

How WABA spent DDOT grant money: public evidence, reconciliation, and records-request plan

Washington Area Bicyclist Association (WABA), EIN 23-7305477, and the District Department of Transportation (DDOT), FY2014 to FY2027. Prepared 10 October 2026 (ET). Public sources only; estimates are labeled. Source keys [S#] are listed in Section 11.

Plain-English summary

- **EIN check.** The EIN in the request, 52-1186785, is not WABA's. IRS and ProPublica both list WABA as 23-7305477 [S35, S36]. 52-1186785 does not appear in the IRS DC exempt-organization file, and ProPublica returns 'not found'.
- **How much.** DC's purchasing system shows 36 DDOT purchase orders to WABA from FY2014 to FY2024, totaling \$8,207,558 [S1]. Recorded payments from Oct. 2016 to Oct. 2024 total \$6,139,994 [S2]. For the orders that fall inside the payment-data window, DDOT paid \$6,138,651 of \$6,765,153 (91%). The unpaid amount is mostly unspent safety-grant balances (\$236K), a 2016 adult-education order with no payments (\$259K), and contract balances later re-issued on new POs (e.g., the PO589745 balance of \$51,231.46 exactly equals PO607700). From Oct. 2024 on, no public DC payment data exists for WABA. DC changed financial systems then (DIFS), and other DDOT grantees also drop out of the data [S2, S6]. DDOT budget tables show about \$680,000 a year for Trail Rangers (FY25 actual \$405,261) and \$574,411 in FY25 for bike/ped education [S6, S7]. WABA's own 2024 annual report confirms both five-year DDOT grants were renewed through 2029 [S18].
- **What the money bought.** Three things. (1) School and adult bike/pedestrian safety education under fixed-price contracts, about \$5.1M ordered. (2) The Trail Ranger trail-patrol grant, about \$2.2M ordered; it rose from \$100K a year to \$680K in FY2022. (3) Smaller Vision Zero and Highway Safety Office (federal NHTSA) grants, about \$0.9M ordered.
- **Proof of spending that is public.** Public: the order records; invoice numbers, dates and amounts for 188 invoices (but not the invoices themselves); WABA's audited financial statements (2020-2025) and Forms 990 (2016-2025), each with a Trail Rangers and an Education expense line; a public DDOT dashboard with 13,732 logged Trail Ranger tasks (FY2022-FY2026); WABA's annual reports and testimony; and one federal Highway Safety report (FY2022). Not public: the grant agreements, budgets, the invoices and reimbursement requests themselves, monthly reports, and DDOT monitoring records.
- **Reconciliation.** Through 2023, WABA's reported government revenue is consistent with DC payments. It runs about \$28K-\$128K a year higher, which matches other governments' grants such as Maryland and DC Health. For 2024 and 2025, about \$1.1M and \$1.6M of WABA's government receipts can't be seen in any public DC payment data. WABA's auditor reports that one source supplied 43% and 33% of revenue in those years (about \$1.24M and \$1.19M, estimated), most likely DDOT.
- **Red flags (questions, not findings).** (a) DDOT's education payments were larger than WABA's entire reported Education program spending in every year from 2017 to 2023: \$1,156,636 more over seven years. The contract is fixed-price, so this is allowed, but it means DDOT education money also covered other WABA costs. (b) Trail Ranger payments were larger than WABA's Trail Ranger expenses in 2022-2023 by \$114,332. (c) The FY2024 Trail Ranger grant (~\$680K) has no order or payment record, even though the data system was still running. (d) One invoice was split across two contract years. Two prior-year invoices were paid through 'copy' or small-purchase orders. (e) Before 2024, Trail Ranger deliverables were never published, and the 2024 RFA requires reports, not results. (f) The \$580K FY2022 increase named WABA in the budget before any competition.
- **Audits.** WABA has clean ('unmodified') independent audits every year, by Rogers & Company PLLC for 2021-2025. WABA has never filed a federal single audit, and it answered 'No' to the single-audit question every year. Based on the federal pass-through amounts visible, a single audit was probably not required (estimate). The District's own single audits for FY2019-FY2025 have no findings on DDOT highway or highway-safety programs [S25-S27].
- **Next step.** File the DDOT FOIA in Appendix A for agreements, invoices, reports and monitoring files, plus the DIFS payment ledger. Send WABA the Form 990 request (a legal right) and the voluntary document request. Use the FAC, NHTSA and FHWA routes for the federal side.

1. Totals at a glance

Stream	Ordered (obligations)	Paid (PASS)	Basis / source
Trail Rangers	\$2,194,950	\$1,893,414	PO totals FY2014-FY2024 [S1]; paid = PASS vouchers Oct 2016-Oct 2024 [S2]
Bike & ped education	\$5,105,798	\$3,574,668	PO totals FY2014-FY2024 [S1]; paid = PASS vouchers Oct 2016-Oct 2024 [S2]
Safety / Vision Zero / HSO grants	\$906,810	\$670,569	PO totals FY2014-FY2024 [S1]; paid = PASS vouchers Oct 2016-Oct 2024 [S2]
No-PO payment (voucher DE649670, 11/3/2021)		\$1,343	[S2]
TOTAL (36 POs)	\$8,207,558	\$6,139,994	Payments for FY2014-FY2016 orders are not in public data (PASS payments begin 10/13/2016)

FY	Program	Amount	Status	Src
FY2024	Trail Rangers	\$680,000 budgeted	No PO and no payment in PASS, although PASS was still recording DDOT payments	S4
FY2025	Trail Rangers	\$680,000 budgeted; \$405,261 actual	DDOT FY27 table "FY25 Actual Expenditure"; grantee shown as TBD	S5, S6
FY2025	Bike/ped education	\$574,411 grant amount	DDOT 2026 oversight appendix; recipient column omitted; WABA confirms the award	S7, S18, S45
FY2026	Trail Rangers	\$680,000 budgeted	Payments not public (DIFS)	S5
FY2026	Bike/ped education	Forecast \$500,001-\$1,000,000	OCP forecast OAPT47433_230; no award amount published	S43
FY2027	Trail Rangers	\$680,000 budgeted	Option year of 2024 award	S6

2. What public evidence of spending exists

Document type	Status	What it shows	Src	Confidence
Purchase orders (amount, date, title, contract no.)	PUBLIC	36 POs FY2014-FY2024 (+2 FY2013)	S1	High
Invoice metadata: invoice number, invoice date, voucher, amount, payment date	PUBLIC (FY2017-FY2025)	188 invoice numbers across 26 POs; e.g., Trail Ranger invoices are monthly ("2022-01-TRGR"), HSO grants monthly ("2019-03-HSO"), education contract monthly ("05-DCK2022")	S2	High
Invoices / reimbursement requests themselves (line items, timesheets, receipts)	NOT PUBLIC	Requested in FOIA items 3 and 7	-	-
Grant agreements, contracts, SOWs, approved budgets	NOT PUBLIC	Only the 2024 RFAs/NOFA (solicitations) are public	S8-S10	-
Monthly / progress / final reports to DDOT	NOT PUBLIC	RFA requires monthly reports (Trail Ranger C.5.2; Education C.5.5-C.5.6)	S8, S9	-
Trail Ranger daily task log (RFA CLIN C.5.1 "public dashboard")	PUBLIC (FY2022-FY2026)	13,732 records: trail maintenance, trail service, work orders, events, by date, trail and FY	S22	High (DDOT-owned layer; entries made by grantee)
DDOT monitoring / site-visit records	NOT PUBLIC	RFAs say DDOT will review monthly reports and inspect sites	S8, S9	-
Federal HSO report on WABA subgrant	PUBLIC for FY2022 only	FHX-2022-01-00-00: \$49,963 awarded,	S11	High

Document type	Status	What it shows	Src	Confidence
		\$40,040.91 spent; Vision Zero Summit, ~150 peak Zoom + ~40 in person		
WABA audited financial statements	PUBLIC 2020-2025 (2014-2019 not found online)	Unmodified opinions; Trail Rangers and Education program expense lines; gov-grants receivable; one-source concentration %	S14-S17	High
WABA Forms 990	PUBLIC 2016-2025 (IRS XML); 2021-2025 PDFs on waba.org	Gov grants, program expenses, compensation, Part XII audit answers	S12, S13	High
WABA annual reports / testimony (self-reported outputs)	PUBLIC	Trail miles ridden, bags of trash, schools, youth reached	S18-S23	Medium (self-reported)
Federal single audit of WABA	DOES NOT EXIST	No FAC filing; 990 Part XII 3a "No" every year	S25, S12	High

3. Per-grant table (every DDOT order or award to WABA found)

"Paid" = PASS voucher total for that PO. "Doc. status" says which records are public. Required deliverables appear once per program in Section 4, because no grant agreement is public. Rows marked N are context or duplicates and are not added to totals.

FY	Stream	Title	Ref.	Award / ordered	Paid	%	Period (invoice / payment dates)	Flag / note	Doc. status	In total	Src
FY2013	Bike/ped ed.	KA0\PPSA\2013 DC Pedestrian and Bicycle Safety Education	PO452539 / DCKA-2011-R-0120 Option Yea	\$470,679.00	Paid amount not public (PASS payments start Oct 2016)				PO public; payments, agreement, reports not public	N (pre-FY14)	S1
FY2013	Trail Rangers	KA0/UFA/FY13/ Bike Ranger Program/WABA	PO463310	\$100,000.00	Paid amount not public (PASS payments start Oct 2016)			Pre-FY14 context; first Council-proposed \$100K grant (DCist 6/24/2013).	PO public; payments, agreement, reports not public	N (pre-FY14)	S1
FY2014	Trail Rangers	KA0/UFA/FY14/ Bike Ranger Program/WABA	PO484395	\$36,282.93	Paid amount not public (PASS payments start Oct 2016)			FY14 Trail Ranger split into two POs (36,282.93 + 63,717.07 = \$100,000).	PO public; payments, agreement, reports not public	Y	S1
FY2014	Bike/ped ed.	KA0\PPSA\2014 DC Pedestrian and Bicycle Safety Education	PO490023 / DCKA-2011-R-0120	\$494,212.00	Paid amount not public (PASS payments start Oct 2016)				PO public; payments, agreement, reports not public	Y	S1
FY2014	Trail Rangers	KA0/UFA/FY14/ Bike Ranger Program/WABA	PO498276	\$63,717.07	Paid amount not public (PASS payments start Oct 2016)			See PO484395.	PO public; payments, agreement, reports not public	Y	S1
FY2014	Bike/ped ed.	KA0\PPSA\2013 DC Pedestrian and Bicycle Safety Education	PO503417 / DCKA-2011-R-0120	\$41,705.35	Paid amount not public (PASS payments start Oct 2016)				PO public; payments, agreement, reports not public	Y	S1
FY2015	Trail Rangers	KA0/UFA/FY15/ Bike Ranger Program/WABA	PO512416	\$100,000.00	Paid amount not public (PASS payments start Oct 2016)				PO public; payments, agreement, reports not public	Y	S1
FY2015	Bike/ped ed.	KA0\PPSA\2015 DC Pedestrian and Bicycle Safety Education	PO521874 / DCKA-2015-C-0019	\$454,260.00	Paid amount not public (PASS payments start Oct 2016)				PO public; payments, agreement, reports not public	Y	S1
FY2016	Trail Rangers	KA0/UFA/FY16/ Trail Ranger/WABA	PO534101	\$99,950.10	Paid amount not public (PASS payments start Oct 2016)				PO public; payments, agreement, reports not public	Y	S1
FY2016	Bike/ped ed.	KA0\PPSA\2015-2016 DC Pedestrian and Bicycle Safety Education - correc	PO542156 / DCKA-2015-C-0019	\$152,278.00	Paid amount not public (PASS payments start Oct 2016)			Titled "correction" - possible re-issue of earlier PO; verify not double-	PO public; payments, agreement, reports not public	Y	S1

FY	Stream	Title	Ref.	Award / ordered	Paid	%	Period (invoice / payment dates)	Flag / note	Doc. status	In total	Src
								counted.			
FY2016	Bike/ped ed.	KAO/PPSA/ Pedestrian and Bicycle Safety Education - child portion	PO545058 / DCKA-2015-C-0019	\$217,686.00	\$217,685.92	100%	Invoices 2016-11-16 to 2017-02-28; paid 2017-01-17 to 2017-06-26		PO+invoice metadata public; agreement, invoices, reports not public	Y	\$1,\$2
FY2016	Bike/ped ed.	KAO PPSA Bicycle and Pedestrian Safety Education 2016-2017 - adult por	PO545059 / DCKA-2015-C-0019	\$259,287.00	No payment rows in PASS			Adult portion; no PASS payments found under this PO (payments may sit under sister PO545058 or predate Oct-2016 data window).	PO public; payments, agreement, reports not public	Y	\$1
FY2017	Trail Rangers	Trail Ranger Program - subsidy table entry ("Washington Area Bicycle A	none published	\$100,000.00	No PO/payment record public			Only DDOT budget table found that names WABA as recipient; labeled "Competitive".	Budget/ solicitation/press only; agreement, invoices, reports not public	N (duplicate o	\$44
FY2017	Trail Rangers	KAO/UFA/FY17/ Trail Ranger/WABA	PO555642	\$100,000.00	\$99,998.75	100%	Invoices 2016-12-31 to 2017-08-31; paid 2017-02-21 to 2017-10-23		PO+invoice metadata public; agreement, invoices, reports not public	Y	\$1,\$2,\$44
FY2017	Safety/VZ/HSO	KAO/PPSA/ Bicycle/Pedestrian Project	PO556127 / RQ944831	\$100,000.00	\$88,534.15	89%	Invoices 2016-12-31 to 2017-08-31; paid 2017-02-06 to 2017-10-23	Contract field RQ944831 (a requisition no.), not a contract no.; "Bicycle/Pedestrian Project" - purpose vague; funding source not stated.	PO+invoice metadata public; agreement, invoices, reports not public	Y	\$1,\$2
FY2017	Bike/ped ed.	KAO/PSD: Child/Adult Bicycle/Pedestrian Education - 2017/2018	PO565713 / DCKA-2015-C-0019	\$500,822.00	\$429,490.23	86%	Invoices 2017-06-30 to 2018-04-30; paid 2017-08-08 to 2018-07-16		PO+invoice metadata public; agreement, invoices, reports not public	Y	\$1,\$2
FY2018	Trail Rangers	KAO/UFA/FY18/ Trail Ranger Grant Agreement/WABA	PO576839	\$100,000.00	\$99,999.99	100%	Invoices 2017-11-30 to 2018-09-30; paid 2018-01-16 to 2018-10-22		PO+invoice metadata public; agreement, invoices, reports not public	Y	\$1,\$2
FY2018	Safety/VZ/HSO	Copy of KAO/PPSA/Grant with WABA for Bike Safety Education Program	PO577821	\$189,933.00	\$132,445.89	70%		Titled "Copy of ... Grant with WABA for Bike Safety Education Program" - copy PO; only ~70% paid.	PO+invoice metadata public; agreement, invoices, reports not public	Y	\$1,\$2
FY2018	Safety/VZ/HSO	KAO/PPSA/ Washington Area Bike Association	PO578085 / Small Purchase	\$9,338.91	\$9,338.91	100%	Invoices 2017-09-30 to 2017-09-30; paid 2018-01-29 to 2018-01-29	Small purchase; purpose not stated in PO title.	PO+invoice metadata public; agreement, invoices, reports not public	Y	\$1,\$2
FY2018	Bike/ped ed.	Copy of KAO/PSD - DC Pedestrian and Bicycle Safety Education-WABA	PO585205 / DCKA-2015-C-0019	\$71,252.72	\$71,252.72	100%	Invoices 2017-07-31 to 2017-07-31; paid 2018-07-03 to 2018-07-03	"Copy of" PO under DCKA-2015-C-0019.	PO+invoice metadata public; agreement, invoices, reports not public	Y	\$1,\$2
FY2018	Bike/ped ed.	KAO/PSD: Child/Adult Bicycle/Pedestrian Education - Bicycle and Pedest	PO589745 / DCKA-2015-C-0019	\$263,221.00	\$211,989.54	81%	Invoices 2018-11-20 to 2018-12-10; paid 2018-12-07 to 2019-02-25	Mod 3 to DCKA-2015-C-0019 ("NCTE Mod. 3"); PO607700 is a second Mod-3 PO.	PO+invoice metadata public; agreement, invoices, reports not public	Y	\$1,\$2
FY2019	Safety/VZ/HSO	KAO/PPSA/FY 2019 Grant to Washington Area	PO599617	\$172,666.00	\$138,727.40	80%	Invoices 2019-06-27 to 2019-10-08; paid 2019-07-19 to	Grant; source not stated; ~80% paid.	PO+invoice metadata public; agreement,	Y	\$1,\$2

FY	Stream	Title	Ref.	Award / ordered	Paid	%	Period (invoice / payment dates)	Flag / note	Doc. status	In total	Src
		Bicycle Association					2019-10-15		invoices, reports not public		
FY2019	Trail Rangers	KA0/UFD/FY19/ Trail Ranger Grant Agreement/WABA	PO599686	\$135,000.00	\$134,683.19	100%	Invoices 2019-02-25 to 2019-10-08; paid 2019-03-26 to 2019-10-29	FY19 Trail Ranger up 35% (\$100K -> \$135K); PO dated Feb 2019 (mid-year).	PO+invoice metadata public; agreement, invoices, reports not public	Y	S1,S2
FY2019	Bike/ped ed.	Pedestrian and Bicycle Safety Education - PASS contract record CW75472	CW75472 (probable = DCKA-2019-C-0027)	\$2,682,583.46	No PO/payment record public			Contract value (\$2.68M) exceeds the sum of related PO totals (\$2.59M) by ~\$91K; PASS status never advanced past "Base Period".	Budget/ solicitation/press only; agreement, invoices, reports not public	N (POs 606610/	S3
FY2019	Bike/ped ed.	KA0/PSD/Bicycle and Pedestrian Education	PO606610 / DCKA-2019-C-0027	\$485,480.00	\$485,480.00	100%	Invoices 2019-08-16 to 2020-07-23; paid 2019-08-28 to 2020-07-31	Start of DCKA-2019-C-0027 (PASS contract CW75472, IFB, base + 4 option years, \$2,682,583.46 total).	PO+invoice metadata public; agreement, invoices, reports not public	Y	S1,S2
FY2019	Bike/ped ed.	KA0/PSD: Child/Adult Bicycle/Pedestrian Education - Bicycle and Pedest	PO607700 / DCKA-2015-C-0019	\$51,231.46	\$51,231.46	100%	Invoices 2019-08-06 to 2019-08-06; paid 2019-08-13 to 2019-08-13	Second Mod-3 PO under old contract DCKA-2015-C-0019 issued ~3 weeks after new contract award.	PO+invoice metadata public; agreement, invoices, reports not public	Y	S1,S2
FY2020	Safety/VZ/HSO	KA0/PSD/Grant with Washington Area Bicycle Association	PO622522	\$175,337.00	\$120,290.33	69%	Invoices 2020-04-24 to 2020-10-15; paid 2020-05-05 to 2020-10-26	Grant; source not stated; ~69% paid.	PO+invoice metadata public; agreement, invoices, reports not public	Y	S1,S2
FY2020	Trail Rangers	KA0/OA/UFD/ FY20/Trail Ranger Grant Agreement/WABA	PO627200	\$100,000.00	\$99,998.21	100%	Invoices 2020-09-01 to 2020-09-28; paid 2020-09-11 to 2020-10-08	PO ordered 7/28/2020, ~10 months into FY20; all payments made Sept-Oct 2020 (i.e., mostly after FY20 closed).	PO+invoice metadata public; agreement, invoices, reports not public	Y	S1,S2
FY2021	Safety/VZ/HSO	KA0/OD/NHTSA Grant with WABA for FY2021	PO635816	\$50,050.00	\$29,557.97	59%	Invoices 2021-10-06 to 2021-10-09; paid 2021-10-15 to 2021-10-15	Titled NHTSA grant for FY2021; paid only ~59%.	PO+invoice metadata public; agreement, invoices, reports not public	Y	S1,S2
FY2021	Trail Rangers	KA0/OA/UFD/ FY21/Trail Ranger Grant Agreement/WABA	PO639045	\$100,000.00	\$99,942.75	100%	Invoices 2021-03-12 to 2021-09-30; paid 2021-03-25 to 2021-10-08	PO dated 1/29/2021 - 4 months into FY21.	PO+invoice metadata public; agreement, invoices, reports not public	Y	S1,S2
FY2021	Bike/ped ed.	KA0/PSD-SRTS Pedestrian and Bicycle Education Option Year 2	PO645700 / DCKA-2019-C-0027	\$444,253.00	\$444,253.00	100%	Invoices 2021-09-30 to 2022-08-23; paid 2021-10-12 to 2022-10-04	Option Year 2 (order date 7/26/2021, same day as OY1 V2 revision; payments begin 10/12/2021).	PO+invoice metadata public; agreement, invoices, reports not public	Y	S1,S2
FY2021	Bike/ped ed.	KA0/PSD-SRTS Pedestrian and Bicycle Education Option Year 1	PO628745-V2 / DCKA-2019-C-0027	\$509,754.00	\$502,929.01	99%	Invoices 2020-09-30 to 2021-07-28; paid 2020-10-08 to 2021-09-17		PO+invoice metadata public; agreement, invoices, reports not public	Y	S1,S2
FY2022	Trail Rangers	Budget enhancement: "To support the WABA Trail Ranger program"	FY22 DDOT budget chapter	\$580,000.00	No PO/payment record public			Budget text names WABA as the intended recipient before any RFA I could find.	Budget/ solicitation/press only; agreement, invoices, reports not public	N (already in	S38

FY	Stream	Title	Ref.	Award / ordered	Paid	%	Period (invoice / payment dates)	Flag / note	Doc. status	In total	Src
FY2022	Trail Rangers	KA0/OA/UFD/ FY22/Trail Ranger Grant Agreement/WABA	PO655235	\$680,000.00	\$679,895.27	100%	Invoices 2022-01-07 to 2022-09-30; paid 2022-01-21 to 2022-10-27	FY22 Trail Ranger increased 6.8x (\$100K -> \$680K); Council budget enhancement of \$580K that named WABA (FY22 budget chapter). No RFA found.	PO+invoice metadata public; agreement, invoices, reports not public	Y	\$1,\$2,\$38
FY2022	Safety/VZ/HSO	KA0/PDA/FY2022 NHTSA Grant with WABA	PO660201	\$49,963.00	\$40,040.91	80%	Invoices 2022-09-07 to 2022-10-14; paid 2022-09-22 to 2022-10-27	NHTSA 405h Vision Zero Summit grant FHX-2022-01-00-00; HSO report also shows \$49,923 in one table (source typo) and \$40,040.91 spent.	PO+invoice metadata public; agreement, invoices, reports not public	Y	\$1,\$2,\$11
FY2022	Bike/ped ed.	KA0/PSD-SRTS Pedestrian and Bicycle Education Option Year 3	PO669222 / DCKA-2019-C-0027	\$544,708.80	\$544,708.80	100%	Invoices 2022-08-23 to 2023-08-23; paid 2022-09-23 to 2023-10-11	Option Year 3; payments through 10/11/2023 (spills into FY24).	PO+invoice metadata public; agreement, invoices, reports not public	Y	\$1,\$2
FY2022	Safety/VZ/HSO	HSO Annual Report FY2022: Community Outreach & Education (WABA)	FHX-2022-01-00-00	\$49,963.00	No PO/payment record public			Same award as PO660201. FY23 and later HSO annual reports were not retrievable (nhtsa.gov returned 403).	Budget/ solicitation/press only; agreement, invoices, reports not public	N (same as PO6	\$11
FY2023	Trail Rangers	KA0/OA/UFD/ FY22/Trail Ranger Grant Agreement/WABA/ OY3	PO678410	\$680,000.00	\$678,896.09	100%	Invoices 2022-12-12 to 2023-10-11; paid 2023-01-03 to 2023-10-31	Titled "FY22 ... /OY3" though ordered FY23 - option-year labeling inconsistent with base-plus-options pattern; \$680K; paid \$678.9K.	PO+invoice metadata public; agreement, invoices, reports not public	Y	\$1,\$2
FY2023	Safety/VZ/HSO	KA0/PDA/FY2023 NHTSA Grant with WABA	PO678822	\$159,522.00	\$111,633.11	70%	Invoices 2023-04-20 to 2023-10-23; paid 2023-06-21 to 2023-10-28	NHTSA grant up 3.2x vs FY22 (\$49,963 -> \$159,522); purpose not described in any source found; ~70% paid through Oct 2023.	PO+invoice metadata public; agreement, invoices, reports not public	Y	\$1,\$2
FY2023	Bike/ped ed.	Copy of KA0/PSD SRTS Pedestrian and Bicycle Education Option Year 4 -	PO694912 / DCKA-2019-C-0027	\$590,102.00	\$590,102.00	100%	Invoices 2023-10-12 to 2024-07-11; paid 2023-12-08 to 2024-07-30	Option Year 4 (ordered 9/21/2023, nine days before FY end); paid 12/2023-7/2024.	PO+invoice metadata public; agreement, invoices, reports not public	Y	\$1,\$2
FY2024	Trail Rangers	OA - Trail Ranger Program (grantee "TBD")	none (Grant no. "TBD")	\$680,000.00	No PO/payment record public			No FY24 Trail Ranger PO found in PASS; WABA 990 (CY2024) shows \$598,791 Trail Ranger expenses, consistent with ongoing funding.	Budget/ solicitation/press only; agreement, invoices, reports not public	Tier B (budget	\$4
FY2024	Bike/ped ed.	SRTS Bicycle and Pedestrian Safety Education (OY 4 Supplemental fundin	PO703335 / DCKA-2019-C-0027	\$17,295.00	\$17,295.00	100%	Invoices 2024-07-16 to 2024-07-16; paid 2024-08-03 to 2024-08-03	OY4 supplemental funding.	PO+invoice metadata public; agreement, invoices, reports not public	Y	\$1,\$2
FY2024	Bike/ped ed.	KA0 - E-bike classes	PO710939 / PO	\$8,250.00	\$8,250.00	100%	Invoices 2024-08-	E-bike classes;	PO+invoice	Y	\$1,\$2

FY	Stream	Title	Ref.	Award / ordered	Paid	%	Period (invoice / payment dates)	Flag / note	Doc. status	In total	Src
			Issue				06 to 2024-08-06; paid 2024-10-01 to 2024-10-01	contract field literally "PO Issue".	metadata public; agreement, invoices, reports not public		
FY2025	Trail Rangers	MOA - Trail Ranger Program (grantee "TBD"): FY25 actual spend	none	\$405,261.00	No PO/payment record public			Actual spend was 60% of \$680K; unexplained.	Budget/ solicitation/press only; agreement, invoices, reports not public	Tier B (recipi	\$6,S23
FY2025	Trail Rangers	Trail Ranger Program RFA (base + 4 option years, FY25 onward)	RFA (no number)	\$680,000.00	No PO/payment record public			Winner never named; WABA statements say it runs the program. RFA says funds available "starting in 2014 budget" while DCist/PASS show a 2013 start.	Budget/ solicitation/press only; agreement, invoices, reports not public	N (solicitatio	S8
FY2025	Bike/ped ed.	Bicycle and Pedestrian Education Program RFA / NOFA (base + 4 option y	RFA # field blank	\$630,000.00	No PO/payment record public			RFA \$630K vs NOFA \$650K; NOFA deadline 5/22/2024 vs RFA deadline 6/1/2024; winner never named.	Budget/ solicitation/press only; agreement, invoices, reports not public	N (solicitatio	\$9,S10
FY2025	Bike/ped ed.	"Provide bicycle and pedestrian safety education for District resident	N/A (grant no.)	\$574,411.00	No PO/payment record public			DDOT table omits grantee column; WABA statements are the only link. WABA job post calls it a "contract", DDOT calls it a grant.	Budget/ solicitation/press only; agreement, invoices, reports not public	Tier B (recipi	\$7,S9,S45
FY2026	Trail Rangers	MOA - Trail Ranger Program (grantee "TBD")	none	\$680,000.00	No PO/payment record public			FY27 also budgeted at \$680K (10/1/2026-9/30/2027) - S9.	Budget/ solicitation/press only; agreement, invoices, reports not public	Tier C (budget	\$5
FY2026	Bike/ped ed.	FY26-DDOT-TPA- Safe Routes to School - Bicycle and Pedestrian Education	OAPT47433_230	n/a	No PO/payment record public			No FY26 award amount or recipient found.	Budget/ solicitation/press only; agreement, invoices, reports not public	N (forecast, n	\$43
FY2027	Trail Rangers	MOA - Trail Ranger Program (grantee "TBD"), budgeted 10/1/2026-9/30/20	none (Grant no. "TBD")	\$680,000.00	Future year; not yet paid			Option year 3 of the 2024 RFA award per WABA 2024 Annual Report.	Budget/ solicitation/press only; agreement, invoices, reports not public	N (budget)	\$6,S18
FY2024	Safety/VZ/HSO	DC Highway Safety Office support for WABA Youth Transportation Safety	not published	n/a	No PO/payment record public			HSO-funded activity after FY2023 has no PO or payment record in PASS; HSO annual reports FY2023+ not retrievable (nhtsa.gov 403).	Budget/ solicitation/press only; agreement, invoices, reports not public	N (amount unkn	S39

4. Required deliverables, reported outputs and cost per output

4a. Required deliverables (what the public documents say WABA must deliver)

- **Bike & ped education:** Contract/SOW not public. PO titles: child/adult pedestrian & bicycle safety education (SRTS). Successor 2024 RFA (S9) requires: classes at ≥ 16 DC charter schools (grades 2-8); 8 adult skills + 8 learn-to-ride courses; 2 parent-child events; 2 skills-course trainings; 3 adult events; Bike Ambassador program; website; printed materials; weekly + monthly reports incl. students reached and proficiency; certified payrolls.
- **Trail Rangers:** Pre-2024 grant agreements not public. 2024 RFA (S8): patrol 30+ (32.58) trail miles with daily presence; DC 311 reporting; volunteer clean-up days; C.5.1 daily public-dashboard updates; C.5.2 monthly work plans/turnout/hours; C.5.3 monthly staffing lists and certified payrolls; monthly trail-user counts.
- **Safety / Vision Zero / HSO grants:** Grant agreements not public. Only FY2022 award described publicly (S11): FHX-2022-01-00-00 'Community Outreach and Education' - host 6th Washington Region Vision Zero Summit; monthly/quarterly reports to HSO. Invoice numbers on FY2019-FY2023 payments carry 'HSO' (S2), indicating Highway Safety Office (NHTSA) funding (inference).
- **Not public:** The 51st News reports that the Trail Ranger grant agreement sets baseline visit frequencies for each trail [S24], but the agreement itself is not public. Both RFAs let the District audit expenditure statements and source documentation before final payment and for three years afterward [S8, S9].

4b. Trail Rangers: outputs vs money (estimates labeled)

Year	DDOT money	Public task log (DDOT dashboard)	Self-reported outputs	Cost per output (estimate)	Src
FY2022 (PO655235)	\$679,895	2,029 logged tasks (1,555 maintenance, 391 service, 74 work orders); log starts 1/30/2022	CY2022: 6 rangers rode 8,030 miles; 1,000+ bags of glass/trash; 1,678 bicyclists at clean-ups [S21]	Est. \$335 per logged task; ~\$85 per mile ridden (PO paid / CY miles)	S2, S22, S21
FY2023 (PO678410)	\$678,896	3,268 tasks (2,268 / 792 / 202)	CY2023: 1,500+ bags; 1,200 trees pruned; 3,700 trail users met [S20]	Est. \$208 per logged task; ~\$453 per bag	S2, S22, S20
FY2024 (no PO public)	\$680,000 budgeted (paid unknown)	3,897 tasks (3,134 / 569 / 191)	CY2024: 8,000+ miles; 3,000 people met; 1,000+ bags [S18]	Est. ~\$174 per task on budget basis	S4, S22, S18
FY2025	\$405,261 DDOT actual (budget \$680,000)	2,648 tasks (2,259 / 174 / 211); 32% fewer than FY2024	FY2025: 8,000+ miles; 1,500+ bags; 5,000+ trail users [S23]	Est. \$153 per task; ~\$51 per mile; ~\$270 per bag	S6, S22, S23
FY2026 (to 10/8/2026)	\$680,000 budgeted	1,890 tasks (partial year)	-	-	S5, S22

Per trail-mile basis (estimate): \$680,000 / 32.58 RFA trail miles = about \$20,872 per trail mile per year. A 'logged task' is not a standard unit. Entries range from a conversation to a work order. FY2025 logging fell 32% and DDOT's FY2025 actual spend was 60% of budget, which is consistent with a reduced program year. WABA still reported \$565,113 of Trail Ranger expense in CY2025 [S14].

4c. Bike/pedestrian education: outputs vs money (estimates labeled)

Period	DDOT money	Self-reported outputs	Cost per output (estimate)	Src
CY2023	\$469,682	12 Bike Week programs in DC public schools reaching 1,368 youth; 689 adults and children learned to ride (all WABA areas) [S20]	Est. ~\$228 per participant (payments / (1,368 + 689)); upper bound, because some participants were not DDOT-funded	S2, S20
CY2024 (Jan-Sep payments only)	\$445,881	6 Bike Week programs in DC public charter schools reaching 850 youth; 568 adults and children learned to ride [S18]	Est. ~\$314 per participant (partial-year payments)	S2, S18
FY2025 grant	\$574,411 (grant amount)	Bike Week in 18 DC public charter schools (RFA minimum: 16); nearly 500 learned to ride (all WABA areas); 107 classes/rides/workshops across DC/MD/VA [S19]	Est. ~\$31,900 per school if the whole grant is divided across 18 schools (an approximation, since the grant also funds adult classes, ambassadors and the website)	S7, S19

No public document reports the RFA-required proficiency levels or per-school counts. Those are in the monthly reports (not public).

4d. Safety / Vision Zero / HSO grants

Eight safety/Vision Zero/HSO POs (FY2017-FY2023) total \$906,810 ordered and \$670,569 paid (74%) [S1, S2]. Only FY2022 is described publicly: \$40,040.91 spent on the 6th Washington Region Vision Zero Summit, with about 150 peak Zoom attendees and about 40 at an evening gathering in Arlington, VA [S11]. That is roughly \$211 per peak attendee (estimate). The FY2023 award (\$159,522; \$111,633 paid) and the FY2017-FY2020 awards have no public description of deliverables or outcomes. Invoice numbers suggest FY2019-FY2023 were HSO (NHTSA) funded and FY2017-FY2018 were labeled 'VZ' (Vision Zero) [S2].

5. WABA Forms 990, 2016-2025 (calendar years)

Year	Total revenue	Gov. grants (VIII 1e)	Gov %	Program exp.	Trail Rangers exp.	Education exp.	Mgmt & general	Fundraising	Overhead %	Salaries+benefits (I-15)	Empl.	Top compensation (VII)	FS audited	Single audit req. (XII 3a)	IRS object ID
2016	\$1,385,107	\$727,512	53%	\$905,637	\$100,177	\$246,244	\$347,885	\$94,628	33%	\$866,190	29	Gregory Billing (Executive Director) \$76,235	Yes	No	2017231793 49306812
2017	\$1,717,102	\$814,802	47%	\$1,026,240	\$94,072	\$236,999	\$319,036	\$110,439	30%	\$970,893	32	Gregory Billing (Executive Director) \$90,370	Yes	No	2018331893 49306363
2018	\$1,829,036	\$771,562	42%	\$1,240,280	\$98,095	\$252,110	\$312,849	\$146,603	27%	\$1,158,555	34	Gregory Billing (Executive Director) \$90,821	Yes	No	2019031893 49307825
2019	\$1,633,323	\$556,017	34%	\$1,339,202	\$185,147	\$256,669	\$219,900	\$156,221	22%	\$1,242,182	30	Gregory Billing (Executive Director) \$108,121	Yes	No	2020129493 49300211
2020	\$1,931,725	\$862,651	45%	\$1,382,025	\$162,003	\$189,262	\$217,133	\$163,834	22%	\$1,332,289	24	Gregory Billing (Executive Director) \$109,221	Yes	No	2021222393 49300402
2021	\$2,018,173	\$820,731	41%	\$1,461,370	\$109,132	\$279,469	\$303,574	\$179,255	25%	\$1,401,506	27	Gregory Billing (Executive Director) \$97,251, Kristin Frontiera (Acting Executive Director) \$98,293	Yes	No	2022128493 49301601
2022	\$2,757,473	\$1,478,464	54%	\$2,178,149	\$634,590	\$365,863	\$210,110	\$240,290	17%	\$1,900,574	38	Julie Meyer (Interim Executive Director) \$22,188, Ludwig Gaines (Executive Director) \$126,036	Yes	No	2023128193 49300301
2023	\$3,027,764	\$1,499,694	50%	\$2,240,742	\$609,869	\$391,778	\$389,640	\$292,841	23%	\$2,239,124	46	Elizabeth Kiker (Executive Director) \$106,530, Julie Meyer (Interim	Yes	No	2024227593 49300642

Year	Total revenue	Gov. grants (VIII 1e)	Gov %	Program exp.	Trail Rangers exp.	Education exp.	Mgmt & general	Fundraising	Overhead %	Salaries+benefits (I-15)	Empl.	Top compensation (VII)	FS audited	Single audit req. (XII 3a)	IRS object ID
												Executive Director) \$35,635			
2024	\$2,884,291	\$1,529,859	53%	\$2,573,611	\$598,791	\$472,015	\$371,052	\$288,864	20%	\$2,461,169	46	Elizabeth Kiker (Executive Director) \$159,347	Yes	No	2025427593 49301524
2025	\$3,613,001	\$1,618,843	45%	\$2,489,315	\$565,113	\$713,751	\$501,474	\$265,959	24%	\$2,329,931	53	Elizabeth Kiker (Executive Director) \$159,716	Yes	No	2026420493 49301129

Source: IRS 990 XML [S12] (2025 education/Trail Rangers from audited FS [S14]). Schedule B contributor names and amounts are 'RESTRICTED' in public data. The 2020 government-grants figure (\$862,651) includes the \$167,042 PPP loan [S17]. The 2020 audited statements show \$685,851 in 'government contracts' plus \$167,042 PPP, which leaves \$9,758 unexplained against the 990. Overhead (management and general plus fundraising) ran 17%-24% from 2019 on, which is normal and not a red flag. Schedule O and program descriptions break out no DDOT-specific spending.

6. Year-by-year reconciliation: DC payments vs WABA-reported government revenue

Cal. year	DC payments to WABA, all agencies (cash) [S2]	of which DDOT	WABA gov. grants (990)	Gov. grants receivable, year-end [S14-S17]	Implied gov. cash received (est.)	Not explained by public DC data (est.)	Largest single source (FS %, est.)	Note
2017	\$630,566	\$620,071	\$814,802		n/a	n/a	n/a	Receivable detail not split; gap includes MD/MoCo and other governments
2018	\$614,814	\$592,827	\$771,562		n/a	n/a	n/a	
2019	\$649,383	\$645,845	\$556,017	\$50,554	n/a	n/a	n/a	2018 year-end receivable (\$249,970) was collected in 2019, so DC cash exceeds 2019 revenue
2020	\$669,416	\$652,617	\$862,651	\$48,559	\$697,604	\$28,188	n/a	Gov revenue excludes PPP \$167,042
2021	\$666,952	\$665,952	\$820,731	\$74,304	\$794,986	\$128,034	\$707,545	Concentration estimate ~ DC payments
2022	\$1,257,589	\$1,256,589	\$1,478,464	\$224,114	\$1,328,654	\$71,065	\$1,378,121	Concentration estimate ~ DDOT cash + receivable growth
2023	\$1,260,211	\$1,260,211	\$1,499,694	\$369,407	\$1,354,401	\$94,190	\$1,241,724	Concentration estimate ~ DDOT cash (\$1.26M)
2024	\$445,881	\$445,881	\$1,529,859	\$339,634	\$1,559,632	\$1,113,751	\$1,242,162	PASS has data only through 10/1/2024, and no FY2024 Trail Ranger payments at all
2025	\$0	\$0	\$1,618,843	\$314,471	\$1,644,006	\$1,644,006	\$1,190,693	No public DC payment data (DIFS)

Method (estimate): implied government cash = government grant revenue (minus PPP) minus the change in year-end government grants receivable. For 2019-2020 the receivable is 'grants and contracts receivable'. 'Largest single source' = the audited-statement concentration percentage (35%, 50%, 41%, 43%, 33% for 2021-2025) times total revenue. The statements don't name the source. DDOT is the likely source because the 2021-2023 estimates match DDOT cash closely (inference, medium-high confidence). Other known government money: DC Health Preventive Health Block Grant subawards of \$60,000 (Oct 2024, Oct 2025) [S28]; Maryland Highway Safety Office about \$77K spent in FFY2024 and \$104K in FFY2025; Montgomery County community grants of about \$30K a year (prior compilation [S42]). These roughly cover the 2020-2023 gaps. They do not cover 2024-2025.

6b. Program-level check: DDOT payments vs WABA program expenses (calendar year)

Cal. year	DDOT education payments [S2]	WABA Education expense, all funders [S12, S14]	Difference	DDOT Trail Ranger payments [S2]	WABA Trail Rangers expense [S12, S14]	Difference
2017	\$431,538	\$236,999	\$194,539	\$99,999	\$94,072	\$5,927
2018	\$351,042	\$252,110	\$98,932	\$100,000	\$98,095	\$1,905
2019	\$372,435	\$256,669	\$115,766	\$134,683	\$185,147	\$-50,464
2020	\$432,329	\$189,262	\$243,067	\$99,998	\$162,003	\$-62,005
2021	\$535,108	\$279,469	\$255,639	\$99,943	\$109,132	\$-9,189
2022	\$536,653	\$365,863	\$170,790	\$679,895	\$634,590	\$45,305
2023	\$469,682	\$391,778	\$77,904	\$678,896	\$609,869	\$69,027
2024	\$445,881	\$472,015	\$-26,134	\$0	\$598,791	\$-598,791
2025	not public	\$713,751	n/a	not public (\$405,261 DDOT FY25 actual)	\$565,113	n/a

Reading this table: the education money came from fixed-price contracts (DCKA-2015-C-0019 and DCKA-2019-C-0027, competitive IFB [S3]). Under a fixed-price contract the price, not the cost, is what gets paid, so payments above cost are not improper in themselves. Still, from 2017 to 2023 DDOT's education payments exceeded WABA's total reported Education program spending, from every funder, by \$1,156,636. So DDOT's contract money also paid for overhead or other programs, or WABA records some contract delivery costs on other lines (for example Outreach or Advocacy). Only WABA's cost-allocation records or the contract invoices can tell which. The Trail Ranger money is a grant, described in WABA's audit notes as reimbursement of qualifying expenditures [S14]. DDOT's Trail Ranger payments exceeded WABA's Trail Rangers expense by \$45,305 in 2022 and \$69,027 in 2023. That could be timing, or allowable indirect costs carried on the management-and-general line; the RFA allows indirect costs only with a District-approved rate [S8]. The approved budget and invoices would settle it.

7. Audits and oversight

- **WABA independent audits:** Audited statements are posted for 2020-2025, all with unmodified ('clean') opinions. Rogers & Company PLLC audited 2021-2025 (reports dated 9/28/2022, 9/20/2023, 7/30/2024, 7/23/2026) [S14-S17]. The 2023-2024 set is only on Google Drive. The notes say government revenue is reimbursement-based, 'subject to audit and compliance under the provisions of the grant agreements', with a contingent refund liability that management considers immaterial. Refundable advances (government money received before it was spent) were \$83,993 at 12/31/2025 [S14]. No audited statements for 2014-2019 were found online. The 990 says the statements were audited in every year 2016-2025 [S12].
- **Federal single audit (Uniform Guidance):** WABA has no filings in the Federal Audit Clearinghouse [S25]. Its 990 Part XII line 3a answer ('required to undergo a single audit?') is 'No' for 2016-2025 [S12]. Assessment (estimate): the visible federal pass-through money to WABA is NHTSA/HSO grants of \$30K-\$140K a year, DC Health block-grant subawards of \$60K, and from FY2025 the TAP-funded education grant of up to \$574K (DC's FY2025 SEFA shows \$588,200 of ALN 20.205 passed to subrecipients [S26]). That probably stayed below the \$750K threshold (\$1M from 2025). The education contracts before FY2025 were procurement contracts, which generally don't count toward the threshold. Confidence: medium. 2025 is the closest year; if DDOT also charged NHTSA money to WABA, the total could approach \$1M. Ask WABA for its written determination.
- **District single audits (FAC, EIN 53-6001131):** FY2019-FY2025 reports show no findings for ALN 20.205 (a major program in FY2021 and FY2024) or 20.600 [S25-S27]. The DC SEFA reports \$0 passed to subrecipients under 20.600 in every year, even though the HSO report shows NHTSA-funded subgrants to WABA and other nonprofits [S11]. That looks like a District classification or reporting question (inference). FY2024 subrecipient-monitoring findings concern other agencies (DHCD, DMP SJ, DBH), not DDOT [S27].
- **DC OIG / ODCA:** No OIG or DC Auditor report on WABA was found. The OIG's April 2025 Management Implication Report found citywide weaknesses in grant eligibility checks and in verifying milestones before paying grantees, involving more than \$2M of payments without adequate verification [S29]. A follow-up evaluation of grant internal controls (26-E-01-AEO) began July 27, 2026 [S30]. Neither names DDOT or WABA.
- **Public controversy:** An advocacy site, Fit to Print DC (2021), questioned WABA's DC funding and independence and asked whether WABA should register as a lobbyist [S31]. Its yearly totals are close to the PO totals here. No news report, audit or court record alleging misuse of DDOT grant money was found. Local coverage of Trail Rangers is favorable, and DDOT's grant administrator calls the team 'high-performing' [S24].

8. Red flags and questions (with confidence)

None of these establishes wrongdoing. Each is a question the non-public records can answer.

#	Flag	Evidence	Why it matters / caveat	Confidence	Src	What would resolve it
1	Education payments exceed WABA's entire Education	\$1,156,636 over 7 years (avg. ~\$165K/yr)	Fixed-price contract makes this allowable; value-for-money	High (arithmetic); Medium (interpretation)	S2, S12	Contract SOW, invoices, WABA allocation method

#	Flag	Evidence	Why it matters / caveat	Confidence	Src	What would resolve it
	program cost, 2017-2023		and cost-allocation question			
2	Trail Ranger grant payments exceed WABA Trail Rangers expense	\$45,305 (2022), \$69,027 (2023)	Reimbursement grant; possible indirect costs or timing	Medium	S2, S12, S14	Approved budget, indirect-rate approval, invoices
3	FY2024 Trail Ranger grant (~\$680K) invisible	No PO and no payment in PASS for Oct 2023-Sep 2024, though PASS still had other DDOT payments; WABA spent \$598,791	Payment-record gap, not evidence of non-payment	High (gap exists)	S1, S2, S4, S12	FY24 agreement; DIFS/PASS ledger
4	No public payment data after 10/1/2024	About \$1.1M (2024) and \$1.6M (2025) of WABA government receipts unverifiable	System change (DIFS), affects all grantees	High (gap); Medium (cause)	S2, S6, S14	OCFO/DDOT payment ledger
5	Invoice split across contract years	Invoice "11-DCK2021" (8/23/2022): \$41,151.44 on Option Year 2 PO + \$82,609.70 on Option Year 3 PO	Possible charging of prior-year work to next year's funds	Medium	S2	Invoice and OY3 PO terms
6	Prior-year invoices paid via "copy"/small-purchase POs	PO585205 paid 7/2017 invoice 11 months later (\$71,252.72); PO578085 small purchase paid FY2017 grant's Sept. 2017 invoice (\$9,338.91); PO607700 paid on the expired contract 3 weeks after the new one began (\$51,231.46, invoice "RK125749"), an amount exactly equal to the PO589745 unpaid balance	Process/controls question, not apparent overpayment: FY17 grant total stays under its \$100K ceiling (\$97,873) and PO607700 re-obligated a remaining balance	Medium	S1, S2	Payment files
7	Vague or report-only deliverables	Trail Ranger RFA deliverables are reports only (no output targets). FY2017-FY2023 safety-grant purposes are unpublished except FY2022	Hard to judge value	High	S8, S1, S11	Agreements, monthly reports
8	Earmark-like increase	FY2022 Trail Ranger rose from \$100K to \$680K via a \$580K budget enhancement naming WABA; DDOT tables later label it "Competitive"; first RFA found is 2024	Competition question	Medium-High	S38, S4, S8	Selection records
9	DDOT tables omit grantee	FY2024-FY2027 tables list grantee "TBD"/blank and grant no. "N/A"; WABA confirms both awards	Transparency gap	High	S4-S7, S18	Award letters
10	Late or retroactive POs	Trail Ranger POs issued 4-10 months into the fiscal year (FY2019, FY2020, FY2021); HSO says late starts were due to insurance requirements	Paperwork timing	High	S1, S11	-
11	Unreported outcomes after FY2022 (HSO)	No public HSO annual report for FY2023+ (nhtsa.gov returned 403); FY2023 grant \$159,522 has no public deliverable	Outcome gap	Medium	S11, S1	HSO reports via FOIA
12	Single audit / SEFA consistency	WABA answered "No" every year; DC SEFA shows no 20.600 subrecipients	Likely below threshold; DC classification question	Medium	S12, S25, S26	WABA determination; HSO subrecipient list
-	Not flagged	Overhead 17%-24%; executive pay \$76K (2016) to \$160K (2025) with ~53 staff; clean	-	High	S12, S14	-

#	Flag	Evidence	Why it matters / caveat	Confidence	Src	What would resolve it
		audits; no misuse allegations				

9. What is not public

- Grant agreements, contracts and SOWs, approved budgets, budget narratives, modifications and option-year exercises for every award.
- The invoices and reimbursement requests themselves (only invoice numbers, dates and amounts are public), certified payrolls, timesheets and receipts.
- Monthly, quarterly and final progress reports; Bike Ambassador reports; school-by-school attendance and proficiency data.
- DDOT and HSO monitoring, site-visit and risk-assessment records; any DDOT audit of WABA expenditures.
- All payment records from Oct. 1, 2024 on (DIFS), and FY2024 Trail Ranger payments.
- Award and selection records for the 2024 RFAs; any sole-source justification for the FY2022 increase.
- HSO annual reports for FY2019-FY2021 and FY2023-FY2025 as they relate to WABA (nhtsa.gov blocks automated access; not bypassed).
- WABA audited statements for 2014-2019, auditor management letters, cost-allocation policy, and Schedule B donor detail (restricted by law).

10. Records-request plan

- **1. DC FOIA to DDOT (Appendix A-1):** Agreements, budgets, invoices and reimbursement requests, the payment ledger including DIFS, progress reports, monitoring files, selection records, and six specific transactions. File through the DC FOIA portal or e-mail FOIA Officer Ryann Sargent. Response is due in 15 business days (+10) [S34].
- **2. FOIA to OCFO:** The DIFS vendor-payment ledger for WABA from FY2025 to date. OCFO takes its own FOIA requests [S34].
- **3. WABA (Appendix A-2):** Forms 990 under IRC 6104(d), a legal right; WABA can satisfy it by pointing to its website [S37]. Voluntary requests for 2014-2019 audits, management letters, its single-audit determination, grant files and its cost-allocation method.
- **4. Federal routes (Appendix A-3):** Re-check the FAC every year. Request HSO subgrant files (covered by the DDOT FOIA), NHTSA management reviews of the DC HSO via federal FOIA, and FHWA TAP project records for KA0.ZU072A.
- **5. Council:** Ask Committee on Transportation and the Environment staff for the native POH grants spreadsheet with grantee names.

11. Sources

S1: DC GIS - PASS Purchase Orders (layer 16), vendor WASHINGTON AREA BICYCLIST ASSC - https://maps2.dcgis.dc.gov/dcgis/rest/services/DCGIS_DATA/Government_Operations/MapServer/16

S2: DC GIS - PASS Payments (layer 17): voucher, invoice no., invoice date, payment date; queried 10 Oct 2026 (SUPPLIERNAME LIKE 'WASHINGTON AREA BICYCL%') - https://maps2.dcgis.dc.gov/dcgis/rest/services/DCGIS_DATA/Government_Operations/MapServer/17

S3: DC GIS - PASS Contracts (layer 37), record CW75472 (Pedestrian and Bicycle Safety Education, IFB, \$2,682,583.46) - https://maps2.dcgis.dc.gov/dcgis/rest/services/DCGIS_DATA/Government_Operations/MapServer/37

S4: DDOT FY2024 budget Attachment I (grants table; Trail Ranger grantee 'TBD', \$680,000) - https://dccouncil.gov/wp-content/uploads/2023/04/KA0_FY24_Attachment-I.pdf

S5: DDOT FY2026 budget Attachment I (Trail Ranger \$680,000, 10/1/2025-9/30/2026) - https://dccouncil.gov/wp-content/uploads/2025/06/KA0_FY26_Attachment-I.pdf

S6: DDOT FY2027 budget Attachment I (Trail Ranger FY25 actual expenditure \$405,261; DIFS account structure) - https://dccouncil.gov/wp-content/uploads/2026/04/FY27_KA0-Attachment-I.pdf

S7: DDOT 2026 performance-oversight responses, Appendix (grants issued: Trail Rangers \$680,000 local; bike/ped education \$574,411 federal) - <https://dccouncil.gov/wp-content/uploads/2026/03/DDOT-2026-POH-Responses-Appendix.pdf>

S8: DDOT Trail Ranger Program RFA (FY2025+, base + 4 option years; deliverables CLIN C.5.1-C.5.3; audit clause) - <https://communityaffairs.dc.gov/sites/moca/files/dc/sites/moca/publication/attachments/Trail%20Ranger%20RFA%202025%2B.pdf>

S9: DDOT Bicycling and Pedestrian Education Program RFA, 4/25/2024 (up to \$630,000/yr; federal + local; CLIN C.5.1-C.5.7) - <https://communityaffairs.dc.gov/sites/moca/files/dc/sites/moca/publication/attachments/RFA%20Bicycling%20and%20Pedestrian%20Education%20Program%202025%204.25.24.pdf>

S10: DDOT NOFA, Bike/Ped Education 2024 (\$650,000) - <https://communityaffairs.dc.gov/sites/moca/files/dc/sites/moca/publication/attachments/NOFA%20Bike%20Ped%20Educ%202024.pdf>

S11: DC Highway Safety Office FY2022 Annual Report (FHX-2022-01-00-00, WABA: \$49,963 awarded, \$40,040.91 expended; Vision Zero Summit; grantee monitoring) - <https://dcgis.maps.arcgis.com/sharing/rest/content/items/2ae1dbd7af5f4fa0b1504d7539474fe4/data>

S12: IRS Form 990 e-file XML (TEOS bulk data), WABA EIN 23-7305477, tax years 2016-2025 (object IDs listed in Section 5) - <https://apps.irs.gov/pub/epostcard/990/xml/>

S13: WABA Financials page (990s 2021-2025; audited statements 2020-2025; annual reports) - <https://waba.org/about/financials/>

WABA / DDOT grant spending analysis | public sources only | prepared 2026-10-10 (ET) | estimates labeled

S14: WABA audited consolidated financial statements 2025 and 2024 (Rogers & Company PLLC, report dated July 23, 2026) - <https://waba.org/wp-content/uploads/2026/07/WABA-25-FS-Final.pdf>

S15: WABA audited financial statements 2023 and 2022 - <https://waba.org/wp-content/uploads/2024/10/WABA-Financials-2023.pdf>

S16: WABA audited financial statements 2022 and 2021 - <https://waba.org/wp-content/uploads/2024/10/WABA-Financials-2022.pdf>

S17: WABA audited financial statements 2021 and 2020 (PPP note) - <https://waba.org/wp-content/uploads/2024/10/WABA-Financials-2021.pdf>

S18: WABA 2024 Annual Report ('Both of our five-year DC Department of Transportation grants ... were renewed through 2029'; outputs) - <https://waba.org/wp-content/uploads/2025/09/WABA-2024-Annual-Report.pdf>

S19: WABA 2025 Annual Report (18 DC public charter schools; Trail Ranger outputs) - <https://waba.org/wp-content/uploads/2026/07/2025-Annual-Report-2-2.pdf>

S20: WABA 2023 Annual Report (outputs) - <https://waba.org/wp-content/uploads/2024/10/2023-WABA-Annual-Report.pdf>

S21: WABA 2022 Annual Report (outputs) - <https://waba.org/wp-content/uploads/2024/10/2022-WABA-Annual-Report.pdf>

S22: DDOT 'TrailRanger Dashboard (public)' (owner DDOTHUB) and feature layer TrailRangerEvent_public (13,732 logged records, FY2022-FY2026; queried 10 Oct 2026) - https://services.arcgis.com/neT9SoYxizqTHZPH/ArcGIS/rest/services/TrailRangerEvent_public/FeatureServer/124

S23: WABA DC Trail Rangers testimony, DDOT oversight hearing 2026 (FY2025: 8,000+ miles, 1,500+ bags, 5,000+ trail users) - <https://waba.org/document/dc-trail-rangers-ddot-oversight-hearing-testimony-2026/>

S24: 51st News, 'Trail Rangers bike the extra mile...' (grant agreement sets baseline visit requirements; \$680,000 since 2022) - <https://51st.news/dc-bike-trail-rangers-waba/>

S25: Federal Audit Clearinghouse API: no filings for EIN 23-7305477 or name 'bicycl*' (WABA); DC Government single audits FY2019-FY2025 (EIN 53-6001131) - https://api.fac.gov/general?auditee_ein=eq.237305477

S26: FAC, DC Government FY2025 single audit (report 2025-09-GSAFAC-0000420163): ALN 20.205 \$198.6M, passed to subrecipients \$588,200; 20.600 \$10.97M, no subrecipient pass-through reported; no DOT findings - <https://app.fac.gov/dissemination/summary/2025-09-GSAFAC-0000420163>

S27: FAC, DC Government FY2024 single audit (2024-09-GSAFAC-0000371845): 20.205 major program, 0 findings; subrecipient-monitoring findings only at DHCD, DMPJ, DBH - <https://app.fac.gov/dissemination/summary/2024-09-GSAFAC-0000371845>

S28: USAspending subawards to WABA (DC Health Preventive Health Block Grant \$60,000 in Oct 2024 and Oct 2025; DHCD 2012) - <https://www.usaspending.gov/search>

S29: DC OIG Management Implication Report 2025-MIR-01, Grant Management Practices (April 11, 2025) - <https://www.oig.dc.gov/sites/default/files/Reports/MIR%20Grant%20Management%20Programs.pdf>

S30: DC OIG engagement letter 26-E-01-AEO, OCA Grants Management Internal Controls (July 27, 2026) - https://www.oig.dc.gov/sites/default/files/Reports/DCOIG_Letter_26-E-01-AEO_Engagement.pdf

S31: Fit to Print DC, 'WABA's DC Funding Raises Questions' (advocacy site, 2021) - <http://www.dcfeedback.com/fit2print/dc/2864>

S32: DDOT Open Government and FOIA page (FOIA Officer Ryann Sargent) - <https://ddot.dc.gov/page/open-government-material-and-foia-ddot>

S33: Open DC FOIA Officer Contact list (lists Karen Calmeise for DDOT; 'under review', updated 02.25.2025) - <https://www.open-dc.gov/foia-officer-contact-information>

S34: DC.gov FOIA page (D.C. Code 2-531-539; 15 business days + 10; fee waiver 2-532(b); appeals foia.appeals@dc.gov) - <https://dc.gov/page/freedom-information-act-foia>

S35: IRS EO Business Master File, DC extract (EIN 237305477 = Washington Area Bicyclist Association, 1110 Hamlin St NE; 52-1186785 not present) - https://www.irs.gov/pub/irs-soi/eo_dc.csv

S36: ProPublica Nonprofit Explorer API: 237305477 = WABA; 521186785 returns 'Organization not found' - <https://projects.propublica.org/nonprofits/api/v2/organizations/237305477.json>

S37: IRS: Public disclosure and availability of exempt organizations returns (IRC 6104(d); Treas. Reg. 301.6104(d)) - <https://www.irs.gov/charities-non-profits/public-disclosure-and-availability-of-exempt-organizations-returns-and-applications-documents-subject-to-public-disclosure>

S38: FY2022 DDOT approved budget chapter (\$580,000 enhancement 'to support the WABA Trail Ranger program') - https://cfo.dc.gov/sites/default/files/dc/sites/ocfo/publication/attachments/ka_ddot_chapter_2022s.pdf

S39: Greater Greater Washington, WABA youth summit Sept. 7, 2024 'with support from the DC Highway Safety Office' - <https://ggwash.org/view/97403/insights-from-a-youth-summit-2024-waba>

S40: WABA contact page (1110 Hamlin Street NE; role mailboxes) - <https://waba.org/contact/>

S41: DC FOIA Center (GovQA) - current online request system per search results; legacy portal foia-dc.gov - https://myfoiadc.govqa.us/WEBAPP/_rs/

S43: DC GIS - PASS Forecast (layer 18), OAPT47433_230 FY26 SRTS Bicycle and Pedestrian Education (\$500,001-\$1,000,000) - https://maps2.dcgis.dc.gov/dcgis/rest/services/DCGIS_DATA/Government_Operations/MapServer/18

S44: DDOT FY2017 budget responses Attachment I (Trail Ranger subsidy, 'Washington Area Bicycle Association', \$100,000) - https://dccouncil.gov/wp-content/uploads/2018/budget_responses/KA0FY17AttachmentI.pdf

S45: WABA job post 10/3/2025 ('contracted by DDOT to provide in-school bicycle safety education') - <https://waba.org/2025/10/03/were-hiring-youth-education-coordinator/>

S42: Prior compilation: DDOT Grants to WABA Since 2014 (master grant list; built from S1-S11) - file:///workspace/waba/DDOT_Grants_to_WABA_Since_2014.csv

Access notes: *nhtsa.gov* returned 403 to automated requests and the legacy foia-dc.gov login page returned an error. Neither was bypassed. Data queries were run 10 Oct 2026 (ET).

Appendix A. Records-request drafts (NOT SENT)

These are drafts for review. Nothing has been filed or sent. Bracketed fields are placeholders to be completed by the requester.

A-1. DC FOIA request to DDOT

Where to file: Online through the DC government public FOIA portal, as requested: foia-dc.gov. Note: search results indicate new requests now go through the DC FOIA Center (GovQA, <https://myfoiadc.govqa.us/>), and foia-dc.gov is kept only for tracking older requests, so check which one accepts the filing (S41). Alternatively, e-mail the DDOT FOIA Officer.

DDOT FOIA Officer (per DDOT FOIA page, S32): Ryann Sargent, FOIA Officer, Office of the General Counsel, District Department of Transportation, 250 M Street SE, Suite 800, Washington, DC 20003; ryann.sargent@dc.gov; (202) 306-6497. The Open DC FOIA officer list (S33, 'under review') still names Karen Calmeise (karen.calmeise@dc.gov). Address to Ms. Sargent and copy Ms. Calmeise if unsure.

Suggested split: Portal forms often limit length, so consider filing three requests: (1) award documents and selection (items 1-2); (2) invoices and payment ledger (items 3-4 and 7); (3) reports and monitoring (items 5-6).

Re: Freedom of Information Act Request (D.C. Official Code § 2-531 et seq.) - DDOT grants, contracts, invoices and payments to the Washington Area Bicyclist Association (EIN 23-7305477), October 1, 2013 to present

Dear FOIA Officer:

Under the District of Columbia Freedom of Information Act, D.C. Official Code §§ 2-531 to 2-539, and 1 DCMR §§ 400-417, I request copies of the public records described below. The records concern grants, contracts, purchase orders and payments from the District Department of Transportation (DDOT), including its Highway Safety Office (HSO), Urban Forestry Division and Sustainable Transportation / Safe Routes to School programs, to the Washington Area Bicyclist Association (WABA), 1110 Hamlin Street NE, Washington, DC 20017, EIN 23-7305477. Attachment 1 lists the awards I have identified from DC PASS purchase-order and payment data, DDOT budget Attachment I tables, the Council oversight responses and the HSO FY2022 Annual Report. Please treat the list as a guide, not a limit: the request covers every DDOT award or payment to WABA from October 1, 2013 to the date of your search.

Records requested (for each award in Attachment 1 and any other DDOT award to WABA):

- 1. Award documents.** Executed grant agreements, memoranda of agreement, contracts and task/purchase orders, including all modifications, option-year exercises and renewals; Notices of Grant Award or award letters; approved budgets and budget narratives; and any indirect-cost or overhead rate approval. This includes contracts DCKA-2011-R-0120, DCKA-2015-C-0019 and DCKA-2019-C-0027 (PASS contract record CW75472), the FY2013-FY2027 Trail Ranger grant agreements, the FY2025-onward Bicycle and Pedestrian Education grant (capital project KAO.ZU072A), and HSO subgrant FHX-2022-01-00-00 and the other HSO subgrants to WABA from FY2017 to FY2025.
- 2. Award selection.** For the 2024 Trail Ranger Program RFA and the 2024 Bicycling and Pedestrian Education Program RFA/NOFA: WABA's application(s), the list of applicants, Grants Review Board score sheets, and selection or award memoranda. For the FY2022 Trail Ranger grant (PO655235, \$680,000, which followed a \$580,000 FY2022 budget enhancement naming WABA's Trail Ranger program) and PO678410: any competition record, sole-source or single-applicant determination, or other justification for the award. I accept redaction of deliberative material under § 2-534(a)(4) if reasonably segregable factual material is released.
- 3. Invoices and reimbursement requests.** Every invoice, reimbursement request, expenditure statement and the supporting documents WABA submitted. That includes certified payrolls and staffing lists (Trail Ranger RFA CLIN C.5.3; Bike/Ped Education RFA CLIN C.5.7), timesheets and receipts. Also requested are DDOT's review, approval and receiving records for each payment (approval e-mails, receiving reports, invoice-approval forms) and any record of a disallowed or reduced amount. The request covers at minimum the 188 invoice numbers that appear in PASS payment data for WABA, from October 2016 to October 2024.
- 4. Payment records.** A payment ledger or voucher listing for all DDOT payments to WABA from October 1, 2013 to the present. Please include payments recorded in DIFS after October 1, 2024, showing vendor ID, PO or grant number, invoice number and date, voucher number, amount and payment date. Native electronic format (Excel/CSV) is preferred. Please also provide the FY2024 Trail Ranger grant payment records, which do not appear in PASS.

WABA / DDOT grant spending analysis | public sources only | prepared 2026-10-10 (ET) | estimates labeled

5. Performance and progress reports. Monthly, quarterly, annual and final or closeout reports submitted by WABA. That includes Trail Ranger monthly work plans, turnout, hours and volunteer-day reports (CLIN C.5.2) and monthly trail-user counts; Bike/Ped Education weekly and monthly reports (CLIN C.5.5-C.5.6) showing schools served, students reached and proficiency levels; Bike Ambassador monthly reports; and HSO subgrantee progress and final reports.

6. Monitoring and oversight. Site-visit and inspection reports, monitoring checklists, subrecipient risk assessments, performance evaluations, corrective-action requests and the related correspondence. Also requested is any audit or review of WABA's expenditure statements and source documentation under the 'Audits' clause of the RFAs, and any determination that WABA was a contractor or a subrecipient for federal-award purposes (2 CFR 200.331).

7. Specific transactions. All records supporting these payments: (a) invoice '11-DCK2021', dated 8/23/2022, paid partly under PO645700 (\$41,151.44) and partly under PO669222 (\$82,609.70); (b) invoice 'RK125749' (\$51,231.46, PO607700, paid 8/13/2019); (c) invoice '02-DCKA2017' (\$71,252.72, dated 7/31/2017, paid 7/3/2018 under PO585205); (d) small purchase PO578085 (\$9,338.91); (e) PO710939, 'E-bike classes' (\$8,250); (f) payment voucher DE649670 (\$1,343.39, no PO).

Time frame: October 1, 2013 to the date of the search. Format: electronic copies, with spreadsheets in native format. Rolling production is welcome: please release records as they become available, starting with items 1, 4 and 5.

Fee waiver: I request a waiver or reduction of fees under D.C. Official Code § 2-532(b). Disclosure is primarily in the public interest because it shows how District and federal pass-through transportation-safety funds paid to a nonprofit were spent and monitored. The records are not sought for commercial use. If a waiver is denied, please tell me before incurring fees above [\$ LIMIT].

If any record or portion is withheld, please cite the specific exemption under § 2-534, release all reasonably segregable portions, and describe what was withheld. Please respond within 15 business days as required by § 2-532(c), or notify me of any extension under § 2-532(d).

Thank you.

[REQUESTER NAME]

[ORGANIZATION, if any]

[MAILING ADDRESS]

[E-MAIL] [PHONE]

Attachment 1. Awards identified from public records (guide, not a limit)

FY	PO / ref.	Contract / grant no.	Title (PASS / budget)	Amount	Stream
FY2014	PO484395	PO484395	KAO/UFA/FY14/Bike Ranger Program/WABA	\$36,282.93	Trail Rangers
FY2014	PO490023	PO490023 / DCKA-2011-R-0120	KAO\PPSA\2014 DC Pedestrian and Bicycle Safety Education	\$494,212.00	Bike & ped education
FY2014	PO498276	PO498276	KAO/UFA/FY14/Bike Ranger Program/WABA	\$63,717.07	Trail Rangers
FY2014	PO503417	PO503417 / DCKA-2011-R-0120	KAO\PPSA\2013 DC Pedestrian and Bicycle Safety Education	\$41,705.35	Bike & ped education
FY2015	PO512416	PO512416	KAO/UFA/FY15/Bike Ranger Program/WABA	\$100,000.00	Trail Rangers
FY2015	PO521874	PO521874 / DCKA-2015-C-0019	KAO\PPSA\2015 DC Pedestrian and Bicycle Safety Education	\$454,260.00	Bike & ped education
FY2016	PO534101	PO534101	KAO/UFA/FY16/Trail Ranger/WABA	\$99,950.10	Trail Rangers
FY2016	PO542156	PO542156 / DCKA-2015-C-0019	KAO\PPSA\2015-2016 DC Pedestrian and Bicycle Safety Education - correction	\$152,278.00	Bike & ped education
FY2016	PO545058	PO545058 / DCKA-2015-C-0019	KAO/PPSA/Pedestrian and Bicycle Safety Education - child portion	\$217,686.00	Bike & ped education
FY2016	PO545059	PO545059 / DCKA-2015-C-0019	KAO PPSA Bicycle and Pedestrian Safety Education 2016-2017 - adult	\$259,287.00	Bike & ped education

FY	PO / ref.	Contract / grant no.	Title (PASS / budget)	Amount	Stream
			portion		
FY2017	PO555642	PO555642	KA0/UFA/FY17/Trail Ranger/WABA	\$100,000.00	Trail Rangers
FY2017	PO556127	PO556127 / RQ944831	KA0/PPSA/Bicycle/Pedestrian Project	\$100,000.00	Safety / Vision Zero / HSO grants
FY2017	PO565713	PO565713 / DCKA-2015-C-0019	KA0/PSD: Child/Adult Bicycle/Pedestrian Education - 2017/2018	\$500,822.00	Bike & ped education
FY2018	PO576839	PO576839	KA0/UFA/FY18/Trail Ranger Grant Agreement/WABA	\$100,000.00	Trail Rangers
FY2018	PO577821	PO577821	Copy of KA0/PPSA/Grant with WABA for Bike Safety Education Program	\$189,933.00	Safety / Vision Zero / HSO grants
FY2018	PO578085	PO578085 / Small Purchase	KA0/PPSA/Washington Area Bike Association	\$9,338.91	Safety / Vision Zero / HSO grants
FY2018	PO585205	PO585205 / DCKA-2015-C-0019	Copy of KA0/PSD - DC Pedestrian and Bicycle Safety Education-WABA	\$71,252.72	Bike & ped education
FY2018	PO589745	PO589745 / DCKA-2015-C-0019	KA0/PSD: Child/Adult Bicycle/Pedestrian Education - Bicycle and Pedestrian Educa	\$263,221.00	Bike & ped education
FY2019	PO599617	PO599617	KA0/PPSA/FY 2019 Grant to Washington Area Bicycle Association	\$172,666.00	Safety / Vision Zero / HSO grants
FY2019	PO599686	PO599686	KA0/UFD/FY19/Trail Ranger Grant Agreement/WABA	\$135,000.00	Trail Rangers
FY2019	PO606610	PO606610 / DCKA-2019-C-0027	KA0/PSD/Bicycle and Pedestrian Education	\$485,480.00	Bike & ped education
FY2019	PO607700	PO607700 / DCKA-2015-C-0019	KA0/PSD: Child/Adult Bicycle/Pedestrian Education - Bicycle and Pedestrian Educa	\$51,231.46	Bike & ped education
FY2020	PO622522	PO622522	KA0/PSD/Grant with Washington Area Bicycle Association	\$175,337.00	Safety / Vision Zero / HSO grants
FY2020	PO627200	PO627200	KA0/OA/UFD/FY20/Trail Ranger Grant Agreement/WABA	\$100,000.00	Trail Rangers
FY2021	PO635816	PO635816	KA0/OD/NHTSA Grant with WABA for FY2021	\$50,050.00	Safety / Vision Zero / HSO grants
FY2021	PO639045	PO639045	KA0/OA/UFD/FY21/Trail Ranger Grant Agreement/WABA	\$100,000.00	Trail Rangers
FY2021	PO645700	PO645700 / DCKA-2019-C-0027	KA0/PSD-SRTS Pedestrian and Bicycle Education Option Year 2	\$444,253.00	Bike & ped education
FY2021	PO628745	PO628745-V2 / DCKA-2019-C-0027	KA0/PSD-SRTS Pedestrian and Bicycle Education Option Year 1	\$509,754.00	Bike & ped education
FY2022	PO655235	PO655235	KA0/OA/UFD/FY22/Trail Ranger Grant Agreement/WABA	\$680,000.00	Trail Rangers
FY2022	PO660201	PO660201	KA0/PDA/FY2022 NHTSA Grant with WABA	\$49,963.00	Safety / Vision Zero / HSO grants
FY2022	PO669222	PO669222 / DCKA-2019-C-0027	KA0/PSD-SRTS Pedestrian and Bicycle Education Option Year 3	\$544,708.80	Bike & ped education
FY2023	PO678410	PO678410	KA0/OA/UFD/FY22/Trail Ranger Grant Agreement/WABA/OY3	\$680,000.00	Trail Rangers
FY2023	PO678822	PO678822	KA0/PDA/FY2023 NHTSA Grant with WABA	\$159,522.00	Safety / Vision Zero / HSO grants
FY2023	PO694912	PO694912 / DCKA-2019-C-0027	Copy of KA0/PSD SRTS Pedestrian and Bicycle Education Option Year 4 - PT9981	\$590,102.00	Bike & ped education
FY2024	none (Grant no. "TBD")		OA - Trail Ranger Program (grantee "TBD")	\$680,000.00	Trail Rangers
FY2024	PO703335	PO703335 / DCKA-2019-C-0027	SRTS Bicycle and Pedestrian Safety Education (OY 4 Supplemental funding)	\$17,295.00	Bike & ped education
FY2024	PO710939	PO710939 / PO Issue	KA0 - E-bike classes	\$8,250.00	Bike & ped education

FY	PO / ref.	Contract / grant no.	Title (PASS / budget)	Amount	Stream
FY2025	none		MOA - Trail Ranger Program (grantee "TBD"): FY25 actual spend	\$405,261.00	Trail Rangers
FY2025	RFA (no number)		Trail Ranger Program RFA (base + 4 option years, FY25 onward)	\$680,000.00	Trail Rangers
FY2025	RFA # field blank		Bicycle and Pedestrian Education Program RFA / NOFA (base + 4 option years)	\$630,000.00	Bike & ped education
FY2025	N/A (grant no.)		"Provide bicycle and pedestrian safety education for District residents, student	\$574,411.00	Bike & ped education
FY2026	none		MOA - Trail Ranger Program (grantee "TBD")	\$680,000.00	Trail Rangers
FY2026	OAPT47433_230		FY26-DDOT-TPA-Safe Routes to School - Bicycle and Pedestrian Education (OCP fore	n/a	Bike & ped education
FY2027	none (Grant no. "TBD")		MOA - Trail Ranger Program (grantee "TBD"), budgeted 10/1/2026-9/30/2027	\$680,000.00	Trail Rangers
FY2024	not published		DC Highway Safety Office support for WABA Youth Transportation Safety Summit (am	n/a	Safety / Vision Zero / HSO grants

A-2. Request to WABA (Forms 990 and voluntary documents)

To: Executive Director, Washington Area Bicyclist Association, 1110 Hamlin Street NE, Washington, DC 20017 (address from IRS EO BMF and waba.org/contact; WABA's contact page lists role mailboxes such as business@waba.org, but which one handles finance requests is unconfirmed, so send by mail or ask by phone (202) 518-0524 first)

Subject: Request for copies of Forms 990 (IRC § 6104(d)) and voluntary request for audit and DDOT grant documents

Dear Executive Director:

- Forms 990 (public-inspection right). Under Internal Revenue Code § 6104(d) and Treas. Reg. § 301.6104(d)-1, please provide copies of WABA's three most recently filed annual information returns (Form 990 for tax years 2023, 2024 and 2025) with all schedules and attachments, except the names and addresses of contributors on Schedule B, which may be withheld. Please also provide the Form 1023 exemption application and IRS determination letter. I understand WABA may satisfy this request by confirming that these documents are posted in full on waba.org (the 'widely available' exception, Treas. Reg. § 301.6104(d)-2). If not, the regulations require copies within 30 days of a written request, and only a reasonable copying fee and actual postage may be charged.
- Voluntary request: audited financial statements and auditor communications. WABA posts audited statements for 2020-2025. Please provide (a) the complete audited statements for 2014-2019, which I could not find online; (b) any management letter or internal-control communication (AU-C 265) issued by Rogers & Company PLLC or the prior auditor for 2016-2025; and (c) any Uniform Guidance (single audit) report, or WABA's written determination that none was required, for each year 2016-2025. WABA answered 'No' to Form 990 Part XII line 3a in every year.
- Voluntary request: DDOT grant documentation. For each DDOT grant, contract or subgrant in the attached list, please provide copies of: the executed agreement and approved budget; invoices or reimbursement requests submitted to DDOT; the monthly, final and closeout reports; any DDOT monitoring or site-visit letters; and WABA's cost-allocation method for charging salaries and shared costs (rent, management and general) to the Trail Rangers and Education programs. Please also explain which WABA functional-expense lines record the DDOT education contract (DCKA-2019-C-0027) revenue and costs.

I am happy to receive electronic copies. Thank you for your help.

[REQUESTER NAME]

[MAILING ADDRESS]

[E-MAIL] [PHONE]

A-3. Other routes: Federal Audit Clearinghouse, NHTSA, FHWA, Council/OCFO, OIG

- **Federal Audit Clearinghouse (fac.gov).** No single-audit submission exists for WABA (EIN 23-7305477) in the FAC API. I also searched by name ('bicycl*', 'washington area'). Re-check at <https://app.fac.gov/dissemination/search/> by EIN or UEI after each fiscal year. For the District's side, use the DC Government single audits (EIN 53-6001131): FY2019-FY2025 report IDs are in Section 6. Their Schedules of Expenditures of Federal Awards show amounts passed to subrecipients for ALN 20.205 (FY2025: \$588,200) and none for 20.600. A Uniform Guidance audit is required only when a nonprofit spends \$750,000 or more of federal awards in a fiscal year (\$1,000,000 for fiscal years beginning on or after Oct. 1, 2024).
- **NHTSA / DC Highway Safety Office.** DC HSO Annual Reports and Highway Safety Plans / Annual Grant Applications are posted on nhtsa.gov, but automated access returned 403 here, so open them manually in a browser. The FY2022 report is mirrored on the DC GIS portal. From the HSO (inside DDOT; covered by the DDOT FOIA above), request WABA subgrant agreements, claims and closeout reports for FY2017-FY2025. From NHTSA, via a federal FOIA to the U.S. DOT/NHTSA FOIA office at <https://www.nhtsa.gov/foia>, request any NHTSA Management Review or monitoring report for the DC HSO from FY2018-FY2025 that discusses nonprofit subrecipients, including WABA.
- **FHWA (Transportation Alternatives Program).** DDOT's FY2025 bike/ped education grant is labeled 'Federal', and the RFA says federal plus local funds (KA0.ZU072A). A federal FOIA to FHWA (<https://highways.dot.gov/foia>) can request the FHWA project agreement or authorization and the federal-aid project number for KA0.ZU072A, plus any FHWA DC Division review of DDOT's TAP subrecipient oversight.
- **DC Council and OCFO.** Ask the Committee on Transportation and the Environment staff for the native spreadsheet of DDOT's grants-issued answers (POH Q13) with grantee names. File a separate FOIA with OCFO, which takes its own requests, for the DIFS vendor-payment ledger for WABA from FY2025 to date. That gap is why no DC payment data after Oct. 1, 2024 is public.
- **DC OIG.** OIG engagement 26-E-01-AEO (July 27, 2026) is evaluating District grant-management internal controls. Its final report may cover DDOT grant monitoring. OIG takes tips at <https://oig.dc.gov> but not FOIA for active work.

Appendix B. Method

- The master grant list is reused from the prior compilation (DDOT_Grants_to_WABA_Since_2014.csv [S42]), built from PASS POs [S1], budget tables [S4-S7, S44], RFAs [S8-S10] and the HSO report [S11]. PASS payments [S2] were re-queried on 10 Oct 2026 and aggregated by PO using the voucher-amount field. The payment-amount field repeats combined ACH totals and was not used.
- Payment streams: Trail Ranger POs as titled; 'Safety/VZ/HSO' = PO556127, PO577821, PO578085, PO599617, PO622522, PO635816, PO660201, PO678822; all other DDOT POs = education.
- 990 data parsed from IRS e-file XML [S12]. Audited-statement figures from S14-S17. Calendar-year DC payments are compared with WABA's calendar-year accrual revenue. Timing differences are expected, so the receivable adjustment is an estimate.
- Cost-per-output figures are estimates that divide DDOT money by self-reported or logged outputs. They are indicators, not unit prices.