



United States Interagency Council on Homelessness

Performance & Accountability Report for Fiscal Year 2023

November 2023

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AGENCY HEAD TRANSMITTAL LETTER



November 17, 2023

On behalf of the United States Interagency Council and our 19 member agencies, I am pleased to submit the Fiscal Year 2023 Performance and Accountability Report for the United States Interagency Council on Homelessness (USICH). This report provides the results of the agency's programmatic and financial performance and demonstrates to Congress, the President, and the public USICH's commitment to our mission and accountability for the resources entrusted to our agency.

In accordance with the Reports Consolidation Act of 2000, I have assessed the completeness and reliability of the performance and financial data used in this report, and I find no material inadequacies in the information presented here. Further, USICH has made significant efforts over the past year to improve internal controls and performance relative to our statutory requirements, and I find no material weaknesses in internal controls that negatively impact our financial or programmatic performance.

Sincerely,

Jeff Olivet, Executive Director

United States Interagency Council on Homelessness

SECTION 1: MANAGEMENT DISCUSSION & ANALYSIS

Summary of Mission and Organizational Structure

The United States Interagency Council on Homelessness (USICH) was established in 1987 by the Stewart B. McKinney Homeless Assistance Act and most recently reauthorized by the [Homeless Emergency Assistance and Rapid Transition to Housing \(HEARTH\) Act](#) of 2009. USICH harnesses the collective power of 19 Federal agencies—members of our Council—to drive a coordinated Federal homelessness strategy and support state and local efforts to prevent and end homelessness.

USICH’s mission is to “coordinate the Federal response to homelessness and to create a national partnership at every level of government and with the private sector to reduce and end homelessness in the nation while maximizing the effectiveness of the Federal Government in contributing to the end of homelessness.”

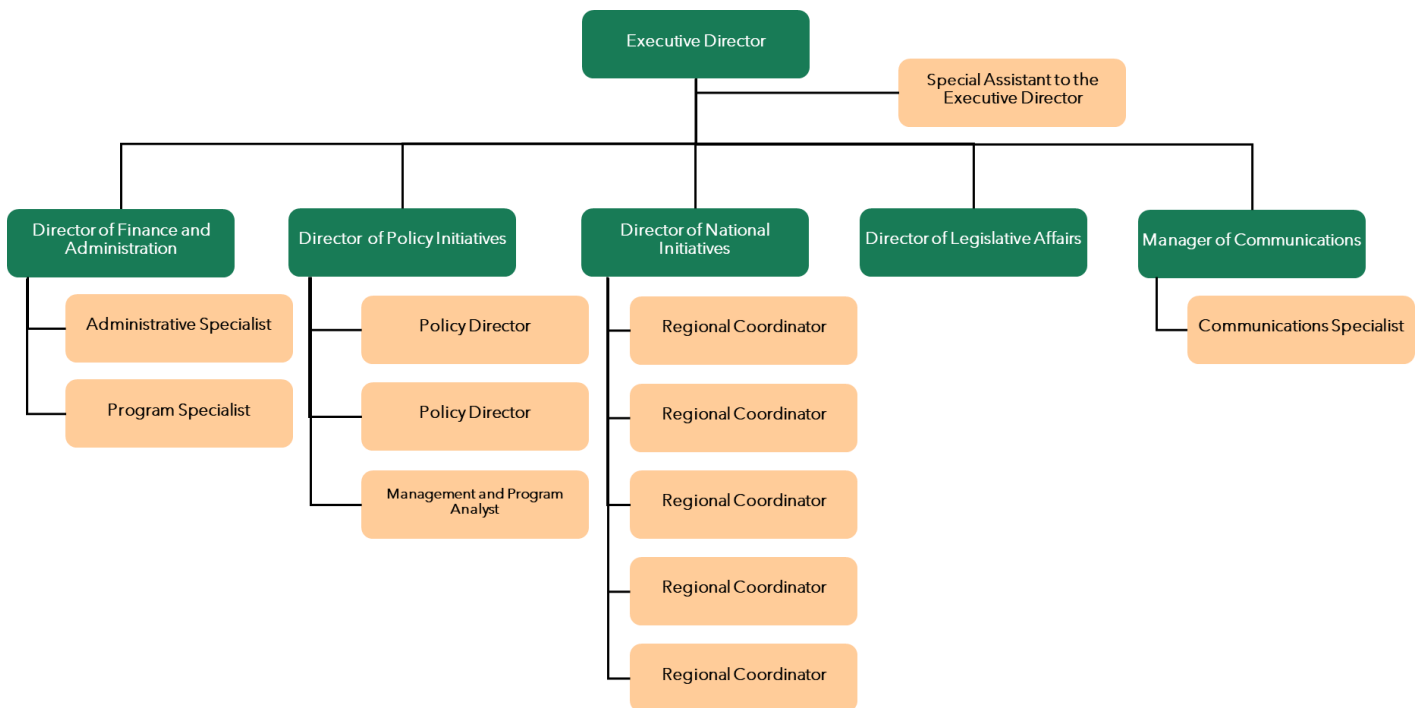
The member agencies of the Council are:

1. AmeriCorps
2. Department of Agriculture
3. Department of Commerce
4. Department of Defense
5. Department of Education
6. Department of Energy
7. Department of Health and Human Services
8. Department of Homeland Security
9. Department of Housing and Urban Development
10. Department of the Interior
11. Department of Justice
12. Department of Labor
13. Department of Transportation
14. Department of Veterans Affairs
15. General Services Administration
16. Office of Management and Budget
17. Social Security Administration
18. U.S. Postal Service
19. White House Office on Faith-Based and Neighborhood Partnership

The work of the agency is organized around five functional divisions:

- **Policy Initiatives**, which leads development and implementation of the Federal Strategic Plan to Prevent and End Homelessness and coordinates the agency’s efforts across the 19 Federal agencies that comprise our Council.
- **National Initiatives**, which advances the agency’s work at the state and local level and serves as a two-way conduit of information between the agency and the field.
- **Legislative Affairs**, which represents the agency’s interests on Capitol Hill, serves as a resource for Congress on issues related to homelessness, ensures compliance with Congressional mandates, and coordinates legislative efforts with Federal partner agencies.
- **Communications**, which increases the visibility and reach of the agency, develops and disseminates news and tools, and positions USICH as a trusted source of information among the homelessness sector and general public.
- **Finance and Administration**, which provides the infrastructure for the agency to be successful.

The success of our efforts to prevent and end homelessness in this country is heavily dependent on USICH’s ability to attract, support, and continuously develop highly skilled staff. USICH employee performance is tied directly to achieving the agency's mission, strategies, and objectives. The agency's organizational structure is presented in the chart below (green boxes denote senior leadership team).



Programmatic Performance

To guide the agency’s work in FY 2023, USICH developed an internal action plan built around the following areas of focus:

1. **Establish agency controls** to create consistency and efficiency in operations.
2. **Fulfill statutory requirements** by ensuring timely and thorough delivery on all requirements of the agency’s authorizing statute.
3. **Strengthen organizational culture** so that all staff have the information and tools needed to be successful.
4. **Develop Federal strategic plan** to prevent and end homelessness.
5. **Increase national impact** by leading with data and evidence.

USICH made significant progress over the past year in strengthening collaboration across the Federal government through the release of *All In: The Federal Strategic Plan to Prevent and End Homelessness* and launching ALL INside, an all-of-government initiative to address the crisis of unsheltered homelessness in seven jurisdictions across the U.S.

The agency developed a new set of standard operating procedures to guide day-to-day operations, and the USICH Council adopted new bylaws to strengthen governance, clarify roles, and improve performance on the agency’s statutory requirements.

USICH Senior Regional Advisors (i.e., “regional coordinators”) made important steps to support communities in adoption of principles and strategies outlined in the *All In* plan and to provide technical assistance to communities in implementing evidence-based approaches to address homelessness. The team supported the development of new state interagency councils on homelessness and provided ongoing assistance for existing state councils.

The agency disseminated important tools and resources for other Federal agencies and for states and localities and modernized the USICH website (www.USICH.gov).

Finally, USICH made substantial improvements in FY 2023 in recruitment, hiring, promotion, and retention of a diverse and inclusive workforce—the key to successfully achieving the agency’s mission.

Analysis of Financial Statements

To keep operational costs at a minimum and focus the bulk of the agency's budgetary resources directly towards accomplishing the agency's mission, USICH outsources support for several mission support components to other government entities via shared services agreements, primarily the General Services Administration (GSA). These support areas include human capital, finance, payroll, legal counsel, and EEO processing, to name a few. USICH maintains control of the work and approval/authorization processes, and GSA executes transactions and performs other operations support work as directed by USICH. The agency also outsources website and network support to private entities. These and other mission support areas fall under the Agency's Director of Finance and Administration's direct responsibility. USICH utilizes GSA's accounting system (Pegasys) to track and report on its finances. No instances of improper payments occurred during FY 2023 or previous years. As a Federal agency, USICH prepares annual financial statements in conformity with U.S. Generally Accepted Accounting Principles (GAAP) and undertakes an independent annual audit to ensure reliability in assessing the Council's financial health and performance.

Each year, USICH prepares the following financial statements:

- Balance Sheet
- Statement of Net Cost
- Statement of Changes in Net Position
- Statement of Budgetary Resources

These statements are presented in Section 3 of this report and summarized below.

For FY 2023, USICH received an unmodified opinion, the highest audit opinion available. Further, independent, certified auditors found: USICH's financial statements as of and for the fiscal year ended September 30, 2023 are presented fairly, in all material respects, in accordance with U.S. generally accepted accounting principles; no material weaknesses in internal control over financial reporting based on the procedures performed; and, no reportable noncompliance for fiscal year 2023 with provisions of applicable laws, regulations, and contract agreements that were tested.

Balance Sheet

The balance sheet presents the total dollar amounts available for use by USICH (assets) against the amounts owed (liabilities) and amounts that comprise the difference (net position). Total assets for USICH are \$1,677,151. Of those total assets, \$1,669,793 are attributable to the Agency's Fund Balance with the Department

of Treasury, \$7,357 are attributable to Accounts Receivable. Fund Balance with Treasury is funding available for specific fiscal years through the Department of Treasury accounts from which USICH is authorized to make expenditures and pay amounts due.

For depreciation purposes, a threshold of \$5,000 per item is used to determine capitalization. Capitalized property, plants, and equipment is recorded at original acquisition cost. Straight line depreciation and a useful life of five years are used in depreciation calculations. Acquisitions not meeting these criteria are recorded as expenses. Total liabilities equal \$332,748, including accounts payable, which consists of liabilities to other government agencies, commercial vendors, contractors, and disbursements in transit. At fiscal year-end, USICH accrues the amount of estimated unpaid expenses. Also, at fiscal year-end, USICH accrues payroll for services rendered by USICH employees and leave accrued, but not yet paid out. To the extent current and prior-year appropriations are not available to fund annual leave earned but not taken, funding is obtained from future appropriations.

Statement of Net Cost

This statement presents the annual cost of operating USICH. The gross cost less any offsetting revenue is used to arrive at the net cost of operations. All USICH's costs incurred were directly related to the support and advancement of its mission and directives per the Administration and Congress. Net Cost of Operations for FY 2023 equals \$4,100,910.

Statement of Changes in Net Position

The Statement of Changes in Net Position presents accounting items that caused the net position section of the balance sheet to change from the beginning to the end of the reporting period. USICH's net position for FY 2023 is \$1,344,402.

Statement of Budgetary Resources

This statement provides information on how budgetary resources were made available to USICH and the status of those budgetary resources at year-end. USICH is funded through congressional appropriation totaling \$4,000,00 for operations attributable to FY 2023. Unobligated balances from prior fiscal years totaled \$1,265,125, giving USICH total budgetary resources of \$5,265,125. Net outlays for activity during FY 2023 totaled \$3,853,464 for all funds, including new obligations as well as upward adjustments of past obligations.

Limitations of the Financial Statements

As required by OMB Circular A-136, *Financial Reporting Requirements*, USICH discloses the following limitations on USICH's FY 2023 financial statements, which are contained in this Report. The financial statements are prepared to report the financial position and results of operations of USICH, pursuant to the requirements of 31 U.S.C. § 3515 (b). The statements are prepared from the books and records of USICH in accordance with GAAP for Federal entities and the formats prescribed by OMB. These statements are in addition to the financial reports used to monitor and control budgetary resources, which are prepared from the same books and records. The statements should be read with the realization that they are for a component of the U.S. Government, a sovereign entity.

Fraud Reduction

OMB Circular A-136 requires agencies to report on fraud reduction efforts. USICH reports that the agency has taken measures to reduce fraud opportunities and incidents. We have in place controls that keep the likelihood of these events to a minimum, including the following:

- New employees are required to attend ethics training upon hire with HUD ethics attorneys.
- The Handbook details certain actions that are taken seriously, including fraud, waste, and abuse, and associated actions that will be taken by management if these actions occur, including an Ethics/Code of Conduct Policy. Each employee is required to sign an acknowledgement of/and agreement to adhere to this and other applicable policies upon receipt and review of the Handbook.
- A periodic review, update, and physical count of USICH inventory and property.
- Management sets the ethical tone at the Council through its own actions and through its dialogue with Council staff. USICH contracts with the General Services Administration to post and process all financial transactions, generation of vendor payments, generation of financial reports and financial statements, and processing of payroll and benefits payments and withholding for USICH employees. GSA employees review each transaction for accuracy, as well as validity.

Biennial Review of User Fee

OMB Circular A-136 requires agencies to review, on a biennial basis, fees, rents, royalties, and other charges imposed by the agency for services and things of value. For FY 2023 USICH had no items applicable to this review requirement.

Analysis of Systems, Controls, and Legal Compliance

USICH processes its payroll transactions through GSA's Pegasys accounting system, and other subsystems under the authority of GSA. The offices operate out of Kansas City, MO. USICH's financial statements and notes are presented in the format required for the current year by OMB guidance, such as Circular A-136, *Financial Reporting Requirements*, and other applicable guidance, and are audited via the *Generally Accepted Auditing Standards* issued by the AICPA and the standards of financial audits contained in the *Government Auditing Standards* issued by the Comptroller General of the United States, and other applicable guidance.

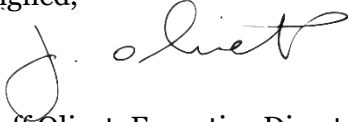
Statements of Assurance: Federal Managers' Financial Integrity Act

The U.S. Interagency Council on Homelessness (USICH) is responsible for establishing and maintaining effective internal control and financial management systems that meet the objectives of the Federal Managers' Financial Integrity Act (FMFIA). USICH can provide reasonable assurance that its internal controls over financial reporting as of September 30, Salary & Benefits 82%, Contractual Services 12%, Travel 4%, and Utilities and Materials 2%, were operating effectively in the design or operation of the internal control over financial reporting.

The management of USICH is responsible for establishing and maintaining effective internal control and financial management systems that meet the objectives of the Federal Managers' Financial Integrity Act (FMFIA). USICH conducted its assessment of the effectiveness of internal control and efficiency of operations and compliance with applicable laws and regulations in accordance with OMB Circular A-123, *Management's Responsibility for Internal Control*. Based on the results of this evaluation, the Commission can provide reasonable assurance that our internal control over the effectiveness and efficiency of operations, and compliance with applicable laws and regulations as of September 30, 2023, were operating effectively and no material weaknesses were found in the design or operation of the internal controls. In addition, USICH conducted its assessment of the effectiveness of internal control over financial reporting. This includes safeguarding of assets and compliance with

applicable laws and regulations. Based on the results of this evaluation, USICH can provide reasonable assurance that its internal controls over financial reporting as of September 30, 2023. The performance and financial data contained in this report, to the best of my knowledge, are complete and reliable.

Signed,

A handwritten signature in black ink, appearing to read "J. Olivet". The signature is written in a cursive style with a large initial "J" and a long, sweeping underline.

Jeff Olivet, Executive Director

U.S. Interagency Council on Homelessness

11/17/23

Forward-Looking Information

USICH has no known or anticipated risks, uncertainties, future events or conditions, or trends that significantly affect its future financial position, condition, or operating performance and its actions that have been planned or taken to address those challenges.

SECTION 2: PERFORMANCE SECTION

The mission and core functions of USICH are clearly articulated in the agency’s [authorizing legislation](#), and oversight of the agency is outlined in the [USICH bylaws](#), which were revised in January 2023. In addition to these guiding documents, USICH develops an annual Internal Action Plan to guide its priorities each year. For FY 2023, the Internal Action Plan identified five strategic areas of focus:

1. **Establish agency controls.** A [2022 report](#) from the Government Accountability Office (GAO) recommended that “USICH establish written policies and procedures for meeting its statutory requirements,” prompting the agency to develop a set of standard operating procedures and new agency bylaws.
2. **Fulfill statutory requirements.** Due to significant staff turnover in recent years, USICH had struggled to fulfill some of its core functions. Through concerted efforts to fill vacancies and focus on accountability, the agency is now on track to consistently meet statutory requirements.
3. **Strengthen organizational culture.** Coming out of the pandemic, USICH has faced many of the same challenges as other agencies have regarding staff cohesion and effective communication in a hybrid work environment. This area of focus is aimed at strengthening operations, team performance, and staff retention, as well as compliance with President Biden’s [Executive Order](#) on diversity, equity, inclusion, and accessibility.
4. **Develop Federal strategic plan to prevent and end homelessness.** USICH is required by Congress to develop a Federal strategic plan to coordinate administration efforts, and to update the plan annually. The agency conducted an extensive public input process then released the new plan, [All In](#), in December 2022.
5. **Increase national impact.** With publication of *All In*, our National Initiatives Team, Policy Team, and Communications Team have conducted numerous activities to educate the field, align Federal partners, and communicate priority actions—work that will continue in FY 2024.

Below are overarching goals, performance measures, and key accomplishments for each strategic area of focus.

1. Establish Agency Controls

Goal: Create an organization that can withstand change.

Performance Measures

Action Steps	Outcomes/Outputs	Status
1.1 Create new agency bylaws and standard operating procedures	<ul style="list-style-type: none"> Revised Agency Charter Written policies and procedures for achieving statutory requirements 	Achieved
1.2 Strengthen relationships with member agencies	<ul style="list-style-type: none"> Council Policy Group (CPG) charter Updated policy portfolio with coverage of topics and agencies USICH and homelessness 101 slide deck and two-pager 	Partially Achieved: <ul style="list-style-type: none"> Built strong relationships with key staff at member agencies Developed USICH two-pager CPG charter in FY 2024
1.3 Hold four Council Meetings per year	<ul style="list-style-type: none"> One Council meeting per quarter Written protocol for Council meeting prep, executive, and follow up 	Partially Achieved: <ul style="list-style-type: none"> Full Council met three times during FY 2023, in December 2022 and March and July 2023. Scheduling conflicts resulted in the last quarterly meeting being held in October 2023 Written protocol complete
1.4 Respond to Congressional directives in a timely and thorough manner	<ul style="list-style-type: none"> Intra-agency tracker with timelines, contacts, clear roles, and updates Data asks and feedback requests made with sufficient advance notice for agencies Clear early conversations with Congressional, legal, and other 	Achieved

	partners to clearly identify report scopes and timelines	
1.5 Formalize internal communication process and product development process	<ul style="list-style-type: none"> Standard Operating Procedure (SOP) to clearly identify product generation and review processes Product tracker 	Achieved
1.6 Create process for developing policy positions to inform guidance, messaging, and related materials	<ul style="list-style-type: none"> Regular all-staff forums to solicit feedback on position development Public-facing and issues-based positions 	Partially achieved: <ul style="list-style-type: none"> Developed process, will release policy positions in FY 2024
1.7 Strengthen agency commitment to diversity, equity, inclusion, and accessibility	<ul style="list-style-type: none"> Quarterly staff check-in to review agency progress 	Partially Achieved: <ul style="list-style-type: none"> Conducted staff training Increased diversity in hiring and promotions
1.8 Ensure compliance with all Executive Orders	<ul style="list-style-type: none"> Create tracker to document progress, barriers, and next steps Quarterly staff check-in to review agency progress 	Partially Achieved: <ul style="list-style-type: none"> Making significant progress on EOs, but need to improved accountability in FY 2024
1.9 Strengthen financial processes	<ul style="list-style-type: none"> Clean audit Memorialize procurement procedures and requirements 	Achieved

Key Accomplishments:

Bylaws and Standard Operating Procedures

In January 2023, the Council adopted new bylaws to clarify governance, agency duties, and roles and responsibilities of Council members and USICH leadership, filling an important gap in agency and Council operations. USICH also developed a set of standard operating procedures to codify how the agency accomplishes its key functions and ensures consistency through changes in staff and leadership.

Developing Shared Commitments Across the Administration

Through USICH efforts, collective action to end homelessness reaches the highest level of the Federal government. USICH staff plan and implement quarterly meetings of the USICH Council, which include the secretaries/principals of the 19 member agencies. The full Council met three times during FY 2023, in December 2022 and March, and July 2023. Scheduling conflicts resulted in the originally intended last quarterly meeting for FY 2023 to be postponed and held in October 2023. USICH utilizes other interagency policy and planning structures to set the strategic direction for the council and interagency activities and effectively implement *All In: The Federal Strategic Plan to Prevent and End Homelessness*.

Through Council Policy Group (CPG) meetings, USICH provides a forum for senior staff from member agencies to coordinate policies and programs, collect data, develop special initiatives and prepare recommendations for consideration by council members and for council meeting discussions. The body convened four times in FY 2023—in October 2022 and December 2022, and in February and June of 2023. Additionally, USICH met regularly with agency CPG representatives in a variety of other forums and working groups.

USICH, in partnership with the Domestic Policy Council, convened an Interagency Policy Council on Unsheltered Homelessness that resulted in ALL INside, a place-based initiative targeting seven jurisdictions across the country. The goal of the initiative is to address unsheltered homelessness by providing targeted Federal support through coordination and staffing.

During FY 2023, USICH staff participated in various other White House convened working groups including Tenant Protections and Eviction Prevention Interagency Policy Council. Additionally, the agency supported the work of various in interagency workgroups including the Domestic Violence Housing and Technical Assistance Collaborative (DVHTAC) and the Interagency Working Group on Youth Programs Keep (IWGYP).

2. Fulfill Statutory Requirements

Goal: Ensure timely and thorough delivery on all requirements mandated in the agency’s authorizing statute.

Performance Measures

Action Steps	Outcomes/Outputs	Status
2.1 Implement comprehensive set of policies and procedures to fulfill all statutory requirements	<ul style="list-style-type: none"> New set of standard operating procedures 	<p>Achieved:</p> <ul style="list-style-type: none"> Next steps include identifying additional SOPs to be developed
2.2 Utilize scorecard to conduct quarterly assessment of progress towards fulfilling statutory requirements	<ul style="list-style-type: none"> Team tracker Quarterly agency scorecard In-person discussion at team retreat(s) 	<p>Partially Achieved:</p> <ul style="list-style-type: none"> Scorecard developed and utilized twice during FY 2023 In FY 2024, the agency will apply scorecard quarterly
2.3 Transparently report progress	<ul style="list-style-type: none"> Quarterly update to Council Quarterly update to Congress 	Achieved

Key Accomplishments:

Improvements in Complying with Statutory Requirements

The COVID-19 pandemic and significant staff turnover had strained the capacity of the agency to accomplish these tasked in the period leading up to FY 2023. During the past fiscal year, however, USICH made significant improvements in the timeliness and consistency of achieving its statutory requirements, and the agency is on track to deliver consistently on these requirements going forward.

3. Strengthen Organizational Culture

Goal: All staff will have the information and tools needed to be successful and feel valued and respected for their contributions.

Performance Measures

Action Steps	Outcomes/Outputs	Status
3.1 Formalize internal communications vehicles	<ul style="list-style-type: none"> Weekly news digest Teams channel to facilitate information sharing Weekly team meetings 	Achieved
3.2 Ensure full implementation of USICH Equity Plan	<ul style="list-style-type: none"> See USICH Equity Plan 	Partially Achieved: <ul style="list-style-type: none"> <i>All In</i> centers equity; some engagement with Tribal leaders, but not formal Tribal consultation; some activity on internal operations
3.3 Develop overarching professional development plan for the agency	<ul style="list-style-type: none"> Onboarding guide to reflect updated resources Performance management conversations on staff-level plans Guest speaker presentations 	Partially Achieved: <ul style="list-style-type: none"> Launched staff learning series; dedicated resources Next steps for FY 2024 include written policy, expectations with staff, coaching program for Leadership Team
3.4 Improve internal collaboration	<ul style="list-style-type: none"> Regular team touchpoints Staff feedback survey 	Partially Achieved: <ul style="list-style-type: none"> Cross-team collaboration has improved and will also be area of focus for FY 2024
3.5 Improve onboarding process	<ul style="list-style-type: none"> New onboarding guide 1-1's with each staff member 	Achieved

3.6 Strengthen staff supervision	<ul style="list-style-type: none"> • Performance mgt. training • Structured bi-directional feedback 	Not Achieved: <ul style="list-style-type: none"> • Moved to FY 2024
3.7 Complete office move and associated contracts	<ul style="list-style-type: none"> • Finish Office space, space configuration and establish relevant relationships and contracts to maintain occupancy 	Achieved
3.8 Prepare all performance evaluations and set up goals for CY 2023	<ul style="list-style-type: none"> • Facilitate evaluation and agency staff goal setting 	Achieved

Key Accomplishments:

Advancing Racial Equity

The agency worked to advance racial equity in the national response to homelessness primarily through embedding equity strategies in the *All In* plan. The first pillar of the plan is “Lead with Equity” and includes specific actions to reduce racial disparities in homelessness and to ensure access to housing and services for historically marginalized people, including communities of color, LGBTQ+ people, and people with disabilities. Additionally, USICH staff participated in a convening of the National Racial Equity Working Group on Homelessness and Housing.

The agency also rolled out an internal survey on workplace culture that sought to identify norms and practices that are both supporting and hindering an environment of equity, inclusion, and accessibility. This was followed by a series of two in-depth workshops led by a third-party consulting firm to further examine workplace culture. USICH routinely takes steps to recruit a diverse pool of candidates - for example, by including 'preferences' for certain qualifications (e.g., level of education) in vacancy announcements rather than 'requirements.' USICH also developed and recently launched a new website that is fully 508-compliant. Future activities include conducting a deeper dive into harmful norms identified in the FY 2023 staff survey.

Staff Learning Series

The agency launched a staff learning series in FY 2023 to ensure all staff are up to date in their knowledge of homelessness research and practice. Topics included: integrating people with lived experience in decision-

making roles; Tribal homelessness and housing; history of homelessness; drivers of increases in Latino homelessness; and other emerging areas. The learning series will continue in FY 2024.

Office Move

In FY 2023, USICH completed an office move from its former space at 301 7th Street SW to 250 E Street SW, Washington, DC. The new office provides modernized spaces for in-person, hybrid, and virtual meetings.

4. Develop Federal Strategic Plan to Prevent and End Homelessness

Goal: USICH and its Federal partners will use the plan as the framework to take collaborative action and maximize impact of Federal resources, while ensuring that Federal policy and systems do not create and perpetuate homelessness. Local and state partners will have the tools, guidance, and resources needed to reduce inflow into homelessness and assist those experiencing homelessness to exit and remain housed.

Performance Measures

Action Steps	Outcomes/Outputs	Status
4.1 Successfully roll out Federal plan	<ul style="list-style-type: none"> • Congressional outreach strategy • Standardized slide deck, TPs, and two-pager to highlight • New website 	Achieved
4.2 Develop implementation action plans based on the pillars of the plan	<ul style="list-style-type: none"> • Action plans and charters for each WG • WGs with diverse representation from Federal and non-Federal partners 	Partially Achieved: <ul style="list-style-type: none"> • Accelerated specific strategies and conducted policy sprints • Full workgroup structure will stand up in FY 2024
4.3 Coordinate with Federal partners to implement plan	<ul style="list-style-type: none"> • WG charters and action plans • Regular meetings at WG and cross WG levels • Quarterly updates to Council 	Partially Achieved: <ul style="list-style-type: none"> • See 4.2

4.4 Develop and execute communications strategy, including products to support the plan	<ul style="list-style-type: none"> • National webinar on FSP launch • Standardized slide deck, TPs, and two-pager to highlight Plan in settings 	Achieved
4.5 Support communities in implementing the plan	<ul style="list-style-type: none"> • National launch webinar • Public-facing guidance and other resources via FSP WGs 	Achieved

Key Accomplishments:

Publication of *All In*

In December 2022, USICH released *All In: The Federal Strategic Plan to Prevent and End Homelessness*. The plan, which was shaped by an extensive public input process, set a goal to reduce homelessness 25% by 2025. The plan launch included an extensive communication effort with a national webinar in January 2023 that was attended by over 2,400 participants. USICH continued efforts to socialize the plan through various public presentations to Federal partners, national partners, and communities across the country in FY 2023.

Strengthen Interagency Collaboration

To drive day-to-day progress, USICH convenes a variety of ongoing and ad-hoc interagency WGs comprised of high- and mid-level agency staff from all 19 member agencies. In FY 2023, USICH focused its efforts on socializing the strategies and activities of the Federal Strategic Plan with an emphasis of implementing efforts targeting unsheltered homelessness through All Inside. Therefore, most of the agency's workgroup convening efforts were focused on implementing this critical intervention. USICH did not implement a workgroup structure for FY 2023. Instead, USICH requested and received commitments from Federal partners for specific efforts to further the activities of the Federal strategic plan. In total, the agency received 224 commitments from various Federal partners to promote the work of the Federal Strategic Plan in FY 2023. The agency intends to return to using a workgroup structure in FY 2024. USICH will provide an update on the status of each agency's commitment in Spring 2024 to reflect 12 months of progress for the commitments provided in April 2023.

Monthly Federal and National Partners Public Health and Homelessness Coordination Call

USICH convenes a monthly WG with key Federal partners, including HUD and the U.S. Department of Health and Human Services (HHS), and key national partners, including the National Alliance to End Homelessness

and the National Health Care for the Homeless Council, to coordinate efforts related to homelessness and public health. This body collaborates on guidance, discusses joint messaging, and fosters coordination.

Encampment Workgroup

USICH continued to convene an ad-hoc group of Federal and national partners to add to further the agency's work on providing guidance on unsheltered homelessness and encampments. The work group has supported the update of the previously released guidance titled "7 Principles for Addressing Encampments" to develop into a more comprehensive toolkit that will be released in late 2023 that will target communities and provide considerations for communities when closing encampments. Additionally, USICH provided direct support and guidance to discourage Federal agencies whose duties have a touchpoint with people experiencing homelessness to avoid criminalizing homelessness in their enforcement activities. Specific efforts included advising the National Park Service on responding to encampments on Federal land in the Capitol regional and issuing a "Dear Colleague" letter to USICH member Federal agencies to discourage carceral response to unhoused people on Federal property.

Prevention Workgroup

USICH supported a short-term White House Sprint to convene Federal partners in 2023 to follow-up on the initial commitments provided by agencies during the 2021 Prevention WG. At the conclusion of the prevention sprint, USICH expects to shift the efforts to a standing workgroup which will support the implementation of the prevention pillar of the Federal Strategic Plan.

Unsheltered Homelessness Workgroup

Working with the White House Domestic Policy Council, USICH continued supporting interagency coordination on unsheltered homelessness through the Homelessness IPC which subsumed the work of All Inside along with other policy sprints. As previously mentioned, All Inside's place-based approach focuses efforts on communities where addressing unsheltered homelessness would have a high impact on addressing the overall number of people experiencing homelessness.

Solving Veteran Homelessness as One

During FY 2023, USICH convened a subgroup of the Solving Veterans Homelessness as One working group with a focus on implementing and tracking a set of joint strategies stemming from the HUD/VA Joint Statement on Ending Veteran Homelessness. Accomplishments include the planning and implementation of a series of "HUD-VASH Boot Camps" for staff from PHAs and their partnering VAMCs and the opening of 120 units of permanent supportive housing on the VA's West LA Campus in April 2023.

Targeted Policy Sprints to Identify Opportunities for Innovation

USICH support three additional policy sprints from July to October 2023 as a directive given by Council during its July 2023 meeting. The sprints addressed the following topics:

1. Increasing Federal resources and reducing barriers to access
2. Leveraging medical and behavioral health resources to improve homelessness response
3. Expanding homelessness prevention efforts

Each work stream resulted in a slate of short-term actions that will be implemented in early FY 2024.

5. Increase National Impact

Goal: Position the agency and our staff as subject matter experts, leading with data and evidence to build trust with all partners.

Performance Measures

Action Steps	Outcomes/Outputs	Status
5.1 Formalize strategy for national partner engagement	<ul style="list-style-type: none"> • Quarterly national partner meetings • Staff contact for key partners 	Achieved
5.2 Strengthen USICH presence at national, regional, and statewide convenings	<ul style="list-style-type: none"> • Annual calendar of major anticipated events • Public USICH event request form • Talking points • Standard presentation proposal 	Achieved
5.3 Engage people with lived experience of homelessness in agency activities	<ul style="list-style-type: none"> • Lived expertise representation and consultation in FSP implementation 	Achieved

	<ul style="list-style-type: none"> Public-facing resources to facilitate engagement at community level 	
5.4 Engage with states and communities	<ul style="list-style-type: none"> State and local-level ICHs, target goals, and action plans 	Achieved
5.5 Develop and execute media strategy	<ul style="list-style-type: none"> Media Strategy Track media hits/appearances/calls Touchpoints and channels with agency OIGs Talking points for Secretaries 	Achieved

Key Accomplishments

Develop Shared Regional Goals

USICH works with Council agencies to strengthen Federal Regional Interagency Councils on Homelessness (FRICHs) or Federal Executive Boards (FEBs) in all 10 Federal regions. We provide technical assistance to regional staff from multiple Federal agencies—including HUD, HHS, the Department of Veterans Affairs (VA), the Department of Education (ED), and the Department of Labor (DOL)—to further develop their collaborative structures and unite behind common regional goals. Activities in FY 2023 included:

- Distributed a quarterly update that highlights activities and action taken by FRICHs
- Provided presentations, content development, key resources and tools from USICH and other Federal agencies to FRICHs and FEBs. Additionally, provided coaching and guidance to Federal partners on the promotion of All In, the Federal strategic plan.

Mobilize Nationwide Actions in Support of a Shared Vision

As the only Federal agency solely focused on ending homelessness, USICH’s role includes building and sustaining a shared national vision—which is captured and communicated in the Federal Strategic Plan to Prevent and End Homelessness—of progress and success in driving Federal-state-local partnerships and public and private sector collaboration and coordination. USICH also works to create a shared vocabulary and understanding of the data regarding homelessness and to make sure that Federal technical assistance to the field conveys both that shared understanding and the best practices for achieving our goals.

Encourage Understanding and Action to Address Racial Inequities

Racial disparities in experiences of homelessness are clear in the data, driven by a complex array of inequities within systems and social dynamics—biases and prejudices, overt discrimination, systemic and institutional racism, and many other related and intersectional forces—that impact our responses to homelessness. To develop understanding, promote awareness, and encourage action, USICH worked with Federal partners to include an entire section in the Federal strategic plan that is devoted to promoting equity. The pillar on “Leading with Equity” includes 23 specific actions to center equity.

The Federal Strategic Plan also included a call for the creation of a research agenda which was designed to encourage evidence solutions to addressing homelessness. The creation of the research agenda relied heavily on the input of experts with lived experience to shape the agenda's goals and priorities. USICH included experts with lived experience in a July convening that brought together researchers and experts with lived experience. The purpose of the convening was to develop a research agenda that was both grounded in data and the voices of those who have lived experience. USICH expect to continue this work in FY 2024 as it moves towards implementation of the research agenda.

Ensure Consistent Federal Technical Assistance on Ending Homelessness

During FY 2023, USICH was involved in several TA coordination efforts focused on various subpopulations and issues. USICH was involved in the development of a new Medicaid Innovation Accelerator Technical Assistance initiative spearheaded by HHS and HUD, which will provide intensive TA to states with 1115 or 1915b/c waivers. USICH was also involved in the development and implementation of a series of "HUD-VASH Boot Camps" in the ten HUD regions, which brought together staff from Public Housing Authorities and their partnering VA Medical Centers for two days of onsite learning and problem-solving. Finally, USICH participates in regular conversations with HUD, VA, HHS SAMHSA/ASPE and other Federal agencies regarding TA coordination to ensure that TA efforts are as streamlined as possible.

Provide Technical Assistance to Inform Local Responses to COVID-19 and Homelessness

In early 2023, USICH worked with its member agencies to update the document, "Expiring Federal Provisions That May Impact Homelessness," to include additional funding sources and flexibilities whose expiration were tied to the end of the public health emergency on May 11, 2023. This included the end of the FEMA incident period for COVID-19 Public Assistance Category B declarations, certain provisions related to SNAP, and provisions related to the ESG-CV and CDBG-CV programs, among others.

Launch of ALL INside

The U.S. Interagency Council on Homelessness (USICH) Federal Strategic Plan to Prevent and End Homelessness sets a goal to reduce homelessness 25% by January 2025. Reaching this goal will require Council member agencies to align efforts and focus attention on key communities where unsheltered homelessness is especially high and is rising. As a result, the USICH, DPC (Domestic Policy Council), and all Federal agencies launched All INside in May of 2023, a place-based initiative to support communities to transition people from unsheltered homelessness to permanent housing. This initiative establishes a collaborative partnership between the Federal government and selected communities to:

- Build capacity of local governments and organizations to respond to, reduce, and prevent unsheltered homelessness with a consistent and coordinated strategy.
- Create and strengthen alignment of local partners around shared goals and priorities.
- Expand targeted funding opportunities, when possible, to address unsheltered homelessness and leverage and align local state, city, Federal and philanthropic funding.
- Respond to barriers to accessing housing and service resources by identifying needed flexibilities from Federal agencies and encouraging grantees/jurisdictions to maximize existing discretion in their implementation of Federal programs.

USICH onboarded Federal Team Leads (FTLs) to ensure the success of the Initiative in Chicago, Dallas, Denver, Los Angeles, Phoenix Metro, Seattle and the State of California collaborating with senior Federal agency leaders, agency experts, local government officials, community leaders, and local stakeholders—including people with lived experience of homelessness—to support the implementation of person-centered and evidence-informed solutions to respond to unsheltered homelessness more effectively. Focused on:

- Building relationships with community leadership and serving as the primary point of contact for the Initiative on behalf of the Federal government.
- Partnering with community and Federal experts to develop an actionable workplan that clearly articulates priorities for Federal involvement.
- Providing day-to-day coordination and leadership of Federal agency experts from across government, including expert advisors from USICH, to identify potential roadblocks to the community's progress and work across agencies to identify, navigate, and align available Federal resources that can help.
- Providing strategic advice to community leadership to assess local needs, align system actors and plans towards a common goal, and incorporate best practices in addressing unsheltered homelessness into their efforts.
- Track progress and identify risks to the project success, problem solving and escalating to Federal

leadership as needed. Provide regular updates to USICH staff, senior agency leadership, and the White House.

State Interagency Councils on Homelessness

USICH has encouraged every state to develop a State Interagency Council on Homelessness to align public resources, build on innovations and best practices across the country, and promote cost-effective strategies to strengthen coordination within state departments. In FY 2023, USICH facilitated State ICH Peer-to-Peer exchanges and created feedback loop to ensure State ICH calls are meeting the needs of states and addressing topics they deem a priority. USICH also made direct peer to peer connections with individual leaders to strengthen their peer network and through partnership to implement best practices and review policies. USICH supported the launch of state ICHs in Arizona, Connecticut, and New Jersey, while serving as the lead TA for Arizona state ICH and the informal state ICH in Oklahoma. For more information see: [State Interagency Councils | United States Interagency Council on Homelessness \(usich.gov\)](#).

Governors, Mayors, and Other Elected Officials

Political leadership at the state and local level is critical to advancing progress. USICH's executive director and national initiatives team met regularly with governors, mayors, and other elected officials and local leaders to provide individualized guidance to address the unique needs of their jurisdiction, including governors' offices in 22 states and mayors' offices in 90 cities.

In FY 2023, USICH continued to facilitate monthly conference calls with the West Coast Alliance of Mayors, which represents mayors' offices in 17 western cities to share strategies to address common challenges in their efforts to end homelessness. The calls focused on topics such as: encampments, in the meantime solutions,

National Nonprofit Organizations and Associations

USICH presented at over 20 national conferences and organizations on the *All In*. In addition to regular check ins with national organizations, USICH holds quarterly stakeholder meetings with over 100 partners and Council member agencies.

Private Sector, Faith-Based, and Philanthropic Partners

The private sector and faith-based and philanthropic organizations dedicated to serving populations at risk of or experiencing homelessness play critical leadership roles, in partnership with public agencies and programs. USICH works with a variety of stakeholders across those sectors, including a partnership with Funders Together to End Homelessness, which represents more than 220 national and local philanthropic

organizations. Funders Together is one of the many organizations USICH has consulted to help inform the plan. Additionally, USICH engages faith-based groups and other national partners via the National Stakeholders Groups, including Catholic Charities, City Gate, and Salvation Army.

Community Leaders

USICH provides a range of targeted community engagement and technical assistance to community leaders, including guidance on coordinating Federal funding and best practices to end homelessness. The USICH National Initiatives Team focused on the *All In* plan through regular communication with local leaders across the 50 states and territories, with more than 52 site visits conducted and over 100 presentations.

Communications

USICH's communications strategy in FY 2023 focused on helping communities maximize their use of Federal funding and technical assistance, highlighting the positive impact of the American Rescue Plan and other pandemic resources, and bringing awareness to USICH's work, including the ALL INside Initiative and *All In: The Federal Strategic Plan to Prevent and End Homelessness*. Specific accomplishments include:

- USICH published 25 newsletters and disseminated 173 news items (71) and guidance/resources (5 from USICH; 97 from member agencies). The newsletter is delivered to the inboxes of more than 47,400 people, which includes people experiencing homelessness as well as Federal, national, regional, state, and local stakeholders in the public and private sectors. It shares information about Federal funding and best practices.
- USICH's audience on social media continues to grow, consisting of more than 33,000 social media followers.
- USICH staff served as presenters for more than 100 homelessness and housing related events that included conferences, meetings, webinars, and congressional briefings for audiences that included Federal, national, regional, state, and local stakeholders.
- USICH provided interviews/information and received coverage from numerous print, television, radio, and internet outlets.

SECTION 3: FINANCIAL SECTION

This section demonstrates our commitment to effective stewardship over our funds and compliance with applicable Federal financial management laws and regulations. It includes:

- Independent Auditors' Report – an independent opinion on the Financial Statements;
- Financial Statements and Notes to the Financial Statements; and
- Required Supplemental Information.

Please see the auditor's report, financial statements and supplemental information in the following pages.

U.S. INTERAGENCY COUNCIL ON HOMELESSNESS

**INDEPENDENT AUDITOR'S REPORT
AND
FINANCIAL STATEMENTS**

**FOR THE YEARS ENDED
SEPTEMBER 30, 2023 AND 2022**



**Prepared By
Brown & Company CPAs and Management Consultants, PLLC
November 14, 2023**



U.S. INTERAGENCY COUNCIL ON HOMELESSNESS

**INDEPENDENT AUDITOR’S REPORT
AND
FINANCIAL STATEMENTS
FOR THE YEARS ENDED
SEPTEMBER 30, 2023 AND 2022**

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INDEPENDENT AUDITOR’S REPORT

U.S. Interagency Council on Homelessness
Washington, D.C.

In our audits of the fiscal years 2023 and 2022 financial statements of the U.S. Interagency Council on Homelessness (USICH), we found:

- USICH’s financial statements as of and for the fiscal years ended September 30, 2023, and 2022, are presented fairly, in all material respects, in accordance with United States of America (U.S.) generally accepted accounting principles;
- no material weaknesses in internal control over financial reporting based on the limited procedures we performed; and
- no reportable noncompliance with provisions of applicable laws, regulations, contracts, and grant agreements for fiscal year 2023.

The following sections discuss in more detail (1) our report on the financial statements, which includes required supplementary information (RSI)¹ and other information included with the financial statements²; (2) our report on internal control over financial reporting; (3) our report on compliance with laws, regulations, contracts, and grant agreements.

Report on the Financial Statements

Opinion

In accordance with the provisions of the Accountability of Tax Dollars Act of 2002 (ATDA) (Pub. L. No. 107-289), we have audited USICH’s financial statements. USICH’s financial statements comprise the balance sheets as of September 30, 2023, and 2022; the related statements of net cost, changes in net position, and budgetary resources for the fiscal years then ended; and the related notes to the financial statements. In our opinion, USICH’s financial statements present fairly, in all material respects, USICH’s financial position as of September 30, 2023, and 2022, and its net costs of operations, changes in net position, and budgetary resources for the fiscal years then ended in accordance with U.S. generally accepted accounting principles.

Basis for Opinion

We conducted our audits in accordance with U.S. generally accepted government auditing standards. Our responsibilities under those standards are further described in the Auditor’s Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of USICH and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit.

¹ The RSI consists of Management’s Discussion and Analysis and the Statement of Budgetary Resources, which are included with the financial statements.

² Other information consists of information included with the financial statements, other than the RSI, Financial section, and the auditor’s report.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibility of Management for the Financial Statements

USICH management is responsible for (1) the preparation and fair presentation of these financial statements in accordance with U.S. generally accepted accounting principles; (2) preparing, measuring, and presenting the RSI in accordance with U.S. generally accepted accounting principles; (3) preparing and presenting other information included in USICH's Agency Financial Report, and ensuring the consistency of that information with the audited financial statements and the RSI; and (4) designing, implementing, and maintaining effective internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error

Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit of the financial statements conducted in accordance with U.S. generally accepted government auditing standards will always detect a material misstatement or a material weakness when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements, including omissions, are considered to be material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with U.S. generally accepted government auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements in order to obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.
- Obtain an understanding of internal control relevant to our audit of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of USICH's internal control over financial reporting. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Perform other procedures we consider necessary in the circumstances.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the financial statement audit.

Required Supplementary Information

U.S. generally accepted accounting principles issued by the Federal Accounting Standards Advisory Board (FASAB) require that the RSI be presented to supplement the financial statements. Such information is the responsibility of management and, although not a part of the financial statements, is required by FASAB, which considers it to be an essential part of financial reporting for placing the financial statements in appropriate operational, economic, or historical context. We have applied certain limited procedures to the RSI in accordance with U.S. generally accepted government auditing standards, which consisted of inquiries of management about the methods of preparing the RSI and comparing the information for consistency with management's responses to the auditor's inquiries, the financial statements, and other knowledge we obtained during the audit of the financial statements, in order to report omissions or material departures from FASAB guidelines, if any, identified by these limited procedures. We did not audit and we do not express an opinion or provide any assurance on the RSI because the limited procedures we applied do not provide sufficient evidence to express an opinion or provide any assurance.

Other Information

USICH's other information contains a wide range of information, some of which is not directly related to the financial statements. This information is presented for purposes of additional analysis and is not a required part of the financial statements or the RSI. Management is responsible for the other information included in USICH's agency financial report. The other information comprises a detailed statement of management assurances and other information as applicable but does not include the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Report on Internal Control over Financial Reporting

In connection with our audits of USICH's financial statements, we considered USICH's internal control over financial reporting, consistent with our auditor's responsibilities discussed below.

Results of Our Consideration of Internal Control over Financial Reporting

Our consideration of internal control was for the limited purpose described below, and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies³ or to express an opinion on the effectiveness of USICH's internal control over financial reporting. Given these limitations, during our 2023 audit, we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

³ A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control over financial reporting, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control over financial reporting that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Basis for Results of Our Consideration of Internal Control over Financial Reporting

We performed our procedures related to USICH's internal control over financial reporting in accordance with government auditing standards and OMB guidance.

Responsibilities of Management for Internal Control over Financial Reporting

USICH management is responsible for designing, implementing, and maintaining effective internal control over financial reporting relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for Internal Control over Financial Reporting

In planning and performing our audit of USICH's financial statements as of and for the fiscal year ended September 30, 2023, in accordance with U.S. generally accepted government auditing standards, we considered USICH's internal control relevant to the financial statement audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of USICH's internal control over financial reporting. Accordingly, we do not express an opinion on USICH's internal control over financial reporting. We are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses. We did not consider all internal controls relevant to operating objectives, such as those controls relevant to preparing performance information and ensuring efficient operations.

Definition and Inherent Limitations of Internal Control over Financial Reporting

An entity's internal control over financial reporting is a process effected by those charged with governance, management, and other personnel, the objectives of which are to provide reasonable assurance that (1) transactions are properly recorded, processed, and summarized to permit the preparation of financial statements in accordance with U.S. generally accepted accounting principles, and assets are safeguarded against loss from unauthorized acquisition, use, or disposition, and (2) transactions are executed in accordance with provisions of applicable laws, including those governing the use of budget authority, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements.

Because of its inherent limitations, internal control over financial reporting may not prevent, or detect and correct, misstatements due to fraud or error.

Intended Purpose of Report on Internal Control over Financial Reporting

The purpose of this report is solely to describe the scope of our consideration of USICH's internal control over financial reporting and the results of our procedures, and not to provide an opinion on the effectiveness of USICH's internal control over financial reporting. This report is an integral part of an audit performed in accordance with U.S. generally accepted government auditing standards in considering internal control over financial reporting. Accordingly, this report on internal control over financial reporting is not suitable for any other purpose.

Report on Compliance with Laws, Regulations, Contracts, and Grant Agreements

In connection with our audits of USICH's financial statements, we tested compliance with selected provisions of applicable laws, regulations, contracts, and grant agreements consistent with our auditor's responsibilities discussed below.

Results of Our Tests for Compliance with Laws, Regulations, Contracts, and Grant Agreements

Our tests for compliance with selected provisions of applicable laws, regulations, contracts, and grant agreements disclosed no instances of noncompliance for fiscal year 2023 that would be reportable under U.S. generally accepted government auditing standards. However, the objective of our tests was not to provide an opinion on compliance with laws, regulations, contracts, and grant agreements applicable to USICH. Accordingly, we do not express such an opinion.

Basis for Results of Our Tests for Compliance with Laws, Regulations, Contracts, and Grant Agreements

We performed our tests of compliance in accordance with U.S. generally accepted government auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for Tests of Compliance section below.

Responsibilities of Management for Compliance with Laws, Regulations, Contracts, and Grant Agreements

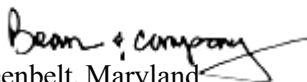
USICH management is responsible for complying with laws, regulations, contracts, and grant agreements applicable to USICH.

Auditor's Responsibilities for Tests of Compliance with Laws, Regulations, Contracts, and Grant Agreements

Our responsibility is to test compliance with selected provisions of applicable laws, regulations, contracts, and grant agreements applicable to USICH that have a direct effect on the determination of material amounts and disclosures in USICH's financial statements, and to perform certain other limited procedures. Accordingly, we did not test compliance with all laws, regulations, contracts, and grant agreements applicable to USICH. We caution that noncompliance may occur and not be detected by these tests.

Intended Purpose of Report on Compliance with Laws, Regulations, Contracts, and Grant Agreements

The purpose of this report is solely to describe the scope of our testing of compliance with selected provisions of applicable laws, regulations, contracts, and grant agreements, and the results of that testing, and not to provide an opinion on compliance. This report is an integral part of an audit performed in accordance with U.S. generally accepted government auditing standards in considering compliance. Accordingly, this report on compliance with laws, regulations, contracts, and grant agreements is not suitable for any other purpose.


Greenbelt, Maryland
November 14, 2023

United States. Interagency Council on Homelessness
BALANCE SHEET
As of September 30, 2023 and 2022
(in dollars)

	<u>2023</u>	<u>2022</u>
Asset:		
Intragovernmental:		
Fund Balance With Treasury (Note 3)	\$ 1,669,793.26	\$ 1,658,509.75
Total Intragovernmental	1,669,793.26	1,658,509.75
Other than Intragovernmental Assets:		
Accounts Receivable [, net] (Note 4)	7,357.88	704.73
Total Other than Intragovernmental Assets	<u>7,357.88</u>	<u>704.73</u>
Total Assets	<u>\$ 1,677,151.14</u>	<u>\$ 1,659,214.48</u>
Stewardship PP&E		
Liabilities:	(Note 5)	
Intragovernmental Liabilities:		
Other Liabilities (Note 6)	<u>13,156.38</u>	<u>13,728.14</u>
Total Intragovernmental Liabilities	13,156.38	13,728.14
Other than Intragovernmental Liabilities		
Accounts Payable	137,455.50	87,949.53
Federal Employee and Veterans Benefits Payable	142,805.22	143,388.06
Other Liabilities (Note 6)	<u>39,331.60</u>	<u>41,854.80</u>
Total Other than Intragovernmental Liabilities	<u>\$ 319,592.32</u>	<u>\$ 273,192.39</u>
Total Liabilities	<u>\$ 332,748.70</u>	<u>\$ 286,920.53</u>
Net Position:		
Unexpended Appropriations - All Other Funds (Consolidated Totals)	\$ 1,478,920.49	\$ 1,542,883.48
Cumulative Results of Operations - All Other Funds (Consolidated Totals)	<u>(134,518.05)</u>	<u>(170,589.53)</u>
Total Net Position - All Other Funds (Consolidated Totals)	<u>\$ 1,344,402.44</u>	<u>\$ 1,372,293.95</u>
Total Net Position	<u>1,344,402.44</u>	<u>1,372,293.95</u>
Total Liabilities and Net Position	<u>\$ 1,677,151.14</u>	<u>\$ 1,659,214.48</u>

United States. Interagency Council on Homelessness
STATEMENT OF NET COST
For the Fiscal Years Ended September 30, 2023 and 2022
(in dollars)

	<u>2023</u>	<u>2022</u>
Program Costs:		
USICH:		
Gross Costs	<u>\$ 4,100,910.46</u>	<u>\$ 3,641,540.16</u>
Net Program Costs	<u>4,100,910.46</u>	<u>3,641,540.16</u>
Net Cost of Operations	<u>\$ 4,100,910.46</u>	<u>\$ 3,641,540.16</u>

United States. Interagency Council on Homelessness
STATEMENT OF CHANGES IN NET POSIITON
For the Fiscal Years Ended September 30, 2023
(in dollars)

	Funds From Other than Dedicated Collections	
	<u>(Consolidated Totals)</u>	<u>Consolidated Totals</u>
Unexpended Appropriations:		
Beginning Balance	\$ 1,542,883.48	\$ 1,542,883.48
Appropriations Received	4,000,000.00	4,000,000.00
Other Adjustments (+/-)	(135,252.43)	(135,252.43)
Appropriations Used	(3,928,710.56)	(3,928,710.56)
Net Change in Unexpended Appropriations	<u>(63,962.99)</u>	<u>(63,962.99)</u>
 Total Unexpended Appropriations	 <u>\$ 1,478,920.49</u>	 <u>\$ 1,478,920.49</u>
 Cumulative Results from Operations:		
Beginning Balance	\$ (170,589.53)	\$ (170,589.53)
Corrections of Errors (+/-)	<u>29,018.43</u>	<u>\$ 29,018.43</u>
Beginning Balance, as Adjusted	(141,571.10)	(141,571.10)
Appropriations Used	3,928,710.56	3,928,710.56
Imputed Financing	179,252.95	179,252.95
Net Cost of Operations	<u>(4,100,910.46)</u>	<u>(4,100,910.46)</u>
Net Change in Cumulative Results of Operations	<u>7,053.05</u>	<u>7,053.05</u>
 Cumulative Results of Operations	 <u>(134,518.05)</u>	 <u>(134,518.05)</u>
 Net Position	 <u>\$ 1,344,402.44</u>	 <u>\$ 1,344,402.44</u>

United States. Interagency Council on Homelessness
STATEMENT OF CHANGES IN NET POSIITON
For the Fiscal Years Ended September 30, 2022
(in dollars)

	Funds From Other than Dedicated Collections	
	<u>(Consolidated Totals)</u>	<u>Consolidated Totals</u>
Unexpended Appropriations:		
Beginning Balance	\$ 1,447,588.57	\$ 1,447,588.57
Appropriations Received	3,800,000.00	3,800,000.00
Other Adjustments	(203,516.47)	(203,516.47)
Appropriations Used	(3,501,188.62)	(3,501,188.62)
Net Change in Unexpended Appropriations	<u>95,294.91</u>	<u>95,294.91</u>
Total Unexpended Appropriations	<u>\$ 1,542,883.48</u>	<u>\$ 1,542,883.48</u>
Cumulative Results from Operations:		
Beginning Balance	\$ (140,246.41)	\$ (140,246.41)
Adjustments: (+/-)		
Corrections of Errors (+/-)	<u>(937.00)</u>	<u>\$ (937.00)</u>
Beginning Balance, as Adjusted	(141,183.41)	(141,183.41)
Appropriations Used	3,501,188.62	3,501,188.62
Imputed Financing	110,945.42	110,945.42
Net Cost of Operations	<u>3,641,540.16</u>	<u>3,641,540.16</u>
Net Change in Cumulative Results of Operations	(29,406.12)	(29,406.12)
Cumulative Results of Operations	<u>(170,589.53)</u>	<u>(170,589.53)</u>
Net Position	<u>\$ 1,372,293.95</u>	<u>\$ 1,372,293.95</u>

United States. Interagency Council on Homelessness
STATEMENT OF BUDGETARY RESOURCES
For the Fiscal Years Ended September 30, 2023 and 2022
(in dollars)

		<u>2023</u> <u>Budgetary</u>	<u>2022</u> <u>Budgetary</u>
BUGETARY RESOURCES			
Unobligated balance from prior year budget authority, net (discretionary and mandatory)	(Note 9)	\$ 1,265,125.84	\$ 1,350,950.37
Appropriations (discretionary and mandatory)		<u>4,000,000.00</u>	<u>3,800,000.00</u>
Total budgetary resources		<u>\$ 5,265,125.84</u>	<u>\$ 5,150,950.37</u>
STATUS OF BUGETARY RESOURCES			
New obligations and upward adjustments (total)		\$ 3,999,464.50	\$ 3,798,922.13
Unobligated balance, end of year:			
Apportioned, unexpired account		<u>2,621.35</u>	<u>1,132.87</u>
Unexpired unobligated balance, end of year		2,621.35	1,132.87
Expired unobligated balance, end of year		<u>1,263,039.99</u>	<u>1,350,895.37</u>
Unobligated balance, end of year (total)		<u>1,265,661.34</u>	<u>1,352,028.24</u>
Total budgetary resources		<u>\$ 5,265,125.84</u>	<u>\$ 5,150,950.37</u>
OUTLAYS, NET			
Outlays, net (total) (discretionary and mandatory)		<u>\$ 3,853,464.06</u>	<u>\$ 3,610,910.85</u>
Agency outlays, net (discretionary and mandatory)		<u>3,853,464.06</u>	<u>3,610,910.85</u>



U.S. INTERAGENCY COUNCIL ON HOMELESSNESS NOTES TO THE FINANCIAL STATEMENTS

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

Congress established the U.S. Interagency Council on Homelessness in 1987 with the passage of the *Stewart B. McKinney Homeless Assistance Act*. The mission of the United States Interagency Council on Homelessness (USICH) is to coordinate the federal response to homelessness and to create a national partnership at every level of government and with the private sector to reduce and end homelessness in the nation while maximizing the effectiveness of the Federal Government in contributing to the end of homelessness.

USICH financial statements include Fund types as described below.

General Funds are accounts used to record financial transactions arising under congressional appropriations or other authorizations to spend general revenues. USICH has six general funds as outlined in Note 3.

Miscellaneous Receipt Funds are considered non-entity accounts since USICH management does not exercise control over how the monies in these accounts can be used. Miscellaneous Receipt Fund accounts hold receipts and accounts receivable resulting from miscellaneous activities of USICH where, by law, such monies may not be deposited into funds under USICH management control. The U.S. Department of the Treasury (U.S. Treasury) automatically transfers all cash balances in these receipt accounts to the General Fund of the U.S. Treasury at the end of the fiscal year.

The miscellaneous receipt funds consist of the following:

- Fines, Penalties, and Forfeitures, Not Otherwise Classified
- General Fund Proprietary Interest, Not Otherwise Classified
- General Fund Proprietary Receipts, Not Otherwise Classified

Basis of Presentation

These financial statements have been prepared from the accounting records of the U.S. Interagency Council on Homelessness in accordance with generally accepted accounting principles (GAAP) as promulgated by the Federal Accounting Standards Advisory Board (FASAB), and OMB (Office of Management and Budget) Circular A-136, “Financial Reporting Requirements.” GAAP for Federal entities is the Hierarchy of accounting principles prescribed in the American Institute of Certified Public Accountant’s (AICPA) Statement on Auditing Standards No. 91, *Federal GAAP Hierarchy*.

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES (Continued)

OMB Circular A-136 requires agencies to prepare principal statements, which include a Balance Sheet, a Statement of Net Cost, a Statement of Changes in Net Position, and a Statement of Budgetary Resources. The balance sheet presents, as of September 30, 2023, amounts of future economic benefits owned or managed by the USICH (assets), amounts owed by the USICH (liabilities), and amounts which comprise the difference (net position). The Statement of Net Cost reports the full cost of the program, both direct and indirect costs of the output, and the costs of identifiable supporting services provided by other segments within the USICH and other reporting entities. The Statement of Budgetary Resources reports how budgetary resources were made available during the period and their status at the end of the period.

Basis of Accounting

Transactions are recorded on the accrual accounting basis in accordance with general government practice. Under the accrual basis of accounting, revenues are recognized when earned, and expenses are recognized when a liability is incurred, without regard to receipt or payment of cash. The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results may differ from those estimates.

Revenues and Other Financing Sources

The USICH is an appropriated fund and receives appropriations. Other financing sources for the USICH consist of imputed financing sources which are costs financed by other Federal entities on behalf of the USICH, as required by Statement of Federal Financial Accounting Standard (SFFAS) No. 5, Accounting for Liabilities of the Federal Government.

Classified Activities

Accounting standards require all reporting entities to disclose that accounting standards allow certain presentations and disclosures to be modified, if needed, to prevent the disclosure of classified information.

NOTE 2 – NON-ENTITY ASSETS

As of September 30, 2023, certain amounts reported on the Balance Sheet are elements of Miscellaneous Receipt Funds, which are not available to management for use in ongoing operations and are classified as Non-entity assets (see Note 1- Reporting Entity). The only non-entity asset balances were as follows.

	<u>FY 2023</u>	<u>FY 2022</u>
Interest Receivable	\$ 3.13	\$ 3.13
Penalties and Fines Receivable	71.60	71.60
Administrative Fees Receivable	630.00	630.00
Total	<u>\$ 704.73</u>	<u>\$ 704.73</u>

NOTE 3 – FUND BALANCE WITH TREASURY

All of the USICH fund balance with treasury comes from appropriations. This fund balance with treasury is a consolidated balance of five annual funds (FY 2019, FY 2020/2021, FY2021, FY2022 and FY2023). The annual FY 2018 fund was cancelled and the remaining fund balance of \$135,252.43 was given back to the U.S. Treasury during fiscal year 2023.

	<u>FY 2023</u>	<u>FY 2022</u>
Status of Fund Balance with Treasury		
(1) Unobligated Balance		
a) Available	\$ 2,621.35	\$ 1,132.87
b) Unavailable	1,263,039.99	1,350,895.37
(2) Obligated Balance not yet Disbursed	<u>404,131.92</u>	<u>306,481.51</u>
Total	<u>\$1,669,793.26</u>	<u>\$1,658,509.75</u>

NOTE 4 – ACCOUNTS RECEIVABLE, NET

The line item represents the Account Receivable Claims from Associates. It is showing a debit balance. The direct write-off method is used for uncollectible receivables. The USICH has historically collected any receivables due and thus has not established an allowance for uncollectible accounts.

	<u>FY 2023</u>	<u>FY 2022</u>
Accounts Receivables - Non-Federal	\$ 6,653.15	\$ 704.73
Interest Receivable	3.13	-
Penalties and Fines Receivable	71.60	-
Administrative Fines Receivable	<u>630.00</u>	<u>-</u>
Total	<u>\$ 7,357.88</u>	<u>\$ 704.73</u>

NOTE 5 – LIABILITIES NOT COVERED BY BUDGETARY RESOURCES

The accrued liabilities of USICH are comprised of program expense accruals, payroll accruals and unfunded annual leave earned by employees. Program expense accruals represent expenses that were incurred prior to year-end but were not paid. Similarly, payroll accruals represent payroll expenses that were incurred prior to year-end but were not paid. The only liabilities not covered by budgetary resources is the unfunded leave.

Liabilities as of September 30, 2023, and 2022, consisted of the following:

	<u>FY 2023</u>	<u>FY 2022</u>
Other than Intragovernmental Unfunded Leave	<u>\$ 141,171.20</u>	<u>\$ 141,571.10</u>
Total Liabilities Not Covered by Budgetary Resources	141,171.20	141,571.10
Total Liabilities Covered by Budgetary Resources	<u>191,577.50</u>	<u>145,349.43</u>
Total Liabilities	<u>\$ 332,748.70</u>	<u>\$ 286,920.53</u>

NOTE 6 – OTHER LIABILITIES

Other than Intragovernmental liabilities for the year ended September 30, 2023 consist of Accrued Funded Payroll and Leave in the amounts show below. Other Intragovernmental liabilities consist of Employer Contributions and Payroll Taxes Payable and Custodial Liabilities.

	FY 2023		
	<u>Non-Current</u>	<u>Current</u>	<u>Total</u>
Intragovernmental			
Employer Contributions and Payroll Taxes Payable	\$ -	\$ 12,451.65	\$ 12,451.65
Custodial Liability	704.73		704.73
Total Intragovernmental	<u>\$ 704.73</u>	<u>\$ 12,451.65</u>	<u>\$ 13,156.38</u>
Other than Intragovernmental			
Accrued Funded Payroll and Leave	\$ -	\$ 39,331.60	\$ 39,331.60
Total Other than Intragovernmental	-	39,331.60	39,331.60
Total Other Liabilities	<u>\$ 704.73</u>	<u>\$ 51,783.25</u>	<u>\$ 52,487.98</u>

Other than Intragovernmental liabilities for the year ended September 30, 2022 consist of Accrued Funded Payroll and Leave in the amounts shown below. Other Intragovernmental liabilities consist of Employer Contributions and Payroll Taxes Payable and Custodial Liabilities.

	FY 2022		
	<u>Non-Current</u>	<u>Current</u>	<u>Total</u>
Intragovernmental			
Employer Contributions and Payroll Taxes Payable	\$ -	\$ 13,023.41	\$ 13,023.41
Custodial Liability	704.73		704.73
Total Intragovernmental	<u>\$ 704.73</u>	<u>\$ 13,023.41</u>	<u>\$ 13,728.14</u>
Other than Intragovernmental			
Accrued Funded Payroll and Leave	\$ -	\$ 41,854.80	\$ 41,854.80
Total Other than Intragovernmental	-	41,854.80	41,854.80
Total Other Liabilities	<u>\$ 704.73</u>	<u>\$ 54,878.21</u>	<u>\$ 55,582.94</u>

NOTE 7 – OPERATING LEASE AND FUTURE LEASE PAYMENTS

USICH occupies office space under a lease agreement that is accounted for as an operating lease. The current office lease term began on September 26, 2022, and expires on November 21, 2030. Lease payments are increased annually based on the USICH's proportionate share of the building's operating expenses and real estate taxes. The total operating lease expenses as of September 30, 2023, and 2022 were \$168,115.21 and \$261,991.56 respectively.

NOTE 7 – OPERATING LEASE AND FUTURE LEASE PAYMENTS (Continued)

Below is a schedule of estimated future payments for the term of the lease.

Fiscal Year	Office Space Cost Estimates
2024	\$179,552.00
2025	\$181,020.00
2026	\$184,821.00
2027	\$170,037.39
2028	\$171,158.23
2029-2031 (expires November 21, 2030)	\$374,717.63
Total future payments	\$1,261,306.25

NOTE 8 – INTER-ENTITY COSTS

USICH recognizes certain inter-entity costs for goods and services that are received from other federal entities at no cost or at a cost less than the full cost. Certain costs of the providing entity that are not fully reimbursed are recognized as imputed cost and are offset by imputed revenue. Such imputed costs relate to employee benefits. The Council recognizes as inter-entity costs the amount of accrued pension and post-retirement benefit expenses for current employees. The assets and liabilities associated with such benefits are the responsibility of the administering agency, OPM. For the fiscal years ended September 30, 2023 and 2022, respectively, inter-entity costs were as follows:

	<u>FY 2023</u>	<u>FY 2022</u>
Office of Personnel Management	<u>\$ 179,252.95</u>	<u>\$ 110,945.42</u>
Total Imputed Financing Sources	<u>\$ 179,252.95</u>	<u>\$ 110,945.42</u>

NOTE 9 – NET ADJUSTMENTS TO UNOBLIGATED BALANCE, BROUGHT FORWARD, OCT 1

The unobligated balance brought forward from the prior fiscal year has been adjusted for recoveries of prior year paid and unpaid obligations and other changes such as canceled authority. The adjustments to Unobligated Balance Brought Forward, October 1, as of September 30, 2023 and 2022, consisted of the following:

	<u>FY 2023</u>	<u>FY 2022</u>
Unobligated Balance, Brought Forward from prior year	\$1,352,028.24	\$1,148,341.65
Adjustments Made During the Current Year		
Recoveries of Prior Year Unpaid Obligations	48,151.04	406,056.15
Recoveries of Prior Year Paid Obligations	198.99	69.04
Balance Withdrawn to Treasury (cancelling fund)	<u>(135,252.43)</u>	<u>(203,516.47)</u>
Unobligated Balance Brought from Prior Year Budget Authority	<u>\$1,265,125.84</u>	<u>\$1,350,950.37</u>

NOTE 10 – UNDELIVERED ORDERS AT THE END OF THE PERIOD

Undelivered orders represent the value of goods and services ordered and obligated that have not been received. This amount includes any orders for which advance payment has been made but for which delivery or performance has not yet occurred.

The amount of the USICHs’ budgetary resources obligated for undelivered orders was \$213,259.15 and \$190,855.24 as of September 30, 2023 and 2022, respectively.

	<u>FY 2023</u>	<u>FY 2022</u>
Federal Undelivered Orders	\$ 168,601.64	\$ 128,343.15
Non Federal Undelivered Orders	<u>44,657.51</u>	<u>62,512.09</u>
Total Federal/Non Federal Undelivered Orders	<u>\$ 213,259.15</u>	<u>\$ 190,855.24</u>
Paid Undelivered Orders - Federal	\$ -	\$ -
Paid Undelivered Orders - Non-Federal	-	-
UnPaid Undelivered Orders - Federal	168,601.64	128,343.15
UnPaid Undelivered Orders - Non-Federal	<u>44,657.51</u>	<u>62,512.09</u>
Total Paid/Unpaid Undelivered Orders	<u>\$ 213,259.15</u>	<u>\$ 190,855.24</u>
Total Undelivered Orders	<u>\$ 213,259.15</u>	<u>\$ 190,855.24</u>

NOTE 11 – EXPLANATION OF DIFFERENCE BETWEEN THE SBR AND THE BUDGET OF THE US GOVERNMENT

SFFAS No. 7, *Accounting for Revenue and Other Financing Sources and Concepts for Reconciling Budgetary and Financial Accounting*, requires an explanation of material differences between budgetary resources available, the status of those resources and outlays as presented in the Statement of Budgetary Resources to the related actual balances published in the *Budget of the United States Government* (Budget). The Budget that will include FY 2023 actual budgetary execution information is scheduled for publication in February 2024, which will be available through OMB’s website at <http://www.whitehouse.gov/omb>. Accordingly, information required for such disclosure is not available at the time of publication of these financial statements.

Balances reported in the FY 2023 SBR and the related President’s Budget reflected the following:

FY 2022	<u>Budgetary Resources</u>	<u>New Obligations & Upward Adjustments (Total)</u>	<u>Net Outlays</u>
Statement of Budgetary Resources	\$ 5,150,950.37	\$ 3,798,922.13	\$ 3,610,910.85
Difference 1 - Unobligated Balance Bought Forward	(1,350,950.37)	-	-
Difference 2 - Rounding of Appropriation	200,000.00	-	-
Difference 3 - Rounding (+/-)	-	<u>201,077.87</u>	<u>389,089.15</u>
Budget of the U.S. Government	<u>\$ 4,000,000.00</u>	<u>\$ 4,000,000.00</u>	<u>\$ 4,000,000.00</u>

NOTE 12 – RECONCILIATION OF NET OPERATING COST AND NET BUDGETARY OUTLAYS

USICH has reconciled its budgetary obligations and non-budgetary resources available to its net cost of operations.

	FY 2023		
	<u>Intragovernmental</u>	<u>With the Public</u>	<u>Total</u>
Net Operating Cost (SNC)	<u>\$ 1,176,365.97</u>	<u>\$ 2,924,544.49</u>	<u>\$ 4,100,910.46</u>
 Components of Net Operating Cost Not Part of the Budgetary Outlays			
Increase/(Decrease) in Assets Not Affecting Budget Outlays:			
Accounts receivable	-	6,653.15	6,653.15
 (Increase)/Decrease in Liabilities Not Affecting Budget Outlays:			
Accounts payable	382.68	(49,505.97)	(49,123.29)
Other liabilities (accrued funded payroll and leave and employer contributions and payroll taxes payable)	189.08	2,523.20	2,712.28
Federal employee and Veteran Benefits Payables	-	582.84	582.84
 Other Financing Sources:			
Imputed Cost	<u>(179,252.95)</u>	<u>-</u>	<u>(179,252.95)</u>
Total Components of Net Operating Cost Not Part of the Budgetary Outlays	<u>(178,681.19)</u>	<u>(39,746.78)</u>	<u>(218,427.97)</u>
Other Temporary Timing Differences	<u>-</u>	<u>(29,018.43)</u>	<u>(29,018.43)</u>
Net Outlays (Calculated Total)	<u>\$ 997,684.78</u>	<u>\$ 2,855,779.28</u>	<u>\$ 3,853,464.06</u>
 Budgetary Agency Outlays, net (SBR Line 4210)			<u>\$ 3,853,464.06</u>
 FY 2022			
	<u>Intragovernmental</u>	<u>With the Public</u>	<u>Total</u>
Net Operating Cost (SNC)	<u>\$ 1,052,222.85</u>	<u>\$ 2,589,317.31</u>	<u>\$ 3,641,540.16</u>
 Components of Net Operating Cost Not Part of the Budgetary Outlays			
(Increase)/Decrease in Liabilities not affecting Budget Outlays:			
Accounts payable	-	64,350.81	
Other liabilities (accrued funded payroll and leave and employer contributions and payroll taxes payable)	10,233.03	35,138.39	45,371.42
Federal Employee and Veteran Benefit Payable		(29,406.12)	(29,406.12)
 Other Financing Sources:			
Imputed Cost	<u>(110,945.42)</u>	<u>-</u>	<u>(110,945.42)</u>
Total Components of Net Operating Cost Not Part of the Budgetary Outlays	<u>(100,712.39)</u>	<u>70,083.08</u>	<u>(30,629.31)</u>
Net Outlays (Calculated Total)	<u>\$ 951,510.46</u>	<u>\$ 2,659,400.39</u>	<u>\$ 3,610,910.85</u>
 Budgetary Agency Outlays, net (SBR Line 4210)			<u>\$ 3,610,910.85</u>

NOTE 13 – SUBSEQUENT EVENTS

In preparing these financial statements, management has evaluated events and transactions for potential recognition or disclosure through November 14, 2023, which is the date the financial statements were issued.