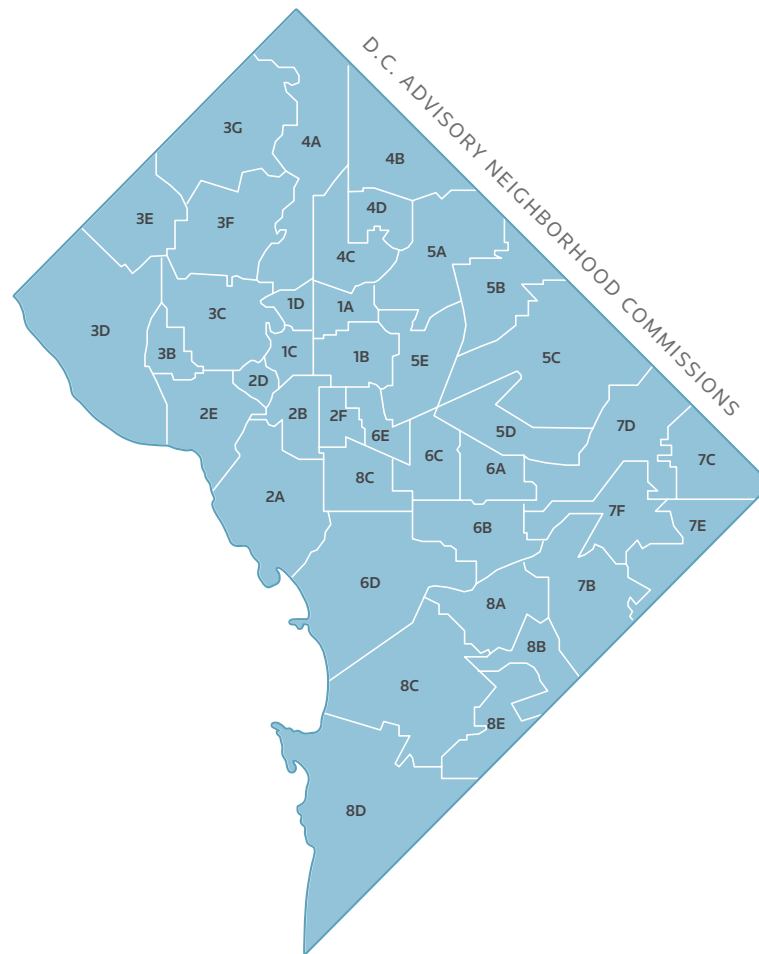


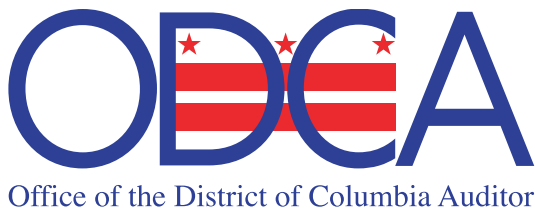
Fiscal Year 2020 Annual Report on the Advisory Neighborhood Commissions

May 23, 2022

A report by the Office of the District of Columbia Auditor



Audit Team
Fredericka Shaw, Auditor-in-Charge
Michael Onojeta, Audit Supervisor



Kathleen Patterson, District of Columbia Auditor
www.dcauditor.org

Table of Contents

Background 1

Audit Results2

Recommendations 6

Conclusion7

Appendices..... 8

 Appendix A 9

 Appendix B 11

 Appendix C 13

 Appendix D..... 15

 Appendix E 17

 Appendix F 19

 Appendix G..... 28

ODCA hereby submits the Fiscal Year (FY) 2020 consolidated Annual Report on Advisory Neighborhood Commissions (ANCs) in accordance with D.C. Code.¹ Information presented in this report is a compilation of financial activity for FY 2020 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.

Background

Explanation of Figures and Appendices

This report includes two figures and seven appendices which provide details on the FY 2020 financial activities of the District’s 40 ANCs.

Figure 1	Total Funds Maintained by all ANCs as of September 30, 2020
Figure 2	FY 2020 Total Expenditures by Category for all Wards
Appendix A	Summary of Receipts and Disbursements: FYs 2011 - 2020
Appendix B	FY 2020 Disbursement Summary by Ward and Category
Appendix C	FY 2020 Percentage of Available Funds Spent
Appendix D	ANC Savings Account Balances as of September 30, 2020
Appendix E	Allocation of the \$799,688 FY 2020 ANC Appropriation and Amounts Withheld
Appendix F	Summary of FY 2020 Quarterly Receipts and Disbursements
Appendix G	Summary of Receipts and Disbursements for FY 2020 by Ward

In Appendix D, we present the FY 2020 savings account balances of the six ANCs that maintained savings accounts. The remaining 34 ANCs had only a checking account at the end of FY 2020. Each ANC’s Summary of FY 2020 Quarterly Receipts and Disbursements is presented in Appendix F.

¹ 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.”

Audit Results

FY 2020 sees increase in appropriations to Advisory Neighborhood Commissions

For FY 2020, ANCs were allocated \$799,688, which was an increase of 18% from FY 2019², apportioned among the 40 ANCs, as presented in Appendix E.

OANC recommends against releasing the full FY 2020 ANC appropriation

The Office of the Advisory Neighborhood Commissions (OANC) recommended releasing \$748,627 of the \$799,688 FY 2020 ANC appropriation. OANC recommended disallowing a total of \$51,061 for ANC expenditures that did not comply with the laws, rules and regulations pertaining to ANCs, and those expenditures that were unauthorized or lacked proper supporting documentation. Four ANCs (6E, 7D, 8C and 8E) forfeited \$29,090 of their annual allotments for FY 2020. A total of \$51,061 in allotments were not released.

Total funds maintained by all ANCs tops \$2 million

Figure 1 shows that the funds maintained by all ANCs totaled \$2,161,193 as of September 30, 2020. Funds released to ANCs do not revert to the District's General Fund at the end of the fiscal year³.

Figure 1: Total Funds Maintained by All ANCs as of September 30, 2020

Beginning Balance (as of Oct 1, 2019)	\$1,498,802
Deposited Allotments in FY 2020 ⁴	\$554,694
Interest	\$210
Other Deposits to ANC Checking Accounts	\$6,152
Transfer from Savings	\$13,734
Saving Account Balances Maintained by ANCs ⁵	\$87,600
Total	\$2,161,193

Source: ANC Bank Statements

² FY 2019 allotment is \$677,688 and the current year increase is \$122,000 (\$799,688 - \$677,688) or 18%.

³ See D.C. Code § 1-309.13a(d)(1).

⁴ Deposited allotments in FY 2020 include some FY 2019 allotments that were not deposited until the beginning of FY 2020.

⁵ See Appendix D for more detail.

FY 2020 ANC expenditures increased 6% from FY 2019

FY 2020 ANC expenditures totaled \$654,947—an increase of \$38,767, or 6% from FY 2019 expenditures of \$616,180.

Please see Figure 2 below for a summary of FY 2020 expenditures by category for all Wards.

Figure 2: Total Expenditures by Category for All Wards

Expenditure Category	FY 2020 Expenditures	FY2019 Expenditures	Dollar Difference	Percentage Difference
Personnel	\$ 149,654	\$ 168,684	\$ (19,030)	-11%
Direct Office Cost	\$ 43,717	\$ 51,214	\$ (7,497)	-15%
Communication	\$ 71,755	\$ 81,062	\$ (9,307)	-11%
Office Supplies, Equipment, Printing	\$ 52,448	\$ 56,574	\$ (4,126)	-7%
Grants	\$ 175,067	\$ 63,290	\$ 111,777	177%
Local Transportation	\$ 644	\$ 658	\$ (14)	-2%
Purchase of Service	\$ 94,489	\$ 132,576	\$ (38,087)	-29%
Bank Charges, Transfers and Petty Cash	\$ 13,633	\$ 4,107	\$ 9,526	232%
Other	\$ 53,5401	\$ 58,015	\$ (4,475)	-8%
Total	\$654,947	\$616,180	\$ 38,767	6%

Source: ANC Quarterly Financial Reports and ANC Bank Statements

Report finds significant variation among ANC expenditures

The largest dollar increase in expenditures by ANCs occurred in the “grants” category, as shown in Figure 2. This can be attributed to actions taken by ANCs to provide grants in response to public emergencies within their respective wards or—based on Council-enacted legislation—“anywhere in the District, even if those services are duplicative.”⁶ Of the \$175,067 expended on grants, \$129,163 or 74% was allocated for COVID-19 related grants as described below. The largest decrease occurred in the “Purchase of Service” category. ODCA’s review of the 40 individual ANC reports from FY 2020 show significant variation in how each ANC spent their allotment including the following:

- 18 out of 40 ANCs reported paying for personal services ranging from \$608 up to \$20,451. Five ANCs—1A, 2A, 2B, 2E, and 2F—had personnel expenditures of more than \$10,000.
- 18 ANCs had Purchase of Service expenditures of more than \$1,000. Three ANCs—3D, 5D, and 6B—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.

⁶ See D.C. Code § 1-309.13(m)(1). The provision allowing for the expanded authorization of grants is currently scheduled to expire on November 19, 2022.

- Five ANCs—1A, 4A, 5B, 7C, and 7E—had Direct Office Costs of more than \$5,000. Twenty-four ANCs had no expenditures in this category.
- Five ANCs—5A, 7F, 8A, 8C, and 8D—had Communication expenditures of more than \$5,000. Ten ANCs had no expenditures in this category.
- Most ANCs had minimal expenditures in the category of Bank Charges, Transfers and Petty Cash. An exception was ANC 4C which reported spending \$10,257 in this category.
- Most ANCs had minimal expenditures in the Other category. Exceptions were eight ANCs: 1A, 1D, 4B, 4D, 5E, 6A, 7E, and 8E. Their expenditures ranged from \$1,241 to \$30,301. ANC 1D reported spending \$30,301 in this category.

Most grants go toward COVID relief

ODCA found that ANCs in seven out of eight wards in the District awarded 55 grants totaling \$175,067 in FY 2020. Thirty-two of the 55 grants, totaling \$129,163, awarded in FY 2020 were for COVID-19 relief efforts including personal protective equipment (PPE), laptops, and Wi-Fi for students, food, clothing, and other assistance to homeless individuals. ANCs in Ward 2 did not issue any grants. Not all 55 grants were fully documented. Of the 55 grants awarded:

- Two ANCs—1C and 7F—did not provide applications for two of the 55 grants.
- ANCs 4C, 6B, and 7F failed to provide minutes showing approval of the grants at a public meeting for five of the 55 grants.
- ANCs 1C, 5D, 7E and 7F failed to provide statements of use for four of the 55 grants.
- ANCs 1C, 1D, 3D, 3F, 4C, 4D, 5D, 6A, 6B, 6C, 7E, 7F, and 8C failed to provide proper receipts for 22 of 55 grants showing how funds were spent. The 22 grants only had partial or no support for the expenditures.

Four ANCs violated the law by expending \$35,071 without a current and accurate statement and bond or its equivalent on file with the Auditor

Pursuant to D.C. Code, “[n]o expenditure shall be made by a Commission... at any time when a current and accurate statement and bond or its equivalent are not on file with the Auditor”.⁷ Also, the law requires that ANCs elect new officers each year during the month of January⁸ and that each calendar year (1) the newly elected ANC’s Chairperson and Treasurer obtain a cash or surety bond or (2) elect to participate in the ANC Security Fund.⁹ In 2020, seven ANCs did not participate in the ANC Security Fund or obtain a cash surety bond. Despite not getting the required bonding or approval to participate in the ANC Security Fund, four of the seven ANCs, 3C, 3F, 4A and 6E expended a total of \$35,071. Five ANCs, 3C, 3F, 4A, 6E and 8B submitted applications to participate in the ANC Security Fund but did not provide all the required documentation and two ANCs—7D and 8E—did not submit an application.

⁷ See D.C. Code § 1-309.13(c).

⁸ See D.C. Code § 1-309.11(e)(1).

⁹ See D.C. Code § 1-309.13(c). Participation by a Commission in the Advisory Neighborhood Commission Security Fund established by D.C. Code § 1-309.14 shall satisfy the requirement of a cash or surety bond.

Some ANCs lack necessary internal controls

As noted in the FY 2018 and 2019 annual reports, 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 2020, we found that a total of 18 of the 40 ANCs failed in one or more of the following areas:

- Properly complete the quarterly financial report and categorize expenses.
- Ensure grantees submitted documentation to support grant expenditures.
- Record all expenditures and checks including stop payments on their quarterly financial reports.
- Ensure all checks are written consecutively.
- Use proper forms of payment. D.C. Code requires a check with two signatures.¹⁰ Because debit card ¹¹procedures were not issued by OANC in FY 2020, debit cards were not an authorized form of payment.
- Approve donations.

We also noted an increase in fraudulent activity in FY 2020. ANCs 6A, 7F, and 8E bank statements showed fraudulent activity that was eventually corrected by the banks.

Some Commissions have shown improvement since our last report, but improvements are still needed to fully achieve their mission and to ensure that they properly and effectively address the needs of residents.

¹⁰ See D.C. Code § 1-309.13(f)(2)(A).

¹¹ See D.C. Code § 1-309.13(b-1)(2)

Recommendations

1. ANCs should develop and implement appropriate internal controls.
2. ANCs should review their respective bank statements monthly, immediately report any fraudulent activities, and ensure their bank account information is protected when providing reports, dealing with creditors, and placing documents on websites.
3. 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.

Conclusion

As we acknowledge in this report, ANCs have supported their communities during the pandemic by providing much needed assistance through the grant process. Specifically, ANCs awarded grants for Personal Protective Equipment, financial assistance to small businesses, laptops, and Wi-Fi for underprivileged students; clothing and Wi-Fi connections to government services for the homeless; and food for those in need.

This report shows that the ANCs received a total of \$748,627 of the \$799,688 available and spent a total of \$654,947 for their communities.

Based on our review of FY 2020 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 follow proper procedures and incorporate corrections to their quarterly financial reports.

Appendices

Appendix A

Summary of Receipts and Disbursements: FYs 2011–2020

Summary of Receipts and Disbursements: Fiscal Years 2011–2020

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Beginning Balance October 1								\$1,479,076.86	\$1,404,927.33	\$1,498,802.31
Receipts										
District Allotment	\$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	\$554,694.03
Interest	\$149,509.34	\$226,300.12	\$138,122.38	\$26,025.02	\$158,456.21	\$126,530.20	\$107.14	\$122.31	\$172.44	\$210.41
Other Income	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$11,731.93	\$20,177.72	\$10,064.83	\$6,151.78
Transfer from Savings	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$29,000.00	\$3,420.00	\$5,287.72	\$13,734.23
Total Receipts	\$696,291.33	\$857,013.34	\$784,834.17	\$591,975.25	\$887,377.15	\$740,765.00	\$476,908.05	\$526,817.92	\$710,055.11	\$574,790.45
Disbursements										
Personnel	\$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	\$149,653.85
Direct Office Cost	\$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	\$43,717.14
Communication	\$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	\$71,755.24
Office Supplies, Equipment, Printing	\$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	\$52,448.06
Grants	\$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	\$175,067.44
Local Transportation	\$651.24	\$861.50	\$1,212.02	\$430.35	\$442.14	\$563.12	\$0.00	\$130.30	\$658.41	\$644.26
Purchase of Service	\$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	\$94,488.73
Bank Charges, Transfers and Petty Cash	\$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	\$13,632.60
Other	\$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	\$53,540.01
Total Disbursements	\$936,302.62	\$785,887.68	\$836,787.65	\$605,670.42	\$693,346.22	\$581,655.99	\$486,446.58	\$600,967.45	\$616,180.13	\$654,947.33
Ending Balance September 30								\$1,404,927.33	\$1,498,802.31	\$1,418,645.43

Source: ANC Quarterly Financial Reports FYs 2011 -2020 and Bank Statements for FYs 2017-2020

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

FY 2020 Disbursement Summary by Ward and Category

Fiscal Year 2020 Disbursement Summary by Ward and Category

Disbursement Category	Ward 1	Ward 2	Ward 3	Ward 4	Ward 5	Ward 6	Ward 7	Ward 8	Total
Personnel	\$19,717.24	\$65,866.07	\$23,464.54	\$8,160.14	\$2,700.00	\$9,967.58	\$15,324.93	\$4,453.35	\$149,653.85
Direct Office Cost	\$6,175.00	\$0.00	\$1,529.74	\$11,530.95	\$7,704.94	\$844.00	\$12,410.00	\$3,522.51	\$43,717.14
Communication	\$1,086.11	\$3,058.81	\$5,682.66	\$7,038.01	\$12,104.22	\$8,560.67	\$13,391.57	\$20,833.19	\$71,755.24
Office Supplies, Equipment, Printing	\$4,804.18	\$1,049.74	\$1,872.48	\$4,567.58	\$19,628.33	\$4,202.35	\$7,508.77	\$8,814.63	\$52,448.06
Grants	\$43,057.18	\$0.00	\$33,891.80	\$15,920.00	\$10,274.10	\$65,328.36	\$5,596.00	\$1,000.00	\$175,067.44
Local Transportation	\$0.00	\$0.00	\$0.00	\$0.00	\$644.26	\$0.00	\$0.00	\$0.00	\$644.26
Purchase of Service	\$12,435.89	\$16,160.29	\$13,154.65	\$1,005.00	\$13,240.00	\$25,054.72	\$13,438.18	\$0.00	\$94,488.73
Bank Charges, Transfers and Petty Cash	\$117.00	\$156.00	\$397.83	\$10,304.68	\$652.53	\$570.87	\$455.50	\$978.19	\$13,632.60
Other	\$36,831.74	\$658.87	\$135.00	\$4,268.28	\$2,030.19	\$1,540.56	\$4,824.67	\$3,250.70	\$53,540.01
Total Disbursements	\$124,224.34	\$86,949.78	\$80,128.70	\$62,794.64	\$68,978.57	\$116,069.11	\$72,949.62	\$42,852.57	\$654,947.33

Appendix C

FY 2020 Percentage of Available Funds Spent

Percentage of Available Funds Spent FY 2020

ANC	# of Single Member Districts	FY 2020 Funds Available	FY 2020 Disbursements	% Funds Spent
1A	12	\$33,097.92	\$26,534.56	80.17%
1B	12	\$152,977.93	\$6,496.36	4.25%
1C	8	\$41,716.29	\$27,189.63	65.18%
1D	5	\$117,991.04	\$64,003.79	54.24%
Ward 1 Total	37	\$345,783.18	\$124,224.34	35.93%
2A	8	\$79,795.46	\$24,438.72	30.63%
2B	9	\$62,310.12	\$22,604.79	36.28%
2C	3	\$59,688.78	\$1,571.69	2.63%
2D	2	\$13,823.99	\$1,135.29	8.21%
2E	8	\$32,611.83	\$14,453.95	44.32%
2F	8	\$22,978.53	\$22,745.34	98.99%
Ward 2 Total	38	\$271,208.71	\$86,949.78	32.06%
3B	5	\$14,636.63	\$10,714.42	73.20%
3C	9	\$35,122.22	\$8,345.14	23.76%
3D	10	\$62,755.85	\$19,414.52	30.94%
3E	5	\$42,000.83	\$13,517.83	32.18%
3F	7	\$88,548.66	\$18,216.65	20.57%
3G	7	\$25,562.12	\$9,920.14	38.81%
Ward 3 Total	43	\$268,626.31	\$80,128.70	29.83%
4A	8	\$53,891.57	\$12,709.78	23.58%
4B	9	\$26,628.81	\$4,307.79	16.18%
4C	10	\$37,372.42	\$32,610.89	87.26%
4D	6	\$30,183.36	\$13,166.18	43.62%
Ward 4 Total	33	\$148,076.16	\$62,794.64	42.41%
5A	8	\$42,855.92	\$11,727.28	27.36%
5B	5	\$14,718.86	\$11,495.01	78.10%
5C	7	\$67,164.29	\$1,062.32	1.58%
5D	7	\$131,964.52	\$25,630.03	19.42%
5E	10	\$49,281.08	\$19,063.93	38.68%
Ward 5 Total	37	\$305,984.67	\$68,978.57	22.54%
6A	8	\$46,545.53	\$17,145.76	36.84%
6B	10	\$92,623.16	\$59,766.58	64.53%
6C	6	\$61,751.52	\$21,639.31	35.04%
6D	7	\$60,496.90	\$13,702.48	22.65%
6E	7	\$47,080.52	\$3,814.98	8.10%
Ward 6 Total	38	\$308,497.63	\$116,069.11	37.62%
7B	7	\$33,169.07	\$9,252.73	27.90%
7C	7	\$37,246.23	\$14,625.22	39.27%
7D	7	\$36,750.88	\$3,025.00	8.23%
7E	7	\$86,157.48	\$26,896.05	31.22%
7F	7	\$69,455.30	\$19,150.62	27.57%
Ward 7 Total	35	\$262,778.96	\$72,949.62	27.76%
8A	7	\$24,595.99	\$13,763.81	55.96%
8B	7	\$39,885.45	\$145.00	0.36%
8C	7	\$24,374.36	\$15,938.66	65.39%
8D	7	\$54,100.87	\$8,746.69	16.17%
8E	7	\$19,680.47	\$4,258.41	21.64%
Ward 8 Total	35	\$162,637.14	\$42,852.57	26.35%
TOTAL	296	\$2,073,592.76	\$654,947.33	31.59%

Source: ANC Quarterly Financial Reports and bank statements

Appendix D

ANC Savings Account Balances as of September 30, 2020

ANC Savings Account Balances as of September 30, 2020

ANC	Balance as of September 30, 2018
2E	\$9,248.52
3C	\$29,206.20
4C	\$16,803.80
5C	\$10,028.31
6A	\$100.05
7F	\$22,213.35
Total	\$87,600.23

Source: ANC's Bank Statements

Appendix E

Allocation of the \$799,688 FY 2020 ANC Appropriation

Allocation of the \$799,688 Fiscal Year 2020 ANC Appropriation and Amounts Withheld

ANC	FY 2020 Allocation	Percentage of Total Appropriation	Amount Withheld from Allocation ¹	Percentage of Total Allocation Withheld
1A	\$31,541.04	4%	\$0.00	0%
1B	\$31,676.60	4%	\$0.00	0%
1C	\$21,842.04	3%	\$668.11	3%
1D	\$13,900.00	2%	\$3,541.64	25%
Ward 1 Total	\$98,959.68	12%	\$4,209.75	4%
2A	\$22,878.68	3%	\$0.00	0%
2B	\$24,074.76	3%	\$0.00	0%
2C	\$7,284.20	1%	\$0.00	0%
2D	\$3,599.04	0%	\$0.00	0%
2E	\$21,883.32	3%	\$0.00	0%
2F	\$22,141.12	3%	\$612.12	3%
Ward 2 Total	\$101,861.12	13%	\$612.12	1%
3B	\$13,820.20	2%	\$1,055.00	8%
3C	\$24,110.68	3%	\$0.00	0%
3D	\$26,562.68	3%	\$0.00	0%
3E	\$13,659.40	2%	\$0.00	0%
3F	\$18,392.04	2%	\$0.00	0%
3G	\$18,878.40	2%	\$0.00	0%
Ward 3 Total	\$115,423.40	14%	\$1,055.00	1%
4A	\$22,131.76	3%	\$0.00	0%
4B	\$24,611.68	3%	\$0.00	0%
4C	\$26,611.84	3%	\$0.00	0%
4D	\$16,763.92	2%	\$0.00	0%
Ward 4 Total	\$90,119.20	11%	\$0.00	0%
5A	\$21,721.12	3%	\$0.00	0%
5B	\$13,143.76	2%	\$0.00	0%
5C	\$18,405.28	2%	\$0.00	0%
5D	\$19,309.04	2%	\$4,827.26	25%
5E	\$26,175.96	3%	\$0.00	0%
Ward 5 Total	\$98,755.16	12%	\$4,827.26	5%
6A	\$21,782.24	3%	\$0.00	0%
6B	\$26,868.32	3%	\$0.00	0%
6C	\$15,787.12	2%	\$0.00	0%
6D	\$19,083.04	2%	\$0.00	0%
6E	\$17,799.20	2%	\$8,899.60	50%
Ward 6 Total	\$101,319.92	13%	\$8,899.60	9%
7B	\$19,253.20	2%	\$0.00	0%
7C	\$18,722.92	2%	\$0.00	0%
7D	\$18,425.20	2%	\$9,212.60	50%
7E	\$18,034.48	2%	\$0.00	0%
7F	\$20,917.12	3%	\$2,235.87	11%
Ward 7 Total	\$95,352.92	12%	\$11,448.47	12%
8A	\$19,439.20	2%	\$0.00	0%
8B	\$18,914.32	2%	\$0.00	0%
8C	\$19,441.92	2%	\$9,720.96	50%
8D	\$19,788.76	2%	\$132.07	1%
8E	\$20,312.40	3%	\$10,156.20	50%
Ward 8 Total	\$97,896.60	12%	\$20,009.23	20%
TOTAL	\$799,688.00	100%	\$51,061.43	6%

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

Appendix F

Summary of FY 2020 Quarterly Receipts and Disbursements

Ward 1, Fiscal Year 2020 Financial Summary

	ANC 1A	ANC 1B	ANC 1C	ANC 1D	Total
Beginning Balance as of October 1, 2019	\$25,046.31	\$121,301.33	\$27,003.53	\$111,031.47	\$284,382.64
Receipts					
District Allotment	\$7,885.26	\$31,676.60	\$14,710.03	\$6,950.00	\$61,221.89
Interest	\$0.00	\$0.00	\$2.73	\$9.57	\$12.30
Other	\$166.35	\$0.00	\$0.00	\$0.00	\$166.35
Transfer from Savings	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Receipts	\$8,051.61	\$31,676.60	\$14,712.76	\$6,959.57	\$61,400.54
Disbursements					
1. Personnel	\$10,475.00	\$0.00	\$9,242.24	\$0.00	\$19,717.24
2. Direct Office Cost	\$6,000.00	\$0.00	\$175.00	\$0.00	\$6,175.00
3. Communication	\$603.27	\$329.65	\$0.00	\$153.19	\$1,086.11
4. Office Supplies, Equipment, Printing	\$532.10	\$951.71	\$2,666.21	\$654.16	\$4,804.18
5. Grants	\$3,000.00	\$0.00	\$15,057.18	\$25,000.00	\$43,057.18
6. Local Transportation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
7. Purchase of Service	\$0.00	\$4,540.00	\$0.00	\$7,895.89	\$12,435.89
8. Bank Charges, Transfers and Petty Cash	\$93.00	\$0.00	\$24.00	\$0.00	\$117.00
9. Other	\$5,831.19	\$675.00	\$25.00	\$30,300.55	\$36,831.74
Total Disbursements	\$26,534.56	\$6,496.36	\$27,189.63	\$64,003.79	\$124,224.34
Ending Balance as of September 30, 2020	\$6,563.36	\$146,481.57	\$14,526.66	\$53,987.25	\$221,558.84

Ward 2, Fiscal Year 2020 Financial Summary

	ANC 2A	ANC 2B	ANC 2C	ANC 2D	ANC 2E	ANC 2F	Total
Beginning Balance as of October 1, 2019	\$56,916.78	\$58,194.87	\$52,404.58	\$11,255.97	\$16,199.34	\$7,902.99	\$202,874.53
Receipts							
District Allotment	\$22,878.68	\$4,115.25	\$7,284.20	\$2,561.84	\$16,412.49	\$15,075.54	\$68,328.00
Interest	\$0.00	\$0.00	\$0.00	\$6.18	\$0.00	\$0.00	\$6.18
Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Transfer from Savings	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Receipts	\$22,878.68	\$4,115.25	\$7,284.20	\$2,568.02	\$16,412.49	\$15,075.54	\$68,334.18
Disbursements							
1. Personnel	\$16,396.53	\$15,249.36	\$0.00	\$0.00	\$13,769.48	\$20,450.70	\$65,866.07
2. Direct Office Cost	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3. Communication	\$193.03	\$1,013.99	\$0.00	\$0.00	\$0.00	\$1,851.79	\$3,058.81
4. Office Supplies, Equipment, Printing	\$326.02	\$74.70	\$121.69	\$58.29	\$469.04	\$0.00	\$1,049.74
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	\$7,498.14	\$6,085.74	\$1,425.00	\$1,052.00	\$99.41	\$0.00	\$16,160.29
8. Bank Charges, Transfers and Petty Cash	\$0.00	\$156.00	\$0.00	\$0.00	\$0.00	\$0.00	\$156.00
9. Other	\$25.00	\$25.00	\$25.00	\$25.00	\$116.02	\$442.85	\$658.87
Total Disbursements	\$24,438.72	\$22,604.79	\$1,571.69	\$1,135.29	\$14,453.95	\$22,745.34	\$86,949.78
Ending Balance as of September 30, 2020	\$55,356.74	\$39,705.33	\$58,117.09	\$12,688.70	\$18,157.88	\$233.19	\$184,258.93

Ward 3, Fiscal Year 2020 Financial Summary

	ANC 3B	ANC 3C	ANC 3D	ANC 3E	ANC 3F	ANC 3G	Total
Beginning Balance as of October 1, 2019	\$5,107.25	\$30,006.19	\$44,866.68	\$25,940.22	\$83,880.76	\$15,427.66	\$205,228.76
Receipts							
District Allotment	\$9,316.47	\$5,116.03	\$17,889.17	\$16,038.21	\$4,598.01	\$9,439.20	\$62,397.09
Interest	\$0.00	\$0.00	\$0.00	\$22.40	\$39.23	\$0.00	\$61.63
Other	\$212.91	\$0.00	\$0.00	\$0.00	\$30.66	\$695.26	\$938.83
Transfer from Savings	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Receipts	\$9,529.38	\$5,116.03	\$17,889.17	\$16,060.61	\$4,667.90	\$10,134.46	\$63,397.55
Disbursements							
1. Personnel	\$0.00	\$4,808.56	\$0.00	\$4,382.50	\$8,976.54	\$5,296.94	\$23,464.54
2. Direct Office Cost	\$0.00	\$140.00	\$1,249.74	\$0.00	\$0.00	\$140.00	\$1,529.74
3. Communication	\$0.00	\$150.00	\$204.00	\$811.29	\$2,400.00	\$2,117.37	\$5,682.66
4. Office Supplies, Equipment, Printing	\$89.89	\$101.58	\$485.36	\$397.54	\$515.11	\$283.00	\$1,872.48
5. Grants	\$10,190.30	\$2,500.00	\$5,000.00	\$7,901.50	\$6,300.00	\$2,000.00	\$33,891.80
6. Local Transportation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
7. Purchase of Service	\$168.00	\$645.00	\$12,341.65	\$0.00	\$0.00	\$0.00	\$13,154.65
8. Bank Charges, Transfers and Petty Cash	\$241.23	\$0.00	\$108.77	\$0.00	\$0.00	\$47.83	\$397.83
9. Other	\$25.00	\$0.00	\$25.00	\$25.00	\$25.00	\$35.00	\$135.00
Total Disbursements	\$10,714.42	\$8,345.14	\$19,414.52	\$13,517.83	\$18,216.65	\$9,920.14	\$80,128.70
Ending Balance as of September 30, 2020	\$3,922.21	\$26,777.08	\$43,341.33	\$28,483.00	\$70,332.01	\$15,641.98	\$188,497.61

Ward 4, Fiscal Year 2020 Financial Summary

	ANC 4A	ANC 4B	ANC 4C	ANC 4D	Total
Beginning Balance as of October 1, 2019	\$43,353.87	\$5,087.37	\$7,169.93	\$18,815.36	\$74,426.53
Receipts					
District Allotment	\$8,137.70	\$21,500.96	\$28,202.49	\$11,306.00	\$69,147.15
Interest	\$0.00	\$40.48	\$0.00	\$0.00	\$40.48
Other	\$2,400.00	\$0.00	\$2,000.00	\$62.00	\$4,462.00
Transfer from Savings	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Receipts	\$10,537.70	\$21,541.44	\$30,202.49	\$11,368.00	\$73,649.63
Disbursements					
1. Personnel	\$0.00	\$608.12	\$7,552.02	\$0.00	\$8,160.14
2. Direct Office Cost	\$8,005.95	\$2,400.00	\$0.00	\$1,125.00	\$11,530.95
3. Communication	\$0.00	\$0.00	\$2,558.81	\$4,479.20	\$7,038.01
4. Office Supplies, Equipment, Printing	\$4,244.83	\$34.85	\$0.00	\$287.90	\$4,567.58
5. Grants	\$0.00	\$0.00	\$11,920.00	\$4,000.00	\$15,920.00
6. Local Transportation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
7. Purchase of Service	\$0.00	\$0.00	\$0.00	\$1,005.00	\$1,005.00
8. Bank Charges, Transfers and Petty Cash	\$0.00	\$24.00	\$10,256.68	\$24.00	\$10,304.68
9. Other	\$459.00	\$1,240.82	\$323.38	\$2,245.08	\$4,268.28
Total Disbursements	\$12,709.78	\$4,307.79	\$32,610.89	\$13,166.18	\$62,794.64
Ending Balance as of September 30, 2020	\$41,181.79	\$22,321.02	\$4,761.53	\$17,017.18	\$85,281.52

Ward 5, Fiscal Year 2020 Financial Summary

	ANC 5A	ANC 5B	ANC 5C	ANC 5D	ANC 5E	Total
Beginning Balance as of October 1, 2019	\$21,134.80	\$319.96	\$37,070.05	\$122,310.00	\$20,360.95	\$201,195.76
Receipts						
District Allotment	\$21,721.12	\$14,398.90	\$30,094.24	\$9,654.52	\$28,702.15	\$104,570.93
Interest	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$0.00	\$0.00	\$0.00	\$0.00	\$217.98	\$217.98
Transfer from Savings	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Receipts	\$21,721.12	\$14,398.90	\$30,094.24	\$9,654.52	\$28,920.13	\$104,788.91
Disbursements						
1. Personnel	\$0.00	\$0.00	\$0.00	\$0.00	\$2,700.00	\$2,700.00
2. Direct Office Cost	\$0.00	\$7,586.94	\$118.00	\$0.00	\$0.00	\$7,704.94
3. Communication	\$5,006.02	\$3,365.27	\$0.00	\$2,207.39	\$1,525.54	\$12,104.22
4. Office Supplies, Equipment, Printing	\$6,455.49	\$499.80	\$257.36	\$5,331.27	\$7,084.41	\$19,628.33
5. Grants	\$0.00	\$0.00	\$0.00	\$7,774.10	\$2,500.00	\$10,274.10
6. Local Transportation	\$0.00	\$0.00	\$584.61	\$0.00	\$59.65	\$644.26
7. Purchase of Service	\$0.00	\$0.00	\$0.00	\$10,240.00	\$3,000.00	\$13,240.00
8. Bank Charges, Transfers and Petty Cash	\$240.77	\$18.00	\$15.00	\$52.27	\$326.49	\$652.53
9. Other	\$25.00	\$25.00	\$87.35	\$25.00	\$1,867.84	\$2,030.19
Total Disbursements	\$11,727.28	\$11,495.01	\$1,062.32	\$25,630.03	\$19,063.93	\$68,978.57
Ending Balance as of September 30, 2020	\$31,128.64	\$3,223.85	\$66,101.97	\$106,334.49	\$30,217.15	\$237,006.10

Ward 6, Fiscal Year 2020 Financial Summary

	ANC 6A	ANC 6B	ANC 6C	ANC 6D	ANC 6E	Total
Beginning Balance as of October 1, 2019	\$3,328.90	\$61,037.38	\$50,277.71	\$41,413.86	\$41,448.20	\$197,506.05
Receipts						
District Allotment	\$29,322.40	\$31,535.26	\$11,230.84	\$19,083.04	\$5,632.32	\$96,803.86
Interest	\$0.00	\$50.52	\$39.30	\$0.00	\$0.00	\$89.82
Other	\$160.00	\$0.00	\$203.67	\$0.00	\$0.00	\$363.67
Transfer from Savings	\$13,734.23	\$0.00	\$0.00	\$0.00	\$0.00	\$13,734.23
Total Receipts	\$43,216.63	\$31,585.78	\$11,473.81	\$19,083.04	\$5,632.32	\$110,991.58
Disbursements						
1. Personnel	\$0.00	\$0.00	\$0.00	\$9,967.58	\$0.00	\$9,967.58
2. Direct Office Cost	\$0.00	\$661.00	\$183.00	\$0.00	\$0.00	\$844.00
3. Communication	\$4,070.00	\$309.50	\$1,739.05	\$849.64	\$1,592.48	\$8,560.67
4. Office Supplies, Equipment, Printing	\$1,365.29	\$36.57	\$20.23	\$2,780.26	\$0.00	\$4,202.35
5. Grants	\$2,000.00	\$45,000.00	\$18,328.36	\$0.00	\$0.00	\$65,328.36
6. Local Transportation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
7. Purchase of Service	\$7,786.70	\$13,683.02	\$1,312.50	\$50.00	\$2,222.50	\$25,054.72
8. Bank Charges, Transfers and Petty Cash	\$458.21	\$51.49	\$31.17	\$30.00	\$0.00	\$570.87
9. Other	\$1,465.56	\$25.00	\$25.00	\$25.00	\$0.00	\$1,540.56
Total Disbursements	\$17,145.76	\$59,766.58	\$21,639.31	\$13,702.48	\$3,814.98	\$116,069.11
Ending Balance as of September 30, 2020	\$29,399.77	\$32,856.58	\$40,112.21	\$46,794.42	\$43,265.54	\$192,428.52

Ward 7, Fiscal Year 2020 Financial Summary

	ANC 7B	ANC 7C	ANC 7D	ANC 7E	ANC 7F	Total
Beginning Balance as of October 1, 2019	\$7,657.32	\$27,884.77	\$34,197.55	\$81,645.91	\$57,171.88	\$208,557.43
Receipts						
District Allotment	\$25,511.75	\$9,361.46	\$2,553.33	\$4,508.62	\$12,283.42	\$54,218.58
Interest	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$0.00	\$0.00	\$0.00	\$2.95	\$0.00	\$2.95
Transfer from Savings	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Receipts	\$25,511.75	\$9,361.46	\$2,553.33	\$4,511.57	\$12,283.42	\$54,221.53
Disbursements						
1. Personnel	\$2,227.50	\$0.00	\$0.00	\$7,504.93	\$5,592.50	\$15,324.93
2. Direct Office Cost	\$0.00	\$5,910.00	-\$100.00	\$6,600.00	\$0.00	\$12,410.00
3. Communication	\$3,095.42	\$2,333.52	\$0.00	\$2,193.21	\$5,769.42	\$13,391.57
4. Office Supplies, Equipment, Printing	\$77.18	\$5,856.70	\$0.00	\$1,021.19	\$553.70	\$7,508.77
5. Grants	\$1,000.00	\$0.00	\$0.00	\$3,596.00	\$1,000.00	\$5,596.00
6. Local Transportation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
7. Purchase of Service	\$2,313.18	\$0.00	\$3,125.00	\$2,000.00	\$6,000.00	\$13,438.18
8. Bank Charges, Transfers and Petty Cash	\$245.50	\$0.00	\$0.00	\$0.00	\$210.00	\$455.50
9. Other	\$293.95	\$525.00	\$0.00	\$3,980.72	\$25.00	\$4,824.67
Total Disbursements	\$9,252.73	\$14,625.22	\$3,025.00	\$26,896.05	\$19,150.62	\$72,949.62
Ending Balance as of September 30, 2020	\$23,916.34	\$22,621.01	\$33,725.88	\$59,261.43	\$50,304.68	\$189,829.34

Ward 8, Fiscal Year 2020 Financial Summary

	ANC 8A	ANC 8B	ANC 8C	ANC 8D	ANC 8E	Total
Beginning Balance as of October 1, 2019	\$16,362.91	\$39,885.45	\$21,257.82	\$31,727.86	\$15,396.57	\$124,630.61
Receipts						
District Allotment	\$8,233.08	\$0.00	\$3,116.54	\$22,373.01	\$4,283.90	\$38,006.53
Interest	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Transfer from Savings	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Receipts	\$8,233.08	\$0.00	\$3,116.54	\$22,373.01	\$4,283.90	\$38,006.53
Disbursements						
1. Personnel	\$0.00	\$0.00	\$4,453.35	\$0.00	\$0.00	\$4,453.35
2. Direct Office Cost	\$2,042.34	\$0.00	\$1,480.17	\$0.00	\$0.00	\$3,522.51
3. Communication	\$5,390.72	\$0.00	\$8,194.13	\$5,647.93	\$1,600.41	\$20,833.19
4. Office Supplies, Equipment, Printing	\$6,027.89	\$0.00	\$368.68	\$2,418.06	\$0.00	\$8,814.63
5. Grants	\$0.00	\$0.00	\$1,000.00	\$0.00	\$0.00	\$1,000.00
6. Local Transportation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
7. Purchase of Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
8. Bank Charges, Transfers and Petty Cash	\$277.86	\$145.00	\$417.33	\$0.00	\$138.00	\$978.19
9. Other	\$25.00	\$0.00	\$25.00	\$680.70	\$2,520.00	\$3,250.70
Total Disbursements	\$13,763.81	\$145.00	\$15,938.66	\$8,746.69	\$4,258.41	\$42,852.57
Ending Balance as of September 30, 2020	\$10,832.18	\$39,740.45	\$8,435.70	\$45,354.18	\$15,422.06	\$119,784.57

Appendix G

Summary of Receipts and Disbursements for FY 2020 by Wards

Summary of Receipts and Disbursements by Wards for FY 2020

	Ward 1	Ward 2	Ward 3	Ward 4	Ward 5	Ward 6	Ward 7	Ward 8	Totals
Receipts									
District Allotments	\$61,221.89	\$68,328.00	\$62,397.09	\$69,147.15	\$104,570.93	\$96,803.86	\$54,218.58	\$38,006.53	\$554,694.03
Interest	12.30	6.18	61.63	40.48	0.00	89.82	0.00	0.00	210.41
Other Income	166.35	-	938.83	4,462.00	217.98	363.67	2.95	0.00	6,151.78
Transfer from Savings	0.00	0.00	0.00	0.00	0.00	13,734.23	0.00	0.00	13,734.23
Subtotals	\$61,400.54	\$68,334.18	\$63,397.55	\$73,649.63	\$104,788.91	\$110,991.58	\$54,221.53	\$38,006.53	\$574,790.45
Disbursements									
Personnel	19,717.24	65,866.07	23,464.54	8,160.14	2,700.00	9,967.58	15,324.93	4,453.35	\$149,653.85
Direct Office Cost	6,175.00	0.00	1,529.74	11,530.95	7,704.94	844.00	12,410.00	3,522.51	43,717.14
Communication	1,086.11	3,058.81	5,682.66	7,038.01	12,104.22	8,560.67	13,391.57	20,833.19	71,755.24
Office Supplies, Equipment, Printing	4,804.18	1,049.74	1,872.48	4,567.58	19,628.33	4,202.35	7,508.77	8,814.63	52,448.06
Grants	43,057.18	0.00	33,891.80	15,920.00	10,274.10	65,328.36	5,596.00	1,000.00	175,067.44
Local Transportation	0.00	0.00	0.00	0.00	644.26	0.00	0.00	0.00	644.26
Purchase of Service	12,435.89	16,160.29	13,154.65	1,005.00	13,240.00	25,054.72	13,438.18	0.00	94,488.73
Bank Charges, Transfers and Petty Cash	117.00	156.00	397.83	10,304.68	652.53	570.87	455.50	978.19	13,632.60
Other	36,831.74	658.87	135.00	4,268.28	2,030.19	1,540.56	4,824.67	3,250.70	53,540.01
Subtotals	\$124,224.34	\$86,949.78	\$80,128.70	\$62,794.64	\$68,978.57	\$116,069.11	\$72,949.62	\$42,852.57	\$654,947.33

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.

Office of the District of Columbia Auditor
717 14th Street N.W.
Suite 900
Washington, DC 20005

Call us: 202-727-3600

Email us: odca.mail@dc.gov

Tweet us: https://twitter.com/ODCA_DC

Visit us: www.dcauditor.org



Information presented here is the intellectual property of the Office of the District of Columbia Auditor and is copyright protected. We invite the sharing of this report, but ask that you credit ODCA with authorship when any information, findings, or recommendations are used. Thank you.

