$0	$0	0%	$0	$0	0%	$18,417	$18,417	100%
District of Columbia Public Schools	607	Custodial	$306,919	$306,919	100%	$309,652	$309,652	100%	$393,185	$393,185	100%	$344,455	$344,455	100%	$402,270	$402,270	100%	$1,756,480	$1,756,480	100%
Department of Energy and Environment	0680	Payments From Independent Agencies	$85,704	$85,704	100%	$22,971	$22,971	100%	$0	$0	0%	$32,481	$32,481	100%	$84,078	$84,078	100%	$225,234	$225,234	100%
Office of the Chief Financial Officer	0613	Unclaimed Property Contingency Fund	$1,552,160	$1,552,160	100%	$1,639,637	$1,639,637	100%	$1,743,543	$1,743,543	100%	$1,727,811	$1,727,811	100%	$1,827,846	$1,827,846	100%	$8,490,997	$8,490,997	100%
Office of the Chief Financial Officer	0614	Defined Contribution Plan Administration	$346,037	$346,037	100%	$549,438	$549,438	100%	$627,776	$627,776	100%	$688,211	$688,211	100%	$517,633	$517,633	100%	$2,729,094	$2,729,094	100%
Office of the Chief Financial Officer	0626	Tobacco Fund Reimbursement	$208,364	$208,364	100%	$0	$0	0%	$121,636	$121,636	100%	$85,000	$85,000	100%	$85,000	$85,000	100%	$500,000	$500,000	100%
Repayment of Loans and Interest	6462	Public Space Rental Fees for Debt Services	$4,547,000	$4,547,000	100%	$4,728,000	$4,728,000	100%	$29,918,000	$29,918,000	100%	$5,114,000	$5,114,000	100%	$5,319,000	$5,319,000	100%	$49,626,000	$49,626,000	100%
Convention Center Transfer-Dedicated Taxes	6100	Convention Center Hotel Ground Lease Payment	$0	$0	0%	$0	$0	0%	$0	$0	0%	$0	$0	0%	$187,293	$187,293	100%	$187,293	$187,293	100%
District of Columbia Public Schools	0621	Parking Fees	$110,267	$110,267	100%	$110,365	$110,365	100%	$145,018	$145,018	100%	$160,091	$160,091	100%	$125,477	$125,477	100%	$651,218	$651,218	100%
Department of Human Resources	0629	Agreement With Independent Agencies	$0	$0	0%	$63,290	$63,290	100%	$0	$0	0%	$767,000	$767,000	100%	$447,132	$447,132	100%	$1,277,422	$1,277,422	100%
Pay Go - Capital	0609	IRB Revenue For Paygo	$0	$0	0%	$0	$0	0%	$0	$0	0%	$0	$0	0%	$737,570	$737,570	100%	$737,570	$737,570	100%
Pay Go - Capital	0654	Storm Water Permit Review - Paygo	$2,500,000	$2,500,000	100%	$0	$0	0%	$1,750,000	$1,750,000	100%	$4,500,000	$4,500,000	100%	$4,500,000	$4,500,000	100%	$13,250,000	$13,250,000	100%
Department of Energy and Environment	0667	Wetlands Fund	$0	$0	0%	$0	$0	0%	$0	$0	0%	$0	$0	0%	$500,000	$500,000	100%	$500,000	$500,000	100%
Department of Energy and Environment	0670	Anacostia River Clean Up Fund	$750,000	$750,000	100%	$0	$0	0%	$500,000	$500,000	100%	$1,500,000	$1,500,000	100%	$0	$0	0%	$2,750,000	$2,750,000	100%
District Department of Transportation	6140	Tree Fund	$0	$0	0%	$0	$0	0%	$0	$0	0%	$0	$0	0%	$452,000	$452,000	100%	$452,000	$452,000	100%
Pay Go - Capital	6330	Local Transportation Revenue - Paygo	$30,561,619	$30,561,619	100%	$25,586,555	$25,586,555	100%	$22,486,729	$22,486,729	100%	$45,190,903	$45,190,903	100%	$45,244,121	$45,244,121	100%	$169,069,927	$169,069,927	100%
Pay Go - Capital	6901	DDOT Enterprise Fund Non Tax Revenues	$1,321,000	$1,321,000	100%	$3,870,461	$3,870,461	100%	$0	$0	0%	$1,309,891	$1,309,891	100%	$972,307	$972,307	100%	$7,473,659	$7,473,659	100%
District Department of Transportation	6909	Transportation Infrastructure Mitigation	$0	$0	0%	$100,000	$100,000	100%	$2,395,985	$2,395,985	100%	$496,663	$496,663	100%	$4,563,584	$4,563,584	100%	$7,556,232	$7,556,232	100%
District of Columbia Public Schools	0609	Security	$477,116	$477,116	100%	$410,663	$410,663	100%	$584,899	$584,899	100%	$662,026	$662,026	100%	$773,245	$773,245	100%	$2,907,948	$2,907,948	100%
Office of the Chief Financial Officer	0619	D.C. Lottery Reimbursement	$1,141,981	$1,141,981	100%	$0	$0	0%	$1,020,106	$1,020,106	100%	$1,529,938	$1,529,938	100%	$602,050	$602,050	100%	$4,294,075	$4,294,075	100%
Department of Energy and Environment	6202	Residential Aid Discount (RAD)	$77,393	$77,393	100%	$87,293	$87,281	100%	$65,913	$65,924	100%	$107,491	$107,493	100%	$124,823	$124,823	100%	$462,914	$462,914	100%

Appendix C: Special Purpose Revenue Fund Spending Compared to Revenue, FY 2013 - FY 2017
Appendix C3: Lapsing Funds

			2013			2014			2015			2016			2017			FY 2013 - 2017		
Agency Name	Fund #	Fund Name per OCFO	Revenue	Expenditures	% Revenue Spent	Revenue	Expenditures	% Revenue Spent	Revenue	Expenditures	% Revenue Spent	Revenue	Expenditures	% Revenue Spent	Revenue	Expenditures	% Revenue Spent	Total Revenue	Total Expenditures	% Total Revenue Spent
Department of Energy and Environment	6203	Residential Essential Services (RES)	$77,394	$77,394	100%	$87,293	$87,282	100%	$66,502	$66,512	100%	$107,492	$107,493	100%	$124,823	$124,823	100%	$463,504	$463,503	100%
City Administrator / Deputy Mayor	0602	Independent Agencies	$0	$0	0%	$68,767	$68,767	100%	$330,000	$330,000	100%	$330,000	$330,000	100%	$330,000	$329,977	100%	$1,058,767	$1,058,743	100%
Office of the Chief Financial Officer	0603	Service Contracts	$2,223,077	$2,223,077	100%	$1,893,037	$1,891,312	100%	$1,472,305	$1,472,305	100%	$1,110,704	$1,110,704	100%	$1,081,409	$1,081,409	100%	$7,780,532	$7,778,807	100%
Office of the Chief Financial Officer	0610	Bank Fees	$2,247,681	$2,247,681	100%	$1,766,255	$1,764,955	100%	$3,363,449	$3,362,977	100%	$4,532,235	$4,523,409	100%	$2,561,566	$2,559,798	100%	$14,471,186	$14,458,821	100%
District of Columbia Public Schools	0611	Cafeteria	$696,379	$696,379	100%	$620,934	$619,522	100%	$644,195	$644,195	100%	$762,897	$760,889	100%	$869,603	$869,603	100%	$3,594,009	$3,590,589	100%
Department of Human Resources	1555	Reimbursables From Other Governments	$39,367	$39,367	100%	$98,123	$97,690	100%	$113,581	$113,581	100%	$106,301	$106,301	100%	$38,180	$38,180	100%	$395,552	$395,119	100%
Office of the Chief Financial Officer	0602	Payroll Service Fees	$342,099	$342,099	100%	$345,270	$345,270	100%	$329,959	$329,959	100%	$351,151	$339,953	97%	$345,243	$345,243	100%	$1,713,722	$1,702,524	99%
District of Columbia Public Schools	0608	Nonresident	$596,792	$595,923	100%	$509,418	$507,426	100%	$9,891	$0	0%	$0	$0	0%	$0	$0	0%	$1,116,101	$1,103,349	99%
Department of General Services	1150	Utility Payments For Non-D.C. Agencies	$940,699	$940,699	100%	$1,363,299	$1,505,847	110%	$1,686,688	$1,544,614	92%	$2,380,612	$2,367,228	99%	$3,121,092	$3,006,843	96%	$9,492,390	$9,365,231	99%
Office of Finance and Resource Management	1150	Utilities Payment For Non-D.C. Agencies	$0	$0	0%	$90,818	$101,398	112%	$206,201	$191,123	93%	$240,132	$237,831	99%	$224,311	$220,228	98%	$761,462	$750,581	99%
Business Improvements Districts Transfer	2003	Business Improvement Districts (BIDs)	$25,328,555	$23,290,317	92%	$22,343,403	$22,343,403	100%	$25,137,255	$25,137,255	100%	$28,507,042	$28,507,042	100%	$27,403,754	$27,403,754	100%	$128,720,008	$126,681,769	98%
Office of the Chief Financial Officer	0611	Tax Collection Fees	$925,378	$826,108	89%	$1,650,894	$1,650,894	100%	$951,151	$951,095	100%	$2,353,009	$2,348,511	100%	$1,706,051	$1,675,882	98%	$7,586,483	$7,452,490	98%
Department of Human Resources	0615	Defined Benefits Retirement Program	$169,090	$169,090	100%	$182,038	$182,038	100%	$194,843	$177,984	91%	$188,341	$187,654	100%	$204,778	$204,702	100%	$939,090	$921,469	98%
Department of Public Works	6072	District Recycle Program	$291,120	$291,120	100%	$279,069	$279,069	100%	$292,056	$292,056	100%	$304,059	$276,743	91%	$269,020	$269,020	100%	$1,435,324	$1,408,009	98%
Department On Disability Services	0610	Vocation Rehab Service Reimbursement	$0	$0	0%	$165,301	$165,301	100%	$285,612	$285,612	100%	$104,475	$104,475	100%	$53,056	$41,040	77%	$608,445	$596,429	98%
Department of Motor Vehicles	6100	Fee - Out-of-State Vehicle Registration	$325,895	$324,795	100%	$298,635	$299,735	100%	$270,825	$270,825	100%	$245,451	$245,451	100%	$160,463	$132,858	83%	$1,301,269	$1,273,664	98%
Office of the Secretary	1243	Distribution Fees	$1,097,090	$998,229	91%	$1,269,900	$1,224,000	96%	$1,106,067	$1,087,532	98%	$912,465	$912,215	100%	$1,023,901	$1,023,485	100%	$5,409,423	$5,245,462	97%
Department of Public Works	6591	Clean City Fund	$2,169,523	$2,106,921	97%	$1,441,184	$1,441,060	100%	$1,921,373	$1,921,198	100%	$1,627,439	$1,392,258	86%	$1,756,304	$1,744,380	99%	$8,915,822	$8,605,816	97%
District of Columbia Public Schools	0613	Vending Machine Sales	$43,344	$43,344	100%	$55,472	$51,677	93%	$28,024	$28,024	100%	$46,071	$45,628	99%	$60,735	$56,311	93%	$233,647	$224,983	96%
Highway Transportation Fund - Transfers	6330	Transfer Dedicated Capital Revenues	$12,722,179	$12,722,179	100%	$20,430,047	$18,526,243	91%	$14,982,458	$14,954,000	100%	-$28,458	$0	0%	$0	$0	0%	$48,106,226	$46,202,422	96%
Department of Human Services	0639	Agreement With Independent Agencies	$0	$0	0%	$138,650	$123,031	89%	$137,859	$123,145	89%	$297,169	$292,821	99%	$168,590	$168,590	100%	$742,268	$707,586	95%
District Department of Transportation	6000	General "O" Type Revenue Sources	$4,373,963	$3,533,232	81%	$3,529,117	$3,518,022	100%	$3,573,879	$3,548,240	99%	$3,115,240	$3,115,240	100%	$2,915,279	$2,913,297	100%	$17,507,477	$16,628,031	95%
Department of Behavioral Health	0610	DMH Federal Beneficiary Reimbursement	$2,755,364	$2,706,275	98%	$3,144,289	$2,877,134	92%	$3,194,694	$3,001,659	94%	$2,650,601	$2,650,601	100%	$3,021,655	$2,734,694	91%	$14,766,603	$13,970,362	95%
Office of the Chief Financial Officer	0608	Drug Pre Trust	$6,038	$4,406	73%	$4,686	$4,686	100%	$9,513	$9,141	96%	$6,565	$6,565	100%	$5,928	$5,928	100%	$32,732	$30,728	94%

Appendix C: Special Purpose Revenue Fund Spending Compared to Revenue, FY 2013 - FY 2017
Appendix C3: Lapsing Funds

			2013			2014			2015			2016			2017			FY 2013 - 2017		
Agency Name	Fund #	Fund Name per OCFO	Revenue	Expenditures	% Revenue Spent	Revenue	Expenditures	% Revenue Spent	Revenue	Expenditures	% Revenue Spent	Revenue	Expenditures	% Revenue Spent	Revenue	Expenditures	% Revenue Spent	Total Revenue	Total Expenditures	% Total Revenue Spent
Department of Insurance, Securities and Banking	2350	Securities and Banking Fund	$7,038,052	$7,038,052	100%	$10,776,255	$7,624,895	71%	$8,800,588	$8,799,935	100%	$8,905,647	$8,902,826	100%	$9,144,611	$9,144,375	100%	$44,665,151	$41,510,082	93%
Office of the Chief Financial Officer	0605	Dishonored Check Fees	$136,565	$135,670	99%	$129,809	$103,008	79%	$28,345	$28,345	100%	$32,632	$32,632	100%	$22,062	$22,062	100%	$349,413	$321,716	92%
Office of the Chief Technology Officer	1200	Serv Us Program	$1,386,082	$1,369,518	99%	$338,023	$307,567	91%	$1,215,612	$1,198,830	99%	$1,023,557	$747,813	73%	$230,065	$230,065	100%	$4,193,339	$3,853,793	92%
Office of Motion Picture and TV Development	0610	Production Support, AKA, OCTFME Special Account	$100,293	$84,556	84%	$79,765	$71,012	89%	$84,124	$84,124	100%	$0	$0	0%	$0	$0	0%	$264,182	$239,691	91%
Metropolitan Police Department	1614	Miscellaneous	$2,755,363	$2,755,363	100%	$3,957,926	$3,957,926	100%	$5,055,710	$4,500,000	89%	$4,381,252	$4,254,633	97%	$4,121,877	$2,802,877	68%	$20,272,128	$18,270,799	90%
District Department of Transportation	6555	Mall Tunnel Lighting	$264,773	$264,773	100%	$254,278	$254,165	100%	$252,023	$252,023	100%	$246,010	$120,180	49%	$236,283	$236,283	100%	$1,253,367	$1,127,424	90%
Metropolitan Police Department	1555	Reimbursable From Other Governments	$464,950	$455,309	98%	$1,261,429	$1,040,936	83%	$396,948	$396,948	100%	$722,301	$663,294	92%	$846,486	$755,665	89%	$3,692,114	$3,312,151	90%
Department of Insurance, Securities and Banking	2800	Captive Insurance	$2,113,992	$1,709,989	81%	$2,260,649	$1,869,312	83%	$1,995,760	$1,812,337	91%	$2,021,298	$1,909,774	94%	$2,241,946	$2,100,464	94%	$10,633,645	$9,401,875	88%
Department of Consumer and Regulatory Affairs	6012	Boxing Commission-Revolving Account	$89,928	$66,081	73%	$129,946	$122,540	94%	$87,804	$63,016	72%	$173,220	$150,050	87%	$71,937	$70,199	98%	$552,835	$471,886	85%
Fire and Emergency Medical Services Department	6100	Special Events	$2,096,141	$1,504,119	72%	$1,713,653	$1,500,000	88%	$552,590	$551,090	100%	$552,421	$552,421	100%	$297,983	$297,983	100%	$5,212,788	$4,405,613	85%
Department of Health	0633	Radiation Protection	$113,950	$90,085	79%	$127,800	$99,393	78%	$173,850	$108,787	63%	$102,014	$99,087	97%	$216,399	$212,297	98%	$734,013	$609,649	83%
Department of For-Hire Vehicles	2100	Justice Department Fingerprints	$65,191	$60,448	93%	$110,102	$69,714	63%	$99,000	$99,000	100%	$15,296	$14,751	96%	$6,336	$1,576	25%	$295,925	$245,489	83%
District of Columbia Public Library	6160	Revenue Generating Activities	$0	$0	0%	$0	$0	0%	$0	$0	0%	$106,176	$102,056	96%	$51,345	$27,763	54%	$157,521	$129,819	82%
District Department of Transportation	6000	General "O" Type Revenue Sources	$211,612	$211,612	100%	$256,444	$256,444	100%	$406,030	$246,761	61%	$305,509	$305,509	100%	$353,050	$190,539	54%	$1,532,646	$1,210,865	79%
Fire and Emergency Medical Services Department	1613	Other Revenue	$26,108	$15,881	61%	$24,551	$20,000	81%	$22,613	$20,000	88%	$25,800	$20,000	78%	$28,706	$22,033	77%	$127,777	$97,914	77%
Office of Cable TV, Film, Music, and Entertainment	0610	Production Support, AKA, OCTFME Special Account	$0	$0	0%	$0	$0	0%	$0	$0	0%	$113,719	$92,694	82%	$87,540	$54,962	63%	$201,259	$147,657	73%
Department of General Services	1500	Facilities Service Request Fund	$110,008	$110,000	100%	$0	$0	0%	$68,258	$68,258	100%	$106,107	$106,107	100%	$212,635	$70,400	33%	$497,009	$354,766	71%
District Department of Transportation	6905	Parking Meter Pay By Phone Transaction Fee	$2,500,000	$2,500,000	100%	$2,560,700	$2,560,700	100%	$0	$0	0%	$0	$0	0%	$5,800,000	$2,681,163	46%	$10,860,700	$7,741,863	71%
Office of Contracting and Procurement	4010	D.C. Surplus Personal Property Sales Oper.	$0	$0	0%	$0	$0	0%	$637,108	$304,113	48%	$378,176	$296,757	78%	$459,741	$371,955	81%	$1,475,024	$972,826	66%
Office of the State Superintendent of Education	0603	State Superintendent of Education Fees	$149,846	$121,526	81%	$208,160	$77,309	37%	$167,861	$96,823	58%	$166,147	$106,462	64%	$223,693	$143,767	64%	$915,707	$545,887	60%
Department of Health Care Finance	0631	Medicaid Collections-3rd Party Liability	$2,410,426	$539,642	22%	$1,714,661	$400,058	23%	$2,897,434	$2,583,261	89%	$2,149,294	$1,553,998	72%	$1,061,747	$859,059	81%	$10,233,562	$5,936,019	58%
Office of the State Superintendent of Education	6007	Site Evaluation	$244,596	$163,455	67%	$240,680	$54,965	23%	$274,925	$143,551	52%	$306,577	$138,022	45%	$331,699	$234,275	71%	$1,398,477	$734,268	53%

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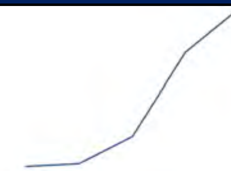
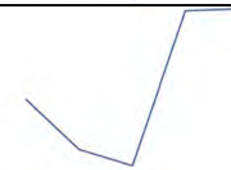
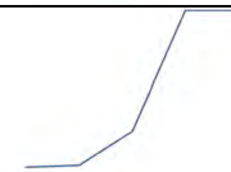
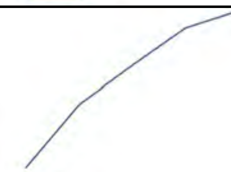
			2013			2014			2015			2016			2017			FY 2013 - 2017		
Agency Name	Fund #	Fund Name per OCFO	Revenue	Expenditures	% Revenue Spent	Revenue	Expenditures	% Revenue Spent	Revenue	Expenditures	% Revenue Spent	Revenue	Expenditures	% Revenue Spent	Revenue	Expenditures	% Revenue Spent	Total Revenue	Total Expenditures	% Total Revenue Spent
Shading below indicates Fund spent less than 50% of revenue																				
Department of Health	0656	EMS Fees	$82,685	$15,741	19%	$30,117	$14,926	50%	$70,518	$26,016	37%	$124,192	$42,033	34%	$95,649	$86,066	90%	$403,160	$184,783	46%
District Department of Transportation	6000	General "O" Type Revenue Sources	$672,017	$7,104	1%	$1,488,418	$869,502	58%	$533,553	$123,323	23%	$648,524	$200,000	31%	$562,055	$562,055	100%	$3,904,567	$1,761,984	45%
Department of Human Services	0613	Food Stamps Collection-Fraud	$151,824	$41,747	27%	$183,286	$100,000	55%	$158,409	$99,259	63%	$228,045	$100,000	44%	$245,377	$65,031	27%	$966,941	$406,037	42%
Department of Health	0606	Vital Records Revenue	$2,377,834	$0	0%	$2,390,445	$0	0%	$2,519,409	$0	0%	$2,548,699	$0	0%	$2,616,023	$2,140,279	82%	$12,452,410	$2,140,279	17%
Department of Behavioral Health	0641	DMH Enterprise Fund	$0	$0	0%	$0	$0	0%	$0	$0	0%	$11,805	$0	0%	$18,426	$2,712	15%	$30,230	$2,712	9%
Metropolitan Police Department	1555	Reimbursable From Other Governments	$0	$0	0%	$0	$0	0%	$0	$0	0%	$0	$0	0%	$90,909	$1,100	1%	$90,909	$1,100	1%
Office of the Chief Financial Officer	0607	Miscellaneous Revenue	$0	$0	0%	$269,968	$0	0%	$0	$0	0%	$0	$0	0%	$0	$0	0%	$269,968	$0	0%
Department of Consumer and Regulatory Affairs	6011	Special Events Revolving	$0	$0	0%	$0	$0	0%	$28,471	$0	0%	$52,074	$0	0%	$38,394	$0	0%	$118,939	$0	0%
Public Service Commission	0651	Copy Fund	$4	$0	0%	$0	$0	0%	$0	$0	0%	$0	$0	0%	$0	$0	0%	$4	$0	0%
Metropolitan Police Department	1650	Monetary Evidence	$0	$0	0%	$0	$0	0%	$5,582	$0	0%	$13	$0	0%	$0	$0	0%	$5,595	$0	0%
Department of Health	0614	Adjudication Fines	$0	$0	0%	$0	$0	0%	$328,847	$0	0%	$135,531	$0	0%	$97,755	$0	0%	$562,133	$0	0%
Department of Health	0615	Vital Statistics	$0	$0	0%	$0	$0	0%	$14,888	$0	0%	$0	$0	0%	$0	$0	0%	$14,888	$0	0%
Department of Health	0630	General Counsel - FICA	$1,665	$0	0%	$175	$0	0%	$0	$0	0%	$0	$0	0%	$0	$0	0%	$1,840	$0	0%
Department of Insurance, Securities and Banking	2300	Securities Broker/Dealer Licenses	$3,307,386	$0	0%	$162,383	$0	0%	$1,843,446	$0	0%	$3,319,770	$0	0%	$3,693,562	$0	0%	$12,326,547	$0	0%
Department of Insurance, Securities and Banking	2500	Investment Advisors Licenses	$517,386	$0	0%	$526,943	$0	0%	$560,729	$0	0%	$546,065	$0	0%	$558,390	$0	0%	$2,709,513	$0	0%
Department of Insurance, Securities and Banking	2600	Travel Reimbursements	$11,607,125	$0	0%	$12,594,176	$0	0%	$13,337,163	$0	0%	$13,575,444	$0	0%	$13,523,064	$0	0%	$64,636,972	$0	0%
Department of Insurance, Securities and Banking	2900	Banking Trust Fund	$1,117	$0	0%	$0	$0	0%	$0	$0	0%	$0	$0	0%	$0	$0	0%	$1,117	$0	0%

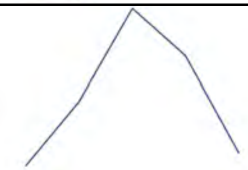
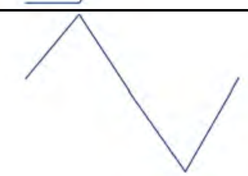
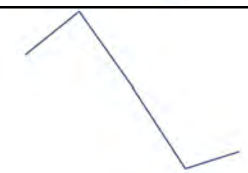
Appendix D

Special Purpose Revenue Fund Balance Trends by Highest FY 2017 Fund Balance

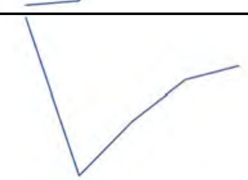
Appendix D: SPRF Fiscal Year Fund Balance Trends by Highest FY 2017 Fund Balance

#	OCFO Cluster	Agency Name	Fund #	Fund Name Per OCFO*	FY Estab. per OCFO	Fund Type per OCFO	FY 13 Fund Balance	FY 14 Fund Balance	FY 15 Fund Balance	FY 16 Fund Balance	FY 17 Fund Balance	FY 13-17 Fund Balance Trend
1	Government Services	Department of Energy and Environment	0662	Renewable Energy Development Fund	08	Non Lapsing	$222,608	$831,355	$6,307,941	$23,347,682	$32,193,058	
2	N/A	Office of the Chief Financial Officer	6115	OFT Central Collection Unit (CCU) O Type	13	Semi - Lapsing	$21,258,758	$23,501,556	$20,160,146	$21,397,428	$26,621,444	
3	Economic Development and Regulation	Office of the Deputy Mayor for Planning and Economic Development	0632	AWC and NCRC Development (Ed Special Acct)	08	Non Lapsing	$17,429,735	$13,349,934	$12,059,780	$24,493,812	$24,671,373	
4	Education	Office of the State Superintendent of Education	0610	Charter School Credit Enhancement Fund	08	Non Lapsing	$336,533	$487,702	$3,308,794	$13,303,843	$13,328,207	
5	Government Operations	Office of the Attorney General for the District of Columbia	0603	Child Support - TANF/AFDC Collections	08	Non Lapsing	$7,313,227	$9,207,547	$10,374,557	$11,485,888	$12,010,011	
6	Education	District of Columbia Public Schools	0640	DCPS Nonprofit School Food Service	15	Non Lapsing	$0	$0	$0	$12,028,368	$11,187,023	

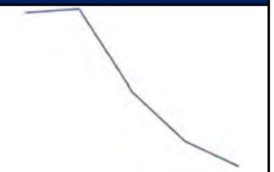
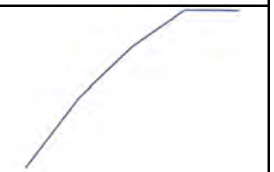
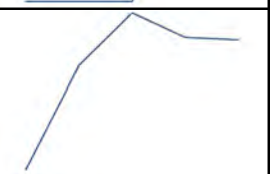
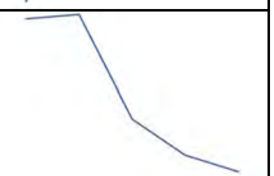
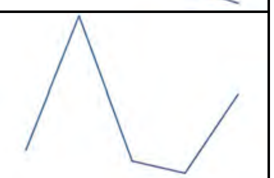
Appendix D: SPRF Fiscal Year Fund Balance Trends by Highest FY 2017 Fund Balance

#	OCFO Cluster	Agency Name	Fund #	Fund Name Per OCFO*	FY Estab. per OCFO	Fund Type per OCFO	FY 13 Fund Balance	FY 14 Fund Balance	FY 15 Fund Balance	FY 16 Fund Balance	FY 17 Fund Balance	FY 13-17 Fund Balance Trend
7	Government Services	Department of Energy and Environment	0654	Storm Water Permit Review	08	Non Lapsing	$12,276,998	$17,439,443	$23,961,615	$23,249,535	$10,798,704	
8	Government Operations	Department of Employment Services	0610	Workers' Compensation Special Fund	08	Non Lapsing	$2,337,818	$2,100,542	$4,654,761	$5,285,716	$9,601,123	
9	Government Operations	Department of Employment Services	0624	UI Administrative Assessment	08	Non Lapsing	$7,749,991	$12,115,819	$18,423,721	$15,192,072	$8,623,626	
10	Economic Development and Regulation	Department of Insurance, Securities and Banking	2951	Loan Participation Fund	13	Non Lapsing	$0	$0	$4,305,378	$3,574,902	$8,117,305	
11	Government Services	District Department of Transportation	6903	Bicycle Sharing Fund	12	Non Lapsing	$7,615,218	$9,266,310	$7,173,342	$5,236,394	$7,626,806	
12	Public Safety and Justice	Office of Unified Communications	1630	911 and 311 Assessments	08	Non Lapsing	$10,288,412	$11,565,554	$9,334,925	$6,937,911	$7,437,247	

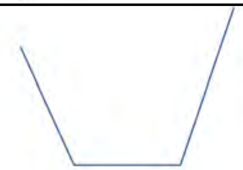
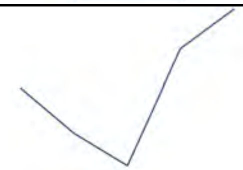
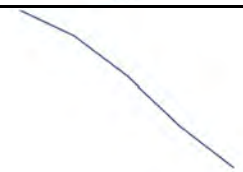
Appendix D: SPRF Fiscal Year Fund Balance Trends by Highest FY 2017 Fund Balance

#	OCFO Cluster	Agency Name	Fund #	Fund Name Per OCFO*	FY Estab. per OCFO	Fund Type per OCFO	FY 13 Fund Balance	FY 14 Fund Balance	FY 15 Fund Balance	FY 16 Fund Balance	FY 17 Fund Balance	FY 13-17 Fund Balance Trend
13	Economic Development and Regulation	Alcoholic Beverage Regulation Admin.	6017	ABC - Import and Class License Fees	08	Non Lapsing	$5,322,242	$5,455,704	$5,122,432	$6,877,123	$6,402,642	
14	Human Support Services	Department of Health	0643	Board of Medicine	08	Non Lapsing	$6,315,580	$4,567,622	$4,958,015	$3,951,197	$6,317,795	
15	Government Services	Department of Public Works	6082	Solid Waste Disposal Fee Fund	08	Non Lapsing	$2,129,190	$2,802,511	$4,054,405	$4,905,140	$6,105,787	
16	Public Safety and Justice	Office of Victims Services and Justice Grants	0620	Crime Victims Assistance Fund	16	Non Lapsing	$0	$0	$0	$190,357	$4,932,489	
17	Economic Development and Regulation	Department of Consumer and Regulatory Affairs	6008	Real Estate Guaranty and Education Fund	08	Non Lapsing	$2,078,923	$2,150,322	$3,930,626	$4,053,173	$4,697,730	
18	Economic Development and Regulation	Department of Insurance, Securities and Banking	2950	Capital Access Fund	11	Non Lapsing	$4,369,131	$4,198,807	$4,257,553	$4,301,967	$4,316,966	

Appendix D: SPRF Fiscal Year Fund Balance Trends by Highest FY 2017 Fund Balance

#	OCFO Cluster	Agency Name	Fund #	Fund Name Per OCFO*	FY Estab. per OCFO	Fund Type per OCFO	FY 13 Fund Balance	FY 14 Fund Balance	FY 15 Fund Balance	FY 16 Fund Balance	FY 17 Fund Balance	FY 13-17 Fund Balance Trend
19	Government Services	Department of Energy and Environment	6700	Sustainable Energy Trust Fund	09	Non Lapsing	$11,507,977	$11,711,037	$7,650,780	$5,230,362	$4,009,859	
20	Economic Development and Regulation	Department of Consumer and Regulatory Affairs	6006	Nuisance Abatement	08	Non Lapsing	$1,996,873	$2,885,401	$3,529,127	$4,001,145	$3,991,371	
21	Economic Development and Regulation	Office of Cable TV, Film, Music, and Entertainment	0600	Special Purpose Revenue, AKA, Cable Franchise Fees	15	Non Lapsing	$0	$0	$0	$6,704,862	$3,783,129	
22	Government Services	Department of Energy and Environment	0670	Anacostia River Clean Up Fund	10	Non Lapsing	$2,220,841	$3,257,372	$3,784,410	$3,539,231	$3,513,569	
23	Economic Development and Regulation	Department of Consumer and Regulatory Affairs	6013	Basic Business License Fund	08	Non Lapsing	$10,561,422	$10,775,041	$5,908,926	$4,228,174	$3,457,230	
24	Government Operations	Department of Employment Services	0612	U. I. Interest/Penalties	08	Semi - Lapsing	$2,682,995	$4,101,962	$2,569,102	$2,440,757	$3,277,362	

Appendix D: SPRF Fiscal Year Fund Balance Trends by Highest FY 2017 Fund Balance

#	OCFO Cluster	Agency Name	Fund #	Fund Name Per OCFO*	FY Estab. per OCFO	Fund Type per OCFO	FY 13 Fund Balance	FY 14 Fund Balance	FY 15 Fund Balance	FY 16 Fund Balance	FY 17 Fund Balance	FY 13-17 Fund Balance Trend
25	Government Services	District Department of Transportation	6909	Transportation Infrastructure Mitigation	14	Non Lapsing	$0	$39,815	$2,219,337	$3,131,421	$3,231,421	
26	Economic Development and Regulation	Department of Consumer and Regulatory Affairs	6040	Corporate Recordation Fund	11	Non Lapsing	$1,262,364	$1,840,261	$2,232,879	$2,461,526	$3,095,452	
27	Education	District of Columbia Public Schools	0634	E-Rate Education Fund	10	Non Lapsing	$2,194,846	$91,423	$91,423	$91,423	$2,912,790	
28	Economic Development and Regulation	Office of the Deputy Mayor for Planning and Economic Development	0419	H Street Retail Priority Area Grant Fund	12	Non Lapsing	$1,488,398	$670,765	$88,911	$2,195,181	$2,911,287	
29	Government Services	Department of Energy and Environment	0663	Clean Land Fund/ Brownfield Revitalization	08	Non Lapsing	$7,589,897	$6,826,309	$5,623,168	$4,126,554	$2,891,761	
30	Economic Development and Regulation	Department of For-Hire Vehicles	2400	Public Vehicles For Hire Consumer Servic	12	Non Lapsing	$163,657	$2,600,591	$2,002,745	$2,402,899	$2,874,521	

Appendix D: SPRF Fiscal Year Fund Balance Trends by Highest FY 2017 Fund Balance

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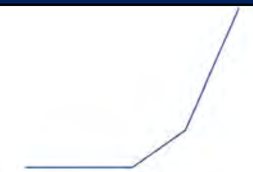
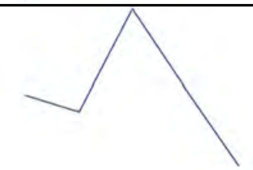
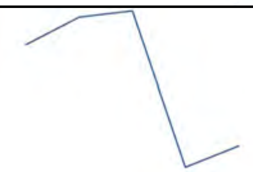
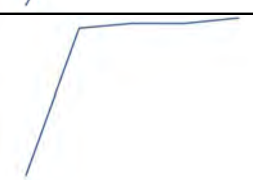
31	Government Operations	Office of the Attorney General for the District of Columbia	0616	Litigation Support Fund	16	Semi - Lapsing	$0	$0	$0	$617,179	$2,608,255	
32	Government Services	Mass Transit Subsidies/ Washington Metropolitan Area Transit Authority	0601	Parking Meter WMATA	12	Non Lapsing	$482,142	$1,766,068	$610,350	$4,442,230	$2,563,863	
33	Government Services	District Department of Transportation	6901	DDOT Enterprise Fund-Non Tax Revenues	12	Non Lapsing	$5,411,160	$4,716,466	$9,066,668	$5,697,764	$2,432,298	
34	Human Support Services	Department of Health	0632	Pharmacy Protection	08	Non Lapsing	$3,856,901	$4,282,529	$4,383,885	$1,968,189	$2,296,946	
35	Economic Development and Regulation	Department of Consumer and Regulatory Affairs	6010	OPLA - Special Account	08	Non Lapsing	$1,378,178	$2,711,764	$2,249,060	$3,424,140	$2,145,885	
36	Public Safety and Justice	Metropolitan Police Department	7278	Asset Forfeiture	08	Non Lapsing	$1,274,737	$1,992,781	$2,015,782	$2,015,812	$2,042,812	

Appendix D: SPRF Fiscal Year Fund Balance Trends by Highest FY 2017 Fund Balance

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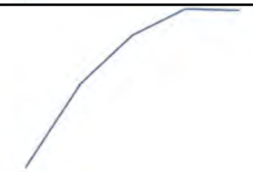
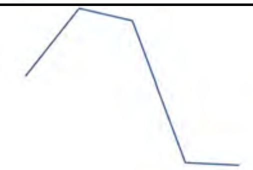
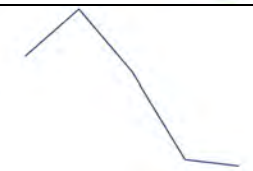
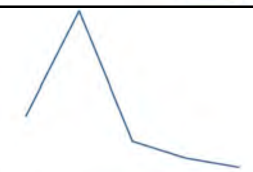
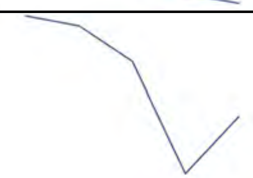
37	Human Support Services	Department On Disability Services	0611	Cost of Care-Non-Medicaid Clients	08	Non Lapsing	$175,038	$1,447,622	$1,545,515	$1,826,647	$1,829,422	
38	Government Services	Department of Energy and Environment	0645	Pesticide Product Registration	08	Non Lapsing	$0	$937,560	$1,513,609	$1,819,088	$1,799,234	
39	Government Operations	Office of the Chief Technology Officer	0602	D.C. Net Services Support	10	Non Lapsing	$4,933,190	$7,361,816	$6,905,917	$1,842,199	$1,760,753	
40	N/A	Office of the Chief Financial Officer	0606	Recorder of Deeds Surcharge	08	Non Lapsing	$4,567,355	$5,778,712	$4,160,728	$1,920,173	$1,756,995	
41	Public Safety and Justice	Department of Corrections	0600	Corrections Trustee Reimbursement	08	Non Lapsing	$3,599,902	$7,427,297	$2,679,711	$2,071,725	$1,734,222	
42	Government Services	Department of Energy and Environment	0667	Wetlands Fund	09	Semi - Lapsing	$2,065,566	$2,028,455	$1,899,901	$1,495,687	$1,701,817	

Appendix D: SPRF Fiscal Year Fund Balance Trends by Highest FY 2017 Fund Balance

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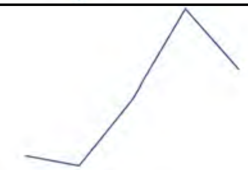
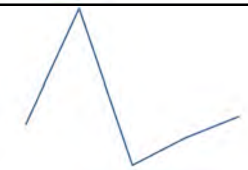
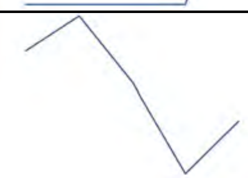
43	Human Support Services	Department of Parks and Recreation	0602	Enterprise Fund Account	08	Non Lapsing	$1,905,027	$0	$1,675,415	$1,868,425	$1,651,761	
44	Economic Development and Regulation	Department of Insurance, Securities and Banking	2200	Insurance Assessment	08	Non Lapsing	$956,920	$882,107	$1,382,355	$2,067,534	$1,607,157	
45	Government Services	Department of Motor Vehicles	6258	Motor Vehicle Inspection Station	08	Non Lapsing	$1,385,134	$3,478,223	$645,481	$1,142,173	$1,527,450	
46	Government Services	Department of Energy and Environment	0646	Storm Water Fees	08	Non Lapsing	$0	$0	$0	$1,003,724	$1,462,550	
47	Human Support Services	Department of Health	0676	Communicable and Chronic Disease	15	Non Lapsing	$0	$0	$0	$0	$1,459,438	
48	Economic Development and Regulation	Public Service Commission	0631	Operating - Utility Assessment	08	Non Lapsing	$1,996,411	$2,326,989	$1,701,659	$846,645	$1,339,542	

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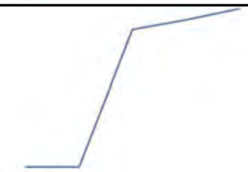
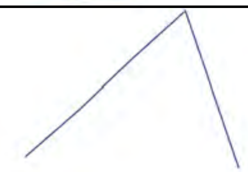
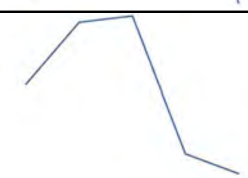
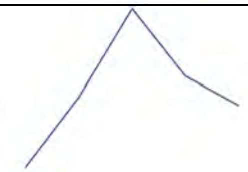
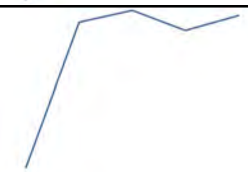
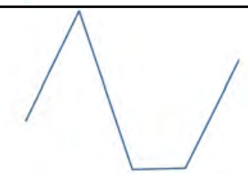
49	Economic Development and Regulation	Office of the Deputy Mayor for Planning and Economic Development	0609	Industrial Revenue Bond Program	08	Non Lapsing	$3,610,514	$1,768,382	$2,561,445	$2,683,783	$1,325,938	
50	Human Support Services	Department of Health	0662	Civic Monetary Penalties	08	Non Lapsing	$153,167	$576,222	$720,184	$831,370	$1,320,887	
51	Government Operations	District of Columbia Public Library	1608	Georgetown Peabody	15	Non Lapsing	$0	$0	$1,107,442	$1,184,315	$1,276,751	
52	Government Operations	District of Columbia Public Library	6150	SLD E-Rate Reimbursement, AKA, Schools and Library Division E-Rate Reimbursement	08	Non Lapsing	$280,599	$175,972	$210,160	$791,841	$1,186,487	
53	Public Safety and Justice	Office of Unified Communications	1631	Prepaid Wireless 911 Charges	11	Non Lapsing	$1,328,119	$1,903,930	$2,534,518	$3,130,037	$1,185,934	
54	Economic Development and Regulation	Department of Consumer and Regulatory Affairs	6030	Green Building Fund	08	Non Lapsing	$2,114,265	$2,792,651	$2,862,677	$1,363,718	$1,148,255	

Appendix D: SPRF Fiscal Year Fund Balance Trends by Highest FY 2017 Fund Balance

#	OCFO Cluster	Agency Name	Fund #	Fund Name Per OCFO*	FY Estab. per OCFO	Fund Type per OCFO	FY 13 Fund Balance	FY 14 Fund Balance	FY 15 Fund Balance	FY 16 Fund Balance	FY 17 Fund Balance	FY 13-17 Fund Balance Trend
55	Education	District of Columbia Public Schools	0602	ROTC	08	Non Lapsing	$317,753	$364,232	$311,837	$311,837	$1,126,249	
56	Human Support Services	Department of Health	0605	SHPDA Fees	08	Non Lapsing	$1,249,666	$2,104,017	$569,632	$942,379	$935,033	
57	Economic Development and Regulation	Department of Consumer and Regulatory Affairs	6045	Vending Regulation Fund	13	Non Lapsing	$0	$876,959	$1,984,622	$1,143,747	$772,682	
58	Public Safety and Justice	Department of Corrections	0602	Welfare Account	08	Non Lapsing	$448,502	$738,197	$761,940	$721,282	$751,722	
59	Education	District of Columbia Public Schools	0633	Afterschool Program - Copayment	10	Non Lapsing	$331,731	$1,069,682	$0	$10,452	$731,696	
60	Government Services	District Department of Transportation	6140	Tree Fund	08	Non Lapsing	$326,136	$991,039	$829,732	$1,891,882	$720,820	

Appendix D: SPRF Fiscal Year Fund Balance Trends by Highest FY 2017 Fund Balance

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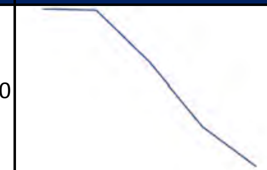
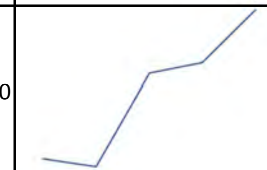
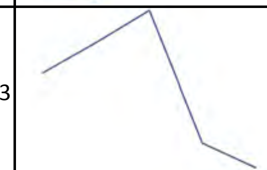
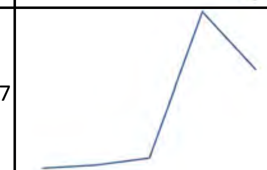
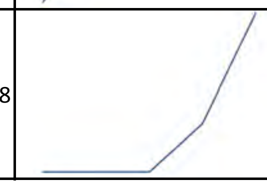
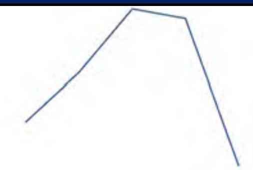
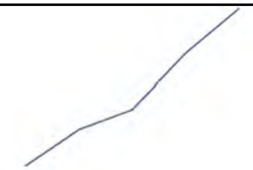
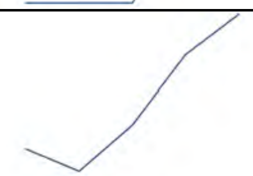
61	Economic Development and Regulation	Department of Insurance, Securities and Banking	2911	Foreclosure Mediation Fund (Temporary)	12	Non Lapsing	$4,433,081	$4,399,574	$3,146,865	$1,604,451	$649,730	
62	Government Operations	Department of General Services	1460	Eastern Market Enterprise Fund	08	Non Lapsing	$257,109	$237,669	$471,172	$497,029	$630,420	
63	Economic Development and Regulation	Office of the People's Counsel	0631	Advocate For Consumers	08	Non Lapsing	$2,089,001	$2,561,621	$3,064,199	$1,010,943	$629,593	
64	Human Support Services	Department of Health Care Finance	0632	Bill of Rights-(Grievance and Appeals), AKA Health Benefit Plan Grievances and Appeals	09	Non Lapsing	$355,698	$363,752	$381,074	$755,352	$606,957	
65	Economic Development and Regulation	Department of Housing and Community Development	0602	HPAP - Repay	08	Non Lapsing	-$7,524,672	-$3,308,031	$32,301	$1,477,388	$588,049	
66	Human Support Services	Department of Behavioral Health	0640	DMH Medicare and 3rd Party Reimbursement	08	Non Lapsing	$0	$0	$0	$168,429	$552,288	

Appendix D: SPRF Fiscal Year Fund Balance Trends by Highest FY 2017 Fund Balance

#	OCFO Cluster	Agency Name	Fund #	Fund Name Per OCFO*	FY Estab. per OCFO	Fund Type per OCFO	FY 13 Fund Balance	FY 14 Fund Balance	FY 15 Fund Balance	FY 16 Fund Balance	FY 17 Fund Balance	FY 13-17 Fund Balance Trend
67	Human Support Services	Department of Human Services	0603	SSI Payback	08	Non Lapsing	$1,070,118	$1,716,194	$2,555,814	$2,427,153	$493,522	
68	Government Operations	Captive Insurance Agency	1240	Captive Insurance Fund	09	Non Lapsing	$188,243	$251,050	$285,737	$382,563	$460,147	
69	Public Safety and Justice	Department of Corrections	0605	Corrections Reimbursement -Juveniles	11	Non Lapsing	$404,340	$959,606	$262,919	$538,267	$450,482	
70	Government Services	District Department of Transportation	6910	Vision Zero Pedestrian and Bicycle Safety	16	Non Lapsing	$0	$0	$0	$268,627	$449,466	
71	Government Operations	District of Columbia Public Library	6108	Copies and Printing	08	Non Lapsing	$327,206	$307,285	$348,474	$410,878	$447,279	
72	Government Services	Department of Energy and Environment	6800	Energy Assistance Trust Fund	09	Non Lapsing	$503,661	$700,433	$414,705	$524,794	$440,668	

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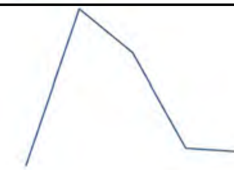
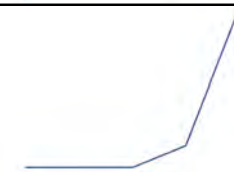
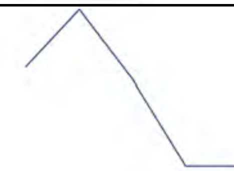
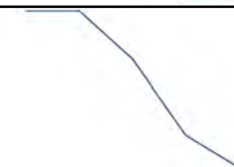
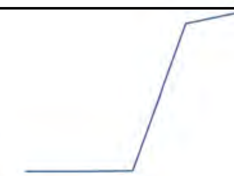
73	Education	Office of the State Superintendent of Education	0618	Student Residency Vertification Fund	12	Non Lapsing	$76,072	$122,565	$567,800	$936,913	$434,515	
74	Government Services	Department of Energy and Environment	0634	Soil Erosion/Sediment Control	08	Non Lapsing	$328,200	$1,407,349	$1,102,176	$448,232	$424,447	
75	Government Services	Mass Transit Subsidies/ Washington Metropolitan Area Transit Authority	6031	D.C. Circulator Fund - NPS Mall Route	16	Non Lapsing	$0	$0	$0	$56,853	$413,520	
76	Economic Development and Regulation	Commission on the Arts and Humanities	0600	Special Purpose Revenue	08	Non Lapsing	$455,571	$526,901	$439,621	$332,754	$332,754	
77	Government Services	Department of Energy and Environment	0609	Lust Trust Fund	08	Non Lapsing	$347,530	$347,530	$340,030	$328,384	$323,384	
78	Government Operations	District of Columbia Public Library	1612	Miscellaneous Trust Fund	15	Non Lapsing	$0	$0	$1,790	$297,839	$321,061	

Appendix D: SPRF Fiscal Year Fund Balance Trends by Highest FY 2017 Fund Balance

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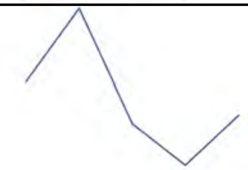
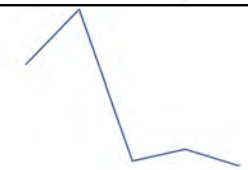
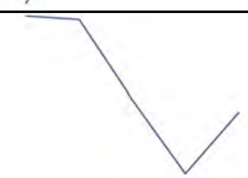
79	Economic Development and Regulation	Office of Planning	2001	Historic Landmark and Historic District Filing Fees	08	Non Lapsing	$164,687	$193,580	$243,939	$265,112	$265,199	
80	Economic Development and Regulation	Department of Small and Local Business Development	0632	Small Business Capital Access Fund	17	Non Lapsing	$0	$0	$0	$0	$247,009	
81	Economic Development and Regulation	Department of Insurance, Securities and Banking	2100	HMO Assessment	08	Non Lapsing	$247,946	$334,695	$198,920	$150,439	$209,273	
82	Human Support Services	Department of Health Care Finance	0631	Medicaid Collections-3rd Party Liability	09	Lapsing	$2,590,584	$3,905,187	$314,173	$595,296	$202,688	
83	Government Operations	Office of the Attorney General for the District of Columbia	0604	Child Support-Reimbursements and Fees	08	Non Lapsing	$123,520	$155,410	$188,408	$188,408	$188,408	
84	Government Services	Department of Public Works	6010	Super Can Program	08	Non Lapsing	$383,240	$375,004	$200,000	$39,238	$172,638	

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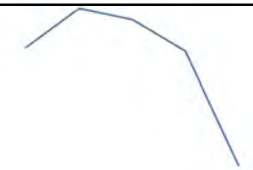
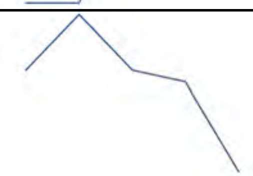
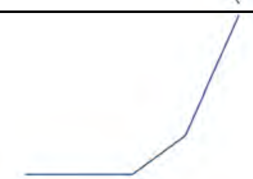
85	Government Services	Department of Energy and Environment	6400	D.C. Municipal Aggregation Program	08	Non Lapsing	$310,057	$523,515	$192,507	$125,069	$150,632	
86	Education	Office of the State Superintendent of Education	0619	State Athletic Acts Program and Office Fund	13	Non Lapsing	$44,526	$111,252	$194,128	$149,132	$149,333	
87	Government Services	Department of Energy and Environment	0603	Fishing License	08	Non Lapsing	$237,698	$267,643	$259,190	$235,142	$149,029	
88	Human Support Services	Department of Health	0673	DOH - Regulatory Enforcement Fund	08	Partial Repealed	$0	$0	$150,132	$176,473	$128,275	
89	Economic Development and Regulation	Department of Consumer and Regulatory Affairs	6020	Board of Engineers Fund	08	Non Lapsing	$906,964	$1,340,891	$907,194	$817,250	$126,443	
90	Government Operations	Department of Employment Services	0618	Wage theft	16	Non Lapsing	$0	$0	$0	$29,850	$121,110	

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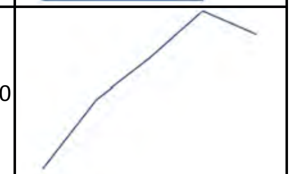
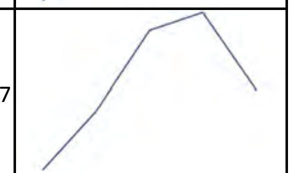
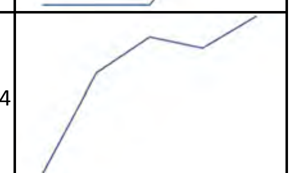
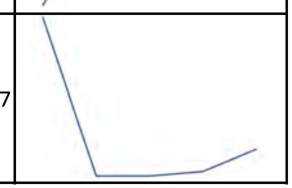
91	Government Services	Department of Energy and Environment	0650	Product Stewardship Fund	17	Non Lapsing	$0	$0	$0	$0	$120,001	
92	Economic Development and Regulation	Department of Insurance, Securities and Banking	2910	Foreclosure Mediation Fund	11	Non Lapsing	$76,850	$94,750	$105,550	$117,900	$111,750	
93	Government Operations	D.C. Board of Ethics and Government Accountability	0602	Lobbyist Fund	13	Non Lapsing	$52,300	$91,418	$144,625	$156,665	$105,107	
94	Government Services	Department of Energy and Environment	6500	Benchmarking Enforcement Fund	16	Non Lapsing	$0	$0	$0	$39,258	$93,720	
95	Government Operations	D.C. Board of Ethics and Government Accountability	0601	Accountability Fund	13	Non Lapsing	$8,235	$59,885	$78,690	$72,887	$89,454	
96	Human Support Services	Department On Disability Services	0616	Randolph Shepherd Unassigned Facilities	08	Non Lapsing	$510,931	$0	$0	$14,648	$87,427	

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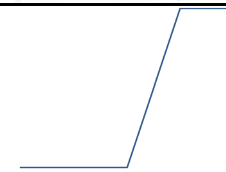
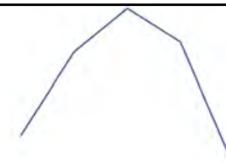
97	Government Operations	Department of Employment Services	0619	D.C. Jobs Trust Fund	17	Non Lapsing	$0	$0	$0	$0	$60,280	
98	Government Services	Mass Transit Subsidies/ Washington Metropolitan Area Transit Authority	6030	Washington Metro Area Transit Authority Projects	14	Non Lapsing	$0	$0	$0	$56,168	$56,168	
99	Human Support Services	Department of Health	0661	ICF/ MR Fees and Fines, AKA, Intermediate Care Facilities for Persons with Intellectual Disabilities Fees	08	Non Lapsing	$87,975	$190,447	$244,086	$202,503	$50,602	
100	Government Services	Department of Energy and Environment	0647	Mold Assessment and Remediation Fund	16	Non Lapsing	$0	$0	$0	$7,487	$50,354	
101	Economic Development and Regulation	Office of Planning	2002	Reimbursables From Other Governments	17	Non Lapsing	$0	$0	$0	$0	$50,000	
102	Human Support Services	Department of Health Care Finance	0634	Assessment Fund	15	Non Lapsing	$0	$0	$0	$58,954	$42,918	

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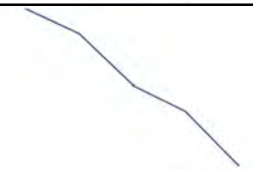
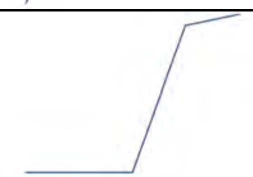
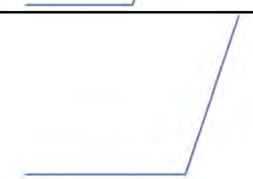
103	Economic Development and Regulation	Public Service Commission	0661	Allocation From PJM Settlement Fund	13	Non Lapsing	$64,941	$63,704	$58,236	$38,236	$38,236	
104	Government Services	Department of Energy and Environment	0602	Air Quality Construction Permits	08	Non Lapsing	$139,550	$121,969	$86,125	$67,864	$29,644	
105	Human Support Services	Department of Health	0644	Spay and Neutering Fund	14	Non Lapsing	$0	$17,872	$20,028	$12,813	$29,419	
106	Government Operations	District of Columbia Public Library	1611	Womens Anthropological Society Trust-DCPL	16	Non Lapsing	$0	$0	$0	$23,693	$25,539	
107	Public Safety and Justice	Office of Victims Services and Justice Grants	0621	Domestic Violence Shelter and Transitional Housing Fund	16	Non Lapsing	$0	$0	$0	$0	$24,523	
108	Government Operations	District of Columbia Public Library	1606	Theodore W Noyes Trust Fund	16	Non Lapsing	$0	$0	$0	$17,691	$19,070	

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109	Government Operations	District of Columbia Public Library	1609	Sophy Carr Stanton Memorial Trust Fund	16	Non Lapsing	$0	$0	$0	$17,597	$18,969	
110	Government Operations	Office of Veterans' Affairs	0600	Office of Veterans' Affairs Fund	11	Non Lapsing	$5,200	$8,372	$13,130	$19,240	$14,934	
111	Government Operations	District of Columbia Public Library	0140	Restricted Gifts and Donation	08	Non Lapsing	$7,318	$7,318	$7,318	$7,318	$7,318	
112	Government Operations	District of Columbia Public Library	1601	Albert Atwood Memorial Fund	16	Non Lapsing	$0	$0	$0	$5,717	$6,162	
113	Government Operations	District of Columbia Public Library	0104	Gifts-Donations	08	Non Lapsing	$5,863	$5,863	$5,863	$5,863	$5,863	
114	Government Operations	District of Columbia Public Library	1613	Henrietta Winant Trust Fund	16	Non Lapsing	$0	$0	$0	$5,264	$5,674	

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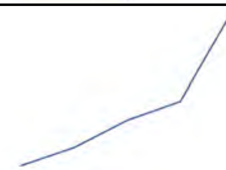
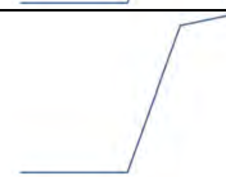
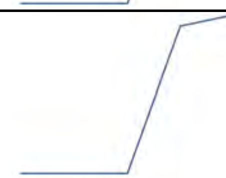
115	Government Operations	District of Columbia Public Library	1602	Thomas J Brown Memorial Fund	16	Non Lapsing	$0	$0	$0	$5,162	$5,551	
116	Government Services	Department of Energy and Environment	6900	Special Energy Assessment Fund	12	Non Lapsing	$1,700	$2,125	$2,778	$3,223	$5,411	
117	Public Safety and Justice	Fire and Emergency Medical Services Department	1200	Automated External Defibrillator Registration Fee Fund	08	Non Lapsing	$0	$0	$0	$4,944	$5,044	
118	Economic Development and Regulation	Department of Consumer and Regulatory Affairs	6009	R-E Appraisal Fee, AKA, Appraisal Education Fund	08	Non Lapsing	$0	$0	$0	$1,578,354	$4,781	
119	Government Operations	District of Columbia Public Library	1603	Kathleen Dillon Fraze Memorial Trust Fund	16	Non Lapsing	$0	$0	$0	$4,030	$4,344	
120	Government Operations	District of Columbia Public Library	1610	Hattie M Strong Trust Fund	16	Non Lapsing	$0	$0	$0	$2,999	$3,233	

Appendix D: SPRF Fiscal Year Fund Balance Trends by Highest FY 2017 Fund Balance

#	OCFO Cluster	Agency Name	Fund #	Fund Name Per OCFO*	FY Estab. per OCFO	Fund Type per OCFO	FY 13 Fund Balance	FY 14 Fund Balance	FY 15 Fund Balance	FY 16 Fund Balance	FY 17 Fund Balance	FY 13-17 Fund Balance Trend
121	Government Operations	District of Columbia Public Library	1605	Miner Trust Fund	16	Non Lapsing	$0	$0	$0	$2,693	$2,903	
122	Government Operations	Council of the District of Columbia	0629	Council Reimbursement Fund	17	Non Lapsing	$0	$0	$0	$0	$2,865	
123	Government Operations	Office of the Attorney General for the District of Columbia	0605	Child Support - Interest Income	08	Non Lapsing	$2,428	$2,428	$2,428	$2,428	$2,428	
124	Government Operations	District of Columbia Public Library	1604	Frederick Mcreynolds Trust Fund	16	Non Lapsing	$0	$0	$0	$671	$723	
125	Government Operations	District of Columbia Public Library	1614	Marion F. Rockefeller Gift	16	Non Lapsing	$0	$0	$0	$398	$429	
126	Human Support Services	Department of Health	0655	SHPDA Admission Fee	08	Non Lapsing	$131,606	$149,890	$135,053	$26,899	$286	

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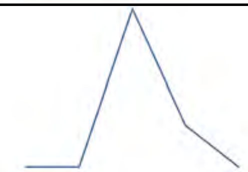
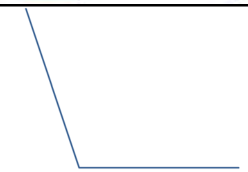
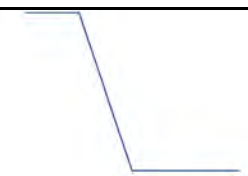
127	Government Operations	District of Columbia Public Library	1607	Henry Pastor Memorial Trust Fund	16	Non Lapsing	$0	$0	$0	$154	$167	
128	Government Services	Department of Energy and Environment	0655	Stormwater In Lieu Fee	14	Non Lapsing	$0	$0	$21,998	$5,812	$38	
129	Government Services	District Department of Transportation	6900	DDOT Operating Fund	08	Repealed	$65,084	$0	$0	$0	$0	
130	Public Safety and Justice	Metropolitan Police Department	1650	Monetary Evidence	08	Lapsing	$0	$0	$0	$0	$0	
131	Government Services	District Department of Transportation	6902	Performance Parking Program Fund	12	Non Lapsing	$2,255,469	$2,255,469	$0	$0	$0	
132	Government Operations	City Administrator / Deputy Mayor	0602	Independent Agencies	13	Lapsing	$0	$0	$0	$0	$0	

Appendix D: SPRF Fiscal Year Fund Balance Trends by Highest FY 2017 Fund Balance

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133	Government Operations	Office of the City Administrator/ Deputy Mayor	1243	Public-Private Partnership Administration Fund	16	Non Lapsing	$0	$0	$0	$0	$0	
134	Government Operations	Department of General Services	1150	Utility Payments For Non-D.C. Agencies	08	Lapsing	$0	$0	$0	$0	$0	
135	Government Operations	Department of General Services	1440	RFK and D.C. Armory Maintenance Fund	10	Lapsing	$1,155	$0	$0	$0	$0	
136	Government Operations	Department of General Services	1459	Rent	08	Repealed	$0	$0	$0	$0	$0	
137	Government Operations	Department of General Services	1500	Facilities Service Request Fund	12	Lapsing	$8	$0	$0	$0	$0	
138	Government Operations	Office on Asian and Pacific Islander Affairs	0629	Agreement With Independent Agencies	14	Inactive	$0	$0	$0	$0	$0	

Appendix D: SPRF Fiscal Year Fund Balance Trends by Highest FY 2017 Fund Balance

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139	Government Operations	Office of Finance and Resource Management	1150	Utilities Payment For Non-D.C. Agencies	08	Lapsing	$0	$0	$0	$0	$0	
140	N/A	Office of the Chief Financial Officer	0602	Payroll Service Fees	08	Lapsing	$0	$0	$0	$0	$0	
141	N/A	Office of the Chief Financial Officer	0603	Service Contracts	08	Lapsing	$0	$0	$0	$0	$0	
142	N/A	Office of the Chief Financial Officer	0605	Dishonored Check Fees	08	Lapsing	$0	$0	$0	$0	$0	
143	N/A	Office of the Chief Financial Officer	0607	Miscellaneous Revenue	08	Lapsing	$0	$0	$0	$0	$0	
144	N/A	Office of the Chief Financial Officer	0608	Drug Pre Trust	08	Lapsing	$0	$0	$0	$0	$0	

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145	N/A	Office of the Chief Financial Officer	0610	Bank Fees	08	Lapsing	$0	$0	$0	$0	$0	
146	N/A	Office of the Chief Financial Officer	0611	Tax Collection Fees	08	Lapsing	$0	$0	$0	$0	$0	
147	N/A	Office of the Chief Financial Officer	0613	Unclaimed Property Contingency Fund	08	Lapsing	$0	$0	$0	$0	$0	
148	N/A	Office of the Chief Financial Officer	0614	Defined Contribution Plan Administration	08	Lapsing	$0	$0	$0	$0	$0	
149	N/A	Office of the Chief Financial Officer	0619	D.C. Lottery Reimbursement	08	Lapsing	$0	$0	$0	$0	$0	
150	N/A	Office of the Chief Financial Officer	0626	Tobacco Fund Reimbursement	11	Lapsing	$0	$0	$0	$0	$0	

Appendix D: SPRF Fiscal Year Fund Balance Trends by Highest FY 2017 Fund Balance

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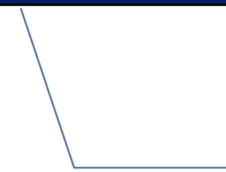
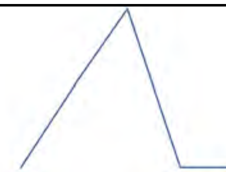
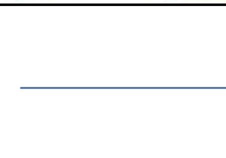
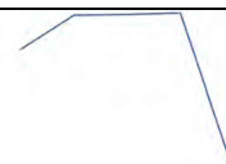
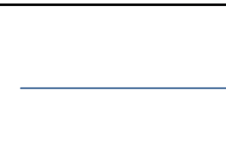
151	Government Operations	Office of the Secretary	1243	Distribution Fees	08	Lapsing	$98,861	$0	$0	$0	$0	
152	Government Operations	Department of Human Resources	0615	Defined Benefits Retirement Program	08	Lapsing	$0	$0	$0	$0	$0	
153	Government Operations	Department of Human Resources	0639	Agreement With Independent Agencies	14	Lapsing	$0	$15,619	$30,333	$0	$0	
154	Government Operations	Department of Human Resources	1555	Reimbursables From Other Governments	08	Lapsing	$0	$0	$0	$0	$0	
155	Government Operations	Office of the Attorney General for the District of Columbia	0615	Nuisance Abatement	13	Semi - Lapsing	$47,766	$61,141	$61,341	$62,041	$0	
156	Government Operations	District of Columbia Public Library	6160	Revenue Generating Activities	15	Lapsing	$0	$0	$0	$0	$0	

Appendix D: SPRF Fiscal Year Fund Balance Trends by Highest FY 2017 Fund Balance

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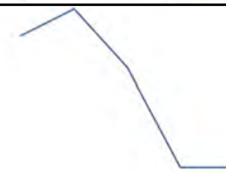
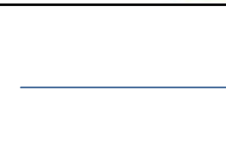
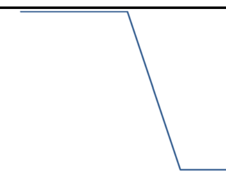
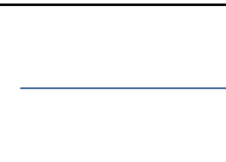
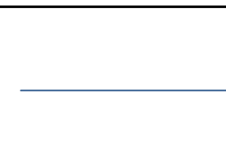
157	Government Operations	Department of Employment Services	0600	Special Purpose Revenue Fund	08	Inactive	$0	$21,735	$21,735	$0	$0	
158	Government Operations	Department of Employment Services	0611	Workers' Compensation Administration Fund	08	Non Lapsing	$17,976,759	$21,691,019	$13,627,550	$0	$0	
159	Economic Development and Regulation	Office of Cable TV, Film, Music, and Entertainment	0610	Production Support, AKA, OCTFME Special Account	16	Inactive-Lapsing	$0	$0	$0	$0	$0	
160	Government Operations	Office of Campaign Finance	0600	Special Purpose Revenue	08	Inactive	$15,332	$15,332	$15,332	$0	$0	
161	Economic Development and Regulation	Department of Consumer and Regulatory Affairs	6011	Special Events Revolving	08	Lapsing	$0	$0	$0	$0	$0	
162	Economic Development and Regulation	Department of Consumer and Regulatory Affairs	6012	Boxing Commission-Revolving Account	08	Lapsing	$0	$0	$0	$0	$0	

Appendix D: SPRF Fiscal Year Fund Balance Trends by Highest FY 2017 Fund Balance

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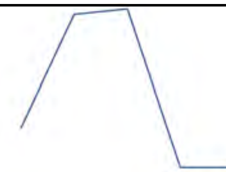
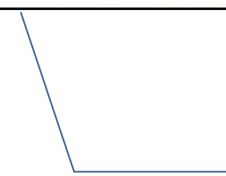
163	Economic Development and Regulation	Department of Consumer and Regulatory Affairs	6014	Fire Protection Special Revolving	08	Repealed	$0	$0	$0	$0	$0	
164	Economic Development and Regulation	Department of Consumer and Regulatory Affairs	6025	Construction/ Zoning Compliance Management Fund	08	Repealed	$0	$0	$0	$0	$0	
165	Economic Development and Regulation	Office of Cable TV	0600	Special Purpose Revenue, AKA, Cable Franchise Fees	08	Inactive-Non-lapsing	$2,617,989	$10,166,316	$10,536,314	$0	$0	
166	Economic Development and Regulation	Department of Housing and Community Development	0610	DHCD Unified Fund	09	Non Lapsing	$4,351,326	$991,043	$544,211	$1,688,055	$0	
167	Economic Development and Regulation	Public Service Commission	0651	Copy Fund	08	Lapsing	$4	$0	$0	$0	$0	
168	Government Services	Repayment of Loans and Interest	6462	Public Space Rental Fees for Debt Services	09	Lapsing	$0	$0	$0	$0	$0	

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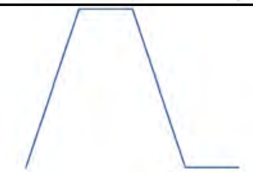
169	Economic Development and Regulation	Office of the Deputy Mayor for Planning and Economic Development	0602	Soccer Stadium Financing Fund	16	Non Lapsing	$0	$0	$0	$15,022,169	$0	
170	Economic Development and Regulation	Office of the Deputy Mayor for Planning and Economic Development	0630	Funds From AWC NEDCO EDFC, AKA, Economic Development Special Account Operating Funds	08	Inactive	$0	$562,550	$562,550	$0	$0	
171	Economic Development and Regulation	Convention Center Transfer-Dedicated Taxes	6100	Convention Center Hotel Ground Lease Payment	17	Lapsing	$0	$0	$0	$0	$0	
172	Public Safety and Justice	Metropolitan Police Department	1555	Reimbursable From Other Governments	08	Lapsing	$0	$0	$0	$0	$0	
173	Public Safety and Justice	Metropolitan Police Department	1614	Miscellaneous	08	Lapsing	$0	$0	$0	$0	$0	
174	Public Safety and Justice	Metropolitan Police Department	1660	Photo Radar O/T Reimbursements	08	Repealed	$0	$0	$0	$0	$0	

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175	Public Safety and Justice	Fire and Emergency Medical Services Department	1555	Reimbursable From Other Governments	16	Lapsing	$0	$0	$0	$0	$0	
176	Public Safety and Justice	Fire and Emergency Medical Services Department	1613	Other Revenue	08	Lapsing	$0	$0	$0	$0	$0	
177	Public Safety and Justice	Fire and Emergency Medical Services Department	6100	Special Events	08	Lapsing	$0	$0	$0	$0	$0	
178	Public Safety and Justice	Department of Corrections	0601	Concession Income	08	Non Lapsing	$0	$0	$0	$0	$0	
179	Public Safety and Justice	Office of the Deputy Mayor for Public Safety and Justice	0620	Crime Victims Assistance Fund	12	Inactive	$2,170,404	$3,181,661	$4,554,502	$4,554,502	$0	
180	Public Safety and Justice	Office of the Deputy Mayor for Public Safety and Justice	0621	Domestic Violence Shelter and Transitional Housing Fund	12	Inactive	$1,024,523	$1,024,523	$1,024,523	$1,024,523	$0	

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181	Public Safety and Justice	Motor Vehicle Theft Prevention Commission	0601	Insurance Violation Fines	09	Repealed	$0	$0	$0	$0	$0	
182	Education	District of Columbia Public Schools	0604	Pepco	08	Lapsing	$0	$0	$0	$0	$0	
183	Education	District of Columbia Public Schools	0607	Custodial	08	Lapsing	-$1	$0	$0	$0	$0	
184	Education	District of Columbia Public Schools	0608	Nonresident	08	Lapsing	$0	$0	$0	$0	$0	
185	Education	District of Columbia Public Schools	0609	Security	08	Lapsing	$0	$0	$0	$0	$0	
186	Education	District of Columbia Public Schools	0611	Cafeteria	08	Lapsing	$0	$0	$0	$0	$0	

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187	Education	District of Columbia Public Schools	0613	Vending Machine Sales	08	Lapsing	$0	$0	$0	$0	$0	
188	Education	District of Columbia Public Schools	0621	Parking Fees	08	Lapsing	$0	$0	$0	$0	$0	
189	Education	Office of the State Superintendent of Education	0603	State Superintendent of Education Fees	09	Lapsing	$0	$0	$0	$0	$0	
190	Education	Office of the State Superintendent of Education	0604	GED Testing Fees	10	Repealed	$0	$0	$0	$0	$0	
191	Education	Office of the State Superintendent of Education	6007	Site Evaluation	08	Lapsing	$0	$0	$0	$0	$0	
192	Education	Office of the State Superintendent of Education	6011	Pre-K Program Assistance Fund	10	Repealed	$0	$0	$0	$0	$0	

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193	Human Support Services	Department of Health	0606	Vital Records Revenue	08	Lapsing	$0	$0	$0	$0	$0	
194	Human Support Services	Department of Health	0612	Food Handlers Certification	08	Repealed	$0	$0	$0	$0	$0	
195	Human Support Services	Department of Health	0614	Adjudication Fines	08	Lapsing	$0	$0	$0	$0	$0	
196	Human Support Services	Department of Health	0615	Vital Statistics	08	Lapsing	$0	$0	$0	$0	$0	
197	Human Support Services	Department of Health	0630	General Counsel - FICA	08	Lapsing	$0	$0	$0	$0	$0	
198	Human Support Services	Department of Health	0633	Radiation Protection	08	Lapsing	$0	$0	$0	$0	$0	

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199	Human Support Services	Department of Health	0638	Animal Control Dog License Fees	08	Repealed	$0	$0	$0	$0	$0	
200	Human Support Services	Department of Health	0641	Other Medical Licenses and Fees	08	Repealed	$0	$0	$0	$0	$0	
201	Human Support Services	Department of Health	0649	Health Facility Fee	08	Repealed	$0	$0	$0	$0	$0	
202	Human Support Services	Department of Health	0653	D.C. General Collections	08	Repealed	$0	$0	$0	$0	$0	
203	Human Support Services	Department of Health	0656	EMS Fees	08	Lapsing	$0	$0	$0	$0	$0	
204	Human Support Services	Department of Health Care Finance	0633	Medicaid Recovery Audit Contractor Program	12	Non Lapsing	$0	$0	$142	$142	$0	

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205	Human Support Services	Department of Health Care Finance	0653	D.C. General Collections	09	Repealed	$0	$0	$0	$0	$0	
206	Economic Development and Regulation	Business Improvements Districts Transfer	2003	Business Improvement Districts (BIDs)	09	Lapsing	$0	$0	$0	$0	$0	
207	Human Support Services	Department of Human Services	0613	Food Stamps Collection-Fraud	08	Lapsing	$0	$0	$0	$0	$0	
208	Human Support Services	Department of Human Services	0629	Agreement With Independent Agencies	14	Lapsing	$0	$0	$0	$0	$0	
209	Human Support Services	Department On Disability Services	0610	Vocation Rehab Service Reimbursement	08	Lapsing	$0	$0	$0	$0	$0	
210	Government Services	District Department of Transportation	6000	General "O" Type Revenue Sources	08	Lapsing	$0	$0	$0	$0	$0	

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211	Government Services	District Department of Transportation	6030	Washington Metro Area Transit Authority Projects	08	Inactive	$0	$0	$0	$0	$0	
212	Government Services	District Department of Transportation	6555	Mall Tunnel Lighting	08	Lapsing	$0	$0	$0	$0	$0	
213	Government Services	District Department of Transportation	6645	Pedestrain and Bicycle Safety/ Enhancement	11	Inactive	$935,550	$0	$0	$0	$0	
214	Government Services	District Department of Transportation	6905	Parking Meter Pay By Phone Transaction Fee	13	Lapsing	$0	$0	$0	$0	$0	
215	Government Services	District Department of Transportation	6906	Parking Meter Fund	13	Repealed	$534,282	$0	$0	$0	$0	
216	Government Services	Mass Transit Subsidies/ Washington Metropolitan Area Transit Authority	6501	WMATA Operations Support Fund	16	Non Lapsing	$0	$0	$0	$35,777,018	$0	

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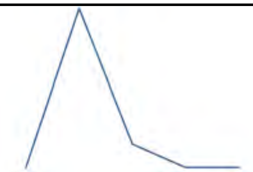
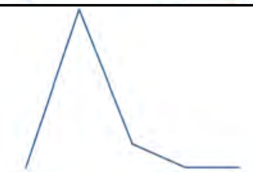
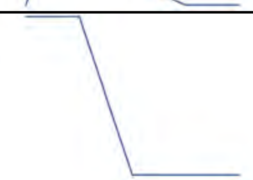
217	Government Services	Department of Energy and Environment	0680	Payments From Independent Agencies	12	Lapsing	$0	$0	$0	$0	$0	
218	Government Services	Department of Energy and Environment	6201	Economy II, AKA, Verizon Economy II Program	08	Non Lapsing	$0	$0	$0	$0	$0	
219	Government Services	Department of Energy and Environment	6202	Residential Aid Discount (RAD)	08	Lapsing	$0	$12	$2	$0	$0	
220	Government Services	Department of Energy and Environment	6203	Residential Essential Services (RES)	08	Lapsing	$0	$12	$2	$0	$0	
221	Government Services	Department of Energy and Environment	6204	WASA Utility Discount Program	08	Lapsing	$5,065	$5,077	$2	$0	$0	
222	Government Services	Department of Public Works	6000	General "O" Type Revenue Sources, AKA Special Events Reimbursement	08	Lapsing	$0	$0	$0	$0	$0	

Appendix D: SPRF Fiscal Year Fund Balance Trends by Highest FY 2017 Fund Balance

#	OCFO Cluster	Agency Name	Fund #	Fund Name Per OCFO*	FY Estab. per OCFO	Fund Type per OCFO	FY 13 Fund Balance	FY 14 Fund Balance	FY 15 Fund Balance	FY 16 Fund Balance	FY 17 Fund Balance	FY 13-17 Fund Balance Trend
223	Government Services	Department of Public Works	6072	District Recycle Program	08	Lapsing	$0	$0	$0	$0	$0	
224	Government Services	Department of Public Works	6591	Clean City Fund	08	Lapsing	$0	$0	$0	$0	$0	
225	Government Services	Department of Motor Vehicles	6000	General "O" Type Revenue Sources	08	Lapsing	$0	$0	$0	$0	$0	
226	Government Services	Department of Motor Vehicles	6100	Fee - Out-of-State Vehicle Registration	08	Lapsing	$1,100	$0	$0	$0	$0	
227	Varies	Pay Go - Capital	0600	Special Purpose Revenue Fund	10	Inactive	$0	$0	$0	$0	$0	
228	Economic Development and Regulation	Pay Go - Capital	0609	IRB Revenue For Paygo	09	Lapsing	$0	$0	$0	$0	$0	

Appendix D: SPRF Fiscal Year Fund Balance Trends by Highest FY 2017 Fund Balance

#	OCFO Cluster	Agency Name	Fund #	Fund Name Per OCFO*	FY Estab. per OCFO	Fund Type per OCFO	FY 13 Fund Balance	FY 14 Fund Balance	FY 15 Fund Balance	FY 16 Fund Balance	FY 17 Fund Balance	FY 13-17 Fund Balance Trend
229	Government Services	Pay Go - Capital	0654	Storm Water Permit Review - Paygo	08	Lapsing	$0	$0	$0	$0	$0	
230	Government Services	Pay Go - Capital	0667	Wetlands Fund	17	Lapsing	$0	$0	$0	$0	$0	
231	Government Services	Pay Go - Capital	0670	Anacostia River Clean Up Fund	13	Lapsing	$0	$0	$0	$0	$0	
232	Government Services	Pay Go - Capital	6140	Tree Fund	16	Lapsing	$0	$0	$0	$0	$0	
233	Government Services	Pay Go - Capital	6330	Local Transportation Revenue - Paygo	11	Lapsing	$0	$0	$0	$0	$0	
234	Government Services	Pay Go - Capital	6395	Center Leg Freeway - Pilot	13	Inactive	$0	$0	$0	$0	$0	

Appendix D: SPRF Fiscal Year Fund Balance Trends by Highest FY 2017 Fund Balance

#	OCFO Cluster	Agency Name	Fund #	Fund Name Per OCFO*	FY Estab. per OCFO	Fund Type per OCFO	FY 13 Fund Balance	FY 14 Fund Balance	FY 15 Fund Balance	FY 16 Fund Balance	FY 17 Fund Balance	FY 13-17 Fund Balance Trend
235	Government Services	Pay Go - Capital	6396	Center Leg Freeway - I395	15	Inactive	$0	$0	$0	$0	$0	
236	Government Services	Pay Go - Capital	6901	DDOT Enterprise Fund Non Tax Revenues	13	Lapsing	$0	$0	$0	$0	$0	
237	Government Services	Pay Go - Capital	6902	Performance Parking Program Fund	15	Inactive	$0	$0	$0	$0	$0	
238	Government Services	Pay Go - Capital	6903	Bicycle Sharing Fund	15	Inactive	$0	$0	$0	$0	$0	
239	Government Services	Pay Go - Capital	6904	Sustainable Transportation Fund	14	Inactive	$0	$0	$0	$0	$0	
240	Government Services	Pay Go - Capital	6909	Transportation Infrastructure Mitigation	14	Lapsing	$0	$0	$0	$0	$0	

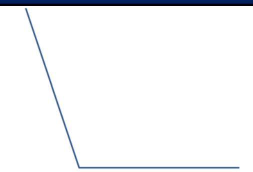
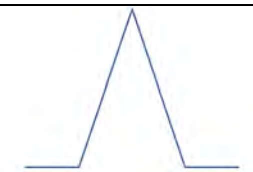
Appendix D: SPRF Fiscal Year Fund Balance Trends by Highest FY 2017 Fund Balance

#	OCFO Cluster	Agency Name	Fund #	Fund Name Per OCFO*	FY Estab. per OCFO	Fund Type per OCFO	FY 13 Fund Balance	FY 14 Fund Balance	FY 15 Fund Balance	FY 16 Fund Balance	FY 17 Fund Balance	FY 13-17 Fund Balance Trend
241	Government Operations	Office of Contracting and Procurement	1433	Pcard Assessment From Independent Agencies	11	Inactive	$0	$0	$0	$0	$0	
242	Government Operations	Office of Contracting and Procurement	4010	D.C. Surplus Personal Property Sales Oper.	08	Lapsing	$0	$0	$0	$0	$0	
243	Human Support Services	Child and Family Services Agency	0601	H.U.M.N. - Human Res. - Es	08	Non Lapsing	$0	$0	$0	$0	$0	
244	Human Support Services	Department of Behavioral Health	0610	DMH Federal Beneficiary Reimbursement	08	Lapsing	$0	$0	$0	$0	$0	
245	Human Support Services	Department of Behavioral Health	0641	DMH Enterprise Fund	13	Lapsing	$0	$0	$0	$0	$0	
246	Economic Development and Regulation	Department of Insurance, Securities and Banking	2300	Securities Broker/Dealer Licenses	08	Lapsing	$0	$0	$0	$0	$0	

Appendix D: SPRF Fiscal Year Fund Balance Trends by Highest FY 2017 Fund Balance

#	OCFO Cluster	Agency Name	Fund #	Fund Name Per OCFO*	FY Estab. per OCFO	Fund Type per OCFO	FY 13 Fund Balance	FY 14 Fund Balance	FY 15 Fund Balance	FY 16 Fund Balance	FY 17 Fund Balance	FY 13-17 Fund Balance Trend
247	Economic Development and Regulation	Department of Insurance, Securities and Banking	2350	Securities and Banking Fund	11	Lapsing	$0	$0	$0	$0	$0	
248	Economic Development and Regulation	Department of Insurance, Securities and Banking	2500	Investment Advisors Licenses	08	Lapsing	$0	$0	$0	$0	$0	
249	Economic Development and Regulation	Department of Insurance, Securities and Banking	2600	Travel Reimbursements	08	Lapsing	$0	$0	$0	$0	$0	
250	Economic Development and Regulation	Department of Insurance, Securities and Banking	2800	Captive Insurance	08	Lapsing	$0	$0	$0	$0	$0	
251	Economic Development and Regulation	Department of For-Hire Vehicles	2100	Justice Department Fingerprints	08	Lapsing	$0	$0	$0	$0	$0	
252	Economic Development and Regulation	Office of Motion Picture and TV Development	0610	Production Support, AKA, OCTFME Special Account	09	Inactive-Lapsing	$0	$0	$0	$0	$0	

Appendix D: SPRF Fiscal Year Fund Balance Trends by Highest FY 2017 Fund Balance

#	OCFO Cluster	Agency Name	Fund #	Fund Name Per OCFO*	FY Estab. per OCFO	Fund Type per OCFO	FY 13 Fund Balance	FY 14 Fund Balance	FY 15 Fund Balance	FY 16 Fund Balance	FY 17 Fund Balance	FY 13-17 Fund Balance Trend
253	Government Operations	Office of the Chief Technology Officer	1200	Serv Us Program	08	Lapsing	$66,374	$0	$0	$0	$0	
254	Government Operations	Section 103 Judgements-Financing and Other	6739	Section 103-303 Judgements	15	Inactive	$0	$0	$0	$0	$0	
255	Economic Development and Regulation	Department of Insurance, Securities and Banking	2900	Banking Trust Fund	08	Lapsing	$0	$0	$0	$0	$0	
256	Government Services	Highway Transportation Fund - Transfers	6330	Transfer Dedicated Capital Revenues	11	Lapsing	$0	$0	$28,458	$0	$0	
257	Government Services	District Department of Transportation	6904	Sustainable Transportation Fund	13	Non Lapsing	$2,317,296	$0	-$5,297,923	-$5,297,922	-$5,297,922	
						Total	$236,761,367	$282,948,601	$277,877,272	$352,096,338	$297,783,671	

*** Fund names were not always consistent among different sources (OCFO data reports, OCFO 2015 SPRF report, FY19 Proposed Budget and Financial Plan).**

Appendix E

PSC Letter to the District of Columbia, June 9, 2015

Public Service Commission of the District of Columbia
1333 H Street, N.W., 2nd Floor, West Tower
Washington, D.C. 20005
(202) 626-5100
www.dcpsc.org

June 9, 2015

VIA HAND DELIVERY

The Honorable Phil Mendelson
Chairman
Council of the District of Columbia
1350 Pennsylvania Avenue, NW
Suite 504
Washington, D.C. 20004

Re: Bill 21-158, "Fiscal Year 2016 Budget Support Act of 2015"

Dear Chairman Mendelson:

We, the Members of the Public Service Commission of the District of Columbia, write to express our concerns about the transfer, once again, to the General Fund of over $5 million of designated special purpose funds collected from District of Columbia customers of electric and natural gas distribution services as proposed in Bill 21-158, the "Fiscal Year 2016 Budget Support Act". We ask that the Council reconsider and reject this element of the FY 16 BSA when it comes up for second reading next week.

The FY 16 BSA, Title IX, Subtitle B, Sec. 9042, directs that $3.5 million from the Sustainable Energy Trust Fund and $0.5 million from the Energy Assistance Trust Fund be transferred to the General Fund. These funds were collected by means of surcharges added to the monthly bills of commercial and residential customers of Potomac Electric Power Company and Washington Gas Light Company.

The SETF surcharges were specifically imposed by the Council in the Clean and Affordable Energy Act of 2008. The Council specifically provided in the Act that the funds were to be used solely for six specific mandates of the Sustainable Energy Utility. These include:

(1) Reduce per-capita energy consumption in the District of Columbia;

(2) Increase renewable energy generating capacity in the District of Columbia;

(3) Reduce the growth of peak electricity demand in the District of Columbia;

(4) Improve the energy efficiency of low-income housing in the District of Columbia;

(5) Reduce the growth of the energy demand of the District of Columbia's largest energy users; and

(6) Increase the number of green-collar jobs in the District of Columbia.

The SETF is also authorized to be used for grants for residential solar installations.

The EATF surcharges were also specifically authorized by the Council when it enacted the CAEA and are designated "solely" to finance the Low Income Home Energy Assistance Program Expansion and Energy Education in the amount of $2.33 million annually.

At the Council's direction, the monthly bills of electric and gas distribution service customers in the District have been increased since September 2008 for the expressed purpose of funding the SEU and its programs. Customers have been told by the Council, DDOE and others that the surcharge is to fund renewable energy incentive programs that support the District's sustainability goals and that facilitate the achievement of the District's aggressive renewable energy portfolio standards, especially with respect to solar energy facility development in the District.

When the SETF surcharge dollars are transferred from the fund, the SEU and DDOE have fewer funds to use for the SEU's programs that make solar energy generation available to District residents of all income levels, like DDOE's Solar Advantage Plus Program and the recently enacted Community Renewable Energy Act's Community Solar Program. Additionally, the diverted SETF funds are no longer available to fund the SEU's energy efficiency programs that focus on reducing energy usage by all of the District's residential and commercial users, including low-income customers. Decreasing the energy usage of low-income customers is especially important because it decreases the amount of additional customer utility bill assistance that is to be paid through the EATF along with the Residential Aid Discount and Residential Essential Service discount programs. Redirecting these special purpose funds from the SETF and EATF seriously undermines the District's ability to meet these various program objectives.

In addition, the FY 16 BSA, Title VI, Subtitle E, Sec. 6041-2, directs that $1.5 million from the SETF be redirected to the District Department of the Environment for the new purpose of providing additional funding for the LIHEAP. DDOE has previously informed the Committee on Transportation and the Environment that it intends to use the SETF funds to offset a 27% local budget reduction for the LIHEAP in the amount of $1.485 million. However, DDOE also informed the Committee that it has received an increase in the Federal LIHEAP funding in the amount of $0.4 million for Fiscal Year 2016. Consequently, DDOE has acknowledged that it only needs $1.1 million in additional funding in order "to avoid any impact to the number of LIHEAP customers served". Furthermore, it is unclear why an additional $1.5 million needs to be transferred to DDOE from the SETF to cover a LIHEAP budget shortfall of $1.1 million when the FY 16 BSA is simultaneously redirecting to the General Fund $0.5 million from the EATF that would otherwise be available to cover nearly half of the $1.1 million LIHEAP budget shortfall.

Transferring funds from the SETF and EATF to the General Fund is contrary to the clear intent of the Council from the first enactment of the CAEA in 2008. From the beginning, the Council has stated that:

> All funds deposited into the Sustainable Energy Trust Fund, and any interest earned on the funds, shall not revert to the unrestricted fund balance of the General Fund of the District of Columbia at the end of a fiscal year, or at any other time, but shall be continually available for the uses and purposes set forth in subsection (a) of this section without regard to fiscal year limitation, subject to authorization by Congress.

The Council made the same commitment for funds deposited into the EATF.

Upon the recommendation of the Committee on Transportation and the Environment, chaired by Councilmember Cheh, the Council reaffirmed the fiscal year protection of the SETF and EATF funds in the FY 2015 Budget Support Act. In addition, in that Act the Council gave additional flexibility to the SEU to use the funds without fiscal year limitations by providing that it "would alleviate some of the obstacles to multi-year programming at the SEU by making the SETF a nonlapsing, no-year appropriation fund, allowing flexibility in the SEU contract amount each year". The Council also accepted a second Committee recommendation to amend the CAEA to "clarify that the SEU goal related to improving the energy efficiency of low-income housing in the District may also encompass increasing the renewable energy generation capacity to low-income housing, and may be extended to shelters, clinics, or other buildings serving low-income residents in the District".

Clearly, the Mayor's request for a FY 16 BSA that transfers to the General Fund $5.0 million in SETF funds and $0.5 million in EATF funds contravenes the directives approved by the Council in 2014.

Finally, we would like to emphasize that the SETF and the EATF are funded by a fixed surcharge that is collected from District electric and natural gas distribution service customers. Although these are not surcharges that were set by the Commission, they are collected by the utilities that we regulate; they appear on utility bills that we oversee; and they fund programs that are interconnected to programs that we administer. In that regard, the Commission is often asked to speak about them and we take them into consideration when utility rate decisions are being made. They are, however, different from Commission-imposed surcharges. The Commission monitors surcharges that are collected at our direction to ensure that they serve the purpose for which they are assessed. Unlike tax dollars which are fungible between programs, Commission-imposed surcharges that are not needed for the purpose for which they are assessed are credited back to the utilities' customers.

The Commission has previously expressed to the Council its concern that neither the SETF nor the EATF has an adjustment mechanism that reduces the surcharge for the District's utilities customers when the funds are not needed or used for the purpose for which they are assessed. In this regard, when SETF and EATF funds are redirected to the General Fund and used for a different purpose, as has occurred in 2009, 2010, 2011, 2012 and, once again, in 2015 that amounts to a cumulative total of approximately $40 million, the SETF and EATF surcharge revenues are being treated more like tax dollars and not for the statutory purposes they were intended.

For all of these reasons, we ask that the Council reconsider this element of the FY 16 BSA, reject the transfer of these funds, and leave the $5.0 million in the SETF and the $0.5 million in the EATF to be used for the purposes for which they were assessed and paid by the District's electric and natural gas distribution service customers.

Sincerely,

Betty Ann Kane
Chairman

Joanne Doddy Fort
Commissioner

Willie L. Phillips
Commissioner

Appendix F

Sweeps of Non-Lapsing Funds, FY 2014–FY 2017

Appendix F: Sweeps of Non-Lapsing Funds, FY 2014* - FY 2017

# Funds Swept	Agency Name	Fund Name per OCFO	FY 2014	FY 2015	FY 2016	FY 2017	Total Sweeps (FYs 14 - 17)
1	Mass Transit Subsidies/ Washington Metropolitan Area Transit Authority	WMATA Operations Support Fund				$48,777,018	$48,777,018
2	Office of Cable TV, Film, Music, and Entertainment	Special Purpose Revenue, AKA, Cable Franchise Fees			$7,113,314	$5,070,000	$12,183,314
3	Office of Cable TV	Special Purpose Revenue, AKA, Cable Franchise Fees	$1,800,000	$5,500,000			$7,300,000
4	Office of the Chief Financial Officer	Recorder of Deeds Surcharge		$3,000,000	$3,000,000	$931,891	$6,931,891
5	Department of Health	Pharmacy Protection		$2,841,368	$2,100,000		$4,941,368
6	Department of Health Care Finance	Medicaid Collections-3rd Party Liability		$3,905,187	$314,173	$595,296	$4,814,656
7	Office of the Chief Technology Officer	D.C. Net Services Support			$4,800,000		$4,800,000
8	Department of Corrections	Corrections Trustee Reimbursement		$4,170,231			$4,170,231
9	Department of Energy and Environment	Renewable Energy Development Fund				$4,000,000	$4,000,000
10	District Department of Transportation	DDOT Enterprise Fund-Non Tax Revenues			$3,000,000	$825,298	$3,825,298
11	Department of Energy and Environment	Sustainable Energy Trust Fund		$3,500,000			$3,500,000
12	Department of Motor Vehicles	Motor Vehicle Inspection Station		$3,478,223			$3,478,223
13	Department of Consumer and Regulatory Affairs	Corporate Recordation Fund		$500,000	$1,182,879	$1,722,271	$3,405,150
14	Office of the Deputy Mayor for Planning and Economic Development	H Street Retail Priority Area Grant Fund			$3,272,213		$3,272,213

Appendix F: Sweeps of Non-Lapsing Funds, FY 2014* - FY 2017

# Funds Swept	Agency Name	Fund Name per OCFO	FY 2014	FY 2015	FY 2016	FY 2017	Total Sweeps (FYs 14 - 17)
15	Office of the Deputy Mayor for Planning and Economic Development	AWC and NCRC Development (Ed Special Acct)				$2,506,193	$2,506,193
16	Department of For-Hire Vehicles	Public Vehicles For Hire Consumer Servic		$1,938,003		$500,000	$2,438,003
17	Department of Health	SHPDA Fees		$1,764,017	$200,000	$392,000	$2,356,017
18	Department of Human Services	SSI Payback			$1,000,000	$1,227,153	$2,227,153
19	Department of Consumer and Regulatory Affairs	Green Building Fund			$1,689,850	$218,771	$1,908,621
20	Office of the Deputy Mayor for Planning and Economic Development	Industrial Revenue Bond Program				$1,893,807	$1,893,807
21	Department of Consumer and Regulatory Affairs	Board of Engineers Fund		$500,000	$697,203	$643,180	$1,840,383
22	Department of Consumer and Regulatory Affairs	Vending Regulation Fund			$1,284,622	$414,232	$1,698,854
23	Department of Consumer and Regulatory Affairs	R-E Appraisal Fee, AKA, Appraisal Education Fund			$30,564	$1,608,918	$1,639,482
24	Department of Energy and Environment	Soil Erosion/Sediment Control		$1,233,451			$1,233,451
25	Department of Housing and Community Development	DHCD Unified Fund				$1,143,844	$1,143,844
26	Department of Corrections	Corrections Reimbursement - Juveniles		$922,547			$922,547
27	Department of Consumer and Regulatory Affairs	OPLA - Special Account		$500,000	$26,999	$288,657	$815,656
28	Department of Health	Board of Medicine			$600,000		$600,000

Appendix F: Sweeps of Non-Lapsing Funds, FY 2014* - FY 2017

# Funds Swept	Agency Name	Fund Name per OCFO	FY 2014	FY 2015	FY 2016	FY 2017	Total Sweeps (FYs 14 - 17)
29	Department of Consumer and Regulatory Affairs	Real Estate Guaranty and Education Fund				$596,434	$596,434
30	Department of Energy and Environment	Anacostia River Clean Up Fund				$500,000	$500,000
31	Department of Energy and Environment	Energy Assistance Trust Fund		$500,000			$500,000
32	Department of Health	ICF/ MR Fees and Fines, AKA, Intermediate Care Facilities for Persons with Intellectual Disabilities Fees			$154,086	$202,503	$356,589
33	Department of Insurance, Securities and Banking	Foreclosure Mediation Fund (Temporary)			$340,500		$340,500
34	Department of Energy and Environment	D.C. Municipal Aggregation Program		$329,665			$329,665
35	Office of the State Superintendent of Education	Student Residency Vertification Fund				$300,000	$300,000
36	Department of Consumer and Regulatory Affairs	Basic Business License Fund			$268,332	$25,000	$293,332
37	Department of Health Care Finance	Bill of Rights-(Grievance and Appeals), AKA Health Benefit Plan Grievances and Appeals				$255,353	$255,353
38	Department of Public Works	Solid Waste Disposal Fee Fund		$202,511			$202,511
39	Department of Public Works	Super Can Program		$175,004			$175,004
40	Department of Employment Services	Wage theft				$79,850	$79,850

Appendix F: Sweeps of Non-Lapsing Funds, FY 2014* - FY 2017

# Funds Swept	Agency Name	Fund Name per OCFO	FY 2014	FY 2015	FY 2016	FY 2017	Total Sweeps (FYs 14 - 17)
41	Department of Health Care Finance	Assessment Fund				$74,089	$74,089
42	Department of Consumer and Regulatory Affairs	Nuisance Abatement			$44,862	$13,789	$58,651
43	D.C. Board of Ethics and Government Accountability	Lobbyist Fund				$56,665	$56,665
44	Office of the City Administrator/ Deputy Mayor	Public-Private Partnership Administration Fund				$50,000	$50,000
45	Department of Health	SHPDA Admission Fee				$19,469	$19,469
46	Department of Insurance, Securities and Banking	Foreclosure Mediation Fund				$17,900	$17,900
47	Department of Health	Spay and Neutering Fund			$7,215		$7,215
48	Department of Health Care Finance	Medicaid Recovery Audit Contractor Program				$142	$142
		Total	**$1,800,000**	**$34,960,207**	**$31,126,812**	**$74,949,723**	**$142,836,742**
		Total number of sweeps	**1**	**18**	**21**	**32**	**72**

*** There were no sweeps in FY 2013**

Appendix G

Non-Lapsing Funds Swept in FY 2017

G1: Statutory History and Purpose

G2: Special Accounting and Oversight

G3: Sweep Amounts and Performance Metrics

Appendix G: Non-Lapsing Funds Swept in FY 2017

Appendix G1: Statutory History and Purpose

#	Agency Name	Fund #	Fund Name Per OCFO*	Statute - Authority to Charge Fee/Dedicate	Fund Name Per D.C. Code	Date Enacted	Source of Revenue for Fund	Purpose/Intended Use of Funds
1	Office of the City Administrator	1243	Public-Private Partnership Administration Fund	D.C. Code § 2-272.04	Public-Private Partnership Administration Fund	11-03-15	Administrative fees collected for prequalification by private entities (D.C. Code § 2-273.02) and for processing unsolicited proposals (D.C. Code § 2-273.04).	Money in the Fund may be used to pay for the costs associated with facilitating the development, solicitation, evaluation, award, delivery, and oversight of public-private partnerships that involve a public entity in the District, consulting and coordinating with all public entities that possess relevant knowledge, skills, and expertise, administering public-private partnerships, and retaining consultants or entering into contracts to assist with public-private partnerhip projects. (D.C. Code §§ 2-272.04 and 2-272.01).
2	Board of Ethics and Government Accountability	0602	Lobbyist Fund	D.C. Code § 1-1162.27	Lobbyist Fund	27-04-12	Registration fee for lobbyists (D.C. Code § 1-1162.27).	The funds shall be used by the Ethics Board solely for the purpose of administering and enforcing this subchapter (work related to government ethics and accountability, conflicts of interest, financial disclosures and honoraria, and lobbyists).(D.C. Code § 1-1162.27(c)).
3	Recorder of Deeds, Office of Tax & Revenue, Office of the Chief Financial Officer	0606	Recorder of Deeds Surcharge	D.C. Code § 42-1211; § 42-1214	Recorder of Deeds Automation Fund	12-04-97	Surcharge of $5 per document for all documents accepted for recordation at the Recorder of Deeds. D.C. Code § 42-1211.	Money in the Fund shall be used to cover costs of updating the automated system of the Recorder of Deeds, including the purchasing of computer hardware and sofware, maintenance of the new computer system, training staff to implement and operate the new system. (DC Code § 42-1214(b)).
4	Department of Employment Services	0618	Wage theft	D.C. Code § 32-1307.01	Wage Theft Prevention Fund	26-02-15	Civil fines and administrative penalties for employer violations of the Living Wage Act. (D.C. Code §§ 32-1307.01(b) and 32-1307, Penalties).	Money in the Fund shall be used to enforce the provisions of the Minimum Wage Revision Act, the Sick and Safe Leave Act, and the Living Wage Act. ((D.C. Code § 32-1307.01(c)).
5	Office of Cable TV, Film, Music, Entertainment	0600	Special Purpose Revenue, AKA, Cable Franchise Fees	D.C. Code § 34-1252.02; § 34-1252.03; § 34-1264.05; § 34-1254.01	Cable Television Special Account	09-10-02	Deposits into the OCTFME Special Account shall include: all revenues owed and accruing to the District from the establishment, regulation, and operation of a cable system (D.C. Code § 34-1252.03(a)), as well as various fees and penalties related to franchises and film permits, as well as PEG funding by cable operators for cable franchises; also all interest earned on all deposits. (D.C. Code § 34-1252.03(d)).	Revenues deposited into the Fund shall be used for purposes related to providing cable service in the District, including matters related to franchise, license, and other agreements, monitoring and enforcing cable operator compliance with regulations and agreements, and soliciting and accepting funds from private, nonprofit, and government entities to underwrite specifically designated programming on government channels. ((D.C. Code §§ 34-1252.03(b) and 34-1252.02)).
6	Department of Consumer and Regulatory Affairs	6006	Nuisance Abatement	D.C. Code § 42-3131.01, § 42-3504.01, and § 6-916	Nuisance Abatement Fund	14-06-80	Fees and penalties collected for convictions of unlawful negligence relating to the condition of real property (D.C. Code §§ 6-916 and 42-3131.01(b)(1)(B)), as well as grants, donations, or restitution from any source relating to violations of law concerning the condition of real property in D.C. (D.C. Code 42-3131.01(a)(1) & (b)(1)(B)(2)), and a portal of annual rental fees paid by housing providers ((D.C. Code 42-3504.01)).	Money in the Fund shall be used for activities related to abatements/corrective actions (D.C. Code § 42-3131.01(a)). Also, all fees and penalties deposited in the Fund shall be expended for the general administration of the Board. (D.C. Code § 6-916).

Appendix G: Non-Lapsing Funds Swept in FY 2017
Appendix G1: Statutory History and Purpose

#	Agency Name	Fund #	Fund Name Per OCFO*	Statute - Authority to Charge Fee/Dedicate	Fund Name Per D.C. Code	Date Enacted	Source of Revenue for Fund	Purpose/Intended Use of Funds
7	Department of Consumer and Regulatory Affairs	6008	Real Estate Guaranty and Education Fund	D.C. Code § 42-1706; § 42-1707	Real Estate Guaranty and Education Fund	10-03-83	Licensing and renewal fees for real estate brokers, real estate salespersons, and property managers (D.C. Code § 42-1706).	Payments to judgment creditors with final judgments issued by a court in the District against any person on the grounds of fraud, misrepesentation, deceit, embezzlement, false pretenses, forgery, and other violations, who files a written application with the Mayor for an order directing payment from the Fund, meets the requirements, and receives a Mayoral order directing payment from the Fund (D.C. Code § 42-1707). In addition, up to 20% of amounts deposited in the Fund may be used each year for the establishment and maintenance of educational programs for improving the competency of licensees and applicants to further protect the public interest, and for conferences, workshops, and educational programs for real estate license officials (D.C. Code § 42-1707(o)).
8	Department of Consumer and Regulatory Affairs	6009	R-E Appraisal Fee, AKA, Appraisal Education Fund	D.C. Code § 47-2853.154	Appraisal Education Fund	16-06-06	Appraisal education fund fee and licensing and renewal fees established by the Mayor; civil penalties imposed by the Board of Real Estate Appraisers or the Office of Administrative Hearings; and all interest earned on those funds. (D.C. Code § 47-2853.154(a)).	Funds shall be use by the Board of Real Estate Appraisers for the purpose of raising the standards of practice and the competency of licensees by (a) promoting the advancement of education and research for the benefit of any licensee under this part; (b) underwriting educational seminars, workshops, and any other similar form of educational project for the benefit of any licensee under this part; (c) contracting for particular education or other projects intended to further the purposes of this part; and to defray the expenses to discharge the administrative and regulatory duties as prescribed by this part (continuing and discontinuing assessing licensees). (D.C. Code § 47-2853.154(b)).
9	Department of Consumer and Regulatory Affairs	6010	OPLA - Special Account	D.C Code §§ 47-2853.11, 47-2839, 47-2839.01	Occupations and Professions Licensure Special Account	20-04-99	License taxes paid by private detectives and detective agencies and security agencies (D.C. Code § 47-2839).	Monies deposited in the Fund shall be used to defray the expenses to discharge the administrative and regulatory duties relating to licensing private detectives and detective agencies (D.C Code §§ 47-2853.11, 47-2839) and security agencies (D.C. Code § 47-2839.01).
10	Department of Consumer and Regulatory Affairs	6013	Basic Business License Fund	D.C. Code § 47-2851.13; § 47-2851.03d; § 47-2851.08; § 47-2851.10	Basic Business License Fund	29-04-98	All fees collected for issuance of basic business license and endorsements, including renewals, late renewal penalties, other penalties, and fines, as well as half of the total amount of penalites and fines collected as a result of notices of infractions issued for basic business license violations. (D.C. Code 47-2851.13(b)).	Monies in the Fund shall be expended for the purposes of maintaining and upgrading the basic business license system, including copying fees, automation upgrades, personnel costs, and supplies. (D.C. Code 47-2851.13(c)).
11	Department of Consumer and Regulatory Affairs	6020	Board of Engineers Fund	D.C. Code § 47-2886.13 - - repealed April 15, 2017	Professional Engineers' Fund	9/26/2012 (repealed 4/15/17)	Application and registration fees for professional engineers; application fee for certification as an engineer-in-training. (D.C. Code § 47-2886.13) (2016).	Monies in the Fund shall be used for expenditures that are reasonably necessary for the proper performance of duties by the Board of Registration for Professional Engineers when accompanied by itemized vouchers, receipts, and appropriate approvals. (D.C. Code § 47-2886.13(d)) (2016).

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#	Agency Name	Fund #	Fund Name Per OCFO*	Statute - Authority to Charge Fee/Dedicate	Fund Name Per D.C. Code	Date Enacted	Source of Revenue for Fund	Purpose/Intended Use of Funds
12	Department of Consumer and Regulatory Affairs	6030	Green Building Fund	§§ 6-1451.05,; § 6-1451.08; § 6-1451.07	Green Building Fund	08-03-07	Payments made for failure to meet new construction and substantial improvement standards on LEED projects (D.C. Code §§ 6-1451.02 and 6-1451.03) and Green building fees for new construction and alterations and repairs. (D.C. Code § 6-1451.08).	The monies in the Fund shall be used tp pay for at least 3-full time employees and additional staff and operating costs to provide training, technical assistance, plan review, and inspections and monitoring of green buildings, as well as research and development of green building practices and education/training/outreach/other market transformation initiatives, and seed support for demonstration projects, their evaluation, and their institutionalization when successful. (D.C. Code § 6-1451.07).
13	Department of Consumer and Regulatory Affairs	6040	Corporate Recordation Fund	D.C. Code § 29-102.13	Corporate Recordation Fund	02-07-11	Fees and charges payable to the Mayor shall be paid at the time of presenting a document for filing or making a request for information for which a fee or charge is payable. (D.C. Code § 29-102.13(c)).	The monies in the Fund shall be used to maintain and upgrade the corporate filing system, including copying fees, automation upgrades, personnel costs, and supplies. (D.C. Code § 29-102.13(b)).
14	Department of Consumer and Regulatory Affairs	6045	Vending Regulation Fund	D.C. Code § 37-131.07	Vending Regulation Fund	22-10-09	Application, issuance, and renewals fees for licenses, permits, and authorizations related to basic business license endorsed for vending and vending site permits. (D.C. Code § 37-131.07(b)(2)).	Monies in the Fund may be used to pay for costs associated with the application, issuance, and renewal of a basic business license endorsed for vending and other costs associated with the administration of the application, issuance, and renewals of licenses, permits, and authorizations related to vending. (D.C. Code § 37-131.07(b)(4)).
15	Department of Housing and Community Development	0610	DHCD Unified Fund	D.C. Code § 42-2857.01; § 42-3402.05a; § 42-1904.03	Department of Housing and Community Development Unified Fund	16-08-08	The fund receives revenue from the following sources: (1) all revenue derived from lease payments from loans and other proceeds received under the Land Acquisitions for Housing Development Opportunities Program, (2) condominium and cooperative conversion fees, (3) condominium registration fees, (4) repayments and other proceeds from the Rehabilitation Repayment account, (5) repayments and other proceeds from Low-Income Housing Tax Credit Fee Collection program, (6) repayments and other proceeds from the Home Again Revolving Fund, (7) repayments and other proceeds from the portal sites, and (8) repayments and other proceeds from any other DHCD programs created by regulation. (D.C. Code § 42-2857.01(e). *See also* D.C. Code § 42-3402.05a regarding Conversion Application Fees and § 42-1904.03 regarding fees for application for registration of condominiums.	Monies in the Fund may be used for 16 purposes related to affordable housing including providing financial assistance to: low-income and moderate-income residents of the District so that they may obtain or maintain affordable housing and to correct basic housing defects and to rehabilitate and occupy their abandoned or deteriorated residential properties; veterans; developers to acquire real property for the provision of affordable housing; DHCD to reclaim properties that have received foreclosure notices where DHCD has subordinated liens (D.C. Official Code § 42-2857.01(c)) and not more than 20% of funds may be used to pay project-delivery costs. (D.C. Official Code § 42-2857.01(d)).

Appendix G: Non-Lapsing Funds Swept in FY 2017
Appendix G1: Statutory History and Purpose

#	Agency Name	Fund #	Fund Name Per OCFO*	Statute - Authority to Charge Fee/Dedicate	Fund Name Per D.C. Code	Date Enacted	Source of Revenue for Fund	Purpose/Intended Use of Funds
16	Deputy Mayor for Planning and Economic Development	0609	Industrial Revenue Bond Program	D.C. Code §47-131; § 47-340.20; § 47-340.21, § 47-340.22; § 47-340.23;	Industrial Revenue Bond Program (Special Account)	22-01-76	The Mayor may assess fees in connection with the provision to any for-profit or not for profit entity of loans, grants, credit support, revenue bonds, notes or other obligations authorized pursuant to federal law or regulations or any act or resolution of the Council of the District of Columbia. Such fees shall be in amounts reasonably calculated to defray costs associated with developing, implementing, administering, monitoring, evaluating or otherwise supporting such financial assistance for economic development purposes. (D.C. Code § 47-340.20).	Monies may be used to pay for the administration, operating, and marketing of the industrial revenue bond program (established pursuant to D.C. Code § 1-204.90) and to pay the costs of operating and administering economic development programs (D.C. Code § 47-131(c)(4)), including credit support or enhancement, loans, grants, contracts, and the implementation of other economic development initiatives. (D.C. Code § 47-340.23(a)).
17	Deputy Mayor for Planning and Econ Development	0632	AWC and NCRC Development (Ed Special Acct)	D.C. Code § 2-1225.21	Economic Development Special Account	26-03-08	The Fund receives deposits from: the operating funds of the Anacostia Waterfront Corporation Enterprise Fund (AWC) [repealed in 2008], the National Capital Revitalization Corporation Enterprise Fund (NCRC) [repealed in 2008]; All fees, revenues, and other income arising from real property or other assets formerly under the authority of the AWC and NCRC, or any of their subsidiaries; funds authorized by an act of Congress, reprogramming, or intra-district transfer or designated by law to be deposited into the account; and interest on any money deposited into the account. (D.C. Code § 2-1225.21(b)).	Monies in the Fund may be used to pay the costs of operating and administering properties and programs under the authority of the Deputy Mayor for Planning and Economic Development, to provide economic development assistance, including the provision of grants, loans, and credit support or enhancement, and to implement other programs, projects, and initiatives that are consistent with and in furtherance of the economic development goals or activities of the District, meet the requirements of providing jobs for District residents, creating affordable housing and restoring the District's waterways, support the development of a workforce intermediary, or facilitate the implementation of the environmental standards. (D.C. Code § 2-1225.21(d)). In addition, in Fiscal Year 2017 and each fiscal year thereafter, up to $3 million in monies credited to the Account may be used to fund real property tax rebates related to open space (D.C. Code § 47-4665). (D.C. Code § 2-1225.21(d-1)).
18	Office of the State Superintendent of Education	0618	Student Residency Vertification Fund	D.C. Code § 38-312.02	Student Residency Verification Fund	09-05-12	The Fund shall consist of revenue from payments collected in connection with student residency verfication and all non-resident tuition and fees collected. (D.C. Code § 38-312.02(d)).	The Fund shall be used solely to fund enforcement activities concerning student residency and primary caregiver status verification. (D.C. Code § 38-312.02(b)).
19	Department of Health	0605	SHPDA Fees	D.C. Code §44-420; § 44-420.01; § 44-416	State Health Planning and Development Fund	09-04-97	All fees, civil fines, and interest relating to the State Health Planning and Development Agency (D.C. Code § 44-420.01(a)) and Certificates of Need (D.C. Code § 44-416).	Monies in the Fund shall be for the sole use of the State Health Planning and Development Agency (SHPDA) and from it shall be paid all salaries and all other expenses necessary in carrying out the duties of the SHPDA. (D.C. Code § 44-420.01(c)). [Note: see related, Department of Health Development Agency User Fee for Private Hospitals and D.C. Code § 44-420].
20	Department of Health	0655	SHPDA Admission Fee	D.C. Code § 44-420.01; § 44-420;	Development Agency User Fee for Private Hospitals	09-04-97	Annual user fee for private hospitals (D.C. Code § 44-420).	Annual user fees collected from hospitals pursuant to D.C. Code § 44-410 shall be used only for salaries and expenses necessary for carrying out the Certificate of Need responsibilities of the SHPDA. (D.C. Code § 44-420.01(c)). [Note: see related, Department of Health State Health Planning and Development Fund (D.C. Code § 44-420.01)].

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#	Agency Name	Fund #	Fund Name Per OCFO*	Statute - Authority to Charge Fee/Dedicate	Fund Name Per D.C. Code	Date Enacted	Source of Revenue for Fund	Purpose/Intended Use of Funds
21	Department of Health	0661	ICF/ MR Fees and Fines, AKA, Intermediate Care Facilities for Persons with Intellectual Disabilities Fees	D.C. Code § 44-504; § 7-731	N/A	N/A - fund not established by legislation	License issuance and renewal fees for private facilities (D.C. Code § § 44-504(1) and (2)(A). See also D.C. Code § 7-731(4)).	The Maor shall establish fees to implement this section. All fines and fees collected pursuant to this section shall be deposited as nonlapsing funds in the Department of Health Regulatory Enforcement Fund to the credit of the administration within the Department of Health responsible for collecting the fees to support the activities of those programs, except that fines and fees collected pursuant to Chapter 21 of Title 8 shall be deposited in the Rodent Control Fund. (D.C. Code § 7-731(c)).
22	Department of Health Care Finance	0631	Medicaid Collections-3rd Party Liability	D.C. Code § 4-602; § 4-802; § 4-803	N/A	16-03-85	The fund receives revenue from civil penalties and assessments for medical items or services not provided as claimed under the Medicaid program (D.C. Code § 4-803(a)), criminal penalties for fraud, false claims, statements, schemes, devices, or failure to disclose information related to the Medicaid Program (D.C. Code § 4-802), and reimbursement from the provider for the unreimbursed value of cost of health-care assistance incurrs the expense of the health care assistance and the beneficiary suffers an injury or illness (D.C. Code § 4-602).	First to reimburse the Medicaid program and then to the General Fund of the District of Columbia. The amount of the penalty or assessment, when finally determined, may be deducted from any sum then or later owing by the District of Columbia to the person against whom the penalty or assessment has been charged. D.C. Code § 4-803(e).
23	Department of Health Care Finance	0632	Bill of Rights-(Grievance and Appeals)	D.C. Code § 44-301.09	N/A	27-04-99	Assessments to insurers to cover the costs of administering the health insurance appeal and grievance system. (D.C. Code § 44-301.09).	**Not specified**
24	Department of Health Care Finance	0633	Medicaid Recovery Audit Contractor	42 U.S.C. § 1396a	N/A	05-10-10	Recouped overpayments to health services facilities or organizations re: Medicare and Medicaid services. (42 U.S.C. § 1396a(a)(42)(B)(i)).	Payments to recovery audit contractors on a contingent basis for collecting overpayments and in amounts specified by the State for identifying underpayments. (42 U.S.C. § 1396a(a)(42)(B)(ii)(II)).
25	Department of Health Care Finance	0634	Assessment Fund	D.C. Code § 7-771.05a	Assessment Fund	24-12-13	The Fund receives revenue from user fees and enrollment fees. (D.C. Code § 7-771.05a(b)).	Monies in the Fund shall be used for administration and maintenance of the Department of Health Care Finance's provider operations, enrollment activites, and health information exchange activities. (D.C. Code § 7-771.05a(c)).
26	Department of Human Services	0603	SSI Payback	D.C. Code § 4-204.07; § 4-204.09	Interim Disability Assistance Fund	01-10-02	Repayments to the Department of Human Services for recipient's past-due SSI benefits and over payments of Interim Disability Assistance to recipients. (D.C. Code §§ 4-204.07 (e-1)).	Monies in the Fund are to be used solely for the purpose of implementing the Interim Disability Assistance program. D.C. Code § 4-204.09.
27	District Department of Transportation	6901	DDOT Enterprise Fund-Non Tax Revenues	D.C. Code § 50-921.13	DDOT Enterprise Fund for Transportation Initiatives	08-04-11	Revenue from various sources including enforcement fines, advertisements, fees for public inconvenience and car sharing, various citations and fines, commercial parking pass and permit fees, and matching funds from private nonprofit organizations. (D.C. Code § 50-921.13(b)).	To pay for goods, services, property, capital improvements, and to pay into the Highway Trust Fund (D.C. Code § 50-921.13) and for other purposes under the authority of the DDOT Director, such as entering into agreements with non-profit vehicles to transport elderly residents and residents with disabilities (D.C. Code §50-921.02(f)) and other projects under DDOT's authority and to pay into the Highway Trust Fund. (D.C. Code § 50-921.04).

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#	Agency Name	Fund #	Fund Name Per OCFO*	Statute - Authority to Charge Fee/Dedicate	Fund Name Per D.C. Code	Date Enacted	Source of Revenue for Fund	Purpose/Intended Use of Funds
28	Washington Metropolitan Area Transit Authority	6501	WMATAOperations Support Fund	D.C. Code § 1-325.311	WMATA Operations Support Fund	2/26/2015 & 10/8/2016	Revenue from consent judgments in particular court cases: *District of Columbia v. Expedia, Inc., et al.* , Nos. 14-CV-308 & 14-CV-309, and *District of Columbia v. Bank of America, N.A., et al.* , No. 2008 CA 007763 B (D.C. Code § 1-325.311(b)).	The monies in the Fund shall be available to fund extraordinary or unanticipated operating or capital needs of the Washington Metropolitan Area Transit Authority that arise outside of WMATA's regular interjurisdictional subsidy allocation formula. (DC Code § 1-325.311(c)).
29	Department of Energy and the Environment	0662	Renewable Energy Development Fund	D.C. Code § 34-1436; § 34-1434	Renewable Energy Development Fund	12-04-05	Revenue from compliance fees paid by electricity suppliers that fail to meet statutory targets for the use of renewable energy, payments received in the repayment of a loan, investment earnings, and money from any other source accepted for the benefit of the fund. (D.C. Code § 34-1436(d)).	Monies in the Fund shall be used to fund the Solar for All Program, support the creation of new solar energy sources in the District, and supplement programs supporting the creation of new solar energy sources in the District through the Sustainable Energy Utility contract. (D.C. Code § 34-1436(c)).
30	Department of Energy and the Environment	0670	Anacostia River Clean Up Fund	D.C. Code § 8-102.05	Anacostia River Clean Up and Protection Fund	23-09-09	Fees for disposable carryout bags and transmitted to the Office of Tax and Revenue (D.C. Code § 8-102.03), the net proceeds from the issuance of Anacostia River Commemorative License Plates (D.C. Code § 8-102.07), and the net proceeds from the voluntary tax check-off (D.C. Code § 47-1812.111 c [D.C. Code § 47-1812.111d). (D.C. Code § 8-102.05 (a)).	Monies in the The Fund shall be used to clean and protect the Anacostia River and other impaired waterways. Monies also shall be used for various projects including, public education, reusable carryout bags, storm drain screens and trash traps, monitoring and recording pollution indices, preserving or enhancing water quality and fishery or wildlife habitat and other conservation programs, and administrative costs relating to these programs. (D.C. Code § 8-102.05(b)).
31	Department of Insurance, Securities & Banking	2910	Foreclosure Mediation Fund	D.C. Code § 42-815.03	Foreclosure Mediation Fund	12-03-11	Fees and penalites generated by the foreclosure mediation program, the District's share of proceeds from the February 2012 consent judgments between the federal government and participating states, and any future designated settlements or funds. (D.C. Code § 42-815.03(a)(1)).	Monies in the Funds shall be used for payment of mortgage-related or foreclosure-related counseling, legal assistance or advocacy, mediation, and outreach or assistance to help current and former homeowners secure benefits under mortgage-related or foreclosure-related settlements or judgments; and enforcement work in the area of financial fraud or consumer protection. (D.C. Code § 42-815.03(a)(2)).
32	Department of For-Hire Vehicles	2400	Public Vehicles For Hire Consumer Servic	D.C. Code § 50-301.20	Public Vehicles-for-Hire Consumer Service Fund	10-05-88	Revenue sources include monies collected from passenger surcharges, license issuance and renewals, out-of-state vehicle registration, digital dispatch fees, and other monies collected by DFHV. (D.C. Code § 50-301.20).	Monies in the Fund shall be used to pay for operating and administering DFHV programs, investigations, proceedings, and inspections, administering the Fund, and improving the District's vehicles-for-hire industry. Monies also may be used to provide grants, loans, incentives, or other financial assistance to owners of licensed taxicabs in D.C. to offset the cost of acquiring, maintaining, and operating wheelchair-accessible vehicles, as well as establishing a program to provide taxicab fare discount for low-income senior citizens and persons with disabilities, and to incentivize the purchase and use of alternative-fuel vehicles, and to direct licensed taxicabs to underserved areas. (D.C. Code § 50-301.20(b)(1)).

Note: N/A denotes Not Applicable because there is no D.C. Code section establishing the Fund. Therefore, the Fund does not have a statutory name nor a statutory designation of lapsing or non-lapsing. These Funds, however, are included in this list of non-lapsing Funds whose funds were swept into the General Fund because the OCFO had designated these as non-lapsing SPRFs.

Appendix G: Non-Lapsing Funds Swept in FY 2017
Appendix G2: Special Accounting and Oversight

#	Fund #	Fund Name Per D.C. Code	Special Accounting/Oversight	Council Oversight Committee FY 2017
1	1243	Public-Private Partnership Administration Fund	None	Government Operations
2	0602	Lobbyist Fund	None	Judiciary and Public Safety
3	0606	Recorder of Deeds Automation Fund	D.C. Code § 42-1214(d) requires that Mayor submit to Council as part of annual budget a requested appropriation for expenditures for the restricted purposes. The request shall include an accounting of the use of the funds from the Fund in the previous fiscal year.	Finance and Revenue
4	0618	Wage Theft Prevention Fund	None	Labor and Workforce Development
5	0600	Cable Television Special Account	None	Business and Economic Development
6	6006	Nuisance Abatement Fund	Within 6 months of the end of each fiscal year, the Mayor shall submit to the Council a report, including an itemized accounting of delinquent property owners, corrected building violations, and expenditures, of the financial condition of the Fund and any other SPRFs or capital project funds used for nuisance abatement activities, and the results of the operations and collections for the fiscal year. (D.C. Code § 42-3131.01(b)(4)).	Committee of the Whole
7	6008	Real Estate Guaranty and Education Fund	None	Committee of the Whole
8	6009	Appraisal Education Fund	D.C. Code § 47-2853.154(c) The Board may establish minimum and maximum balances for the Fund, procedures for continuing and discontinuing assessing licensees, and rules for the implementation and operation of the Fund.	Committee of the Whole
9	6010	Occupations and Professions Licensure Special Account	None	Committee of the Whole

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#	Fund #	Fund Name Per D.C. Code	Special Accounting/Oversight	Council Oversight Committee FY 2017
10	6013	Basic Business License Fund	None	Committee of the Whole
11	6020	Professional Engineers' Fund	For the purpose of any contemplated investigation or audit by the Inspector General, the Office of the Inspector General shall have free access to the books of account, records, and papers of the Board. (D.C. Code § 47-2886.13(d)). (Repealed 4/15/17).	Committee of the Whole
12	6030	Green Building Fund	The Mayor shall provide the Green Building Advisory Council ("GBAC") with (1) An accounting of funds deposited in to the Green Building Fund during the past fiscal year, separated by category; (2) An accounting of funds spent from the Green Building Fund during the past fiscal year, referencing that year's annual green plan's goals; . . . " (D.C. Code § 6-1451.09(g)).	Committee of the Whole
13	6040	Corporate Recordation Fund	None	Committee of the Whole
14	6045	Vending Regulation Fund	None	Committee of the Whole
15	0610	Department of Housing and Community Development Unified Fund	None	Housing and Neighborhood Revitalization
16	0609	Establishment of General Fund and special accounts and Industrial Revenue Bond Special Account	The Mayor shall report to the Council the details of how these monies are used (DC Code § 47-340.23(a)) and shall conduct an audit of the Fund as closed and submit such audit report to the Council. (D.C. Code § 47-131(d)).	Business and Economic Development
17	0632	Economic Development Special Account	Funds deposited into the Account pursuant to this subsection shall be maintained in segregated sub-accounts associated with each revenue source as the Chief Financial Officer determines necessary. (D.C. Code § 2-1225.21(b)(2)).	Business and Economic Development
18	0618	Student Residency Verification Fund	None	Education

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Appendix G2: Special Accounting and Oversight

#	Fund #	Fund Name Per D.C. Code	Special Accounting/Oversight	Council Oversight Committee FY 2017
19	0605	State Health Planning and Development Fund	The Mayor's annual budget request shall be based on an estimated projection of the expenditures necessary to perform the administrative and regulatory functions of the State Health Planning and Development Agency. (D.C. Code § 44-420.01(d)).	Health
20	0655	Development Agency User Fee for Private Hospitals	The Mayor's annual budget request shall be based on an estimated projection of the expenditures necessary to perform the administrative and regulatory functions of the State Health Planning and Development Agency. (D.C. Code § 44-420.01(d)).	Health
21	0661	N/A	The Mayor's annual budget request shall be based on an estimated projection of the expenditures necessary to perform the administrative and regulatory functions of the State Health Planning and Development Agency. (D.C. Code § 44-420.01(d)).	Health
22	0631	N/A	None	Health
23	0632	N/A	None	Health
24	0633	N/A	The Secretary of Health and Human Services, acting through the Administrator of the Centers for Medicare & Medicaid Services, shall submit an annual report to Congress concerning the effectiveness of the Recovery Audit Contractor program under Medicaid and Medicare and shall include such reports recommendations for expanding or improving the program. (42 USC § 1396a).	Health
25	0634	Assessment Fund	None	Health
26	0603	Interim Disability Assistance Fund	The Mayor shall submit to the Council by March 15 of each year a report on the operation of the program for the previous calendar year. The report shall include: the total number of IDA applicants, the number approved, and the number denied; the number and percentage of IDA applicants approved for SSI; an analysis of the approvals and denials at each level; and observations on the best practices in other states. (D.C. Code § 4-204.07(f)).	Human Services
27	6901	DDOT Enterprise Fund for Transportation Initiatives	None	Transportation and the Environment
28	6501	WMATA Operations Support Fund	DC Code § 1-325.311 (d)(2) Subject to authorization in an approved budget and financial plan, any funds appropriated in the Fund shall be continually available without regard to fiscal year limitation.	Finance and Revenue

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Appendix G2: Special Accounting and Oversight

#	Fund #	Fund Name Per D.C. Code	Special Accounting/Oversight	Council Oversight Committee FY 2017
29	0662	Renewable Energy Development Fund	The DOEE shall provide to the Council a quarterly report detailing: (1) Expenditures from the Renewable Energy Development Fund; and (2) The performance of programs or projects funded by the Renewable Energy Development Fund. (D.C. Code § 34-1436(f)). In addition, DOEE is required to publish on its website at least annually a report that describes progress towards solar generation goals provided in the renewable energy portfolio standard and a comparison with other sources of energy used in the District. (D.C. Code § 34-1434(f)).	Transportation and the Environment
30	0670	Anacostia River Clean Up and Protection Fund	None	Transportation and the Environment
31	2910	Foreclosure Mediation Fund	None	Business and Economic Development
32	2400	Public Vehicles-for-Hire Consumer Service Fund	The DFHV shall conduct a mandatory yearly review of the passenger surcharge amount and shall adjust the surcharge amount based on revenue over needed spending (D.C. Code § 50-301.20(i)); the District of Columbia Auditor shall conduct an audit of the Fund at least once every 3 fiscal years (D.C. Code § 50-301.20(j)); The DFHV shall submit to the Council monthly revenue reports on the Fund by the 15th of every month (D.C. Code § 50-301.20(k)).	Government Operations

Appendix G: Non-Lapsing Funds Swept in FY 2017
Appendix G3: Sweep Amounts and Performance Metrics

#	Fund #	Fund Name Per D.C. Code	FY 17 Sweep Amount	FY 17 Performance Metric Specific to Fund Purpose?	FY 17 Performance Metric Met?	Detail on FY 17 Performance Metric Information & Results
1	1243	Public-Private Partnership Administration Fund	$50,000	Yes	Yes	Expand and enhance the use of public-private partnerships to revitalize and expand the District's infrastructure. FY 17 Target: 3; FY 17 Actual: 3.
2	0602	Lobbyist Fund	$56,665	No	No	There were 9 KPIs related to ethics advice, enforcement, and training, which were all reported as met. Although there are no KPIs related to the agency's lobbyist oversight, there are periodic audit reports on lobbyist activities on the BEGA website (7 between 1/30/16 & 2/8/17).
3	0606	Recorder of Deeds Automation Fund	$931,891	No	No	OCFO did not report on FY17 performance but in its Strategic Plan for 2017-2021, OTR identifies a KPI of 60% of documents recorded electronically at the Recorder of Deeds (ROD).
4	0618	Wage Theft Prevention Fund	$79,850	No	No	None
5	0600	Cable Television Special Account	$5,070,000	No	No	There are multiple metrics related to the functioning of the agency, but none specifically measure the Fund.
6	6006	Nuisance Abatement Fund	$13,789	No	No	None
7	6008	Real Estate Guaranty and Education Fund	$596,434	No	No	None
8	6009	Appraisal Education Fund	$1,608,918	No	No	None
9	6010	Occupations and Professions Licensure Special Account	$288,657	No	No	None
10	6013	Basic Business License Fund	$25,000	No	No	None
11	6020	Professional Engineers' Fund	$643,180	No	No	None
12	6030	Green Building Fund	$218,771	No	No	None

Appendix G: Non-Lapsing Funds Swept in FY 2017
Appendix G3: Sweep Amounts and Performance Metrics

#	Fund #	Fund Name Per D.C. Code	FY 17 Sweep Amount	FY 17 Performance Metric Specific to Fund Purpose?	FY 17 Performance Metric Met?	Detail on FY 17 Performance Metric Information & Results
13	6040	Corporate Recordation Fund	$1,722,271	No	No	None
14	6045	Vending Regulation Fund	$414,232	No	No	None
15	0610	Department of Housing and Community Development Unified Fund	$1,143,844	Yes	Yes	Number of Homebuyer Purchase Assistance Program loans. FY 17 Target: 225; FY 17 Actual: 307.
16	0609	Establishment of General Fund and special accounts and Industrial Revenue Bond Special Account	$1,893,807	Partial	No	The IRB team will develop a Small Loan IRB Program. This initiative should allow organizations with smaller loan amount for qualified projects would be able to take advantage of Tax-Exempt bond rates and terms for projects under a $500,000 threshold. As part of the initiative, the team will develop templates of the needed documents for an IRB Transaction and look to minimize and cap all the issuance fees and costs. (p.8). Complete: 75-99%. Banking relationships are very important for this initiative and the interest rates are close as it pertains to Taxable and Tax Exempt rates, so this initiative is still on hold pending favorable market changes.
17	0632	Economic Development Special Account	$2,506,193	No	No	None
18	0618	Student Residency Verification Fund	$300,000	Yes	Yes	OSSE had a "Student Enrollment and Residency" Strategic Initiative to revise residency regulations to provide greater clarity on prooof of District residency during school enrollment and residency fraud investigations. OSSE reported this as Complete. (OSSE FY 17 PAR, p. 11) Additionally, OSSE had a workload measure entitled "Manage annual student enrollment audit and ongoing studen residency verification" for which it performs an annual measure of the number of PK-12 students in public and public charter schools. Annual measure for FY 17: 90061 (OSSE FY 17 PAR, p. 6).
19	0605	State Health Planning and Development Fund	$392,000	No	No	None

Appendix G: Non-Lapsing Funds Swept in FY 2017
Appendix G3: Sweep Amounts and Performance Metrics

#	Fund #	Fund Name Per D.C. Code	FY 17 Sweep Amount	FY 17 Performance Metric Specific to Fund Purpose?	FY 17 Performance Metric Met?	Detail on FY 17 Performance Metric Information & Results
20	0655	Development Agency User Fee for Private Hospitals	$19,469	No	No	None
21	0661	N/A	$202,503	No	No	None
22	0631	N/A	$595,296	No	No	None
23	0632	N/A	$255,353	No	No	None
24	0633	N/A	$142	No	No	None
25	0634	Assessment Fund	$74,089	No	No	None
26	0603	Interim Disability Assistance Fund	$1,227,153	No	No	None
27	6901	DDOT Enterprise Fund for Transportation Initiatives	$825,298	No	No	None
28	6501	WMATA Operations Support Fund	$48,777,018	No	No	None
29	0662	Renewable Energy Development Fund	$4,000,000	Yes	Yes	Expand opportunities to make solar power more accessible and affordable to District residents and businesses. In FY 17, DOEE will invest a substantial portion of the Renewable Energy Development Fund to increase opportunities for community solar and on-site installations of solar and thermal systems. Complete: DOEE awarded: $13.2 million to 10 grantees for Solar for All DC Innovation & Expansion Grants; $5 million to DC Housing Authority for roof repair/replacement, solar installation, and battery storage; $250,000 to Enterprise Community Partners to conduct a vulnerability assessment and improve resilience. DOEE also executed MOUs with DCPL ($990K) and DGS ($300) for solar projects. (DOEE FY 17 PAR, p. 7).

Appendix G: Non-Lapsing Funds Swept in FY 2017
Appendix G3: Sweep Amounts and Performance Metrics

#	Fund #	Fund Name Per D.C. Code	FY 17 Sweep Amount	FY 17 Performance Metric Specific to Fund Purpose?	FY 17 Performance Metric Met?	Detail on FY 17 Performance Metric Information & Results
30	0670	Anacostia River Clean Up and Protection Fund	$500,000	Yes	Partial	Complete Remedial Investigation (RI) of the Anacostia River and Washington Channel (50-74% complete; Explanation: This is a long-term, complicated initiative with a completion date in 2018, resulting in laying the groundwork to significantly improve the environmental quality of the Anacostia River). (DOEE FY 17 PAR, p. 6).
31	2910	Foreclosure Mediation Fund	$17,900	No	No	None
32	2400	Public Vehicles-for-Hire Consumer Service Fund	$500,000	No	No	DFHV FY 17 PAR includes an accomplishment entitled "Expanded Economic Opportunities with Grants" and provides explanation/data on disabled, elderly, and low-income residents served, environmental rebates, & installing a charging station. No specific metrics on these topics.
		Totals	Yes	5	4	
			Partial	1	1	
			No	26	27	

Appendix H

Personnel Spending for 26 Sample Funds by Highest Total Personnel Spending, FY 2015–FY 2017

Appendix H: Personnel Spending for 26 Sample Funds by Highest Total Personnel Spending, FY 2015 - FY 2017

#	Fund Name Per OCFO*	Fund Name Per Code	Agency	Fund #	FY 15 Personnel Spending	FY 16 Personnel Spending	FY 17 Personnel Spending	Total FY 15-17 Personnel Spending	% Personnel Spending of Total Spending	Total FY 15-17 Spending (Personnel and Non-Personnel)	Fund Purpose
1	Basic Business License Fund	Basic Business License Fund	Department of Consumer and Regulatory Affairs	6013	$9,035,685	$11,301,927	$12,516,782	$32,854,394	74%	$44,615,207	Monies in the Fund shall be expended for the purposes of maintaining and upgrading the basic business license system, including copying fees, automation upgrades, personnel costs, and supplies. (D.C. Code 47-2851.13(c)).
2	Securities and Banking Fund	Securities and Banking Regulatory Trust Fund	Department of Insurance, Securities, and Banking	2350	$7,067,979	$6,717,234	$7,258,489	$21,043,702	78%	$26,847,135	To fund the expenses of the Securities and Banking Bureau in the discharge of its administrative and regulatory duties (D.C. Code § 31-107(b-2)).
3	Corporate Recordation Fund	Corporate Recordation Fund	Department of Consumer and Regulatory Affairs	6040	$1,217,125	$1,509,115	$1,809,049	$4,535,288	58%	$7,815,593	For maintaining and upgrading the corporate filing system, including copying fees, automation upgrades, personnel costs, and supplies. D.C. Code § 29-102.13(b).
4	Pesticide Product Registration	Pesticide Registration Fund	Department of Energy and Environment	0645	$1,160,685	$1,347,642	$1,651,653	$4,159,980	72%	$5,811,120	The Fund shall be used for the administration of the Department's pesticide, chemical, tank, land remediation, and wildlife protection programs. (D.C. Code § 8-438.01(c)).
5	Pharmacy Protection	Board of Pharmacy Fund	Department of Health	0632	$1,028,166	$1,083,088	$1,317,441	$3,428,695	61%	$5,634,523	To be used for the administration of the Board of Pharmacy. (DC Code § 7-733.02(a)(1)).
6	Unclaimed Property Contingency Fund	N/A***	Office of the Chief Financial Officer	0613	$810,365	$879,585	$1,115,917	$2,805,867	53%	$5,299,200	The D.C. Code does not establish a SPRF, instead it authorizes the creation of a separate trust fund or kept for safekeeping with a bank or trust company to make prompt payment of claims duly allowed by the Mayor under this section (D.C. Code § 41-123(a)). Funds accrued for two years may be deposited in the General Fund (D.C. Code § 41-123(a)) except that a remainder must remain in the trust fund (D.C. Code § 41-123(b)(1) and the Mayor may deduct before the deposit any costs in connection with the sale of abandoned property, or with the disposition by other means of abandoned property under § 41-122; (2)Any costs of mailing and publication in connection with any abandoned property; (3)Reasonable service charges; and (4)The costs incurred in examining records of holders of abandoned property and collecting such property from such holders. (D.C. Code § 41-123(c)).
7	OFT Central Collection Unit (CCU) O Type	Delinquent Debt Fund	Office of the Chief Financial Officer	6115	$629,768	$720,237	$826,064	$2,176,069	14%	$15,552,238	To serve as a depository for delinquent debts collected by OCFO's Central Collection Unit and to conduct the authorized activities of the Central Collection Unit, including its operating costs and expenses. (D.C. Code § 1-350.04).
8	Enterprise Fund Account	Recreation Enterprise Fund	Department of Parks and Recreation	0602	$0	$1,330,551	$35	$1,330,586	21%	$6,448,769	For the administration, improvement, and maintenance of property and programs management by DPR and shall supplement, but not replace, services provided by DPR. Also, payments by developers seeking relief from zoning laws in accordance with DC zoning regulations (11 DCMR § 100 et seq) and the Planned Unit Development process shall be expended on Department property within the boundaries of the Advisory Neighborhood Commission in which the Planned Unit Development is located (D.C. Code § 10-303(b((1)). Also may be used to purchase food, snacks, and non-alcoholic beverages for the general public, DPR program participants, and District government employees. (D.C. Code § 10-303(b((2)).
9	Eastern Market Enterprise Fund	Eastern Market Enterprise Fund	Department of General Services	1460	$151,714	$395,770	$436,685	$984,170	43%	$2,280,265	To pay all expenses related to the management and maintenance of the Eastern Market Square. (D.C. Code § 37-103).
10	Foreclosure Mediation Fund (Temporary)	Foreclosure Mediation Fund	Department of Insurance, Securities, and Banking	2911	$313,808	$238,568	$0	$552,375	16%	$3,409,343	(A)Payment of mortgage-related or foreclosure-related counseling; (B)Mortgage-related or foreclosure-related legal assistance or advocacy; (C)Mortgage-related or foreclosure-related mediation; (D)Outreach or assistance to help current and former homeowners secure the benefits for which they are eligible under mortgage-related or foreclosure-related settlements or judgments; and (E)Enforcement work in the area of financial fraud or consumer protection. (D.C. Code § 42-815.03).
11	Radiation Protection	N/A***	Department of Health	0633	$102,988	$89,435	$211,849	$404,271	96%	$420,171	There is no statute that creates this SPRF. The OCFO describes it as a lapsing fund is used to defray costs incurred by the Department of Health in regulating the use of radiation machines and radioactive materials to protect the public health. (OCFO 2015 report)

Appendix H: Personnel Spending for 26 Sample Funds by Highest Total Personnel Spending, FY 2015 - FY 2017

#	Fund Name Per OCFO*	Fund Name Per Code	Agency	Fund #	FY 15 Personnel Spending	FY 16 Personnel Spending	FY 17 Personnel Spending	Total FY 15-17 Personnel Spending	% Personnel Spending of Total Spending	Total FY 15-17 Spending (Personnel and Non-Personnel)	Fund Purpose
12	Fishing License	N/A***	Department of Energy and Environment	0603	$80,193	$83,439	$155,990	$319,622	79%	$403,424	The statute does not establish an SPRF. It requires aquatic studies, authorizes the Mayor to establish fishing and hunting seasons, and restricts the uses of licensing fees. Specifically, the statute states: While regulating against water pollution and except as provided in subsection (d) of this section, the Mayor shall protect aquatic animals and plants, and shall preserve and restore aquatic life in District waters for aesthetic enjoyment, for recreation, and for industry. (D.C. Code sec. 8-103.03(a)). Prior to May 19, 2017, there also was a subsection regarding use of the revenues solely for the administration and management of the District's fisheries and wildlife resources and the District's Fisheries and Wildlife Division. D.C. Code sec. 8-103.03(b)(3).
13	HPAP - Repay	Home Purchase Assistance Fund	Department of Housing and Community Development	0602	$188,457	$0	$0	$188,457	7%	$2,779,489	To provide financial assistance to low and moderate income persons, and District of Columbia Government employees participating in the District of Columbia Employer-Assisted Housing Program, and families seeking to purchase homes in the District of Columbia. (D.C. Code §42-2601).The Fund shall be available without fiscal year limitation for the purpose of providing financial assistance for down payments or interim financing to recipients for the purpose of purchasing or securing housing, including single family homes, condominium units, or occupancy rights to cooperative housing in the District of Columbia as their principal place of residence and of providing financial assistance to District of Columbia government employees eligible under the District of Columbia Employer-Assisted Housing Program to purchase a home in the District of Columbia. Under terms and conditions prescribed by the Mayor of the District of Columbia (“Mayor”), the Fund shall be used for making loans and providing other forms of financial assistance. The assistance provided pursuant to the Fund may be used in conjunction with other available home assistance programs. (D.C. Code §42-2603).
14	Student Residency Vertification Fund	Student Residency Verification Fund	Office of the State Superintendent of Education	0618	$0	$0	$101,465	$101,465	11%	$912,096	The Fund shall be used solely to fund enforcement activities concerning student residency and primary caregiver status verification. (D.C. Code § 38-312.02).
15	AWC and NCRC Development (Ed Special Acct)	Economic Development Special Account	Deputy Mayor for Planning and Economic Development	0632	$0	$0	$0	$0	0%	$25,977,803	Monies in the Fund may be used to pay the costs of operating and administering properties and programs under the authority of the Deputy Mayor for Planning and Economic Development, to provide economic development assistance, including the provision of grants, loans, and credit support or enhancement, and to implement other programs, projects, and initiatives that are consistent with and in furtherance of the economic development goals or activities of the District, meet the requirements of providing jobs for District residents, creating affordable housing and restoring the District's waterways, support the development of a workforce intermediary, or facilitate the implementation of the environmental standards. (D.C. Code § 2-1225.21(d)). In addition, in Fiscal Year 2017 and each fiscal year thereafter, up to $3 million in monies credited to the Account may be used to fund real property tax rebates related to open space (D.C. Code § 47-4665). (D.C. Code § 2-1225.21(d-1)).
16	Washington Metro Area Transit Authority Projects	DC Circulator Fund	District Department of Transportation	6030	$0	$0	$0	$0	0%	$8,109,271	To pay for goods, services, property, or for any other authorized purpose [related to the D.C. Circulator]. (D.C. Code § 50-921.33(a)).

Appendix H: Personnel Spending for 26 Sample Funds by Highest Total Personnel Spending, FY 2015 - FY 2017

#	Fund Name Per OCFO*	Fund Name Per Code	Agency	Fund #	FY 15 Personnel Spending	FY 16 Personnel Spending	FY 17 Personnel Spending	Total FY 15-17 Personnel Spending	% Personnel Spending of Total Spending	Total FY 15-17 Spending (Personnel and Non-Personnel)	Fund Purpose
17	Asset Forfeiture	N/A***	Metropolitan Police Department	7278	$0	$0	$0	$0	0%	$1,235,616	There is no specific DC Code reference to the fund, but federal law states that the proceeds from civil and criminal forfeiture can be transferred to state or local entities and allows for awards to individuals. Per the OCFO SPR report from 2015: It has been used to provide for a variety of law enforcement functions of the Metropolitan Police Department, including the provision of rewards to those who assist in solving crimes.
18	General "O" Type Revenue Sources	MPD Overtime Reimbursement Fund**	Department of Public Works	6000	$0	$0	$0	$0	0%	$742,809	D.C. Code § 47-2826 states that the Mayor may adjust license fees to cover the costs to the District of providing police, fire, and other public services necessary to protect public health and safety in the context of special events § 47-2826(b), but the statute establishes only an MPD Overtime Reimbursement Fund to reimburse MPD for the costs of overtime to staff special events and provide security details to establishments that pay for extra police coverage. D.C. Code § 47-2826(e)(3). In contrast, the 2015 OCFO SPR report identifies this fund as the Special Events Reimbursement Fund and money shall be used to reimburse DPW for the costs it incurs to prepare for and clean up after special events, such as street fairs or parades. (DC Code § 47-2826, 2015 OCFO SPR report).
19	SLD E-Rate Reimbursement	N/A***	District of Columbia Public Library	6150	$0	$0	$0	$0	0%	$913,762	There is no specific DC Code statute creating this fund, but, DCPL's CIO explained that by virtue of section 706 of the Telecommunications Act of 1996, the fund is federal funds to "support in form of discounts and reimbursements to assist schools and libraries in the United States to obtain affordable telecommunications, internet access, and other eligible activities, services, and products." This is outlined in 47 USC § 254. Specifically, see 47 USC § 254(a)(6), (c), & (h). This purpose is similar to the one cited in the 2015 OCFO SPR report: "The purpose of the fund is to defray the costs of telecommunications services in the DC Public Library system and to implement DCPL's technology plan."
20	Nonresident	Student Residency Verification Fund	District of Columbia Public Schools	0608	$0	$0	$0	$0	0%	$0	The Fund shall be used solely to fund enforcement activities concerning student residency and primary caregiver status verification.(D.C. Code § 38-312.02).
21	Domestic Violence Shelter and Transitional Housing Fund	Shelter and Transitional Housing for Victims of Domestic Violence Fund	Office of Victim Services and Justice Grants	0621	$0	$0	$0	$0	0%	$1,000,000	Awarding grants to organizations that provide services to victims of domestic violence in emergency shelters and transitional housing to reimburse them for their operating expenses. (D.C. Code § 4-521(b)).
22	IRB Revenue For Paygo	Industrial Revenue Bond Program (Special Account)	Deputy Mayor for Planning and Economic Development/ PayGo	0609	$0	$0	$0	$0	0%	$737,570	For the costs of operating and administering economic development programs (D.C. Code § 47-131(c)(4) and to defray the costs associated with development, implementing, administering, monitoring, evaluating or otherwise suporting financial assistance for economic development purposes. (D.C. Code § 47-340.20).
23	Vision Zero Pedestrian and Bicycle Safety	Vision Zero Pedestrian and Bicycle Safety Fund	District Department of Transportation	6910	$0	$0	$0	$0	0%	$550,599	The Fund shall be used solely to enhance the safety and quality of pedestrian and bicycle transportation, including education, engineering, and enforcement efforts designed to calm traffic and provide safe routes. (D.C. Code § 50-921.20(c)).
24	Production Support, AKA, OCTFME Special Account	OCTFME Special Account	Office of Cable Television, Film, Music, and Entertainment (OCTFME)	0610	$0	$0	$0	$0	0%	$147,657	Revenues deposited into the Fund shall be used for purposes related to providing cable service in the District, including matters related to franchise, license, and other agreements, monitoring and enforcing cable operator compliance with regulations and agreements, and soliciting and accepting funds from private, nonprofit, and government entities to underwrite specifically designated programming on government channels. ((D.C. Code §§ 34-1252.03(b) and 34-1252.02)).

Appendix H: Personnel Spending for 26 Sample Funds by Highest Total Personnel Spending, FY 2015 - FY 2017

#	Fund Name Per OCFO*	Fund Name Per Code	Agency	Fund #	FY 15 Personnel Spending	FY 16 Personnel Spending	FY 17 Personnel Spending	Total FY 15-17 Personnel Spending	% Personnel Spending of Total Spending	Total FY 15-17 Spending (Personnel and Non-Personnel)	Fund Purpose
25	Stormwater In Lieu Fee	Stormwater Permit Compliance Enterprise Fund	Department of Energy and Environment	0655	$0	$0	$0	$0	0%	$147,627	Monies from the Enterprise Fund shall only be used to fund the costs of complying with the MS4 Permit, including grants for stormwater activities, all administrative, operating, and capital costs of DC WASA and the agencies identified by the Director as having specific responsibilities under the, MS4 Permit and the Stormwater Administration established pursuant to § 8-152.01. The Enterprise Fund shall also be used for DC WASA's costs of billing and collecting the stormwater user fee, as authorized by subchapter I of Chapter 21 of Title 34 [§34-2101.01 et seq.].
26	ICF/ MR Fees and Fines, AKA, Intermediate Care Facilities for Persons with Intellectual Disabilities Fees	N/A***	Department of Health	0661	$0	$0	$0	$0	0%	$144,939	There is no statute that creates an SPRF for the licensing fees paid by group homes and intermediate care facilties for persons with intellectual disabilities that the Mayor is authorized to collect by regulation. OCFO, however, refers to a non-lapsing, revolving fund that supports the regulatory activities of the Intermediate Care Facilities Division (ICFD) of the Health Regulation and Licensing Administration within the Department of Health. The ICFD licenses group homes for persons with intellectual disabilities and certifies intermediate care facilities for persons with intellectual disabilities through annual inspections. (OCFO 2015 report)
				Total	**$21,786,934**	**$25,696,589**	**$27,401,419**	**$74,884,942**	**45%**	**$167,936,226**	

*** Fund names were not always consistent among different sources (OCFO data reports, OCFO 2015 SPRF report, FY2019 Proposed Budget & Financial Plan)**

**** Note: Total spending was adjusted to remove an immaterial $736 credit to personnel expenditures.**

***** There was no D.C. Code section establishing the Fund, therefore the Fund does not have a statutory name.**

Appendix I

ODCA Analysis of Repealed Special Purpose Revenue Funds

Appendix I: ODCA Analysis of Repealed Special Purpose Revenue Funds

#	Agency	Fund Name	Establishment				Repeal						Notes
			Statute	Administrative	Statute Includes Fund Creation	Includes Establishment of Revenue Source	Statute	Budget Support Act	Administrative	Repeal of Fund Creation	Repeal of Revenue Source	Repeal Date	
1	Department of General Services	District of Columbia Leasing Fees Working Fund	D.C. Code § 10-701	N/A	Yes	No	D.C. Code § 10-701		N/A	Yes	No	14-09-11	The statute that created the Fund, D.C. Code § 10-701, did not create the revenue source as these are rents and fees received by DC government from the lease of real property owned by the District. Therefore, when DC Code § 10-701 was repealed, it only repealed the Fund, not the revenue source, appropriately so.
2	Department of Consumer and Regulatory Affairs	Fees for inspection of buildings . . .	D.C. Code § 6-703.01	Yes - D.C. Code § 1-204.24d	No	Yes	N/A	2011 BSA § 9036	N/A	No	No	22-07-11	Statute that created the revenue source, D.C. Code § 6-703.01, has not been repealed. Instead, the 2011 BSA § 9036, amended the ultimate placement of the monies. Instead of the monies being "paid for each fiscal year into the Treasury of the United States to the credit of the General Fund of the District of Columbia" (see 2010 version of D.C. Code § 6-703.01), the monies shall be "paid for each year into the General Fund of the District of Columbia." (see 2018 version of D.C. Code § 6-703.01). Therefore, the Fund was not repealed as there is no statutory repeal and even the 2011 BSA does not repeal the Fund or even change the ultimate placement of the monies into the General Fund.
3	Department of Consumer and Regulatory Affairs	Construction and Zoning Compliance Management Fund	D.C. Code § 6-1406.01	N/A	Yes	No	D.C. Code § 6-1406.01	2011 BSA § 9037	N/A	Yes	No	14-09-11	
4	Metropolitan Police Department	Photo Radar O/T Reimbursements (also known as Automated Traffic Enforcement)	N/A	Yes - D.C. Code § 1-204.24d	No	No	N/A	2011 BSA § 9044	N/A	Yes	No	14-09-11	The Fiscal Year 2012 Budget Support Act of 2011 § 9044 provides that the funds designated by the OCFO as fund 1660 within MPD "shall be deposited in the General Fund of the District of Columbia and shall not be accounted for by a separate fund or account within the General Fund of the District of Columbia."
5	Motor Vehicle Theft Prevention Commission	Motor Vehicle Theft Prevention Fund	D.C. Code §§ 3-1356 (Fund) & 3-1357 (Revenue)	N/A	Yes	Yes	D.C. Code § 3-1356 & 3-1357		N/A	Yes	No	9/14/11 (Fund); 6/19/13 (Payments into Fund)	The revenue sources for this Fund (grants & revenues received by the Commission, including those received pursuant to D.C. Code §3-1354(10), and fines paid for violations of D.C. Code § 31-2313(a)) were not repealed. Only the authority to deposit these revenues into the Fund (D.C. Code § 3-1357) was repealed in 2013.
6	State Superintendent of Education	Academic Certification and Testing Fund	D.C. Code § 38-2602	N/A	Yes	Yes	N/A	N/A	N/A	N/A	No	N/A	D.C. Code § 38-2602 established the Academic Certification and Testing Fund (& its revenue source) in 2008 as a non-lapsing Fund. On Sept. 14, 2011, D.C. Code 38-2602 was amended such that monies in the Fund would now revert to the unrestricted fund balance of the General Fund at the end of each fiscal year. The revenue source remained unchanged. (That is still the case currently). This Fund is on the repealed chart because the 2011 BSA § 9058 states that 5-E DCMR § 2320.17 "is amended by striking the phrase 'GED testing' and inserting the phrase 'GED testing and shall be directed to the unrestricted fund balance of the General Fund of the District of Columbia' in its place." This language, however, is not in the statute, D.C. Code § 38-2602.
7	State Superintendent of Education	Pre-K Program Assistance Grant Fund	D.C. Code § 38-2402.04 (2008)/38-272.04 (2009-2011)	N/A	Yes	No	D.C. Code § 38-272.04	2011 BSA § 9061	Yes	No	N/A	14-09-11	

Appendix I: ODCA Analysis of Repealed Special Purpose Revenue Funds

#	Agency	Fund Name	Establishment				Repeal						Notes
			Statute	Administrative	Statute Includes Fund Creation	Includes Establishment of Revenue Source	Statute	Budget Support Act	Administrative	Repeal of Fund Creation	Repeal of Revenue Source	Repeal Date	
8	Department of Health	Food Handlers Certification		Yes - D.C. Code § 7-731(a)(5) and § 47-2827	No	Yes		2011 BSA § 9070	N/A	No	No	14-09-11	2011 BSA § 9070 provides that the monies designated for accounting purposes as Department of Health Fund 0612 "shall not be accounted for by a separate fund or account within the General Fund of the District of Columbia" and any unexpended funds shall be transferred to the unrestricted fund balance of the General Fund. Given that this Fund was not statutorily created (and that the BSA does not state that it is repealed), it is not accurate to say that the action taken in the BSA repeals the Fund. Simply, pursuant to administrative authority to collect relevant fees & to manage the District's accounts, the fees were deposited into the account and the BSA directed that from 9/14/11 onward, the monies collected from the relevant fees be placed in the General Fund.
9	Department of Health	Animal Control License Fees Fund	D.C. Code § 8-1804(i)(1)		Yes	Yes	D.C. Code § 8-1804(i)	2013 BSA § 8005		Yes	No	20-09-12	
10	Department of Health	Other Medical Licenses and Fees		Yes - D.C. Code § 731(a)(1) & (2); D.C. Code § 7-731(c).	No	Yes		2011 BSA § 9074	N/A	No	No	14-09-11	2011 BSA § 9070 provides that the monies designated for accounting purposes as Department of Health Fund 0641 "shall not be accounted for by a separate fund or account within the General Fund of the District of Columbia" and any unexpended funds shall be transferred to the unrestricted fund balance of the General Fund. Given that this Fund was not statutorily created (and that the BSA does not state that it is repealed), it is not accurate to say that the action taken in the BSA repeals the Fund. Simply, pursuant to administrative authority to collect relevant fees & to manage the District's accounts, the fees were deposited into the account and the BSA directed that from 9/14/11 onward, the monies collected from the relevant fees be placed in the General Fund.
11	Department of Health	Health Facility Fee Fund (aka License Fees for Private Facilities)		Yes - D.C. Code § 44-504(a)	No	Yes		2011 BSA § 9075	N/A	No	No	14-09-11	2011 BSA § 9075 provides that the monies designated for accounting purposes as Department of Health Fund 0649 "shall not be accounted for by a separate fund or account within the General Fund of the District of Columbia" and any unexpended funds shall be transferred to the unrestricted fund balance of the General Fund. Given that this Fund was not statutorily created (and that the BSA does not state that it is repealed), it is not accurate to say that the action taken in the BSA repeals the Fund. Simply, pursuant to administrative authority to collect relevant fees & to manage the District's accounts, the fees were deposited into the account and the BSA directed that from 9/14/11 onward, the monies collected from the relevant fees be placed in the General Fund.
12	Department of Health	District of Columbia General Collections Fund						2011 BSA § 9076		No	No	14-09-11	There is no statutory or administrative information available relating to the creation of this Fund. 2011 BSA § 9076, however, provides that the monies designated for accounting purposes as Department of Health Fund 0653 "shall not be accounted for by a separate fund or account within the General Fund of the District of Columbia" and any unexpended funds shall be transferred to the unrestricted fund balance of the General Fund. **Note:** No information is available on this Fund through independent ODCA research or from the OCFO. On a chart provided by Delicia Moore, OCFO Cluster Head for Health, OCFO also acknowledges that this is an "account" rather than a "Special Fund" and did not identify any DC Code section establishing it.
13	Department of Health	Department of Health Regulatory Enforcement Fund		Yes - D.C. Code §§ 7-731 & 7-732	Yes	Yes	Yes (D.C. Code § 7-732 only; D.C. Code § 7-731 still good law)			Yes (D.C. Code § 7-732 only; D.C. Code § 7-731 still good law)		14-09-11	Limited information is available on the creation of, revenue source for, and repeal of this Fund. On a chart provided by Delicia Moore, OCFO Cluster Head for Health, OCFO provided that, "HC0 appears to have statutory conflicts that should be reconciled by amending the DC Code. The Regulatory Enforcement Fund was repealed in 7-732, but not 7-731. The Board of Pharmacy Fund should be deposited in the Regulatory Enforcement Fund. All the other fees appear to be improperly taken away for the unassiged General Fund if the Regulatory Fund was repealed. The best solution probably is to draft legislation to create individual special funds and to fully revive the Regulatory Fund with a proviso exempting the other funds that were individually created. In absence of legislation the individual accounts should just be built into the local CSFL and the revenue should flow to the unassigned General Fund."

Appendix I: ODCA Analysis of Repealed Special Purpose Revenue Funds

#	Agency	Fund Name	Establishment: Statute	Establishment: Administrative	Establishment: Statute Includes Fund Creation	Establishment: Includes Establishment of Revenue Source	Repeal: Statute	Repeal: Budget Support Act	Repeal: Administrative	Repeal: Repeal of Fund Creation	Repeal: Repeal of Revenue Source	Repeal: Repeal Date	Notes
14	Department of Health Care Finance	DC General Collections											No information is available on this Fund through independent ODCA research or from the OCFO. On a chart provided by Delicia Moore, OCFO Cluster Head for Health, OCFO also acknowledges that this is an "account" rather than a "Special Fund" and did not identify any DC Code section establishing it.
15	Department of Transportation	District Department of Transportation Unified Fund	D.C. Code § 50-921.11	N/A	Yes	No	D.C. Code § 50-921.11	2011 Supp. BSA § 626	N/A	Yes	No	08-04-11	
16	Department of Transportation	Performance Parking Program Fund (referred to as Parking Meter Fund in the 2014 BSA)	D.C. Code § 50-2531.01	N/A	Yes	No		2019 BSA § 6013	N/A	Yes	No	23-09-14	The 2014 BSA does not state that the Fund is repealed. Specifically, it states that "the funds which are deposited in the fund designated for accounting purposes by the Office of the Chief Financial Officer as fund 6906 within the Department of Transportation shall be deposited in the General Fund of the District of Columbia and shall not be accounted for by a separate fund or account within the General Fund of the District of Columbia. Any unexpended funds in the fund on the effective date of this subtitle shall be transferred to the unrestricted fund balance of the General Fund of the District of Columbia." So, technically, the "Fund" still existed within our scope, even though its existing monies were to be transferred to the General Fund and any future monies shall be deposited in the General Fund. We note that in the 2019 BSA, which is outside our scope, this Fund was repealed.

About ODCA

The mission of the Office of the District of Columbia Auditor (ODCA) is to support the Council of the District of Columbia by making sound recommendations that improve the effectiveness, efficiency, and accountability of the District government.

To fulfill our mission, we conduct performance audits, non-audit reviews, and revenue certifications. The residents of the District of Columbia are one of our primary customers and we strive to keep the residents of the District of Columbia informed on how their government is operating and how their tax money is being spent.

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