

# National Council on Disability

## Performance and Accountability Report Fiscal Year 2017



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**National Council on Disability  
Performance and Accountability Report,  
Independent Auditor's Report, and  
Financial Statements  
Fiscal Year 2017 and 2016**

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## **Agency Head Message**

### **Section 1**



# National Council on Disability

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An independent federal agency making recommendations to the President and Congress to enhance the quality of life for all Americans with disabilities and their families.

## Agency Head Message

January 30, 2018

On behalf of the members of the National Council on Disability (NCD or the Council), I am pleased to submit the Fiscal Year (FY) 2017 Performance and Accountability Report (PAR). This report provides the results of the agency's programmatic and financial performance and demonstrates to the Congress, the President, and the public NCD's commitment to its mission and accountability over the resources entrusted to it.

This report includes information that satisfies the reporting requirements contained in the following legislation:

- Federal Managers' Financial Integrity Act of 1982
- Government Performance and Results Act of 1993
- Government Management Reform Act of 1994
- Reports Consolidation Act of 2000
- Accountability of Tax Dollars Act of 2002
- Improper Payments Information Act of 2002
- GPRA Modernization Act of 2010

## Financial Management Reporting

General Services Administration Office of the Chief Financial Officer (GSA OCFO) fulfills all Treasury and the OMB external reporting requirements on behalf of the NCD through the following Governmentwide mandated reports based upon the agency's reporting requirements. Additionally, the GSA OCFO serves as a point of contact for financial regulatory issues with Treasury and OMB.

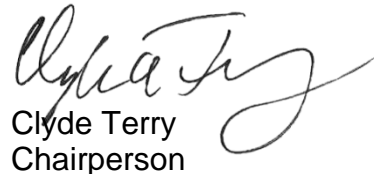
- SF 133 – Report on Budget Execution and Budgetary Resources (monthly)
- SF 224 – Statement of Transactions (reported by the third business day of the month)
- SF 132 – Apportionment and Reapportionment Schedule
- Max A-11 – President's Budget Report
- Intergovernmental Fiduciary Confirmation System (quarterly)
- ATDAs – Accountability of Tax Dollars Act Statements (quarterly)
- TROR – Treasury Report on Receivables (quarterly)

- GTAS – Governmentwide Treasury Account Symbol Adjusted Trial Balance System (monthly)
- GFRS – Governmentwide Financial Report System

During FY 2017, NCD formulated a new five-year strategic plan set for FY 2018 – FY 2022 clearly defining the areas of priority for allocation of agency resources. We will continue to faithfully execute our mission of advisor to the President, Congress, and other federal agencies by regularly: (1) reviewing federal disability programs and policies, (2) meeting with people with disabilities and other stakeholders around the country to learn how federal programs and policies are translating to on-the-ground realities, and (3) providing advice, analysis and recommendations on disability policy to federal policymakers.

It is an honor to serve as the Chairperson of an agency which continues to do such valuable work to benefit all Americans so that we all may participate in every aspect of society.

Sincerely,



Clyde Terry  
Chairperson



**Management Discussion and Analysis**  
**Section 2**

## **Management Discussion and Analysis**

### **Introduction**

National Council on Disability (NCD) was initially established in 1978 as an advisory board within the U.S. Department of Education (Public Law 95-602). The Rehabilitation Act Amendments of 1984 (Public Law 98-221) transformed NCD into an independent agency and required NCD to provide expert advice to Congress and the Administration. Changes were also made to NCD's statutory mandate by the Rehabilitation Act Amendments of 1992 and 1998 and the Education of the Deaf Act Technical Amendments of 1993, and to its composition by the Workforce Innovation and Opportunity Act of 2014.

NCD's governing body is the Council, which is comprised of 9 part-time appointees: 5 presidential (including the chairperson) and 4 congressional, including one member appointed by each of the following: the Speaker of the House, the House Minority Leader, the Senate Majority Leader and the Senate Minority Leader.

Council Members are appointed to represent people with disabilities, national organizations concerned with disabilities, providers and administrators of services to people with disabilities, people engaged in conducting medical or scientific research related to disabilities, business concerns and labor organizations. The majority of the current Council Members are people with disabilities.

The Council Members are responsible for serving as trusted advisors to the President, Congress, and other federal agencies by developing policy recommendations regarding existing and needed legislation, regulation, and programs and practices; that serve to advance the goals of the Americans with Disabilities Act (ADA). The Council develops policy recommendations within the context of individual policy projects that culminate in topical policy reports. This work is done by ad hoc committees of several Council Members each project, with a single NCD staff lead per committee. These committees are formed after the approval of a new slate of policy priorities each year in a mid-year Council meeting and meet by phone at regular intervals to develop the project's scope of work, review proposals, guide and inform the research, and ultimately propose recommendations on the basis of the findings. Council Members are also responsible for establishing NCD's priorities and budget, and providing oversight of NCD's programs, operations, and finances. The Council exercises its oversight responsibilities in part through its Executive and Finance Committee, consisting of the Chairperson; the Vice Chair; and two Council Member principals for finance and governance. The Chairperson of the Council also serves as the Chairperson of the Executive and Finance Committee. This committee meets monthly by phone with the management team on staff to review financial statements and receive programmatic updates.



## Management Discussion and Analysis (Continued)

In addition to the nine appointed Council Members, NCD has a professional staff that supports the work of the Council. The Chairperson appoints an Executive Director, who serves as the chief executive of the agency and has full responsibility for managing the agency to accomplish the mission, goals, and objectives. When fully staffed, NCD has 13 full-time employees, organized into three teams:

- Policy & Legal Team
- Legislative Affairs & Outreach Team
- Administration, Finance, and Operations Team

## Mission, Vision, Goal & Objectives

NCD has a unique mission among federal agencies because it is charged with reviewing all programs and policies that affect people with disabilities across the Federal Government, not merely one aspect of policy affecting people with disabilities. While NCD had drafted a new strategic plan set to begin in FY 2018, NCD's Council Members, as constituted in 2010 and 2011, established NCD's strategic goal, its two supporting objectives, and the strategies intended to achieve the goal in its FY 2012 - FY 2017 strategic plan:

<b>Mission</b>	Promote equality of opportunity, full participation, independent living and economic self-sufficiency of people with disabilities of all ages and backgrounds by providing advice, analysis and recommendations on disability policy to the President, Congress and other federal agencies.
<b>Vision</b>	NCD leads by facilitating, articulating and promoting inclusion and empowerment of individuals with disabilities to live, learn and earn based on informed choices.
<b>Strategic Goal</b>	Advance the goals of the Americans with Disabilities Act by promoting policies, programs, practices, and procedures that guarantee equal opportunity and provide for economic self-sufficiency, independent living, and inclusion and integration into all aspects of society for individuals with disabilities.
<b>Strategic Objectives</b>	<ol style="list-style-type: none"><li>1. <b>Engagement</b> – Engage stakeholders in order to assess concerns and priorities and build a network of NCD partners.</li><li>2. <b>Policy Development &amp; Collaboration</b> – Address stakeholder concerns and priorities by advancing specific, practical policy solutions and encouraging collaboration.</li></ol>

## Management Discussion and Analysis (Continued)

<p><b>Strategies</b></p>	<p><b>Engagement –</b></p> <ul style="list-style-type: none"> <li>• Inform NCD stakeholders of the policy projects it has underway and create and maintain regular opportunities to receive direct input from community stakeholders.</li> <li>• Cultivate trusted relationships with Congress.</li> <li>• Establish and cultivate trusted relationships with state, local, and tribal governments and other entities.</li> <li>• Brand NCD as a principal national voice of the disability community.</li> <li>• Cultivate future leaders of the disability community.</li> </ul> <p><b>Policy Development and Collaboration –</b></p> <ul style="list-style-type: none"> <li>• Cultivate trusted relationships with other federal agencies and look for opportunities to coordinate and work collaboratively.</li> <li>• Work closely with and enlist the support of stakeholders to develop and advance policy responses to priority issues.</li> <li>• Produce materials that have practical utility for federal, state, tribal, and local stakeholders regarding successful implementation of federal policies.</li> </ul>
<p><b>NCD Stakeholders</b></p>	<ul style="list-style-type: none"> <li>• <b>All Americans with disabilities</b> – a population diversified by geography, age, race, gender, ethnicity, sexual orientation, income, education, political party, type of disability, and other affiliations and identities;</li> <li>• <b>Policymakers and decision makers</b> – including the President and all federal agencies, Congress, state, tribal, and local governments and communities – who create and implement federal policies and programs that affect people with disabilities;</li> <li>• <b>Groups and organizations</b> concerned with people with disabilities;</li> <li>• <b>Families and support systems</b> of people with disabilities, including parents and guardians; and</li> <li>• <b>Society at large</b> – employers, educators, manufacturers, service providers, engineers, designers, entertainers, and other individuals and organizations who influence inclusion and participation of Americans with disabilities</li> </ul>



**Performance Overview**  
**Section 3**

## Performance Overview

NCD utilizes a performance management methodology to set priorities, allocate resources, and evaluate programmatic activity. That methodology includes articulating desired performance results in quantifiable terms and meaningful measures to gauge success in reaching those targets. Measuring NCD's impact on its strategic goal of guaranteeing equal opportunity and providing for economic self-sufficiency, independent living, and inclusion and integration into all aspects of society for individuals with disabilities is challenging since this is a large-scale, long-term endeavor. Accordingly, as we evaluate and validate our performance measures and outcomes, we ask:

- Has NCD been a thought leader, performing important research and analysis on critical and/or emerging topics, and creating greater interest in the disability considerations of a particular policy topic?
- Has NCD identified critical needs where our engagement with stakeholders and policy development and collaboration can advance existing initiatives?
- Has NCD provided practical, timely policy recommendations and consultations to Members of Congress and the Executive Branch?

In FY 2017, NCD performed consistently within its planned activities for the fiscal year in support of its strategic goal of using shorter, more concise methods of providing substantive policy recommendations. NCD released two policy reports to the President and Congress (while drafting ten others scheduled for FY 2018 release); submitted nineteen letters; and offered analysis and comments regarding various regulatory action or proposed legislation to federal agencies and to Congress. Topics of policy advisement covered a wide range, ranging from the accessibility needs of students on college campuses with respect to mental health, to changes in Medicaid policy. In each instance, NCD employed multifaceted engagement strategies to inform its work product, including roundtables, policy forums, Twitter chats, speaking engagements, and traditional public comment opportunities.

Throughout the fiscal year, NCD continued to demonstrate that it is a respected thought leader by addressing the disability considerations of several critical / emerging issues and creating greater interest for policymakers and the general public in those considerations; and by receiving regular requests for consultation or comment by congressional offices and the media.

NCD also continued to build upon its existing body of work from FY 2016 through ongoing collaborations with NCD stakeholders in areas including federal emergency management, Medicaid policy, education, and technology accessibility.

## **Performance Overview (Continued)**

Finally, in FY 2017, NCD demonstrated its ability to simultaneously work on long-range policy research projects while also remaining nimble to weigh in on time-sensitive legislative and regulatory initiatives and hearings, including wellness programs legislation, provisions of the National Instant Criminal Background Check System (NICS) Improvement Amendments Act, autonomous vehicle legislation in both chambers, healthcare reform proposals, and the ADA Education and Reform Act of 2017.

A more detailed analysis of NCD's programmatic performance is outlined in a later section.



# **Financial Overview**

## **Section 4**

## **Financial Overview**

In FY 2017, NCD remained a responsible financial steward of federal funds entrusted to the agency by employing sound financial management practices. Rocha & Company, PC completed an independent audit for fiscal year 2017 and expressed the opinion that NCD's fiscal year 2017 financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Furthermore, no significant deficiencies or material weaknesses were identified in NCD's internal control. The audit firm confirmed NCD's compliance with selected provisions of laws and regulations required by OMB audit guidance.

The General Services Administration (GSA), Office of the Chief Financial Officer (OCFO) provides financial services to the NCD. GSA OCFO must fulfill Treasury and the OMB external reporting requirements of the NCD based upon the agency's reporting requirements. NCD and GSA OCFO work collaboratively together to maximize the agency's ability to monitor the accuracy and reporting on behalf of NCD.

## **Future Effects of Known Risks, Uncertainties, Events, Conditions, Trends**

NCD is a micro-agency with a macro mission, a small staff, and a modest budget of \$3.2 million. Due to the budget climate of recent time, NCD anticipates minor growth or flat-level funding to continue for the foreseeable future. With certain fixed costs increasing year over year, this has required NCD to focus more of its work in-house (versus reliance on contracted experts), to reevaluate the cost-benefit of some of its in-person meetings' length and necessity, to closely align necessary technology upgrade purchases with the timing of federal cyber security requirements, and to regularly pursue lower-cost options in service providers it utilizes. Additionally, NCD has adopted a strategy of working in conjunction with a wide range of stakeholders – including people with disabilities, federal, state and local agencies, elected officials and their staff, universities, and a diverse group of non-profit organizations and individual disability policy experts and advocates – to leverage and steward resources to advance our mission, goals and objectives.

For reasons of its micro size alone even small changes in staffing have the ability to significantly impact agency work flow. For many years, NCD enjoyed a relatively stable staffing roster but in the last couple fiscal years, NCD has experienced greater staff turnover and several extended periods of individual staff leave. Management continues to assess its internal control environment, act to address weaknesses identified, and encourage training for staff.

The Council Members and staff are cognizant that the national debt, coupled with the current legislative environment's emphasis on entitlement reform and reducing costs have the potential to create significant challenges to the fulfillment of NCD's strategic goal of advancing the goals of the Americans with Disabilities Act – equality of opportunity, full participation, independent living and economic self-sufficiency of people with disabilities – as many people with disabilities rely on government programs, under threat of reduction or elimination, in pursuit of those ends. For this reason, NCD continues to work closely and positively with congressional offices and its diverse stakeholders to foster understanding of on-the-ground effects of changes to federal programs on the lives of people with disabilities.



**Section 4 - 2**  
**Financial Statements**  
**Independent Auditor's Report**  
**(Pages 1 – 19)**





**NATIONAL COUNCIL ON DISABILITY**

**GENERAL FUND**

**FINANCIAL STATEMENTS**

**As Of And For The Years Ended September 30, 2017 and 2016**

## **Independent Auditor's Report**

Board Members and Executive Director  
National Council on Disability

### **Report on the Financial Statements**

We have audited the accompanying balance sheet of the National Council on Disability (the Council) as of September 30, 2017 and 2016, and the related statements of net cost, changes in net position, and budgetary resources for the years then ended. In our audit of the Council for the fiscal year ended September 30, 2017, we found:

- The financial statements are presented fairly in all material respects, in conformity with U.S. generally accepted accounting principles.
- No material weaknesses in internal control over financial reporting (including safeguarding assets).
- One instance of non-compliance that is detailed in the Compliance with Applicable Laws and Regulations section of this report, the following finding was identified:
  - The Council did not comply with the Prompt Payment Act. During our audit we noted one instance where payments to a vendor was not made within the required 30-day stipulation.

The following sections discuss in more detail our opinion, our consideration of internal control over financial reporting, our tests of compliance with certain provisions of applicable laws and regulations, and management's and our responsibilities.

### **Opinion on the Financial Statements**

In our opinion, the financial statements, including the accompanying notes present fairly, in all material respects, in conformity with U.S. generally accepted accounting principles, the financial position of the National Council on Disability as of September 30, 2017 and 2016, and its net costs, changes in net position, and budgetary resources for the years then ended.

### **Consideration of Internal Control**

In planning and performing our audit, we considered the Council's internal control over financial reporting as a basis for designing our auditing procedures and to comply with the Office of Management and Budget (OMB) audit guidance for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on internal control and compliance or on management's assertion on internal control included in the Management's Discussion and Analysis (MD&A). Accordingly, we do not express an opinion on internal control over financial reporting and compliance or on management's assertion on the effectiveness of the entity's internal control over financial reporting, or on management's assertion on the internal control included in the MD&A.

A control deficiency 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 misstatements on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. A material weakness is a significant deficiency, or combination of significant deficiencies, that results in a more than remote likelihood that the design or operation of one or more internal controls will not allow management or employees, in the normal course of performing their duties, to promptly detect or prevent errors, fraud, or noncompliance in amounts that would be material to the financial statements.

Our consideration of internal control over financial reporting was for the purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the Council's internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

We noted other non-reportable matters involving internal control and its operation that we will communicate in a separate management letter to the Council's management.

### **Compliance With Applicable Laws and Regulations**

As part of obtaining reasonable assurance about whether the Council's financial statements are free from material misstatement, we also performed tests of its compliance with certain provisions of laws and regulations for fiscal year 2017. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests of compliance disclosed instances of noncompliance or other matters that are required to be reported under Government Auditing Standards. Specifically, we noted a violation of the Prompt Payment Act, the details of which are presented in Exhibit A.

### **Consistency of Other Information**

The information in the Management's Discussion and Analysis is not a required part of the financial statements, but is supplementary information required by U.S. generally accepted accounting principles. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of this information. However, we did not audit this information and, accordingly, we express no opinion on it.

The information in the Chairman's Message, Performance Section, and Other Accompanying Information is presented for purposes of additional analysis and is not required as part of the financial statements. This information has not been subjected to auditing procedures and, accordingly, we express no opinion on it.

## **Responsibilities**

**Management's Responsibilities.** Management is responsible for the preparation of financial statements, establishing and maintaining effective internal control over financial reporting, and complying with laws, regulations, contracts, and grant agreements applicable to the Council.

**Auditor's Responsibilities.** Our responsibility is to express an opinion on the financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in the U.S. Government Auditing Standards, issued by the Comptroller General of the United States; and Office of Management and Budget (OMB) Bulletin No. 17-03, Audit Requirements for Federal Financial Statements. Those standards and OMB Bulletin No. 17-03 require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the agency's preparation and fair presentation 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 the agency's internal control. Accordingly, we do not express on such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

The Council's written response to the instance of noncompliance or other matters identified in our audit is attached to our report, and was not subjected to the auditing procedures applied in the audit of the Council's financial statements and, accordingly, we express no opinion on it.

A handwritten signature in cursive script that reads "Rocha & Company PC".

*Gaithersburg, Maryland  
January 30, 2018*

**Independent Auditor's Report**  
**Exhibit A: Instances of Non-Compliance**

**Non-Compliance with the Prompt Payment Act**

*Conditions:* The Council does not appear to comply with the Prompt Payment Act. During our audit, we noted one instance where payment to the vendor was not made within the required time period.

*Criteria:* The Prompt Payment Act and 5 CFR Part 1315 require that payments should be made to vendors within 30 days from the time a proper invoice is received.

*Cause/Effect:* Due to limited resources, the Council contracts certain accounting services to a third party service provider, those services include remitting payments to vendors. Although the invoice was submitted to the third party service provider within the allowed 30-day time frame, it was not soon enough to enable compliance. The delay in processing the invoice resulted in a violation of the Prompt Payment Act.

*Recommendations:* We recommend that the Council continue to work with the third party service provider to ensure invoices are remitted in sufficient time to allow the third party service provider to process vendor payments to ensure compliance. In addition, we recommend the Council strengthen internal control procedures to monitor the third party payment for timeliness.

*Management's Response:*

The Council concurs that there was one prompt payment violation in fiscal year 2017. The Council received and processed the payable within the prompt payment timeline; however, the time it took to process the payment through our financial provider extended beyond the 30-day time frame. The Council's management believes this is an isolated incident given our processing rate for fiscal year 2017 was 99.99% in compliance with the Prompt Payment Act.

The Council will continue to work with our financial services provider to ensure invoices are remitted in sufficient time to allow the provider to process vendor payments to ensure compliance.

# THE NATIONAL COUNCIL ON DISABILITY

## BALANCE SHEET

As Of September 30, 2017 and 2016

		2017	2016
<b>Assets:</b>			
<b>Intragovernmental:</b>			
Fund Balance With Treasury	(Note 2)	\$ 1,056,279.10	\$ 1,378,117.07
<b>Other:</b>			
Advances and Prepayments	(Note 3)	<u>93,356.98</u>	<u>118,838.55</u>
<b>Total Intragovernmental</b>		<u>1,149,636.08</u>	<u>1,496,955.62</u>
<b>Assets With The Public:</b>			
Accounts Receivable, net	(Note 4)	2,086.28	293.23
Direct Loan and Loan Guarantees, Net	(Note 5)		11,959.01
General Property, Plant and Equipment, Net	(Note 6)	<u>11,676.74</u>	<u>14,881.32</u>
<b>Total Assets</b>		<u><u>\$ 1,163,399.10</u></u>	<u><u>\$ 1,524,089.18</u></u>
<b>Liabilities:</b>			
<b>Intragovernmental:</b>			
Accounts Payable	(Note 7)	2,000.00	
<b>Other:</b>			
Employer Contributions and Payroll Taxes Payable	(Note 8)	<u>11,098.73</u>	<u>13,383.81</u>
<b>Total Intragovernmental</b>		<u>13,098.73</u>	<u>13,383.81</u>
<b>Liabilities With the Public:</b>			
Accounts Payable		334,831.13	132,730.46
<b>Other:</b>			
Accrued Funded Payroll and Leave	(Note 8)	51,118.40	47,260.80
Employer Contributions and Payroll Taxes Payable		1,546.79	1,922.36
Unfunded Leave		<u>83,941.25</u>	<u>88,710.58</u>
<b>Total Liabilities</b>		<u>\$ 484,536.30</u>	<u>\$ 284,008.01</u>
<b>Net Position:</b>			
Unexpended Appropriations - All Other Funds (Consolidated Totals)		749,041.03	1,301,658.19
Cumulative Results of Operations - All Other Funds (Consolidated Totals)		(70,178.23)	(61,577.02)
<b>Total Net Position - All Other Funds (Consolidated Totals)</b>		<u>678,862.80</u>	<u>1,240,081.17</u>
<b>Total Net Position</b>		<u><u>\$ 678,862.80</u></u>	<u><u>\$ 1,240,081.17</u></u>
<b>Total Liabilities and Net Position</b>		<u><u>\$ 1,163,399.10</u></u>	<u><u>\$ 1,524,089.18</u></u>

The accompanying notes are an integral part of these statements.

**THE NATIONAL COUNCIL ON DISABILITY  
STATEMENT OF NET COST**

**As Of And For The Years Ended September 30, 2017 and 2016**

	2017	2016
<b>Program Costs:</b>		
<b>NCD:</b>		
<b>Gross Costs</b>	<b>\$ 3,818,512.37</b>	<b>\$ 3,045,306.93</b>
<b>Net Program Costs</b>	<b>3,818,512.37</b>	<b>3,045,306.93</b>
	<b>\$ 3,818,512.37</b>	<b>\$ 3,045,306.93</b>
<b>Net Cost of Operations</b>	<b>\$ 3,818,512.37</b>	<b>\$ 3,045,306.93</b>

The accompanying notes are an integral part of these statements.

**THE NATIONAL COUNCIL ON DISABILITY**  
**STATEMENT OF CHANGES IN NET POSITION**  
As Of And For The Years Ended September 30, 2017 and 2016

FY 2017 (CY)

	Funds From Dedicated Collections (Consolidated Totals)	All Other Funds (Consolidated Totals)	Eliminations	Consolidated Total
<b>Cumulative Results from Operations:</b>				
Beginning Balances		\$ (61,577.02)		\$ (61,577.02)
Beginning balance, as adjusted		(61,577.02)		(61,577.02)
<b>Budgetary Financing Sources:</b>				
Appropriations used		\$ 3,761,177.70		\$ 3,761,177.70
<b>Other Financing Sources (Non-Exchange):</b>				
Imputed financing		48,733.46		48,733.46
Total Financing Sources		3,809,911.16		3,809,911.16
Net Cost of Operations		3,818,512.37		3,818,512.37
Net Change		\$ (8,601.21)		\$ (8,601.21)
<b>Cumulative Results of Operations</b>		\$ (70,178.23)		\$ (70,178.23)
<b>Unexpended Appropriations:</b>				
Beginning Balance		\$ 1,301,658.19		\$ 1,301,658.19
<b>Budgetary Financing Sources:</b>				
Appropriations received		3,250,000.00		3,250,000.00
Other adjustments	-	(41,439.46)		(41,439.46)
Appropriations used		(3,761,177.70)		(3,761,177.70)
Total Budgetary Financing Sources		(552,617.16)		(552,617.16)
Total Unexpended Appropriations		749,041.03		749,041.03
Net Position		\$ 678,862.80		\$ 678,862.80

The accompanying notes are an integral part of these statements.



**THE NATIONAL COUNCIL ON DISABILITY**  
**STATEMENT OF CHANGES IN NET POSITION**  
As Of And For The Years Ended September 30, 2017 and 2016

FY 2016 (PY)

	Funds From Dedicated Collections (Consolidated Totals)	All Other Funds (Consolidated Totals)	Eliminations	Consolidated Total
<b>Cumulative Results from Operations:</b>				
Beginning Balances	\$	\$ (70,864.09)		\$ (70,864.09)
Beginning balance, as adjusted		(70,864.09)		(70,864.09)
<b>Budgetary Financing Sources:</b>				
Appropriations used		\$ 2,981,561.70		\$ 2,981,561.70
<b>Other Financing Sources (Non-Exchange):</b>				
Imputed financing		73,032.30		73,032.30
Total Financing Sources		3,054,594.00		3,054,594.00
Net Cost of Operations		3,045,306.93		3,045,306.93
Net Change	\$	\$ 9,287.07		\$ 9,287.07
<b>Cumulative Results of Operations</b>	<b>\$</b>	<b>\$ (61,577.02)</b>		<b>\$ (61,577.02)</b>
<b>Unexpended Appropriations:</b>				
Beginning Balance		\$ 1,084,176.92		\$ 1,084,176.92
<b>Budgetary Financing Sources:</b>				
Appropriations received		3,250,000.00		3,250,000.00
Other adjustments		(50,957.03)		(50,957)
Appropriations used		(2,981,561.70)		(2,981,561.70)
Total Budgetary Financing Sources		217,481.27		217,481.27
Total Unexpended Appropriations		1,301,658.19		1,301,658.19
Net Position	<b>\$</b>	<b>\$ 1,240,081.17</b>		<b>\$ 1,240,081.17</b>

The accompanying notes are an integral part of these statements.

**THE NATIONAL COUNCIL ON DISABILITY**  
**STATEMENT OF BUDGETARY RESOURCES**

As Of And For The Years Ended September 30, 2017 and 2016

	<u>2017</u> <u>Budgetary</u>	<u>2016</u> <u>Budgetary</u>
<b>BUDGETARY RESOURCES</b>		
Unobligated balance brought forward, Oct 1	\$ 184,507.59	\$ 253,092.31
Unobligated balance brought forward, Oct 1, adjusted	184,507.59	253,092.31
Recoveries of prior year unpaid obligations	241,727.75	388,156.33
Other changes in unobligated balance (+ or -)	<u>(28,633.58)</u>	<u>(30,946.51)</u>
Unobligated balance from prior year budget authority, net	397,601.76	610,302.13
Appropriations (discretionary and mandatory)	3,250,000.00	3,250,000.00
<b>Total budgetary resources</b>	<u>\$ 3,647,601.76</u>	<u>\$ 3,860,302.13</u>
<b>STATUS OF BUDGETARY RESOURCES</b>		
New obligations and upward adjustments (total)	(Note 11) \$ 3,441,808.48	\$ 3,675,794.54
Unobligated balance, end of year:		
Apportioned, unexpired account	12,278.81	52,825.94
Unapportioned, unexpired accounts	135.53	135.53
Unexpired unobligated balance, end of year	<u>12,414.34</u>	<u>52,961.47</u>
Expired unobligated balance, end of year	193,378.94	131,546.12
Unobligated balance, end of year (total)	<u>205,793.28</u>	<u>184,507.59</u>
<b>Total budgetary resources</b>	<u>\$ 3,647,601.76</u>	<u>\$ 3,860,302.13</u>
<b>CHANGE IN OBLIGATED BALANCE</b>		
Unpaid obligations:		
Unpaid obligations, brought forward, Oct 1	\$ 1,193,609.48	\$ 958,197.56
New obligations and upward adjustments	3,441,808.48	3,675,794.54
Outlays (gross) (-)	(3,543,204.39)	(3,052,226.29)
Recoveries of prior year unpaid obligations (-)	<u>(241,727.75)</u>	<u>(388,156.33)</u>
Unpaid obligations, end of year	850,485.82	1,193,609.48
Obligated balance, start of year (+ or -)	1,193,609.48	958,197.56
Obligated balance, end of year (+ or -)	<u>\$ 850,485.82</u>	<u>\$ 1,193,609.48</u>
<b>BUDGET AUTHORITY AND OUTLAYS, NET</b>		
Budget authority, gross (discretionary and mandatory)	\$ 3,250,000.00	\$ 3,250,000.00
Actual offsetting collections (discretionary and mandatory) (-)	(12,805.88)	(20,010.52)
Recoveries of prior year paid obligations (discretionary and mandatory)	12,805.88	20,010.52
Budget authority, net (total) (discretionary and mandatory)	3,250,000.00	3,250,000.00
Outlays, gross (discretionary and mandatory)	3,543,204.39	3,052,226.29
Actual offsetting collections (discretionary and mandatory) (-)	<u>(12,805.88)</u>	<u>(20,010.52)</u>
Outlays, net (discretionary and mandatory)	3,530,398.51	3,032,215.77
Agency outlays, net (discretionary and mandatory)	<u>\$ 3,530,398.51</u>	<u>\$ 3,032,215.77</u>

The accompanying notes are an integral part of these statements.

# NATIONAL COUNCIL ON DISABILITY

## GENERAL FUND

### NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES

#### **Reporting Entity**

The National Council on Disability (NCD) is an independent agency of the Executive Branch of the United States Government that makes recommendations to the President and Congress on issues affecting Americans with disabilities.

NCD was initially established in 1978 as an advisory board within the Department of Education (Public Law 95-602). The Rehabilitation Act Amendments of 1984 (Public Law 98-221) transformed NCD into an independent agency and required NCD to provide expert advice to Congress and the Administration. The Rehabilitation Act Amendments of 1992 and 1998 and the Education of the Deaf Act Technical Amendments of 1993 updated NCD's statutory mandate.

NCD is comprised of a team of Presidential and Congressional appointees, an Executive Director appointed by the Chair, and a full-time professional staff. The Council members set the agency budget and establish the parameters for what it will support. The NCD executive director has full responsibility for carrying out the agency's operations as necessary to accomplish the goals and mission of the agency as established by the Council members.

NCD's overall purpose is to promote policies, programs, practices, and procedures that guarantee equal opportunity for all individuals with disabilities, regardless of the nature or severity of the disability; and to empower individuals with disabilities to achieve economic self-sufficiency, independent living, and inclusion and integration into all aspects of society. This mission is accomplished by serving as a policy agency that publishes reports and works with other federal agencies on policy development and implementing best practices.

#### **Basis of Presentation**

These financial statements have been prepared from the accounting records of NCD in accordance with generally accepted accounting principles (GAAP) as promulgated by the Federal Accounting Standards Advisory Board (FASAB), and the form and content for entity financial statements specified by the Office of Management and Budget (OMB) in OMB Circular No. A-136, "Financial Reporting Requirements." GAAP for Federal entities is the hierarchy of accounting principles prescribed in Statement of Federal Financial Accounting Standards (SFFAS) 34, "The Hierarchy of Generally Accepted Accounting Principles, Including the Application of Standards issued by the Financial Accounting Standards Board."

## **NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES - (CONTINUED)**

### **Basis of Presentation – (Continued)**

OMB Circular No. A-136 requires agencies to prepare principal statements, include a Balance Sheet, Statement of Net Cost, Statement of Changes in Net Position, Statement of Budgetary Resources. The balance sheet presents, as of September 30, 2017, amounts of future economic benefits owned or managed by NCD (assets), amounts owed by NCD (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 NCD and other reporting entities. The Statement of Budgetary Resources reports an agency's budgetary activity.

### **Basis of Accounting**

Transactions are recorded on the accrual accounting basis in accordance with OMB Circular No. A-136. 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.

### **Use of Estimates**

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.

### **Budgets and Budgetary Accounting**

NCD follows standard federal budgetary accounting policies and practices in accordance with OMB Circular A-11, "Preparation, Submission, and Execution of the Budget," dated July 2017. Budgetary accounting facilitates compliance with legal constraints and controls over the use of federal funds. Each year, Congress provides NCD appropriations to incur obligations in support of agency programs. For Fiscal Years (FY) 2017 and 2016, NCD is accountable for general fund appropriations and no-year fund carryover. NCD recognizes budgetary resources as assets when cash (funds held by Treasury) is made available through warrants and when spending authority from the offsetting collections is incurred.

## **Revenues and Other Financing Sources**

NCD receives substantially all the funding needed to support its programs through appropriations. NCD receives annual and no-year appropriations that may be used, within statutory limits, for operating and capital expenditures. Appropriations are recognized as revenues as the related programs or administrative expenses are incurred.

Other financing sources for NCD consist of imputed financing sources which are costs financed by other federal entities on behalf of NCD, as required by SFFAS No. 5, "Accounting for Liabilities of the Federal Government." In certain instances, operating costs of NCD are paid out of funds appropriated to other federal agencies. In accordance with SFFAS 5, all expenses of a federal entity should be reported by that agency regardless of whether the agency will ultimately pay those expenses. Amounts for certain expenses of NCD, which will be paid by other federal agencies, are recorded in the Statement of Net Cost. A related amount is recognized in the Statement of Changes in Net Position as an imputed financing source. NCD records imputed expenses and financing sources for employee retirement plan contributions, group term life insurance, and health benefit costs, which are paid by the Office of Personnel Management (OPM).

## **Personnel Compensation and Benefits**

Salaries and wages of employees are recognized as accrued payroll expenses and related liabilities as earned. These expenses are recognized as a funded liability when accrued. Annual leave is accrued as it is earned by employees and is included in personnel compensation and benefit costs. An unfunded liability is recognized for earned but unused annual leave, since from a budgetary standpoint, this annual leave will be paid from future appropriations when employees use the leave. The amount accrued is based upon current pay rates for employees. Sick leave and other types of leave that are not vested are expensed when used and no future liability is recognized for these amounts.

NCD's employees participate in one of two retirement programs, either the Civil Service Retirement System (CSRS) or the Federal Employees Retirement System (FERS), which became effective on January 1, 1987. NCD and its employees both contribute to these systems. Although NCD funds a portion of the benefits under CSRS and FERS and makes the necessary payroll withholdings, it does not report assets associated with these benefit plans in accordance with SFFAS 5.

For CSRS employees, NCD contributes an amount equal to 7% of the employees' basic pay to the plan. For FERS employees, NCD contributes an amount equal to 13.7% of the employees' basic pay to the plan. For FERS-RAE and FRAE employees, NCD contributes an amount equal to 11.9% of the employees' basic pay to the plan.

Both CSRS employees and FERS employees are eligible to participate in the Thrift Savings Plan (TSP). The TSP is a defined contribution retirement plan intended to

## **NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES - (CONTINUED)**

supplement the benefits provided under CSRS and FERS. For FERS employees, NCD contributes an amount equal to 1% of the employee's basic pay to the TSP and matches employee contributions up to an additional 4%. CSRS employees receive no matching contribution from NCD.

OPM is responsible for reporting assets, accumulated plan benefits, and unfunded liabilities, if any, applicable to CSRS participants and FERS employees' government-wide, including NCD's employees. NCD has recognized an Imputed Cost and Imputed Financing Source for the difference between the estimated service cost and the contributions made by NCD and its covered employees. The estimated cost of pension benefits is based on rates issued by OPM.

Employees are entitled to participate in the Federal Employees Group Life Insurance (FEGLI) Program. Participating employees can obtain "basic life" term life insurance, with the employee paying two-thirds of the cost and NCD paying one-third. Additional coverage is optional, to be paid fully by the employee. The basic life coverage may be continued into retirement if certain requirements are met. OPM administers the FEGLI program and is responsible for the reporting of related liabilities. Each fiscal year, OPM calculates the U.S. Government's service cost for the post-retirement portion of basic life coverage. Because NCD's contributions to the basic life coverage are fully allocated by OPM to the pre-retirement portion of coverage, the Board has recognized the entire service cost of the post-retirement portion of basic life coverage as an Imputed Cost and Imputed Financing Source.

### **Assets and Liabilities**

Intra-governmental assets and liabilities arise from transactions between NCD and other Federal entities.

Funds with the U.S. Treasury comprise the majority of assets on NCD's balance sheet. All other assets result from activity with non-federal sources.

Liabilities represent amounts that are likely to be paid by NCD as a result of transactions that have already occurred. The accounts payable portion of liabilities consists of amounts owed to federal agencies and commercial vendors for goods, services, and other expenses received but not yet paid.

Liabilities covered by budgetary or other resources are those liabilities of NCD for which Congress has appropriated funds, or funding is otherwise available to pay amounts due.

## **NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES - (CONTINUED)**

### **Fund Balance with Treasury**

The U.S. Department of the Treasury (Treasury) processes NCD's receipts and disbursements. Fund Balance with Treasury is the aggregate amount of the agency's accounts with Treasury for which the agency is authorized to liquidate obligations, pay funded liabilities, and make expenditures. The fund balance is increased through the receipt of non-expenditure Treasury warrants for appropriations, positive non-expenditure transfers, and other expenditure inflows of funds. The Fund Balance with Treasury is reduced through non-expenditure Treasury Warrants for recissions, negative non-expenditure transfers, disbursements, and other expenditure cash outflows of funds.

NCD's funds with the U.S. Treasury are cash balances from appropriations as of the fiscal year-end from which NCD is authorized to make expenditures and pay liabilities resulting from operational activity.

### **General Property, Plant, and Equipment, Net**

Property, plant, and equipment (PP&E) have been defined in the Federal Government as tangible items owned by the Federal Government and having an expected useful life of greater than two years. NCD has established the following policies for PP&E:

PP&E is reported at acquisition cost.

The capitalization threshold is \$5,000 for assets with a useful life of two or more years.

For bulk purchases, items will be capitalized when the individual useful lives are at least two years and the property has an aggregate value of \$100,000 or more.

Acquisitions of PP&E that do not meet the capitalization criteria outlined above are recorded as operating expenses. General PP&E consists of items that are used by NCD to support its mission.

Depreciation on assets is calculated using the straight-line method. Depreciation begins the month after the asset is placed in service.

Useful lives are as follows:

Equipment -	4 years
Furniture -	4 years

Maintenance, repairs and minor renovations are expensed as incurred. Expenditures that materially increase values, change capacities, or extend useful lives are capitalized.

## **NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES - (CONTINUED)**

### **General Property, Plant, and Equipment, Net – (Continued)**

The costs of any leasehold improvements financed with NCD appropriated funds is capitalized if the total cost exceeds \$25,000. Construction costs are accumulated as “construction in-progress” until completion, at which time they are transferred to “leasehold improvements” and depreciated over 7 years or the remainder of the lease, whichever is less.

Internal use software development and acquisition costs of \$25,000 are capitalized as “software development-in-progress” until the development stage is completed and the software is successfully tested. At acceptance, “software development-in-progress” costs are reclassified as “internal use software” and amortized using the straight-line method over an estimated useful life of 4 years. Purchased commercial software that does not meet the capitalization criteria is expensed. Enhancements that do not add significant new capability or functionality are expensed.

### **Prepaid and Deferred Charges**

Payments in advance of the receipt of goods and services are recorded as prepaid charges at the time of prepayment and recognized as expenses when the related goods and services are received.

### **Liabilities**

Liabilities represent amounts expected to be paid as the result of a transaction or event that has already occurred. Liabilities covered by budgetary resources are liabilities incurred which are covered by realized budgetary resources as of the balance sheet date. Available budgetary resources include new budget authority, spending authority from the offsetting collections, recoveries of unexpired budget authority through downward adjustments of prior year obligations, and unobligated balances of budgetary resources at the beginning of the year. Unfunded liabilities are not considered to be covered by such budgetary resources. Examples of unfunded liabilities are actuarial liabilities for future Federal Employees’ Compensation Act (FECA) payments and annual leave. The Government, acting in its sovereign capacity, can abrogate liabilities arising from other than contracts.

### **Contingencies**

The criteria for recognizing contingencies for claims are (1) a past event or exchange transaction has occurred as of the date of the statements; (2) a future outflow or other sacrifice of resources is probable; and (3) the future outflow or sacrifice of resources is measurable (reasonably estimated). NCD recognizes material contingent liabilities in the form of claims, legal action, administrative proceedings and environmental suits that have been brought to the attention of legal counsel.



## **NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES - (CONTINUED)**

### **Net Position**

Net position consists of unexpended appropriations and cumulative results of operations. Unexpended appropriations represent amounts of budgetary authority to include unobligated or obligated balances not rescinded or withdrawn. Cumulative results of operations are comprised of the following: (1) the difference between revenues and expenses, (2) the net amount of transfers of assets in and out without reimbursement, and (3) donations, all since inception of the fund(s).

### **Funds from Dedicated Collections**

SFFAS 43 replaced SFFAS 27 and resulted in a significant change in the definition of what was previously known as "earmarked funding." SFFAS 43 states that funds from dedicated collections are financed by specifically identified revenues, provided to the government by non-federal sources, often supplemented by other financing sources, which remain available over time. These specifically identified revenues and other financing sources are required by statute to be used for designated activities, benefits or purposes, and must be accounted for separately from the government's general revenues.

As of FY 2014 it was determined that NCD funding that previously was designated "earmarked" did not qualify under the new definition for "Funds from Dedicated Collections" and are not presented separately in these financial statements.

## **NOTE 2 – FUND BALANCE WITH TREASURY**

All of NCD's fund balance with treasury is coming from appropriations. No trust, revolving or other fund type are used to fund NCD's activities. NCD operates as an annual fund, where each year is a new appropriation. This fund balance with treasury is a consolidated balance of one no-year fund and five annual funds (FY 2013, FY 2014, FY 2015, and FY 2016 and FY 2017). The annual fund for FY 2012 is cancelled and the remaining fund balance of \$41,439.46 is given back to US Treasury during fiscal year 2017.

**NOTE 2 – FUND BALANCE WITH TREASURY (CONTINUED)**

A. Fund Balance with Treasury	<u>2017</u>	<u>2016</u>
General Fund	<u>1,056,279.10</u>	<u>1,378,117.07</u>
B. Status of Fund Balance with Treasury		
1) Unobligated Balance		
a) Available	72,278.81	52,825.94
b) Unavailable	<u>169,267.47</u>	<u>131,681.65</u>
	241,546.28	184,507.59
2) Obligated Balance not yet Disbursed	<u>814,732.82</u>	<u>1,193,609.48</u>
Total	<u>1,056,279.10</u>	<u>1,378,117.07</u>

**NOTE 3 – ADVANCES AND PREPAYMENTS**

Advances and Prepayments represents advances to Government Publishing Office Deposit Accounts.

	<u>2017</u>	<u>2016</u>
Deferred	<u>93,356.98</u>	<u>118,838.55</u>
Total	93,356.98	118,838.55

**NOTE 4 – ACCOUNTS RECEIVABLE, NET**

Accounts Receivable, Net from the Public represents the Accounts Receivable from current employees. NCD has historically collected any receivables due and thus has not established an allowance for uncollectible accounts.

	<u>2017</u>	<u>2016</u>
Accounts Receivable - With the Public	<u>2,086.28</u>	<u>293.23</u>

**NOTE 5 – LOANS RECEIVABLE, NET**

Loans Receivable, Net from the Public represents a Loan Receivable from a current employee.

	<u>2017</u>	<u>2016</u>
Loans Receivable - With the Public	<u>-</u>	<u>11,959.01</u>

**NOTE 6 - GENERAL PROPERTY, PLANT AND EQUIPMENT, NET**

NCD's total cost, accumulated depreciation, and net book value for PPE for the years ending September 30, 2017 and 2016 are as follows.

<b>2017</b>	<b>Equipment</b>	<b>Furniture &amp; Fixtures</b>	<b>Software</b>	<b>Software in Development</b>	<b>Total</b>
<b>Cost</b>	\$15,452.00	\$0.00	\$0.00	\$0.00	\$15,452.00
<b>Accum. Depr.</b>	(\$3,775.26)	\$0.00	\$0.00	\$0.00	(\$3,775.26)
<b>Net Book Value</b>	\$11,676.74	\$0.00	\$0.00	\$0.00	\$11,676.74

<b>2016</b>	<b>Equipment</b>	<b>Furniture &amp; Fixtures</b>	<b>Software</b>	<b>Software in Development</b>	<b>Total</b>
<b>Cost</b>	\$15,452.00	\$0.00	\$0.00	\$0.00	\$15,452.00
<b>Accum. Depr.</b>	(\$570.68)	\$0.00	\$0.00	\$0.00	(\$570.68)
<b>Net Book Value</b>	\$14,881.32	\$0.00	\$0.00	\$0.00	\$14,881.32

## NOTE 7 – LIABILITIES NOT COVERED BY BUDGETARY RESOURCES

Liabilities of the NCD are classified as liabilities covered or not covered by budgetary resources. As of September 30, 2017, the NCD had liabilities covered by budgetary resources of \$400,595.05 and liabilities not covered by budgetary resources of \$83,941.25. As of September 30, 2016, the NCD had liabilities covered by budgetary resources of \$195,297.43 and liabilities not covered by budgetary resources of \$88,710.58.

	<u>2017</u>	<u>2016</u>
Intragovernmental		
Accounts Payable	\$ 2,000.00	
Employer Contributions and Payroll Taxes Payable	\$ 11,098.73	\$ 13,383.81
Total Intragovernmental	<u>13,098.73</u>	<u>13,383.81</u>
With the Public		
Accounts Payable	334,831.13	132,730.46
Accrued Funded Payroll and Leave	51,118.40	47,260.80
Employer Contributions and Payroll Taxes Payable	1,546.79	1,922.36
Unfunded Leave	<u>83,941.25</u>	<u>88,710.58</u>
Total With the Public	<u>471,437.57</u>	<u>270,624.20</u>
Total Liabilities	<u>\$ 484,536.30</u>	<u>\$ 284,008.01</u>
Total liabilities not covered by budgetary resources	\$ 83,941.25	\$ 88,710.58
Total liabilities covered by budgetary resources	<u>400,595.05</u>	<u>195,297.43</u>
Total Liabilities	<u>\$ 484,536.30</u>	<u>\$ 284,008.01</u>

## NOTE 8 – OTHER LIABILITIES

Other liabilities with the public for the year ended September 30, 2017 and 2016 consist of Accrued Funded Payroll and Leave, Employer Contributions and Payroll Taxes Payable, and Unfunded Leave in the amounts shown below. Other Intragovernmental liabilities consist of Employer Contributions and Payroll Taxes Payable.

	FY 2017		
	Non-Current	Current	Total
Intragovernmental			
Employer Contributions and Payroll Taxes Payable	\$ -	\$ 11,098.73	\$ 11,098.73
Total Intragovernmental	-	11,098.73	11,098.73
Liabilities with the Public			
Accrued Funded Payroll & Leave		51,118.40	51,118.40
Employer Contributions and Payroll Taxes Payable	-	1,546.79	1,546.79
Unfunded Leave	83,941.25		83,941.25
Total Liabilities with the Public	83,941.25	52,665.19	136,606.44
Total Other Liabilities	\$ 83,941.25	\$ 63,763.92	\$ 147,705.17

	FY 2016		
	Non-Current	Current	Total
Intragovernmental			
Employer Contributions and Payroll Taxes Payable	\$ -	\$ 13,383.81	\$ 13,383.81
Total Intragovernmental	-	13,383.81	13,383.81
Liabilities with the Public			
Accrued Funded Payroll & Leave		47,260.80	47,260.80
Employer Contributions and Payroll Taxes Payable	-	1,922.36	1,922.36
Unfunded Leave	88,710.58		88,710.58
Total Liabilities with the Public	88,710.58	49,183.16	137,893.74
Total Other Liabilities	\$ 88,710.58	\$ 62,566.97	\$ 151,277.55

## NOTE 9 - LEASES

### Entity as Lessee:

#### Operating Leases

NCD leases office space at 1331 F Street, NW, Washington, DC. The lease was entered on August 29, 2012 for a period of 10-years retroactive August 22, 2011 continuing through August 21, 2021. The lease and space may be vacated at any time upon four (4) months written notice.

The following is a schedule of future minimum lease payments required by the lease:

<u>Fiscal Year Ended</u>	<u>Minimum Lease Payments</u>
September 30, 2018	282,076
September 30, 2019	285,100
September 30, 2020	288,215
September 30, 2021	257,804
	<u>1,113,195</u>

## NOTE 10 – COSTS AND EXCHANGE REVENUE

Intragovernmental costs are those of goods/services purchased from a federal entity.

	<u>Total 2017</u>	<u>Total 2016</u>
Program A		
Intragovernmental costs	816,112.39	775,846.84
Public costs	<u>3,002,399.98</u>	<u>2,269,460.09</u>
Total Program A costs	<u>3,818,512.37</u>	<u>3,045,306.93</u>
Total Program A net costs	<u>3,818,512.37</u>	<u>3,045,306.93</u>

## NOTE 11 – APPORTIONMENT CATEGORIES OF NEW OBLIGATIONS AND UPWARD ADJUSTMENTS: DIRECT VS. REIMBURSABLE OBLIGATIONS

Obligations for NCD are category B, which is the amount of direct obligations incurred against amounts apportioned under category B on the latest SF 132.

	<u>2017</u>	<u>2016</u>
Direct		
Category B	<u>3,441,808.48</u>	<u>3,675,794.54</u>
	3,441,808.48	3,675,794.54

## NOTE 12 – UNDELIVERED ORDERS AT THE END OF THE PERIOD

The amount of NCD's undelivered orders was \$567,494.75 and \$1,117,150.60 as of September 30, 2017 and 2016, respectively.

	Unpaid Undelivered Orders	Paid Undelivered Orders	Total Undelivered Orders
2017	\$ 449,890.77	\$ 93,356.98	\$ 543,247.75
2016	\$ 998,312.05	\$ 118,838.55	\$ 1,117,150.60

## NOTE 13 – EXPLANATION OF DIFFERENCES 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 2017 actual budgetary execution information is scheduled for publication in February 2018, 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 2016 SBR and the related President's Budget reflected the following:

FY2016	Budgetary Resources	New Obligations & Upward Adjustments (Total)	Distributed Offsetting Receipts	Net Outlays
Statement of Budgetary Resources	\$ 3,860,302.13	\$ 3,675,794.54	\$ -	\$ 3,032,215.77
Budget of the U.S. Government	3,000,000.00	3,000,000.00	\$ -	3,000,000.00
Difference	<u>\$ 860,302.13</u>	<u>\$ 675,794.54</u>	<u>\$ -</u>	<u>\$ 32,215.77</u>

The difference between the Statement of Budgetary Resources and the *Budget of the United States Government* for budgetary resources, obligations incurred and net outlays are primarily due to rounding. A portion of the difference in the budgetary resources is due to expired unobligated balances being reported in the Statement of Budgetary Resources but not in the Budget of the United States Government.

## NOTE 14 – RECONCILIATION OF NET COST OF OPERATIONS TO BUDGET

Budgetary resources obligated are obligations for personnel, goods, services, benefits, etc. made by the NCD in order to conduct operations or acquire assets. Other (i.e., non-budgetary) financing resources are also utilized by the NCD in its program (proprietary) operations. For example, spending authority from offsetting collections and recoveries are financial resources from the recoveries of prior year obligations (e.g., the completion of a contract where not all the funds were used) and refunds or other collections (i.e., funds used to conduct operations that were previously budgeted). An imputed financing source is recognized for future federal employee benefits costs incurred for the NCD employees that will be funded by OPM. Changes in budgetary resources obligated for goods, services, and benefits ordered by not yet provided represents the difference between the beginning and ending balances of undelivered orders (i.e., good and services received during the year based on obligations incurred the prior year represent a cost of operations not funded from budgetary resources). Resources that finance the acquisition of assets are budgetary resources used to finance assets and not cost of operations (e.g., increases in accounts receivables or capitalized assets). Financing sources yet to be provided represents financing that will be provided in future periods for future costs that are recognized in determining the net cost of operations for the present period. Finally, components not requiring or generating resources are costs included in the net cost of operations that do not require resources (e.g., depreciation and amortized expenses of assets previously capitalized).

A reconciliation between budgetary resources obligated and net cost of operations (i.e., providing an explanation between budgetary and financial (proprietary) accounting) is as follows (note: in prior years this information was presented as a separate financial statement (the Statement of Financing)):

	2017	2016
Budgetary Resources Obligated	3,441,808.48	3,675,794.54
Spending Authority from Recoveries and Offsetting Collections	(254,533.63)	(408,166.85)
Imputed Financing from Costs Absorbed by Others	48,733.46	73,032.30
Changes in Budgetary Resources Obligated for Goods, Services, and Benefits Ordered but Not Yet Provided	573,902.85	(286,065.99)
Resources that Finance the Acquisition of Assets	10,165.96	(8,738.22)
Increase in Annual Leave Liability	(4,769.33)	(1,119.53)
Depreciation and Amortization	3,204.58	570.68
Net Cost of Operations	3,818,512.37	3,045,306.93

## NOTE 15 – SUBSEQUENT EVENTS

In preparing these financial statements, management has evaluated events and transactions for potential recognition or disclosure through January 30, 2018, which is the date the financial statements were available to be issued.





**Performance Section**  
**Section 5**

## **Performance Section**

**GOAL:** Advance the goals of the Americans with Disabilities Act (ADA) by promoting policies, programs, practices, and procedures that guarantee equal opportunity and provide for economic self-sufficiency, independent living, and inclusion and integration into all aspects of society for individuals with disabilities.

NCD's history and future is inextricably linked to the ADA. In 1986, NCD advised the President and Congress to pass a civil rights law for people with disabilities and in 1988 NCD wrote the first version of the ADA that was introduced in the House and Senate. Since that time, NCD has diligently monitored and reported on the ADA's implementation; any threats posed to it; and policies, programs, practices, and procedures that advance the ADA's goals.

We have the following two objectives to facilitate achieving this goal:

1. Engage stakeholders in order to assess concerns and priorities and build a network of NCD partners.
2. Address stakeholder concerns and priorities by advancing specific, practical policy solutions and encouraging collaboration.

### **FY 2017 Results – Engagement**

NCD regularly hears from its stakeholders throughout each year both through letters, emails, faxes, and calls received to our office and through created opportunities such as policy forums; public testimony received at meetings in person or by telephone; participation at conferences and meetings of stakeholder groups; congressional office visits; and communications the Council Members have with their disability-related organizational ties.

In addition to these opportunities, NCD's legislation mandates a minimum of four public meetings annually. Some of NCD's most important activities occur during the quarterly meetings. Public comment sessions and town halls, full-length presentations by stakeholders, and opportunities to meet with additional stakeholders in the disability community who attend the meetings afford NCD the opportunity to identify needs as well as promising practices in communities and regions across the country, which can be highlighted in our reports as findings and the basis of recommendations. NCD also has a history of playing a convening role, advancing policy discussions in the process, by bringing diverse stakeholders together that may not otherwise have policy discussions with one another.

Throughout the life of the agency, NCD has closely consulted stakeholders as key advisors in shaping NCD's policy endeavors. NCD employs a wide array of communication tools to stay connected to our constituency, both to hear from them and also to make them aware of the recommendations we are offering to policymakers.

## Performance Section (Continued)

**Agency Website** – NCD’s website houses all of its reports to Congress and the President and acts as an online “library” for many individuals interested in learning more about the implementation of certain disability laws and the gaps that remain in securing equality of opportunity for Americans with disabilities. We regularly hear from students in the U.S. and abroad who make use of our reports, as well as from congressional staff and interns who are learning more about a particular subject that has recently been added to their portfolio and who make use of our online reports to equip them with valuable information. In FY 2017, 155,726 users visited NCD’s agency website, and approximately 89% of those users were new to the NCD.gov website. Webstat analysis estimates that over half of NCD’s online visitors are millennials under the age of 34. This is not surprising in view of NCD’s emphasis on engagement through social media channels and given some of the recent NCD research content, which has included emphasis on college students. After having observed a year-over-year uptick in mobile users accessing the NCD website, in FY16, NCD updated its website to be mobile responsive. This has proven to be a prudent decision, with nearly 30 percent of users accessing the NCD.gov website through their mobile devices in FY2017 based on website analytics.

The five most commonly viewed reports in FY 2017 continue to provide evidence of the timeliness and applicability of NCD’s work to current policymaking discussions, the diversity of NCD’s stakeholders’ interests, the breadth of NCD’s work, and the relevance of our reports, even years after their release –

1. *Rocking the Cradle: Ensuring the Rights of Parents with Disabilities and Their Children* (2012, and also re-released with a plain language toolkit in May 2016)
2. *A Medicaid Block Grant Program: Implications for People with Disabilities* (2013)
3. *The Current State of Health Care for People with Disabilities* (2009)
4. *Serving Service Members and Veterans with PTSD and TBI* (2009)
5. *Home and Community-Based Services: Creating Systems for Success at Home, at Work and in the Community* (2015)

**NCD Social Media and Listserv** – NCD remains recognized and sought by the disability community as a leader in utilizing social media to engage stakeholders with our active Facebook and Twitter accounts. NCD staff continued to “live tweet” many disability policy events and hearings on Capitol Hill and the White House to bring information from these Washington, DC based events, which were neither webcast nor available for teleconference participation, to far wider audiences beyond the beltway. The total number of individuals who follow NCD’s Facebook page continued to show steady, increasing growth with the number of supporters rising to 30,762 as of January 2018 – an increase of over 9,000 followers since the reporting in our last PAR submission.

## **Performance Section (Continued)**

Similarly, NCD's Twitter account from which we facilitate and host discussions among stakeholders and constituents and distribute important updates on disability policy concerns has risen to over 11,964 as of January 2018 – an increase of over 5,200 since the reporting in our last PAR submission.

In FY2017, NCD conducted several Twitter chats and live tweeting, including:

- May 18, 2017: Section 504 and Making Emergency Management More Accessible for People with Disabilities (co-hosted by FEMA)
- December 9, 2016: First Responders and Disability Event (underlying event co-hosted by United Cerebral Palsy).
- October 7, 2016: NCD Calls on Congress for a Technology Bill of Rights for People with Disabilities (underlying event was a congressional briefing on NCD's annual progress report)
- October 4, 2016: Mental health challenges on college campuses (Twitter chat was to engage the community in support of research efforts related to NCD's July 2017 release of a report on the topic).

NCD also continues to utilize its traditional email distribution listserv for constituents who favor this method of information delivery. Approximately 2,400 subscribers receive regular policy and activities updates from the agency using this method.

**Public Comment** – NCD conducted eight public comment periods during quarterly meetings of FY 2017 and received public input from individual citizens, organizational representatives, and self-advocates, either in written format by email, by phone or in person on the following topics:

- Education and mental health
- Economic challenges to people with disabilities
- The linkages between disability and poverty
- Charter schools and vouchers within the context of IDEA rights
- Health care for people with disabilities

**Conferences and Other Speaking Engagements** – NCD receives numerous invitations each year to speak at conferences and other events and makes good use of the opportunities it accepts by sharing its latest policy findings and recommendations, sometimes with hundreds of attendees at each event. In FY 2017, highlights of such speaking engagements included:

- On December 9, 2016, NCD sponsored and organized a webcast forum with United Cerebral Palsy on police reform and the rights of people with disabilities.

## **Performance Section (Continued)**

- On March 10, 2017, NCD staff attended a conference hosted by Partnership for Inclusive Disaster Strategies, and discussed NCD's body of work and its role in ensuring that people with disabilities are considered before, during, and after an emergency.
- On April 6, 2017, NCD staff gave a lecture at a conference of the National Council of State Agencies for the Blind and moderated a listening session regarding principles of technology accessibility.
- On June 18, 2017, NCD staff continued to participate in the periodic conference calls with Amtrak and representatives from disability-related organizations concerning railway accessibility.
- On June 14, 2017, NCD staff gave a presentation on NCD's policy agenda, highlighting its education projects, at the Center for Educational Excellence in Washington DC.
- On June 12, 2017, NCD staff presented at a workshop called the "Guardianship Institute" that preceded the National Disability Rights Network annual conference.
- On June 5, 2017, an NCD Council Member, Executive Director, and staff, met with a representative from Airbnb in Chicago, Illinois, to discuss equal opportunity policies and access for individuals with disabilities.
- On July 13, 2017, NCD staff met with David Bahar from the Communication Service for the Deaf to discuss stakeholder views on the SBA 8(a) programs.
- On July 28, 2017, NCD staff met with Jordan Melograna, producer of the subminimum wage documentary "Bottom Dollars," and the Creative Director at Rooted in Rights, a project of Disability Rights Washington, to discuss the potential for future collaboration.

**International Delegations** – Internationally, NCD continues to regularly host U.S. State Department delegations interested in U.S. disability rights and in the role of NCD in the federal government. In FY 2017, these delegation visits included those from Georgia, the Middle East & North Africa, Pakistan, and China.

**Congressional and Federal Agency Engagement** – Throughout FY 2017, NCD continued to deepen relationships as a trusted advisor in both Member and committee offices and federal agencies. NCD responds to calls and letters from individual congressional offices throughout each year that request disability-related information regarding constituents' needs. In addition to serving as a resource for Members' district offices, NCD strives to provide timely policy information and recommendations to legislative offices and federal agencies, both proactively and in response to direct requests. NCD staff provided electronic copies and in-person briefings of its policy reports and papers to legislative staff in the House and Senate and appropriate federal agencies throughout the past fiscal year. In addition, NCD staff has offered policy briefings on its reports' major findings and recommendations, utilizing teleconferences and in-person Hill and agency briefing formats. Some highlights of NCD's FY17 congressional and federal agency activity include the following:

## Performance Section (Continued)

- NCD advised attorneys representing the Office of Tax Policy at the US Treasury Department regarding the tax burden of loan forgiveness granted to individuals deemed “severely disabled.”
- NCD met with the Office of Disability Integration and Coordination (ODIC) to discuss how NCD can assist ODIC in furthering its mission to ensure that people with disabilities are included in emergency management planning.
- NCD participated in a FEMA Disability Working Group to advise on FEMA’s Section 504 self-evaluation.
- NCD planned and participated in a congressional briefing regarding access to technology for people with disabilities, bringing industry leaders from Microsoft and IBM, disability advocacy leaders, and the U.S. Access Board together for the policy discussion.
- NCD continued to regularly participate within the US Department of Transportation FTA Coordinating Council on Access and Mobility (CCAM). The CCAM issues policy recommendations and implements activities that improve the availability, accessibility, and efficiency of transportation for older adults, people with disabilities, and individuals of low incomes.
- NCD staff worked with GAO to share information about its study on Vocational Rehabilitation (VR)’s implementation of pre-employment transition services under the Workforce Innovation and Opportunity Act (WIOA). GAO is using NCD’s report to inform its own study on VR/WIOA planned for release in 2018.
- NCD met with the Social Security Administration’s Disability Rights Consortium summer fellows to discuss social security disability policy.
- In conjunction with Rep. Gregg Harper’s office and in collaboration with several disability organizations, NCD planned and participated in a highly-attended congressional briefing on Capitol Hill regarding the elimination of the 14(c) provision of the Fair Labor Standards Act (which allows payment of subminimum wages to people with disabilities).
- In early FY2017, the NCD Chairperson briefed Senate Commerce Committee staff from both parties on the impact that autonomous vehicle technology could have for the disability community and on potential barriers the technology or its regulation could inadvertently impose on people with disabilities.
- Several months later, at their request, NCD convened a stakeholder roundtable with bipartisan staff of the Senate Commerce Committee on autonomous vehicle technology, provided proposed legislative text, and later provided substantive feedback on the Senate draft bill language.
- NCD separately convened a stakeholder roundtable with bipartisan staff of the House Energy and Commerce Committee on autonomous vehicle technology and later provided substantive feedback on the House’s draft bill language.
- NCD is an official member of, and continued to participate with, the Integrated Public Alert and Warning System (IPAWS) Subcommittee to the Federal Emergency Management Agency (FEMA) National Advisory Council (NAC). The IPAWS Subcommittee will make recommendations through the NAC to ensure

## Performance Section (Continued)

that FEMA can provide timely and effective warnings regarding natural disasters, acts of terrorism, and other man-made disasters or threats to public safety.

- NCD advised the Field Operation Chief for FEMA's Office of Disability Integration and Coordination (ODIC) regarding the inclusion of people with disabilities in all phases of disaster planning exercises. NCD also attended ODIC's disability workgroup which illustrated the role Voluntary Agency Liaisons (VAL) play in emergency management.
- NCD advised the US Department of Justice's Civil Rights Division regarding police reform and the rights of people with disabilities.
- NCD convened a policy forum regarding first responders and the disability community, which involved participation by DOJ Civil Rights Division, the White House Domestic Policy Council, the International Association of Chiefs of Police, and disability advocates. NCD worked with the CMS Office of Minority Health to hear from stakeholders about how providers have successfully made changes to provide accessible care for their patients, and where there are still opportunities for improvement.

**Media & Other Engagement** – In FY 2017, the media sent NCD numerous requests for comments regarding our reports and policy positions or requested our assistance in locating an appropriate disability perspective on a topic of popular culture. Responding to these opportunities helps extend NCD's reach well beyond our traditional audiences, gives us opportunities to promote our body of work in relation to "trending" topics, and often leads to new working relationships and ongoing coverage of important disability concerns in current events. FY 2017 highlights included:

- On October 14, 2016, NCD's Executive Director was interviewed and quoted in *Rewire* online magazine in an article titled "For Chicagoans, Mayor Emanuel's Response to Police Brutality Is More of the Same" regarding police interactions with people with disabilities.
- On October 20, 2016, *Working Mother* magazine and website featured interviews with NCD's Executive Director and a former NCD attorney in an article titled "These Working Moms Don't Let a Disability Diminish Their Career Prospects" regarding the rights of parents with disabilities.
- On November 18, 2016, NCD's 2012 *Subminimum Wage and Supported Employment* report was referenced in an article in *Nonprofit Quarterly* titled, "Nonprofit Wage Ghettos and What We Should Do about Them" that included an extensive discussion of the 14(c) provision of the Fair Labor Standards Act that permits payment of subminimum wages to people with disabilities.
- On January 5, 2017, CNN featured quotes from NCD's Executive Director regarding the abuse of people with disabilities in a piece titled, "Facebook video reminder of violence faced by disabled Americans."
- On January 6, 2017, NCD's 2011 *Digital Inclusion* report was referenced in a piece in *Medium* magazine titled "Inclusion in Tech."

## Performance Section (Continued)

- NCD's advice to Congress regarding the regulatory idea of linking Social Security beneficiaries with representative payees to the National Instant Criminal Background Check System was featured prominently and frequently in hundreds of news outlets throughout FY2017.
- On May 2, 2017, NCD's 2012 *Subminimum Wage and Supported Employment* report was referenced in several Missouri newspapers in a piece titled, "Sheltered workshops persevere under pressure from federal rules."
- Popular culture magazines like *Cosmopolitan* have also featured NCD's work, which at times strongly resonates with the American public with disabilities. On May 9, 2017, *Cosmopolitan* ran a piece that featured NCD's 2012 *Rocking the Cradle* report on parenting rights in a piece titled, "The Insulting Childbirth Experiences Mothers With Disabilities Endure." A short time later, *Redbook*, *Elle*, and *Woman's Day* magazines ran the same piece.
- On May 11, 2017, following numerous policy forums NCD hosted with representatives from CMS and state government in regards to Medicaid managed care policies for long-term services and supports, including one such forum in Kansas, the *Kansas City Star* ran a piece about NCD's advice to CMS titled "Caregivers of disabled left in dark under Kansas' private healthcare system."
- On June 26, 2017, the Washington Post ran a story that featured NCD's 2013 *A Medicaid Block Grant Program: Implications for People with Disabilities* report in an article on Medicaid.
- On July 21, 2017, the Associated Press ran a piece based on the release of NCD's *Mental Health on College Campuses* report titled, "Federal Study on College Mental Health Services Reveals Long Waiting Lists, Other Gaps and Barriers Impeding Student Success."
- On August 8, 2017, *Mother Jones* ran a piece titled "Many People With Disabilities Are Being Paid Way Below the Minimum Wage, and It's Perfectly Legal" that cited NCD's 2012 *Subminimum Wage and Supported Employment* report.

## FY 2017 Results – Policy Development and Collaboration

In FY 2017, in addition to several reports developed in FY17 for a FY18 release (discussed in more detail below), NCD's engagement activities and policy development activities remained complementary. Much of what NCD hears from its stakeholders throughout the year through the means of engagement outlined above informs the Council's priority setting when selecting its slate of policy projects for the upcoming fiscal year. Likewise, once the policy projects are selected, NCD often relies upon engagement activities again during the research phase of a project, to convene focus groups, receive immediate input via Twitter chats on specific questions posed by researchers, and to receive expert information during quarterly meeting panel presentations. Once reports are written and released, engagement activities are again



## Performance Section (Continued)

employed to create awareness of the recommendations and work collaboratively toward their implementation, much of which includes further development of new policies.

In FY 2017, NCD developed policy positions and recommendations for Congress, the President, and other federal agencies in the following publications and letters:

- NCD 2017 Progress Report on the state of disability policy.
- NCD Letter to DOJ Regarding Web Accessibility NPRM
- NCD Letter to Treasury Regarding Tax Debt of Discharged Loans of Borrowers with Disabilities
- NCD Letter to FEMA Regarding Office of Disability Integration and Coordination
- NCD Letter to Congress Regarding Repeal of SSA NICS Rule
- NCD Letter to Committee on House Administration regarding Election Assistance Commission
- NCD Letter to American Medical Association Regarding Physician Assisted Suicide
- NCD Comments to Department of Education Regarding Mandatory Civil Rights Data Collection
- NCD Principles for Public and Private Healthcare Reform
- NCD Letter to House Committee on Education and the Workforce on the H.R. 1313, "Preserving Employee Wellness Programs Act"
- NCD Letter to Congress regarding the proposed America's Health Care Act
- NCD Letter to CMS Administrator Verma Requesting Meeting Regarding Medicaid Policy
- NCD Letter to Congress Regarding Class Action Lawsuits Legislation
- NCD Letter to CMS Administrator Verma Regarding Medicaid HCBS Settings Rule
- NCD Report--*Mental Health on College Campuses: Investments, Accommodations Needed to Address Student Needs*
- NCD Letter to FEMA Regarding New ODIC Director Following Hurricane Harvey
- NCD Letter to House Leadership Regarding "ADA Education and Reform Act of 2017"
- NCD Letter to Rep. Scott Regarding Direct Care Bill
- NCD Letter to Senate Commerce Committee on Autonomous Vehicle Discussion Draft
- NCD Letter Regarding Graham-Cassidy Amendment
- NCD Letter to Attorney General Sessions about Police Interactions with People with Disabilities
- NCD Letter to Congressman Wenstrup Regarding Sense of Congress on Assisted Suicide

## Performance Section (Continued)

A brief synopsis of the FY 2017 reports follows in the chart below.

**Federal Agency Collaboration** – Given the connection between NCD’s engagement and policy development objectives, rather than repeat many items previously noted, the highlights of NCD’s performance in this area are noted above in the section involving congressional and federal agency engagement.

**More Stakeholder-Friendly Materials** – In FY 2017, NCD continued to make changes to the manner that it develops and packages its policy recommendations to Congress and the President in response to feedback received from congressional stakeholders. Staff continued to apply necessary training to transition report presentations to a more reader-friendly layout that includes a greater emphasis on infographics, easier-to-spot major findings and recommendations and key points, and shorter in length. The new report format has been met with a positive response. NCD likewise continued steps in FY 2017 to identify opportunities for greater application of plain language principles in its policy work.

Synopses of FY2017 Policy Reports
<p><b><i>National Disability Policy: A Progress Report 2017</i></b> This report addresses why people with disabilities are often destined to live in poverty and experience high unemployment despite existing federal regulations and public policies that are geared toward improving the lives of people with disabilities. <a href="https://ncd.gov/progressreport/2017/national-disability-policy-progress-report-october-2017">https://ncd.gov/progressreport/2017/national-disability-policy-progress-report-october-2017</a></p>
<p><b><i>Mental Health on College Campuses: Investments, Accommodations Needed to Address Student Needs</i></b> More and more students are seeking support for mental health disabilities at colleges, but colleges have been unable to meet that demand. Some have argued that the nation has reached a “campus mental health crisis.” This National Council on Disability (NCD) report examines and assesses the status of college mental health services and policies in the United States, and provides recommendations for Congress, federal agencies, and colleges to improve college mental health services and post-educational outcomes for students with mental health disabilities. <a href="https://ncd.gov/sites/default/files/NCD%20Mental%20Health%20Report%20508%200.pdf">https://ncd.gov/sites/default/files/NCD Mental Health Report 508 0.pdf</a></p>
Synopses of Policy Publications Drafted in FY2017 for a FY2018 Release

## Performance Section (Continued)

<b>Synopses of Policy Publications Drafted in FY2017 for a FY2018 Release</b>
<p><b><i>Sexual Assault of Students with Disabilities</i></b></p> <p>This project looks at sexual assault of students with disabilities on college campuses, including sexual assault statistics, college policies on sexual assault and how they impact students with disabilities, and post-assault services provided to victims with disabilities. <a href="https://ncd.gov/publications/2018/sexual-assault-college-students-disabilities">https://ncd.gov/publications/2018/sexual-assault-college-students-disabilities</a></p>
<p><b><i>Workforce Innovation and Opportunities Act (WIOA) &amp; Vocational Rehabilitation Services Report</i></b></p> <p>This project looks at VR's progress in implementing WIOA's requirement to provide pre-employment transition services to transition-age students with disabilities. <a href="https://ncd.gov/publications/2017/early-implementation-wioa-PETS">https://ncd.gov/publications/2017/early-implementation-wioa-PETS</a></p>
<p><b><i>Individuals with Disabilities Education Act: a Five Part Policy Brief Series</i></b></p> <p>This project looks at five issues under the IDEA: Segregation, Funding, Monitoring, English Language Learners, and the Interplay between the IDEA and the ESSA, and will result in a 25-page report on each of the topics.</p>
<p><b><i>Neglected for Too Long: Dental Care for People with Intellectual and Developmental Disabilities</i></b></p> <p>This policy brief highlights the challenges of locating dentists who were both trained in, and are willing to provide, dental care to individuals with intellectual and certain developmental disabilities and will suggest policy recommendations for this largely overlooked issue. <a href="https://ncd.gov/sites/default/files/NCD_Dental%20Brief%202017_508.pdf">https://ncd.gov/sites/default/files/NCD_Dental%20Brief%202017_508.pdf</a></p>
<p><b><i>Guardianship Report</i></b></p> <p>This report seeks to explain, evaluate, and contextualize a system that impacts a large number of people with disabilities, particularly intellectual, cognitive, and age-related disabilities. Although it has been an important part of Western law since the ancient Greeks, guardianship has not garnered the attention of policymakers and disability rights advocates the way other issues have.</p>
<p><b><i>Foreign Policy Report</i></b></p> <p>This project examines the policies and practices of DOS, USAID, and the Peace Corps and the extent to which they ensure the inclusion of individuals with disabilities in their foreign programs and removed barriers to access by individuals with disabilities previously identified by NCD. It also examines the policies and practices of the Millennium Challenge Corporation to determine whether it applies U.S. disability laws and policies to its programs overseas.</p>

**Performance Section (Continued)**

**FY 2017 Results – Policy Development and Collaboration**

<b>GOALS, MEASURES &amp; PROGRAM HIGHLIGHTS</b>			
	<b>Strategic Goal Component</b>	<b>Key Measures</b>	<b>Program Highlights for FY 2017</b>
<b>Integrated Approach</b>	Economic Self-Sufficiency	Enhance participation in and knowledge of programs available to assist people with disabilities in enhancing their self-sufficiency through employment, education and job training.	<p>NCD held a congressional briefing on elimination of subminimum wage.</p> <p>NCD staff worked with GAO to share information about its study on Vocational Rehabilitation (VR)'s implementation of pre-employment transition services under the Workforce Innovation and Opportunities Act (WIOA). GAO is using NCD's report to inform its own study on VR/WIOA planned for release in 2018. NCD met with attorneys representing the Office of Tax Policy at the US Treasury Department, to discuss issues related to the tax burden of loan forgiveness granted to individuals deemed "severely disabled."</p> <p>NCD provided advice to the House Committee on Education and the Workforce on the H.R. 1313, "Preserving Employee Wellness Program Act."</p> <p>NCD drafted a letter to Representative Scott offering guidance and recommendations regarding his introduction of the Direct Care bill. The Bill recommends incentives for workforce investment boards to enable them to address the direct care workforce shortage.</p> <p>NCD provided the Rehabilitation Services Administration (RSA) with an implementation memorandum regarding the implementation of pre-employment transition services (PETS) within the first two and a half years since the enactment of the Workforce Innovation and Opportunity Act of 2014 (WIOA)</p>

**Performance Section (Continued)**

<b>GOALS, MEASURES &amp; PROGRAM HIGHLIGHTS</b>			
	<b>Strategic Goal Component</b>	<b>Key Measures</b>	<b>Program Highlights for FY 2017</b>
	Independent Living	Improving access to long term services and support, health care, housing and transportation	<p>NCD worked with the CMS Office of Minority Health to hear from stakeholders about how providers have successfully made changes to provide accessible care for their patients, and where there are still opportunities for improvement.</p> <p>NCD convened a stakeholder roundtable with bipartisan staff of the Senate Commerce Committee on autonomous vehicle technology.</p> <p>FY 2017 NCD Progress Report focused on how information and communication technology (ICT) continues to transform modern life, and the potential ICT and assistive technology holds for improving how people with disabilities live in the world.</p> <p>NCD provided advice to DOJ regarding web accessibility NPRM.</p> <p>NCD provided advice to FEMA regarding new ODIC director following Hurricane Harvey.</p> <p>NCD provided advisement to CMS Administrator Verma regarding Medicaid HCBS settings rule.</p> <p>NCD provided advisement to Congress regarding the proposed America's Health Care Act.</p> <p>NCD drafted Principles for Public and Private Healthcare Reform.</p> <p>NCD provided advice to the Senate Commerce Committee on the autonomous vehicle discussion draft.</p> <p>NCD provided advice regarding the Graham-Cassidy healthcare amendment.</p> <p>Soon to be released NCD report: <i>Guardianship Report</i>. NCD met with SSA's Disability Rights Consortium summer fellows to discuss social security disability policy.</p>

**Performance Section (Continued)**

<b>GOALS, MEASURES &amp; PROGRAM HIGHLIGHTS</b>			
	<b>Strategic Goal Component</b>	<b>Key Measures</b>	<b>Program Highlights for FY 2017</b>
	Integration & Inclusion	Improving policies and practices to ensure that all children, youth, and adults with disabilities are valued by, and contribute to, their communities of choice and civil rights are protected	<p>NCD met with the Office of Disability Integration and Coordination (ODIC) to discuss how NCD can assist ODIC in furthering its mission to ensure that people with disabilities are included in emergency management planning.</p> <p>NCD participated in a FEMA Disability Working Group to discuss FEMA's Section 504 self-evaluation.</p> <p>NCD provided advisement to Congress regarding repeal of the SSA NICS Rule.</p> <p>NCD is a member of, and continued to participate with, the Integrated Public Alert and Warning System (IPAWS) Subcommittee to the Federal Emergency Management Agency (FEMA) National Advisory Council (NAC). The IPAWS Subcommittee will make recommendations through the NAC to ensure that FEMA can provide timely and effective warnings regarding natural disasters, acts of terrorism, and other man-made disasters or threats to public safety.</p> <p>NCD provided advice to the Field Operation Chief for FEMA's Office of Disability Integration and Coordination (ODIC) to discuss the inclusion of people with disabilities in all phases of disaster planning exercises. NCD also attended ODIC's disability workgroup which illustrated the role Voluntary Agency Liaisons (VAL) play in emergency management.</p> <p>NCD continued to regularly participate within the US Department of Transportation FTA Coordinating Council on Access and Mobility (CCAM). The CCAM issues policy recommendations and implements activities that improve the availability, accessibility, and efficiency of transportation for older adults, people with disabilities, and individuals of low incomes.</p> <p>NCD provided advice to the US Department of Justice's Civil Rights Division regarding police reform and the rights of people with disabilities.</p> <p>NCD submitted a letter to FEMA regarding the Office of Disability Integration and Coordination.</p>

**Performance Section (Continued)**

<b>GOALS, MEASURES &amp; PROGRAM HIGHLIGHTS</b>			
	<b>Strategic Goal Component</b>	<b>Key Measures</b>	<b>Program Highlights for FY 2017</b>
	Integration & Inclusion	Improving policies and practices to ensure that all children, youth, and adults with disabilities are valued by, and contribute to, their communities of choice and civil rights are protected	<p>NCD submitted a letter to the Committee on House Administration regarding the Election Assistance Commission.</p> <p>NCD submitted a letter to the American Medical Association Regarding Physician Assisted Suicide and the right to treatment.</p> <p>NCD submitted comments to the Department of Education regarding mandatory civil rights data collection.</p> <p>NCD advised Congress regarding class action lawsuits legislation.</p> <p>NCD report soon to be released: <i>Sexual Assault of Students with Disabilities</i></p> <p>NCD provided advice to the House leadership regarding "ADA Education and Reform Act of 2017."</p> <p>NCD submitted a letter to Attorney General Sessions about police interactions with people with disabilities.</p> <p>NCD submitted a letter to Congressman Wenstrup regarding sense of Congress on assisted suicide.</p> <p>NCD report soon to be released: <i>Individuals with Disabilities Education Act: a Five Part Policy Brief Series.</i></p> <p>NCD Policy Brief researched in FY2017: <i>Neglected for Too Long: Dental Care for People with Intellectual and Developmental Disabilities.</i></p> <p>Soon to be released NCD report: <i>Foreign Policy Report.</i></p>