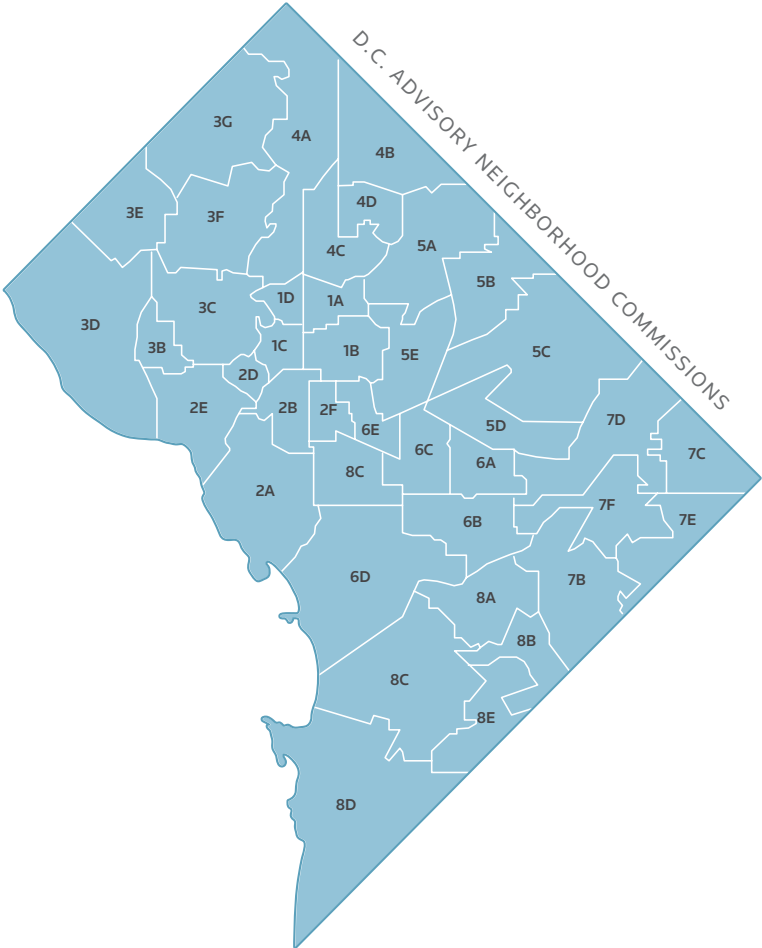


# Fiscal Year 2019 Annual Report on Advisory Neighborhood Commissions

August 9, 2021

A report by the Office of the District of Columbia Auditor



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ODCA hereby submits the Fiscal Year (FY) 2019 consolidated Annual Report on Advisory Neighborhood Commissions (ANCs) in accordance with D.C. Code.<sup>1</sup> Information presented in this report is a compilation of financial activity for Fiscal Year 2019 that was obtained from quarterly financial reports submitted by ANCs and information from the District of Columbia Office of the Chief Financial Officer (OCFO), including monthly bank statements for each ANC.

This report was drafted, reviewed, and approved in accordance with the standards outlined in ODCA's Audit Policies and Procedures.

## Explanation of Figures and Appendices

This report includes two figures and seven appendices which provide details on the FY 2019 financial activities of the District's 40 ANCs.

<b>Figure 1</b>	Total Funds Maintained by all ANCs as of September 30, 2019
<b>Figure 2</b>	FY 2019 Total Expenditures by Category for all Wards
<b>Appendix A</b>	Summary of Receipts and Disbursements: FYs 2010 - 2019
<b>Appendix B</b>	FY 2019 Disbursement Summary by Ward and Category
<b>Appendix C</b>	FY 2019 Percentage of Available Funds Spent
<b>Appendix D</b>	ANC Savings Account Balances as of September 30, 2019
<b>Appendix E</b>	Allocation of the \$677,688 FY 2019 ANC Appropriation
<b>Appendix F</b>	Summary of FY 2019 Quarterly Receipts and Disbursements
<b>Appendix G</b>	Summary of Receipts and Disbursements for FY 2019 by Ward

In Appendix D, we present the FY 2019 savings account balances of the six ANCs that maintain savings accounts.<sup>2</sup> The remaining 34 ANCs only had a checking account at the end of FY 2019. Each ANC's Summary of FY 2019 Quarterly Receipts and Disbursements is presented in Appendix F.

## FY 2019 Appropriation to Advisory Neighborhood Commissions

For FY 2019, ANCs were allocated \$677,688 which was the same as the amount allocated for FY 2018, apportioned among the 40 ANCs, as presented in Appendix F.

<sup>1</sup> See D.C. Code § 1-309.13 (d) (1) which states in part: "The Auditor shall produce and submit to the Council a consolidated annual report of the financial activity of all the Commissions."

<sup>2</sup> One ANC closed their savings account during FY19.

The Office of the Advisory Neighborhood Commissions (OANC) did not recommend releasing the full FY 2019 ANC appropriation.

OANC recommended releasing \$596,113 of the \$677,688 FY 2018 ANC appropriation. OANC recommended disallowing a total of \$45,339 for ANC expenditures that did not comply with the ANC rules and regulations, that were unauthorized or lacked proper supporting documentation. Four ANCs (3F, 7D, 8B and 8E) forfeited \$35,236 of their annual allotments for FY 2019. A total of \$81,575 in allotments were unreleased.

### Total Funds Maintained by All ANCs

Figure 1 shows that the funds maintained by all ANCs totaled \$2,206,167 as of September 30, 2019. Funds released to ANCs do not revert to the District's General Fund at the end of the fiscal year.

Figure 1: Total Funds Maintained by All ANCs as of September 30, 2019

<b>Beginning Balance (as of Oct 1, 2018)</b>	\$1,404,927
<b>Deposited Allotments in FY 2019<sup>3</sup></b>	\$694,530
<b>Interest</b>	\$172
<b>Other Deposits to ANC Checking Accounts</b>	\$15,353
<b>Saving Account Balances Maintained by ANCs<sup>4</sup></b>	\$91,185
<b>Total</b>	\$2,206,167

Source: ANC Bank Statements

### FY 2019 ANC expenditures increased 3% from FY 2018.

FY2019 ANC expenditures totaled \$616,180, an increase of \$15,213, or 3%, from FY2018 expenditures of \$600,967.

Please see Figure 2 for a summary of FY 2019 expenditures by category for all Wards.

<sup>3</sup> Deposited allotments in FY 2019 include some FY 2018 allotments that were not deposited until the beginning of FY 2019.

<sup>4</sup> See Appendix D for more detail.

**Figure 2: Total Expenditures by Category for all Wards**

Expenditure Category	FY 2019 Expenditures	FY2018 Expenditures	Dollar Difference	Percentage Difference
Personnel	\$168,684.14	\$142,490.99	\$26,193.15	18%
Direct Office Cost	\$51,213.95	\$30,440.36	\$20,773.59	68%
Communication	\$81,062.19	\$71,087.64	\$9,974.55	14%
Office Supplies, Equipment, Printing	\$56,573.56	\$57,453.31	\$ (879.75)	-2%
Grants	\$63,290.32	\$70,770.69	\$(7,480.37)	-11%
Local Transportation	\$658.41	\$130.30	\$528.11	405%
Purchase of Service	\$132,576.02	\$124,958.80	\$7,617.22	6%
Bank Charges, Transfers and Petty Cash	\$4,106.59	\$3,740.51	\$366.08	10%
Other	\$58,014.95	\$99,894.85	\$(41,879.90)	-42%
<b>Total</b>	<b>\$616,180.13</b>	<b>\$600,967.45</b>	<b>\$15,212.68</b>	<b>3%</b>

Source: ANC Quarterly Financial Reports and ANC Bank Statements

### Significant variation among ANC expenditures

Figure 2 shows the largest dollar increase in cost occurred in the Personnel category and the largest decrease occurred in the Other category. In addition, the 40 individual ANC reports from FY 2019 show significant variation in how each ANC spent its allotment.

- 21 out of 40 ANCs reported paying Personnel expenses, ranging from \$802 up to \$22,683. Five ANCs—1A, 2A, 2B, 2E, and 2F—had Personnel expenditures of more than \$10,000.
- 13 ANCs had Purchase of Service expenditures of more than \$1,000 and four ANCs—1D, 3D, 6B, and 7D—had expenditures of \$10,000 or more. Some ANCs hired and compensated staff as contractors and included the associated expenses in the Purchase of Service category.
- Six ANCs—1A, 1C, 4A, 5B, 7C, and 7E—had Direct Office Costs of more than \$5,000. Twenty-five ANCs had no expenditures in this category.
- Five ANCs—5A, 7F, 8A, 8C, and 8D—had Communication expenditures of more than \$5,000; 9 ANCs had no expenditures in this category.
- Most ANCs had minimal expenditures in the category of Bank Charges, Transfers and Petty Cash.
- Most ANCs had minimal expenditures in the Other category, except for these 10 ANCs—1A, 4C, 5D, 5E, 6A, 6E, 7E, 7F, 8D, 8E—whose expenditures ranged from \$1,125 to \$15,144.

## Grants

ODCA found ANCs in seven out of eight D.C. wards issued 39 grants totaling \$64,390 in FY 2019. ANCs in Ward 2 did not issue any grants. Of the 39 grants issued, ANCs provided:

- Grant applications for 35 of 39 grants.
- Minutes to show approval of the grants at a public meeting for 29 out of 39 grants.
- Statements of use for 32 grants.
- Receipts showing how funds were spent for 32 grants. Two of these 32 grants had partial support for their expenditures.

## Some ANCs lack necessary internal controls.

As ODCA noted in the FY 2018 annual report, some ANCs did not comply with internal control procedures recommended by OANC. Internal controls are designed to ensure that ANCs operate in a manner that is consistent with ANC rules, regulations, and laws, and serve to protect District assets from waste, fraud and abuse. In FY 2019, we found that some ANCs failed to:

- Properly complete the quarterly financial report and did not properly categorize expenses.
- Ensure grantees submitted documentation to support grant expenditures.
- Record all checks and expenditures on the Quarterly Financial Report and did not include proper recording of stop payments on checks.
- Use proper forms of payment. D.C. Code requires a check with two signatures.<sup>5</sup> Electronic payments, over-the-counter cash withdrawal and debit card use are not authorized. Because debit card procedures<sup>6</sup> were not issued in FY 2019, debit cards were not an authorized form of payment.
- Failed to ensure all checks are written consecutively and contained all signatures.

## Recommendations

1. To fully achieve their mission and to ensure that they properly and effectively address the needs of residents, ANCs should develop and implement appropriate internal controls.
2. The OANC should continue to work with ANCs to strengthen compliance with internal control procedures to protect ANC assets and District resources, which can also improve accountability and public trust.

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5 See D.C. Code § 1-309.13 (f) (2A)

6 See D.C. Code § 1-309.13 (3) (b-1) (2)

# Conclusion

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The FY 2019 Annual Report shows that the ANCs received a total of \$596,113 of the \$677,688 available and spent a total of \$616,180 for their communities.

Based on our review of FY 2019 quarterly financial reports, most ANCs made a concerted effort to comply with D.C. Code and OANC procedures. For ANCs to fully achieve their mission they should continue to work with the OANC to ensure that quarterly reports are properly completed and submitted.

The OANC should continue to work with the ANCs to ensure that they properly follow the procedures and incorporate corrections to their Quarterly Financial Reports.

# Appendix A

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Summary of Receipts and Disbursements: FYs 2010–2019

## Summary of Receipts and Disbursements for Fiscal Years 2010–2019

<b>Beginning Balance</b>										
<b>October 1</b>										
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
<b>Receipts</b>										
District Allotment	\$724,650.44	\$546,781.99	\$630,713.22	\$646,711.79	\$565,950.23	\$728,920.94	\$614,234.80	\$436,068.98	\$503,097.89	\$694,530.12
Interest	\$110,045.07	\$149,509.34	\$226,300.12	\$138,122.38	\$26,025.02	\$158,456.21	\$126,530.20	\$107.14	\$122.31	\$172.44
Other Income	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$11,731.93	\$20,177.72	\$10,064.83
Transfer from Savings	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$29,000.00	\$3,420.00	\$5,287.72
<b>Total Receipts</b>	<b>\$834,695.51</b>	<b>\$696,291.33</b>	<b>\$857,013.34</b>	<b>\$784,834.17</b>	<b>\$591,975.25</b>	<b>\$887,377.15</b>	<b>\$740,765.00</b>	<b>\$476,908.05</b>	<b>\$526,817.92</b>	<b>\$710,055.11</b>
<b>Disbursements</b>										
Personnel	\$157,268.41	\$194,686.35	\$174,109.51	\$161,435.90	\$141,027.75	\$130,861.28	\$144,513.91	\$0.00	\$142,490.99	\$168,684.14
Direct Office Cost	\$85,864.92	\$97,572.15	\$87,222.97	\$85,935.35	\$62,894.63	\$43,070.79	\$40,974.34	\$0.00	\$30,440.36	\$51,213.95
Communication	\$79,538.82	\$99,947.02	\$88,373.27	\$72,010.90	\$83,497.76	\$76,552.87	\$63,727.13	\$0.00	\$71,087.64	\$81,062.19
Office Supplies, Equipment, Printing	\$82,642.17	\$107,797.39	\$93,758.44	\$65,519.32	\$89,365.94	\$77,709.48	\$54,661.12	\$0.00	\$57,453.31	\$56,573.56
Grants	\$219,272.99	\$153,238.25	\$150,315.82	\$78,379.32	\$75,070.14	\$60,788.57	\$72,114.94	\$0.00	\$70,770.69	\$63,290.32
Local Transportation	\$325.59	\$651.24	\$861.50	\$1,212.02	\$430.35	\$442.14	\$563.12	\$0.00	\$130.30	\$658.41
Purchase of Service	\$149,667.98	\$145,829.76	\$132,325.68	\$84,458.42	\$121,025.04	\$114,803.06	\$103,608.20	\$0.00	\$124,958.80	\$132,576.02
Bank Charges, Transfers and Petty Cash	\$7,046.77	\$29,269.86	\$21,562.20	\$4,989.85	\$5,006.24	\$149,942.19	\$11,835.13	\$2,724.91	\$3,740.51	\$4,106.59
Other	\$40,570.23	\$107,310.60	\$37,358.29	\$282,846.57	\$27,352.57	\$39,175.84	\$89,658.10	\$483,721.67	\$99,894.85	\$58,014.95
<b>Total Disbursements</b>	<b>\$822,197.88</b>	<b>\$936,302.62</b>	<b>\$785,887.68</b>	<b>\$836,787.65</b>	<b>\$605,670.42</b>	<b>\$693,346.22</b>	<b>\$581,655.99</b>	<b>\$486,446.58</b>	<b>\$600,967.45</b>	<b>\$616,180.13</b>
<b>Ending Balance</b>										
<b>September 30</b>										
								\$1,404,927.33	\$1,498,802.31	

Source: ANC Quarterly Financial Reports FYs 2010 -2019 and Bank Statements for FYs 2017-2019

NOTE 1: FY 2017 disbursements were placed in either the Bank Charges or Other categories. We did not review the FY 2017 quarterly financial reports, cancelled checks, or transactions.

NOTE 2: ODCA's FY 2018 financial reports were prepared on the accrual basis of accounting, which now includes beginning and ending balances.



# Appendix B

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FY 2019 Disbursement Summary by Ward and Category

**FY 2019 Disbursement Summary by Ward and Category**

<b>Disbursement Category</b>	<b>Ward 1</b>	<b>Ward 2</b>	<b>Ward 3</b>	<b>Ward 4</b>	<b>Ward 5</b>	<b>Ward 6</b>	<b>Ward 7</b>	<b>Ward 8</b>	<b>Total</b>
Personnel	\$15,873.32	\$67,979.42	\$29,854.00	\$18,519.82	\$6,333.20	\$8,766.28	\$13,087.27	\$8,270.83	\$168,684.14
Direct Office Cost	\$13,800.00	\$0.00	\$336.00	\$10,345.29	\$7,200.00	\$766.75	\$12,769.78	\$5,996.13	\$51,213.95
Communication	\$2,904.63	\$2,845.18	\$2,650.50	\$3,993.11	\$14,409.89	\$13,120.02	\$13,985.88	\$27,152.98	\$81,062.19
Office Supplies, Equipment, Printing	\$2,451.46	\$1,809.99	\$3,179.87	\$11,614.36	\$17,653.72	\$3,069.37	\$9,023.72	\$7,771.07	\$56,573.56
Grants	\$10,000.00	\$0.00	\$30,865.19	\$2,000.00	\$10,481.00	\$5,795.50	\$3,148.63	\$1,000.00	\$63,290.32
Local Transportation	\$0.00	\$0.00	\$0.00	\$0.00	\$388.00	\$243.86	\$0.00	\$26.55	\$658.41
Purchase of Service	\$23,951.85	\$17,825.91	\$16,126.61	\$2,544.10	\$5,852.00	\$30,171.78	\$36,103.77	\$0.00	\$132,576.02
Bank Charges, Transfers and Petty Cash	\$197.77	\$157.00	\$775.94	\$576.96	\$514.38	\$212.00	\$512.11	\$1,160.43	\$4,106.59
Other	\$1,680.88	\$1,112.71	\$150.00	\$11,461.93	\$16,490.42	\$10,178.45	\$9,579.34	\$7,361.22	\$58,014.95
<b>Total Disbursements</b>	<b>\$70,859.91</b>	<b>\$91,730.21</b>	<b>\$83,938.11</b>	<b>\$61,055.57</b>	<b>\$79,322.61</b>	<b>\$72,324.01</b>	<b>\$98,210.50</b>	<b>\$58,739.21</b>	<b>\$616,180.13</b>

# Appendix C

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FY 2019 Percentage of Available Funds Spent

## FY 2019 Percentage of Available Funds Spent

ANC	# of Single Member Districts	FY 2019 Funds Available	FY 2019 Disbursements	% Funds Spent
1A	12	\$51,269.28	\$26,222.97	51.15%
1B	12	\$131,303.08	\$10,001.75	7.62%
1C	8	\$44,804.25	\$17,800.72	39.73%
1D	5	\$127,865.94	\$16,834.47	13.17%
<b>Ward 1 Total</b>	<b>37</b>	<b>\$355,242.55</b>	<b>\$70,859.91</b>	<b>19.95%</b>
2A	8	\$77,547.49	\$20,630.71	26.60%
2B	9	\$81,233.63	\$23,038.76	28.36%
2C	3	\$54,899.11	\$2,494.53	4.54%
2D	2	\$12,258.52	\$1,002.55	8.18%
2E	8	\$37,956.36	\$21,757.02	57.32%
2F	8	\$30,709.63	\$22,806.64	74.27%
<b>Ward 2 Total</b>	<b>38</b>	<b>\$294,604.74</b>	<b>\$91,730.21</b>	<b>31.14%</b>
3B	5	\$17,278.27	\$12,171.02	70.44%
3C	9	\$38,711.25	\$8,705.06	22.49%
3D	10	\$63,294.79	\$18,428.11	29.11%
3E	5	\$38,197.60	\$12,257.38	32.09%
3F	7	\$101,313.62	\$17,432.86	17.21%
3G	7	\$30,371.34	\$14,943.68	49.20%
<b>Ward 3 Total</b>	<b>43</b>	<b>\$289,166.87</b>	<b>\$83,938.11</b>	<b>29.03%</b>
4A	8	\$58,049.00	\$14,695.13	25.32%
4B	9	\$19,131.88	\$14,044.51	73.41%
4C	10	\$29,096.96	\$21,927.03	75.36%
4D	6	\$29,204.26	\$10,388.90	35.57%
<b>Ward 4 Total</b>	<b>33</b>	<b>\$135,482.10</b>	<b>\$61,055.57</b>	<b>45.07%</b>
5A	8	\$39,553.60	\$18,418.80	46.57%
5B	5	\$10,823.50	\$10,503.54	97.04%
5C	7	\$44,101.29	\$7,031.24	15.94%
5D	7	\$125,331.95	\$3,021.95	2.41%
5E	10	\$60,708.03	\$40,347.08	66.46%
<b>Ward 5 Total</b>	<b>37</b>	<b>\$280,518.37</b>	<b>\$79,322.61</b>	<b>28.28%</b>
6A	8	\$19,019.55	\$15,690.65	82.50%
6B	10	\$82,316.68	\$21,279.30	25.85%
6C	6	\$57,126.01	\$6,848.30	11.99%
6D	7	\$53,948.74	\$12,534.88	23.23%
6E	7	\$57,419.08	\$15,970.88	27.81%
<b>Ward 6 Total</b>	<b>38</b>	<b>\$269,830.06</b>	<b>\$72,324.01</b>	<b>26.80%</b>
7B	7	\$17,238.26	\$9,580.94	55.58%
7C	7	\$39,017.94	\$11,133.17	28.53%
7D	7	\$80,627.61	\$46,430.06	57.59%
7E	7	\$97,282.28	\$15,636.37	16.07%
7F	7	\$72,601.84	\$15,429.96	21.25%
<b>Ward 7 Total</b>	<b>35</b>	<b>\$306,767.93</b>	<b>\$98,210.50</b>	<b>32.01%</b>
8A	7	\$30,342.05	\$13,979.14	46.07%
8B	7	\$42,147.33	\$2,261.88	5.37%
8C	7	\$41,161.53	\$19,903.71	48.36%
8D	7	\$45,535.68	\$13,807.82	30.32%
8E	7	\$24,183.23	\$8,786.66	36.33%
<b>Ward 8 Total</b>	<b>35</b>	<b>\$183,369.82</b>	<b>\$58,739.21</b>	<b>32.03%</b>
<b>TOTAL</b>	<b>296</b>	<b>\$2,114,982.44</b>	<b>\$616,180.13</b>	<b>29.13%</b>

Source: ANC Quarterly Financial Reports and bank statements

# Appendix D

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ANC Savings Account Balances as of September 30, 2019

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**ANC Savings Account Balances as of September 30, 2019**

<b>ANC</b>	<b>Balance as of September 30, 2019</b>
2E	\$9,239.25
3C	\$29,198.26
4B*	\$0.00
4C	\$6,789.62
5C	\$10,003.27
6A	\$13,733.31
7F	\$22,221.07
<b>Total</b>	<b>\$91,184.78</b>

Source: ANC's Bank Statements

\*ANC 4B closed savings account in FY19.

# Appendix E

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Allocation of the \$677,688.00 FY 2019 ANC Appropriation

## Allocation of the \$677,688 Fiscal Year 2019 ANC Appropriation

ANC	FY 2018 Allocation	Percentage of Total Appropriation	Amount Withheld From Allocation <sup>1</sup>	Percentage of Total Allocation
1A	\$26,698.24	4%	\$0.00	0%
1B	\$26,833.80	4%	\$0.00	0%
1C	\$18,499.04	3%	\$0.00	0%
1D	\$11,790.60	2%	\$0.00	0%
<b>Ward 1 Total</b>	<b>\$83,821.68</b>	<b>12%</b>	<b>\$0.00</b>	<b>0%</b>
2A	\$19,379.92	3%	\$0.00	0%
2B	\$20,396.36	3%	\$0.00	0%
2C	\$6,166.36	1%	\$0.00	0%
2D	\$3,049.28	0%	\$0.00	0%
2E	\$18,566.80	3%	\$0.00	0%
2F	\$18,770.08	3%	\$561.12	3%
<b>Ward 2 Total</b>	<b>\$86,328.80</b>	<b>13%</b>	<b>\$561.12</b>	<b>1%</b>
3B	\$11,722.84	2%	\$0.00	0%
3C	\$20,464.12	3%	\$0.00	0%
3D	\$22,497.00	3%	\$0.00	0%
3E	\$11,587.32	2%	\$0.00	0%
3F	\$15,585.28	2%	\$7,792.64	50%
3G	\$15,991.84	2%	\$0.00	0%
<b>Ward 3 Total</b>	<b>\$97,848.40</b>	<b>14%</b>	<b>\$7,792.64</b>	<b>8%</b>
4A	\$18,770.08	3%	\$10,632.38	57%
4B	\$20,870.68	3%	\$1,748.27	8%
4C	\$22,564.76	3%	\$2,219.55	10%
4D	\$14,230.04	2%	\$0.00	0%
<b>Ward 4 Total</b>	<b>\$76,435.56</b>	<b>11%</b>	<b>\$14,600.20</b>	<b>19%</b>
5A	\$18,431.28	3%	\$0.00	0%
5B	\$11,112.96	2%	\$0.00	0%
5C	\$15,585.28	2%	\$0.00	0%
5D	\$16,330.64	2%	\$0.00	0%
5E	\$22,158.16	3%	\$0.00	0%
<b>Ward 5 Total</b>	<b>\$83,618.32</b>	<b>12%</b>	<b>\$0.00</b>	<b>0%</b>
6A	\$18,431.28	3%	\$0.00	0%
6B	\$22,768.04	3%	\$0.00	0%
6C	\$13,349.12	2%	\$0.00	0%
6D	\$16,195.12	2%	\$0.00	0%
6E	\$15,110.92	2%	\$9,478.60	63%
<b>Ward 6 Total</b>	<b>\$85,854.48</b>	<b>13%</b>	<b>\$9,478.60</b>	<b>11%</b>
7B	\$16,330.64	2%	\$445.49	3%
7C	\$15,856.32	2%	\$0.00	0%
7D	\$15,585.28	2%	\$9,135.63	59%
7E	\$15,314.20	2%	\$0.00	0%
7F	\$17,753.64	3%	\$5,470.22	31%
<b>Ward 7 Total</b>	<b>\$80,840.08</b>	<b>12%</b>	<b>\$15,051.34</b>	<b>19%</b>
8A	\$16,466.16	2%	\$71.58	0%
8B	\$16,059.60	2%	\$12,044.70	75%
8C	\$16,466.16	2%	\$13,349.62	81%
8D	\$16,737.20	2%	\$0.00	0%
8E	\$17,211.56	3%	\$8,624.77	50%
<b>Ward 8 Total</b>	<b>\$82,940.68</b>	<b>12%</b>	<b>\$34,090.67</b>	<b>41%</b>
<b>TOTAL</b>	<b>\$677,688.00</b>	<b>100%</b>	<b>\$81,574.57</b>	<b>12%</b>

<sup>1</sup> Amounts contain allotment deduction and/or forfeiture.  
Source: District of Columbia Office of Chief Financial Officer



# Appendix F

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Summary of FY 2019 Quarterly Receipts and Disbursements

## Ward 1, Fiscal Year 2019 Financial Summary

	ANC 1A	ANC 1B	ANC 1C	ANC 1D	Total
<b>Beginning Balance as of October 1, 2018</b>	<b>\$4,731.51</b>	<b>\$97,760.83</b>	<b>\$22,677.47</b>	<b>\$116,064.19</b>	<b>\$241,234.00</b>
<b>Receipts</b>					
District Allotment	\$45,687.24	\$33,542.25	\$22,123.80	\$11,790.60	\$113,143.89
Interest	\$0.00	\$0.00	\$2.80	\$11.15	\$13.95
Other	\$850.53	\$0.00	\$0.18	\$0.00	\$850.71
Transfer from Savings	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Receipts</b>	<b>\$46,537.77</b>	<b>\$33,542.25</b>	<b>\$22,126.78</b>	<b>\$11,801.75</b>	<b>\$114,008.55</b>
<b>Disbursements</b>					
1. Personnel	\$10,725.00	\$0.00	\$5,148.32	\$0.00	\$15,873.32
2. Direct Office Cost	\$6,300.00	\$0.00	\$7,500.00	\$0.00	\$13,800.00
3. Communication	\$284.24	\$0.00	\$0.00	\$2,620.39	\$2,904.63
4. Office Supplies, Equipment, Printing	\$371.28	\$21.98	\$1,690.20	\$368.00	\$2,451.46
5. Grants	\$7,000.00	\$0.00	\$3,000.00	\$0.00	\$10,000.00
6. Local Transportation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
7. Purchase of Service	\$0.00	\$9,804.77	\$356.00	\$13,791.08	\$23,951.85
8. Bank Charges, Transfers and Petty Cash	\$132.77	\$0.00	\$35.00	\$30.00	\$197.77
9. Other	\$1,409.68	\$175.00	\$71.20	\$25.00	\$1,680.88
<b>Total Disbursements</b>	<b>\$26,222.97</b>	<b>\$10,001.75</b>	<b>\$17,800.72</b>	<b>\$16,834.47</b>	<b>\$70,859.91</b>
<b>Ending Balance as of September 20, 2019</b>	<b>\$25,046.31</b>	<b>\$121,301.33</b>	<b>\$27,003.53</b>	<b>\$111,031.47</b>	<b>\$284,382.64</b>

## Ward 2, Fiscal Year 2019 Financial Summary

	ANC 2A	ANC 2B	ANC 2C	ANC 2D	ANC 2E	ANC 2F	Total
<b>Beginning Balance as of October 1, 2018</b>	<b>\$43,732.63</b>	<b>\$50,676.74</b>	<b>\$45,649.57</b>	<b>\$9,966.32</b>	<b>\$9,017.85</b>	<b>\$16,632.07</b>	<b>\$175,675.18</b>
<b>Receipts</b>							
District Allotment	\$33,814.86	\$30,556.89	\$9,249.54	\$2,286.96	\$27,816.74	\$14,077.56	\$117,802.55
Interest	\$0.00	\$0.00	\$0.00	\$5.24	\$0.00	\$0.00	\$5.24
Other	\$0.00	\$0.00	\$0.00	\$0.00	\$1,121.77	\$0.00	\$1,121.77
Transfer from Savings	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Receipts</b>	<b>\$33,814.86</b>	<b>\$30,556.89</b>	<b>\$9,249.54</b>	<b>\$2,292.20</b>	<b>\$28,938.51</b>	<b>\$14,077.56</b>	<b>\$118,929.56</b>
<b>Disbursements</b>							
1. Personnel	\$11,388.99	\$12,439.48	\$0.00	\$0.00	\$21,468.31	\$22,682.64	\$67,979.42
2. Direct Office Cost	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3. Communication	\$182.95	\$962.23	\$1,700.00	\$0.00	\$0.00	\$0.00	\$2,845.18
4. Office Supplies, Equipment, Printing	\$589.79	\$1,034.12	\$168.53	\$17.55	\$0.00	\$0.00	\$1,809.99
5. Grants	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
6. Local Transportation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
7. Purchase of Service	\$8,443.98	\$8,421.93	\$0.00	\$960.00	\$0.00	\$0.00	\$17,825.91
8. Bank Charges, Transfers and Petty Cash	\$0.00	\$156.00	\$1.00	\$0.00	\$0.00	\$0.00	\$157.00
9. Other	\$25.00	\$25.00	\$625.00	\$25.00	\$288.71	\$124.00	\$1,112.71
<b>Total Disbursements</b>	<b>\$20,630.71</b>	<b>\$23,038.76</b>	<b>\$2,494.53</b>	<b>\$1,002.55</b>	<b>\$21,757.02</b>	<b>\$22,806.64</b>	<b>\$91,730.21</b>
<b>Ending Balance as of September 20, 2019</b>	<b>\$56,916.78</b>	<b>\$58,194.87</b>	<b>\$52,404.58</b>	<b>\$11,255.97</b>	<b>\$16,199.34</b>	<b>\$7,902.99</b>	<b>\$202,874.53</b>

### Ward 3, Fiscal Year 2019 Financial Summary

	ANC 3B	ANC 3C	ANC 3D	ANC 3E	ANC 3F	ANC 3G	Total
<b>Beginning Balance as of October 1, 2018</b>	<b>\$8,449.65</b>	<b>\$2,942.34</b>	<b>\$29,549.29</b>	<b>\$20,791.72</b>	<b>\$89,539.57</b>	<b>\$10,249.15</b>	<b>\$161,521.72</b>
<b>Receipts</b>							
District Allotment	\$8,792.13	\$35,768.91	\$33,745.50	\$17,380.98	\$11,688.96	\$19,989.80	\$127,366.28
Interest	\$0.00	\$0.00	\$0.00	\$24.90	\$43.96	\$0.00	\$68.86
Other	\$36.49	\$0.00	\$0.00	\$0.00	\$41.13	\$132.39	\$210.01
Transfer from Savings	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Receipts</b>	<b>\$8,828.62</b>	<b>\$35,768.91</b>	<b>\$33,745.50</b>	<b>\$17,405.88</b>	<b>\$11,774.05</b>	<b>\$20,122.19</b>	<b>\$127,645.15</b>
<b>Disbursements</b>							
1. Personnel	\$0.00	\$6,282.80	\$0.00	\$4,209.45	\$9,475.99	\$9,885.76	\$29,854.00
2. Direct Office Cost	\$168.00	\$168.00	\$0.00	\$0.00	\$0.00	\$0.00	\$336.00
3. Communication	\$276.75	\$0.00	\$168.00	\$504.03	\$0.00	\$1,701.72	\$2,650.50
4. Office Supplies, Equipment, Printing	\$237.02	\$64.66	\$478.10	\$521.96	\$931.87	\$946.26	\$3,179.87
5. Grants	\$11,464.25	\$0.00	\$3,060.00	\$6,996.94	\$7,000.00	\$2,344.00	\$30,865.19
6. Local Transportation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
7. Purchase of Service	\$0.00	\$1,465.60	\$14,661.01	\$0.00	\$0.00	\$0.00	\$16,126.61
8. Bank Charges, Transfers and Petty Cash	\$0.00	\$699.00	\$36.00	\$0.00	\$0.00	\$40.94	\$775.94
9. Other	\$25.00	\$25.00	\$25.00	\$25.00	\$25.00	\$25.00	\$150.00
<b>Total Disbursements</b>	<b>\$12,171.02</b>	<b>\$8,705.06</b>	<b>\$18,428.11</b>	<b>\$12,257.38</b>	<b>\$17,432.86</b>	<b>\$14,943.68</b>	<b>\$83,938.11</b>
<b>Ending Balance as of September 20, 2019</b>	<b>\$5,107.25</b>	<b>\$30,006.19</b>	<b>\$44,866.68</b>	<b>\$25,940.22</b>	<b>\$83,880.76</b>	<b>\$15,427.66</b>	<b>\$205,228.76</b>

## Ward 4, Fiscal Year 2019 Financial Summary

	ANC 4A	ANC 4B	ANC 4C	ANC 4D	Total
<b>Beginning Balance as of October 1, 2018</b>	<b>\$44,080.03</b>	<b>-\$1,579.70</b>	<b>-\$275.25</b>	<b>\$11,604.31</b>	<b>\$53,829.39</b>
<b>Receipts</b>					
District Allotment	\$13,968.97	\$20,121.58	\$22,372.21	\$17,587.55	\$74,050.31
Interest	\$0.00	\$2.28	\$0.00	\$0.00	\$2.28
Other	\$0.00	\$300.00	\$2,000.00	\$12.40	\$2,312.40
Transfer from Savings	\$0.00	\$287.72	\$5,000.00	\$0.00	\$5,287.72
<b>Total Receipts</b>	<b>\$13,968.97</b>	<b>\$20,711.58</b>	<b>\$29,372.21</b>	<b>\$17,599.95</b>	<b>\$81,652.71</b>
<b>Disbursements</b>					
1. Personnel	\$7,134.55	\$4,155.30	\$7,229.97	\$0.00	\$18,519.82
2. Direct Office Cost	\$7,147.22	\$2,110.57	\$0.00	\$1,087.50	\$10,345.29
3. Communication	-\$789.75	\$585.71	\$2,180.73	\$2,016.42	\$3,993.11
4. Office Supplies, Equipment, Printing	\$438.24	\$6,255.33	\$1,418.26	\$3,502.53	\$11,614.36
5. Grants	\$0.00	\$500.00	\$0.00	\$1,500.00	\$2,000.00
6. Local Transportation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
7. Purchase of Service	-\$23.15	\$0.00	\$571.00	\$1,996.25	\$2,544.10
8. Bank Charges, Transfers and Petty Cash	\$5.00	\$275.00	\$272.96	\$24.00	\$576.96
9. Other	\$783.02	\$162.60	\$10,254.11	\$262.20	\$11,461.93
<b>Total Disbursements</b>	<b>\$14,695.13</b>	<b>\$14,044.51</b>	<b>\$21,927.03</b>	<b>\$10,388.90</b>	<b>\$61,055.57</b>
<b>Ending Balance as of September 20, 2019</b>	<b>\$43,353.87</b>	<b>\$5,087.37</b>	<b>\$7,169.93</b>	<b>\$18,815.36</b>	<b>\$74,426.53</b>

## Ward 5, Fiscal Year 2019 Financial Summary

	ANC 5A	ANC 5B	ANC 5C	ANC 5D	ANC 5E	Total
<b>Beginning Balance as of October 1, 2018</b>	<b>\$16,906.26</b>	<b>\$5,267.02</b>	<b>\$37,466.97</b>	<b>\$104,918.65</b>	<b>\$50,350.73</b>	<b>\$214,909.63</b>
<b>Receipts</b>						
District Allotment	\$22,647.34	\$5,556.48	\$3,896.32	\$20,413.30	\$10,357.30	\$62,870.74
Interest	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$0.00	\$0.00	\$2,738.00	\$0.00	\$0.00	\$2,738.00
Transfer from Savings	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Receipts</b>	<b>\$22,647.34</b>	<b>\$5,556.48</b>	<b>\$6,634.32</b>	<b>\$20,413.30</b>	<b>\$10,357.30</b>	<b>\$65,608.74</b>
<b>Disbursements</b>						
1. Personnel	\$0.00	\$0.00	\$0.00	\$0.00	\$6,333.20	\$6,333.20
2. Direct Office Cost	\$0.00	\$7,200.00	\$0.00	\$0.00	\$0.00	\$7,200.00
3. Communication	\$10,877.62	\$3,395.54	\$0.00	\$136.73	\$0.00	\$14,409.89
4. Office Supplies, Equipment, Printing	\$7,334.21	\$347.00	\$68.86	\$1,760.22	\$8,143.43	\$17,653.72
5. Grants	\$0.00	-\$500.00	\$6,000.00	\$0.00	\$4,981.00	\$10,481.00
6. Local Transportation	\$0.00	\$0.00	\$317.00	\$0.00	\$71.00	\$388.00
7. Purchase of Service	\$0.00	\$0.00	\$202.00	\$0.00	\$5,650.00	\$5,852.00
8. Bank Charges, Transfers and Petty Cash	\$36.00	\$36.00	\$418.38	\$0.00	\$24.00	\$514.38
9. Other	\$170.97	\$25.00	\$25.00	\$1,125.00		\$16,490.42
<b>Total Disbursements</b>	<b>\$18,418.80</b>	<b>\$10,503.54</b>	<b>\$7,031.24</b>	<b>\$3,021.95</b>	<b>\$40,347.08</b>	<b>\$79,322.61</b>
<b>Ending Balance as of September 20, 2019</b>	<b>\$21,134.80</b>	<b>\$319.96</b>	<b>\$37,070.05</b>	<b>\$122,310.00</b>	<b>\$20,360.95</b>	<b>\$201,195.76</b>

## Ward 6, Fiscal Year 2019 Financial Summary

	ANC 6A	ANC 6B	ANC 6C	ANC 6D	ANC 6E	Total
<b>Beginning Balance as of October 1, 2018</b>	<b>\$8,958.96</b>	<b>\$48,100.06</b>	<b>\$43,588.71</b>	<b>\$33,630.84</b>	<b>\$51,231.07</b>	<b>\$185,509.64</b>
<b>Receipts</b>						
District Allotment	\$9,215.64	\$34,152.06	\$13,349.12	\$20,243.90	\$6,188.01	\$83,148.73
Interest	\$0.00	\$64.56	\$17.55	\$0.00	\$0.00	\$82.11
Other	\$844.95	\$0.00	\$170.63	\$74.00	\$0.00	\$1,089.58
Transfer from Savings	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Receipts</b>	<b>\$10,060.59</b>	<b>\$34,216.62</b>	<b>\$13,537.30</b>	<b>\$20,317.90</b>	<b>\$6,188.01</b>	<b>\$84,320.42</b>
<b>Disbursements</b>						
1. Personnel	\$0.00	\$0.00	\$0.00	\$8,766.28	\$0.00	\$8,766.28
2. Direct Office Cost	\$0.00	\$766.75	\$0.00	\$0.00	\$0.00	\$766.75
3. Communication	\$3,864.00	\$661.00	\$2,309.82	\$1,823.82	\$4,461.38	\$13,120.02
4. Office Supplies, Equipment, Printing	\$1,134.92	\$16.55	\$290.98	\$1,421.92	\$205.00	\$3,069.37
5. Grants	\$1,899.00	\$0.00	\$3,896.50	\$0.00	\$0.00	\$5,795.50
6. Local Transportation	\$0.00	\$0.00	\$0.00	\$243.86	\$0.00	\$243.86
7. Purchase of Service	\$7,531.78	\$19,810.00	\$326.00	\$254.00	\$2,250.00	\$30,171.78
8. Bank Charges, Transfers and Petty Cash	\$15.00	\$0.00	\$0.00	\$0.00	\$197.00	\$212.00
9. Other	\$1,245.95	\$25.00	\$25.00	\$25.00	\$0.00	\$10,178.45
<b>Total Disbursements</b>	<b>\$15,690.65</b>	<b>\$21,279.30</b>	<b>\$6,848.30</b>	<b>\$12,534.88</b>	<b>\$15,970.88</b>	<b>\$72,324.01</b>
<b>Ending Balance as of September 20, 2019</b>	<b>\$3,328.90</b>	<b>\$61,037.38</b>	<b>\$50,277.71</b>	<b>\$41,413.86</b>	<b>\$41,448.20</b>	<b>\$197,506.05</b>

## Ward 7, Fiscal Year 2019 Financial Summary

	ANC 7B	ANC 7C	ANC 7D	ANC 7E	ANC 7F	Total
<b>Beginning Balance as of October 1, 2018</b>	<b>\$9,072.94</b>	<b>\$19,197.54</b>	<b>\$60,949.84</b>	<b>\$77,341.26</b>	<b>\$72,601.84</b>	<b>\$239,163.42</b>
<b>Receipts</b>						
District Allotment	\$8,165.32	\$19,820.40	\$19,481.60	\$19,142.75	\$0.00	\$66,610.07
Interest	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$0.00	\$0.00	\$196.17	\$798.27	\$0.00	\$994.44
Transfer from Savings	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Receipts</b>	<b>\$8,165.32</b>	<b>\$19,820.40</b>	<b>\$19,677.77</b>	<b>\$19,941.02</b>	<b>\$0.00</b>	<b>\$67,604.51</b>
<b>Disbursements</b>						
1. Personnel	\$801.79	\$0.00	\$9,000.00	\$1,497.98	\$1,787.50	\$13,087.27
2. Direct Office Cost	\$1,900.00	\$5,725.00	\$100.00	\$5,044.78	\$0.00	\$12,769.78
3. Communication	\$3,393.10	\$2,719.41	\$2,344.47	\$87.45	\$5,441.45	\$13,985.88
4. Office Supplies, Equipment, Printing	\$0.00	\$2,343.76	\$650.00	\$5,095.94	\$934.02	\$9,023.72
5. Grants	\$673.63	\$0.00	\$0.00	\$2,475.00	\$0.00	\$3,148.63
6. Local Transportation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
7. Purchase of Service	\$2,191.27	\$0.00	\$33,912.50	\$0.00	\$0.00	\$36,103.77
8. Bank Charges, Transfers and Petty Cash	\$351.89	\$0.00	\$0.00	\$160.22	\$0.00	\$512.11
9. Other	\$269.26	\$345.00	\$423.09	\$1,275.00	\$0.00	\$9,579.34
<b>Total Disbursements</b>	<b>\$9,580.94</b>	<b>\$11,133.17</b>	<b>\$46,430.06</b>	<b>\$15,636.37</b>	<b>\$15,429.96</b>	<b>\$98,210.50</b>
<b>Ending Balance as of September 20, 2019</b>	<b>\$7,657.32</b>	<b>\$27,884.77</b>	<b>\$34,197.55</b>	<b>\$81,645.91</b>	<b>\$57,171.88</b>	<b>\$208,557.43</b>



## Ward 8, Fiscal Year 2019 Financial Summary

	ANC 8A	ANC 8B	ANC 8C	ANC 8D	ANC 8E	Total
<b>Beginning Balance as of October 1, 2018</b>	<b>\$13,907.88</b>	<b>\$30,102.63</b>	<b>\$41,114.53</b>	<b>\$32,381.86</b>	<b>\$15,577.45</b>	<b>\$133,084.35</b>
<b>Receipts</b>						
District Allotment	\$16,334.17	\$12,044.70	\$0.00	\$12,552.90	\$8,605.78	\$49,537.55
Interest	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$100.00	\$0.00	\$47.00	\$600.92	\$0.00	\$747.92
Transfer from Savings	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Receipts</b>	<b>\$16,434.17</b>	<b>\$12,044.70</b>	<b>\$47.00</b>	<b>\$13,153.82</b>	<b>\$8,605.78</b>	<b>\$50,285.47</b>
<b>Disbursements</b>						
1. Personnel	\$2,975.83	\$0.00	\$5,295.00	\$0.00	\$0.00	\$8,270.83
2. Direct Office Cost	\$1,971.68	\$0.00	\$4,024.45	\$0.00	\$0.00	\$5,996.13
3. Communication	\$6,340.02	\$2,180.23	\$8,045.50	\$5,934.08	\$4,653.15	\$27,152.98
4. Office Supplies, Equipment, Printing	\$2,483.61	\$0.00	\$1,361.21	\$3,926.25	\$0.00	\$7,771.07
5. Grants	\$0.00	\$0.00	\$1,000.00	\$0.00	\$0.00	\$1,000.00
6. Local Transportation	\$0.00	\$0.00	\$26.55	\$0.00	\$0.00	\$26.55
7. Purchase of Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
8. Bank Charges, Transfers and Petty Cash	\$183.00	\$81.65	\$151.00	\$600.92	\$143.86	\$1,160.43
9. Other	\$25.00	\$0.00	\$0.00	\$3,346.57	\$0.00	\$7,361.22
<b>Total Disbursements</b>	<b>\$13,979.14</b>	<b>\$2,261.88</b>	<b>\$19,903.71</b>	<b>\$13,807.82</b>	<b>\$8,786.66</b>	<b>\$58,739.21</b>
<b>Ending Balance as of September 20, 2019</b>	<b>\$16,362.91</b>	<b>\$39,885.45</b>	<b>\$21,257.82</b>	<b>\$31,727.86</b>	<b>\$15,396.57</b>	<b>\$124,630.61</b>

# Appendix G

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Summary of Receipts and Disbursements for FY 2019 by Wards

### Summary of Receipts and Disbursements by Wards for FY 2019

	Ward 1	Ward 2	Ward 3	Ward 4	Ward 5	Ward 6	Ward 7	Ward 8	Totals
<b>Receipts</b>									
District Allotments	\$113,143.89	\$117,802.55	\$127,366.28	\$74,050.31	\$62,870.74	\$83,148.73	\$66,610.07	\$49,537.55	\$694,530.12
Interest	13.95	5.24	68.86	2.28	0.00	82.11	0.00	0.00	172.44
Other Income	850.71	1,121.77	210.01	2,312.40	2,738.00	1,089.58	994.44	747.92	10,064.83
Transfer from Savings	0.00	0.00	0.00	5,287.72	0.00	0.00	0.00	0.00	5,287.72
<b>Subtotals</b>	<b>\$114,008.55</b>	<b>\$118,929.56</b>	<b>\$127,645.15</b>	<b>\$81,652.71</b>	<b>\$65,608.74</b>	<b>\$84,320.42</b>	<b>\$67,604.51</b>	<b>\$50,285.47</b>	<b>\$710,055.11</b>
<b>Disbursements</b>									
Personnel	15,873.32	67,979.42	29,854.00	18,519.82	6,333.20	8,766.28	13,087.27	8,270.83	\$168,684.14
Direct Office Cost	13,800.00	0.00	336.00	10,345.29	7,200.00	766.75	12,769.78	5,996.13	51,213.95
Communication	2,904.63	2,845.18	2,650.50	3,993.11	14,409.89	13,120.02	13,985.88	27,152.98	81,062.19
Office Supplies, Equipment, Printing	2,451.46	1,809.99	3,179.87	11,614.36	17,653.72	3,069.37	9,023.72	7,771.07	56,573.56
Grants	10,000.00	0.00	30,865.19	2,000.00	10,481.00	5,795.50	3,148.63	1,000.00	63,290.32
Local Transportation	0.00	0.00	0.00	0.00	388.00	243.86	0.00	26.55	658.41
Purchase of Service	23,951.85	17,825.91	16,126.61	2,544.10	5,852.00	30,171.78	36,103.77	0.00	132,576.02
Bank Charges, Transfers and Petty Cash	197.77	157.00	775.94	576.96	514.38	212.00	512.11	1,160.43	4,106.59
Other	1,680.88	1,112.71	150.00	11,461.93	16,490.42	10,178.45	9,579.34	7,361.22	58,014.95
<b>Subtotals</b>	<b>\$70,859.91</b>	<b>\$91,730.21</b>	<b>\$83,938.11</b>	<b>\$61,055.57</b>	<b>\$79,322.61</b>	<b>\$72,324.01</b>	<b>\$98,210.50</b>	<b>\$58,739.21</b>	<b>\$616,180.13</b>

# About ODCA

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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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