UNITED STATES

COMMISSION ON CIVIL RIGHTS



PERFORMANCE AND ACCOUNTABILITY REPORT (PAR)

FOR FISCAL YEAR 2026

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Objective 2: The Commission will publish reports, letters, and statements on important civil rights issues, following investigation and as informed by research, and distribute them to the President, Congress, and the American people. 18

Objective 3: The Commission's Advisory Committees as a group will hold briefings and meetings on civil rights concerns in their jurisdiction and issue publications on their concerns, providing recommendation for action on those issues. 23

Strategic Goal B: The Commission will serve as a national clearinghouse to inform and raise awareness on civil rights issues amongst the public. 30

Objective 1: The Commission will keep the public apprised of historical and current civil rights issues. 30

Objective 2: The Commission will keep the public and individual Advisory Committees apprised of both the Commission's and Advisory Committees' investigations, fact-finding activities, reports, and other publications. 31

Objective 3: Elevate the public profile of the Commission as a national authority on civil rights issues. 32

Strategic Goal C: The Commission will continue to strengthen the Commission's financial and operational controls and advance the Commission's mission through management excellence, efficiency, and accountability. 33

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MESSAGE FROM THE CHAIR



I attach the annual Performance and Accountability Report (PAR) for the U.S. Commission on Civil Rights for Fiscal Year 2026. This report reflects the agency's program and financial performance.

In FY 2026, the Commission held two briefings: Antisemitism on America's College and University Campuses: Current Conditions and the Federal Response and Mental Health in Juvenile Justice Facilities: Civil Rights Implications, Access, and Racial Disparities. Commissioners heard from subject matter experts such as government officials, academics, policy experts, professionals, advocates, and impacted persons.

The Commission published two reports. In our statutory report, *The Federal Response to Antisemitism on American College and University Campuses*, the Commission investigated the increase in Antisemitism on America's college and university campuses. In our report, *Language Access for Individuals with Limited English Proficiency*, the Commission examined the civil rights consequences of language barriers.

We continue to enhance our engagement with and rely on the work of our Advisory Committees. In FY 2026, our Advisory Committees issued 12 reports and memoranda, conducted 27 fact-finding events, and held 141 planning meetings. Through their fact-finding events and reports, the Advisory Committees covered a broad range of civil rights issues.

In addition to the solid programmatic output during FY 2026, the Commission received an unmodified opinion on the Commission's Financial Statements. Accordingly, I look forward to continuing effective financial and other management controls at the Commission.

Furthermore, I look forward to building on the Commission's FY 2026 performance to continue to advance civil rights through effective and comprehensive investigation, research, and analysis on issues of fundamental concern to the federal government and the public.



Rochelle M. Garza
Chair
United States Commission on Civil Rights
November 13, 2026

MANAGEMENT DISCUSSION AND ANALYSIS

The Management Discussion and Analysis (MD&A) section explains our mission, describes our organizational structure, presents performance highlights, analyzes our internal control environment, identifies financial highlights, and discusses the limitation of financial statements.

Mission

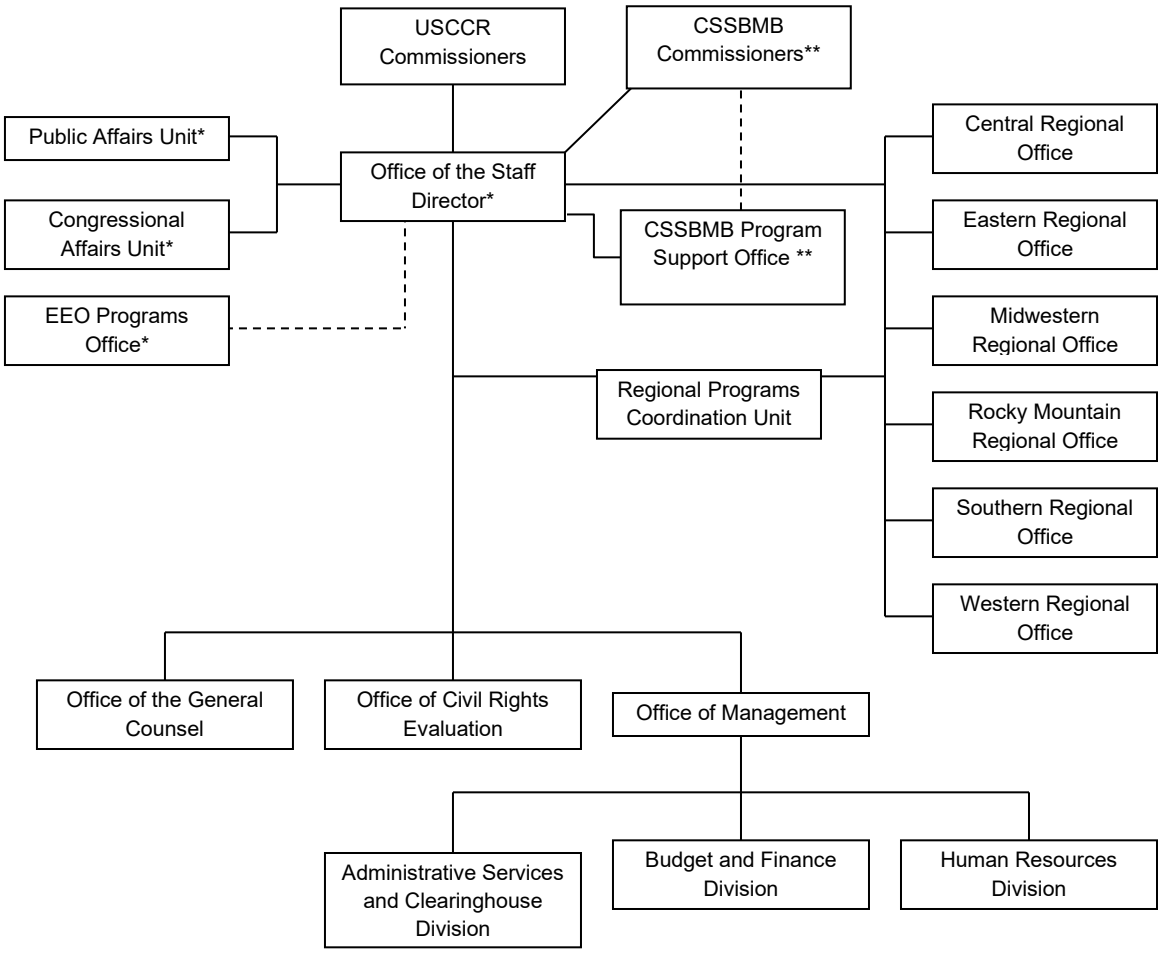
The mission of the United States Commission on Civil Rights is to inform the development of national civil rights policy and enhance enforcement of Federal civil rights laws. The Commission pursues this mission by investigating alleged deprivations of voting rights or allegations of discrimination based on race, color, religion, sex, age, disability, national origin, or in the administration of justice. The Commission also serves as a monitor of effective enforcement of civil rights laws by the Federal government. The Commission is committed to quality research that leads to findings and policy recommendations to inform the President, Congress, and the public on important civil rights issues.

Organization

The Commission is an independent federal agency composed of eight appointed Commissioners whose responsibilities include studying and collecting information relating to discrimination or denials of equal protection of the laws because of color, race, religion, sex, age, disability, or national origin, or in the administration of justice; appraising the laws and policies of the federal government regarding these civil rights issues; serving as a national clearinghouse of information regarding civil rights; and preparing public service announcements and advertising campaigns to discourage discrimination or denials of equal protection. The Staff Director, appointed by the President with the concurrence of a majority of the Commissioners, is the administrative head of the agency. The organizational chart below shows our current structure.

Organizational Structure

U.S. Commission on Civil Rights



* While these are still on our official organization chart, the Office of the Staff Director performs these functions.

** The Commission on the Social Status of Black Men and Boys Act (Public Law 116-156) directed the Office of Staff Director to provide administrative support for the CSSBMB.

Headquarters Organization

Descriptions of the key functions for each office and unit are below.

Commissioners

By statute, the Commission is composed of eight Commissioners, not more than four of whom may be of the same political party. The President appoints four Commissioners, the President pro tempore of the Senate appoints two Commissioners, and the Speaker of the House of Representatives appoints two Commissioners. The Commissioners' responsibilities include:

- Investigating allegations of deprivations because of color, race, religion, sex, age, disability, or national origin;
- Investigating allegations of deprivations as a result of any pattern or practice of fraud or of the right of citizens of the United States to vote and have votes counted;
- Studying and collecting information relating to discrimination or denials of equal protection of the laws under the Constitution of the United States because of color, race, religion, sex, age, disability, national origin, or in the administration of justice;
- Making appraisals of federal laws and policies with respect to discrimination or denials of equal protection of the laws under the Constitution of the United States because of color, race, religion, sex, age, disability, national origin, or in the administration of justice;
- Serving as a national clearinghouse for information relating to discrimination or denials of equal protection of the laws under the Constitution of the United States because of color, race, religion, sex, age, disability, national origin, or in the administration of justice;
- Preparing public service announcements and advertising campaigns to discourage discrimination or denials of equal protection of the laws under the Constitution of the United States because of color, race, religion, sex, age, disability, national origin, or in the administration of justice;
- Submitting, at minimum, one report annually that monitors federal civil rights enforcement efforts in the United States; and
- Constituting at least one Advisory Committee for each state and the District of Columbia composed of citizens of that state or district.

The Chair, along with the Staff Director, serves as the Commission's designated spokesperson. In that capacity, the Chair communicates the official position of the Commission. The Commissioners are aided in their work by Special Assistants.

Office of the Staff Director

The Office of the Staff Director (OSD), through the Staff Director, oversees the administrative operation and management of the agency including:

- Disseminating policies established by the Commissioners to staff;
- Recommending program activities and projects for approval by the Commissioners;
- Managing agency-wide performance and evaluating program results;
- Overseeing and coordinating the completion of the agency's substantive civil rights work;
- Ensuring that the budget is executed in a manner consistent with established agency priorities; and
- Serving as the liaison between the Commission and the Executive Office of the President, Congress, and other federal agencies.

Office of the General Counsel

The Office of the General Counsel (OGC) provides the legal expertise and advice required to support our fact-finding and ensure the legal integrity of our written products. This office supports the lawful operation of the agency and advises agency leadership and managers on a range of legal matters. This advice and support may include analyzing proposed legislation, interpreting various laws and regulations, advising on ethics matters and the scope of the agency's jurisdiction, and representing the agency in contractual disputes. The General Counsel and his or her staff also represent the agency in personnel matters, including litigation arising from equal employment discrimination complaints and other employment law issues. In addition, this office may develop concepts for briefings and hearings on civil rights issues and generate related reports for Commissioner review and consideration.

Office of Civil Rights Evaluation

The Office of Civil Rights Evaluation (OCRE) provides the subject matter and analytical expertise required to prepare evaluations of civil rights issues. This office monitors the activities of numerous federal agencies as well as national and regional civil rights trends. Based on information gathered through monitoring and other sources, this office develops concepts for, and conducts, civil rights studies, and other projects, ultimately preparing documents that articulate the Commission's view and concerns regarding federal civil rights. In addition to these functions, this office receives, reviews, and refers civil rights complaints to other agencies for appropriate enforcement action.

Office of Management

The Office of Management (OM) supports all the agency's strategic goals and objectives by ensuring that human and financial capital are available, and administrative support is in place to achieve the agency's mission. The OM provides administrative support to all other Commission offices. Several divisions fall within this office: The Budget and Finance Division, the Human Resources Division, and the Administrative Services and Clearinghouse Division. The Administrative Services and Clearinghouse Division is responsible for information technology, procurement and acquisition, copying, printing, mail and distribution services, and the Rankin National Civil Rights Library.

Congressional Affairs Unit

All staff positions in the Congressional Affairs Unit (CAU) are vacant. The public affairs unit performs the essential responsibilities of the congressional and public affairs units. The CAU serves as our liaison with Congress, responding to requests for specific information, identifying opportunities for our Commissioners and others to provide testimony and information to congressional members and their staff on civil rights matters, and ensuring the distribution of our studies and reports to all members. In addition, when staffed, CAU monitors the legislative activities of Congress and provides support in the conceptualization and production of studies and reports with information gathered via its monitoring activities.

Public Affairs Unit

The Public Affairs Unit (PAU) serves as the public voice of the Commission and ensures that the public knows about our activities and publications. It is also responsible for coordinating and carrying out such activities as briefing reporters, holding press conferences, issuing press releases, arranging press interviews, and speaking engagements for Commissioners and approved staff, and monitoring press activity regarding the Commission and civil rights issues. PAU deals directly with the public in responding to inquiries and by attending meetings of civil rights organizations.

Equal Employment Opportunity Programs

The Equal Employment Opportunity (EEO) Program Unit is responsible for the overall management of our equal employment opportunity compliance system. This system provides a means of review and appeal for applicants for employment and employees of the Commission, who believe that they were victims of discrimination based on race, color, age, religion, national origin, sex (including sexual harassment), physical or mental disability, or reprisal in connection with EEO-related activities.

Regional Programs

Regional Programs Coordination Unit

The Chief of the Regional Programs Coordination Unit (RPCU) supervises the activities of the Commission's regional offices. The Chief of RPCU is responsible for coordinating, monitoring, and reporting on regional activities, and communicating national office policies and priorities to regional offices. The Chief of RPCU also serves as the agency's Committee Management Officer (CMO) regarding the agency's public reporting under the Federal Advisory Committee Act (FACA) on its 51 State Advisory Committees and 5 U.S. Territory Advisory Committees.

Regional Activities

Regional Programs Coordination Unit staff provide critical support to the 56 Advisory Committees.

Performance Highlights

The Commission, staff, and advisory committee members have worked hard this year to achieve the goals, objectives, and performance measures set forth in our FY 2026 – FY 2030 Strategic Plan. The Commission achieved most, though not all, of its performance targets established for FY 2026.

The Commission held two briefings in FY 2026 to assess the national state of important civil rights laws:

- Antisemitism on America's College and University Campuses: Current Conditions and the Federal Response
- Mental Health in Juvenile Justice Facilities: Civil Rights Implications, Access, and Racial Disparities

The Commission published two reports in FY 2026:

- *Language Access for Individuals with Limited English Proficiency*
- *The Federal Response to Antisemitism on American College and University Campuses*

The Commission's Advisory Committees:

- Held 27 fact-finding events
- Conducted 141 planning meetings
- Published 12 reports, memoranda, and statements

A detailed discussion of each strategic goal, our FY 2026 target performance, and our actual performance are in the section titled "Performance Report."

Federal Managers' Financial Integrity Act (FMFIA)

OMB Circular A-123, Management's Responsibility for Internal Control, and the Federal Managers' Financial Integrity Act (FMFIA) require Federal managers to improve accountability and effectiveness of Federal programs and operations by establishing, assessing, correcting, and reporting on internal controls. Commission management is responsible for establishing and maintaining an effective internal control and financial management system. The Commission's Administrative Instruction 1-13 requires office and division heads to complete an annual self-assessment of internal controls as of June 30 each year.

In FY 2026, all office and division heads completed a self-assessment. Based on this evaluation, the Commission is able to provide a statement of assurance that the internal controls are compliant.

Financial Highlights

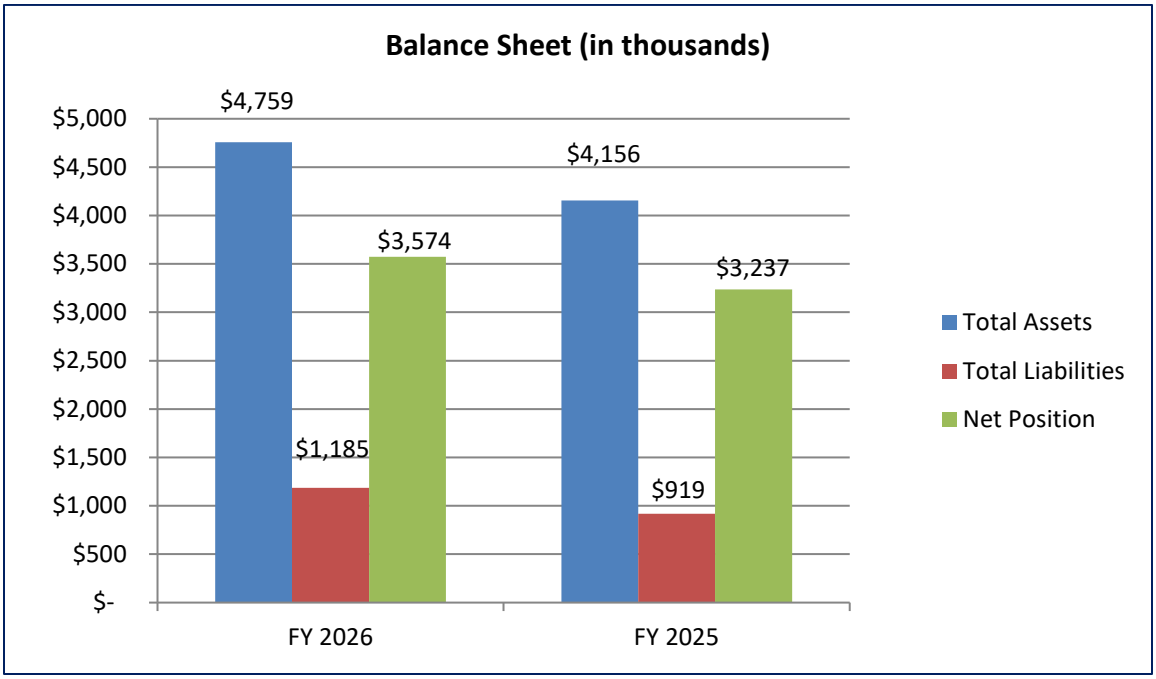
The Commission uses the General Services Administration, Office of the Chief Financial Officer, Office of Interagency and Shared Services, External Services Branch (ESB) as a Federal Shared Services Provider. ESB provides a broad range of financial and accounting services including:

- Maintaining the agency's standard general ledger;
- Using a system (Pegasys) that is compliant with federal government standards;
- Generating required financial reports for the Commission; and
- Requiring appropriate documentation of financial transactions prior to payment.

The Commission's FY 2026 financial statements were prepared in accordance with Office of Management and Budget (OMB) Circular A-136. The Commission prepares four financial statements: Balance Sheet, Statement of Net Costs, Statement of Changes in Net Position, and Statement of Budgetary Resources.

Balance Sheet

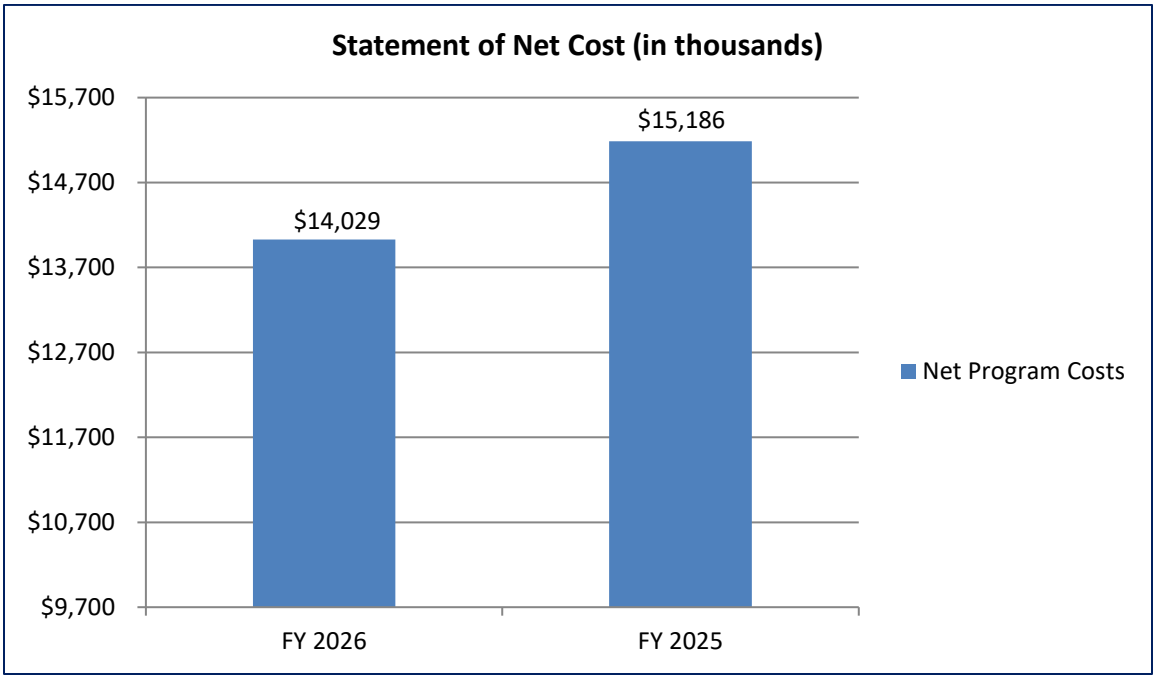
The balance sheet presents amounts of future economic benefits owned or managed by the reporting entity (assets), amounts owed by the entity (liabilities), and amounts which comprise the difference (net position).



The Commission's total assets increased from $4,156,280 in FY 2025 to $4,758,759 in FY 2026. The Commission's assets consist of Fund Balance with Treasury (FBWT) with minimal amounts in General Property, Plant, and Equipment. Total liabilities increased from $919,439 in FY 2025 to $1,184,719 in FY 2026. Net Position increased from $3,236,841 in FY 2025 to $3,574,040 in FY 2025.

Statement of Net Costs

The Statement of Net Cost presents the annual cost of operating the Commission's programs.



The Commission's net cost of operation decreased from $15,185,835 in FY 2025 to $14,028,846 in FY 2026.

Statement of Budgetary Resources

The Statement of Budgetary Resources provides information on the sources of budgetary resources and their status at the end of the period. The Commission received $14,350,000 in new budgetary authority in FY 2026. The Total Budgetary Resources and Status of Budget Resources decreased from $16,804,041 in FY 2025 to $16,442,825 in FY 2026.

Limitations on Financial Statements

The principal financial statements are prepared to report the financial position, financial condition, and results of operations, pursuant to the requirements of 31 U.S.C. 3515 (b). The statements are prepared from the records of Federal entities in accordance with Federal generally accepted accounting principles (GAAP) and the formats prescribed by OMB. Reports used to monitor and control budgetary resources are prepared from the same records. Users of the statements are advised that the statements are for a component of the U.S. Government.

Management Statement of Assurance

The U.S. Commission on Civil Rights is responsible for establishing and maintaining effective internal control and financial management systems that meet the objectives of the Federal Managers' Financial Integrity Act (FMFIA). The Commission can provide

reasonable assurance that its internal controls over financial reporting as of September 30, 2026, were operating effectively in the design or operation of internal control over financial reporting.

Statements of Assurance: Federal Managers' Financial Integrity Act, OMB Circular A-123, and the Federal Financial Managers Improvement Act of 1996

The management of the U.S. Commission on Civil Rights is responsible for establishing and maintaining effective internal control and financial management systems that meet the objectives of the Federal Managers' Financial Integrity Act (FMFIA). The Commission conducted its assessment of the effectiveness of internal control and efficiency of operations and compliance with applicable laws and regulations in accordance with OMB Circular A-123, Management's Responsibility for Internal Control. Based on the results of this evaluation, the Commission can provide reasonable assurance that our internal control over the effectiveness and efficiency of operations, and compliance with applicable laws and regulations as of September 30, 2026, were operating effectively and no material weaknesses were found in the design or operation of the internal controls.

In addition, the Commission conducted its assessment of the effectiveness of internal control over financial reporting. This includes safeguarding of assets and compliance with applicable laws and regulations. Based on the results of this evaluation, the Commission can provide reasonable assurance that its internal controls over financial reporting as of September 30, 2026.

The performance and financial data contained in this report, to the best of my knowledge, are complete and reliable.



Marik Xavier-Brier
Acting Deputy Staff Director
United States Commission on Civil Rights
November 10, 2026

U.S COMMISSION ON CIVIL RIGHTS - PERFORMANCE REPORT

Our agency performs an important role in identifying emergent civil rights trends and evaluating federal agency civil rights enforcement programs. Our agency's strategic plan articulates the Commission's vision for executing our vital mission from FY 2026 through FY 2030. The plan contains three long-term strategic goals. Associated with each of these goals are one or more objectives or specific statements of what we plan to accomplish.

Our FY 2026 annual performance plan includes performance goals and targets that support the accomplishment of our strategic objectives. Below, we describe our FY 2026 annual performance targets. We evaluate and report our performance using these categories: Met and Not Met.

Reliability of Performance Data

To ensure that the Commission's FY 2026 Performance Report is complete and reliable, the Commission identifies, verifies, and validates the sources of data used to assess performance measures. The Commission's staff verifies and validates that data to ensure that the information is accurate and complete. Agency senior leadership reviews the report for completeness and accuracy.

Strategic Goal A: The Commission will function as a monitor of effective federal enforcement of civil rights laws and inform national civil rights laws and policy. Advisory Committees aid the Commission in this endeavor.

This fiscal year we met 60 percent of Strategic Goal A performance targets. To achieve this goal, the Commission established objectives, developed strategies, and set performance targets.

Objective 1: The Commission will assess the national state of important civil rights issues.

The Commission plans to achieve this objective by using the following strategies: 1) the Commission will determine civil rights issues of national significance on which to conduct informative briefings and/or hearings; and 2) the Commission will keep the Advisory Committees engaged with the Commission's investigative projects.

Strategy A.1.1 - The Commission will determine civil rights issues of national significance on which to conduct informative briefings and/or hearings.	FY 2026 Target	FY 2026 Results
A.1.1.1 - The Commission will develop proposals and investigative plans to conduct investigations into civil rights issues of national significance.	Two new projects	Not Met
A.1.1.2 - The Commission will hold at least two briefings and/or hearings each year.	Two briefings and/or hearings	Met

Performance Measure A.1.1.1

The Commission develops proposals and investigative plans to investigate civil rights issues of national significance. In FY 2026, the Commissioners did not approve new projects.

Performance Measure A.1.1.2

In FY 2026, we held two briefings.

Antisemitism on America's College and University Campuses: Current Conditions and the Federal Response

The U.S. Commission on Civil Rights held a briefing on Thursday, February 19, 2026, to investigate the increase in antisemitism on America's college and university campuses. The briefing was followed by a public comment session on Friday, February 20, 2026. This investigation came at the request of a bipartisan committee in Congress and the bipartisan investigation, led by Commissioners Peter Kirsanow (R) and Mondaire Jones (D), examined how institutions of higher education and the federal government responded to allegations of antisemitism on U.S. college and university campuses in violation of federal civil rights protections. This study primarily examined four subjects: (1) How the Office for Civil Rights in the U.S. Department of Education has responded to allegations of antisemitic incidents on college and university campuses since October 7, 2023; (2) How the U.S. Department of Justice has responded to allegations of antisemitic incidents on college and university campuses since October 7, 2023; (4) How the U.S. Department of Health and Human Services has responded to allegations of antisemitic incidents on college and university campuses since October 7, 2023; and (4) How a sample of colleges and universities has responded to allegations of antisemitic incidents on their campuses since October 7, 2023.

At this public briefing, the Commission heard from subject matter experts such as current and former federal employees, impacted students and university officials, advocacy organizations, and legal and policy experts.

Video of the briefing, including the expert panels and open comment period, along with written statements submitted to the Commission from invited experts and members of the public, can be viewed on our website here: https://www.usccr.gov/meetings/2026/02-19-antisemitism-americas-college-and-university-campuses-current-conditions-and

Mental Health in Juvenile Justice Facilities: Civil Rights Implications, Access, and Racial Disparities

The U.S. Commission on Civil Rights held a briefing on Friday, June 12, 2026, to investigate mental health care and consequences in juvenile justice facilities. The federal government has an obligation to uphold the civil rights of all youth in juvenile justice facilities, including by providing physical and mental health care. Briefing panelists discussed potential violations of these civil rights, as well as racial disparities in access to mental health care during confinement.

Many incarcerated youth have mental health issues that are left untreated during confinement. Inadequate mental health care, coupled with abuse and violence in some youth facilities, can create an unsafe environment for children and adolescents sentenced to serve time in residential facilities. A recent report from the Texas Advisory Committee to the U.S. Commission on Civil Rights finds that 69% of youth confined in the Texas Juvenile Justice Department have moderate to severe mental health needs, and that self-harm and suicide are increasing.

At this public briefing, the Commission heard from subject matter experts, such as federal and state government officials, community advocates, and impacted persons who have lived and worked in juvenile facilities.

Video of the briefing, including the expert panels and open comment period, along with written statements submitted to the Commission from invited experts and members of the public, can be viewed on our website here: https://www.usccr.gov/meetings/2026/06-12-mental-health-juvenile-justice-facilities-civil-rights-implications-access-and

Strategy A.1.2 - The Commission will keep the Advisory Committees engaged with the Commission's investigative projects.	FY 2026 Target	FY 2026 Results
A.1.2.1 - The Commission will keep Advisory Committees apprised of investigative priorities so that Advisory Committees can determine whether there is any beneficial overlap or alignment in their agenda setting.	Include relevant Advisory Committee reports in Commission Reports	Met
A.1.2.2 - The Staff Director or Commissioners will attend (telephonically or in-person) Advisory Committee briefings or meetings in order to maintain the connection between headquarters and the Committees.	Two Meetings	Not Met

Performance Measure A.1.2.1

The Commission keeps Advisory Committees apprised of the Commission's investigative priorities allowing Advisory Committees to decide whether to align their work with the Commission's. The Commission used testimony, findings, and recommendations from Advisory Committees in our report, *Language Access for Individuals with Limited English Proficiency.*

Performance Measure A.1.2.2

Commissioner did not attend Advisory Committee meeting in FY 2026.

Objective 2: The Commission will publish reports, letters, and statements on important civil rights issues, following investigation and as informed by research, and distribute them to the President, Congress, and the American people.

The Commission plans to achieve this objective by using the following strategy: The Commission will continuously monitor the state of civil rights and issues of national significance and use its expertise to report its policy recommendations.

Strategy A.2.1 - The Commission will continuously monitor the state of civil rights and issues of national significance and use its expertise to report its policy recommendations.	FY 2026 Target	FY 2026 Results
A.2.1.1 - The Commission will issue reports, including its annual statutory enforcement report, to inform its stakeholders of policy recommendations.	Two reports	Met
A.2.1.2 - The Commission will issue statements and letters on current civil rights events and issues of concern.	Five statements and/or letters	Not Met

Performance Measure A.2.1.1

The Commission issued the following two reports to inform Commission stakeholders of policy recommendations:

Language Access for Individuals with Limited English Proficiency

The Commission undertook this investigation because language access remains a significant civil rights issue for millions of people in the United States. More than 27 million people in this country are limited English proficient and often rely on language assistance to access essential services. These services include health care, food assistance, public benefits, schools, courts, law enforcement, and other government-funded programs.

The need for language access is not abstract. Life-changing decisions are often made in ordinary moments: at a doctor's office, while applying for benefits, signing a lease or consent form, or attempting to understand a government notice or communicating with an official. When people cannot understand what is being asked of them, the consequences can be serious. A patient may be misdiagnosed. A family may miss a benefits deadline. A parent may not understand information about their child's education. A person may agree to something without understanding their rights or obligations. In the most serious cases, a lack of qualified interpretation in medical settings can lead to long-term harm or death.

The Commission's work on this issue builds on prior reports examining the civil rights consequences of language barriers. In 2018, the Commission's report, *An Assessment of Minority Voting Rights Access*, found that noncompliance with language access provisions under the Voting Rights Act placed the voting rights of millions of limited English proficient Americans at risk. In 2023, the Commission's report, *The Federal Response to Anti-Asian Racism in the United States*, found that language barriers affected the ability of limited English proficient victims to report hate crimes and access support services.

The Commission's State Advisory Committees have also identified language access concerns across several areas of public life. Recent advisory committee reports have addressed language barriers in public health, special education, and access to legal counsel. These reports underscore that language access directly impacts whether people can meaningfully participate in systems that shape their health, safety, family, rights, and future.

The Commission voted in December 2024 to investigate the extent to which federal agencies and recipients of federal funds provide language access for individuals with limited English proficiency. The Commission focused on two essential areas: social safety net programs and health care. Specifically, the report examines language access in the Supplemental Nutrition Assistance Program, administered by the U.S. Department of

Agriculture, and in hospitals that receive federal funding through Medicare and Medicaid and are regulated by the U.S. Department of Health and Human Services.

As part of this investigation, the Commission held a public briefing on March 21, 2025. The Commission received testimony from academic and policy experts, government agency representatives, health care providers, community advocates, and impacted individuals. The Commission also reviewed academic, government, and nonprofit research; sent interrogatory and document requests to USDA and HHS; analyzed county, state SNAP, and hospital websites; and surveyed community organizations that serve limited English proficient populations.

The report finds that language access remains inconsistent across programs and communities. Some agencies and institutions have built language access into their systems. Others rely on chance, including whether someone happens to be available to interpret or whether information has been translated at all. The report identifies several recurring challenges, including limited data on language needs and services, insufficient staff use of available language tools, difficulty finding interpreters for less commonly spoken languages, overreliance on machine translation, and the use of untrained interpreters, including family members or children.

The report also finds that language access is especially important in health care and public benefits. In terms of access to health care, people with limited English proficiency may be unable to explain symptoms, understand diagnoses, follow discharge instructions, or make informed decisions about treatment. In social safety net programs, language barriers may prevent eligible people from understanding notices, completing applications, meeting deadlines, or maintaining benefits. These failures do not simply create confusion – they can affect health, food security, family stability, legal rights, and public trust.

The report is available at the following website: https://www.usccr.gov/files/2026-05/language-access-report.pdf

The Federal Response to Antisemitism on American College and University Campuses

In response to the increase in reports of antisemitic incidents and Title VI complaints on college and university campuses, the Commission examined three federal departments' Title VI enforcement responses: the Department of Education (ED), the Department of Justice (DOJ), and the Department of Health and Human Services (HHS). The Commission's investigation included testimony from subject matter experts, including government officials, academics, researchers, civil rights organizations, legal experts, and most importantly, university students who shared their experiences with the Commission. The Commission also hosted a listening session, received public comments, and received interrogatory responses from nine universities. Through this investigation, the Commission

provides one of the first detailed federal examinations of university processes and procedures for addressing campus antisemitism following October 7, 2023.

The Commission's ability to fully assess the federal response, however, was limited by significant gaps in publicly available information. Federal websites were outdated, and despite their statutory obligation, ED, DOJ, and HHS did not provide the information and documents requested by the Commission after repeated follow-up.

The Commission unanimously approved the publication of this report. Our investigation found that educational institutions at times struggled to distinguish between a Title VI violation and protected expression under the First Amendment. As it stands, Title VI covers discrimination against a Jewish student only in so far as that discrimination is based on shared ancestry, which can be understood as race or national origin. It explicitly does not cover religion. Title VI protections can conflict with free-speech protections because political speech can be offensive, and even hateful, and still be covered as protected speech. Courts have held a narrower interpretation of Title VI, so it does not collide with the First Amendment, leaning towards deferring to college decisions that err on the side of academic freedom.

The procedures and support systems in place to resolve Title VI complaints on campus varied significantly across universities. All nine sample universities had resources designed to ensure Jewish students felt a sense of belonging. In response to the increase in complaints of antisemitism, many universities partnered with Jewish student groups to better understand student concerns and develop appropriate responses, and in light of their findings, campuses adjusted policies, most commonly through clarification or emphasis of time, place, and manner restrictions. Consequently, and notably, 97% of campus protests from October 7, 2023, to May 2024 were peaceful.

With respect to the response by the federal government, statutory requirements, and standard procedures for resolution of Title VI complaints involve a program-specific, multi-stage process mandated by Congress that has historically emphasized achieving compliance through voluntary means where possible. ED's Office of Civil Rights (OCR) has primarily been responsible for complaint resolution, allowing the development of specialized expertise and the cultivation of long-term relationships with academic institutions. Ongoing compliance monitoring of these institutions is a key feature of these obligations and has traditionally been undertaken by regional offices.

Since 2015, discrimination complaints at OCR increased almost 120%, but staffing levels remained nearly stagnant. Reductions in staffing and funding cuts have further decreased OCR's capacity, with staff currently averaging caseloads four times more than what is recommended. The closure of 7 of 12 regional offices in March 2025 further exacerbated

OCR's ability to investigate claims of antisemitism, for these offices accounted for 90% of ED's antisemitism complaint resolutions in 2024.

When a resolution cannot be reached with an institution through voluntary measures, a case may be escalated or referred to DOJ, where litigation has historically been the primary enforcement mechanism. For funding termination, Congress has established a mandated four-step process, where termination is limited only to the specific programs or activities found in violation. The multi-agency Task Force established under the Trump Administration has been exercising the last resort funding withdrawal options in shorter timeframes than what is accomplished through normal procedure, and courts have noted the Administration's failure to adhere to the statutory procedural steps required in order to withdraw funding. Funding withdrawals are also not being limited in scope to the particular program, against statutory provisions. Moreover, courts have expressed that recent enforcement actions may extend beyond the stated purpose of combatting antisemitism, making it important for the public to receive clear information regarding resolution and settlement agreements, as well as the procedures in place for how the Task Force is conducting investigations.

For ED, DOJ, and HHS, there is no comprehensive public data regarding open cases. DOJ and ED have discontinued the practice of regularly updating their website to provide information on ongoing cases. No public information is available regarding current cases, such as whether they have been opened, are under investigation, or have been resolved. Congress should exercise their oversight abilities to seek this information.

The goal of civil rights enforcement should be meaningful compliance: ensuring that students are protected from unlawful discrimination and have equal access to educational opportunities. Where violations occur, federal agencies must have effective tools to address them. At the same time, enforcement should be clear, consistent, transparent, and faithful to the statutory and constitutional protections that apply.

The Commission submits this report to provide Congress, the President, educational institutions, and the American people with a clearer record of campus antisemitism and the federal response to it. Antisemitism is a serious civil rights concern, and students should be able to learn, participate, and express themselves without fear of discrimination or harassment. Our response must also preserve the constitutional freedoms that are fundamental to our educational institutions and our democracy.

Every student deserves a campus where their civil rights are protected and where they have a fair opportunity to learn and thrive.

The report is available at the following website: https://www.usccr.gov/files/2026-09/antisemitism-report.pdf

Performance Measure A.2.1.2

During FY 2026, the Commission did not issue statements and letters on current civil rights events and issues of concern.

Objective 3: The Commission's Advisory Committees as a group will hold briefings and meetings on civil rights concerns in their jurisdiction and issue publications on their concerns, providing recommendation for action on those issues.

The Commission plans to achieve this objective by using the following strategies: 1) the Commission will maintain all 56 Advisory Committees; and 2) the Commission's Advisory Committees will assess the state of civil rights, or a particular civil rights issue, in their jurisdiction.

Strategy A.3.1 - The Commission will maintain all 56 Advisory Committees.	**FY 2026 Target**	**FY 2026 Results**
A.3.1.1 - The Commission will ensure that each Advisory Committee is promptly appointed after expiration.	30% currently appointed Advisory Committees	Not Met

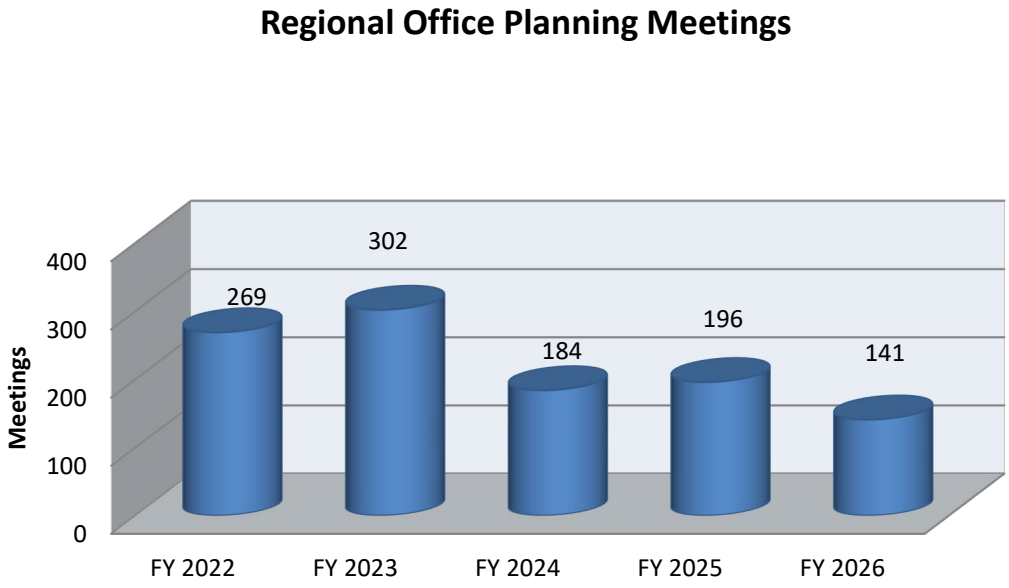
Performance Measure A.3.1.1

The Commission's Advisory Committees operate in compliance with the Federal Advisory Committee Act (FACA). FACA requires that agencies file federal advisory committee charters every two years. The charter for all advisory committees is current. Commissioners appoint members to advisory committees based on the Staff Director's recommendations. Currently, 17 (30 percent) of the Commission's Advisory Committees have appointed members. The Commission is working diligently to appoint members to all committees.

Strategy A.3.2 - The Commission's Advisory Committees will assess the state of civil rights, or a particular civil rights issue, in their jurisdiction.	FY 2026 Target	FY 2026 Results
A.3.2.1 - Advisory Committees will develop proposals and investigative plans to conduct investigations into civil rights issues of significance in their jurisdiction.	Ten meetings	Met
A.3.2.2 - Advisory Committees will hold briefings, public forums, or another mechanism.	Five briefings or hearings	Met
A.3.2.3 - Advisory Committees will publish reports, statements, memoranda, or other publications to provide policy recommendations to the Commission.	Five publications	Met

Performance Measure A.3.2.1

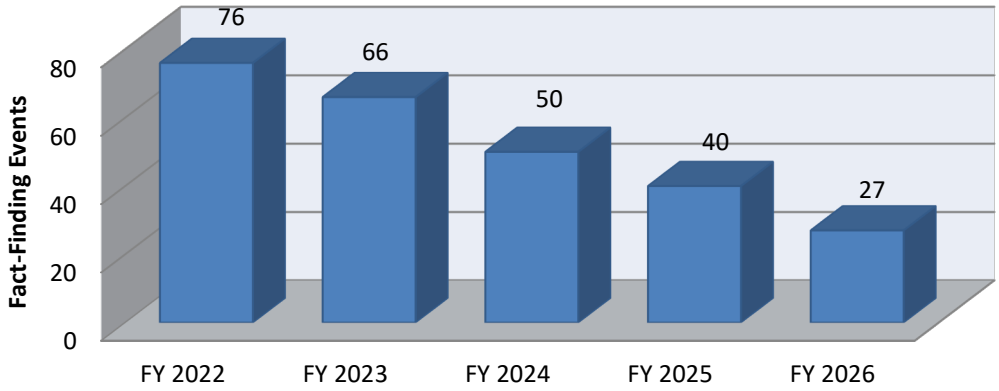
Advisory Committees develop proposals and investigative plans to conduct investigations into civil rights issues of significance in their jurisdiction. During FY 2026, the Advisory Committees held 141 planning meetings.



Performance Measure A.3.2.2

Advisory Committees hold briefings and meetings to conduct investigations into civil rights issues. During FY 2026, Advisory Committees held 27 fact-finding events.

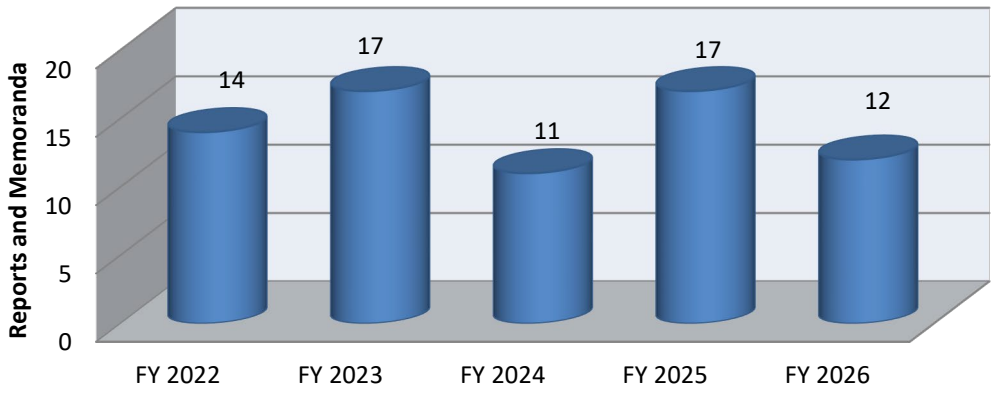
Regional Office Fact-Finding Events



Performance Measure A.3.2.3

Advisory Committees, with the support of regional staff, publish reports, statements, and memoranda. In FY 2026, Advisory Committees published 12 reports, statements, and memoranda.

Advisory Committee Reports , Memoranda, and Statements



Advisory Committees published the following reports, memoranda, and statements:

Examining The Overrepresentation of COFA Migrants Within Guam's Criminal Justice System Mariana Islands' Justice System

On April 30, 2024, the Guam Advisory Committee (Committee) to the U.S. Commission on Civil Rights (Commission) adopted a proposal to study the overrepresentation of COFA Migrants within Guam's criminal justice system. The focus of the Committee's inquiry was to examine whether a disproportionate amount of COFA Migrants were involved in Guam's criminal justice system, and how discrimination based on race/ethnicity, color, disability status, national origin, age, religion, sex (incl. gender identity and sexual orientation), and/or familial status might factor into the alleged overrepresentation of COFA Migrants.

The report, memorandum or statement is available at the following website:
https://www.usccr.gov/files/2026-08/guam-report.pdf

The Civil Rights Impact of Laws Prohibiting Certain Curricula in K-12 Education

On February 9, 2023, the Missouri Advisory Committee (Committee) to the U.S. Commission on Civil Rights (Commission) adopted a proposal, to study the potential civil rights impact of laws prohibiting certain curricula in K-12 education. The Committee proposed to examine legislation filed, discussed, or adopted by the Missouri Legislature that seeks to prohibit the teaching of race and race-related topics; gender; gender identity; sexual orientation; class (i.e., socioeconomic status); systemic bias, and other related topics. Specifically, the Committee's proposed inquiry focused on whether statewide legislation that bars the teaching of such curricula in public K-12 schools infringes upon the civil rights of students, the families of students, teachers, and administrators, or whether it protects those rights.

The report, memorandum or statement is available at the following website:
https://www.usccr.gov/files/2026-05/mo-ed-cen-report.pdf

Examining the Presence and/or Absence of Antisemitism on the Auraria Campus in Denver

On May 8, 2025, the Colorado Advisory Committee (Committee) to the U.S. Commission on Civil Rights (Commission) adopted a proposal to undertake a study examining the presence and/or absence of antisemitism at Colorado universities and colleges, specifically at the Auraria Campus in Denver that hosts the Community College of Denver, Metropolitan State University of Denver, and University of Colorado Denver. This study aims to contribute to more informed approaches to federal, state, and education policy in higher education.

The report, memorandum or statement is available at the following website:
https://www.usccr.gov/files/2026-05/co-sac-antisemitism-report.pdf

Antisemitism in Ohio

On April 11, 2025, the Ohio Advisory Committee (Committee) to the U.S. Commission on Civil Rights (Commission) adopted a proposal to study antisemitism in Ohio. The focus of the Committee's inquiry was the existence, impact, and response to antisemitism in Ohio.

The report, memorandum or statement is available at the following website:
https://www.usccr.gov/files/2026-05/oh-committee-report_antisemitism.pdf

The Civil Rights of Students with Disabilities in Utah

In August 2023, the Utah Advisory Committee (Committee) to the U.S. Commission on Civil Rights (Commission) adopted a proposal to study the civil rights implications of disparate outcomes in K-12 education. They narrowed their scope to focus on students with disabilities. While other important topics may have surfaced throughout the Committee's inquiry, matters that are outside the scope of this specific civil rights mandate are left for another discussion.

The report, memorandum or statement is available at the following website:
https://www.usccr.gov/files/2026-04/utah-sac-report-on-students-with-disabilities.pdf

Examining Hawai'i's Child Welfare System and the Overrepresentation of Native Hawaiian Children and Families

On April 21, 2023, the Hawai'i Advisory Committee (Committee) to the U.S. Commission on Civil Rights (Commission) adopted a proposal to undertake a study of Hawai'i's child welfare system—specifically, the overrepresentation of Native Hawaiian children and families within the system. The focus of the Committee's inquiry was to examine whether racial disparities exist within Hawai'i's child welfare system, particularly Native Hawaiian children and families, and the extent to which discrimination or bias contributes to this issue.

The report, memorandum or statement is available at the following website:
https://www.usccr.gov/files/2026-04/hi-report.pdf

The Insular Cases and the Doctrine of the Unincorporated Territory and its Effects on the Civil Rights of the Residents of Puerto Rico

On December 14, 2022, the Puerto Rico Advisory Committee (Committee) to the U.S. Commission on Civil Rights (Commission) adopted a proposal to undertake a study on the

Insular Cases and the Doctrine of Unincorporated Territory and their effects on the civil rights of Puerto Rico residents. The focus of the Committee's inquiry was to examine (1) voting rights/lack of political representation, (2) racial/national discrimination, and (3) access to public programs. This report is a collection of memoranda published by the Committee on their topic of study and include Committee findings, conclusions, and recommendations.

The report, memorandum or statement is available at the following website:
https://www.usccr.gov/files/2026-02/eng_pr-report_insular-cases.pdf

Report Addendum: Accessing Services for Students with Disabilities in DC Public Schools

On January 16, 2026, the District of Columbia Advisory Committee (Committee) to the U.S. Commission on Civil Rights (Commission) approve this report addendum to its December 2024 report finds that, 50 years after passage of the Individuals with Disabilities Education Act (IDEA), many students with disabilities in DC still struggle to access legally required special education and transportation services without their families resorting to complaints or litigation. Testimony largely affirmed concerns about delayed disability identification, staffing shortages, inadequate funding, low expectations, dispute resolution, and transportation. Potential solutions include improved oversight, GPS bus tracking, stronger family support, and investigation of the causes of disputes, while witnesses disagreed about education savings accounts and experimental service models. The Committee emphasized that public schools must retain responsibility for identifying and evaluating students equitably and that diverting public funds to private schools could disadvantage students with significant disabilities. It also warned that weakening or dismantling the U.S. Department of Education could undermine federal oversight, funding, and consistent enforcement of disability rights. The Committee recommends that the U.S. Commission on Civil Rights review the original report and addendum and inform the President and Congress of the urgent need to ensure that DC students with disabilities receive the services guaranteed by federal law.

The report, memorandum or statement is available at the following website:
https://www.usccr.gov/reports/2024/accessing-services-students-disabilities-dc-public-schools

The Role of Coroners in Involuntary Commitments in Louisiana

On July 15, 2025, the Louisiana Advisory Committee (Committee) to the U.S. Commission on Civil Rights (Commission) adopted a proposal to undertake a study of the role of coroners in involuntary commitments in Louisiana. The Committee sought to study the following: (1) whether unqualified coroners and deputy coroners are executing Coroner's

Emergency Certificates; (2) whether, to what extent, and how the role of coroners in the involuntary commitment of individuals alleged to be experiencing mental health crises may violate due process protections on the basis of disability, and (3) whether there are potential civil rights concerns on the basis of race, color, or national origin.

The report, memorandum or statement is available at the following website:
https://www.usccr.gov/files/2026-01/la-committee-report-involuntary-commitment.pdf

The Insular Cases and the Unincorporated Territory Doctrine and their Effects on the Civil Rights of Residents of Puerto Rico - Memorandum on Access to Federal Programs and the Role of Race in the Relationship Between the Federal Government and Puerto Rico

On December 14, 2022, the Puerto Rico Advisory Committee (Committee) to the U.S. Commission on Civil Rights (Commission) adopted a proposal to undertake a study on the Insular Cases and the Doctrine of Unincorporated Territory and their effects on the civil rights of Puerto Rico residents. The focus of the Committee's inquiry was to examine (1) voting rights/lack of political representation, (2) racial/national discrimination, and (3) access to public programs. This memorandum follows three others that have been published as part of the study and is the last in this series

The report, memorandum or statement is available at the following website:
https://www.usccr.gov/files/2026-01/eng_pr-ac-memo-4.pdf

Rethinking Hate Crime Policy in Indiana

On May 15, 2023, the Indiana Advisory Committee (Committee) to the U.S. Commission on Civil Rights (Commission) adopted a proposal to undertake a study examining hate crimes. The focus of the Committee's inquiry was to examine the following areas: hate crime laws in other jurisdictions, data collection efforts, the effect of hate crimes on diverse communities, training on how to identify hate crimes, and best practices for reduction in hate crimes and for enforcement and prosecution of hate crimes.

The report, memorandum or statement is available at the following website:
https://www.usccr.gov/reports/2025/rethinking-hate-crime-policy-indiana

Election Emergencies and the Right to Vote in Florida

On September 25, 2024, the Florida Advisory Committee (Committee) to the U.S. Commission on Civil Rights (Commission) adopted a proposal to undertake a study examining equal protection rights for voting opportunities in Florida. This topic embraces

a range of issues, including potential disparities in voting opportunities within different counties due to differences in policies and circumstances, as well as the impact of natural disasters and other emergencies on Florida elections, Florida's withdrawal from the Electronic Registration Information Center ("ERIC"), and its establishment and operation of the Office of Election Crimes and Integrity ("OCEI"), all of which may impact voting opportunities for different voters or populations in disparate ways.

The report, memorandum or statement is available at the following website:
https://www.usccr.gov/files/2025-12/fl-voting-rights-election-emergencies.pdf

Strategic Goal B: The Commission will serve as a national clearinghouse to inform and raise awareness on civil rights issues amongst the public.

This fiscal year we met 100 percent of Strategic Goal B performance targets. To achieve this goal, the Commission established objectives, developed strategies, and set performance targets.

Objective 1: The Commission will keep the public apprised of historical and current civil rights issues.

The Commission plans to achieve this objective by using the following strategy: the Commission will routinely host public speakers to share their experience and expertise on historical and current civil rights issues.

Strategy B.1.1 - The Commission will routinely post to social media to keep the public informed on civil rights historical events.	**FY 2026 Target**	**FY 2026 Results**
B.1.1.1 – Increase engagement with the Commission's social media accounts as seen through analytic tracking	Increase social media activity	Met

Performance Measure B.1.1.1

Overall metrics for the Commission's social media platforms increased. Commission social media platforms X, Facebook, LinkedIn, and Instagram grew to an audience base of 52,119 individuals, which was a 125 percent increase from FY 2025. These factors led to an overall increase in social media activity across all platforms for the Commission, gaining a total of 37,808 new followers.

In addition, the Commission's YouTube channel has gained 188 new subscribers increasing the total of subscribers to 1,461. The content provided on the Commission's

YouTube channel had 18 thousand views with a total of 2.8 thousand watch hours. YouTube channel has aided in gaining as well as retaining followers by providing access to recent and past briefings and meetings.

Objective 2: The Commission will keep the public and individual Advisory Committees apprised of both the Commission's and Advisory Committees' investigations, fact-finding activities, reports, and other publications.

The Commission plans to achieve this objective by using the following strategies: 1) Use press outreach, social media, and newsletters to reach more individuals, improve participation at events, and increase awareness of Commission and Advisory Committees activities; and 2) increase access to Commission briefings, hearings, and business meetings.

Strategy B.2.1 - Use press outreach, social media, and newsletters to reach more individuals, improve participation at events, and increase awareness of Commission and Advisory Committees activities	**FY 2026 Target**	**FY 2026 Results**
B.2.1.1 – The Commission will regularly publicize Commission and Advisory Committee investigations, fact-finding activities, reports, and other publications.	Newsletters, press releases, and social media posts	Met

Performance Measure B.2.1.1

The Commission saw an increase in their email activity due to Advisory Committee briefing notices and monthly newsletters being sent to Commission followers with all Commission activities including the U.S. Commission on the Social Status of Black Men and Boys. Overall, emails were sent to 58,041 individuals over the 12-month time span. The open rate for emails overall was 59%, which is 27% over the industry standard.

Strategy B.2.2 - Increase access to Commission briefings, hearings, and business meetings	**FY 2026 Target**	**FY 2026 Results**
B.2.2.1 - The Commission will use technology, including live streaming, phone lines, and social media, to provide immediate public access to its meetings, briefings, publications, and other activities.	Two live streamed events	Met

Performance Measure B.2.2.1

The Commission uses technology to provide the public with access to its meetings, briefings, publications, and other activities. During FY 2026, the Commission conducted two briefings. The public can view the video for these events following website:

https://www.youtube.com/user/USCCR The Commission also provides a call-in line for individuals to listen to the Commission's telephonic business meetings. In FY 2026, the Commission held three telephonic and two in-person live-streamed business meetings. The Commission advises the public of its meetings and briefings through its web page, press releases, Twitter, and Facebook.

Objective 3: Elevate the public profile of the Commission as a national authority on civil rights issues.

The Commission plans to achieve this objective by using the following strategy: Expand the opportunities for the Chair or other designated spokesperson to speak directly to the public on civil rights issues.

Strategy B.3.1 - Expand the opportunities for the Chair or other designated spokesperson to speak directly to the public on civil rights issues	**FY 2026 Target**	**FY 2026 Results**
B.3.1.1 - Ensure that the Chair or other designated spokesperson speaks directly to the public about civil rights	Two speaking engagements with national reach in the fiscal year	Met

Performance Measure B.3.1.1

During FY 2026, Chair Rochelle M. Garza participated in multiple speaking engagements and public forums with national reach addressing civil rights issues of national significance. These included a virtual speaking engagement with the National Association of Latino Administrators and Superintendents (ALAS) Linking Latina Leaders Network, participation in a congressional oversight forum and press conference in Houston examining ICE's use of force and federal accountability, and a series of People's Hearings on Immigration Enforcement across the country. Through these engagements, Chair Garza addressed immigration enforcement, detention conditions, due process, and the impact of federal policies on affected communities, while elevating public awareness of the Commission's work and its role in informing federal civil rights policy and oversight.

Strategic Goal C: The Commission will continue to strengthen the Commission's financial and operational controls and advance the Commission's mission through management excellence, efficiency, and accountability.

This fiscal year we met 83 percent of Strategic Goal C performance targets. To achieve this goal, the Commission established objectives, developed strategies, and set performance targets.

Objective 1: The Commission will strengthen its human resources, financial, budget, and performance policy, procedures, and reports.

The Commission plans to achieve this objective by using the following strategies: 1) align the Commission's budget submissions with the Agency's strategic plan and annual performance plan; 2) monitor and report on the Commission's progress in achieving its annual performance plan goals and objectives; 3) Ensure the agency has a highly skilled and flexible workforce to carry out its mission; and 4) conduct and analyze Employee Satisfaction surveys and develop specific strategies to address issues.

Strategy C.1.1 - Align the Commission's budget submissions with the Agency's strategic plan and annual performance plan.	**FY 2026 Target**	**FY 2026 Results**
C.1.1.1 - Compliance with OMB Circular A-11.	Budget is compliant with OMB Circular A-11	Met

Performance Measure C.1.1.1

The Commission's budget submissions were aligned with its strategic plan and annual performance plan and compliant with OMB Circular A-11.

Strategy C.1.2 - Monitor and report on the Commission's progress in achieving its annual performance plan goals and objectives.	**FY 2026 Target**	**FY 2026 Results**
C.1.2.1 - Submit a Performance and Accountability Report that adheres to all relevant guidance.	PAR adheres to relevant guidance.	Met

Performance Measure C.1.2.1

The Commission's Performance and Accountability Report adheres to all relevant guidance.

Strategy C.1.3 – Ensure the agency has a highly skilled and flexible workforce to carry out its mission.	**FY 2026 Target**	**FY 2026 Results**
C.1.3.1 - Implementation of Commission's Recruitment and Hiring Plan and Office of Personnel Management's program, strategies, and initiatives.	Implement the Commission's and OPM's hiring initiatives	Met

Performance Measure C.1.3.1

The Commission continues to implement the Commission's and OPM's hiring initiatives.

Strategy C.1.4 - Conduct and analyze Employee Satisfaction surveys and develop specific strategies to address issues.	**FY 2026 Target**	**FY 2026 Results**
C.1.4.1 - Results of the Employee Satisfaction surveys	Increase response rate in one or more categories	N/A

Performance Measure C.1.4.1

The U.S. Office of Personnel Management (OPM) will no longer administer the Federal Employee Viewpoint Survey (FEVS). Starting with the 2026 annual employee survey cycle, agencies are responsible for administering their own employee surveys to assess engagement and organizational climate. The Commission conducted a 2026 Employee survey and will use it as a baseline for future performance reporting.

Objective 2: The Commission will strengthen its information technology infrastructure and security.

The Commission plans to achieve this objective by using the following strategies: 1) comply with federal information security requirements, 2) leverage information technology to enhance the productivity and efficiency of the workforce, and 3) establish a modern and scalable network infrastructure.

Strategy C.2.1 - Comply with federal information security requirements	FY 2026 Target	FY 2026 Results
C.2.1.1 - Conduct an annual FISMA Audit	FISMA Audit	Met

Performance Measure C.1.2.1

The FISMA Audit was conducted in FY 2026.

Strategy C.2.2 - Leverage information technology to enhance the productivity and efficiency of the workforce.	FY 2026 Target	FY 2026 Results
C.2.2.1 - Compliance with OMB Cloud Computing initiatives.	Compliant with Cloud Computer Initiatives	Met

Performance Measure C.2.2.1

The Commission is compliant with OMB Cloud Computing initiatives.

Strategy C.2.3 – Establish a modern and scalable network infrastructure.	FY 2026 Target	FY 2026 Results
C.2.3.1 - Compliance with OMB memo M-21-07, "Completing the Transition to Internet Protocol Version 6 (1Pv6) Cloud Computing initiatives.	All new networked Federal information systems will be IPv6-enabled at the time of deployment, and USCCR will begin phasing out the use of IPv4.	Met

Performance Measure C.2.2.1

The Commission is working towards compliance with OMB M-21-07 Completing the Transition to Internet Protocol Version 6. All new equipment purchases are IPv6-ready, ensuring that our infrastructure is future-proof and compliant with the memorandum's requirements.

Other Information Related to Annual Performance Reporting

The Government Performance and Results Act of 1993 requires that the Annual Performance Report include information on program evaluations that are relevant to an agency's efforts to attain its goals and objectives as identified in its Strategic Plan or to performance measures and goals reported at the agency level. There were no program evaluations conducted during the fiscal year that met the criteria established by OMB's Program Assessment Rating Tool (PART) guidance.

No significant contribution to the preparation of our annual performance report was made by a non-federal entity.

COMMISSION ON THE SOCIAL STATUS OF BLACK MEN AND BOYS - PERFORMANCE REPORT

Created through bipartisan federal legislation in 2020 and signed into law by President Donald J. Trump, the Commission on the Social Status of Black Men and Boys (CSSBMB) is an independent, bipartisan federal commission entrusted with a critical national mission: to "address the current conditions affecting Black men and boys and make recommendations to address these issues."

To support its mission CSSBMB issued one report in FY 2026 and is finalizing its annual report.

Black Male Employment Report

In April 2026, the Commission on the Social Status of Black Men and Boys issued a report on the Labor Market Conditions for Black Men and Boys. The data in this report describe a period of accelerated disadvantage for Black men in the American labor market. Longstanding structural barriers, including educational inequity, hiring discrimination, mass incarceration, and geographic isolation, have constrained Black male employment for decades. In 2025, these chronic conditions were compounded by an external shock: the unprecedented reduction of the federal workforce, which eliminated 355,000 positions in agencies where Black workers were disproportionately represented.

The Commission calls upon Congress, federal agencies, state governments, and the private sector to treat these conditions as requiring targeted intervention. Specifically, the Commission recommends: (1) expanding access to registered apprenticeships and career and technical education programs in communities with high Black male unemployment; (2) strengthening enforcement of federal anti-discrimination statutes in hiring, including increased funding for the Equal Employment Opportunity Commission; (3) investing in reentry and record-expungement programs that remove barriers to employment for justice-involved Black men; (4) preserving and restoring federal employment pathways that have historically provided stable, middle-class careers for Black workers; and (5) ensuring that federal labor market data collection, including the Current Population Survey, remains fully funded and operational so that disparities can be identified and tracked.

The report is available at the following website:https://cssbmb.gov/publication/cssbmb-black-male-employment-report-2026/

Annual Statutory Report

CSSMBM is finalizing its Annual Report to the President and Congress outlining its efforts to advance this mission. CSSBMB will issue its 2026 Annual Report before the end of the calendar year.

The report is divided into four chapters. Chapter 1 provides an overview of the topic, including report methodology and background information regarding HBCUs, and the legal background and role of the federal government in supporting HBCUs. Chapter 2 takes an in-depth look at the decline in Black male enrollment at HBCUs by analyzing trends at selected institutions and providing a comparative analysis with Black male enrollment at all colleges nationwide. This chapter also investigates the impacts of this decline within the educational system. Chapter 3 details the federal response to this enrollment crisis and whether the Department of Education (ED) is directing funds to support HBCUs and addressing this critical problem. Finally, Chapter 4 concludes with policy recommendations based on research and expert opinions.

The report is available at the following website: https://cssbmb.gov/wp-content/uploads/2026/11/CSSBMBAnnualReport_FINAL-092225_v6_2026-09-22-JC-1-2.pdf

Auditor's Report and Financial Statements

This section demonstrates our commitment to effective stewardship over our funds and compliance with applicable federal financial management laws and regulations. It includes Independent Auditors' Report – an independent opinion on the Financial Statements; Financial Statements and Notes to the Financial Statements; and Required Supplemental Information.

Auditor's Report, Financial Statements & Notes

Commission on Civil Rights (CCR)
Fiscal Year 2026 Financial Statement Audit

Final Independent Auditors' Report

Submitted for review and acceptance to:
John Ratcliffe
Contracting Officer's Representative (COR)
Commission on Civil Rights
1331 Pennsylvania Avenue, NW
Washington, DC 20425

Submitted by:
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UNITED STATES COMMISSION ON CIVIL RIGHTS
AUDIT REPORT
SEPTEMBER 30, 2026



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Independent Auditors' Report

Chairperson
United States Commission on Civil Rights:

Report on the Financial Statements

Opinion

In accordance with the Accountability of Tax Dollars Act of 2002, we have audited the U.S Commission on Civil Rights (CCR) financial statements. CCR financial statements comprise the balance sheets as of September 30, 2026, and 2025; the related statements of net cost, changes in net position, and budgetary resources for the fiscal years then ended; and the related notes to the financial statements.

In our opinion, CCR's financial statements present fairly, in all material respects, CCR's financial position as of September 30, 2026, and 2025, and its net cost of operations, changes in net position, and budgetary resources for the fiscal years then ended in accordance with U.S. generally accepted accounting principles.

Basis for Opinion

We conducted our audits in accordance with U.S. generally accepted auditing standards (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and Office of Management and Budget (OMB) Bulletin No. 24-02, *Audit Requirements for Federal Financial Statements*. Our responsibilities under those standards and OMB Bulletin No. 24-02 are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the CCR and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for

- the preparation and fair presentation of the financial statements in accordance with U.S. generally accepted accounting principles;
- preparing, measuring, and presenting the Required Supplementary Information (RSI) in accordance with U.S. generally accepted accounting principles;
- preparing and presenting other information included in CCR's Performance and Accountability Report, and ensuring the consistency of that information with the audited financial statements and the RSI; and
- designing, implementing, and maintaining effective internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to (1) obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and (2) to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit of the financial statements conducted in accordance with GAAS, generally accepted government auditing standards (GAGAS), and OMB Bulletin No. 24-02 will always detect a material misstatement or material weakness when it exists.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements, including omissions, are considered to be material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, GAGAS, and OMB Bulletin No. 24-02, we;

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

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

Required Supplementary Information (RSI)

U.S. generally accepted accounting principles issued by the Federal Accounting Standards Advisory Board (FASAB) require that the information in the RSI be presented to supplement the financial statements. Such information is the responsibility of management and, although not a part of the financial statements, is required under standards issued by FASAB, which considers it to be an essential part of financial reporting for placing the financial statements in appropriate operational, economic, or historical context.

We have applied certain limited procedures to the RSI in accordance with U.S. generally accepted government auditing standards. These procedures consisted of (1) inquiring of management about the

methods used to prepare the RSI and (2) comparing the RSI for consistency with management's responses to our inquiries, the financial statements, and other knowledge we obtained during the audit of the financial statements, in order to report omissions or material departures from FASAB guidelines, if any, identified by these limited procedures. We did not audit and we do not express an opinion or provide any assurance on the RSI because the limited procedures we applied do not provide sufficient evidence to express an opinion or provide any assurance.

Other Information

CCR's other information contains a wide range of information, some of which is not directly related to the financial statements. This information is presented for purposes of additional analysis and is not a required part of the financial statements or the RSI. Management is responsible for the other information included in CCR's Performance Accountability Report. The other information comprises the *Message from the Chair*, *Management and Discussion Analysis, Financial Highlights,* and *Other Accompanying Information* sections. Other information does not include the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information, and we do not express an opinion or any form of assurance thereon.

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

Report on Internal Control over Financial Reporting

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

Results of Our Consideration of Internal Control over Financial Reporting

Our consideration of internal control was for the limited purpose described below, and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies[1] or to express an opinion on the effectiveness of CCR's internal control over financial reporting. Given these limitations, during our fiscal year 2026 audit, we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

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

We performed our procedures related to CCR's internal control over financial reporting in accordance with U.S. generally accepted government auditing standards and OMB audit guidance.

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

Responsibilities of Management for Internal Control over Financial Reporting

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

Auditor's Responsibilities for the Consideration of Internal Control over Financial Reporting

In planning and performing our audit of CCR's financial statements as of and for the fiscal year ended September 30, 2026, in accordance with U.S. generally accepted government auditing standards, we considered CCR's internal control relevant to the financial statement audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of CCR's internal control over financial reporting. Accordingly, we do not express an opinion on CCR's internal control over financial reporting. We are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses. We did not consider all internal controls relevant to operating objectives, such as those controls relevant to preparing performance information and ensuring efficient operations.

Definition and Inherent Limitations of Internal Control over Financial Reporting

An entity's internal control over financial reporting is a process effected by those charged with governance, management, and other personnel. The objectives of internal control over financial reporting are to provide reasonable assurance that

- transactions are properly recorded, processed, and summarized to permit the preparation of financial statements in accordance with U.S. generally accepted accounting principles, and assets are safeguarded against loss from unauthorized acquisition, use, or disposition, and
- transactions are executed in accordance with provisions of applicable laws, including those governing the use of budget authority, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements.

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

Intended Purpose of Report on Internal Control over Financial Reporting

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

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

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

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

Our tests for compliance with selected provisions of applicable laws, regulations, contracts, and grant agreements disclosed no instances of noncompliance for fiscal year 2026 that would be reportable under U.S. generally accepted government auditing standards. However, the objective of our tests was not to provide an opinion on compliance with laws, regulations, contracts, and grant agreements applicable to CCR. Accordingly, we do not express such an opinion.

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

We performed our tests of compliance in accordance with U.S. generally accepted government auditing standards and OMB audit guidance.

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

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

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

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

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

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

Allmond & Company, LLC

Lanham, MD
November 10, 2026

UNITED STATES COMMISSION ON CIVIL RIGHTS

Fiscal Year 2026
Financial Statements



UNITED STATES COMMISSION ON CIVIL RIGHTS

BALANCE SHEETS

As of September 30, 2026 and 2025

(Dollars)

		2026	2025
Assets:			
Intragovernmental Assets:			
Fund Balance With Treasury	(Note 2)	$ 4,710,372	$ 4,111,325
Advances and Prepayments		$ 28,165	$ 31,390
Total Intragovernmental Assets		**4,738,537**	**4,142,715**
Other than Intragovermental Assets			
Property, Plant and Equipment, net	(Note 3)	20,222	13,565
Total Other than Intragovermental Assets		**$ 20,222**	**$ 13,565**
Total Assets		**$ 4,758,759**	**$ 4,156,280**
Liabilities:			
Intragovernmental Liabilities:			
Accounts Payable	(Note 4)	$ 370	480
Other Liabilities	(Note 4 & 5)		
Other Liabilities (without reciprocals)		$ 7,539	6,878
Other Current Liabilities-Benefit Contributions Payable		43,357	48,096
Total Intragovernmental Liabilities		**51,266**	**55,454**
Other than Intragovernmental Liabilities:			
Accounts Payable	(Note 4)	$ 320,628	38,395
Federal Employee Salary, Leave, and Benefits Payable:	(Note 4)		
Accrued Funded Payroll and Leave		184,421	$ 173,480
Employer Contributions and Payroll Taxes Payable		13,916	13,678
Unfunded Leave		614,488	638,432
Total Other than Intragovernmental Liabilities		**$ 1,133,453**	**$ 863,985**
Total Liabilities		**$ 1,184,719**	**$ 919,439**
Net Position:			
Total Unexpended Appropriations (Consolidated)		$ 4,168,307	$ 3,861,708
Total Cumulative Results of Operations (Consolidated)		(594,266)	(624,867)
Total Net Position		**3,574,040**	**3,236,841**
Total Liabilities and Net Position		**$ 4,758,759**	**$ 4,156,280**

The accompanying notes are an integral part of these statements.

UNITED STATES COMMISSION ON CIVIL RIGHTS

STATEMENT OF NET COST

For the Fiscal Years Ended September 30, 2026 and 2025

(Dollars)

	2026	2025
Program Costs:		
Gross Cost	$ 14,028,846	$ 15,185,835
Net Program Cost	**14,028,846**	**15,185,835**
Net Cost of Operations	**$ 14,028,846**	**$ 15,185,835**

The accompanying notes are an integral part of these statements.

UNITED STATES COMMISSION ON CIVIL RIGHTS

STATEMENTS OF BUDGETARY RESOURCES

For the Fiscal Years Ended September 30, 2026 and 2025

(Dollars)

		2026	2025
Budgetary Resources			
Unobligated Balance from Prior Year Budget Authority, Net (Discretionary and Mandatory)	(Note 12)	$ 2,092,825	$ 2,454,041
Appropriations (Discretionary and Mandatory)		14,350,000	14,350,000
Total Budgetary Resources		**$ 16,442,825**	**$ 16,804,041**
Status of Budgetary Resources			
New Obligations and Upward Adjustments (Total)	(Note 7)	$ 14,093,326	$ 14,303,127
Unobligated Balance, End of Year:			
Apportioned, Unexpired accounts		439,990	189,183
Expired Unobligated Balance, End of Year		$ 1,909,509	$ 2,311,730
Unobligated Balance, End of Year (Total)		**2,349,499**	**2,500,914**
Total Budgetary Resources		**$ 16,442,825**	**$ 16,804,041**
Outlays, Net and Disbursements, Net			
Outlays, Net (Total) (Discretionary and Mandatory)		$ 13,087,036	$ 14,677,847

The accompanying notes are an integral part of these statements.

UNITED STATES COMMISSION ON CIVIL RIGHTS

STATEMENTS OF CHANGES IN NET POSITION

For the Fiscal Years Ended September 30, 2026 and 2025

(Dollars)

	2026	2025
Unexpended Appropriations:		
Beginning Balance	$ 3,861,708	$ 4,175,276
Appropriations Received	$ 14,350,000	$ 14,350,000
Other Adjustments	$ (663,917)	(284,471)
Appropriations Used	$ (13,379,484)	(14,379,097)
Net Change in Unexpended Appropriations	**$ 306,598**	**(313,568)**
Total Unexpended Appropriations	**$ 4,168,307**	**$ 3,861,708**
Cumulative Results of Operations:		
Beginning Balance	$ (624,867)	$ (701,846)
Appropriations Used	$ 13,379,484	14,379,097
Imputed Financing (Note 9)	$ 679,962	883,717
Net Cost of Operations	$ (14,028,846)	$ (15,185,835)
Net Change in Cumulative Results of Operations	**$ 30,601**	**$ 76,979**
Total Cumulative Results of Operations	**$ (594,266)**	**$ (624,867)**
Net Position	**$ 3,574,040**	**$ 3,236,841**

The accompanying notes are an integral part of these statements.

U.S. COMMISSION ON CIVIL RIGHTS GENERAL FUND

GENERAL FUND

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A summary of significant accounting policies utilized in the preparation of the financial statements is as follows:

Basis of Presentation

The Commission's financial statements are prepared from the official accounting records and general ledger in conformity with U.S. general accepted accounting principles and follows the presentation guidance established by Office of Management and Budget (OMB) in OMB Circular No. A-136, "Financial-Reporting Requirements", as revised. U.S. GAAP for Federal entities are standards prescribed by the Federal Accounting Standards Advisory Board (FASAB), which has been designated the official accounting standards-setting body for the federal government by the American Institute of Certified Public Accountants (AICPA).

OMB Circular No. A-136 requires agencies to prepare basic statements, which include a balance sheet, statement of net cost, statement of changes in net position and a statement of budgetary resources. The balance sheet presents, as of September 30, 2026 and 2025, amounts of future economic benefits owned or managed by the Commission (assets), amounts owed by the Commission (liabilities), and amounts which comprise the difference (net position). The statement of net cost reports the full cost of the program, both direct and indirect costs of the output, and the costs of identifiable supporting services provided by other segments within the Commission. The statement of budgetary resources reports on the Commission's budgetary activity.

Basis of Accounting

The Commission prepares financial statements to report its financial position and results of operations pursuant to the requirements of 31 U.S.C. 3515(b), the Chief Financial Officers Act of 1990 (P. L. 101-576), as amended by the Government Management Reform Act of 1994, and Accountability Tax Dollars Act of 2002, Public Law 107-289, and presented in accordance with the requirements in OMB Circular No. A-136, as revised. These statements have been prepared from the Commission's financial records using an accrual basis in conformity with GAAP. The generally accepted accounting principles (GAAP) for federal entities are the standards prescribed by the Federal Accounting Standards Advisory Board (FASAB) and recognized by the AICPA as Federal GAAP. These statements are, therefore, different from financial reports prepared pursuant to other OMB directives that are primarily used to monitor and control the Commission's use of budgetary resources.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Transactions are recorded on an accrual and budgetary basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned, and expenses are recognized when resources are consumed, without regard to the payment of cash. Budgetary accounting principles, on the other hand, are designed to recognize the obligation of funds according to legal requirements, which in many cases is prior to the occurrence of an accrual-based transaction. The recognition of budgetary accounting transactions is essential for compliance with legal constraints and controls over the use of federal funds. The Commission uses the cash basis of accounting for some programs with an accrual adjustment made by recording year-end estimates of unpaid liabilities.

Use of Estimates

The preparation of financial statements in conformity with GAAP in the United States requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities, at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

Fund Balance with Treasury

The Commission maintains its available funds with the Department of the Treasury (Treasury). The fund balance with Treasury is available to pay current liabilities and finance authorized purchases. Cash receipts and disbursements are processed by the Treasury and are reconciled with those of the Treasury on a regular basis. Note 2, Fund Balance with Treasury, provides additional information.

General Property and Equipment

General property and equipment (PP&E) consists of equipment used for general operations and internal use software. The basis for recording purchased PP&E is full cost, which includes all costs incurred to bring the PP&E to a form and location suitable for its intended use. The cost of PP&E acquired through donation is the estimated fair market value when acquired. All PP&E with an initial acquisition cost of $5,000 or more and an estimated useful life of two years or more are capitalized, except for internal use software discussed below.

The PP&E is depreciated using the straight-line method over the estimated useful life of the asset. Normal maintenance and repair costs are expensed as incurred. Statement of Federal Financial Accounting Standards (SFFAS) No. 10, Accounting for Internal Use Software, requires that the capitalization of internally developed, contractor-developed and commercial off-the-shelf (COTS) software begin in the software development phase.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

For amortization purposes, the estimated useful life for internal use software was determined to be five years. SFFAS No. 10 also requires that amortization begin when the asset is placed in use. Costs below the threshold levels are expensed. Software is depreciated for a period of time consistent with the estimated useful life used for planning and acquisition purposes.

Liabilities

Liabilities are recognized for amounts of probable and measurable future outflows or other sacrifices of resources as a result of past transactions or events. Since the Commission is a component of the U.S. Government, a sovereign entity, its liabilities cannot be liquidated without legislation that provides resources to do so. Payments of all liabilities other than contracts can be abrogated by the sovereign entity. In accordance with public law and existing federal accounting standards, no liability is recognized for future payments to be made on behalf of current workers contributing to the Medicare Health Insurance Trust Fund, since liabilities are only those items that are the present obligations of the government. The Commission's liabilities are classified as covered by budgetary resources or not covered by budgetary resources.

Liabilities Covered by Budgetary Resources are Liabilities incurred which are covered by realized budgetary resources as of the Balance Sheet date. Budgetary resources encompass not only the new budget authority but also other resources available to cover liabilities for specified purposes in a given year. Available budgetary resources include:

(1) new budget authority, (2) unobligated balances of budgetary resources at the beginning of the year or net transfers of prior year balances during the year, (3) spending authority from offsetting collections (credited to an appropriation or fund account), and (4) recoveries of unexpired budget authority through downward adjustments of prior year obligations. Liabilities are considered covered by budgetary resources if they are to be funded by permanent indefinite appropriations, which have been enacted and signed into law and are available for use as of the Balance Sheet date, provided that the resources may be apportioned by OMB without further action by the Congress and without a contingency having to be met first.

Liabilities Not Covered by Budgetary Resources are liabilities, which are not considered to be covered by budgetary resources. Liabilities Not Covered by Budgetary Resources are combined with liabilities covered by budgetary resources with liabilities on the face of the Balance Sheet.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Accounts Payable

Accounts payable primarily consist of amounts due for goods and services received progress in contract performance, interest due on accounts payable, and other *miscellaneous payables.*

Accrued Payroll and Benefits

Accrued payroll and benefits consist of salaries, wages, leave, and benefits earned by employees, but not disbursed as of September. Liability for annual and other vested compensatory leave is accrued when earned and reduced when taken. At the end of each fiscal year, the balance in the accrued annual leave liability account is adjusted to reflect current pay rates. Annual leave earned but not taken is considered an unfunded liability since this leave will be funded from future appropriations when it is actually taken by employees. Sick leave and other types of leave are not accrued and are expensed when taken.

Revenue and Financing Sources

The Commission receives the funding needed to support its programs through an annual Congressional appropriation. The United States Constitution prescribes that no money may be expended by a federal agency unless and until funds have been made available by Congressional appropriation. Appropriations are recognized as financing sources when related expenses are incurred, or assets are purchased.

The Commission receives an annual appropriation that may be used within statutory limits. For example, funds for general operations are generally made available for one fiscal year. The Statement of Budgetary Resources presents information about the resources appropriated to the Commission.

Federal Employee Benefits

Most Commission employees participate in either the Civil Service Retirement System (CSRS) – a defined benefit plan, or the Federal Employees Retirement System (FERS) - a defined benefit and contribution plan. For employees covered under CSRS the Commission contributes a fixed percentage of pay. Most employees hired after December 31, 1983, are automatically covered by FERS. FERS employees contribute .8 percent of their salary for the FERS Basic Benefit pension plan. Employees hired after 1/1/2013 and before 1/1/2014 (FERS-Revised Annuity Employees) contribute 3.1 percent of gross pay for the FERS Basic Benefit pension plan. Employees hired after 1/1/2014 (FERS-Further Revised Annuity Employees) contribute 4.41 percent of gross pay for the FERS Basic Benefit pension plan.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The U.S. Office of Personnel Management is the administering agency for both of these benefit plans and, thus, reports CSRS or FERS assets, accumulated plan benefits, or unfunded liabilities applicable to federal employees. Therefore, the Commission does not recognize any liability on its balance sheet for pensions, other retirement benefits, and other post-employment benefits.

Classified Activities

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

Budgetary Terms

The purpose of Federal budgetary accounting is to control, monitor, and report on funds made available to Federal agencies by law and help ensure compliance with the law.

The following budget terms are commonly used:

Appropriation -- means a provision of law (not necessarily in an appropriations act) authorizing the expenditure of funds for a given purpose.

Budgetary resources – mean amounts available to incur obligations in a given year. Budgetary resources consist of new budget authority and unobligated balances of budget authority provided in previous years.

Offsetting Collections – mean payments to the Government that, by law, are credited directly to expenditure accounts and deducted from gross budget authority and outlays of the expenditure account, rather than added to receipts.

Offsetting Receipts – mean payments to the Government that are credited to offsetting receipt accounts and deducted from gross budget authority and outlays, rather than added to receipts.

Obligations – means a binding agreement that will result in outlays, immediately or in the future.

Outlays – means a payment to liquidate an obligation (other than the repayment of debt principal or other disbursements that are "means of financing" transactions).

Gross Outlays – outlay before refunds, offsetting collections, and offsetting receipts.

Net Outlays – outlays after refunds, offsetting collections, and offsetting receipts.

For further information about budget terms and concepts, see the "Budget Concepts" chapter of the Analytical Perspectives volume of the President's Budget: https://www.whitehouse.gov/omb/budget/analytical-perspectives/

NOTE 2 FUND BALANCE WITH TREASURY

The fund balance with the Treasury is as follows on September 30:

	2026	2025
1. Status of Fund Balance with Treasury		
1) Unobligated Balance		
a) Available	439,990	189,183
b) Unavailable	1,909,509	2,311,730
2) Obligated Balance not yet Disbursed	2,360,874	1,610,411
Total	**$ 4,710,372**	**$ 4,111,325**

NOTE 3 GENERAL PROPERTY, PLANT AND EQUIPMENT

Property and equipment consisted of the following on September 30:

	2026	2025
Equipment	$ 132,351	$ 117,871
Less: Accumulated depreciation		
Equipment	$ 112,129	$ 104,306
Property and Equipment Net	**$ 20,222**	**$ 13,565**

Depreciation and amortization expense for September 30, 2026 was $7,823 and September 30, 2025, was $11,073.

NOTE 4 LIABILITIES NOT COVERED BY BUDGETARY RESOURCES

Liabilities of the Commission are classified as liabilities covered or not covered by budgetary resources. Liabilities not covered by budgetary resources require future congressional action whereas liabilities covered by budgetary resources reflect prior congressional action. Regardless of when the congressional action occurs, when the liabilities are liquidated, Treasury will finance the liquidation in the same way that it finances all other disbursements, using some combination of receipts, other inflows, and borrowing from the public (if there is a budget deficit). As of September 30, 2025, the Commission had liabilities covered by budgetary resources of $281,007 and liabilities not covered by budgetary resources of $638,432. As of September 30, 2026, the Commission had liabilities covered by budgetary resources of $570,231and liabilities not covered by budgetary resources of $614,488.

	2026	2025
Intragovernmental Liabilities		
Accounts Payable	$ 370	$ 480
Other Liabilities		
Other Liabilities (without reciprocals)	$ 7,539	$ 6,878
Other Current Liabilities-Benefits Contributions Payable	43,357	48,096
Total Intragovernmental	**$ 51,266**	**$ 55,454**
Other than Intragovernmental		
Accounts Payable	$ 320,628	$ 38,395
Federal Employee Salary, Leave, and Benefits Payable:		
Accrued Funded Payroll and Leave	$ 184,421	$ 173,480
Employer Contributions and Payroll Taxes Payable	13,916	13,678
Unfunded Leave	614,488	638,432
Total Other than Intragovernmental	**$ 1,133,453**	**$ 863,985**
Total Liabilities	**$ 1,184,719**	**$ 919,439**
Total Liabilities covered by budgetary resources	$ 570,231	$ 281,007
Total Liabilities not covered by budgetary resources	614,488	638,432
Total Liabilities	**$ 1,184,719**	**$ 919,439**

NOTE 5 OTHER LIABILITIES

Intragovernmental Other Liabilities for the year ended September 30, 2026 and September 30, 2025 consists of Other Liabilities (without reciprocals) and Other Current Liabilities-Benefits Contribution Payable.

	Non-Current	Current	2026 Total
Intragovernmental Other Liabilities			
Other Liabilities (without reciprocals)		7,539	$ 7,539
Other Current Liabilities- Benefit Contributions Payable	0	43,357	$ 43,357
Total Intragovernmental Other Liabilities	**0**	**50,896**	**$ 50,896**

	Non-Current	Current	2025 Total
Intragovernmental Other Liabilities			
Other Liabilities (without reciprocals)		6,878	$ 6,878
Other Current Liabilities- Benefit Contributions Payable	0	48,096	$ 48,096
Total Intragovernmental Other Liabilities	**0**	**54,974**	**$ 54,974**

NOTE 6 OPERATING LEASES

The Commission has two intragovernmental leases for office space. The longest of those obligations extends through FY 2037. Certain leases contain renewal options and escalation clauses. No leases include restrictions on the Commission's activities. An intragovernmental lease (IGT) is a contract or agreement occurring within a consolidation entity (or between two or more consolidation entities) as defined in SFFAS No. 47, Reporting Entity. Intragovernmental leases are recognized as expenses/revenues based on the payment provisions of the IGT Lease agreement and payables/receivables standards. Reporting entities do not recognize lease liabilities or lease assets for IGT leases. The aggregate rent expense totaled $1,277,674 as of September 30, 2026 and $1,301,438 as of September 30, 2025. Future minimum rent payments for the fiscal years ended September 30, are as follows:

2027	$ 1,331,410
2028	1,306,944
2029	1,282,758
2030	1,303,197
2031	1,324,249
Thereafter	7,855,663
Total	**$ 14,404,222**

NOTE 7 APPORTIONMENT CATEGORIES OF NEW OBLIGATIONS AND UPWARD ADJUSTMENTS: DIRECT VS REIMBURSABLE OBLIGATIONS

Obligations of the Commission represent direct new obligations and upward adjustments against amounts apportioned under category A on the latest Apportionment and Reapportionment Schedule.

	2026	2025
Category A	$ 14,093,326	$ 14,303,127

NOTE 8 UNDELIVERED ORDERS AT THE END OF THE PERIOD

The amount of budgetary resources obligated for undelivered orders was $1,818,808 as of September 30, 2026 and $1,360,795 as of September 30, 2025.

	Paid	Unpaid	Total 2026
FY 2026 Undelivered Orders			
Federal	$ 28,165	$ 296,198	$ 324,363
Non-Federal	$ -	$ 1,494,445	$ 1,494,445
Total Undelivered Orders	**$ 28,165**	**$ 1,790,643**	**$ 1,818,808**

	Paid	Unpaid	Total 2025
FY 2025 Undelivered Orders			
Federal	$ 31,390	$ 107,444	$ 138,835
Non-Federal	$ -	$ 1,221,959	$ 1,221,959
Total Undelivered Orders	**$ 31,390**	**$ 1,329,403**	**$ 1,360,794**

NOTE 9 INTER-ENTITY COSTS

Goods and services are received from other federal entities at no cost or at a cost less than the full cost to the providing federal entity. Consistent with accounting standards, certain costs of the providing entity that are not fully reimbursed [by the component reporting entity] are recognized as imputed cost [in the Statement of Net Cost] and are offset by imputed revenue [in the Statement of Changes in Net Position]. Such imputed costs and revenues relate to business-type activities (if applicable), employee benefits, and claims to be settled by the Treasury Judgment Fund. However, unreimbursed costs of goods and services other than those identified above are not included in our financial statements.

The Commission recognizes as imputed financing the cost of future benefits, which include health benefits, life insurance, pensions, and post-retirement benefit expense for current employees. The assets and liabilities associated with such benefits are the

responsibility of the administering agency, OPM. For the fiscal years ended September 30, 2026, and September 30, 2025 imputed financing was as follows:

	2026	2025
Office of Personnel Management	$ 679,962	$ 883,717

NOTE 10 EXPLANATIONS OF DIFFERENCES BETWEEN THE SBR AND THE BUDGET OF THE UNITED STATES 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 2026 actual budgetary execution information is scheduled for publication in February 2027, 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 2025 SBR and the related President's Budget reflected the following:

(Millions)

	Budgetary Resources	New Obligations & Upward Adjustments (Total)	Distributed Offsetting Receipts	Net Outlays
Combined Statement of Budgetary Resources	$ 17	$ 14	$ -	$ 15
Expired Unobligated Balances	$ 3	$ -	$ -	$ -
Budget of the U.S. Government	$ 14	$ 14	$ -	$ 15

The differences are caused by Expired Unobligated Balances being reported in the Statement of Budgetary Resources but not in the Budget of the United States Government and rounding. The Commission's Financial statements are done in dollars while the Budget of the United States is reported in millions.

NOTE 11 RECONCILIATIONS OF NET COST TO NEW OUTLAYS

Budgetary and financial accounting information differ. Budgetary accounting is used for planning and control purposes and relates to both the receipt and use of cash, as well as reporting the federal deficit. Financial accounting is intended to provide a picture of the

government's financial operations and financial position, so it presents information on an accrual basis. The accrual basis includes information about costs arising from the consumption of assets and the incurrence of liabilities. The reconciliation of net outlays, presented on a budgetary basis, and the net cost, presented on an accrual basis, provides an explanation of the relationship between budgetary and financial accounting information. The reconciliation serves not only to identify costs paid for in the past and those that will be paid in the future, but also to assure integrity between budgetary and financial accounting. The analysis below illustrates this reconciliation by listing the key differences between net cost and net outlays.

FY 2026

	Intra-Governmental	Other Than Intra-Governmental	Total FY 2026
Net Operating Cost (SNC)	4,852,638	9,176,208	14,028,846
Components of Net Cost That Are Not Part of Net Outlays			
Property, Plant, and Equipment depreciation, expense		(7,823)	(7,823)
Increase/(Decrease) in Assets not affecting Budgetary Outlays			
Other Assets - Advances and Prepayments	(3,225)	-	(3,225)
(Increase)/Decrease in Liabilities not affecting Budget Outlays			
Accounts Payable	110	(282,233)	(282,123)
Federal Employee Salary, Leave, and Benefits Payable		12,765	12,765
Other Liabilities	4,078		4,078
Other Financing Sources			
Federal employee retirement benefit costs paid by OPM and imputed to agency	(679,962)	-	(679,962)
Total Components of Net Cost That Are Not Part of Budget Outlays	**(678,999)**	**(277,291)**	**(956,290)**
Components of the Budget Outlays That Are Not Part of Net Operating Cost			
Acquisition of capital assets	-	14,480	14,480
NET OUTLAYS	4,173,639	8,913,397	13,087,036

FY 2025

	Intra-Governmental	Other Than Intra-Governmental	Total FY 2025
Net Operating Cost (SNC)	$ 5,577,373	$ 9,608,462	$ 15,185,835
Components of Net Cost That Are Not Part of Net Outlays			
Property, Plant, and Equipment depreciation, expense		(11,073)	(11,073)
Increase/(Decrease) in Assets not affecting Budgetary Outlays			
Other Assets - Advances and Prepayments		31,390	31,390
(Increase)/Decrease in Liabilities not affecting Budget Outlays			
Accounts Payable	11,283	118,328	129,611
Federal Employee Salary, Leave, and Benefits Payable		223,115	223,115
Other Liabilities	2,685		2,685
Other Financing Sources			
Federal employee retirement benefit costs paid by OPM and imputed to agency	(883,717)	-	(883,717)
Total Components of Net Cost That Are Not Part of Budget Outlays	**(869,748)**	**361,760**	**(507,988)**
NET OUTLAYS	$ 4,707,625	$ 9,970,222	$ 14,677,847

NOTE 12 NET ADJUSTMENTS TO UNOBLIGATED BALANCE, BROUGHT FORWARD, OCTOBER 1

The Unobligated Balance Brought Forward from the prior fiscal year has been adjusted for recoveries of prior year paid and unpaid obligations and other changes such as canceled authority. The Adjustments to Unobligated Balance Brought Forward, October 1, as of September 30, 2026 and of September 30, 2025 consisted of the following:

	2026	2025
Unobligated Balance Brought Forward, October 1	$ 2,500,914	$ 2,272,420
Recoveries of Prior Year Obligations	$ 255,828	$ 466,093
Other Changes in Unobligated Balances	(663,917)	(284,471)
Unobligated Balance from Prior Year Budget Authority, Net	**$ 2,092,825**	**$ 2,454,041**

U.S. COMMISSION ON CIVIL RIGHTS GENERAL FUND

GENERAL FUND

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A summary of significant accounting policies utilized in the preparation of the financial statements is as follows:

Basis of Presentation

The Commission's financial statements are prepared from the official accounting records and general ledger in conformity with U.S. general accepted accounting principles and follows the presentation guidance established by Office of Management and Budget (OMB) in OMB Circular No. A-136, "Financial-Reporting Requirements", as revised. U.S. GAAP for Federal entities are standards prescribed by the Federal Accounting Standards Advisory Board (FASAB), which has been designated the official accounting standards-setting body for the federal government by the American Institute of Certified Public Accountants (AICPA).

OMB Circular No. A-136 requires agencies to prepare basic statements, which include a balance sheet, statement of net cost, statement of changes in net position and a statement of budgetary resources. The balance sheet presents, as of September 30, 2026 and 2025, amounts of future economic benefits owned or managed by the Commission (assets), amounts owed by the Commission (liabilities), and amounts which comprise the difference (net position). The statement of net cost reports the full cost of the program, both direct and indirect costs of the output, and the costs of identifiable supporting services provided by other segments within the Commission. The statement of budgetary resources reports on the Commission's budgetary activity.

Basis of Accounting

The Commission prepares financial statements to report its financial position and results of operations pursuant to the requirements of 31 U.S.C. 3515(b), the Chief Financial Officers Act of 1990 (P. L. 101-576), as amended by the Government Management Reform Act of 1994, and Accountability Tax Dollars Act of 2002, Public Law 107-289, and presented in accordance with the requirements in OMB Circular No. A-136, as revised. These statements have been prepared from the Commission's financial records using an accrual basis in conformity with GAAP. The generally accepted accounting principles (GAAP) for federal entities are the standards prescribed by the Federal Accounting Standards Advisory Board (FASAB) and recognized by the AICPA as Federal GAAP. These statements are, therefore, different from financial reports prepared pursuant to other OMB directives that are primarily used to monitor and control the Commission's use of budgetary resources.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Transactions are recorded on an accrual and budgetary basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned, and expenses are recognized when resources are consumed, without regard to the payment of cash. Budgetary accounting principles, on the other hand, are designed to recognize the obligation of funds according to legal requirements, which in many cases is prior to the occurrence of an accrual-based transaction. The recognition of budgetary accounting transactions is essential for compliance with legal constraints and controls over the use of federal funds. The Commission uses the cash basis of accounting for some programs with an accrual adjustment made by recording year-end estimates of unpaid liabilities.

Use of Estimates

The preparation of financial statements in conformity with GAAP in the United States requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities, at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

Fund Balance with Treasury

The Commission maintains its available funds with the Department of the Treasury (Treasury). The fund balance with Treasury is available to pay current liabilities and finance authorized purchases. Cash receipts and disbursements are processed by the Treasury and are reconciled with those of the Treasury on a regular basis. Note 2, Fund Balance with Treasury, provides additional information.

General Property and Equipment

General property and equipment (PP&E) consists of equipment used for general operations and internal use software. The basis for recording purchased PP&E is full cost, which includes all costs incurred to bring the PP&E to a form and location suitable for its intended use. The cost of PP&E acquired through donation is the estimated fair market value when acquired. All PP&E with an initial acquisition cost of $5,000 or more and an estimated useful life of two years or more are capitalized, except for internal use software discussed below.

The PP&E is depreciated using the straight-line method over the estimated useful life of the asset. Normal maintenance and repair costs are expensed as incurred. Statement of Federal Financial Accounting Standards (SFFAS) No. 10, Accounting for Internal Use Software, requires that the capitalization of internally developed, contractor-developed and commercial off-the-shelf (COTS) software begin in the software development phase.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

For amortization purposes, the estimated useful life for internal use software was determined to be five years. SFFAS No. 10 also requires that amortization begin when the asset is placed in use. Costs below the threshold levels are expensed. Software is depreciated for a period of time consistent with the estimated useful life used for planning and acquisition purposes.

Liabilities

Liabilities are recognized for amounts of probable and measurable future outflows or other sacrifices of resources as a result of past transactions or events. Since the Commission is a component of the U.S. Government, a sovereign entity, its liabilities cannot be liquidated without legislation that provides resources to do so. Payments of all liabilities other than contracts can be abrogated by the sovereign entity. In accordance with public law and existing federal accounting standards, no liability is recognized for future payments to be made on behalf of current workers contributing to the Medicare Health Insurance Trust Fund, since liabilities are only those items that are the present obligations of the government. The Commission's liabilities are classified as covered by budgetary resources or not covered by budgetary resources.

Liabilities Covered by Budgetary Resources are Liabilities incurred which are covered by realized budgetary resources as of the Balance Sheet date. Budgetary resources encompass not only the new budget authority but also other resources available to cover liabilities for specified purposes in a given year. Available budgetary resources include:

(1) new budget authority, (2) unobligated balances of budgetary resources at the beginning of the year or net transfers of prior year balances during the year, (3) spending authority from offsetting collections (credited to an appropriation or fund account), and (4) recoveries of unexpired budget authority through downward adjustments of prior year obligations. Liabilities are considered covered by budgetary resources if they are to be funded by permanent indefinite appropriations, which have been enacted and signed into law and are available for use as of the Balance Sheet date, provided that the resources may be apportioned by OMB without further action by the Congress and without a contingency having to be met first.

Liabilities Not Covered by Budgetary Resources are liabilities, which are not considered to be covered by budgetary resources. Liabilities Not Covered by Budgetary Resources are combined with liabilities covered by budgetary resources with liabilities on the face of the Balance Sheet.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Accounts Payable

Accounts payable primarily consist of amounts due for goods and services received progress in contract performance, interest due on accounts payable, and other *miscellaneous payables.*

Accrued Payroll and Benefits

Accrued payroll and benefits consist of salaries, wages, leave, and benefits earned by employees, but not disbursed as of September. Liability for annual and other vested compensatory leave is accrued when earned and reduced when taken. At the end of each fiscal year, the balance in the accrued annual leave liability account is adjusted to reflect current pay rates. Annual leave earned but not taken is considered an unfunded liability since this leave will be funded from future appropriations when it is actually taken by employees. Sick leave and other types of leave are not accrued and are expensed when taken.

Revenue and Financing Sources

The Commission receives the funding needed to support its programs through an annual Congressional appropriation. The United States Constitution prescribes that no money may be expended by a federal agency unless and until funds have been made available by Congressional appropriation. Appropriations are recognized as financing sources when related expenses are incurred, or assets are purchased.

The Commission receives an annual appropriation that may be used within statutory limits. For example, funds for general operations are generally made available for one fiscal year. The Statement of Budgetary Resources presents information about the resources appropriated to the Commission.

Federal Employee Benefits

Most Commission employees participate in either the Civil Service Retirement System (CSRS) – a defined benefit plan, or the Federal Employees Retirement System (FERS) - a defined benefit and contribution plan. For employees covered under CSRS the Commission contributes a fixed percentage of pay. Most employees hired after December 31, 1983, are automatically covered by FERS. FERS employees contribute .8 percent of their salary for the FERS Basic Benefit pension plan. Employees hired after 1/1/2013 and before 1/1/2014 (FERS-Revised Annuity Employees) contribute 3.1 percent of gross pay for the FERS Basic Benefit pension plan. Employees hired after 1/1/2014 (FERS-Further Revised Annuity Employees) contribute 4.41 percent of gross pay for the FERS Basic Benefit pension plan.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The U.S. Office of Personnel Management is the administering agency for both of these benefit plans and, thus, reports CSRS or FERS assets, accumulated plan benefits, or unfunded liabilities applicable to federal employees. Therefore, the Commission does not recognize any liability on its balance sheet for pensions, other retirement benefits, and other post-employment benefits.

Classified Activities

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

Budgetary Terms

The purpose of Federal budgetary accounting is to control, monitor, and report on funds made available to Federal agencies by law and help ensure compliance with the law.

The following budget terms are commonly used:

Appropriation -- means a provision of law (not necessarily in an appropriations act) authorizing the expenditure of funds for a given purpose.

Budgetary resources – mean amounts available to incur obligations in a given year. Budgetary resources consist of new budget authority and unobligated balances of budget authority provided in previous years.

Offsetting Collections – mean payments to the Government that, by law, are credited directly to expenditure accounts and deducted from gross budget authority and outlays of the expenditure account, rather than added to receipts.

Offsetting Receipts – mean payments to the Government that are credited to offsetting receipt accounts and deducted from gross budget authority and outlays, rather than added to receipts.

Obligations – means a binding agreement that will result in outlays, immediately or in the future.

Outlays – means a payment to liquidate an obligation (other than the repayment of debt principal or other disbursements that are "means of financing" transactions).

Gross Outlays – outlay before refunds, offsetting collections, and offsetting receipts.

Net Outlays – outlays after refunds, offsetting collections, and offsetting receipts.

For further information about budget terms and concepts, see the "Budget Concepts" chapter of the Analytical Perspectives volume of the President's Budget: https://www.whitehouse.gov/omb/budget/analytical-perspectives/

NOTE 2 FUND BALANCE WITH TREASURY

The fund balance with the Treasury is as follows on September 30:

	2026	2025
1. Status of Fund Balance with Treasury		
1) Unobligated Balance		
a) Available	439,990	189,183
b) Unavailable	1,909,509	2,311,730
2) Obligated Balance not yet Disbursed	2,360,874	1,610,411
Total	**$ 4,710,372**	**$ 4,111,325**

NOTE 3 GENERAL PROPERTY, PLANT AND EQUIPMENT

Property and equipment consisted of the following on September 30:

	2026	2025
Equipment	$ 132,351	$ 117,871
Less: Accumulated depreciation		
Equipment	$ 112,129	$ 104,306
Property and Equipment Net	**$ 20,222**	**$ 13,565**

Depreciation and amortization expense for September 30, 2026 was $7,823 and September 30, 2025, was $11,073.

NOTE 4 LIABILITIES NOT COVERED BY BUDGETARY RESOURCES

Liabilities of the Commission are classified as liabilities covered or not covered by budgetary resources. Liabilities not covered by budgetary resources require future congressional action whereas liabilities covered by budgetary resources reflect prior congressional action. Regardless of when the congressional action occurs, when the liabilities are liquidated, Treasury will finance the liquidation in the same way that it finances all other disbursements, using some combination of receipts, other inflows, and borrowing from the public (if there is a budget deficit). As of September 30, 2025, the Commission had liabilities covered by budgetary resources of $281,007 and liabilities not covered by budgetary resources of $638,432. As of September 30, 2026, the Commission had liabilities covered by budgetary resources of $570,231and liabilities not covered by budgetary resources of $614,488.

	2026	2025
Intragovernmental Liabilities		
Accounts Payable	$ 370	$ 480
Other Liabilities		
Other Liabilities (without reciprocals)	$ 7,539	$ 6,878
Other Current Liabilities-Benefits Contributions Payable	43,357	48,096
Total Intragovernmental	**$ 51,266**	**$ 55,454**
Other than Intragovernmental		
Accounts Payable	$ 320,628	$ 38,395
Federal Employee Salary, Leave, and Benefits Payable:		
Accrued Funded Payroll and Leave	$ 184,421	$ 173,480
Employer Contributions and Payroll Taxes Payable	13,916	13,678
Unfunded Leave	614,488	638,432
Total Other than Intragovernmental	**$ 1,133,453**	**$ 863,985**
Total Liabilities	**$ 1,184,719**	**$ 919,439**
Total Liabilities covered by budgetary resources	$ 570,231	$ 281,007
Total Liabilities not covered by budgetary resources	614,488	638,432
Total Liabilities	**$ 1,184,719**	**$ 919,439**

NOTE 5 OTHER LIABILITIES

Intragovernmental Other Liabilities for the year ended September 30, 2026 and September 30, 2025 consists of Other Liabilities (without reciprocals) and Other Current Liabilities-Benefits Contribution Payable.

	Non-Current	Current	2026 Total
Intragovernmental Other Liabilities			
Other Liabilities (without reciprocals)		7,539	$ 7,539
Other Current Liabilities- Benefit Contributions Payable	0	43,357	$ 43,357
Total Intragovernmental Other Liabilities	**0**	**50,896**	**$ 50,896**

	Non-Current	Current	2025 Total
Intragovernmental Other Liabilities			
Other Liabilities (without reciprocals)		6,878	$ 6,878
Other Current Liabilities- Benefit Contributions Payable	0	48,096	$ 48,096
Total Intragovernmental Other Liabilities	**0**	**54,974**	**$ 54,974**

NOTE 6 OPERATING LEASES

The Commission has two intragovernmental leases for office space. The longest of those obligations extends through FY 2037. Certain leases contain renewal options and escalation clauses. No leases include restrictions on the Commission's activities. An intragovernmental lease (IGT) is a contract or agreement occurring within a consolidation entity (or between two or more consolidation entities) as defined in SFFAS No. 47, Reporting Entity. Intragovernmental leases are recognized as expenses/revenues based on the payment provisions of the IGT Lease agreement and payables/receivables standards. Reporting entities do not recognize lease liabilities or lease assets for IGT leases. The aggregate rent expense totaled $1,277,674 as of September 30, 2026 and $1,301,438 as of September 30, 2025. Future minimum rent payments for the fiscal years ended September 30, are as follows:

2027	$ 1,331,410
2028	1,306,944
2029	1,282,758
2030	1,303,197
2031	1,324,249
Thereafter	7,855,663
Total	**$ 14,404,222**

NOTE 7 APPORTIONMENT CATEGORIES OF NEW OBLIGATIONS AND UPWARD ADJUSTMENTS: DIRECT VS REIMBURSABLE OBLIGATIONS

Obligations of the Commission represent direct new obligations and upward adjustments against amounts apportioned under category A on the latest Apportionment and Reapportionment Schedule.

	2026	2025
Category A	$ 14,093,326	$ 14,303,127

NOTE 8 UNDELIVERED ORDERS AT THE END OF THE PERIOD

The amount of budgetary resources obligated for undelivered orders was $1,818,808 as of September 30, 2026 and $1,360,795 as of September 30, 2025.

	Paid	Unpaid	Total 2026
FY 2026 Undelivered Orders			
Federal	$ 28,165	$ 296,198	$ 324,363
Non-Federal	$ -	$ 1,494,445	$ 1,494,445
Total Undelivered Orders	**$ 28,165**	**$ 1,790,643**	**$ 1,818,808**

	Paid	Unpaid	Total 2025
FY 2025 Undelivered Orders			
Federal	$ 31,390	$ 107,444	$ 138,835
Non-Federal	$ -	$ 1,221,959	$ 1,221,959
Total Undelivered Orders	**$ 31,390**	**$ 1,329,403**	**$ 1,360,794**

NOTE 9 INTER-ENTITY COSTS

Goods and services are received from other federal entities at no cost or at a cost less than the full cost to the providing federal entity. Consistent with accounting standards, certain costs of the providing entity that are not fully reimbursed [by the component reporting entity] are recognized as imputed cost [in the Statement of Net Cost] and are offset by imputed revenue [in the Statement of Changes in Net Position]. Such imputed costs and revenues relate to business-type activities (if applicable), employee benefits, and claims to be settled by the Treasury Judgment Fund. However, unreimbursed costs of goods and services other than those identified above are not included in our financial statements.

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(Millions)

	Budgetary Resources	New Obligations & Upward Adjustments (Total)	Distributed Offsetting Receipts	Net Outlays
Combined Statement of Budgetary Resources	$ 17	$ 14	$ -	$ 15
Expired Unobligated Balances	$ 3	$ -	$ -	$ -
Budget of the U.S. Government	$ 14	$ 14	$ -	$ 15

The differences are caused by Expired Unobligated Balances being reported in the Statement of Budgetary Resources but not in the Budget of the United States Government and rounding. The Commission's Financial statements are done in dollars while the Budget of the United States is reported in millions.

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Other Assets - Advances and Prepayments	(3,225)	-	(3,225)
(Increase)/Decrease in Liabilities not affecting Budget Outlays			
Accounts Payable	110	(282,233)	(282,123)
Federal Employee Salary, Leave, and Benefits Payable		12,765	12,765
Other Liabilities	4,078		4,078
Other Financing Sources			
Federal employee retirement benefit costs paid by OPM and imputed to agency	(679,962)	-	(679,962)
Total Components of Net Cost That Are Not Part of Budget Outlays	**(678,999)**	**(277,291)**	**(956,290)**
Components of the Budget Outlays That Are Not Part of Net Operating Cost			
Acquisition of capital assets	-	14,480	14,480
NET OUTLAYS	4,173,639	8,913,397	13,087,036

FY 2025

	Intra-Governmental	Other Than Intra-Governmental	Total FY 2025
Net Operating Cost (SNC)	$ 5,577,373	$ 9,608,462	$ 15,185,835
Components of Net Cost That Are Not Part of Net Outlays			
Property, Plant, and Equipment depreciation, expense		(11,073)	(11,073)
Increase/(Decrease) in Assets not affecting Budgetary Outlays			
Other Assets - Advances and Prepayments		31,390	31,390
(Increase)/Decrease in Liabilities not affecting Budget Outlays			
Accounts Payable	11,283	118,328	129,611
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Other Liabilities	2,685		2,685
Other Financing Sources			
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Unobligated Balance from Prior Year Budget Authority, Net	**$ 2,092,825**	**$ 2,454,041**

OTHER ACCOMPANYING INFORMATION

Summary of Financial Statement Audit and Management Assurances

Summary of Financial Statement Audit

Audit Opinion: Unmodified
Restatement: No

Material Weaknesses	Beginning Balance	New	Resolved	Consolidated	Reassessed	Ending Balance
Total Material Weaknesses	0	0	0	0	0	0

Summary of Management Assurances

Effectiveness of Internal Control over Financial Reporting - Federal Managers' Financial Integrity Act (FMFIA) 2

Statement of Assurance: Unmodified

Material Weaknesses	Beginning Balance	New	Resolved	Consolidated	Reassessed	Ending Balance
Total Material Weaknesses	0	0	0	0	0	0

Effectiveness of Internal Control over Operations - FMFIA 2

Statement of Assurance: Unmodified

Material Weaknesses	Beginning Balance	New	Resolved	Consolidated	Reassessed	Ending Balance
Total Material Weaknesses	0	0	0	0	0	0

Conformance with Financial Management System Requirements - FMFIA 4

Statement of Assurance: Systems Conform

Non-Conformance	Beginning Balance	New	Resolved	Consolidated	Reassessed	Ending Balance
Total Non-Conformance	0	0		0	0	0

Improper Payments Information Act Reporting Details

The Improper Payments Information Act (IPIA) of 2002, as amended by the Improper Payments Elimination and Recovery Act (IPERA) of 2010, requires agencies to review all programs and activities they administer, and identify those programs that are susceptible to significant erroneous payments. Significant erroneous payments are gross annual improper payments in the program exceeding both 1.5 percent of program outlays and $10 million of all program payments made during the fiscal year reported or $100 million of total annual program payments.

Risk Assessment

Due to the Commission's mission and size, the Commission does not separate its mission into individual programs. We conducted a risk assessment for all relevant payments. The Commission evaluated the following risk factors: whether the program or activity was new to the agency; the complexity of the program; the volume of payments; how eligibility decisions are made; recent major changes in funding, authorities, practices, and procedures; the level and experience of personnel; and significant deficiencies in audit reports. The risk assessment determined that the risk of significant improper payments was low. Based on the risk assessment, we determined that the Commission does not have significant improper payments.

Payment Recapture Audits

Section 2(H) of the Improper Payments Elimination and Recovery Act requires agencies to conduct payment recapture audits for each program and activity that expends $1 million if conducting such an audit is cost-effective. The Commission's payments as defined in OMB Circular A – 123, Appendix C exceed this threshold. Accordingly, we conducted a cost-benefit analysis on October 26, 2020. Based on our analysis, we have determined that the costs of a payment recapture audit at the Commission would exceed the benefits. According to OMB Circular A – 123, Appendix C, once an agency determines that it would be unable to conduct a cost-effective recovery audit for certain programs, the analysis will need to be repeated only if circumstances change within the program that might make a recovery audit cost-effective. The circumstances did not change in FY 2026.

Improper Payment Reporting

The Commission did not have an improper payment in Fiscal Year 2026.